

C-SEMA

REPORTS AND FINANCIAL STATEMENTS

AS AT 31ST DECEMBER 2016

AUDITORS' REPORT ON ACCOUNTING FOR THE YEAR ENDED 31ST DECEMBER, 2016

We have audited the statement of financial position, statement of Revenue and Expenditure and the statement of Cash flow of C-SEMA, for the year ended 31st December 2016. The financial statements are in agreement with the accounting records and we obtained the information and explanation we required.

Respective Responsibilities of Directors and Auditors

The organisation's directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and International Public Sector Accounting Standards. Our responsibility is to form an independent opinion based on our audit on those statements and to report our opinion to you.

Basis of Our Opinion

We have conducted our audit in accordance with *International Standards on Auditing*. Those standards require that we plan and perform the audit to obtain reasonable assurance on whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

Matters affecting Opinion

In common with many organizations of similar sizes and organizations, the organisation's system of internal control and financial sustainability is dependent upon close involvement of the directors/owners. Where independent confirmation of the completeness of accounting records was therefore not available, we have accepted assurance from the directors/owners that all the organization's transactions have been reflected in the accounting records and adequately supported by relevant third party documents.. Also where independent confirmation of the future financial sustainability of the organisation is uncertain we have accepted assurances from the directors/owners that the organisation will be able to secure financial resources to enable it to continue working as a going concern in the foreseeable future.

Opinion

Except for the above, in our opinion, the financial statements give a true and fair view of the state of affairs of C-Sema and the results of their operations and cash flow for the period then ended in accordance with International Financial Reporting Standards for Small and Medium sized Enterprises (IFRS for SMEs)


MAZENGO A. KASILATI, ACPA 1586
MANAGING PARTNER



STATEMENT OF DIRECTORS' RESPONSIBILITIES

It is the Directors/Management's responsibility to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the business as at the end of the financial year and of the operating results of the business for that year. It is also required for the directors/management to ensure that the organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the business. They are also responsible for safeguarding the assets of the organization or business.

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the International Public Sectors Accounting Standards and for such internal controls as directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards and in the manner required by the International Public Sectors Accounting Standards. The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the business and of its operating results. The directors further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the directors to indicate that the organization or business will not remain a going concern for at least the next twelve months from the date of this statement.

CSEMA

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	2016 TZS	2015 TZS
Revenue			
Grant	3	417,481,000	180,750,000
Total		<u>417,481,000</u>	<u>180,750,000</u>
Expenditure			
Operating expenses	4	348,090,777	81,017,572
Finance Expenses	5	823,000	672,226
Audit Fees		500,000	450,000
Depreciation Expenses	2	24,381,137	7,276,369
Total		<u>373,794,914</u>	<u>89,416,167</u>
Surplus/(Deficit)		43,686,086	91,333,833
Taxation			
Profit after tax		43,686,086	91,333,833
Gain on Disposal of share		8,343,280	-
Accumulated Funds b/d		14,728,115	(76,605,718)
Accumulated Funds c/d		66,756,481	14,728,115

CSEMA

STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2016

	Note	2016 TZS	2015 TZS
ASSETS			
Non –Current			
Property, Plant and Equipment	2	<u>77,418,894</u>	<u>16,276,193</u>
		<u>77,418,894</u>	<u>16,276,193</u>
Current Assets			
Cash and Bank		92,224,928	45,483,453
Grants Receivable		-	73,418,469
		<u>92,224,928</u>	<u>118,901,922</u>
TOTAL ASSETS		<u>169,643,822</u>	<u>135,178,115</u>
FUNDS & RESERVES			
General Funds		79,449,200	79,449,200
Deferred Income		22,487,141	40,550,800
Accumulated Fund		<u>66,757,481</u>	<u>14,728,115</u>
TOTAL FUNDS AND LIABILITIES		<u>168,693,822</u>	<u>134,728,115</u>
LIABILITIES			
Creditors and Accruals		950,000	450,000
TOTAL FUNDS & RESERVES AND LIABILITY		<u>169,643,822</u>	<u>135,178,115</u>

