



African Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

A DAY WORKSHOP ON THE CHARITABLE STATUS OF CSOS IN TANZANIA

AT DELTA HOTEL MARRIOTT, 18TH JUNE 2025



1. Welcome and Introductions

The meeting started with Goodchance Mariki welcoming the participants and thanking them for making time to attend this important one-day meeting. He then provided information on workshop logistics and participants' entitlements, and facilitated the introduction.

Mr. Mariki also invited participants to introduce themselves by mentioning their names and organizations they are representing. More than thirty (30) individuals attended including representatives from the Tanzania Revenue Authority (TRA), CSO leaders, media practitioners, legal experts and APN staff. The list of participants is presented as **Appendix 1**.

He then welcomed Mr. Japhet Makongo, the workshop facilitator to initiate the workshop.

2. Workshop Purposed and Objectives

Mr. Makongo, opened the workshop by informing the participants about the purpose and objectives of the workshop. The main purpose of the workshop is to create stakeholders' awareness on the legal and operational context and invite suggestions on strategies and collective actions towards unlocking the potential for **charitable status** as a means to increasing funding for social justice work and sustainability of CSOs in Tanzania. Specifically, the workshop will focus on two objectives:

- a. To raise stakeholders' awareness and gather feedback to ensure the accuracy, relevance, and effectiveness of the Discussion Paper on the charitable status of CSOs in Tanzania; and
- b. To identify key actions needed to foster greater recognition and support for charitable organizations in Tanzania.

The facilitator also told participants that the workshop adopted a participatory and interactive approach. He made a reference to the program, that there will be two presentations, then participants will have an opportunity to ask questions and or seek clarification; before embarking in small groups to deeper reflect on the context and the legal framework for ensuring CSOs easy access to charitable status. The small groups will be followed by plenary presentations & consensus building, and the closing remarks by Dr Tenga. The workshop program is provided in **Appendix 2**.

3. Presentations About Charitable Status in Tanzania

Two presentations were delivered during the day workshop, by the Tanzania Revenue Authority (TRA) representative and (ii) by the legal consultant from Tanganyika Law Society.

3.1 Tax Framework and Guidelines for Charitable status for NGOs by Mr. Zakea Kowero, Principle Tax Education and Communications Officer, Tanzania Revenue Authority.



Mr. Kowero's presentation guided participants through the existing taxation guidelines for non-profit organizations. He also emphasized the importance of using charitable status appropriately, for those NGOs who have obtained the **Charitable tatus Certificates**.

The TRA representative reminded participants that the government's intent for tax exemptions is to serve the public good—not individual interests. It is intended to serve public interest by supporting access to essential services such as clean water, healthcare, and education. The full presentation can be found via [this link](#).

3.2 Legal Framework and Context for Charitable Status for NGO in Tanzania: Benefit and Challenges by Mr Mackphason Mshana, Tanganyika Law Society.

The second presentation was delivered by Mackphason Mshana, a consultant commissioned by APN to conduct a scan of the civil society landscape and gather insights on the issue of charitable status for CSOs.

The consultations to produce the paper had involved some organizations who are attending the workshop, who are also members of the Philanthropy Observatory and Innovation Hub (P-Hub).

The discussion paper highlighted legal and procedural barriers currently preventing CSOs from qualifying for charitable status. The presentation can be found via [this link](#).



It was noted that expanding the legal definition of a charitable organization would allow more CSOs to access tax exemptions and redirect resources toward community-driven initiatives. Key challenges identified include:

- i. Complex, lengthy, and unclear application processes
- ii. Inconsistent interpretation of tax laws and provisions
- iii. Requirement of three years of audited financial statements
- iv. Limited awareness and capacity among CSOs
- v. A narrow legal definition of what qualifies as a charitable organization

4. Participants Reflections and Plenary Feedback

Participants were divided into two groups; each group was provided with a set of questions to discuss. Group one was to focus on the policy environment and group 2 on practice, with regard to charitable status.

4.1 Plenary Feedback from Group 1

Group 1: Policy

1. *How enabling is the policy framework for CSAs to access charitable status?*
2. *What needs to be done by relevant authorities and CSAs to make the policy framework even more responsive?*



The following are insights and feedback from group one.

