

THE UNITED REPUBLIC OF TANZANIA



**NATIONAL ACTION PLAN ON BUSINESS
AND HUMAN RIGHT
2025/26 - 2029/30**

March, 2025

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PREFACE

This NAP provides for the United Republic of Tanzania strategic committal actions for the implementation of the United Nations Guiding Principles for Business and Human Rights (UNGPs) endorsed by the United Nations Human Rights Council in June 2011. The UNGPs, as they are expressive in this NAP-BHR document have three pillars: the state duty to protect against human rights abuses by businesses; the businesses' responsibility to respect human rights; and victims of business-related human rights abuses must be provided with access to remedy.

Besides the UNGPs, which are soft law Global standards for preventing and addressing adverse impacts on human rights linked to business activities, Tanzania is proud of having comprehensive legal, policy, institutional and accountability actions for the protection and promotion of human rights. The situation of human rights in Tanzania, including the rights of the victims of business and investment harms can be assessed through the right eyes of the Constitution of the United Republic of Tanzania Constitution of 1977, the Constitution of Zanzibar of 1984 that provides for basic rights and duties, a string of general and sectoral pieces of statutes, regulations and guidelines as well as regional and international instruments that Tanzania has ratified, and which guarantee preservation, protection and promotion of human rights in Tanzania, but enjoyment of some of the rights still faces a number of challenges.

This NAP-BHR reiterates the commitment by Her Excellence Samia Suluhu Hassan, The President of the United Republic of Tanzania to promote and protect human rights as guaranteed in our Constitution, National laws, the normative Universal Declaration of Human Rights of 1948, the binding international and regional instruments, to which Tanzania is a part. The NAP-BHR subscribe to the Tanzania Development Vision 2050, Zanzibar Strategy for Growth and Reduction of Poverty (MKUZA IV) 2021-2026, Five Year Development, Africa we Want and Sustainable Development Goals, while leaning on National priorities.

This NAP-BHR was informed by the National Baseline Assessment (NBA) conducted in 2024, which was an improvement to the First NBA conducted and inaugurated by the Commission for Human Rights in November 2017. We are to take note that, the Government's commitment to the development of NAP-BHR was first made formal in its First National Human Rights Action Plan (NHRAP) of the 2013 to 2017. It was this Commitment that birth to the NBA of 2027 as a pass road to the development of this NAP-NBA. The NHRAP of 2013 – 2017 had a comprehensive part the detailed the extent to which Tanzania protects and respects economic and social rights as it is in its Constitution, several legal frameworks, the International Covenant on Economic, Social and Cultural Rights of 1966 and other International and Regional instrument that Tanzania has ratified.

The need for the NAP-BHR, recipe by the Global need, is as well as in response to Tanzania fastest growing economy in Africa due to strategic investment in the Mining, Work and Transport, Agriculture and Blue Economy, Commerce and Trade, Energy and Mineral, Tourism and Hospitality and Digital Communication.

To make this NAP-NHR have a National Plan that contains behavioural strategic actions, the process of its preparation was participatory and employed comprehensive consultations with a large number of stakeholders including representatives from the Government of Mainland Tanzania and Zanzibar, the business community, Civil Society Organization (CSO), associations like Trade unions, sister National Human Rights Institutions (NHRIs) like the Danish National Human Rights Institute (DNHI), development partners and best practices around the world.

The Tanzania Government understands that it is not enough to have just adopted the UNGPs, but to put them into implementable and measurable actions. This NAP-BHR assigns key responsibilities to Government institutions, CSOs and business enterprises responding to the three pillars of the UNGPs of protect, respect and remedy. The aim of Tanzania in developing NAP-BHR is to underscore the importance of responsible business conduct, to guide the implementation of the Protect, Respect and Remedy

frameworks and other international standards in the country, and more fundamentally to amplify the specific role of the State as a catalyst for business respect for human rights at the national level.

Tanzania is a world front-runner by ensuring that all players in society demonstrate social responsibility and create value both for their organizations and communities around businesses by using dialogue to manage social, environmental and ethical challenges in accordance with internationally recognised principles in the key priority areas of Employment Rights; Land Rights and Natural Resources; Environmental Protection and Management; Digitalization and Human Rights; Consumer Protection; Human Rights Due Diligence; Corporate Social Responsibility; Local Content; Security Operations; Access to Remedy; Child Rights in Business; and Tax Administration.

Being a Human Rights Plan of Action, our NHRI, and the CHRAGG should exercise their Constitutional and statutory oversight mandates to oversee the implementation of the strategic actions in the NAP-BHR through a well-established Monitoring and Evaluation Framework. The CSO has the role of a watchdog of social responsibility while also promoting it through dialogue and partnerships with companies, finally, the public sector must be a driving force by creating good framework conditions for NAP-BHR and thereby promoting responsible growth.



ACKNOWLEDGEMENT

The National Action Plan on Business and Human Rights (NAP-BHR) presents a significant collective effort. This important initiative reflects our national commitment to promoting human rights, ethical business practices, and social justice. We extend our deepest gratitude to all those who have been part of the NAP development process.

First and foremost, we thank the Commission for Human Rights and Good Governance (CHRAGG) for their coordination role, dedication, and unwavering commitment throughout the process. CHRAGG guidance has significantly shaped meaningful engagement and wide consultations of stakeholders.

We sincerely appreciate the contributions of government officials, businesses, civil societies, and community representatives who provided valuable insights, expertise, and support during this process. Your dedication and collaborative efforts have been crucial in developing a comprehensive and actionable plan that addresses the needs and realities of all stakeholders.

We acknowledge the tireless efforts of the National Steering Committee, the drafting technical team, and all experts involved in the consultation and review processes. Your hard work and commitment are truly commendable.

Finally, I would also like to thank the international and national partners, including the United Nations Development Programme (UNDP), the Office of the UN High Commissioner for Human Rights (OHCHR), the United Nations Children's Fund (UNICEF); the Danish Institute for Human Rights (DIHR), the Legal and Human Rights Centre (LHRC) and Friedrich Elbert Stiftung (FES) Tanzania for their technical and financial contribution. Your contributions have enriched the plan and reinforced our shared vision of a world where businesses respect and uphold human rights.

Together, we are paving the way for a future where human rights are at the core of business operations, ensuring dignity, fairness, and justice for all. We are committed to continuing this essential work.

ABBREVIATIONS

AfCFTA	-	African Continental Free Trade Area
ATE	-	Association of Tanzania Employers
BHR	-	Business and Human Rights
BPRA	-	Zanzibar Business and Property Registration Agency
BRELA	-	Business Registration and Licensing Agency
CBOs	-	Community-Based Organizations
CHRAGG	-	Commission for Human Rights and Good Governance
CMA	-	Commission for Mediation and Arbitration
COSTECH	-	Tanzania Commission for Science and Technology
CRB	-	Constructions Registration Board
CSOs	-	Civil Society Organizations
CSRD	-	Corporate Sustainability Reporting Directive
CTI	-	Confederation of Tanzania Industries
DHU	-	Dispute Handling Unit
DIHR	-	The Danish Institute for Human Rights
EEZ	-	Economic Exclusive Zone
EPZs	-	Export Processing Zones
ERB	-	Engineers Registration Board
EWURA	-	Energy and Water Regulatory Authority
FCC	-	Fair Competition Commission
FESTAC	-	Festival of Black Arts and Culture
FVPO	-	First Vice Presidents' Office
FYDP III	-	Tanzania Third Five-Year Development Plan 2021/22 – 2025/26
GAAWS	-	The Government Agency for Automobile Workshop Service
HRDD	-	Human Rights Due Diligence
ILO	-	International Labour Organization
IoCT	-	Institute of Construction Technology
LGAs	-	Local Government Authorities

LHRC	-	Legal and Human Rights Centre
MDAs	-	Ministries, Departments and Agencies
MoBEF	-	Ministry of Blue Economy and Fisheries
MoCDGEC	-	Ministry of Community Development, Gender, Elderly and Children
MoCDGWSG	-	Ministry of Community Development, Gender, Women and Special Groups
MoCIT	-	Ministry of Communications Information Technology
MoCLA	-	Ministry of Constitutional and Legal Affairs
MoE	-	Ministry of Environment
MoEST	-	Ministry of Education Science and Technology
MoEVT	-	Ministry of Education and Vocational Training
MoF	-	Ministry of Finance
MoFAEAC	-	Ministry of Foreign Affairs and East African Cooperation
MoFP	-	Ministry of Finance and Planning Zanzibar
MoHA	-	Ministry of Home Affairs
MoIT	-	Ministry of Industries and Trade
MoLHHSD-	-	Ministry of Land, Housing, and Human Settlement Development
MoLHSD	-	Ministry of Land, Housing and Settlement Development
MoLYWCD	-	Ministry of Labour, Youth, Women and Children Development
MoM	-	Ministry of Mines
MoNRT	-	Ministry of Natural Resources and Tourism
MoTH	-	Ministry of Tourism and Heritage
MoTID	-	Ministry of Trade and Industrial Development
NAP-BHR	-	National Action Plan on Business and Human Rights
NBA	-	National Baseline Assessment
NBA-BHR	-	National Baseline Assessment on Business and Human Rights
NBS	-	National Bureau of Statistics

NCC	-	National Construction Council
NEEC	-	National Economic Empowerment Council
NEMC	-	National Environment Management Council
OECD	-	Organization for Economic Cooperation and Development
OHCHR	-	Office of the UN High Commissioner for Human Rights
PMO – LYEPWD	-	Prime Minister's Office – Labour, Youth Employment and Persons with Disabilities
PMO	-	Prime Minister's Office
PO	-	President's Office
POCLAPSGG	-	President's Office Constitutional, Legal Affairs, Public Service and Good Governance
PO-FP	-	President's Office Finance and Planning
PO-PI	-	President's Office Planning and Investment
PO-PSMGG	-	President's Office, Public Service Management and Good Governance
PO-RALG	-	President's Office Regional Administration and Local Government
PURA	-	Petroleum Upstream Regulatory Authority
RFB	-	Roads Fund Board
TANAPA	-	Tanzania National Parks
TANROADS	-	Tanzania National Roads Agency
TBA	-	Tanzania Building Agency
TBS	-	Tanzania Bureau of Standards
TCCIA	-	Tanzania Chamber of Commerce, Industry and Agriculture
TCM	-	Tanzania Chambers of Mines
TCRA	-	Tanzania Communications Regulatory Authority
TEMESA-		Tanzania Electrical, Mechanical and Electronics Services Agency
TFS	-	Tanzania Forest Services Agency
TIC	-	Tanzania Investment Centre
TMA	-	Tanzania Meteorological Authority

TPF	-	Tanzania Police Force
TPSF	-	Tanzania Private Sector Foundation
UCSAF	-	Universal Communications Service Access Fund
UNGPs	-	United Nations Guiding Principles
UNHRC	-	United Nations Human Rights Council
UNICEF	-	United Nations Children's Fund
VPO	-	Vice President's Office
VPO-Environment	-	Vice Presidents' Office – Environment
VPSHR	-	Voluntary Principles on Security and Human Rights
WCF	-	Workers Compensation Fund
ZAA	-	Zanzibar Airports Authority
ZALHO	-	Zanzibar Legal Aid and Human Rights Organization
ZADep	-	Zanzibar Development Plan
ZEMA	-	Zanzibar Environment Management Authority
ZFCC	-	Fair Competition Commission
ZFCC	-	Zanzibar Fair Competition Commission
ZMA	-	Zanzibar Maritime Authority
ZPC	-	Zanzibar Port Corporation
ZANROADS	-	Zanzibar National Roads Agency
ZRA	-	Zanzibar Revenue Authority
ZSC	-	Zanzibar Shipping Corporation
ZTRSA	-	Zanzibar Transport and Road Safety Authority
ZUPRA	-	Zanzibar Urban and Regional Planning Authority
ZURA	-	Zanzibar Utilities Regulation Authority

EXECUTIVE SUMMARY

The United Republic of Tanzania recognizes the critical role businesses play in socio-economic development while emphasizing the importance of protecting human rights. In alignment with international frameworks, including the UN Guiding Principles on Business and Human Rights (UNGPs), Tanzania developed the National Action Plan on Business and Human Rights (NAP-BHR) 2025/26–2029/30. This comprehensive policy framework aims to foster responsible business practices, strengthening the state’s role in driving positive changes, ensuring businesses respect human rights and accessibility of remedies to the victims of corporate abuses.

