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TIA Newsletter

"Education for Efficiency"

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TANZANIA INSTITUTE OF ACCOUNTANCY



Contents	Page
Master Workers Council Meet in Morogoro	3
TIA Graduation	6
Prof. Faustin Kamuzora Challenges TIA Staff to Engage in Research and Publications	9
TIA's First Ever Convocation Takes Place	12
Papers Presented at the Convocation	15
The Circumstances Under Which Determination of Residential Status of a Person is Significant Under the Income Tax Act no. 11 of 2004 (R.E 2016) by Swalo, C.G.C.	20
News in Pictures	23
TIASO Praises Dr. Joseph Kihanda	26
TIA Gets College of the Year Award	30
Obituary	31

A MESSAGE FROM THE PATRON (CEO)



Dr. Joseph Mabula Kihanda

I would like to invite you to this new issue of our newsletter (TIA Newsletter) which has reported a lot of events that have taken place since the last issue of the newsletter

Patron

Dr. Joseph M. Kihanda

Editorial Board

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Pictures by

Lillian Mpanju-Rugaitika

It also contains articles with educational approach to all TIA community and which can help shape our behavior towards work as well as in studies especially for TIA students.

Dear readers I am also so impressed by achievements that we as a community are getting due to commitments of each of us in our work. I commend everybody at the Institute for this good behavior that has shaped our success. I hope we all will continue with that spirit for prosperity of our Institute. We all are aware that our future depends much on our plans and commitment to our work. Thank you very much for that.

Once again, I would like to ask TIA workers to engage themselves in writing more scholarly articles which can then be sent for publication in the academic journals published either locally or internationally. Each should commit themselves and plan how they will be going through this. It is undeniable fact that writing is a process, it should start and continue in stages; in some early stages it might seem to be very cumbersome and so

FOCUS ON INSTITUTIONAL ISSUES

TIA MASTER WORKERS COUNCIL MEETS IN MOROGORO

By George Kadutu and Latifa Adam

The 3rd TIA Master Workers Council took place in Morogoro at the Tanzania Forestry Research Institute (TAFORI)'s Conference Hall from 28-29/04, 2017. It was attended by workers' representatives from all six campuses in the country and TIA top management.

The guest of honour, Deputy Permanent Secretary, Ministry of Finance and



Guest of Honour Ms. Dorothy S. Mwanyika (C), MAB Chairman Mr. Said M. Chiguna (L) and TIA CEO Dr. Joseph Kihanda (R) standing for solidarity sign during official opening of TIA Workers Council in Morogoro



Members of the Workers Council reading workshop materials during the meeting

Planning Ms. Dorothy S. Mwanyika warned against idleness amongst workers in the offices stressing that 'an idle mind is the devil's workshop', therefore the devil will use it for gossiping and saying bad things against others in the organisation. He asked TIA workers to work hard and be cooperative to each other in order to ensure existence and continuity of peace and stability among them across all campuses.

TIA MASTER WORKERS COUNCIL MEET

From page 3

She wanted TIA management to continue managing and assessing workers based on their abilities in performing duties, she also added that the Ministry of Finance and Planning will not tolerate any worker who fails to deliver accordingly.

The TIA CEO Dr. Joseph Kihanda thanked guest of honour Ms. Dorothy Mwan-yika for representing Minister for Finance and Planning Dr. Philipo Mpango in the official opening of the meeting. Dr. Kihanda also thanked the former MAB members under chairmanship of Prof. Isaya Jairo for the good work they had done for the Institute; he also congratulated and welcomed the new MAB members under the



MAB Chairman Mr. Said M. Chiguna (Standing) addressing the meeting while Guest of Honour Ms. Dorothy Mwan-yika and CEO Dr. Joseph Kihanda (both seated) closely following his address



The DAA Mrs. Linnah Tumwidike (L), DBD Mr. Gorah Abdallah, Mwanza Campus Manager Ms. Luciana Hembe, Mtwara Campus Manager Mr. Matei Mapunda following the conference proceedings

Continued on page 5

TIA MASTER WORKERS COUNCIL MEET

From page 4

chairmanship of Said Musendo Chiguma. The latter congratulated TIA for excellence of its services to customers which has been proved by its recent achievement in becoming a winner of the 'College of the Year 2016 Award', which is organised by Tanzania Leadership Awards.

Other issues discussed in the meeting included shortage of physical resources such as lecture rooms, computer laboratories, and libraries; and also shortage of both academic and administrative staff to run the day to day activities of the Institute.



