

Tanzania

Business Licensing Act Chapter 208

Legislation as at 31 July 2002

Note: This Act was **repealed** on 2007-12-31 by [Business Activities Registration Act, 2007](#) (Act 1 of 2007).

Note: There are **outstanding amendments** that have not yet been applied:
Act 11 of 2003, Act 15 of 2003, Act 2 of 2014, Act 15 of 2015, Act 4 of 2018, Act 12 of 2023.

There may have been updates since this file was created.

PDF created on 24 February 2025 at 12:42.

Collection last checked for updates: 31 July 2002.

[View online](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the TanzLII website and is presented in collaboration with the Laws.Africa Legislation Collection, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.tanzlii.org | info@tanzlii.org

www.laws.africa | info@laws.africa

FRBR URI: /akn/tz/act/1972/25/eng@2002-07-31

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Business Licensing Act (Chapter 208)
 Contents

1. Short title 1

2. Interpretation 1

3. Prohibition on carrying on business without licence 4

4. Extent of authority of business licence 5

5. Application of this Act 5

6. Appointment of licensing authority 6

7. Validity of licences 7

8. Licence fees 7

9. Business licences payable to Central Government 8

10. Temporary licences for non-residents 8

11. Penalty for failure to take out licence in time 8

12. Permits authorising carrying on of business for short periods 9

13. Application for licences 9

14. Persons ineligible to hold business licence 10

15. Directions by President 10

16. Exhibition of business licence 10

17. Power of inspection 10

18. Endorsement of change of address 11

19. Offences 11

20. Burden of proof 11

21. Liability of officers where offence committed by corporation 12

22. Compounding of offences 12

23. Revocation, suspension and disqualification 12

24. Appeals 14

25. Appeal in relation to licence fee 14

26. Revocation and disqualification by Minister 14

27. Finality of decisions 14

28. Power to revoke, etc., to include power to cancel revocation 15

29. Regulations 15

30. Penalties for offences under regulations 15

31. Rules regulating application and construction of Schedule 15

32. Repeal of R.L. Cap. 208 17

33. Savings and transitional provisions 17

34. Further transitional provisions 17

Schedule (Section 8) 17

Tanzania

Business Licensing Act Chapter 208

Published in Tanzania Government Gazette

Commenced on 1 September 1972

[This is the version of this document as it was at 31 July 2002 to 22 May 2003.]

[Note: This legislation was revised and consolidated as at 31 July 2002 and 30 November 2019 by the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. All subsequent amendments have been researched and applied by Laws.Africa for TANZLII.]

[Amended by [Finance Act, 2002 \(Act 18 of 2002\)](#) on 1 July 2002]

[Repealed by [Business Activities Registration Act, 2007 \(Act 1 of 2007\)](#) on 31 December 2007]

[Acts Nos. 25 of 1972; 10 of 1973; 16 of 1974; 7 of 1976; 20 of 1978; 8 of 1979; 12 of 1979; 9 of 1980; 25 of 1980; 12 of 1981; 9 of 1982; 10 of 1987; 13 of 1989; 17 of 1990; 13 of 1991; 18 of 1991; 3 of 1993; 10 of 1993; 16 of 1994; 13 of 1996; 25 of 1997; 8 of 1998; 12 of 1999; 11 of 2000; 14 of 2001; 10 of 2002; 18 of 2002]

An Act to provide for the licensing of businesses and for related matters.

1. Short title

This Act may be cited as the Business Licensing Act.

2. Interpretation

(1) In this Act unless the context otherwise requires—

"**auxiliary business**" means any business not specified in a business licence fee, which may be lawfully carried on under such licence by virtue of the provisions of section 4;

"**banker**" means any person engaged in the business of banking;

"**broker**" means a mercantile agent who in the ordinary course of his business is employed, in consideration of a fee, to make or conclude bargains and contracts for the purchase or sale of property or goods between other persons;

"**building contractor**" means a person who contracts to carry out any construction work where the cost under any such contract or series of contracts entered into with the same person (inclusive of labour and materials employed on such work whether they be supplied by the contractor or by some other person) exceeds the sum of four thousand shillings;

"**business**" means any form of trade, commerce, craftsmanship or specified profession carried on for profit or gain and to which the provisions of this Act apply;

"**business licence**" means a licence issued under this Act;

"**business of a national or international character**" means any business the carrying on of which involves operations of national or international dimension or consequences, or is preceded by decisions of policy at national or international level and includes the business of commission agents, clearing and forwarding, banking, insurance, operation of tourist hotels, exporters and importers, transportation by air, manufacturing, building contractors, shipping, commercial traveller, stevedoring and lighterage, providing postal services, carrying on a specified profession, regional trading company, district development corporation, co-operative societies, wholesale and

any other business which may be specified as such by the Minister responsible for finance by writing under his hand;

"**calendar year**" means the period of twelve months commencing on the 1st day of January in any year and expiring on the 31st day of December in that year;

"**commercial traveller**" means any person who not being ordinarily resident in Tanzania, solicits orders for goods on behalf of other persons, but does not include a person employed as a travelling salesman by a person licensed under this Act;

"**commission agent**" or "manufacturer's representative" means any person resident in Tanzania who receives or orders from abroad goods on account of others, whether such goods are imported in his own name or not;

"**company**" means a company incorporated under the Companies Act¹ or incorporated outside Tanzania and authorised by that Act to carry on business or to have a registered office in Tanzania;

"**co-operative society**" means a co-operative society registered or deemed to be registered under the Co-operative Societies Act²;

"**exportation**" means exportation to any place outside Tanzania;

"**hotel, boarding house or lodging house**" means any premises in which not less than two rooms are furnished as bedrooms or sleeping rooms and are set apart for letting;

"**importation**" means importation into Tanzania;

"**licence fee**" in relation to any business means the fee prescribed in the Schedule to this Act for a licence to carry on such business;

"**licensing authority**" means a public officer or other authority authorised to grant business licences or business licences of any class or category;

"**liquor licence**" means a licence authorising the sale of intoxicating liquors granted under the Intoxicating Liquors Act³;

"**manufacturer**" means any person engaged in the business of—

- (a) production of any article by the process of mechanical or chemical transformation of any inorganic or organic substance, whether such transformation is carried out by power-driven machinery or by manual labour; or
- (b) making, processing, altering, repairing or ornamenting any article; or
- (c) assembling component parts of manufactured products;