This NAP-BHR builds on Tanzania’s prior human rights initiatives, including the Five-Year National Human Rights Action Plan (NHRAP) 2013–2017 and ratification of international treaties like the International Covenant on Economic, Social and Cultural Rights (CESCR) and the Convention on the Rights of the Child (CRC). To address evolving business and human rights challenges, the government conducted a comprehensive National Baseline Assessment (NBA) in 2024, alongside thematic studies and stakeholder consultations to identify key gaps and priorities.

The plan highlights several priority human rights themes, including Labour Standards and Employment Rights, Land Rights and Natural Resources, Environmental Protection, Digitalization, Consumer Protection, Human Rights Due Diligence, Corporate Social Responsibility, Local Content Requirements, Security Operations, Access to Remedy, Child Rights in Business, and Tax Administration. Each thematic area outlines policy measures aimed at addressing challenges, strengthening legal frameworks, and fostering compliance with human rights obligations. These priority themes were derived from challenges emanated from analysis of the situation of business and human rights in the country in seven sectors, namely Extractive and Energy, Agriculture and Blue Economy, Manufacturing and Processing, Tourism and Hospitality, Works and Transportation, Digitalization and Telecommunication and Trade, Commerce and Finance.

The objectives of the NAP-BHR include strengthening legal frameworks for human rights protection, aligning business practices with international standards, enhancing accountability and stakeholder collaboration, and raising awareness of human rights responsibilities among businesses and the public. It also seeks to prevent business-related human rights violations and improve access to remedies for victims.

The development of the NAP-BHR followed a participatory and consultative process led by the Ministry of Constitutional and Legal Affairs (MoCLA) and the President's Office for Good Governance in Zanzibar, in coordination and technical support from the Commission for Human Rights and Good Governance (CHRAGG). The governance structures that were involved in the development of this NAP-BHR included a National Steering Committee, Thematic Working Groups, and a Technical Team that facilitated stakeholder engagement, research, drafting, and validation.

The NAP-BHR covers five years from 2025/26 to 2029/30 and emphasizes multi-stakeholder collaboration for successful implementation. The Plan identifies strategic actions whereby different key actors in collaboration with their co-actors are apportioned with specific activities to implement. It also spells out how the strategic actions shall be implemented and monitored through the Monitoring and Evaluation Results Framework. The Plan embeds the Monitoring, Evaluation Accountability and Learning Principles (MEAL) to ensure that business and human rights initiatives remain dynamic, responsive, and sustainable. Relevant ministries and agencies, Civil Society and Private Sector will implement measures outlined in the NAP whereas CHRAGG will be responsible for ongoing monitoring and conducting a mid-term review, three years after the launch of the NAP.

By adopting this NAP-BHR, Tanzania reaffirms its commitment to fostering a business environment that respects human rights while promoting sustainable economic growth. This plan supports key national development priorities, including the National Five-Year Development Plan, Tanzania Development Vision 2050, and the Sustainable Development Goals (SDGs), positioning Tanzania as a leader in responsible business conduct.

CHAPTER ONE

INTRODUCTION

1.1. Overview of NAP-BHR

With the growing recognition of the important role of businesses in socio-economic development and their impact on society, business activities have increasingly attracted great interest and attention globally. This has led to a growing demand for both states and business enterprises to promote sustainable ways of doing business. The international instruments and measures that focus on business activities have also robustly developed as exemplified by among others the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises (amended 2023) which encourages enterprises to engage in Responsible Business Conduct (RBC); the ILO Declaration on Fundamental Principles and Rights at Work 1988 (amended 2022) which provides business enterprises on social policy and inclusive, responsible and sustainable workplace practices; the United Nations “Protect, Respect and Remedy” Framework articulated in the United Nations Guiding Principles on Business and Human Rights; and the most recent Corporate Sustainability Due Diligence Directive (CSDDD) 2024, a mandatory law that will require EU and some non-EU businesses to undertake environmental and sustainability due diligence in their operations and across their entire value chains.

The United Republic of Tanzania (URT) underscores the importance of responsible business conduct and develops this National Action Plan (NAP-BHR), to guide the implementation of the Protect, Respect and Remedy framework and other international standards in the country but more fundamentally to amplify the specific role of the State as a catalyst for business respect for human rights at the national level. Prior to this NAP-BHR, the URT committed to RBC by engaging in several strategic initiatives aimed at supporting the implementation of RBC in Tanzania. In 2013, the URT rolled out its first Five-Year National Human Rights Action Plan (NHRAP) (2013-2017) underscoring promises to ensure that human rights are effectively promoted, protected, and preserved in agreement with national and international standards. The URT has also ratified and reports on several international human rights treaties and instruments such

as CESC (ratified June 1976), CCPR (ratified June 1976), CEDAW (ratified August 1985) and CRPD (ratified November 1990) which further cements the Country's commitment to upholding human rights agenda.

The development of NAP-BHR involved the conduct of the National Baseline Assessment on Business and Human Rights (2024, building on the earlier 2017 version) and a study on Children's Rights in Business and Human Rights (2024). The assessments employed a consultative approach where stakeholders had various activities, including research, context analyses, multi-stakeholder consultations, workshops and meetings. Before the assessments, the development and validation of a road map on the NAP-BHR development process established its governance structures which included the National Steering Committee (NSC), Technical Team (TT) and Thematic Working Groups (TWGs).

The NAP-BHR development was spearheaded by the Ministry of Constitutional and Legal Affairs (MoCLA), and the President's Office, Constitution, Legal, Public Service and Good Governance (PO-CLAPSGG) in Zanzibar, in coordination and technical support from the Commission for Human Rights and Good Governance (CHRAGG). In this NAP-BHR, the Government of the United Republic of Tanzania demonstrates the importance of cooperation in promoting responsible business conduct. It further expresses its expectations for the sizes of business enterprises to respect human rights.

This NAP-BHR sets the following priority human rights themes as its key focus:

- i) Labour Standards and Employment Rights;
- ii) Land Rights and Natural Resources;
- iii) Environmental Protection and Management;
- iv) Digitalization and Human Rights;
- v) Consumer Protection;
- vi) Human Rights Due Diligence;
- vii) Corporate Social Responsibility;
- viii) Local Content;
- ix) Security Operations;

- x) Access to Remedy;
- xi) Child Rights in Business; and
- xii) Tax Administration.

NAP-BHR articulates a set of strategic measures under each of these themes identifying interventions such as strengthening the capacity of various government institutions and agencies, awareness creation, stakeholder engagement, monitoring and reporting on human rights violations, policy and legislation reforms, and strengthening implementation of already existing legislation.

The lifespan of this NAP-BHR is the period of five years between 2025/26-2029/30. Following the adoption of the NAP-BHR, Government Ministries and Agencies and other stakeholders will implement relevant strategic measures and CHRAGG will monitor its implementation based on a clear framework with measurable indicators and tools.

1.2. Objectives of the NAP-BHR

This NAP-BHR intends to ensure that businesses respect and promote human rights. Specific objectives include: -

- i) Strengthen policy and legal frameworks;
- ii) Improve policy coherence for realizing better protection of people in a business context;
- iii) Aligning business practices with national, regional and international human rights standards;
- iv) Enhancing accountability and transparency in corporate conduct;
- v) Improving stakeholder engagement and collaboration in addressing human rights in business operations;
- vi) Raise awareness among businesses and the public about their human rights responsibilities; and
- vii) Improve access to remedies for victims of business-related human rights abuses.

1.3. Rationale for a NAP-BHR

In 2011, the United Nations Human Rights Council (UNHRC) unanimously endorsed the Guiding Principles on Business and Human Rights (UNGPs), which articulates the roles and responsibilities of governments and businesses regarding preventing and addressing business-related human rights harms. Subsequently, the UNHRC called on all member States to develop NAP-BHRs to implement UNGP at the national level. In 2020, Tanzania became a lower middle-income country signalling strong economic performance and business activity and thus the need for strengthening efforts towards responsible business conduct through the development of NAP-BHR.

The development of a NAP-BHR reflects on the implementation of the National Five Years Development Plan 2021/22-2025/26, insisting on realizing Competitiveness and Industrialization for Human Development; Tanzania Development Vision 2050; Zanzibar Development Vision 2050; and the Zanzibar Blue Economy Policy 2020. Further to that, the adoption of the 2030 Agenda for Sustainable Development Goals (SDGs) recognizes the role of business as a major driver for economic growth and infrastructure, with necessary components for achieving the SDGs, while at the same time explicitly calling for businesses to act per the UNGPs. Likewise, the African Union Agenda 2063 recognizes in its goal 16 that businesses are paramount in achieving all the 2063 goals.

The African Continental Free Trade Area (AfCFTA) is a flagship project of the African Union (AU) Agenda 2063, which is the AU's 'blueprint and master plan for transforming Africa into the global powerhouse of the future'. It is expected that the AfCFTA will promote sustainable and inclusive development in Africa primarily by boosting intra-African trade, better integrating African producers into global value chains, and promoting foreign investment. The development of NAP-BHR will strongly encourage businesses to be scrutinised for their impact on human rights as we adopt the AfCFTA.

There are key international instruments that have a significant bearing on responsible business and establish the ground for a NAP-BHR. First, there is the Guiding Principles on Business and Human Rights implementing the United Nations "Protect, Respect and

Remedy” Framework (UNGPs). Second, is the OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines) which encourages business enterprises to minimize adverse impacts associated with their operation, products and services through conducting supply chain due diligence. Third, is the ILO Declaration on Fundamental Principles and Rights at Work adopted in 1998 and amended in 2022 which expresses the commitment required from governments, employers' and workers' organizations to uphold basic human values in the context of work. The recent Corporate Sustainability Due Diligence Directive (CSDDD) and other regulatory measures such as Corporate Sustainability Reporting Directive (CSRD), Critical Raw Materials Act, and EU Deforestation Regulation (EUDR), among others seek to foster sustainable and responsible business practice globally with impact at national contexts within and outside Europe.

1.4. NAP-BHR Development Process

1.4.1. Government Commitment

In recognition of the importance of human rights in the business context, the government embarked on several strategic initiatives to support the implementation of RBC. In 2013, the first Five-Year National Human Rights Action Plan (NHRAP) (2013-2017) was rolled out underscoring commitments to ensure that human rights are effectively promoted, protected and preserved in compliance with national and international standards. Under the NHRAP, the CHRAGG was tasked with developing NBA-BHR, which was completed in 2017. Among other things, the NBA report recommended the development of a NAP-BHR to guide the implementation of the UNGPs in the country.