Women members of the Workers Council posing for a group photo with guest of honour Ms. Dorothy S. Mwanyika (C-seated)



RAAWU leaders from all campuses in a group picture with guest of honour, MAB Chairman, CEO, Secretary and Deputy secretary of Workers Council

7,691 TIA GRADUANDS CONFERRED THEIR DEGREES, CERTIFICATES

By Our Reporter

In its fourteenth graduation ceremony held on 16th December 2016, Tanzania Institute of Accountancy (TIA) conferred to its 7,691 graduands certificates, diplomas, degrees and post-graduate diplomas



Dr. Natu Mwamba (in red hat) and Dr. Joseph Kihanda (blue hat) redying themselves to confer certificates to graduands



A cross-section of students cheering after being conferred on their degrees

Dr. Natu Mwamba, Deputy Governor, Bank of Tanzania addressing the congregation on behalf of the Guest of Honour Dr. Phillipo Mpango, expressed greetings and accolades from Dr. Mpango to

Continued on page 7

7,691 TIA GRADUANDS CONFERRED THEIR CERTIFICATES

From page 6

TIA management, staff, sponsors for their efforts that had climaxed at that great and

memorable day. She hailed TIA community for efforts done in reviewing curriculum, adding that it was a good direction towards improvement

of the Institutes' services; something that has contributed in producing competent graduands. She however challenged the graduands to focus more on self employment, and asked those who will manage to acquire employment in the public sector to work hard and engage themselves in the fight against corruption.

Addressing the congregation before introducing Dr. Natu Mwamba, the TIA CEO Dr. Joseph Kihanda said that about 51% of the graduands were male, and the remaining 49% were female.

The CEO pleaded to the government over lack of enough staff that could cope with the increasing number of students at the Institute. He said TIA needed more staff, both academic and administrative. He added that the Institute was having

Continued on page 8

A
cross-section
of
graduands
at
Singida Campus
graduation
ceremony



Cross-section of TIA Mbeya Campus graduands waiting for their turn to be conferred their degrees

7,691 TIA GRADUANDS CONFERRED THEIR CERTIFICATES

From page 7

seventeen (17) staff pursuing doctorate studies at various universities within and outside the country.

CEO assured the Guest of Honour that since TIA had introduced

entrepreneurship skills to all courses, he was determined that all graduands were competent enough and ready for the challenges in the job market.

The graduation ceremony for Mbeya campus was held on 04/11/2016; and for Mwanza, Kigoma and Singida campuses, it took place in Singida on 18/11/2016.



Top picture

Honorable John Mwaipopo, the Commissioner for Igunga District and former TIA Singida Campus Lecturer and Academic Officer (R) with other TIA lecturers from Kigoma, Mwanza and Singida Campuses at a graduation ceremony held at Singida Campus in November 2016



Middle picture

Some of TIA Mbeya lecturers who had attended graduation ceremony held in Mbeya in October 2016

From Left: Ms. Maria M. Lemeirut, Dr. Momole Kasambala,



Bottom Picture

Guest of Honour Dr. Natu Mwamba (2nd right: in maroon graduation gown and hat) is being introduced by the CEO Dr. Joseph Kihanda (R: in blue graduation gown and hat) to TIA Dar es Salaam and Mtwara Campuses lecturers.

PROF. KAMUZORA CHALLENGES TIA STAFF TO ENGAGE IN RESEARCH AND PUBLISHING

By Ongito Hodari

Permanent Secretary at the Vice President's Office Professor Faustin Kamuzora urged Tanzania Institute of Accountancy (TIA) staff to engage themselves in conducting research, consultancies and then publishing the outcomes. Giving the keynote speech at the first convocation of the TIA held at the headquarters in Dar es Salaam on 15th December, 2017, Prof. Kamuzora hailed management of the Institute for forming a research and consultancy unit and

therefore giving their staff opportunity “sometimes it doesn't matter how late you are, for researching and publishing, he said



Prof. Faustin Kamuzora giving a keynote speech at the First TIA Convocation



TIA staff listening to the keynote address by Prof. Faustin Kamuzora. **2nd Row:** Dr. Joseph Kihanda - CEO (R: in black suit); and Mr. Zodo M. Zodo - Director for Support Services. **1st Row:** Mrs. Linnah Tumwidike - Director for Academic Affairs; Mr. Mugisha Kamala - Academic Officer; Mr. Aniceth Mpanju - Head of Research and Consultancy Unit; and Mr. Gorah Abdallah - Director for Development Services

so long as you learn from your colleagues' mistakes", so he challenged TIA staff to come up with good papers to be published both locally and internationally. He stressed that if they manage to force themselves in research and consultancy they will enhance their skills very well and will benefit a lot from that, he also added that even when

PROF. KAMUZORA CHALLENGES TIA STAFF

From page 9

one writes a seven pages paper, that shows just a portion of what they have read, writing means reading a lot, and that is the academic life. He however warned them against plagiarizing other people's works. He said that even when preparing PowerPoint presentation it is better to show the source of information.

Professor Kamuzora insisted that for effective teaching to take place, lecturers need scholarly materials since students have the right to be taught very well. He also insisted that if you don't do research, as a lecturer, you are deceiving your students. He challenged the habit of some lecturers using teaching materials that were prepared some years back, saying it is also like deceiving students; he wanted lecturers to read a lot and write papers since that way they will keep themselves up-to-date and be able to deliver required materials to students. "We need to teach our students things which are practical, we have to write and help our students", he added. He



Prof. Faustin Kamuzora on the stage addressing the convocation at the Main Hall , TIA Main Campus, Dar es Salaam

reminded that students need to be agile and adaptable; this can be achieved only if TIA teaches students how to learn, and not just telling them what is in the books. They should acquire life-long learning skills that will help them in coping with the environment and become critical beings in the society.