"**Minister**" means the Minister responsible for trade;

"**parastatal organisation**" means—

- (a) a local government authority;

1

Cap. 212

2

Cap. 211

3

Cap. 77

- (b) any body corporate established by or under any written law other than—
 - (i) a company registered under the Companies Act⁴;
 - (ii) the Tanganyika Law Society established by the Tanganyika Law Society Act⁵;
- (c) any trade union registered under the Trade Unions Act⁶;
- (d) any company registered under the Companies Act⁷ if not less than fifty *per centum* of its share capital is owned by the Government or a parastatal organisation or, in the case of a company limited by guarantee, if the amount which the Government or a parastatal organisation which is a member has undertaken to contribute in the event of the company being wound up is not less than fifty *per centum* of the aggregate amount which all members of the company have undertaken to contribute; and references in this paragraph to parastatal organisation include references to any such company;

"Permanent Secretary" means the Permanent Secretary to the Minister responsible for trade, and in relation to any function conferred upon the Permanent Secretary by this Act, includes any person to whom he has, by writing, delegated that function;

"retail" means the habitual sale of goods direct to the consumer;

"shipping agent" means any person acting as an agent of a person carrying on shipping business in relation to such person's shipping business;

"shipping business" means the business of carrying passengers or goods overseas or coastwise in mechanically propelled vessels;

"specified profession" means the profession of medical practitioner, dentist, veterinary surgeon, optician, chemist, pharmacist, lawyer, auditor, authorised or chartered accountant, business consultant, tax consultant, management consultant, estate agent, quantity surveyor, or engineer and includes—

- (a) any profession which no person can lawfully carry on unless he is registered by or under any written law;
- (b) any profession which the Minister may, by notice in the *Gazette*, declare to be a specified profession for the purposes of this Act;

"transporter" means any person who operates any transport service whether by sea, air, railway or road for the carriage of passengers;

"travel agent" includes any person who for reward undertakes to provide members of the public, in relation to travel within or outside Tanzania, transport, whether by air, sea, railway or road (including procurement of tickets), accommodation, professional advice on travel and other travel matters, and also includes any person who for reward operates as an agent of a transporter for the purpose of soliciting custom for such transporter;

"wholesale" means the habitual sale of goods to a trader for the purposes of resale.

4

Cap. 212

5

Cap. 307

6

Cap. 244

7

Cap. 212

- (2) For the purposes of subsection (2) a person shall be deemed to be qualified to carry on a specified profession if he has been trained in the practice of such profession at any university or other institute of higher learning and has been awarded any degree, diploma, certificate or other award in relation to, or on the conclusion of, such training.
- (3) For the purposes of this Act, the person carrying on business means—
- (a) where the business is being carried on by an individual, such individual;
 - (b) where the business is being carried on by a body of persons whether corporate or unincorporated, such body of persons shall be deemed to be doing business jointly.
- (4) Any building or part of a building (including any out-house, shed or other structure, and also any part of land enclosed by a fence howsoever constructed), which is used as an office, shop, godown, store or warehouse or otherwise as a place where any business is normally carried on, or which is normally used by a person carrying on business for any purpose connected with his business shall, for the purpose of this Act, be deemed to be a place where such business is being carried on:
- Provided that—
- (a) any place only temporarily used by a person carrying on business for any specific purpose connected with the business shall be deemed not to be a place where such business is normally carried on;
 - (b) where two or more separate portions of a building or two or more separate places on the land comprised in the same right of occupancy granted, or deemed by any written law to have been granted, under the Land Act⁸ are used by the same person for the purpose of, or in connection with, the business carried on by him, such portions or, as the case may be, places shall, in relation to such business, be deemed to be one place of business.

3. Prohibition on carrying on business without licence

- (1) No person shall carry on in Tanzania, whether as a principal or agent, any business unless—
- (a) he is the holder of a valid business licence issued to him in relation to such business; and
 - (b) such business is being carried on at the place specified in the licence.
- (2) No person shall carry on business at two or more places, unless he is the holder of a separate business licence issued to him in relation to such business for each of such places:

Provided that, in any such case, if a valid business licence exists in respect of any of the places of business (hereinafter referred to as "the principal place of business") the holder shall be deemed not to have contravened the provisions of this subsection—

- (a) If such person holds in relation to such business a subsidiary licence in respect of the other place of business or if he carries on such business at two or more other places, each of such other places; or
 - (b) if no licence fee is prescribed for any subsidiary licence in relation to such business.
- (3) Without prejudice to the provisions of any other written law to the contrary, nothing in this section shall be construed as prohibiting the carrying on, whether by the same person or by different persons, of two or more businesses at the same place if each such business is carried on under the authority of a valid business licence:

Provided that regulations made under this Act may provide that any business specified in such regulations shall not be carried on at any place where any other business or any business of a class or description specified in the regulations is also being carried on.

- (4) The licensing authority shall have the power to close business premises of any trader who is found to carry on business without a licence, and in doing so the licensing authority may request the assistance of a police officer or any other authorised agent.

4. Extent of authority of business licence

- (1) A business licence shall authorise the holder to carry on, at the place specified therein, the business in relation to which it is granted and shall also be deemed to authorise such holder to carry on at such place any auxiliary business:

Provided that—

- (a) a licence for the business of a banker or for shipping, lighterage or stevedoring business shall be deemed not to authorise the holder to carry on any auxiliary business;
 - (b) no person shall carry on any business referred to in paragraph (a) of this proviso unless he is authorised to do so by licence issued in relation to such business;
 - (c) no licence issued under this Act shall be deemed to authorise the carrying on, as an auxiliary business, of any business which can be lawfully carried on only if a licence, permit or other authority is granted by or under any other written law;
 - (d) no business the licence fee in respect of which is required to be assessed on an annual turnover may be carried on as an auxiliary business under a licence for a business the licence fee in respect of which is not required to be so assessed;
 - (e) no business for which a licence fee of a specified amount is payable may be carried on or as an auxiliary business under a licence fee in respect of which is required to be assessed on an annual turnover;
 - (f) no person shall under the authority of any business licence carry on any auxiliary business the licensing authority in respect of which is a local government authority unless the licence so held by the holder is in relation to a business in respect of which the same local government authority is the licensing authority;
 - (g) no licence granted under this Act shall have the effect of authorising any person to carry on any business prohibited by any other written law or of exempting any person from compliance with any condition, limitation or other requirement imposed or prescribed by any other written law in relation to such business.
- (2) For the purposes of this section "auxiliary business" means a business—
- (a) which is not specified in the licence granted; and
 - (b) where, if a separate licence had been applied for for such business, the licence fee payable for such licence would not have exceeded the licence fee payable for the licence granted.
- (3) Where in relation to any licence granted under this section any business was an auxiliary business at the time when such licence was granted, the business shall continue to be deemed to be an auxiliary business in relation to such licence for period of validity of the licence, notwithstanding any increase in the licence fee for a business licence to carry on such auxiliary business.