Since the launch of the NBA-BHR, there has been a continued engagement with different stakeholders on the business and human rights agenda. The Government through CHRAGG has played an active role in engaging multiple actors around the business and human rights agenda, in particular, dialogue with Civil Society Organizations (CSOs), Ministries, Departments and Agencies (MDAs), and business enterprises. Also, to that end, CHRAGG conducted investigations, monitoring, mediation, and case studies into BHR.

Subsequently, in April 2022, the Government through the Ministry of Constitutional and Legal Affairs (MoCLA) and the President Office – Constitutional, Legal Affairs, Public Service and Good Governance (PO-CLAPSGG) committed itself to developing a NAP-BHR and entrusted CHRAGG to play a leading role in coordinating the process. In response to this trust, CHRAGG worked towards the development of NAP-BHR, with the support from several partners, including the United Nations Development Programme (UNDP), the Office of the UN High Commissioner for Human Rights (OHCHR), United Nations Children’s Fund (UNICEF) the Danish Institute for Human Rights (DIHR), the Legal and Human Rights Centre (LHRC), and Friedrich Ebert Stiftung Tanzania.

1.4.2. Roadmap on NAP-BHR Development Process

In May 2023, the roadmap was developed outlining the key processes for NAP-BHR development including setting out the objectives and rationale for the NAP-BHR; the elements included in the NAP-BHR; governance structure; the processes towards development of NAP-BHR and anticipated timelines.

The road map was validated by stakeholders that include MDAs, CSOs, Trade Unions, Development Partners, and business actors. The validation was important to create awareness and prepare key stakeholders for the NAP-BHR development process to garner their goodwill and support.

1.4.3. Establishment of Governance Structures

a) National Steering Committee

The National Steering Committee (NSC) was established with representatives from Mainland Tanzania and Zanzibar comprising nine members from Government; CSOs and Private Sector considering gender balance. The Committee members were appointed by the Minister for Constitutional and Legal Affairs and Minister of State - Constitutional Legal Affairs, Public Service and Good Governance for Mainland Tanzania and Zanzibar respectively. The main duty of the NSC committee was to provide overall leadership and strategic directions towards NAP-BHR development. *See Table A1 in the Appendix for a detailed list of the NSC members.*

b) Technical Team

The Technical Team (TT) was established to coordinate the day-to-day activities of the NAP-BHR process and drafting. It was composed of a smart mix of experts already working on BHR-related issues and specialists in developing action plans. The team comprised nine members from CHRAGG, representatives of MoCLA; PO-CLPSGG; Ministry of Industry and Trade (MoIT), President's Office Planning and Investment (PO-PI); Legal Human Rights Centre (LHRC), and Zanzibar Legal Aid and Human Rights Organization (ZALHO). The TT supported both NSC and TWGs and also worked closely with all stakeholders including development partners in all aspects of resource mobilization for the NAP-BHR development process. *See Table A2 in the Appendix for a detailed list of the TT members.*

c) Thematic Working Groups

Members of Thematic Working Groups (TWGs) were made up of representatives from government, business, academia, and CSOs. TWGs were formed to reflect on specific themes in line with the NBA-BHR and stakeholder consultations. The seven (07) TWGs were formed based on the following sectors: Extractives and Energy; Manufacturing and Processing; Agriculture and Blue Economy; Tourism and Hospitality; Works and Transportation; Digitalization and Telecommunication; Trade, Commerce and Finance. The role of each TWG was to identify issues relating to their specific theme through comprehensive literature reviews, consultations, and engagement with relevant stakeholders across Tanzania. *See Table A3 in the Appendix for a detailed list of the TWG members.*

1.4.4. The 2024 Baseline Assessment on Business and Human Rights

The first NBA-BHR, which was conducted in 2017, focused only on UNGP Pillars One (The State Duty to Protect) and Three (Access to Remedy). Thus, there was a need to conduct NBA-BHR with updated information on the situation of business and human rights, and broadening its coverage to include Pillar Two (Corporate Responsibility to Respect) and other emerging trends in BHR. The objective was to assess the contemporary level of implementation of the UNGPs in Tanzania by analyzing legal and

policy gaps. This analysis was also key in identifying and formulating priority areas for the NAP-BHR.

In this process, the groundwork was conducted by TWGs that reviewed the literature and conducted broad consultation and meaningful engagement with different stakeholders including impacted communities. Additionally, there were special engagements undertaken to account for the cross-cutting issues that included children in the context of business activities and specific engagement with trade unions. The TWGs, also, helped in identifying NAP-BHR priority areas, examined in detail identified issues to be addressed in the NAP-BHR and proposed actions to be taken to enhance respect for human rights in business activities.

1.4.5. Drafting the NAP-BHR

The Steering Committee (NSC), with the assistance from Technical Team, drafted this NAP-BHR document. The NAP-BHR document is practical in orientation and sets achievable targets and realistic strategic actions to be implemented by multiple actors.

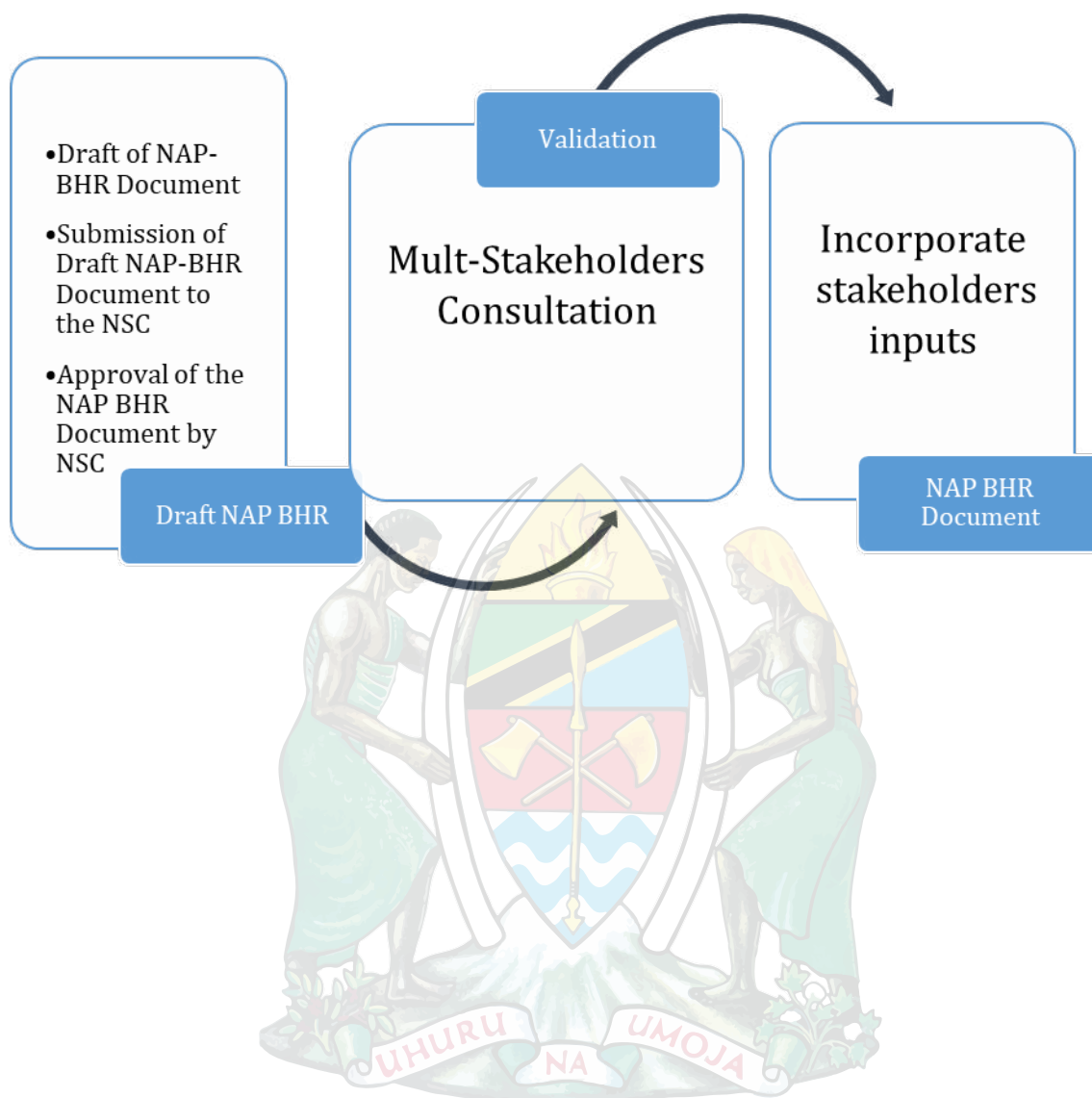
1.4.6. Validation of Draft NAP-BHR Document

This process will involve all stakeholders including those that may not have participated during consultations, in reviewing and endorsing proposed NAP issues and agreed actions to address the issues.

1.4.7. NAP BHR Drafting Explainer

The diagram below indicates the NAP drafting and validation processes.

Figure 1.1 NAP Drafting and Validation Process



CHAPTER TWO

CONTEXT OF BUSINESS AND HUMAN RIGHTS IN TANZANIA

Tanzania has become one of the fastest-growing economies in Africa. This is due to the strategic investment in infrastructure especially in energy, water, health, education, roads, railways and airports; increase in mineral production; increasing credit to the private sector and increasing tourism activities. To inform the NAP-BHR process, the business and human rights situation is briefly explained below.

1.5. Extractives and Energy

The extractives and energy sectors constitute part of Tanzania's abundant natural wealth and resources. These include to mention but a few, natural gas, iron, uranium, coal deposits, gold, diamond, graphite and helium. The rich mineral, oil and gas wealth in Tanzania has attracted investors and thus increased business activities. The increase in mining operations has increased employment, supply chain (local contents), corporate social responsibility and the likelihood of the occurrence of a violation of human rights. According to the MoM 2024/25 budget speech, up to March 2024 about 19,356 employments have been created in Multinational Mining Companies, among them 18,853 equivalents to 97% were Tanzanians whereas only 505 (3%) were foreigners.

To ensure that in extractive and energy sectors, human rights are protected and guaranteed, the Government has put in place important legal, policy and institutional frameworks. These include the Mining Policy, 2009 and the Mining Act, Cap. 123. As for the energy (oil and gas) sector, its legal framework is made up of the Energy Policy 2003, Petroleum Act, Cap.392, and the Oil and Gas Revenue Management Act Cap. 328, the Zanzibar Oil and Gas Upstream Act No. 6 of 2016 and the Zanzibar Oil and Gas Local Content Regulation of 2021 which regulate corporate social responsibility and local content. There are also established the Mining Commission, EWURA, PURA in Mainland Tanzania and ZURA and Zanzibar Petroleum (upstream) Regulatory Authority in Zanzibar as being the Regulatory authorities.

Despite the Government efforts, the extractive sector in Tanzania faces challenges that contribute to the violation of human rights which include lack of coordination amongst various tax administration authorities, charges, fees, and levies collection authorities, multiplicity of taxes and levies, limited opportunities for participation of community members in matters of their interest concerning mining operations, unprocedural acquisition of land, non-payment and delays in payment of compensation, violation of human rights by private security guards and the Tanzania Police Force, violation of labour rights and employment standards, environment destruction and trespasses in land.

1.6. Manufacturing and Processing

Manufacturing is among the core sectors that drive industrialisation in Tanzania and determines the long-run sustainability of the country's economy. The sector contributes to Tanzania's economy through revenue collection of import and export sales, corporate tax, and income tax, contributing about 18.1% of foreign exchange. The sector employs around 306,180 workers, mainly in the urban areas.