Elaborating more on the research activities, Professor Kamuzora said that research report is just an intermediary in the research journey which ends in a publication especially in a peer reviewed journal. We shouldn't end up with

unpublished research reports, let's help each other, we shouldn't be like 'crabs in the basket' who pull down their colleagues trying to climb on top when they struggle to get out of the basket. Promotion in the academic arena, which is a result of publishing, comes with a lot of benefits. He insisted that any TIA employee has a potential for becoming a senior lecturer, and ultimately an associate professor, and once you become an associate professor, you will believe that even the sky is not the limit.

Continued on page 11

PROF. KAMUZORA CHALLENGES TIA STAFF

From page 10

He added, since we are coming from the oral tradition we have to put much effort. Writing is not easy but if you cooperate with others you will come up with good papers. Professor Kamuzora gave examples of good football players who train very well to become one, and boxers who sometimes get severely beaten up but after getting good training become winners. He asked TIA staff to put themselves in those people's positions to become resilient and train hard. Life is war you have to work hard in order to win.

If you don't read other people's books you can't write yours, and you will die with your books in your head, he challenged people to be like the legend Shaaban Robert who died many years back but is still remembered and will always be because of his books. That great professorial address inspired many participants who seemingly wanted him to continue addressing; it eventually will have impact on their academic life.



Up Picture

A cross section of participants at the convocation.

Prof. Kamuzora (1st Row: with red tie) and Mr. Zodo M. Zodo (L)



Middle Picture

Some discussants of the papers presented and students listening at the presentations and noting some points during the convocation



Down Picture

Papers presenters Mr. Mutaju Marhobe (L) and Mr. Fulgence Samwel (R) keenly watching other presentations

TIA'S FIRST EVER CONVOCATION TAKES PLACE IN DAR ES SALAAM

By Ongito Hodari

The first ever convocation for Tanzania Institute of Accountancy (TIA) took place on 15/12/2016 at the Main Lecture Hall, TIA Dar es Salaam, it revealed a lot of talents among workers at the Institute, especially in the area of research; they presented researched and well written papers that attracted participants. The organization of the event itself coupled with the quality of papers presented gestured a very promising future for the newly established



Mrs. Linnah Tumwidike, Director of Academic Affairs (DAA), officially opening the First TIA Convocation at the Main Hall in Dar es Salaam

Research and Consultancy Unit in enhancing research and consultancy activities at the Institute.

Host of the occasion Director for Academic Affairs (DAA) Mrs. Linnah Tumwidike, in official opening of the session, welcomed invited guests and told the congregation that TIA had never had one of the kind since its establishment more than forty years ago, so that was the first one and she was looking forward to getting good outcome from it. She gave special thanks to TIA CEO Dr. Joseph Kihanda for forming the Research and



Staff and students listening to Mrs. Linnah Tumwidike as she was opening the convocation

Continued on page 13

TIA CONVOCATION

From page 12

Consultancy Unit at the Institute which seemed to be working very well under the leadership of Mr. Aniceth Mpanju. The Research and Consultancy Unit managed to organize the convocation in a very short period of time since its establishment just few months prior to the event.

Mama Tumwidike finalized her address by asking Dr. Joseph Kihanda to introduce the key speaker Professor Faustin Kamuzora, the Permanent Secretary, Vice President's Office who is also a former member of



Some paper discussants and students listening to presentations

the TIA's Ministerial Advisory Board (MAB); whom he said played an important role as a chairperson of the Sub-committee on Academic Affairs in pushing forward efforts

for the establishment of Research and Consultancy Unit at the Institute.

Professor Kamuzora's speech was centered on the role of TIA in promoting research, publications and consultancies. The title of his keynote paper was "Nexus between research and effective teaching: a need for Tanzania Institute of Accountancy (TIA) to promote research, academic publications and consultancies". Other papers presented included; (1) Employee's motivation in local government in Tanzania: status



Mama Tumwidike (in red jacket) with organisers, paper presenters and discussants after the convocation

Continued on page 14

TIA CONVOCATION

From page 13

and challenges, empirical evidence from Morogoro District Council, by Kelvin Njunwa, (2) Determinants of firm's working capital: panel evidence from listed East African manufacturing companies, by Mutaju Marhobe, (3) Determinants of corporate governance Internet reporting: empirical evidence from Tanzania, by Samuel Fulgence, (4) The impact of international diversification on industry performance: a study of the East African Community (EAC) firms, by Aniceth Mpanju.

Discussants for the four papers included Dr. Shaban Ngole from the Institute of Finance Management (IFM), Dr. Mbise, Dr. Haule and Mr. Manongi all from College of Business Education (CBE).



