



Africa Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

UNLOCKING AFRICAN PHILANTHROPY'S POTENTIAL IN TANZANIA:

Towards CSO Sustainability



Members Workshop
17th-18th December, 2024,
Millennium Sea Breeze Resort, Bagamoyo.



1. Introduction

The African Philanthropy Network (APN) organized a two-day workshop from 17th – 18th December 2024 to explore how to enhance the sustainability of Civil Society Organisations (CSOs). The participants were APN members and other national level Civil Society Actors.

Philanthropy in Tanzania, similar to other societies in the African context, constitutes rich traditional practices that reflect the continent's diverse cultures, values, and socio-economic contexts. It is characterized by both horizontal (informal day-to-day) and vertical (formal institutionalized) practices of giving, which together contribute significantly to social development and community resilience. The power of these systems lies in its potential for solidarity, trust and ability to bring together local communities to address entrenched societal challenges.

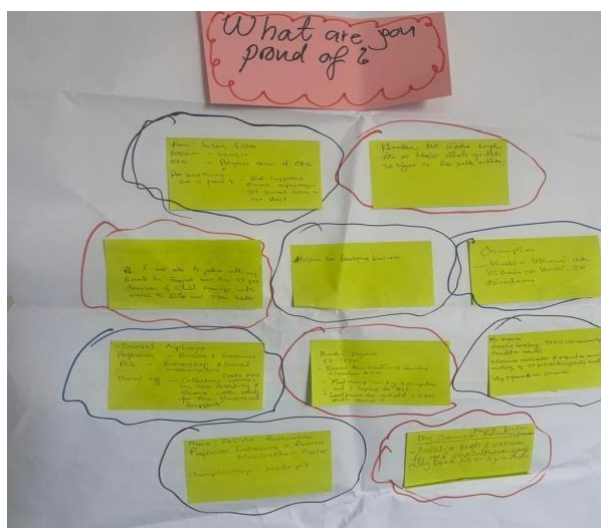
2. Welcome and Housekeeping

The meeting started by welcoming the participants for making the time to attend this important meeting by Goodchance Mariki. Mr Mariki continued by sharing information about the logistics and participants entitlements during the two workshop days.

3. Participants' Introductions

17 individuals attended the workshop. They represented the APN secretariat staff, members organizations and CSA partners. Out of these, 7 were women and 10 men. The full list of participants is given in **Annex 1**.

At the beginning, participants were asked to pair up and discuss their names, the nature of their organization and to “*mention one thing (act of philanthropy) conducted with strong personal involvement in your community that you are very proud of?*”



Responses from the participants included:

- Supporting the orphanage in her street.
- Rescuing a girl from sexual violence.
- Helping a friend with seed money to start a business.
- Providing pro bono legal aid services to abused women.
- Mobilizing resources locally for conducting a village assembly.
- Mobilizing community members to construct waste pit.
- Mobilizing community members and resources to rehabilitate a community road.

- Organizing fundraising and raising resources for church construction.
- Contributing funds for the construction of a water well for clean and safe water to the community.
- Mobilizing for financial and non-financial resources such as used clothes to support a victim of flood.

4. APN's Mission and Strategic Focus

Thereafter, Dr. Tenga shared with the participants about the mission and objectives of the network, to elevate the power of African philanthropic practices as a key strategy and contributor to the equitable and inclusive development of communities and nations. This entails promoting voice, action and the recognition of African philanthropy (financial and non-financial resources and assets) in increasing ownership and unlocking agency. Also, strengthening communities' ability to tackle some of the barriers (political, behavioural, technical) preventing actors and key stakeholders from adopting and delivering on commitments that recognize, enable and resource diverse community groups as key development actors on their own rights.

Underlying all of this is the larger question of collective leadership and innovation to unlock possibilities so that philanthropic practices, policies and enabling approaches will be more responsive to the lived experiences, priorities and needs of diverse philanthropy support actors (PSAs). More information can be accessed in the [APN 2024 – 2028 Strategic Framework](#), that is to be achieved by focusing on three strategic objectives: (i) nurturing spaces for collective voice and networking; (ii) influencing philanthropy practice and policy; and (iii) strengthening APN Resilience.