5. Application of this Act

- (1) This Act shall apply to all businesses other than—
- (a) the business of farming, raising of cattle or other stock, market gardening, or dairy farming;
 - (b) the business of selling, either by retail or wholesale, by a person carrying on any business specified in paragraph (a) when such business of selling is confined to the produce of his own farm or estate;

- (c) the business of a trophy dealer duly licensed to carry on the business under the Wildlife Conservation Act⁹;
 - (d) the business of selling intoxicating liquors, where the person carrying on such business holds a valid licence granted to him under the Intoxicating Liquors Act¹⁰;
 - (e) the business of mining where the person carrying on such business holds a valid licence granted to him under the Mining Act¹¹;
 - (f) any business in respect of which no licence fee is payable under the Schedule to this Act.
- (2) The Minister may, by order published in the *Gazette*, exempt from the provisions of this Act—
- (a) any business or any category of businesses;
 - (b) any person carrying on any business or any category of such persons.
- (3) No business licence under this Act shall be required or be necessary for the carrying on of any business—
- (a) to which, by virtue of the provisions of subsection (1), this Act does not apply; or
 - (b) which is exempt from the provisions of this Act by an Order under subsection (2); or
 - (c) which is being carried on by any person to whom an Order made under subsection (2) applies.
- (4) Nothing in this section shall be construed as exempting from the provisions of this Act any business to which subsection (3) does not apply and which is carried on together with any business to which that subsection applies.
- (5) *[Omitted]*
- (6) Nothing in this section shall be construed as exempting from the provisions of this Act the business of selling produce from a farm, which is referred to in subsection (1)(b) of this section if, before it is sold, the produce concerned is first subjected to any process which materially changes it in substance, character or form.

6. Appointment of licensing authority

- (1) The Minister shall, by Order published in the *Gazette*, appoint any public officer or any authority to be a licensing authority either generally or in relation to any area, or in relation to the businesses or categories of businesses specified in that Order.
- (2) The Minister may in the Order made under subsection (1) or in a subsequent order make provision for the procedure to be complied with in making applications for, and granting, business licences under this Act.
- (3) Save as is otherwise provided by this Act or any other written law, all fees payable in respect of any business licence granted under this Act shall be paid to the Licensing Authorities for the area within which the premises of the business in question are situated.

9

Cap. 283

10

Cap. 77

11

Cap. 123

- (4) Where a local government authority or other parastatal organisation is appointed a licensing authority, the Minister responsible for finance may, by order in the *Gazette*, direct that such authority or organisation, subject to such conditions, limitations and restrictions as may be specified in the order, retain for its own use the whole of the licence fees collected by it in respect of business licences issued by it, or such portion of the licence fees as may be specified in the order.

7. Validity of licences

Every business licence granted under this Act shall expire on the thirtieth day of June next following the date of issue.

8. Licence fees

- (1) The fee payable in respect of a business licence for a business described in the first column of the Schedule to this Act shall be of such amount or of an amount calculated at such rate as is specified opposite to it in the second column of that Schedule, and the fee for a subsidiary licence for that business shall be of such amount or of an amount calculated at the rate specified opposite to it in the third column of that Schedule.
- (2) The Minister for Finance may, on his own motion or on an application made to him in that behalf, after consultation with the Minister, by Order published in the *Gazette*, amend, vary or replace all or any of the provisions of the Schedule to this Act and the amount or rate of any fee payable in respect of any business licence.
- (3) An order made under subsection (2) shall—
 - (a) come into operation on the date specified in the Order for its commencement; and
 - (b) expire at the end of four months from its commencement, unless it is laid before the National Assembly and approved by it by resolution so soon as the National Assembly meets after the commencement or the making of the Order, whichever is the earlier event.
- (4) Any fee collected in respect of a business licence issued in relation to a business whose premises are situated in a village shall be paid to the Village Council of the village in which the premises are situated.
- (5) Subject to subsection (6), where a licence is granted on or after—
 - (a) the first day of October of each year and before the twenty-eighth or the twenty-ninth as the case may be, of February, the licence fee payable shall be two-thirds of the fee which is payable under subsection (1);
 - (b) the twenty-eighth or the twenty-ninth February as the case may be, each year, the licence fee payable shall be one-third of the fee which is payable under subsection (1).
- (6) The provisions of subsection (5) shall not apply where the licensing authority is satisfied that the person applying for the licence was carrying on the business in contravention of the provisions of section 3 for a period exceeding thirty days immediately preceding the date on which an application for the licence was made.
- (7) The Minister may, by Order under his hand, remit in part the licence fee payable by the person specified in the Order in respect of the business licence described in the Order.
- (8) The Minister may, by Regulations published in the *Gazette*, prescribe such conditions to be attached to business licences as, in his opinion, are necessary or desirable for the purposes of ensuring a sound system for the proper collection and protection of public revenue accruing under this Act.

9. Business licences payable to Central Government

The business licence fees specified to the First Schedule shall—

- (a) for categories of business specified in the Second Schedule be payable to the Central Government;
- (b) for categories of businesses not specified in the Schedule be payable to the Local Government Authorities.