Question 1: How enabling is the policy framework for CSA to access charitable status?

- a. The process for acquiring the charitable status is highly bureaucratic
- b. The laws do not offer a clear definition of charitable status, leaving Civil Society Actors (CSAs) confused and overwhelmed by complex interpretations when applying for it at the TRA
- c. There is a clear lack of consistent understanding among TRA officials regarding the interpretation of laws and regulations related to charitable status
- d. The absence of a clear charitable status discourages funders from supporting social development initiatives in the country.

Question 2: What needs to be done by relevant authority and CSAs to make the policy framework even more responsive?

- a. The criteria for obtaining charitable status should be broadened to ensure that all Civil Society Actors (CSAs) have the opportunity to benefit.
- b. The Tanzania Revenue Authority (TRA) should establish a dedicated desk to address matters related to CSAs, including applications for charitable status.
- c. The Ministry of Finance should consider revising the Finance Act to create a more enabling environment that facilitates the acquisition of charitable status for all CSAs.
- d. A clear and comprehensive guideline should be developed to outline the step-by-step procedures for acquiring charitable status.
- e. The law should specify a maximum number of days required to process applications for charitable status once all necessary information is submitted. It should also provide an appeal or referral mechanism for CSAs that disagree with the outcome of their applications.
- f. The Finance Act should clearly state that all registered CSAs are automatically eligible for charitable status upon registration.

- g. The validity period for charitable status should be extended from 5 to 10 years to reduce the burden of frequent renewals.
- h. There is a need to review the situation in Zanzibar, where two separate authorities are involved in managing charitable status, leading to overlaps and potential confusion
- i. Since 2012, Civil Society Organizations (CSOs) in Zanzibar have been registered under the Business and Property Registration Agency (BPRA), established by Act No. 13 of 2012 to replace the former Registrar General's Office. As a result, all CSOs are registered as business entities, which has created challenges for them in obtaining charitable status certification.

4.2 Plenary Feedback from Group 2



Group 2: Practice

1. *What benefits your organization enjoys after acquired Charitable status certificate?*
2. *What are the challenges that you are experiencing?*
3. *What need to be done by relevant authorities and CSAs to increase the benefits of Charitable status*

Question 1: What benefits do your organizations enjoys after acquiring Charitable Certificates?

- a. 25% of the deferred revenues tax exempted
- b. Investment amount for purposes of the organization mission is exempted.
- c. Import duty is exemption

Question 2: What are the challenges that you are experiencing?

- a. Charitable organizations are required by the TRA to itemize all activities to be deferred annually.
- b. Exemptions mentioned by the law for all charitable organizations are not automatically accessed, which is a cumbersome process.
- c. Tax laws do not incorporate accounting standards that acknowledges deferred income through the amortization of revenues.
- d.
- e. All TRA offices do not have a specific desk or personnel who can support easy access services for charitable status organization

Question 3: What need to be done by relevant authorities and CSAs to increase the benefits of Charitable status?

- a. The validity period for charitable status should be extended to reduce the burden of frequent renewals.
- b. Tax laws should not ignore but incorporate accounting standards that acknowledges deferred income through the amortization of revenues.
- c. It will be good to have a platform for CSOs to engage with policy makers and regulators on related issues

- d. Establish a dedicated desk/unit within TRA focused on charitable status for CSOs, with staff knowledgeable about their operations.
- e. Streamline the tax exemption process to ensure it takes no longer than one month, if possible, declare specific timelines, e.g., number of days.

4.3 Key Issues Arising

To conclude the group discussion and plenary feedback, participants were asked to list key issues arising. The following four issues were raised.

1. **Restrictive Criteria and Access to Charitable Status:** Participants emphasized the need to broaden the criteria for obtaining charitable status to ensure all Civil Society Actors (CSAs), including smaller and grassroots organizations, are eligible. Current frameworks exclude many legitimate actors, limiting their access to vital tax and legal benefits.
2. **Institutional and Regulatory Reforms:** There was strong consensus on the importance of establishing a dedicated desk within the Tanzania Revenue Authority (TRA) to handle CSA-related matters efficiently. Additionally, participants called for amendments to the Finance Act to streamline and facilitate the process of acquiring charitable status.
3. **Clarity and Efficiency in Application Procedures:** Stakeholders recommended the development of clear, step-by-step guidelines for acquiring charitable status, along with defined timelines for processing applications. They also proposed introducing a formal appeal mechanism to address grievances when applications are rejected or delayed.
4. **Harmonization and Reform in Zanzibar:** The dual authority system in Zanzibar where CSOs are registered under the Business and Property Registration Agency (BPRA) as business entities was identified as a key barrier. Participants advocated for a review of the registration and certification framework to eliminate confusion and align processes with national standards.