Some staff and students at the convocation



Some staff and students enjoying the presentations



The TIA Communication and Public Relations Officer, Ms. Lilian Rugaitika talking to some participants after the occasion

FOCUS ON SCHOLARLY ARTICLES

PAPERS PRESENTED AT THE FIRST TIA CONVOCATION ON 15TH DECEMBER 2016

1. Nexus between research and effective teaching: a need for Tanzania Institute of Accountancy (TIA) to promote research, academic publications and consultancies, by Professor Faustin Kamuzora.

Abstract

Effective teaching is the mainstay (raison d'être) of an institution of higher learning such as TIA. In this paper the author discusses how the other two missions of research and consultancy should support the effective teaching. Whereas, others may discuss research and publication separately, in the author's opinion, they are quite linked directly since in academics, research should end up as a peer reviewed publication(s). The paper demonstrates also that both research and consultancy must enhance effective teaching as they are part and parcel in knowledge generation.

Using specific efforts TIA is undertaking to enhance its teaching function by establishing the research, publication and consultancy units, the author's experience as a TIA's MAB member for the past six years, is employed to provide a few tips on how to navigate the scholarly publication journey. The paper is concluded by reminding both TIA management and academic staff that it is essential for both parties to ensure a critical mass of the academic staff attain

credentials of being promoted to higher ranks such as senior lecturers and beyond.

2. Determinants of firm's working capital: panel evidence from listed East African manufacturing companies, by Mutaju Marhobe



Mr. Mutaju Marhobe presenting his paper

Abstract

This study evaluates the determinants of working capital of manufacturing companies listed in East Africa Stock Exchanges. It uses Cash Conversion Cycle and Acid Test Ratios as the measures of working capital and Return on Assets (ROA). Firm Size, Firm

Continued on page 16

From page 15

Growth, Asset Utilization, Operating cash flows, Gearing and Real GDP Growth Rate as the determinants of working capital. This study employed the Fixed and Random Effect Multiple regression models using panel data in the period (2005-2014). The findings showed that ROA, Firm size and Firm Growth and Asset Utilization have a significant relationship with Cash Conversion Cycle using the Random Effect model. For Acid Test Ratio; Firm Size, Firm Growth, Gearing and Operating Cash Flows showed significant relationship with this ratio using the Fixed Effect model. So, manufacturing companies are urged to maintain appropriate working capital levels by striking a balance between the factors that influence working capital as they have been established by this study.

3. Determinants of corporate governance Internet reporting: empirical evidence from Tanzania, by Samuel Fulgence

Abstract

Entities throughout the world and particularly in Tanzania are facing a profusion of legislative issues with respect to their organizational compliance with corporate governance. The critical analysis revealed that many studies for Internet reporting have concentrated in US and UK countries, leaving a considerable gap in developing countries; particularly in Tanzania where none has been done.



Mr. Samuel Fulgence during his presentation

This paper explores the potential factors that affect the level of corporate governance Internet reporting in Tanzania. A sample of 15 companies was selected from Dar es Salaam Stock Exchange (DSE). The content analysis method was employed using multiple regressions with Durbin-Watson statistics to examine the relationships. The disclosure index was constructed using information cited on the websites of the companies listed with DSE in Tanzania. The empirical evidence revealed that for the chosen sample; the proportional composition of NEDs in the board of directors, liquidity, firm size and leverage are significantly and positively associated with the level of corporate Internet reporting. The rest of the variables had miscellaneous findings.

4. Employee's motivation in local government in Tanzania: status and challenges, empirical evidence from Morogoro District Council, by Kelvin Njunwa

Abstract



Mr. Kevin Njunwa explaining something during his presentation

Human resources apart from other resources in organisation are the most valuable resources for organisational performance. Organisation either public or private depend on employees to achieve its targeted objectives. Employee's motivation plays vital role in increasing employee's morale towards performing better to ensure organisational productivity and profits. The purpose of this paper was to examine employee's motivation in Local Government Authorities (LGAs) in Tanzania with respect to Morogoro District Council (MDC). The research focussed on the status employee's motivation and challenges that are facing local

government to ensure employees motivation. In this study, fifty five (55) employees from management, middle and lower levels were used as research subjects. Interview, observation and self administered questionnaires were used to collect data from the respondents.

The study findings revealed that employee's motivation in local government is very low as the majority of the employees are not comfortable to work with local governments. The study indicates that there is high labour turnover of the employees especially at wards and village levels. Employees are not satisfied with compensation and rewards, fringe benefits, training and development, working environment, promotions, unfair treatments and political interferences. The study found out that major constraints factor for improving employee's motivation at workplace is financial inadequate of local government as about 85% of the funds depend from central government.

Based on the findings, the study recommends that the central government has to improve financial capacities and improving financial autonomy in LGAs. The current local government revenues are inadequate to improve employee's motivation. Promotion exercise should be open and fairly based on merits and performance through Open Performance Review Appraisal System (OPRAS). Training and development budget should be improved to ensure training to employees.