[s. 8A]

10. Temporary licences for non-residents

- (1) This section shall apply to persons belonging to specified professions and to building contractors.
- (2) No person to whom this section applies and who is not ordinarily resident in the United Republic shall, in Tanzania—
 - (a) in the case of a person belonging to a specified profession, render any professional services which he is qualified to render by virtue of being a member of such profession;
 - (b) in the case of a building contractor, carry out any work of, or relating to, the construction of a building;
 - (c) in the case of a commercial traveller, carry on the business of a column of the said Schedule, unless such person is—
 - (i) the holder of a valid business licence in respect of the specified profession or, as the case may be, the business of a building contractor; or
 - (ii) exempted by or under this Act from the requirement to take out such licence; or
 - (iii) the holder of a valid temporary licence granted to him in relation to the business of such specified profession or, as the case may be, the business of a building contractor.
- (3) A temporary licence may be issued to any person to whom this section applies on payment of a fee —
 - (a) in the case of a specified profession, of five hundred shillings;
 - (b) in the case of a building contractor, of seven hundred and fifty shillings;
 - (c) in the case of a commercial traveller, of one hundred and twenty shillings.
- (4) Every temporary licence granted under this section shall be valid for a period of thirty days from the date of issue or such longer period as the Permanent Secretary may in any case direct.
- (5) The holder of a temporary licence shall be entitled, during the period of validity of such licence, to carry on the business specified in such licence and any auxiliary business to the same extent as the holder of a corresponding business licence.

[s. 9]

11. Penalty for failure to take out licence in time

- (1) Any person who, being required by this Act to take out a business licence, fails to take the licence within twenty-one days from—
 - (a) in the case of a person whose business licence has expired, the date on which such licence expired; or

- (b) in the case of person who has first commenced the carrying on of the business, the date on which he commenced the carrying on of the business,

shall be liable to pay in addition to the licence fee a penalty equal to twenty-five *per centum* of that unpaid fee, and if such amount remains unpaid for more than thirty days or part of the second or succeeding period after the due date, the rate of the additional penalty shall be increased by two *per centum* for the second and every succeeding period of thirty days after the due date, or any part of such second or succeeding period during which such amount remains unpaid.

- (2) The licensing authority may, in any case, remit in whole or in part the penalty payable under this section if in his opinion it is equitable and just so to do, subject to the provisions of subsection (3);
- (3) The Minister may, by Order published in the *Gazette*, provide for the maximum penalty which any licensing authority may remit and any conditions which may be imposed upon such remission, and every licensing authority shall, in considering whether or not to remit any penalty under subsection (2), comply with the provisions of any Order made under this subsection.

[s. 10]

12. Permits authorising carrying on of business for short periods

- (1) Notwithstanding the provisions of section 11 where a person has made an application for a business licence before the date specified in paragraph (a) or, as the case may be, paragraph (b), of subsection (1) of section 11 and no decision on such application is made within twenty-one days of such date, it shall be lawful for such person to carry on the business to which the application relates if he is the holder of a permit authorising him to carry on such business.

- (2) A permit under subsection (1) may be granted by the licensing authority with whom the application for business licence is lodged on payment by the applicant of a fee of an amount equal to one-tenth of the fee payable for the business licence applied for or one hundred shillings, whichever be the larger amount:

Provided that in the event of the business licence applied for being granted, the fee paid for the permit shall be refunded to the licensee.

- (3) Every permit granted under subsection (2) shall expire on the date on which the licensing authority's decision on the application for a business licence is communicated to the applicant or at the expiration of sixty days from the date on which the permit was granted, whichever is the earlier.

[s. 10A]

13. Application for licences

- (1) Subject to the procedure prescribed by the Minister under section 6, every application for a business licence shall be in such form as may be prescribed.
- (2) Every such application shall be signed in such manner and by such person or persons as may be prescribed.
- (3) Notwithstanding the procedure prescribed under section 6, every application for renewal of a business licence shall be accompanied by Taxpayer Identification Number issued by the Tanzania Revenue Authority and documentary evidence or written explanation satisfactory to the licensing authority regarding the payment or exemption for payment by the applicant of income tax or such other tax or levy as the Minister for Finance may, by notice published in the *Gazette*, specify for the purposes of this section.

[s. 11]

14. Persons ineligible to hold business licence

- (1) A licensing authority shall not grant a business licence—
 - (a) to any person who is under the apparent age of eighteen years;
 - (b) in the case of a business which cannot be lawfully carried on without a licence, permit or other authority granted under any other written law, unless the person applying for the business licence satisfies the licensing authority that he is the holder of a valid licence, permit or other authority granted to him under such other written law;
 - (c) to any person disqualified to hold such business licence by virtue of an order or direction made or given under the provisions of this Act;
 - (d) in the case of a business licence applied for by a person who is not a citizen of the United Republic, unless the licensing authority is satisfied that such person is lawfully present in Tanzania and is authorised to carry on such business by a valid permit or pass issued to him under the Immigration Act¹²;
 - (e) to any person applying for a business licence unless the licensing authority is satisfied that that person has complied with the requirement prescribed by subsection (3) of section 13.
- (2) Where a licensing authority has, by oversight or in error, granted any licence contrary to the provisions of this section, it may call upon the person to whom it was granted to surrender the same for revocation.

[s. 12]

15. Directions by President

The President may, if he is of the opinion that it is in the public interest so to do, by Order in the *Gazette*—

- (a) restrict the number of business licences of any class which may be granted in any area;
- (b) limit the grant of any class of business licences in any area to any parastatal organisation.

[s. 13]

16. Exhibition of business licence

- (1) Every person who is granted a business licence shall exhibit the same in a conspicuous place in the premises where the business is carried on.
- (2) This section shall not apply to a temporary licence granted under section 10.

[s. 14]

17. Power of inspection

The Permanent Secretary, a licensing authority, any public officer authorised in that behalf by a licensing authority or a police officer of or above the rank of Inspector may enter on any premises on which he reasonably suspects any person of carrying on any business and may require such person to produce to him the business licence, if any, granted to such person.