5. Closing Remarks and Next Steps



The closing remarks were officially delivered by Dr Stigmata Tenga, the Executive Director of the Africa Philanthropy Network (APN). She also collected insights and suggestions on how to strengthen the movement for philanthropy in Tanzania through the P-Hub.

5.1 Closing Remarks

In her closing remarks she extended her heartfelt thanks to the participants and presenters for taking their precious time to come and participate in the crucial discussion for the

development of the civil sector and Government.

She then, thanked the TRA representative and invited him to become an ally, and an active member of the P-Hub. Dr Tenga, reminded the participants that the focus on charitable status is to implement tax and taxation concerns as identified by the P-Hub members during the stakeholder’s workshop that was held in Bagamoyo in December 2024. The capacity to access charitable status was mentioned among other priorities areas. The

discussion paper will be used to create the discussion among CSAs and dialogue between CSAs and the government, and this workshop presented opportunity to learn more about the policy and legal framework, share our experiences and propose actions to the deployed in ensuring an effective joint influencing and advocacy.

APN is a continent-wide network of organization who promote the voice and action for African philanthropy. Its mission is to reclaim the power of African philanthropy practices. The network has attracted over than 100 active members with offices in 38 countries and work with and in communities in more than 51 African countries. The APN programs work is strategically focusing on: (i) nurturing safe spaces for collective voice and networking; and (ii) to influence the recognition of philanthropic practices, and advocate for the enabling environment. This was APN will strengthen its capacity as an infrastructure that can bring together diverse actors and strengthen the philanthropy ecosystem to articulate a common agenda.

5.2 Next Steps

Dr. Tenga concluded by promising that APN will continue to mobilize resources, both financial and non-financial, and collaborate with its members to elevate and promote the recognition of philanthropy (with all its forms and manifestations) as a strategy for enhancing CSOs resilience and sustainable contribution to community led and national development. Through the help, philanthropy support actors will carefully observe and innovate to ensure the its mission is been realized.

In conclusion, Dr Tenga collected insights and views of participants on what need to be done by asking them to respond to the following question: ***“How can APN further support efforts to elevate and advance African philanthropy and social justice in Tanzania?”***

The following were responses from participants:

1. Coordinate joint resource mobilization: APN can mobilize its members to co-develop and submit joint funding proposals aimed at strengthening domestic philanthropy and advancing shared goals.
2. Facilitate peer Learning and thematic collaborations: coordinate the organization of regional forums and working groups focused on alternative resource models, knowledge sharing, capacity development, and sustainable fundraising strategies.
3. Strengthen capacities through zonal convenings: Host zonal convenings across Tanzania Mainland and Zanzibar to build organizational capacities, especially in navigating complex legal and financial environments for resource mobilization.
4. Enhance access to High Net-Worth Individuals (HNWIs): Support member organizations in connecting with business leaders and high-net-worth individuals both locally and in the diaspora to promote philanthropic partnerships.
5. Promote a culture of giving in the private sector: Create spaces where philanthropists and private sector actors can share their giving journeys, inspire others, and contribute to a broader culture of generosity.
6. Support recognition of philanthropic contributions: Assist local philanthropic organizations and domestic funders in obtaining government-recognized certification or tax incentives linked to their charitable contributions.
7. Provide clear guidelines for fundraising and engagement: Help members develop practical fundraising strategies and engagement frameworks that can strengthen their sustainability and influence.
8. Foster strategic collaboration with regional platforms: Deepen partnerships with regional networks such as JAMILAFRICA to co-create inclusive dialogues on issues like social justice, digital rights, and civic space, leveraging both physical and digital platforms across countries.