From page 26

Local government staff should be given administrative autonomy to minimize political interferences on their professions. Finally, the study suggests improving communication and worker's participation.

5. Factors motivating owner-managers from informal sector to shift to formal sector: empirical evidence from Tanzania, by Abdallah Gorah

Abstract



Mr. Gorah Abdallah (Ag. DBD) talking briefly to the audience

A vast amount of literature on entrepreneurial motivations has focused on the informal sector and the reasons for its existence. This paper extends the evidence by investigating the factors motivating entrepreneurs from the informal sector to move to

the formal (in other words: to formalize their business). The study surveyed 170 informal entrepreneurs from tailoring industry in four regions of a least developing country (Tanzania). The results indicate that “access to finance” is by far the most important entrepreneurial motivation influencing owner-managers to shift from the informal sector to the formal sector. The entrepreneurial motivations “financial success, freedom from government”, and “networking” were also highly ranked. The entrepreneurial motivations that are more regular in the Western world (viz. recognition, self-realization, societal commitment, business expansion and independence) were ranked in the lower part of the middle in this study. The entrepreneurial motivation “innovation” hardly played a role of importance for the motivation of entrepreneurs to move from the informal sector to the formal sector. Recommendations for future research were formulated.

6. The impact of international diversification on industry performance: a study of the East African Community (EAC) firms, by Aniceth Mpanju

Abstract

The main objective of this study was to analyse the impact of internationalisation strategy on industry performance among the East African Community (EAC) industries, which include Burundi, Kenya,



Mr. Aniceth Mpanju - Head of Research and Consultancy Unit, presenting his paper

Rwanda, Tanzania, and Uganda. We limited our sample to 279 domestic firms and MNC's subsidiaries in the manufacturing sector, service sector and agriculture sector.

The survey was conducted between 2013 and 2015. We used both company level data (for the period 2005 to 2010) including annual reports and other data sources. The impact of internationalisation strategy on firm performance was investigated by surveys, priori analysis, and multinomial logistic regression. Firm performance was analysed in terms of finance, social, environment, and culture dimensions.

Using Statistical Package for Social Sciences (SPSS) software package and a priori analysis to analyse survey questionnaires with a five-Likert scale, our result reject our formulated hypothesis and confirm that performance is perceived to be stronger by firms with foreign affiliation as compared to domestic firms.

These are just abstracts, full articles can be obtained by consulting the authors.

A MESSAGE FROM THE PATRON

From page 2

demanding but as one gets used to it and more experience obtained it becomes something very likeable and which has a very good return. In academic life there is no shortcut we just have to make research and publication part of our life. The recently established Research and Publication Unit should be used accordingly so that we change our behavior due to our oral tradition and get used to coming up with articles or books for others to read. I hope each one of us will work on this piece of advice. Thank you.

Dr. Joseph M. Kihanda

THE CIRCUMSTANCES UNDER WHICH DETERMINATION OF RESIDENTIAL STATUS OF A PERSON IS SIGNIFICANT UNDER THE INCOME TAX ACT NO. 11 OF 2004 (R.E 2016)



By Swallo, C.G.C .

*ADA, PGD-Tax Management, MBA (Finance), Msc. Acc and Fin, MARLA (Taxation)
Assistant Lecturer in Taxation and Public Finance (TIA).*

INTRODUCTION

Tanzania Institute of Accountancy is one of the Technical Institutions in Tanzania, providing courses in accountancy and other business related fields that are recognized by NACTE that is National Council for Technical Education. Almost in all accountancy and other business related fields there are modules of taxation and public finance taught at different levels of courses, the article called *“The circumstances under which determination of residential status of a person is significant under the Income Tax Act No. 11 of 2004 (R.E 2016)”* will provide knowledge and skills to the entire community of TIA members and other interested members in the country.

DETERMINATION OF RESIDENTIAL STATUS OF A PERSON

Determination of residential status of a person is the process of identifying or classifying whether a person for tax purposes is either resident or non-resident person. There are conditions according to section 66 of Income Tax Act (ITA) no 11 of 2004 (R.E 2016) which governs the determination of residential status,

the conditions are divided according to the nature of the person.

(i) Individual

Section 66(1); An individual is resident in the United Republic (URT) for year of income if:-

- a) Has a permanent home, and was present in URT during any part of the year of income, A permanent home means a place habitually an individual stay could be a guest house, hotel, and friend house or parent.
- b) Present in UR in year of income for Period amounting to 183 days or more.
- c) Present during year of income and in each of the two preceding years of income periods averaging more than 122 – days in each such year of income.
- d) Employee of URT government and posted abroad during the year of income.

(ii) Partnership

Section 66(2); A partnership is a resident partnership for a year of income if at any time during the year of income a partner is a resident of the URT.