[s. 15]

18. Endorsement of change of address

A licensing authority shall, on payment to him of the prescribed fee and upon being satisfied that the holder has or is about to move his place of business to some other place, endorse on the licence a description of such other place,

[s. 16]

19. Offences

(1) Any person who—

- (a) carries on business without being the holder of a valid licence or, in cases to which section 10 applies, a valid temporary licence authorising him to carry on such business;
- (b) carries on business at any place not specified in a valid business licence or a subsidiary licence granted to him in respect of such a business in contravention of the provisions of section 3;
- (c) fails to exhibit, as required by section 16, any business licence granted to him;
- (d) fails to produce a business licence upon being required to do so under section 17;
- (e) fails to surrender a business licence granted to him when called upon to do so under section 14;
- (f) in or in relation to any application for a licence makes any statement which is false in any material particular;
- (g) being the holder of a business licence to which conditions have been annexed under this Act, fails to comply with any such condition;
- (h) with intent to evade the payment of the full licence fee wilfully does or omits to do any act or thing,

shall be guilty of an offence and shall be liable on conviction to—

- (i) in the case of an offence under paragraph (a) to (g) shall be liable to a fine not exceeding two hundred and fifty thousand shillings for those businesses of national and international character and to one hundred thousand shillings for those businesses whose licences are issued and governed by the local authorities or to a term of imprisonment not exceeding two years or to both such fine and imprisonment; or
 - (ii) in the case of an offence under paragraph (h), shall be liable to pay in addition to the licence fee a penalty of three hundred *per centum* (300%) of such fee.
- (2) In any proceedings for an offence under paragraph (a) of section (1), if the accused satisfies the court that the date on which allegedly he committed the offence was within twenty-one days from the date on which the business licence previously held by him expired or, as the case may be, the date on which he first commenced business, the maximum penalty to which he may be sentenced shall be a fine of fifty thousand shillings for those businesses of national and international character and to ten thousand shillings for those businesses whose licences are issued and governed by the local authorities.

[s. 17]

20. Burden of proof

In proceedings for an offence under section 19 the burden to prove that—

- (a) at the relevant time he held a valid business licence in respect of the business specified in the charge;

(b) he is exempt from the requirement of taking out a business licence in respect of such business, shall be on the accused.

[s. 18]

21. Liability of officers where offence committed by corporation

Where any offence under this Act or under any regulation made hereunder is committed by a body of persons then, as well as such body of persons, any person, who at the time of the commission of the offence was concerned, as a partner, director or an officer with the management of the affairs of such body of persons, shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves to the satisfaction of the court that he had no knowledge, and could not by the exercise of reasonable diligence have had knowledge, of the commission of the offence:

Provided that in the case of a partnership firm, each and every partner shall, unless he proves the contrary to the satisfaction of the court, be presumed to be concerned in the management of the affairs of the firm; and every officer is liable to a fine not exceeding ten thousand shillings for each offence.

[s. 19]

22. Compounding of offences

- (1) The Permanent Secretary may, if he is satisfied that a person has committed an offence under this Act or under any regulations made hereunder, compound such offence by accepting from such person a sum of money:

Provided that—

- (a) such sum of money shall not be less than fifty thousand shillings and not more than one hundred thousand shillings; and
 - (b) the power conferred by this section shall be exercised only where the person admits in writing to the offence being dealt with under this section; and
 - (c) the person exercising the power conferred by this section shall give the person from whom he receives such sum of money a receipt therefor.
- (2) Where an offence under this Act or under any regulations made hereunder is compounded in accordance with the provisions of subsection (1) and proceedings are brought against the offender for the same offence, it shall be a good defence if such offender proves to the satisfaction of the court that the offence with which he is charged has been compounded under subsection (1).
- (3) Where any person is aggrieved by any order made under subsection (1) he may, within thirty days of such order being made, appeal against such order to the High Court, and the provisions of Part X of the Criminal Procedure Act¹³ shall apply, *mutatis mutandis*, to every such appeal as if it was an appeal against sentence passed by a District Court in the exercise of its original criminal jurisdiction.

[s. 20]

23. Revocation, suspension and disqualification

- (1) Where the Permanent Secretary is satisfied that any person who is the holder of a business licence granted to him under this Act has been convicted by any court of—
- (a) any offence involving moral turpitude; or

- (b) any offence against decency or morality; or
- (c) any offence against national security; or
- (d) any offence against the national economy; or
- (e) any offence involving non-payment or evasion of any tax, or levy payable under any written law; or
- (f) any offence under the Fair Competition Act¹⁴, the Regulation of Prices Act, the Textiles (Price Stability) Act, 1970, the Duties and Taxes (Prevention of Price Increases) Act, 1970, or the Locally Manufactured Products (Price Stability) Act, 1972;
- (g) any offence under this Act or under any regulations made under this Act, other than an offence dealt with under subsection (2) of section 19,

he may, at any time within twelve months of such conviction, by notice in writing, revoke the business licence granted to such person.

- (2) Where a business licence granted to any person is revoked under subsection (1) the Permanent Secretary may, by the same or any subsequent notice, disqualify such person from carrying on in Tanzania any business or any class of businesses specified in such notice for a period not exceeding three years from the date of such notice.
- (3) The powers conferred upon the Permanent Secretary by this section may be exercised by him in relation to a holder of a business licence in any case where the person convicted of the offence was not such holder of the business licence but was, at the relevant time a director, officer or employee of such holder, and the Permanent Secretary is satisfied that the holder of the licence received a pecuniary or other benefit or advantage out of such offence or that the offence was committed with his consent or knowledge.
- (4) Any person—
 - (a) whose licence has been revoked under this section, carries on business without a valid licence; or
 - (b) who has been disqualified from carrying on any business carries on such business during the continuance of such disqualification or during such period, obtains a business licence to carry on such business without disclosing to the licensing authority the fact that he is so disqualified,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding thirty thousand shillings or to imprisonment for a term not exceeding five years or to both.

- (5) The Permanent Secretary may at any time cancel, modify or amend any notice given by him under this section.
- (6) For the purposes of this section—
 - (a) where an offence under this Act has been compounded in accordance with the provisions of section 22, the offender shall be deemed to have been convicted of such offence by a court;
 - (b) any revocation of a licence or disqualification from carrying on business effected or imposed under this section following the conviction of any person of any offence, shall cease to take effect upon such person being acquitted of such offence on any appeal unless the appellate court has substituted for the conviction of such offence a conviction for any other offence to which subsection (1) applies.