In 1996, Tanzania adopted a Sustainable Industrial Development Policy (SIDP) to enhance the sustainable development of the industrial sector. SIDP accords priority to employment creation, economic transformation, and equitable development and seeks to strike an appropriate balance between import substitution and export orientation. To implement SIDP goals, the Export Processing Zones (EPZs) Act, Cap 373 was enacted in April 2002 with objectives to attract and promote investments for export-led industrialization, to increase foreign exchange earnings, to create and increase employment opportunities, to attract and encourage transfer of new technologies and to promote processing of local raw materials for export value addition. Further, the Integrated Industrial Development Strategy (IIDS) 2025 was adopted to promote the efforts to achieve the SIDP goal of bringing the economy to a state of sustainable industrial development.

Notwithstanding the existence of legal frameworks and strategies, some challenges hamper the manufacturing sector in Tanzania. These challenges include limited access

to affordable finance, shortages in the availability of appropriate skills, manufacturing and importation of counterfeit goods, mismanagement of waste products that lead to air and water pollution, non-existence of employment contracts, long working hours, absence of trade unions at some of the industries, and wage differential between local and foreign workers with the same qualifications and position.

1.7. Agriculture and Blue Economy

1.7.1. Agriculture

Agriculture plays a crucial role in the Tanzanian economy and is the source of food, nutrition, and sustainable development through income generation, poverty alleviation and employment. The agriculture sector is comprised of crops, livestock, forestry fisheries (including inland and high-seas fishing) and aquaculture subsectors. According to the National Population Census of 2022, over 40 million (65.6%) directly depend on Agriculture for livelihood. In Zanzibar, according to the Zanzibar Statistical Abstract (ZSA) of 2022, the sector contributed about 22.8 per cent to the total GDP and grew at an annual rate of 3.3% in 2020.

Nevertheless, the agriculture sector is hindered by some challenges which threaten food security and the realization of human rights. These challenges are climate change and environmental destruction; inadequate information about the stock of agriculture products in the markets, community stores and inspection centres for agriculture products, unprocedural acquisition of land, speculation land acquisition by investors, the presence of child labour especially in tea and rice plantations; ineffective Farmers' Cooperative Unions; illegal exportation of agriculture products especially food and use of counterfeit fertilizers and seeds.

1.7.2. Blue Economy

The Blue Economy (BE) sector in Tanzania includes fisheries, energy, natural resources, irrigation, minerals, water, marine transport, tourism, and oil and gas. The country has identified the blue economy as one of the major areas for investment in promoting socio-economic development. These sectors consist of vast untapped potentials that when sustainably utilized, would contribute to economic growth and

improve the livelihood of coastal communities. According to Maskaeva et al (2024), in 2020 the major blue economy industries in Tanzania contributed USD 7.2 billion to the gross value added (GVA) and employed over 2 million individuals. The value of ecosystem services was approximately USD 104.24 billion in the year 2020, with large permanent freshwater lakes contributing significantly (74.87%). According to the Zanzibar BE Policy 2022, the sector contributes about 29% of Zanzibar's Gross Domestic Product and has employed about 1/3 of the Zanzibar population.

In terms of seaweed farming, according to ZSA of 2019, in Zanzibar Seaweed was farmed in over 56 villages and employed 12,903 farmers. About 80% of all seaweed farmers are women and 90% of seaweed production takes place in Pemba. Seaweed farming has become an alternative source of income for coastal communities and often acts as a supplement to fishing or agriculture-based households.

According to the Zanzibar Blue Economy Policy of 2022, the Fisheries sub-sector employs around 63,000 fish workers of whom 17.4% are women. However, there are no local fishers currently fishing in the Economic Exclusive Zone (EEZ) and high seas, due to inadequate technology and capital, the absence of essential fisheries infrastructure including the fishing harbour, the absence of a national fishing fleet and fishing support services in the EEZ and high seas by local fishers.

Furthermore, since the Blue Economy involves multi-sectoral approaches, its success is hampered by several factors which are insufficient fishing tools amongst small-scale fishermen; illegal fishing, inadequate technology and capital to tap the opportunities in the sea and oceans; reported cases of harassment and intimidation amongst fishermen and authorities; non-consultation of communities in marine resources management; cases of environmental pollution and degradation; worst forms of child labour, abuse of labour rights (such as poor working conditions, and long working hours), sexual abuse, inadequate framework for addressing maritime security, geo-political issues, climate change threat and unfair trade practices and absence of a national fishing fleet and fishing support services in the EEZ and high seas by local fishers.

1.8. Tourism and Hospitality

Tanzania's Tourism industry is one of the major sources of income and economic development. Tanzania regards tourism as an important drive to economic growth because of its contributions in the areas of foreign exchange earnings, overall state revenue and improving the social welfare of people in the destination areas.

In mainland Tanzania, tourism and hospitality contribute 17.2% to the GDP, and 25% of the domestic revenue and attract about 3.6 direct and indirect employment per annum. Tanzania's tourism sector showed a high level of resilience, reflected by tourists' arrivals and per capita spending. According to the Zanzibar Blue Economy Policy, 2022, the tourism sector provides 35,000 direct and about 70,000 indirect jobs. The contribution to the national GDP was 29.2%. Furthermore, the Government has taken several measures to promote the tourism sector, including launching the Royal Tour in April 2022.

Despite the boom of the sector, the Tourism Industry in Tanzania faces some challenges, such as poaching; inadequate supply of skilled manpower to handle wildlife and hotel management; deforestation and the destruction of wildlife habitats, violation of labour rights, land disputes between communities and investors in tourism hotels along beaches in Zanzibar, inadequate waste management, beach erosion, and noise pollution around coastal areas.

1.9. Digitalization and Telecommunication

Digital adoption has a significant impact on the country's economic activities and GDP contributions. The digital sector's impact on employment is multifaceted. While specific employment figures for the digital sector alone are not readily available, the growth in internet users, social media adoption, and mobile connectivity suggest increased demand for digital services and related jobs.

Key legal framework for digitalization and telecommunication in Tanzania include the National ICT Policy 2023 which outlines the government's commitment to transform the country into a digital-driven economy; The Personal Data Protection Act Cap 44; The

Cybercrimes Act Cap 368; The Electronic Transactions Act Cap 442, which provides for the legal recognition of electronic transactions and admissibility of electronic evidence; Electronic and Postal Communications Act, Cap 306; the Tanzania Communications and Regulatory Authority Act, Cap 172; and Access to Information Act, No 6/2016.

There are also established key institutions to oversee the implementation of the abovementioned laws which are the Tanzania Communication Regulatory Authority; Tanzania Telecommunication Corporation Limited; Tanzania Postal Corporation Limited; Tanzania Broadcasting Corporation; and Commission for Information, Communication and Technology and Personal Data Protection Commission.

The growth of Digitalization and Telecommunication in Tanzania goes hand in hand with challenges which hinder the effective provision of digital and telecommunication services as well as reciprocate the violation of human rights. These challenges are increased cyberbullying, violation of a person's privacy, inadequate accessibility of the internet especially in rural areas; high prices for internet and communication equipment and inadequate access to information.

1.10. Works and Transport

The works and transport sector is one of the major sectors that contributes to foreign exchange through trade in services and contributed about 2.4 billion US dollars by February 2024. The average contribution to the GDP for ten years from 2012-2022 is about 14%, whereas the sector has grown 12% in the same period.

The Government has put in place institutional frameworks which regulate the Works and Transportation sector. These include the Tanzania Building Agency (TBA), Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA), National Construction Council (NCC), Architects and Quantity Surveyors Registration Board (AQRB), Constructions Registration Board (CRB) and Engineers Registration Board (ERB), Tanzania National Roads Agency (TANROADS), Institute of Construction Technology (IoCT), Roads Fund Board (RFB) and Tanzania Meteorological Authority (TMA).

In Zanzibar, the Ministry of Infrastructure, Communication and Transport supervises both works and transport. This ministry has several institutions under its supervision which are as follows; Zanzibar Airports Authority (ZAA), Zanzibar Port Corporation (ZPC), Zanzibar Maritime Authority (ZMA), Zanzibar Transport and Road Safety Authority (ZTRSA), Zanzibar National Road Agency (ZANROADS), Zanzibar Utilities Regulation Authority (ZURA), Zanzibar Urban and Regional Planning Authority (ZUPRA), The Government Agency for Automobile Workshop Service (GAAWS) and Zanzibar Shipping Corporation (ZSC).

Despite the existence of the institutional frameworks, the sector faces some challenges ranging from inadequate human resources and skills, insufficient capital for local constructors which restricts implementation of local content requirements; maladministration in the procurement process, violation of labour rights and employment standards as well as non-payment and or delays in payment of compensation for land which is acquired for public interest like construction of roads.

1.11. Trade, Commerce and Finance

Tanzania is a strategic destination for investment, attracting investments in trade, commerce and finance. The country has an abundance of natural resources and agricultural potential, a vibrant tourism industry, and a location that enables it to facilitate the transit of goods and cargo to landlocked neighbours.

Prospects abound in agriculture, tourism, natural resources, ICT, and infrastructure, providing tangible investment opportunities in the country across Mainland Tanzania and Zanzibar. The country's efforts to make the required reforms to improve the regulatory environment and increase investor confidence and the ease of doing business are all indicative of a nation's readiness to attract foreign direct investment.

According to the defunct Tanzania Investment Centre (TIC), in line with the government's directives, it has been providing services via its One Stop Facilitation Centre, even as it continues to develop its Tanzania Electronic Investment Window (TelW). The One Stop Facilitation Centre is currently home to 12 government institutions working to facilitate investment. In addition to the TIC, there is also the Zanzibar Investment

The Zanzibar Investment Promotion Authority (ZIPA) serves as a one-stop center dedicated to expediting the acquisition of essential services required by approved investors to establish or operate businesses in Zanzibar. Additionally, the Zanzibar Business and Property Registration Agency (ZBPRA) plays a key role in facilitating business registration processes. Other important institutions in this sector include the Business Registration and Licensing Agency (BRELA), the Tanzania Bureau of Standards (TBS), and the Zanzibar Bureau of Standards (ZBS).

Factors that hinder the effective implementation of mandates of the Trade, Commerce and Finance sector are the unconducive business environment for petty traders, fraud and limited privacy from online transactions, availability of counterfeit goods in the supply chain, and inadequate monitoring of compliance with human rights standards.

Conclusion

The NAP-BHR is essential for supporting Tanzania's strategic initiatives toward sustainable development while ensuring the protection of human rights in business. At the national level, it will enhance awareness, foster collaboration among stakeholders, and strengthen the role of government, CSOs and businesses in promoting human rights, thereby improving Tanzania's international competitiveness and business sustainability. Additionally, the NAP-BHR will drive the implementation of key development frameworks, including the National Five Years Development Plan 2021/22-2025/26, Tanzania Development Vision 2025, Zanzibar Development Vision 2050, Zanzibar Development Plan (ZADEP) 2021/26, the Zanzibar Blue Economy Policy 2022, Agenda 2063 – The Africa We Want, and the Sustainable Development Goals (SDGs) 2030. Furthermore, it will accelerate the realization of Tanzania's international commitments under various conventions and frameworks such as the International Covenant on Economic, Social, and Cultural Rights (CESCR) 1966, the International Covenant on Civil and Political Rights (ICCPR) 1966, the Convention on the Rights of the Child (CRC) 1989, the UN Convention on Climate Change (1999), the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), the Convention on the Rights of Persons with Disabilities (CRPD) 2006, the Convention on the Protection of World Heritage (1987), and the UN Convention on the Laws of the Sea (1985).