CSEMA
 STATEMENT OF CASH FLOW
 FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 TZS	2015 TZS
Cash Flow from Operations		
Surplus/Deficit for the year	43,686,086	91,333,833
Adjustment for Non Cash Items		
Depreciation	24,381,137	7,276,369
Foreign Exchange Gain		
Cash Flow before working capital changes	68,067,223	98,610,202
Decrease/(Increase) in accounts receivable	73,418,469	(53,339,574)
Decrease/(Increase) in Creditors and Accruals	500,000	150,000
Net Changes in Working Capital	73,918,469	(53,189,574)
Net Cash Flow from Operations	<u>141,985,692</u>	<u>45,420,628</u>
Cash Flow from Investing Activities		
Acquisition of Fixed Assets	(85,523,838)	-
Gain sales of share	8,343,280	-
Net Cash Flow from Investing Activities	(77,180,558)	-
Cash Flow from Financing Activities		
Proceeds from Grant	-	-
Deferred Income	(18,063,659)	-
Net Cash Flow from Financing activities	<u>(18,063,659)</u>	-
Increase/(Decrease) in Cash & Cash Equivalent	46,741,475	45,420,628
Cash & Cash Equivalent at beginning of Year	45,483,453	62,825
Cash & Cash Equivalent at the end of Year	<u>92,224,928</u>	<u>45,483,453</u>

 Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. GENERAL INFORMATION

C-Sema is an organisation registered in Tanzania. The addresses of its registered office and principal place of business are; 17 Ocean Road, Sea View- Upanga, P.O Box 110132 University Hill, Dar es Salaam Tanzania. The principal activities of the company are described in the Principal Activities' section of this report.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of compliance

The Financial statements have been prepared in accordance with and comply with International Financial reporting Standards (IFRS).

2.2 Basis of preparation

The financial statements have been prepared on the historical cost basis of accounting. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

The Financial Statements are presented in Tanzanian shillings (TZS).

The principal accounting policies adopted in the preparation of these financial statements are set out below:

2.3 Revenue recognition

Revenue Grant is represented by proceeds of contract grant received from Investing Children and Society (ICS) which is the donor organization.

2.4 Foreign currencies

Assets and liabilities expressed in foreign currencies are translated into Tanzanian shillings at the rate of exchange prevailing at the reporting date. Transactions during the year are translated at the rates prevailing at the date of the transaction. Gains and losses on exchange are dealt with in the excess or deficit.

2.5 Leases

Rental payable under operating leases is charged to the statement of comprehensive incomes on a straight line basis over the term of the relevant leases.

2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash balances, deposit held at call with banks and bank overdrafts

2.7 Property, plant and equipment.

Other fixed assets, furniture and fittings, computer and office equipment and motor vehicles are stated at historical costs less accumulated depreciation and impairment. The organisation had no own Property and Equipments only were rented in kind from the directors.

Depreciation is recognized so as to write off the costs less the assets residual value using the straight line method. The estimated useful lives, residual value and depreciation

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

methods are reviewed each year and the effect of any changes in estimates accounted for on a prospective basis.

The gains or loss arising on the disposal or retirement of an item of the property, plant and Equipment is determined as the difference between the sales proceeds including insurance recovery and the carrying amount of the assets and is recognized in excess or deficit.

2.8 Financial Instruments

2.8.1 Financial assets

All financial assets are recognized and derecognized on trade date when the organization becomes part to the contractual provisions of the instrument and are initially measured at fair value plus transaction costs.

2.8.1.2 Grant/Fund receivables

Grant receivables have fixed or determinable payments that are not quoted in an active market.

2.8.1.3 Impairment of financial assets.

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

Grants/Fund receivables are assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the organization's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average period of 30 days, as well observable changes in national or local economic conditions that correlate with default on receivables.

The carrying amount of the grant/Fund receivables is reduced through the use of an allowance account. When a receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognized in excess or deficit.

2.9 Financial liabilities

Debt and equity instruments are classified as either financial liabilities or equity in accordance with the substance of contractual arrangement.

Financial liabilities including borrowing are initially measured at fair value net of transaction costs and are subsequently measured at amortized costs using the effective interest method, with interest expenses recognized on an effective yield basis.

2.9.1 Bank borrowing

Interest bearing bank loans and overdrafts are recorded at the amount received, net of direct issued costs. Finance charges including premium payable on settlement or redemption are accounted for on accrual basis.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013 (CONTINUED)

2.11 Retirement benefit obligation

The organization did not make statutory contributions to the National Social Security Fund (NSSF) as it did not have personnel qualifying and eligible for NSSF. Normally the organization's obligation in respect of these contributions is 10% of the employees' gross emoluments. The organization's contribution is charged to the statement of revenue and expenditure in the period to which it relates.

2.12 Comparatives

Financial statements have been prepared with comparative figures.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF UNCERTAINTY

The preparation of financial statements in conformity with International Financial Reporting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the organization's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed below. These estimates are based on management's best knowledge of current events and actions they may undertake in the future but the actual results may ultimately differ from those estimates.

The estimates and underlying assumptions are regularly reviewed and revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods.