[s. 21]

24. Appeals

- (1) Any person aggrieved by—
 - (a) any refusal by a licensing authority to grant a business licence; or
 - (b) a revocation of a business licence by a licensing authority under subsection (2) of section 14; or
 - (c) a revocation of a business licence by the Permanent Secretary under section 23; or
 - (d) any disqualification imposed by the Permanent Secretary under section 23,may appeal against such refusal, revocation or disqualification, as the case may be, to the Minister within such time and in such manner as may be prescribed.
- (2) The Minister may appoint an Appeals Committee of two or more persons, or two or more such Appeals Committees, to advise him on appeals under this section.
- (3) The Minister may, by notice in the *Gazette*, delegate, subject to such limitations and restrictions as he may specify, his functions under this section to an Appeals Committee.
- (4) Where an Appeals Committee advises the Minister on any appeal, the Minister shall not be bound to accept any such advice tendered to him.

[s. 22]

25. Appeal in relation to licence fee

Where any person is aggrieved by the assessment by a licensing authority of any licence fee he may, within such time and in such manner as may be prescribed, appeal thereagainst to the Permanent Secretary.

[s. 23]

26. Revocation and disqualification by Minister

- (1) The Minister may, after consultation with the Attorney-General and with the consent of the President, by order under his hand—
 - (a) revoke any business licence granted to any person; or
 - (b) disqualify any person from carrying on any business, or any class or category of business specified in the order,if in his opinion it is in the public interest so to do.
- (2) Where an order under subsection (1) has been made in relation to any person, the provisions of subsection (4) of section 23 shall apply to such person as if references therein to revocation and disqualification were references to revocation and disqualification under this section.
- (3) Where in any proceedings, whether civil or criminal, an order under this section is produced, the court shall presume that it was made after consultation with the Attorney-General and with the consent of the President.

[s. 24]

27. Finality of decisions

Every decision—

- (a) of a licensing authority under section 14;
- (b) of the Permanent Secretary under section 23;

- (c) of the Minister, or of an Appeals Committee exercising the functions of the Minister under section 24, on any appeal under that section;
- (d) of the Permanent Secretary on appeal under section 25;
- (e) of the Minister under section 26,

shall, subject to any provisions of this Act providing for an appeal from such decision and subject to the provisions of section 28, be final and conclusive and shall not be subject to review by any court.

[s. 25]

28. Power to revoke, etc., to include power to cancel revocation

Where by this Act any person is empowered to revoke any business licence or to impose any disqualification on any person in relation to the carrying on of any business, such person shall be deemed to have the power to remove, modify or lift such revocation or disqualification.

[s. 26]

29. Regulations

- (1) The Minister may make regulations for the better carrying out of the purposes and provisions of this Act and, without prejudice to the generality of the foregoing, may make regulations—
 - (a) providing for conditions which shall be deemed to be annexed to business licences or to business licences of any class or category;
 - (b) providing for the issue of a duplicate licence where the original is lost or destroyed;
 - (c) requiring persons holding business licences to submit such particulars and returns in such manner as may be prescribed;
 - (d) providing for the refund of licence fees and prescribing the circumstances and the manner in which such refund may be made;
 - (e) prescribing forms for permits under section 12, and providing for conditions subject to which such permits may be issued;
 - (f) providing for any thing or matter which may be prescribed or provided for by regulations.
- (2) Where a local government authority is the licensing authority for any class of businesses, such authority shall have power to make, with the consent of the Minister, by-laws or regulations providing for any matter which may be provided for by regulations made under subsection (1).

[s. 27]

30. Penalties for offences under regulations

Regulations made under section 29 may contain penalties for the breach thereof of a fine not exceeding ten thousand shillings or of imprisonment for a term not exceeding one year, or of both.

[s. 28]

31. Rules regulating application and construction of Schedule

- (1) Where the licence fee for any business licence is required to be assessed by reference to the annual turnover, the expression "annual turnover" shall mean all sums received and receivable in the course of the business by the person carrying on such business during the calendar year immediately preceding the date on which the last business licence held by him expired.

- (2) Where the holder of business licence carries on two or more businesses whether at the same place of business or at different places the expression "annual turnover" shall refer to the turnover in relation to all such businesses notwithstanding that any such business is a business to which this Act does not apply, or is an auxiliary business or is a business which can be carried on without a valid business licence or is a business in respect of which a separate business licence or a subsidiary licence has been, or is required to be, taken out.
- (3) Where in any case the licensing authority is satisfied that the person applying for a licence carried on such business for only that portion of the calendar year immediately preceding the date on which the last business licence held by him expired, the annual turnover shall be deemed to be the amount arrived at by multiplying the actual turnover by twelve and dividing the result by the number of completed months during which such business was actually carried on.
- (4) Where a person applies for a business licence the licence fee in respect of which is required to be assessed by reference to that annual turnover and the licensing authority is satisfied that such person did not at any time within the calendar year immediately preceding the date of such application carry on such business, the licensing authority may grant him a licence upon payment by such person of a licence fee of one hundred shillings or, in the case of a building contractor, two thousand shillings:

Provided that where in any such case the licence fee for any licence applied for by such person in respect of any period commencing on a day following the expiry of such licence granted to him under this subsection is assessed at more than one hundred shillings or, in the case of a building contractor, two thousand shillings, the licensing authority shall refuse to grant such person such licence applied for unless such person pays to the licensing authority in respect of such previous licence—

- (a) where such previous licence was applied for and granted in respect of any period commencing on or after the first day of September in any year, the difference, if any, between one-half of the licence fee payable in respect of the licence so applied for and one hundred shillings or, as the case may be, two thousand shillings;
 - (b) in any other case, the difference between the licence fee payable in respect of the licence so applied for and one hundred shillings or, as the case may be, two thousand shillings.
- (5) Where in any case the licensing authority is satisfied that the amount of the annual turnover in respect of which a licence fee was assessed for any year was less than the actual amount of such turnover, it shall be lawful for the licensing authority to assess licence fee in respect of such actual turnover and to call upon the holder of the licence to pay the excess together with a penalty on such excess assessed in accordance with the provisions of section 10, within such time as the licensing authority may specify.
 - (6) Where any person who, on being called upon to pay any excess or penalty under subsection (5), fails to pay the same or any part thereof within twenty-one days of the expiry of the date or period specified in the notice given by the licensing authority, the Permanent Secretary may revoke his licence, and all the provisions of this Act which apply to revocation of a licence under subsection (1) of section 23 shall apply to a revocation of the licence under this subsection.
 - (7) A technical assistance officer assigned to render services to the Government, a parastatal organisation or a co-operative society shall, for the purposes of the Schedule to this Act, be deemed to be in the full-time employment of the Government, the parastatal organisation or the co-operative society, as the case may be.
 - (8) In this section "technical assistance officer" shall have the meaning assigned to that, expression by the Personal Tax Act¹⁵.