CHAPTER THREE

STRATEGIC ACTIONS AND INTERVENTIONS

This section provides the strategic measures in response to the gaps identified relating to the prioritised business and human rights themes namely: Labour Standards and Employment Rights; Land Rights and Natural Resources; Environmental Protection and Management; Digitalization and Human Rights; Consumer Protection; Human Rights Due Diligence; Local Content; Security Operations; Access to Remedy; Child Rights in Business; and Tax Administration. In this section, a brief analysis of each theme is presented as well as Strategic Actions to address the main RBC issues identified.

3.1. Labour Standards and Employment Rights

Labour rights are governed primarily by the Constitution of the United Republic of Tanzania (URT, 1977) and the Zanzibar Constitution (1984). Several statutes in Mainland Tanzania and Zanzibar provide for core labour rights, basic employment standards, frameworks for collective bargaining, settlement of disputes, social security, occupational health and safety, and compensation for injuries or death sustained, or occurred in the course of employment. In Mainland Tanzania, the main statutes include; the Employment and Labour Relations Act, Cap. 366, and the Labour Institutions Act, Cap. 300, whereas in Zanzibar, they include the Employment Act No. 11 of 2005, and the Labour Relations Act No. 1 of 2005. The Government has established MDAs responsible for labour standards and employment rights in both Mainland Tanzania and Zanzibar, with the mandates to promote, protect, oversee and regulate labour rights and employment standards. These include the Prime Minister's Office Labour, Youth, Employment and Persons with Disability, Commission for Mediation and Arbitration (CMA) and Workers Compensation Funds (WCF) in Mainland Tanzania. In Zanzibar, there are the President's Office, Economic Affairs and Investment, Zanzibar Labour Commission and Dispute Handling Unit (DHU). The Occupational Safety and Health Authority (OSHA) serve both Mainland Tanzania and Zanzibar.

Despite the presence of legal and institutional frameworks, challenges exist in practice. These include, labour inspection institutions remaining under-resourced to fulfil their

mandate of monitoring labour conditions in workplaces; there is limited knowledge of labour laws among some employers and employees; some employees are not being supplied with copies of their employment contracts and regularly experience long working hours and other harmful working conditions contrary to the law. Therefore, the State must take action to address these challenges to promote labour standards and employment rights in Tanzania.

Strategic Actions

Objective: Compliance with labour standards and employment rights improved.

Strategy 1: Promote labour law enforcement.

- i. To review the Minimum Wage Order 2022, to align with the current cost of living.
The minimum wage order needs to be reviewed from time to time to maintain its relevance. This should be done to avoid erosion of the purchasing power of workers who earn the minimum when prices of goods and services rise.
- ii. To establish 100 trade union branches in manufacturing and agriculture enterprises in Mainland Tanzania and Zanzibar.
The establishment of trade union branches at workplaces is important because they act as a crucial mechanism to directly address the concerns of workers at the workplaces, advocating for better working conditions, fair wages, and protection of employee rights.

Strategy 2: Enhance awareness of labour laws.

- i. To train 250,000 employers and employees on labour rights including the rights of youth, women and PWDs.
Disseminating information and raising awareness for employers and employees (including youth, women and PWDs), and other labour stakeholders through public education, campaigns, and other measures on compliance with labour laws and policies. This will enhance employers' and employees' knowledge and capacity on how to provide and claim labour rights.
- ii. To conduct 50 trainings on human rights to labour rights oversight and regulatory institutions.
Bringing awareness to oversight and regulatory institutions for labour rights

through workshops, seminars and media outlets is important since it will enhance the capacity to fulfil their mandates effectively.

Strategy 3: Strengthen the capacity of institutions mandated for labour matters

- i. To increase the budget allocated to CMA, Labour Commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar by 10 percent.

In continuing efforts to realise decent workplaces for all in the United Republic of Tanzania, there is a need to strengthen the capacity of key labour rights institutions, through increased financial resource allocation.

- ii. To increase the number of technical staff recruited by CMA, labour Commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar

Adequate recruitment of staff in institutions mandated for labour matters is imperative for the appropriate handling of their responsibilities in their quest for improved labour standards and employment rights.

3.2. Land Rights and Natural Resources

Land rights are guaranteed under Article 24 (1) of the Constitution of the URT and Section 17 of the Constitution of Zanzibar. In Tanzania Mainland land matters are provided for by the Land Act, Cap. 113, and the Village Land Act, Cap. 114 that state fundamental principles of National Land Policy and vest all lands in the President as a trustee on behalf of Tanzanians. In Zanzibar, land issues are governed by the Land Tenure Act No. 12 of 1992 and Land Transfer Act No.8 of 1994 which provides for the conditions for acquiring the right of occupancy and land transfer. The land laws in Mainland Tanzania and Zanzibar guarantee women the same land rights as men.

Despite these legal protections, some challenges include: insufficient consultation of communities during land acquisition for land-based investments; challenges with institutional coherence in land governance; absence of District Land and Housing Tribunals in some of the districts, ineffective system for handling land disputes and grievances, and limited knowledge by communities on their land rights. Other challenges are the lack of provisions on resettlement in Mainland Tanzania, the co-existence of local communities in areas where mining operations are ongoing which

adversely impact the rights of these local communities; speculative land acquisition by investors resulting in underutilized tracts of land conflicts between farmers and livestock keepers. In addition to these, Zanzibar faces challenges like conflicts between hotel owners and seaweed farmers; and non-compensation for loss of undeveloped land.

Strategic Actions

Objective: Land Rights and Natural Resources administration improved

Strategy 1: Improve land use management administration

- i. To develop land use management plans for areas where it is non-existent.

Land use management plans provide a structured framework for managing land resources efficiently, preventing conflicts between different land uses, promoting sustainable development, and ensuring the protection of natural environments while meeting the needs of a growing population, essentially acting as a roadmap for future land development.

- ii. To develop marine spatial plans in Zanzibar

Marine spatial plans provide a systematic framework for managing the use of marine and coastal areas' resources efficiently, preventing conflicts amongst hotel owners, seaweed farmers, and the public, resulting in sustainable governance of marine resources.

- iii. To undertake 20 dialogues between mining companies and communities on how to reduce the adverse effects of co-existence.

Dialogues are important to coordinate efforts to mitigate adverse effects of coexistence. Some of the effects include conflicts between communities and ASMs who operate within the concession areas of mining companies, leading to disputes over land rights and potential displacement of ASMs and communities, as well as the resulting environmental impacts.

- iv. To develop and implement an inclusive plan for sustainable use of ocean and marine resources in Zanzibar.

This will guarantee the sustainable use of marine resources by avoiding conflicts between investors and local communities that often stem from inadequate consultation, insufficient compensation, and competing land use priorities.

Strategy 2: Promote land law compliance and enforcement

- i. To review and develop legal and policy frameworks to address resettlement in Mainland Tanzania and Zanzibar.

Land laws in Mainland Tanzania and Zanzibar provide for compensation but do not include guidance on resettlement. The development of clear legal and policy provisions on resettlement is essential to protect human rights in decisions and actions concerning resettlement.

- ii. To review Zanzibar land laws to incorporate compensation for loss of undeveloped land.

This provision will add value to the undeveloped land in Zanzibar as well as avoid land disputes, enhance land rights and increase benefits accrued from land.

- iii. To develop guidelines on engagement and consultation with local communities to obtain their free, prior and informed consent before investment project commencement.

Guidelines on community engagement and consultation will be developed to guide the process of acquisition and lease of land for purposes of investment. The consultations should focus on how to ensure communities are effectively engaged before projects start, and that there is information disclosure, transparency, and safeguards for vulnerable groups.

Strategy 3: Strengthen public awareness of land laws and natural resource governance

- i. To conduct training and awareness campaigns on land acquisition procedures to 1000 state and business actors.

Provide periodic training for state agencies and business actors from Mainland Tanzania and Zanzibar on the protection of land rights in the context of acquisition, leasing and compensation in business operations.

- ii. To conduct 20 public awareness campaigns on land and natural resources governance, particularly for youth, women and PWDs.

Communities will be educated about sustainable practices, promote responsible resource utilization, and help mitigate environmental degradation. This includes

understanding the consequences of deforestation, overgrazing, and improper land use, encouraging community participation in conservation efforts, and advocating for policy changes to protect vulnerable ecosystems. This can be done through media and traditional training methods.

- iii. To conduct and disseminate 10 research findings and recommendations on human rights and the blue economy.

There is a need to conduct and disseminate research findings and recommendations on human rights and the blue economy to understand the link between the two. This will enable institutions, communities and government to manage climate change impacts by making informed decisions and policies.

3.3. Environmental Protection and Management

The right to a clean and healthy environment is recognized and protected by national and international frameworks. A resolution passed by the UN General Assembly in July 2022 during the 76th Session, declared a clean environment as a human right. In Mainland Tanzania, the main statute that provides for sustainable management of environmental matters is the Environmental Management Act (EMA), Cap. 191 and in Zanzibar is the Environment Management Act No.3 of 2015.

Also, the governments of Tanzania and Zanzibar have established environmental monitoring and management institutions which are the National Environment Management Council (NEMC) and the Zanzibar Environmental Management Authority (ZEMA) respectively. The key functions of these institutions include coordinating the Environmental Impact Assessment (EIA) processes, conducting environmental audits and carrying out environmental monitoring to support proper management and conservation of the environment.

Despite these environmental legislation, regulatory institutions, and other efforts by the government, there are challenges prevailing. These include inadequate enforcement and implementation of environmental legislation, continued violations of environmental rights, for example, ongoing pollution; lack of attention to human rights in environmental

and social impact assessment processes; insufficient community consultation, and limited public awareness on environmental rights in the context of business activities

Strategic Actions

Objective: Promoted compliance and enforcement of environmental laws

Strategy 1: Enhanced human rights adherence in Environmental Protection and Management

- i. To conduct training on a human rights-based approach in the implementation of environmental management laws to 10 Ministries, 184 LGAs and 30 agencies.

Training the authorities on the implementation of environmental laws and regulations is crucial because it helps them to fulfil their responsibilities with a human rights lens by promoting understanding of laws and regulations including community participation in EIA. This will encourage proactive behaviour to protect the environment and human rights and ultimately lead to better overall compliance.

- ii. To monitor the compliance of human rights standards in environmental management.

This is essential to ensure that environmental policies and practices do not infringe on individuals' rights. It helps protect vulnerable communities from adverse impacts such as displacement, loss of livelihoods, and exposure to environmental hazards. Integration of human rights standards into environmental management will assist in achieving sustainable development that respects and upholds the rights of all individuals.

- iii. To conduct 40 public awareness campaigns on climate-smart production strategies, especially for women and vulnerable groups.

Conducting public awareness campaigns on climate-smart production strategies, with a specific focus on the impacts of climate change on women and vulnerable groups, is crucial because it empowers individuals to understand the risks they face, take proactive measures to protect themselves, and actively participate in solutions, ultimately leading to more effective climate action and more resilient society.

Strategy 2: Strengthen the capacity of environmental regulatory institutions

- i. To increase financial resources to environmental regulatory institutions (NEMC and ZEMA) by 10 percent annually.

For NEMC and ZEMA to fulfil their mandates, the availability of sufficient funds is important. This will enable these regulatory institutions to procure the required working tools as well as enhance their reach.

- ii. To increase human resources to environmental regulatory institutions (NEMC and ZEMA) by 50 employees.