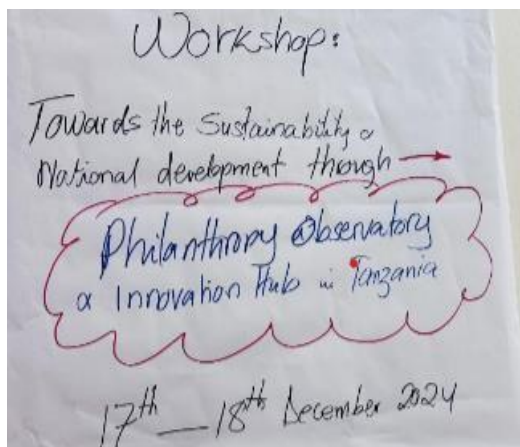
Particular to this workshop, APN in collaboration with its members in Tanzania wanted to pursue the possibility of establishing a Philanthropy Observatory and Innovation Hub (P-Hub as a model to be scaled in other countries). The goal of the P-Hub is to increase awareness and usage of information to steer dialogue and amplify the voice of actors towards its mission. The P-Hub would focus on two intertwined specific objectives:

- a. to increase the awareness of the governments (local and national) on the importance of facilitating donations to CSAs, and to adopt laws and regulations that enable domestic philanthropic giving;
- b. to increase awareness of individual and institutional donors on the potential of philanthropic giving as a driver of social and systems change, and increase donations to CSAs that drive community-led development and promote respect for human rights.

To this background, APN organized a conversation with its members to reflect on the context, their needs and priority actions to be considered for unlocking philanthropy's potential in Tanzania.

5. Workshop Purpose and Objectives

The workshop purpose was to build a constituency and articulate shared demand (Discovery phase). Specifically, the workshop agenda was designed to achieve the following:



- a. Provide a space for members to know each other and share experiences.
- b. Conduct joint analysis and identify priority issues to be addressed for unlocking the environment that can enable philanthropy to thrive.
- c. Co-create joint action plans outlining specific responsibilities and implementation strategies for all collectively identified priority issues

More detailed information is presented in the

Workshop Program in **Annex 2**.

6. Workshop Methodology

The workshop utilized a participatory approach and carefully selected techniques that encourage active involvement from all participants and positive group dynamics. Short presentations, small working groups, and plenary discussions were adopted to ensure maximum engagement by all participants.



7. Enabling Environment for Philanthropy: Findings on Legal Regulatory Framework Study

The facilitator, Geoffrey Makongo presented findings of the 2022 study on Synthesis of the Legal Environment for Civil Society Organizations Including Philanthropic Support Organizations in Tanzania. The presentation highlighted five key policy areas impacting the enabling environment for philanthropy in Tanzania: registration, tax and taxation, resource mobilization, policy engagement and Government oversight. These are

discussed in detail in the study report, which we encourage you to read. Key issues of concern are highlighted below.

Registration

- NGOs including CSOs are required to submit annual activity and financial audited reports to maintain their registration status. Failure or delays to reporting are subjected to penalties, including suspension from operations.
- Renewal of registration certificates after 10 years puts organizations in suspense and uncertain on whether registration will be granted. The Board of NGOs and the Minister responsible have strong powers and discretion to grant renewal approvals.
- The Written Laws (Miscellaneous Amendments). No 3 Act, 2019, presents strict government oversight amounting to control. The registration conditions limit the NGOs preference and flexibility on which activities to undertake.

Tax and Taxation

CSOs are subject to more than thirteen (13) tax and taxation obligations as guided by different Tax Laws. The list of relevant common and other tax laws is given below:

Common Tax Laws	Other Tax Laws
<ul style="list-style-type: none"> • The Tax Administration Act, Cap.438 R.E,2019 • The Income Tax Act, Cap. 332 R.E, 2019 • The Value Added Tax Act, Cap.148 R.E, 2019 • The Stamp Duty Act, Cap.189 R.E, 2019 • The East African Community Customs Management (Amendment) Act, NO.2, 2011 • The East African Community Customs Management Act, R.E, 2009 • The Excise (Management and Tariff) Act, Cap.147 R.E, 2019 • The Motor vehicle (Tax Registration and Transfer) Act, Cap.124 R.E, 2019 • The Finance Act, 2021 and 2023 	<ul style="list-style-type: none"> • The Tanzania Revenue Authority Act Cap.399 R.E,2019 • The Tax Revenue Appeals Act, Cap.408 R.E,2019 • The Airport Service Charges Act, Cap.365 R.E,2019 • The Port Service Charges Act, Cap.264 R.E, 2019 • The Hotels Act Cap. 105 R.E, 2006 • The Local Government Authorities (Rating) Act, Cap.289 R.E, 2019 • The Local Government Finances Act. Cap.290 R.E, 2019