9. Increase policy engagement and public Awareness: Lead national awareness campaigns targeting government authorities and the public to raise understanding of the role of CSOs and the importance of enabling policies—such as granting charitable status—as part of national development, akin to the recognition given to foreign direct investment (FDI).

Appendix 1: List of Workshop Participants

S/No.	Name of Participant	Organization	Gender
1.	Peter Amani	Core of Equality and Development (COED)	Male
2.	Hija Shamte	Centre for Youth Dialogue (CYD)	Male
3.	Evah Buhembo	Equality for Growth (EfG)	Female
4.	Susan Sitta	Equality for Growth (EfG)	Female
5.	Gabriel Bundala	Foundation for Civil Society (FCS)	Male
6.	Tryphone Rwezahula	Jamii Africa/Forum	Male
7.	Goodchance Mariki	African Philanthropy Network (APN)	Male
8.	Japhet Makongo	Ubunifu	Male
9.	Julien Mafuru	Justice and Economic Empowerment Organization (JEO)	Male
10.	Esther Msuya	Msichana Initiative	Female
11.	Beatrice Kitinde	SIKIKA	Female
12.	Mwadhini Myanza	Tanzania Community Foundation Network (TCFN)	Male
13.	Jonathan Kifunda	Thubutu Africa Initiative (TAI)	Male
14.	Frida Chilimo	African Philanthropy Network (APN)	Female
15.	Moses Kimaro	Wajibu Institute of Public Accountability	Male
16.	Stella Kihyo	Women Fund Tanzania (WFT)	Female
17.	Ashley Kafanabo	Women in Law and Development in Africa (WILDAF)	Male
18.	Nancy George	Women in Law and Development in Africa (WILDAF)	Female
19.	Fortunata Francis	African Philanthropy Network (APN)	Female
20.	Magaluda Magobe	African Philanthropy Network (APN)	Male
21.	Mackphason Mshana	Tanganyika Law Society (TLS)	Male
22.	Mariam Oushoudada	Tanzania Gender Networking Program (TGNP)	Female
23.	Bernard Lugongo	News Paper - Daily News/Habari Leo	Male
24.	Deogratias Bwire	Legal and Human Right Center (LHRC)	Male
25.	Admson Nsimba	Tanzania Association of NGOs (TANGO)	Male
26.	Victor Mbuligwe	Tanganyika Law Society (TLS)	Male
27.	Moses Kimaro	Wajibu Institute of Public Accountability	Male
28.	Zakeo Kowero	Tanzania Revenue Authority (TRA)	Male
29.	Kelvin Kelya	African Philanthropy Network (APN)	Male
30.	Stigmata Tenga	African Philanthropy Network (APN)	Female

Appendix 2: Workshop Program

Unlocking the Potential for Philanthropy through Increased CSO Access to Charitable Status in Tanzania; held at Delta Hotel Marriot, Masaki, Dar Es salaam, Tanzania, 18th June 2025

Time	Session	Facilitator
09:00 – 09:10	Welcome and Introductions	Goodchance Mariki, African Philanthropy Network
09:10 – 09:30	Workshop Purpose	Jeff Makongo, Ubunifu Associates
09:30 – 10:00	Policy framework and requirements for CSOs to access Charitable Status	Mr. Zakea Kowero, Principle Tax Education and Communications Officer, Tanzania Revenue Authority
10:00 – 10:30	Experience from the field: what is working & what does not work?	Mackphason Mshana, Tanganyika Law Society
10:30 – 11:00	<i>Mid-morning Tea/Coffee & Networking</i>	<i>All</i>
11:00 – 11:30	Plenary Q&A, clarification	Jeff Makongo, Ubunifu Associates
11:30 – 12:30	Small Group Discussions	Frida Leonard, African Philanthropy Network
12:30 – 13:00	Community feedback on group work	Jeff Makongo, Ubunifu Associates
13:00 – 13:30	Closing Remarks and Next Steps	Dr. Tenga, African Philanthropy Network
13:30 – 14:30	<i>Lunch Break & End of Workshop</i>	<i>All</i>

Appendix 3: Media Coverage

Media professionals were invited to cover the workshop through photography, videography, and reporting. As a result, two feature articles were prepared and published in *Daily News*, a leading English-language daily newspaper in Tanzania. You can find the contents in these links. [Article -1](#), [Article -2](#)