[s. 29]

32. Repeal of R.L. Cap. 208*[Repeal of the Trades Licensing Ordinance.]**[s. 30]***33. Savings nad transitional provisions***[Savings and transitional provisions.]**[s. 31]***34. Further transitional provisions***[Further transitional provisions.]**[s. 32]***Schedule (Section 8)**

S/No.	Column I	Column II	Principal	Subsidiary
	Business category	Description of business	Fee for principal licence	Fee for sub-licence
1.	Agency Businesses	1. Commission Agent	300,000/=	200,000/=
		2. Travel Agent	200,000/=	200,000/=
		3. Air Charter Agent		
		(i) Local	300,000/=	200,000/=
		(ii) Foreign-owned	3000 USD	1,500 USD
		4. Shipping Agent	1,000,000/=	400,000/=
		Foreign-owned	10,000 USD	6,000 USD
		5. Any Other Agent		

S/No.	Column I	Column II	Principal	Subsidiary
		Local	200,000/=	200,000/=
		Foreign-owned	2000 USD	1,000 USD
2.	Broker Businesses	Court Broker City	400,000/=	200,000/=
		Municipality	200,000/=	100,000/=
		Town/District	150,000/=	100,000/=
3.	Banking	Banking Service		
		Foreign-owned	10,000 USD	6,000 USD
		<i>Bureau De Change</i>		
		Foreign-owned	3,000 USD	2,000 USD
4.	Financial Institutions and Capital Markets	Mortgage and Hire Purchase for Microenterprise Programme	100,000/=	50,000/=
		Financial Institutions		
		Foreign-owned	4,000 USD	2,500 USD
5.	Clearing and Forwarding	Warehousing Foreign	2,000 USD	1,000 USD
6.	Cargo Valuation and Superintendence	Pre-shipment Inspection	300,000/=	200,000/=
		Locally-owned		
		Cargo Superintendence		

S/No.	Column I	Column II	Principal	Subsidiary
		Locally-owned	400,000/=	300,000/=
		Foreign-owned	4,000 USD	5,000 USD
7.	Shipping Businesses	Harbours/ Airport Management		
		Foreign-owned	5,000 USD	5,000 USD
		Cargo Talling	NIL	NIL
8.	Insurance	1. General Insurance and Assurance		
		Locally-owned	1,000,000/=	800,000/=
		Foreign-owned	10,000 USD	4000 USD New
		2. Underwriting and Loss Assessment		
		Locally-owned	600,000/=	300,000/=
		Foreign-owned	3,000 USD	1,500 USD New
		3. Re-Assurance and Endowment		
		Locally-owned	800,000/=	400,000/=
		Foreign-owned	10,000 USD	400 USD New
9.	Manufacturer's Representative	1. Representative Franchise Holder	500,000/= New	200,000/=

S/No.	Column I	Column II	Principal	Subsidiary
		2. Sole Distributor or Supplier	400,000/=	200,000/=
10.	Estate	1. Real Estate		
		Local	600,000/=	400,000/=
		Foreign-owned	2000 USD New	1000 USD New
		2. Property Management		
		Local	500,000/=	300,000/=
		Foreign-owned	3000 USD New	1500 USD New
		3. Estate Agent Local	400,000/=	200,000/=
		Foreign-owned	1000 USD	1000 USD New
		4. Property Development		
		Local	400,000/=	200,000/=
		Foreign-owned	2000 USD	1000 USD
11.	Commercial Traveller	Local	400,000/=	400,000/=
12.	Postal Services	1. Postal Services		
		a) Headquarters	300,000/=	200,000/=
		b) Municipal/HQS	200,000/=	100,000/=
		c) Town/District H/Quarters	100,000/=	50,000/=

S/No.	Column I	Column II	Principal	Subsidiary
		d) Rural	NIL	NIL
		2. Courier Services or Mailing Agent Local	400,000/=	400,000/=
		Foreign-owned	3000 USD	1500 USD
		3. Expedited Mail Service Local	400,000/=	400,000/=
		Foreign-owned	2000 USD	1000 USD
13.	Electricity Power and Energy Supply	Production and Distribution of Electricity		
		Locally-owned	500,000/=	300,000/=
		Foreign-owned	5,000 USD	3,000 USD
		Production and Distribution of Gas Products		
		Foreign-owned	3,000 USD	2,000 USD
14.	Telecommunication Business	Internet Service Provider		
		Foreign-owned	5,000 USD	2,000 USD
		Telecommunication services including internet, fax, e-mail and phones	300,000/=	200,000/=
		Cellular Telephone Operators		

S/No.	Column I	Column II	Principal	Subsidiary
		Locally-owned	600,000/=	200,000/=
		Foreign-owned	10,000 USD	5,000 USD
15.	Passengers and Goods Transportation	By Railway		
		Locally-owned	400,000/=	200,000/=
		Foreign-owned	3,000 USD	1,500 USD
		By Air		
		Locally-owned	400,000/=	200,000/=
		Foreign-owned	3,000 USD	1,500 USD
		Contractor Class 4	650,000/=	650,000/=
		All Foreign-owned	20,000 USD	10,000 USD
16.	Electronic Media	1. Radio and Television	400,000/=	300,000/=
		2. Broadcasting Television Provider	400,000/=	250,000/=
		3. Radio/television transmission station	300,000/=	200,000/=
17.	Processing and Manufacturing of Goods and Selling	1. Small scale Industry	50,000/=	20,000/=
		2. Medium scale Industry	400,000/=	400,000/=
		3. Large scale Industry	600,000/=	600,000/=

S/No.	Column I	Column II	Principal	Subsidiary
18.	Hunting	1. Hunting Local	1000 USD	1000 USD
		Foreign	3000 USD	3000 USD
		2. Professional hunters Local	1000 USD	1000 USD
		Foreign	3000 USD	3000 USD
19.	Lotteries, Games and Amusement City of DSM	Casino		
			40,000 USD	40,000 USD
		Other Towns	15,000 USD	15,000 USD
		Slot Machines per Station		
		Local under 20 machines	300,000/=	150,000/=
		Foreign over 20 machines	1,000 USD	800 USD
		Nightclubs	500,000/=	200,000/=
		Entertainment Halls	200,000/=	150,000/=
20.	Tourist Businesses	Tourist Operators		
		Foreign-owned	2,000 USD	1,000 USD
21.	Non-Tourist Hotels	With Liquor Licence	100,000/= plus	100,000/= plus
		City/Municipality	1,500/= per bedroom	200/= per bedroom