It is important to acknowledge that the Revenue Authority (TRA) has prepared the following guide for Taxation of obligations by Civil Society Organizations:

- Nonprofit Organisations and Tax Laws: Obligations of Non-profit Organisations under Tax Laws and the rights of Non-profit organisations under Tax Laws.
- Payment of Taxes: Common taxes and non-tax revenues relevant for nonprofit organisations.
- Other Important Issues/Points: Taxation of Charitable Organisations, Tax Audited Disputes Resolutions Mechanism, Timely Submission of Applications, Offenses on Disposal of Import Duty Exempt Goods and Accountability for Past Exemptions.

According to the study, CSOs are generally challenged by:

- Not having an automatic tax- exempt status unless they have a certificate of charitable status. (i.e., “gifts as subjected to taxation).
- Low Awareness of most knowledge to comply with taxation and reporting requirements and general knowledge on financial incentives, which can increase the revenue base of the organisations.
- Navigating through complex tax exemption application processes is cumbersome and timeconsuming.
- Regulatory changes that lead to frequent amendments to tax laws.

Resource Mobilization (both domestic and cross-border)

The study findings affirms that CSOs have the right to mobilize resources (Human capital (skills), finances, infrastructure (hard and soft) and technology.

- Article 24(1) of the Constitution of the United Republic of Tanzania guarantees the right to own property and its protection.
- NGO Act: Section 32 of the Non--Governmental Act states that NGO “registered under this Act shall be entitled to engage in legally acceptable fund--raising activities
- According to the study, CSOs efforts to secure resource from various sources are impacted by:
 - Unrealistic and complicated compliance and requirements
 - Contradiction of some Articles
 - Close scrutiny of Sector Ministries and Regional Administrative Secretaries

Government Oversight

The NGOs/CSOs acknowledge the importance of Government monitoring and oversight. Nonetheless, they highlighted key challenges faced including:

- Bureaucratic procedures (NGOs requires approval of the grants exceeding TZS 20 million shillings, or some projects seeking to expand operations into human rights and accountability and democracy stand to be denied approval.
- Perception of the government that NGOs may have hidden agenda tied to donor aid and unrealistic demand for NGOs to provide physical investment (infrastructure, equipment).
- Excessive reporting burden to comply with donor project formats (often developed by donor).
- Weak follow up, monitoring and feedback from the government.
- Low prioritization for budgets/resources for monitoring.

Policy Engagement

CSO engagement into policy processes is needed to coordinate and align public or societal needs, enhance transparency, and strengthen governance systems. However, findings indicate

- Low CSO engagement as a result of financial constraints, regulatory barriers and capacity gaps.
- CSOs are under supervision and oversight powers ranging from operational, approval of grants agreements, and powers to suspend or deregister an NGO if compliance is not fully realised.

8. Identify key priority concerns (policy and practice) for an enabling environment and propose effective strategies for influencing and advocacy.

Participants were divided into small groups to discuss the study findings and reflect on their current experiences. The objective was to conduct a joint analysis and identify priority issues to be addressed for unlocking the environment that can enable philanthropy to thrive. Group 1, was required to identify key issues with regards to (i) Resource Mobilization and (ii) Policy Engagement; and Group 2, on (i) taxation and (ii) registration. All groups were in addition asked to look into the government oversight.



After an hour of deep reflection, each group came up with a presentation using a guide that was provided by facilitators. Each group had to identify an issue, propose what needed to be done, propose a targeted structure (Govt MDAs, LGAs, etc.), key stakeholders (CSOs, Private, Funders, etc.), and an effective strategy to be adopted in responding to the issue raised. The detailed presentations from each of the groups are presented in **Annex 3**. And, the list of key issues raised included the following:

- Limited human resources/personnel dealing with resource mobilization
- Governance structures
- Community Philanthropy
- Tax Exemptions
- Research on enabling environment
- Registration

9. Prioritization and Selection of Issues

After hearing the two presentations on plenary, the facilitators noted all issues raised on idea cards and asked participants to prioritize them, with a goal of identifying 2-3 major issues to be addressed collectively.