The areas of critical judgments and key sources of estimation uncertainty are as set out below:

Property, plant and equipment

Management reviews the useful lives and residual values of the items of property, plant and equipment on a regular basis. Csema had no own Property, and Equipment in use during the year. The Property and Equipments used such as Office, furniture, computers and other office equipments were rented in kind from the Directors

Depreciation

Depreciation is calculated to write off the cost of equipment, in equal annual instalments over their estimated useful lives using the straight line method. No depreciation charged during the year as there were no owned fixed assets.

4.FINANCIAL RISK MANAGEMENT POLICIES

The organisation's financial risk management objectives and policies are detailed below:

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012 (CONTINUED)

to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

4.1 Foreign exchange risk

The organization is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the Euro since it receives grants in Euro currency.

The organization's expenses are principally incurred in Tanzanian Shillings (TZS). The organization does not enter into a large number of formal hedging transactions in respect of these transactions. Volatility in the exchange rate of Euro against TZS would make the organization's costs and results less predictable than when exchange rates are more stable.

2. PROPERTY, PLANTS AND EQUIPMENTS MOVEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2016

Particulars	ICT & Office Equipment	Furniture & Fittings	Computer	LEASE HOLD	Total
	TSHS	TSHS	TSHS	TSHS	TSHS
At the beginning of the Period	24,596,503	2,464,547	4,700,000	3,984,000	35,745,050
Addition During the Year	85,523,838	-	-	-	85,523,838
At the end of the Period	-	-	-	-	-
Cost/Valuation As 31.12.2016	<u>110,120,341</u>	<u>2,464,547</u>	<u>4,700,000</u>	<u>3,984,000</u>	<u>121,268,888</u>
AT THE BEGINNING OF THE PERIOD	14,596,652	774,205	3,102,000	996,000	19,468,857
Additions During the Year	22,024,068	308,068	1,551,000	498,000	24,381,137
Accumulated Depreciation As At 31.12.2016	36,620,720	1,082,273	4,653,000	1,494,000	43,849,994
NET BOOK VALUE AS AT 31.12.2016	<u>73,499,621</u>	<u>1,382,274</u>	<u>47,000</u>	<u>2,490,000</u>	<u>77,418,894</u>
NET BOOK VALUE AS AT 31.12.2015	<u>9,999,851</u>	<u>1,690,342</u>	<u>1,598,000</u>	<u>2,988,000</u>	<u>16,276,193</u>

3 Revenue	2016	2015
	TZS	TZS
Grant from UNDEF	115,500,000	84,000,000
Grant from ICS	-	96,750,000
R4C	16,800,000	-
UNICEF	178,081,000	-
MILICOM	25,200,000	-
IN KIND	56,700,000	-
CIO Award	25,200,000	-
Total	<u>417,481,000</u>	<u>180,750,000</u>
4 Administrative & General	2016	2015
	TZS	TZS
Workshops and seminars	40,062,000	-
Travel & Accommodation	18,532,000	2,576,000
Happy & sad boxes publicity	-	1,948,370
Allowances to volunteers	21,210,000	8,730,850
Trainings	9,380,000	1,000,000
Salaries and Wages	42,570,000	41,452,000
Rent	-	8,199,248
Electricity and water	125,000	75,000
Telephone & Communication	34,464,600	496,000
Stationeries	17,475,450	471,000
Establishment of Happy & sad boxes	-	1,948,370
Transport –Happy & sad Initiative	480,000	1,920,454
Staff Lunch	-	4,667,000
National VAC Lunch	-	70,000
Office Cleaning	476,000	310,750
Volunteer allowance –focal persons	49,628,000	-
Repair & Maintenance	830,582	1,856,000
Office Renovation	-	105,000
Transport-Local	16,189,670	-
Consultancy	5,550,000	-
Office Expenses	2,600,000	2,516,600
Field works allowance	1,390,000	-
Postal box rental	12,000	-
Event food	6,930,000	-
Garbage collection	443,000	397,900
General publicity	4,287,000	-
SDL	2,022,075	-

CSEMA

Insurance	300,000	-
Board meeting	320,000	-
Days of African child	68,500,000	-
NSSF	4,257,000	3,740,000
Postage	56,400	35,400
Total	<u>348,090,777</u>	<u>81,017,572</u>

5 Finance expenses	2016	2015
	TZS	TZS
Bank charges	823,000	672,226
Total	<u>823,000</u>	<u>672,226</u>



TANZANIA REVENUE AUTHORITY

RETURN OF INCOME
MADE ON BEHALF OF AN ENTITY

YEAR OF INCOME: 2 0 1 6

To:
C-SEMA
P.O. Box 110132
DAR ESA SALAAM

TIN: 1 1 3 9 5 3 4 1 1

NOTE

This return is submitted under the provisions of Section 91 of the Income Tax Act, 2004. You are hereby required to furnish the return of income not later than six (6) months after the end of the year of income, showing your total worldwide income if you were resident in Tanzania or income the source of which is Tanzania if you were not resident during the year 2016. You are required to make payment of the income tax still to be paid for the year of income based on the declared income.