(iii) Trust

Section 66(3); A trust is a resident trust for a year of income if:

- a) It was established in the URT,
- b) At any time during the year of income a trustee of the trust is a resident person
- c) At any time during the year of Income resident person directs or may direct senior managerial decision of the trust, whether the direction is on may be made alone or jointly with other persons or directly or through one or more interposed entities.

(iv) Corporation

Section 66(4); A Corporation is a resident Corporation for the year of Income if:-

- a) It is incorporated or formed under the laws of the URT or
- b) At any time during the year of income the management and control of the affairs of the corporation are exercised in the URT.

SIGNIFICANCE OF DETERMINING RESIDENTIAL STATUS OF A PERSON UNDER THE INCOME TAX ACT NO. 11 OF 2004 (R.E 2016)

The significance of classifying person as resident or non-resident in the United Republic of Tanzania for income tax purposes as under ITA 2004 are as follow:

(a) Scope of chargeability of Income Tax (i.e Scope of income liable to tax) (Section 6)

The chargeable income of a person for a year of income shall be:-

In the case of a resident person, the person's

income from employment, business or investment for the year of income irrespective of the source the of the income; and

In the case of a non-resident , the persons income from the employment, business or investment for the year of income, but only to the extent that the income has a source in the United Republic of Tanzania

The income of a resident without a permanent home in Tanzania and at the end the year of income has been resident in the United Republic for two years or less in total during the whole of the individual's life shall be chargeable to tax only on the income that has a source in Tanzania

b) Allowances in respect of capital deductions (Section 17 third schedule)

An Allowances is given on the depreciable assets which should be employed wholly and exclusively in generate income of the business, “depreciable asset” means an asset employed wholly and exclusively in the production of income from a business, and which is likely to lose value because of wear and tear, obsolescence or the passing of time. The allowance of capital deductions on domestic and foreign business is depending on residential status of the beneficial.

c) Provision of Income Tax exemption (Section 10 r/w second schedule)

The provision of income tax exemption whether amounts exempt or exempt amounts is basing on residential status of the person whether resident or non-resident person for example there are exemption to resident person of URT and exemption to non-resident person of URT

d) Provision of relief in respect of International Double Taxation

One of consideration for granting International Double taxation relief is whether a person is resident or non-resident. Relief from international double taxation is not granted in each and every case where double taxation occurs. Some of consideration is as follows:-

Only resident person can claim the relief. Any taxpayer that claims international double taxation relief must be resident of the United Republic

chargeable to tax under the Act in the relevant year of income before the relief can be granted.

Non-resident persons are not entitled to the relief and exempt persons are unlikely to claim and secure relief either.

ii) Foreign income

Foreign income to constitute part of the total income of the resident Person. Under section 6 the total income of a resident taxpayer includes foreign income if any. Where the whole of the total income is earned within a single tax jurisdiction international double taxation will not arise. International double taxation is likely to arise where the taxpayer has some trade and business interests, property or investments in another foreign country that give rise to the foreign income. The foreign income need not be remitted to Tanzania although there may be some countries that do insist on remission of income requirement before liability to tax can arise.

REFERENCE :

INCOME TAX ACT (ITA) NO. 11 OF 2004 (R.E 2016)

NEWS IN PICTURES

NEW MAB MEMBERS



*Members of the New Ministerial Advisory Board (MAB) under the chairpersonship of Mr. Said Musendo Chiguna (C - seated) in a group photo with TIA CEO Dr. Joseph Kihanda (L-seated). Other members are; Dr. Leonada Mwangike (R - seated). **Standing from right;** Mrs. Rosemary Tesha Tenga, Mr. Constatine Mashoko, Prof. Sylvia Temu, Mr. Thabit Dokodoko and Mrs. Mystica Mapunda Ngongi*

NEWS IN PICTURE



Members of Mini Workers Council Dar es Salaam in a group picture



Women members of Mini Workers Council Dar es Salaam in a group picture

NEWS IN PICTURE



*Chairman of TIA
Dar es Salaam
Mini Workers Council
Mr. Zodo M. Zodo (L)
presiding over the council's
meeting at the Conference
Room.
On Mr. Zodo's right side is
Mr. Bruno Ngingo, the
Secretary of that council*



*TIASO President
Mr. Shauri Kayandabila
and TIASO ministers
in a group picture with
Chief Executive Officer
Dr. Joseph Kihanda (Black
suit) and his management
team during the
TIA Students Baraza*

FOCUS ON STUDENTS ISSUES

TIASO PRAISES DR. JOSEPH KIHANDA FOR GOOD LEADERSHIP

By Our Reporter

President of Tanzania Institute of Accountancy Students' Organisation Mr. Shauri B. Kayandabila poured out his praise to Chief Executive Officer of Tanzania Institute of Accountancy (TIA) Dr. Joseph Kihanda for his good leadership which has caused a lot of developments at the Institute. He said, a few years after Dr. Kihanda's tenure as the CEO a lot of positive changes have occurred at the Institute not only



Dr. Joseph Kihanda (Standing) talking to students during TIA Students' Baraza. On his right is Mr. Gorah Abdallah (DBD) and on his left is Mrs. Linah Tumwidike (DAA) and Mr. Shauri Kayandabila (TIASO President)



TIASO President Mr. Shauri Kayandabila addressing the Students Baraza

in the students' academic performance but also in the physical facilities of the Institute. He said that TIA had been in need of such kind of leadership even long before Dr. Kihanda's coming to the Institute, he however thanked God for giving TIA such a great leader at this crucial moment in the country's economy.

