

Strategies and frameworks for integrating sustainable development concerns into tax policy making in coal mining development in Tanzania: the case of Tancoal energy limited in Tanzania.

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Master of Business Administration

University of Dar es Salaam, Business School, 2018.

This dissertation focuses on strategies and frameworks for integrating sustainable development concerns into tax policy making in coal mining development in Tanzania, with Tancoal Energy Limited picked as a case. The central focus of the inquiry of the study was on ways and mechanisms to integrate tax policy into strategies and frameworks for sustainable coal mining development in Tanzania. The dissertation focused on three questions to fill the gap intended for the study. As aforementioned this study use case study as a way of gathering data for the selected case. Interview was a method selected to conduct the study and conducted to the respondents from two areas first the government ministries which were the Ministry of Energy and Minerals and the Ministry of Finance as key informants to provide in-depth information on the researched subject. Moreover, other respondents were interviewed from the Tancoal Energy Limited. Secondary data also were used to support primary data in the discussion of the findings of the study. Findings indicated that, there is a need to integrate tax policy into strategies and frameworks to cater for sustainable development in coal mining in Tanzania such that the criteria for that are realistic and implementable, the current tax laws from mineral energy policies are not sufficient enough as they have created a huge gap which exert influence and need to have the adequate tax policy which is integrated into strategies and frameworks for sustainable development in coal mining in Tanzania. With that, the integration should be done to foster long life span of coal mining in Tanzania among investors. Also, to cater for mutual benefit among all actors in the process the government, investors, stakeholders and consumers.