Please, read the notes carefully in the appendix before filling in the form.

There are penalties for not filing a tax return or for filing false return.

Date of issue: Issuing office: REGINAL MANAGER, ILALA TAX REGION, TRA
P.O. Box DAR ESA SALAAM,
Tel: +255 Fax: +255

E-mail address: emailinfo@forbixattorneys.co.tz

GENERAL INFORMATION/ENTITY'S PARTICULARS

1 TIN: 1 1 3 9 5 3 4 1 1

Name of entity:

2 C.SEMA

3 Residential status (Please tick the appropriate box):

Resident [] Non-Resident []

Postal Address:

4 P.O. Box 110132 Postal City DAR ES SALAAM

Physical Address:

[] [] []

5 Street/Location Plot No. Block No.

Contact Numbers:

6 Phone number Second Phone
 Third Phone Fax number

7 E-mail address: info@sematanzania.org

8 Period covered by this return (basis period): From: Day Month Year To: Day Month Year

COMPUTATION OF INCOME AND TAX

	Business Income	Taxable income	Tax payable TZS
9	Business Income (other than Agriculture & Mining)	NIL	
10	Mining Business Income		
11	Loss brought forward from Mining		
12	Net Mining Business Income (10-11)		
13	Agricultural Business Income		
14	Loss brought forward from Agricultural Business Income		
15	Net Agricultural Business Income (13-14)		
16	Technical services (Mining)		
17	Transport for non-resident operators/charterers		
18	Insurance premium for non-resident		
19	Service fees (e.g. management fee, professional fee) for non-resident		
20	Total Business Income (9+12+15+(16 to 19))	NIL	
	Investment Income		
21	Dividends		
22	Dividends (DSE listed)		
23	Interest/Discount		
24	Rent		
25	Royalties		
26	Natural resource payment		
27	Capital gain		
28	Other investment (specify in separate schedule)		
29	Total Investment Income (from 21 to 28)		
30	Total of Business and Investment Income (20+30) and Tax	NIL	-
31	Repatriated Income of a Domestic Permanent Establishment and Tax		
32	Final withholding payments		
33	Total Tax (30+31+32)		
34	Tax deducted at source-Provisional Tax Paid		
35	NET TAX PAYABLE (33-32-34)		NIL

36	DUE DATE	30.06.2017
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DECLARATION

I hereby declare that the information I have given on this form and any accompanying accounts/documents are correct, complete and contain a full and true statement of the entity's income to the best of my knowledge and belief.

Title: Mr Mrs Ms

First Name Middle Name Surname

Position

Signature..... Date Day Month Year

In accordance with the provision of Section 135(1) of the Income Tax Act, 2004 I declare that I prepared or assisted in the preparation of this return and to the best of my knowledge, the return and attachments thereof present a true and fair view of the financial position of the entity.

Title: Mr Mrs Ms

First Name Middle Name Surname

Position
(Certified Public Accountant)

Signature..... Date Day Month Year/



FINANCIAL INFORMATION ON THE ENTITY'S BUSINESS INCOME
(Trade, Profit & Loss Account)

1	Sales or turnover	
2	Opening stock	
3	Purchases	As per
4	Other related cost	
5	Closing stock	attached
6	Cost of goods sold (2+3+4-5)	
7	Gross profit (1-6)	
8	Other income (specify in a separate schedule)	attached
9	Gross income (7+8)	
10	Expenses:	
11	Professional, technical, management and legal fees	ALC
12	Salaries and wages	
13	Repairs and maintenance	
14	Advertising and promotion	
15	Interests	
16	Transport	
17	Depreciation allowance	
18	Other expenses (specify in a separate schedule)	
19	TOTAL EXPENSES	
20	NET PROFIT/LOSS	-
21	Add: Non-allowable expenses – specific deductions (specify in a separate schedule)-Previous Year loss	
22	NET INCOME	-

BALANCE SHEET INFORMATION

ASSETS

Fixed assets:

23	Property, Plant and Equipments	-
24	Plant and machinery	
25	Motor Vehicles	
26	Intangible assets (Good will, Patent rights, etc.)	
27	Other fixed assets (specify in a separate schedule)	
28	Total fixed assets (from 23 to 27)	
	Current assets:	
29	Debtors	
30	Cash & Bank Balances	
31	Taxation	
32	Sundry Debtors and prepayments	
33	Total current assets (29+30+31+32)	
34	TOTAL ASSETS (28+33)	

LIABILITIES

Current liabilities:

35	Creditors and Accrual	
36	Sundry Creditors	
37	Advance from Customers	
38	Other current liabilities (specify in a separate schedule)	
39	Total current liabilities (35+36+37+38)	
40	Long term loan with interest	
41	Long term loan without interest	
42	TOTAL LIABILITIES (39+40+41)	
43	NET ASSETS (34-42)	

SHAREHOLDERS EQUITY

44	General Fund	
45	Deferred Income	
46	Reserve account	
47	Total equity (44+45+46)	
48	TOTAL- SHAREHOLDERS	

INFORMATION ON WITHHOLDING TAX (Payments subject to Withholding Tax under Section 86)

48 Gross amount paid TZS	49 Tax withheld and remitted to TRA TZS	50 Net amount paid TZS
		N/A

TRANSACTION BETWEEN RELATED COMPANIES

51	Total sales to related companies in Tanzania	N/A
52	Total sales to related companies outside Tanzania	N/A
53	Total purchases from related companies in Tanzania	N/A
54	Total purchases from related companies outside Tanzania	N/A
55	Other payments to related companies in Tanzania	N/A
56	Other payments to related companies outside Tanzania	N/A
57	Loans to related companies in Tanzania	N/A
58	Loans to related companies outside Tanzania	N/A
59	Loans from related companies in Tanzania	N/A
60	Loans from related companies outside Tanzania	N/A

61 INFORMATION ON THE ENTITY

(Please, tick the appropriate box)

		YES	NO
61.1	Is the Auditor's/Accounting officer's report qualified?		√
61.2	Is the entity dormant?		
61.3	Is the entity a Tanzania resident as a result of its place of effective management in Tanzania (if not incorporated in Tanzania)?		√
61.4	Is the entity incorporated, established or formed in the United Republic of Tanzania, but exclusively a tax resident of another country as a result of the application of a treaty for the avoidance of double taxation?		√
61.5	Does the entity have a participation right in a controlled foreign company (CFC)?		√
61.6	Is this return in respect of a branch of a foreign company?		√

62 Particulars of Bank accounts

Name of Bank	Branch	Address	Account No.	Type of account
BARCLAYS BANK TANZANIA LTD	MKUNGUNI		0526000447	CURRENT

63 Particulars on shareholders:**63.1 Particulars on shareholders of the entity**

Name of Directors	Number of shares held	Emolument during the accounting period
KIIYA JOEL KIIYA		
RICHARD MANAMBA		

63.2 Shareholding/members' interest in other entities

Name of shareholder	TIN	Percentage interest	Emolument during the accounting period

64 Particulars of partners

	Name of the partner	Status of partner (tick the appropriate)	
A		Active	Inactive
B		Active	Inactive
C		Active	Inactive
D		Active	Inactive

65 Particulars of distribution between partners of the profits and losses:

Partner	Salary	Interest on capital if any	Basic distribution of balance of profits	Amount of partners share of balance of profit
A				N/A
B				N/A
C				N/A
D				N/A

TAXABLE FOREIGN INCOME SCHEDULE

Sources	Losses TZS	Taxable TZS	Exempt TZS	Foreign Tax Credits TZS (submit proof)
Foreign trading				N/A
Foreign services				N/A
Foreign investments				N/A
Other foreign income				N/A
TOTALS				

SCHEDULE FOR FOREIGN DIVIDENDS

Description	TZS
Dividend received/accrued (excluding Withholding Tax)	N/A
Withholding Tax	N/A
Gross foreign dividend (including Withholding Tax)	N/A
Exempt foreign dividends	N/A
Interest claimed	N/A
Interest carried forward	N/A
Total	

FOREIGN TAX CREDIT IN RESPECT OF FOREIGN DIVIDENDS

Description	TZS
Aggregated tax credit balance	N/A
Add: Current year's credit	N/A
Loss: Credit offset against current year's taxable income	N/A
Total credit forfeited	N/A
Credit amount carried forward	N/A

INTERNATIONAL TRANSACTIONS

Description	TZS
Acquisition from connected person/s in an international transaction of goods and services – total amount paid/incurred	N/A
Supplied to connected person/s in an international transaction of goods and services-total amount received/accrued	N/A