S/No.	Column I	Column II	Principal	Subsidiary
		Without Liquor Licence	80,000/= plus	80,000/=plus
		City/ Municipality	200/= per bedroom	200/= per bedroom
		Lodging House	100,000/= plus	100,000/= plus
		City/ Municipality	2,000/= per bedroom	2,000/= per bedroom
22.	Exportation	1. Cattle	300,000	200,000/=
		2. Other Livestock	250,000/=	150,000/=
		3. Raw Materials	300,000/=	200,000/=
		4. Agricultural Goods	100,000/=	80,000/=
		5. Finished Goods and Other Commodities	100,000/=	80,000/=
		6. Transit Trade Local	300,000/=	100,000/=
23.	Importation	General Merchandise	400,000/=	200,000/=
24.	Dealership/ Franchise	Motor Vehicle	400,000/=	200,000/=
25.	Regional Trading companies	City/Municipal	100,000/=	100,000/=
		Town/District	50,000/=	50,000/=
26.	Co-operative societies		40,000/=	20,000/=
27.	Building Contractors	Contractor Class 1	1,000,000/=	800,000/=

S/No.	Column I	Column II	Principal	Subsidiary
	Contractor Class 2	800,000/=		750,000/=
		Contractor Class 3	700,000/=	700,000/=
		Contractor Class 4	650,000/=	650,000/=
		All Foreign-owned	20,000 USD	10,000 USD
28.	Specified Professions	1. Business Consultancy Local	200,000/=	200,000/=
		Foreign	2000 USD	1000 USD
		2. Lawyer Local	300,000/=	200,000/=
		Foreign	5000 USD	2500 USD
		3. Tax Practitioner Local	300,000/=	200,000/=
		Foreign	3000 USD	1500 USD
		4. Quantity Surveyor Local	300,000/=	200,000/=
		Foreign	3000 USD	1500 USD
		5. Engineers Local	300,000/=	200,000/=
		Foreign	3000 USD	1500 USD
		6. Auditor Accountant Local	300,000/=	200,000/=
		Foreign	3000 USD	1500 USD

S/No.	Column I	Column II	Principal	Subsidiary
		7. Medical Practitioner Local	150,000/=	150,000/=
		Foreign	1000 USD	1000 USD
		8. Any other Consultancy Local	200,000/=	100,000/=
		Foreign	3000 USD	2000 USD
		9. If Employees of Government, Parastatal Organizations, Religious-owned, Institution or Private Companies	NIL	NIL
29.	General Trading	Silver and Goldsmith/ Dealer:		
		City/ Municipality	300,000/=	200,000/=
		District/Town	250,000/=	200,000/=
		Printing and Publishing Books and Newspapers		
		Town/District	150,000/=	100,000/=
		Minor Settlements and Village	50,000/=	30,000/=
		Motor Oils and Lubricants:		

S/No.	Column I	Column II	Principal	Subsidiary
		Town/District	80,000/=	60,000/=
30.	Auctioneers		100,000/=	100,000/=
31.	Selling Spare Parts	1. Motor Vehicles:		
	a) City/Municipality		300,000/=	
		b) District	250,000/=	150,000/=
		c) Minor Settlement and Village	30,000/=	30,000/=
		2. Motor cycles:		
		a) City/Municipality	120,000/=	100,000/=
		b) District	80,000/=	50,000/=
		c) Minor Settlement and Village	40,000/=	30,000/=
		3. Bicycles:		
			a) City/Municipality	50,000/=
	b) District		30,000/=	20,000/=
		c) Minor Settlement	10,000/=	10,000/=
		d) Village	5,000/=	5,000/=
		4. Industrial Spares and Tools:		

Repealed

S/No.	Column I	Column II	Principal	Subsidiary
		a) City/ Municipality	-	-
		b) District	300,000/=	200,000/=
		c) Minor Settlement and Village	250,000/=	150,000/=
		5. Agricultural Implements, Flour Mills, Machines spares:	100,000/=	50,000/=
		a) City/ Municipality	150,000/=	100,000/=
		b) District	60,000/=	30,000/=
		c) Minor Settlement and Village	20,000/=	10,000/=
		6. Marine Spares and Tools:		
		a) City/ Municipality	250,000/=	150,000/=
		b) District	200,000/=	100,000/=
		c) Minor Settlement and Village	50,000/=	25,000/=
		7. Domestic Appliances Retail:		
		a) City/ Municipality	200,000/=	150,000/=
		b) District	100,000/=	50,000/=

S/No.	Column I	Column II	Principal	Subsidiary
		c) Minor Settlement and Village	50,000/=	25,000/=
		8. Electrical Goods and/or Household Items Retail:		
		a) City/Municipality	150,000/=	100,000/=
		b) District	100,000/=	50,000/=
		c) Minor Settlement	50,000/=	25,000/=
		d) Village	10,000/=	10,000/=
32.	Electrical Contractors	Local:1. Class A	500,000/=	300,000/=
		2. Class B	300,000/=	200,000/=
		3. Class C	200,000/=	100,000/=
		4. Class D	100,000/=	50,000/=
		5. All foreign-owned	6000 USD	3000 USD
33.	General Merchandising	Retail Shops		
		Village	5,000/=	5,000/=
34.	Endorsement on Transfer of Licences	City, Municipal, District, Minor Settlement and Villages	10,000/=	10,000/=
35.	Duplicate Licence for Lost One	City, Municipal, District, Minor Settlement and Villages	20,000/=	10,000/=

S/No.	Column I	Column II	Principal	Subsidiary
36.	Any Other Business not of National/International Nature	City/ Municipality	80,000/=	60,000/=
	At District Headquarters	50,000/=		40,000/=
	In Minor Settlement	15,000/=		15,000/=
		At Village	50,000/=	5,000/=
37.	Any other Business of National or International nature	Local	200,000/=	100,000/=
		Foreign-owned	2000 USD	1000 USD