The availability of adequate staffing is crucial because it will enable these regulatory institutions to undertake their mandates properly as well as being able to widen their scope of operations by establishing more regional and district offices.

3.4. Digitalization and Human Rights

Digitalization has become integral to advancing sustainable and inclusive development across the globe. Despite the progress made thus far, the country is still at a relatively early stage of incorporating digital technologies in public and private sector-led initiatives. The main statutes that govern the electronic and digital information for Mainland Tanzania and Zanzibar are: the Personal Data Protection Act, Cap 44; the Electronic Transaction Act, Cap. 442; the Electronic and Postal Communications Act (EPOCA) Cap. 306; the Cyber Crime Act, Cap. 443; and the Access to Information Act, Cap149. The government established the Tanzania Communications Regulatory Authority (TCRA) to regulate postal and electronic communications, and the Personal Data Protection Commission is responsible for overseeing personal data protection in the country.

Despite these measures, several challenges require attention. These challenges include: the digital divide between rural and urban populations is significant and the gap keeps widening; Internet disconnection, unstable connection, unavailability and unaffordability of hardware and digital literacy; Cyber security and the non-ratification of the African Union Convention on Cyber Security and Personal Data Protection of 2014; lack of effective protection measures and censorship for children on access to internet

content; and misuse of personal data and privacy concerns. Public authorities are also not well-sensitised on the human rights implications of digital tools and technologies. It is also observed that women and girls are particularly targeted in cyberbullying, child pornography and other online attacks even though the Cyber Crimes Act protects them from these abuses.

Strategic Actions

Objective: Mainstreamed Human rights-based approaches in digitalization

Strategy 1: Promote legal protection in digitalization

- i. To ratify the African Union Convention on Cyber Security and Personal Data Protection of 2014.

Ratifying the African Union Convention on Cyber Security and Personal Data Protection of 2014 is crucial since it provides a standardised legal framework to combat cybercrime, protect people's data, and foster a secure digital environment, enabling greater economic opportunities while safeguarding individual privacy rights within the digital age. It essentially creates a unified approach to cybersecurity issues and demonstrates a commitment to international best practices.

- ii. To develop guidelines on online security and safety for businesses.

The guidelines will be used to establish effective measures for ensuring online security and safety; adequate safeguards for children, women and other users online; effective coordination and relationship between government and business; and effective grievance mechanism for dealing with any human rights harms.

Strategy 2: Enhance awareness of human rights-based approach in digitalization

- i. To undertake 40 public sensitization programs on digitalization and human rights.

Public sensitization on digitalization and human rights is vital since it fosters digital literacy, helping individuals navigate the digital landscape effectively and safely while advocating for inclusivity and protecting rights. It empowers people to make informed decisions, engage responsibly, and safeguard their online

presence.

- ii. To conduct training for public authorities (10 Ministries, 184 LGAs and 30 agencies) on the human rights implications of the use of digital tools and technologies.

This will ensure that authorities understand the potential risks and benefits associated with digital technologies, enabling them to make informed decisions that protect peoples' rights. Such training helps prevent abuses such as unregulated surveillance, data breaches, and unauthorized data collection, safeguarding privacy and freedom of expression. By understanding human rights implications, authorities can create and implement policies that balance technological advancements with the protection of fundamental rights, contributing to a just and equitable digital society.

3.5. Consumer Protection

The main legislation for consumer protection includes the Standards Act, Cap 130; Fair Competition Act Cap 285 in Mainland Tanzania; Zanzibar Standards Act No. 1 of 2011; and Zanzibar Fair Competition and Consumer Protection Act No. 5 of 2018. Apart from these, there are various sectoral legislations for consumer protection.

The main oversight and accountability institutions include the Fair Competition Commission (FCC), the Tanzania Bureau of Standards (TBS) in Mainland Tanzania; the Zanzibar Fair Competition Commission (ZFCC), and the Zanzibar Bureau of Standards for Zanzibar.

However, there are various challenges associated with consumer protection in the country. They include: institutions tasked with safeguarding consumer rights face significant resource constraints, particularly financial limitations; overlapping of functions and lack of coherence amongst government institutions responsible for consumer protection; multiple legal frameworks that govern the quality of manufacturing and agricultural products, fisheries, and livestock, resulting in inefficiencies and duplicative efforts; lack of e-commerce strategy; and consumers lack awareness about the impact of counterfeit products.

Strategic Actions

Objective: Enhanced consumer protection practices.

Strategy: Strengthen legal framework on consumer protections

- i. To review the legal framework to harmonize the functions of institutions responsible for consumer protection.

This will avoid overlapping of functions and lack of coherence amongst government institutions responsible for consumer protection. Harmonization will include multiple legal frameworks that govern the quality of manufacturing and agricultural products, fisheries, and livestock.

- ii. To develop the National e-commerce strategy for consumer protection.

A national e-commerce strategy is critical for consumer protection because it establishes a framework to address the unique challenges posed by online shopping. These challenges include the potential for fraud, deceptive practices, and lack of clear remedy mechanisms. The strategy will set clear guidelines for businesses, empowering consumers with information, and providing enforcement mechanisms to safeguard their rights in the digital marketplace.

3.6. Human Rights Due Diligence

Human Rights Due Diligence (HRDD) requires businesses to identify, prevent, mitigate, and account for how they address their adverse human rights impacts. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. The main concern is the absence of specific guidance placing HRDD requirements on businesses including State-owned Enterprises (SoEs). Furthermore, there is minimal awareness by government, business and non-state actors and communities on the importance, contents and benefits of HRDD.

Strategic Actions

Objective: Human rights due diligence in businesses Promoted.

Strategy: Strengthen legal framework on human rights due diligence

- i. To review laws to incorporate human rights due diligence requirements.

This will ensure that businesses identify, prevent, and mitigate potential human rights violations in their operations and supply chains, fostering a culture of respect for human rights. This proactive approach helps prevent harm to individuals and communities, promoting social justice and ethical business practices. Additionally, it enhances corporate accountability and transparency, allowing stakeholders to assess and address human rights impacts effectively.

- ii. To train 1000 state and non-state business entities on human rights due diligence practices.

This is essential for fostering a culture of respect for human rights and ensuring ethical operations. Such training equips these entities with the knowledge and tools needed to identify, prevent, and mitigate potential human rights violations within their activities and supply chains. By investing in human rights due diligence training, both governments and businesses can contribute to sustainable development and create a more just and equitable society.

- iii. To monitor human rights due diligence practices by business enterprises.

Monitoring of human rights due diligence will ensure that business enterprises are actively identifying and mitigating potential adverse impacts on human rights caused, contributed and linked to their operations and supply chains. This will prevent abuses like worst forms of child labour, and environmental degradation while promoting ethical business practices and upholding human rights standards.

3.7. Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a management concept that describes how a company contributes to the well-being of communities and society through several measures. CSR plays a crucial role in shaping how brands are perceived by customers and their target audience. Additionally, it may help in attracting employees and investors who prioritize the CSR goals that a company has identified.

In the case of Tanzania, the mandatory requirements are provided to ensure extractive companies comply with CSR standards. Extractive companies are required to comply with the Mining CSR Regulations of 2023. These regulations require extractive

companies to work with the LGA CSR experts' committees and agree on the preparation of the annual CSR plan. In Zanzibar, Section 137 of the Zanzibar Oil and Gas (Upstream) Act No. 6 of 2016, provides for CSR. Under the Section, companies and contractors are obliged to prepare CSR plans in consultation with LGAs. Sections 32 and 33 of the Zanzibar Promotion Investment Act No. 10 of 2023 also provide for CSR.

Apart from the mining sector, the implementation of CSR requirements in other sectors is voluntary due to the absence of legal and policy frameworks that mandate CSR. Moreover, the funds allocated for CSR in the mining sector, where 40% is designated for surrounding communities, are often insufficient to support sustainable projects. Other challenges include lack of accountability, conflicts over project selection in the mining sector due to the presence of Joint-Ministerial and LGA CSR experts committees for reviewing and monitoring CSR plans of mining companies, and lack of awareness of CSR concepts to SMEs in the informal sector.

Strategic Actions

Objective: Promoted Corporate Social Responsibility in businesses.

Strategy: Strengthen legal framework on Corporate Social Responsibility

- i. To enact standalone legislation providing for CSR across productive sectors.

The standalone legislation will ensure that businesses across the productive sectors contribute to the social and environmental well-being of the community and promote sustainable development through mandatory community engagements and investment initiatives.

- ii. To monitor the management of the CSR funds.

This is vital in ensuring that funds are effectively used for community development and public welfare. This oversight promotes transparency and accountability, ensuring that CSR initiatives align with local priorities and deliver tangible benefits to the community. Regular monitoring helps identify and address any inefficiencies or misappropriation of funds, fostering trust and collaboration between businesses, local authorities, and residents.

- iii. To train 184 LGAs on the plan, use and management of CSR funds.

This ensures that LGAs have the necessary skills and knowledge to effectively identify priorities, and allocate and oversee CSR funds, maximizing their impact on community development and public welfare. Training also promotes transparency and accountability, reducing the risk of mismanagement or corruption. By understanding best practices and legal requirements, LGAs can better coordinate with businesses to align CSR initiatives with local priorities and needs.

3.8. Local Content Requirements

Local Content Requirements (LCR) involve policies imposed by the government and companies to use domestically manufactured goods, services, and local workforce, and deploy community benefits investments to improve their quality of life. It also requires the improvement of human resources through technological transfer and innovation. In Mainland Tanzania the National Economic Empowerment Council (NEEC) was established to enhance the implementation of the local content, it is thus mandated to train and capacitate local communities to acquire skills and knowledge needed to secure employment and local tenders. Also, to coordinate multi-sectoral strategies for local content and economic empowerment and unlocking of potential economic opportunities.

In Mainland Tanzania, there is no standalone legislation on local content across sectors, although local content is provided for in the Mining Act Cap 123, Petroleum Act Cap 392 and expounded in the Petroleum (Local Content) Regulations 2017. Also, there is the National Multi-Sectoral Local Content Guideline of 2019 which sets out standards for the development and inclusion of local content in priority sectors. In Zanzibar, local content is provided in the Zanzibar Promotion Investment Act No. 10 of 2023, Zanzibar Oil and Gas (Upstream) Act No. 6 of 2016 and the Oil and Gas Local Content Regulation of 2021.

Some of the sectors face significant challenges due to the absence of standalone legislative and institutional frameworks, shortage of trained and skilled personnel in the

assessed sectors, lack of capital by local investors, and inadequate protection of the intellectual property of local artists and craftsmen.

Strategic Actions

Objective: Local content requirements in businesses promoted.

Strategy 1: Strengthen legal framework on Local Content Requirements

- i. To enact a standalone legislation on local content requirements.

Standalone legislation will provide multi-sectoral clear guidelines and legal frameworks for businesses to follow, reducing ambiguity and fostering a more stable investment environment. It will further encourage the use of local resources, and investment in developing the skills and capabilities of the local workforce, lead to a more skilled and competitive labour market, help distribute wealth more evenly and encourage local production and consumption.

- ii. To empower the financial and technical capacity of 30 LGAs to participate in businesses and development projects.

This will enable the local communities to participate in development projects through employment, procurement process, or through undertaking the projects themselves.

Strategy 2: Strengthen the capacity of local content regulatory institutions

- i. To increase the financial resources of NEEC to monitor compliance with the local content requirement across sectors by 10 percent annually.