Mr. Kayandabila then introduced TIASO vice president,

TIA STUDENTS BARAZA

From page 26

prime minister, students' speaker and other members of his cabinet to the audience.

They then presented a number of issues that needed immediate action by the Institute's management such as shortage of library space and lecture rooms.

They were assured that once construction of the 'Academic Block' gets finished, hopefully at the end of this year; the Institute will have a larger library and lecture theatres and rooms to accommodate many students at a time.

The TIA Students Baraza was held on 30/03/2017 at the TIA Dar es Salaam football grounds; it was organised by the Tanzania Institute of Accountancy Students Organisation (TIASO) leaders. The



Dean of Students Mrs. Lucina Comino (Standing) saying a few words before official opening of the Students Baraza



A cross-section of students at the TIA Baraza

Continued on page 28

TIA STUDENTS BARAZA

From page 27

occasion brought together students, lecturers, heads of departments both academic and administrative, and the TIA top management including the Chief Executive Officer, Dr. Joseph Kihanda.

Addressing the Students 'Baraza', Dr. Kihanda hailed the current TIASO leadership for having a peaceful approach in presenting students' problems to the management. He said such approach gives the management a conducive environment for finding solutions to the problems. He however challenged some students who do not follow proper channels to present their claims; giving example of the recent disgusting news over the social media about misconduct of some lecturers and non-teaching staff towards students, he said students are free to present their problems as a group or as individuals to him through Director of Academic Affairs and Dean of Students. He added that he didn't understand



Director of Academic Affairs (DAA) Mrs. Linnah Tumwidike addressing students



A cross-section of students sitting on the chairs and others listening to the addresses from afar under the trees

Continued on page 29

TIA STUDENTS BARAZA

From page 28

the reason why some students preferred the social media instead of telling him the problem. He however, welcomed them to tell him any problem they face at the Institute and encouraged them in being confident while presenting evidence against any misdeed by a worker. He also asked them to be ready to testify in case of a need to do so before the law. He gave a disappointing example of a student who reported a problem to him but when asked to testify before TAKUKURU, refused to do so claiming she wasn't ready to see the person being charged before the law.

Dr. Kihanda urged students to continue working hard in their studies in order to get good results at the end of the studies and be ready to face the challenges in their lives.