The two (2) issues prioritized by workshop participants in order to meet the operational and policy needs of actors in unlocking the potential for philanthropy were:

- a. Community Philanthropy
- b. Tax and Taxation

10. Action Planning and Way Forward

Participants reconvened in their two groups to identify action to be taken and propose annual action plans for each of the priority issues. First group worked on improving community philanthropy for resource mobilization; while the second group focused on tax incentives for social justice philanthropy and social impact entrepreneurship.

Both groups embarked into discussion to identify action to be taken and came up with action plans for 2025. They indicated the expected outputs, implementation timelines and resources required. Details of groups action planning exercise is given in **Annex 4**.

11. Workshop Evaluation

Participants were asked to answer to five workshop evaluation questions. Their responses are presented below.

Questions	Responses
How effective did the workshop address the key challenges and opportunities faced by CSOs	100%, said very well addressed
To what extent were the workshop objectives achieved?	All 17 participants rated highly met
How do you rate your participating in identifying priority issues to be addressed?	All 17 participants rated highly met
What capacities would you require in order to address	<ul style="list-style-type: none"> • What is philanthropy, what are key concepts • Stakeholder engagement and inclusion of diverse voices • Communication and advocacy skills,
issues raised through the PHub?	<ul style="list-style-type: none"> • Mobilize and influence for transformative change • Storytelling for African philanthropy

	<ul style="list-style-type: none"> • How to unlock and advocate for shrinking civil spaces, • Research methodology and mapping • Develop strategy/plans for domestic fundraising • How to conduct outcome harvesting
<p>What are other suggestions to improve CSOs engagement in promoting the recognition of African Philanthropy?</p>	<ul style="list-style-type: none"> • Create awareness of key stakeholders • Share philanthropy actions plans for broad knowledge • Raise demand from community philanthropy • Build coalitions around key policy issues • Engage media in almost all what CSOs are doing • Increase the participation of other allies and other CSOs, • Use in-person and online meetings to continuously sharpen knowledge • Enhance documentation of African philanthropy practices • Build capacity for storytelling • Involve members in all processes towards achieving desired results to Promote African philanthropy narratives / sharing success stories • Recognize and celebrate African philanthropy day

12. Closing Remarks

Dr Tenga closed the workshop by thanking all the participants for making time to attend and also, for the active participation and contribution to achieve the intended outcome. She continued by acknowledging the willingness of their organizational leaders to be part of the journey of promoting the recognition of philanthropy as a strategy for CSO sustainability, community development, thus, national development in Tanzania.

Dr. Tenga encouraged all APN members to use this opportunity and take ownership of the issues at hand, as legitimate and capable actors to address them. She then declared APNs commitment to create more safe spaces for community voice and stakeholders dialogue, provide coordination and thought leadership towards the strengthening and sustainability of the P-Hub and any relevant intervention.

To conclude, she shared the activities to take place in ensuring the establishments and sustainability of the P-Hub in Tanzania.

13. Next Steps and Way Forward

S/No	Activity	Implementation	Expected Output
1	Workshop proceedings report	3 rd week February	Shared with participants
2	Commissioned situation analysis of issues raised	2 nd week March	Draft discussion papers
3	Stakeholders' validation of discussion papers	3 rd week March	Comments and inputs
4	Stakeholders campaign planning Philanthropy	3 rd week March	Campaign action plans
5	Final Discussion Papers	26 th March 2025	Discussion papers
6	Nine months campaign plan	26 th March 2025	A workplan with roles and responsibilities
7	Final Report on Phase 1	27 th March 2025	A report to members and funder
8	Report submission and circulation	Friday, 28 th March	
9	Costing the final campaign action plan	16 th April	Costed action plan
10	MOUs on campaign implementation	16 th April	MOUs signed

Annex 1: List of Participants



African Philanthropy Network
THE COLLABORATION FOR IMPROVING LIVELIHOODS

MEETING OF APN MEMBERS AND PARTNERS IN TANZANIA

Date: 17/12/2024

REGISTRATION FORM

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African Philanthropy Network
THE COLLABORATION FOR IMPROVING LIVELIHOODS

MEETING OF APN MEMBERS AND PARTNERS IN TANZANIA

Date: 17/12/2024

REGISTRATION FORM

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6	Good chance Munk	A-P-I	gmunk@api.org	[Signature]

Annex 2: Workshop Program

APN Members and Partners Workshop, held in Millennium Sea Breeze Resort Bagamoyo, from Tuesday 17th to Wednesday 18th December 2024.