Enhanced funding would enable NEEC to conduct more comprehensive and frequent inspections, ensuring that companies adhere to local content regulations. This, in turn, promotes the inclusion of local businesses and workforce in various sectors, fostering economic growth and development. Additionally, increased resources would allow NEEC to invest in capacity-building initiatives, providing training and support to local suppliers and contractors to meet industry standards.

- ii. To increase the human resources of NEEC to monitor compliance with the local content requirement across sectors by 50 employees.

Adequate staffing ensures that the NEEC can effectively oversee and enforce

local content regulations across various sectors. With more personnel, the NEEC can conduct thorough inspections, audits, and investigations to ensure that companies meet their local content obligations, thus supporting the development of local businesses and the workforce.

3.9. Security Operations

The UNGPs provide a framework that sets out the corporate responsibility to respect human rights. At a national level, providing security in a way that protects human rights is a key responsibility of the State, but how businesses conduct themselves also has serious consequences for the protection of human rights and security. In Tanzania, private security companies are regulated by the Tanzania Police Force through the Private Security Companies Governance Portal (PSCGP). This portal facilitates the registration, compliance monitoring, and incident tracking of private security firms.

Despite the availability of security arrangements by businesses, there are still challenges ranging from available legal frameworks, regulatory mandates of private security companies and malpractices in the course of securing businesses from criminal acts of third parties. Further, lack of adoption of the Voluntary Principles on Security and Human Rights (VPSHR), limited personnel, slow adoption of advanced surveillance technologies, limited knowledge of human rights, and conflict between security guards and the local communities.

Strategic Actions

Objective: Pro-human rights security operations enhanced

Strategy: Strengthen legal framework on Security Operations

- i. To advocate for the implementation of the VPSHR.

Commitment to the VPSHR will help to protect human rights by providing a framework for companies to ensure that their security operations are respectful and transparent. Further, it will help in managing risks, preventing conflicts, and building stakeholder trust, which enhances a company's reputation and compliance with legal and regulatory standards, and ensures that security-

related incidents are properly managed and reported.

- ii. To enact specific human rights-guided laws for private security guard companies.

Enacting human rights-guided legislation for private security operations in Tanzania is essential to establish clear guidelines and standards that ensure accountability, protect human rights, and enhance professionalism. Such a law will establish a regulatory framework, and security management plans, provide the technological requirements, and promote transparency and trust among all stakeholders.

3.10. Access to Remedy

Access to remedy in the URT is clustered into three categories in line with the UNGPs. These are state judicial mechanisms; state-based non-judicial mechanisms and non-state non-judicial mechanisms. State Judicial mechanisms comprise the court system which includes Primary Court, Resident Magistrate Court, High Court of Tanzania and the Court of Appeals of Tanzania. The State Non-Judicial Mechanisms include the CHRAGG, NEMC, ZEMA, CMA, EWURA, PURA, Labour Commission in Zanzibar, Mining Commission, Local Government Authorities, Chief Government Valuer, and the TIO whereas the non-state non-judicial mechanisms are the operational-level mechanisms established by the companies.

The URT also promotes public awareness about available grievance mechanisms through Law Week and the programme known as *Sema na Mahakama*. There is also an established project namely Mama Samia Legal Aid Campaign aimed at providing legal aid to the general public, especially women, children and vulnerable groups. Further, some institutions such as CHRAGG, NEMC and Industrial Court both in Zanzibar and Mainland Tanzania have established online complaints handling mechanisms whereby the public may file complaints and make follow-up on the cases. The URT also continues to encourage companies to establish operational-level grievance mechanisms as part of their human rights due diligence.

Despite the existence of mechanisms for accessing remedies by victims of corporate abuses and enabling laws to ensure the smooth operation of such mechanisms, some challenges hinder the effectiveness of such mechanisms. These include inadequate public awareness on how to access these mechanisms, under-resourcing of state-based non-judicial mechanisms, delays in enforcement of court orders and recommendations issued by State non-judicial mechanisms, absence of operational level Grievance Mechanisms by some companies, the limited scope of operation by some of state-based non-judicial mechanism, inadequately skilled personnel, inadequate infrastructure and few juvenile courts.

Strategic Actions

Objective: Access to remedy for victims of business-related human rights abuses improved.

Strategy: Enhance access to remedy.

- i. To conduct 40 public awareness campaigns on access to remedy.

Conducting public awareness on access to remedies is crucial as it empowers the public through legal literacy, enabling them to understand and effectively utilize various dispute resolution mechanisms. This awareness enhances trust in the mechanisms, promotes peaceful conflict resolution, and strengthens social cohesion by encouraging the public to address grievances lawfully.

- ii. To provide legal aid for victims of corporate abuse in 31 regions in Mainland Tanzania and Zanzibar.

Providing legal aid for victims of corporate abuse is crucial to ensuring justice, accountability, and protection of rights. Legal aid empowers victims to seek redress and hold corporations accountable for harmful practices such as exploitation, discrimination, environmental damage, and financial misconduct.

- iii. To establish 27 state-based non-judicial mechanisms at the regional and district levels.

Establishing state-based non-judicial mechanisms at regional and district levels enhances accessibility to justice, particularly for those in remote areas, by reducing travel costs and time. These mechanisms speed up the resolution of

disputes and alleviate the backlog of complaints.

iv. To develop guidelines for companies' operation-level grievance mechanisms.

This is essential for promoting responsible business conduct and ensuring stakeholders have access to remedies when adversely impacted by business activities. These mechanisms provide a transparent and accessible platform for resolving concerns early, preventing disputes from escalating into costly conflicts while fostering accountability and compliance with human rights standards.

3.11. Crosscutting Issues

This action plan addresses two cross-cutting issues: the first being child rights in business, and the second being the state of tax administration. Focusing on these issues is essential because they significantly influence multiple facets across sectors. Addressing child rights and tax administration as cross-cutting issues ensures a holistic approach to development. By investing in children and establishing robust financial systems, a country can foster sustainable growth and improve the quality of life for all its citizens.

3.10.1. Child Rights in Business

Protecting child rights in business ensures that the youngest members of the population are safe, educated, and healthy, laying a strong foundation for the nation's future. When children's rights in business are realized, they are more likely to become productive adults who contribute positively to the community. The URT has taken various legislative and administrative measures to protect children's rights. The main law that protects child rights in Mainland Tanzania is the Law of the Child Act Cap 13 while in Zanzibar is the Children's Act No. 6 of 2011. These laws, provide the consideration of the best interest of a child in all actions concerning a child. They mandate the State and the Local Government Authorities (LGAs) to safeguard and promote the welfare of the child within their areas of jurisdiction.

Despite efforts made to protect the child's rights, several challenges hinder their full realization. These challenges include child labour, child trafficking, inadequate

knowledge of online risks to children like exposure to harmful online content, cyberbullying, limited knowledge of child rights, and applicability of the Anti-Trafficking Act Cap 432 in Zanzibar. Further to that, the Second Child Justice Strategy for Progressive Reform 2020/21 – 2024/25 is nearing its deadline.

Strategic Actions

Objective: Child rights in business operations promoted and protected.

Strategy 1: Strengthen public awareness of child rights in business

- i. To conduct 40 public awareness campaigns on child rights protection in business supply chains.

This activity requires a multi-layered approach that contextualizes the issue through compelling stories and powerful visuals, leverages traditional and social media to amplify the message, and collaborates with children, government agencies, CSOs, academic institutions, and businesses themselves.

- ii. To carry out and disseminate 10 cross-sector studies on the impacts of business activities on child rights.

Cross-sector studies on the impact of business activities on child rights are crucial to understanding and addressing ways that various sectors can affect the best interest of the child. This will allow for targeted interventions to protect child rights, identify areas for improvement within businesses, and inform policy changes to ensure responsible business conduct across different sectors.

- iii. To provide 40 public awareness campaigns on online, digital, and electronic content adverse effects on child rights.

Public awareness campaigns should focus on addressing the adverse effects of online, digital and electronic content that can expose children to various risks such as cyberbullying, exploitation, and inappropriate content. Educating children, parents, and caregivers about these risks and how to navigate digital spaces safely can empower them to make informed decisions and protect themselves.

Strategy 2: Strengthen the legal framework on child rights.

- i. To extend the application of the Anti-Trafficking in Persons Act Cap 432 in

Zanzibar.

Extending the Anti-Trafficking in Persons Act Cap 432 to Zanzibar is essential for unifying Tanzania's legal framework against human trafficking and closing legal loopholes that traffickers exploit. This move ensures consistent enforcement nationwide, facilitating seamless collaboration between law enforcement agencies and providing enhanced protection and support for victims, particularly children.

- ii. To review the National Child Justice Strategy of 2020/21 – 2024/25.

Reviewing the National Child Justice Strategy of 2020/21 – 2024/25 is essential to assess progress, identify challenges, and inform future planning. It will ensure accountability amongst stakeholders and help align the child justice system with human rights standards. This review should aim to enhance the effectiveness of the strategy in promoting justice and protecting child rights.

3.10.2. Tax Administration

The state of tax administration plays a central role in a country's development. Efficient and fair tax systems enable governments to collect the necessary revenue to fund public services like education, healthcare, and infrastructure. It also promotes transparency and accountability, which can enhance public trust in governmental institutions. The State has put in place tax laws and regulations. The current tax administration in Tanzania is regulated by the Income Tax Act 2004 and the East African Customs Management Act 2004. Tanzania has a three-tier tax administration structure, namely: Central Government Tax Administration, administered by the Tanzania Revenue Authority (TRA); Zanzibar Tax Authority (ZRA), administered by the Zanzibar Revenue Authority Act No.11 of 2022 and Local Government Tax Administration administered by LGAs.

Some of the challenges facing the tax administration include inadequate compliance with tax laws, tax evasion and avoidance, a burdensome array of taxes, and poor coordination between tax policies administered by the Tanzania Revenue Authority (TRA) and other government agencies.

Strategic Actions

Objective: Tax collection and administration improved

Strategy: Facilitate effective tax administration

- i. To establish a one-stop centre in every district to promote effective tax collection.
This is important since it will simplify the process for businesses and individuals via the establishment of a single location for all tax-related services. This will reduce the compliance burden, improve efficiency, and enhance transparency. It will also help to lower the costs associated with tax collection and encourage businesses to comply with tax regulations, thus increasing revenue for the government.
- ii. To conduct 60 awareness campaigns on tax issues for taxpayers and the public.
This may include a wide range of approaches such as educational campaigns like workshops, seminars, trainings, social and traditional media for outreach, collaborating with influencers, and providing taxpayer support services such as helplines and chatbots. Additionally, distribute informative publications, incorporate tax education in schools, use technology like mobile apps, partner with businesses for employee education, and create incentive programs to encourage compliance. Engaging with the community through events and direct interactions can further enhance awareness and understanding of tax responsibilities and benefits.
- iii. To develop and implement human rights-based policy reforms for minimizing informality to widen the tax base.
This will promote inclusivity and equality, by ensuring that marginalized and informal workers have equal access to opportunities and resources, encouraging their transition to the formal sector. Legal protections and improved working conditions make formal employment more attractive, while social safety nets provide security and stability. Additionally, when individuals and businesses perceive that the government is committed to protecting their rights and providing essential services, compliance with tax regulations increases.

CHAPTER FOUR

IMPLEMENTATION PLAN

This chapter presents key implementors of the NAP-BHR and their roles. The key implementors are the Government Ministries, Departments, Agencies (MDAs), Local Governments Authorities (LGAs), Civil Society Organizations (CSOs), the Private Sector, Trade Unions, Businesses Enterprises, Communities and Development Partners. The chapter also includes the Financing Plan and Implementation Matrix which is a plan of action to tackle business and human rights challenges by providing specific actions, timelines, key actors, and indicators for tracking progress. By addressing these key issues, this plan aims to foster a responsible business environment that upholds human rights while contributing to sustainable economic growth in Tanzania.