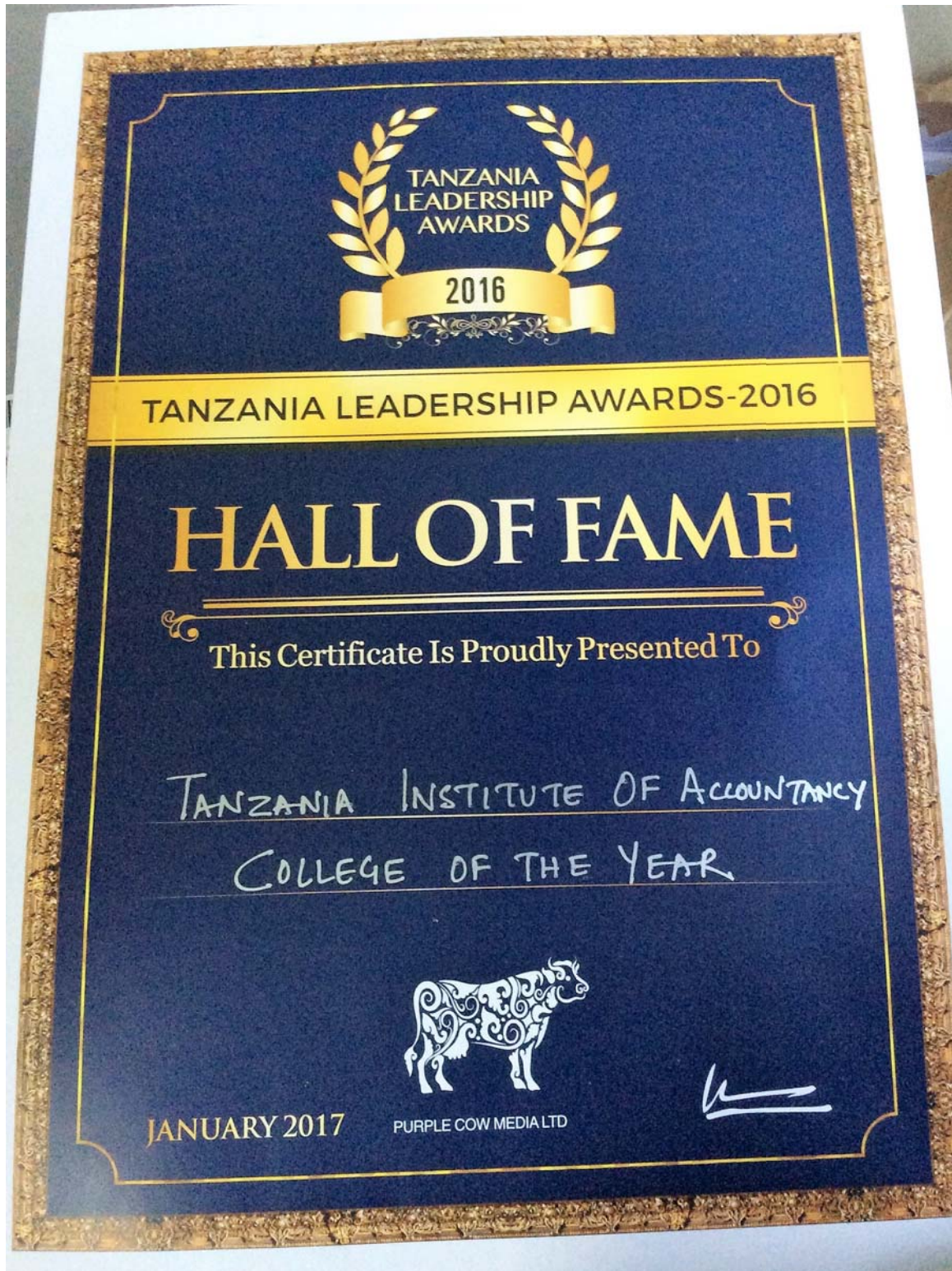


A cross-section of staff and students at the Students Baraza



Some staff as captured during TIA Baraza

TIA GETS A COLLEGE OF THE YEAR AWARD



Tanzania Institute of Accountancy (TIA) was voted a 'college of the year' in a contest that brought together many higher education institutions in Tanzania whereby College of Business Education (CBE) emerged the Best College of the Year 2016 while TIA became A COLLEGE OF THE YEAR

OBITUARY

Tanzania Institute of Accountancy lost one of its workers Mr. Ibrahim Ndossa who died in a car accident while traveling from Singida to Kilimanjaro in his private car on 16/12/2016.

Mr. Ibrahim Ndossa was working in Singida Campus as an Assistant Lecturer. His death occurred on the day of the TIA Graduation ceremony in Dar es Salaam.

ACADEMIC PROGRAMMES AT TIA

CERTIFICATE PROGRAMMES (1 YEAR)

- Basic Technician Certificate in Accountancy (BTCA)**
- Basic Technician Certificate in Procurement and Logistics Management (BTCPLM)**
- Basic Technician Certificate in Business Administration (BTCBA)**
- Basic Technician Certificate in Human Resource Management (BTCHRM)**
- Basic Technician Certificate in Marketing and Public Relations (BTCMPR)**
- Basic Technician Certificate in Public Sector Accounting and Finance (BTCPSAF)**

DIPLOMA PROGRAMMES (2 YEARS)

- Diploma in Accountancy (DA)**
- Diploma in Procurement and Logistics Management (DPLM)**
- Diploma in Business Administration (DBA)**
- Diploma in Human Resource Management (DHRM)**
- Diploma in Marketing and Public Relations (DMPR)**
- Diploma in Public Sector Accounting and Finance (DPSAF)**

BACHELOR DEGREE PROGRAMMES (3 YEARS)

- Bachelor of Accountancy (BAC)**
- Bachelor of Procurement and Logistics Management (BPLM)**
- Bachelor of Business Administration (BBA)**
- Bachelor of Human Resource Management (BHRM)**
- Bachelor of Marketing and Public Relations (BMPR)**
- Bachelor of Public Sector Accounting and Finance (BPSAF)**

POSTGRADUATE DIPLOMA PROGRAMMES (1 YEAR)

- Postgraduate Diploma in Accountancy (PGDA)**
- Postgraduate Diploma in Procurement and Logistics Management (PGDPLM)**

Mbeya Campus	Singida Campus	Mtwara Campus	Mwanza Campus	Kigoma Campus
Airport/Zambia Junction	Along Sepuka Road	At the Saba-Saba Grounds	Nyakato Area (Buzuruga)	Ujiji (Red Cross Building)
P.O. Box 825, Mbeya	P.O. Box 388, Singida	P.O. Box 169, Mtwara	P.O. Box 5247, Mwanza	P.O. Box 526, Kigoma
Tel. 255-025-2502276	Tel. 255-026-2502125	Tel. 255-023-2333948	Tel. 255-028-2570475	Tel. 255-028-2803529
Email: tiambeya@tia.ac.tz	Email: tiasingida@tia.ac.tz	Email: tiamtwara@tia.ac.tz	Email: tiamwanza@tia.ac.tz	Email: tiakigoma@tia.ac.tz

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