Monday, 16th December 2024

Time	Activity
14:00 – 17:00	Departure from Dar Es Salaam
17:00 – 18:00	Participants Arrival and check in Registration
18:00 – 20:00	Welcome Dinner and Networking

Tuesday, 17th December 2024

Time	Session	Facilitator
09:00 – 09:15	Welcome and Housekeeping	Mariki
09:15 – 09:45	Introduction	Makongo
09:45 – 10:30	APN's Mission and Strategic Focus	Stigmata
	Workshop Purpose & Objectives	Tarisai
10:30 – 11:00	Enabling Environment for Philanthropy: Study Findings on Legal Regulatory Framework	Makongo
11:00 – 11:30	<i>Mid-morning Tea/Coffee & Networking</i>	<i>All</i>
11:30 – 12:00	Plenary discussion on the presentation	Makongo
12:00 – 13:30	Sharing experiences, perspectives and insights	Stigmata
13:30 – 14:30	<i>Lunch Break</i>	<i>All</i>
14:30 – 16:00	Dialogue Sessions: Identify key priority concerns (policy and practice) for an enabling environment and propose effective strategies for influencing and advocacy	Stigmata
16:00 – 16:30	Plenary – sharing, validation and prioritization	Tarisai
16:30 – 17:00	Consensus building on key priorities (key asks) for to be collectively addressed	Makongo
	<i>Including Mid-afternoon Tea/Coffee & Networking</i>	
	Announcements	Mariki
17:00	End Day One	

Wednesday, 18th December 2024

Time	Session	
09:30 – 10:00	Recap Day One and Announcements	Mariki
10:00 – 12:00	Action Planning: Priority actions for 2025, implementation arrangements and expected outcomes	Stigmata

	<i>Include the Mid-morning Tea/Coffee</i>	<i>All</i>
12:00 – 13:30	Plenary sharing and inputs	Tarisai
13:30 – 14:30	<i>Lunch Break</i>	<i>All</i>
14:30 – 15:30	Next steps	Stigmata
15:30	End Day Two + Departure	

Annex 3: Small Groups Presentation on Analysis of Priority

a. Group 1 Presentation

Priority Issue (s)	What do we want?	Targeted structure (Govt MDAs, LGAs, etc.)	Stakeholder Name (CSOs, Private, Funders, etc.)		Effective Strategy to respond
			Allies	Opponents	
Limited human resources/personnel (skills) dealing with RM	proposal write up	Leveraging to the existing network, partnership/coalition/consortium	APN/FCS/TLS /WAJIBU/TCFN/Policy Forum	Politician/LGAs/Poor image	Transparency and dialogue
	Mapping of existing resources	Linkage with private sector	TCCIA/TBA/FCS	GoVT	Engagement Transparency
	Marketing with the internal funder				
Negotiation skills	-Mapping/partnership/connection with Ministry of Foreign affairs/Ambassador -Engaging donors in our activities -Exposure/Round table meeting with potential donors in a foreign country (Embassies)	Ministry of Foreign Ambassador Diaspora High Netwealth	Politicians	Engage (Govt official, politician)	
Governance structures	Development of policies Capacity building Compliance with internal structure/controls	APN/FCS/TLS	APN/FCS/TLS	CSOs/INGO/NGO Registrar	Dialogue

Community Philanthropy	Awareness/advocate for domestic resource mobilisation - CSO/Govt	APN	APN	CSOs/INGO/ NGO Registrar	Engagement Dialogue
	Show case the best practice				

b. Group 2 Presentation

The Second group identified **Tax Exemption**: Exemption of VAT, Tax incentive to Funders, Import taxes on goods; as a key priority issue.

What do we want	Target Structure	Stakeholders Name		Effective Strategy
		Allies	Opponents	
Exemption on VAT (Exemption of VAT when we purchase goods and services when implementing projects. Because we lose money that could have gone to the intended people)	Ministry of Finance	Budget Committee	TRA Government	<ul style="list-style-type: none"> Advocacy to Policy Makers Demand Creation to the Community through awareness creation
Tax Incentive to individual Funders (Philanthropists to be recognized) - We need People to declare their assets because they know they will get some tax exemptions - We need people to invest in community development projects.	Ministry of Finance	MPs	TRA, LGAs,	<ul style="list-style-type: none"> Clear Distinction between Philanthropy activities and other project.
Import taxes on goods and imported for day to day operations of NGO/CSOs (example cars)	Ministry of Finance	Budget Committee MPs	TRA LGAs	Lobbying using members of parliament by showing the work we do in their constituencies (Evidence Based Advocacy)

Annex 4: Action Plans on Key priority actions for 2025 Implementation

a. 2025 Action Plan for Promoting the Recognition of Community Philanthropy

Priority Issue (s)	Action(s) to be taken	Expected Outputs	Implementation Timeframe 2025 (quarters)				Resources are required
			Q1	Q2	Q3	Q4	
Enhanced Awareness and Synergy on Locally led Philanthropy Initiatives	General Educational campaigns on Philanthropy (Concept, practices and lessons in Tanzania ¹)	A list of partners committed jointly to apply the Concept					<ul style="list-style-type: none"> Human resource: Dedicated people/staff in the organisation to champion the initiatives Time: Organisation's' commitment to incorporate the activities in the work plan Finances: Indicative budget estimates to finance various activities (Technology, physical materials and other operational logistics²)
	Map out and package/document current philanthropy practices and new opportunities in the area of work. (Thematic, Geographical)	Relevant and informative content about community philanthropy					
	Convene like mind stakeholder's sessions to cocreate workable philanthropic practices (Refining or borrowing from current lessons)	A package of local based solutions to address shortterm pressing needs ³					
	Publish or show case best practices reports and how contributions are progressing/used to reaching outcome						
	Convene a broad a broad base partners events including relevant Governments structures, donors and other actors.						

1 Targeted media outlets, (Social media and other dissemination forums)

2 APN Members may consider using internal resources for some activities to show commitment

3 Start testing the solution now and do not fear of failing.

b. Action Plan for 2025: Influencing and Advocacy for Enabling Environment

Priority Issue (s)	Action(s) to be taken	Implementation Timeframe 2025 (quarters)				What types of resources are required?	Expected Outputs/What will be achieved
		Q1	Q2	Q3	Q4		
Tax Incentives	<p>Eligibility Rules: Define qualifying donations (e.g., registered charities, community projects).</p> <p>Deduction Limits: Set a cap (e.g., 10-20% of taxable income) to balance generosity and revenue needs.</p> <p>Simplified Claims: Create an easy process for claiming deductions, including digital options.</p> <p>Set Duration: Tax deductions can be claimed only at the end of the year to simplify the administrative process.</p> <p>Policy advocacy: Using MPs and Minister of Finance (Knock doors)</p>	X	X	X	X	<p>Funding</p> <p>Legal support</p> <p>Systems to assess the effectiveness of tax incentives in driving philanthropy and achieving social goals.</p> <p>Legacy</p>	<p>Increased Philanthropic Contributions</p> <p>Enhanced Funding for National Development Goals</p> <p>Improved Transparency in Charitable Giving:</p> <p>Public-Private Synergy</p> <p>Promoted Culture of Generosity</p>

<p>Social Business Models</p>	<p>Tax Exemptions for Social Enterprises: Provide tax exemptions or reductions on income generated through CSOs' social business activities, enabling them to reinvest profits into their philanthropic work.</p> <p>Tax Incentives for Collaborations: Provide tax credits to businesses that partner with CSOs on social enterprise projects, fostering mutually beneficial collaborations.</p> <p>Capital Gains Tax Relief: exempt CSOs from capital gains tax on the sale of assets used to fund or grow their social enterprises, allowing them to raise more funds efficiently.</p> <p>Simplified Tax Compliance for CSOs: Create a streamlined tax compliance process for CSOs engaged in social business activities, reducing administrative costs and enabling them to focus on revenue generation.</p>	X	X	X	X		Increased Tax Compliance
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<p>Private Companies</p>	<p>Tax Deductions for Donations: Allow companies to deduct philanthropic contributions, especially for health, education, environmental projects, and etc up to a set percentage of taxable income.</p> <p>Reduced Corporate Tax Rates: Offer lower tax rates to companies that demonstrate measurable social or environmental impact through their CSR initiatives.</p> <p>Tax Credits for Community Projects: Provide credits for Philanthropic work in priority areas like poverty reduction, infrastructure, and climate adaptation.</p> <p>VAT Exemptions on Donations: Waive VAT on donated goods and services to reduce costs for inkind contributions.</p> <p>Recognition Programs: Introduce certifications (e.g., "Philanthropy Champion").</p> <p>Simplified Processes: Streamline procedures for claiming tax incentives and raising awareness through campaigns.</p>	X	X	X	X		
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