4.1. Key Implementors

The successful implementation of the NAP-BHR in Mainland Tanzania and Zanzibar depends on the active participation and collaboration of key stakeholders across different sectors. These implementers play a vital role in ensuring that business activities align with human rights principles, fostering sustainable development, responsible governance, and social well-being. Through their coordinated efforts, the NAP-BHR serves as a framework for integrating human rights into their institutional strategic plans and actions.

Government institutions, including the Vice President's Office of Mainland Tanzania and the First Vice President's Office of Zanzibar, alongside the Prime Minister's Office and the Second Vice President's Office of Zanzibar, provide policy leadership and oversight. The Ministry of Constitutional and Legal Affairs and the President's Office for Constitutional and Legal Affairs, Public Services, and Good Governance in Zanzibar ensure a strong legal framework for business and human rights. The Ministry of Finance of Mainland Tanzania and the Ministry of Finance and Planning of Zanzibar play a crucial role in mobilizing resources and ensuring financial accountability. Additionally, local government authorities play a vital role in NAP-BHR implementations at the grass

root level while the Commission for Human Rights and Good Governance acts as a key monitoring body, ensuring compliance with human rights standards.

Beyond government institutions, the private sector, businesses, civil society organizations, communities, trade unions, and development partners all contribute to the NAP-BHR's success. The private sector and businesses are central in implementing responsible business practices that respect human rights. Civil society organizations advocate and monitor the implementation of NAP-BHR and trade unions advocate workers' rights and social justice, ensuring that vulnerable groups are protected. Communities play a crucial role in voicing concerns and holding businesses accountable, while development partners provide financial and technical support to strengthen implementation. Together, these actors create a robust and inclusive framework for fostering business-responsible conduct across Mainland Tanzania and Zanzibar.

The roles of the key implementers about NAP-BHR are as follows: -

4.1.1 Vice-President Office and the First Vice President's Office

- i. Provide policy leadership and coordination.
- ii. Promote awareness around the importance of integrating human rights policies into business practices,
- iii. Facilitate collaboration among key stakeholders, including government ministries, businesses, civil society, and communities, to foster partnerships that advance the objectives of the NAP BHR.

4.1.2 Prime Minister's office and the Second Vice-President's Office

- i. Ensure collaboration among ministries, public institutions, and stakeholders for smooth NAP-BHR implementation.
- ii. Facilitate integration of activities with national and regional development goals.
- iii. rights across sectors.
- iv. Monitor and evaluate progress to ensure achievement of NAP objectives.

CHAPTER FIVE

MONITORING, EVALUATION, ACCOUNTABILITY AND LEARNING

- v. Provide leadership in aligning NAP-BHR with Mainland Tanzania and Zanzibar-specific frameworks.
- vi. Promote public awareness of business and human rights principles.
- vii. Encourage contributions from stakeholders and development partners.
- viii. Address barriers to effective implementation by ensuring compliance with standards.

4.1.3 Ministry of Constitutional and Legal Affairs and President's Office, Constitutional and Legal Affairs, Public Services and Good Governance

- i. Developing and Reforming Legal Frameworks in relation to business and human rights.
- ii. Promoting Access to Justice by strengthening legal mechanisms for individuals and communities to seek redress for business-related human rights violations.
- iii. Providing legal guidance by offering expert legal advice and support to stakeholders involved in the NAP-BHR implementation.
- iv. Training judicial officers, government officials, and other stakeholders on business and human rights principles.
- v. Raising awareness through campaigns to educate the public and businesses on their roles and responsibilities under NAP-BHR.
- vi. Leading governance structures that facilitate NAP-BHR implementation.
- vii. Facilitate reporting of the implementation of UNGPs on business and human rights.

4.1.4 Ministry of Finance and Ministry of Finance and Planning

- i. Promote the mainstreaming of the NAP-BHR in all sector budgets and plans;
- ii. Ensure allocation of funds to sectors for implementation of the action plan;
- iii. Facilitate legal and policy reforms in tax collection and administration.

4.1.5 Commission for Human Rights and Good Governance

- i. Disseminate and promote the NAP-BHR;
- ii. Monitor implementation of the NAP-BHR;

- iii. Receive and investigate cases of human rights violations in business operations; and
- iv. To provide remedies for victims of corporate abuses through reconciliation and mediation;
- v. To advocate for the legal and policy reformation to create a conducive environment for businesses to respect human rights;
- vi. Conduct business and human rights education and awareness to multi-stakeholders;
- vii. Advise government and businesses on compliance with human rights standards;
- viii. Advocate for consideration of Human Rights Based Approach into business operations.

4.1.6 The Private Sector and Businesses

- i. Develop and enforce human rights policies aligned with the NAP and UNGPs.
- ii. Integrate human rights considerations into corporate governance, decision-making, and corporate social responsibility (CSR) initiatives.
- iii. Undertake human rights impact assessments (HRIAs) to identify risks in business operations, supply chains, and investment decisions.
- iv. Partner with governments and civil society to support and strengthen national human rights frameworks.
- v. Engage with stakeholders, including workers, communities, and human rights organizations, to assess impacts.
- vi. Provide training and capacity-building programs for suppliers on human rights compliance.
- vii. Publish sustainability and human rights reports in line with international frameworks (e.g., UNGP Reporting Framework, Global Reporting Initiative).
- viii. Engage in multi-stakeholder initiatives and dialogues to improve corporate respect for human rights.
- ix. Establish effective grievance mechanisms to allow workers, consumers, and affected communities to report violations.

- x. Collaborate with government agencies, NGOs, and international bodies on conflict resolution.
- xi. Encourage industry-wide best practices and peer learning on business and human rights.

4.1.7 Local Government Authorities

- i. Ensure local economic development by participating in licensing businesses especially the multi-national foreign investors operating within their localities;
- ii. Supervise business operations to ensure the protection of human rights and social inclusion of the communities.
- iii. Enforce protection of rights of the communities within which businesses operate;
- iv. Enact bye-laws regarding business operations;
- v. Disseminate guidelines and other related information, communication and education materials on business and human rights;
- vi. Advocate for compensation of victims of violations and abuses of human rights;
- vii. Carry out community sensitization on business and human rights;
- viii. Mobilize resources to implement the NAP-BHR.

4.1.8 Civil Society Organizations

- i. Building capacity of other actors including local governments, NGOs, the private sector and communities to enhance implementation of the NAP-BHR;
- ii. Enhance partnerships and networks with government and other actors to implement the NAP-BHR;
- iii. Mobilizing resources to implement the NAP-BHR;
- iv. Promoting and disseminating the NAP-BHR;
- v. Monitoring and evaluating the impact and effectiveness of the NAP-BHR.

4.1.9 Trade Unions

- i. Effectively monitor the promotion and protection of labour standards and employment rights in business operations;
- ii. Educate workers and employees on labour laws and empower them to report concerns and participate in advocacy efforts;

- iii. Collaborate with civil society organizations, government agencies, and businesses to address systemic issues impacting workers' rights;
- iv. Support workers' rights to unionize and collective bargaining.

4.1.10 Communities

- i. Strengthen social support networks and mechanisms to protect and promote the welfare of vulnerable groups.
- ii. Promote and respect the rights of the vulnerable groups in communities and households.
- iii. Participate actively in implementing interventions and also linking vulnerable groups to service providers;
- iv. Hold community dialogue meetings with business owners to advocate for the protection of human rights;
- v. Collect data and information related to violations of human rights and inform relevant authorities.

4.1.11 Development Partners

- i. Provide technical support for the implementation of the NAP-BHR;
- ii. Provide resources and logistics to enhance implementation of the NAP-BHR;
- iii. Monitor and evaluate the impact of the NAP-BHR.

4.2. Stakeholders Involvement

Business and human rights concerns are diverse, with their impacts evident at various levels of society and the economy in Tanzania. Integrating human rights principles into business operations and national development processes is a vital tool for fostering inclusive and sustainable economic growth. It ensures that economic activities respect human rights, promote fairness, and protect vulnerable groups from exploitation or harm.

Stakeholder involvement in business and human rights planning is both a legal and practical requirement. The National Framework on Business and Human Rights guides these efforts and obligates sector ministries and local government authorities to develop

action plans to address key challenges such as labour rights, land disputes, environmental risks, consumer protection, and corporate social responsibility amongst others. These action plans must align with broader national strategies to promote responsible business conduct.

The existing strategies, programs, and initiatives create a platform for collaboration among stakeholders in addressing human rights issues in business. These efforts require active participation from various groups, including local communities, civil society organizations, private enterprises, academic and research institutions, policymakers, and local and central government authorities. The private sector plays a pivotal role in ensuring compliance with human rights standards by adopting ethical business practices, conducting human rights due diligence, and maintaining transparent operations.

Coordination of these initiatives falls under the responsibility of relevant government authorities, such as the Commission for Human Rights and Good Governance (CHRAGG), the Ministry of Constitution and Legal Affairs (MoCLA) and the President's Office, Constitution, Legal, Public Service and Good Governance (PO-CLAPSGG) in Zanzibar. Stakeholders are required to submit annual progress reports, typically by March of each year, to ensure accountability, track achievements, and refine strategies for promoting respect for human rights in business operations. This inclusive and transparent approach seeks to create an environment where businesses act as responsible agents of change, contributing positively to Tanzania's social and economic development while upholding and advancing human rights.

4.3. Financing Plan for NAP-BHR Implementation

Effective protection and promotion of business and human rights in Tanzania require deliberate allocation of both financial and human resources. Ensuring human rights are upheld in business operations depends on thoughtful planning, investment, and institutional capacity building. The benefits derived from various interventions aimed at integrating human rights concerns into business practices are largely determined by well-structured planning and adequate resource allocation.

To achieve meaningful progress, adequate financial resources are essential for building robust systems that monitor and enforce compliance with human rights principles, providing training and capacity development for businesses, and fostering effective collaboration among stakeholders. Institutions tasked with oversight, such as the Commission for Human Rights and Good Governance (CHRAGG), must be adequately funded and staffed to carry out investigations, resolve grievances, and promote best practices.

Integrating human rights considerations into business decision-making also requires businesses to allocate resources for conducting human rights due diligence, establishing effective complaint-handling systems, and engaging with affected stakeholders. Business and human rights concerns must be embedded in financial planning frameworks at both the government and corporate levels. Ultimately, deliberate investment in financial and human resources for advancing business and human rights contributes not only to better protection of individuals and communities but also to a more sustainable and responsible business environment in Tanzania. This alignment ensures that economic development supports national and international human rights commitments while fostering trust and collaboration between businesses, government, and civil society. Potential sources of funding as indicated in the financing plan matrix attached in appendix Table A4 include Government, Development Partners, Private Sector and Civil Society Organizations.

Furthermore, it is essential to conduct a comprehensive needs assessment to identify the financial, human, and technical resources required for the effective implementation of the NAP-BHR. This assessment will provide a clear understanding of the gaps and priorities, forming the foundation for developing a targeted resource mobilization strategy. Such a strategy will focus on leveraging both local and international funding opportunities, partnerships, and technical assistance. Additionally, mechanisms must be devised to ensure that these resources are accessible to all stakeholders, including local communities, civil society organizations, private sector actors, and government

agencies. This approach will enhance the capacity of all involved parties to fulfil their mandates effectively and contribute to the successful execution of the NAP-BHR.



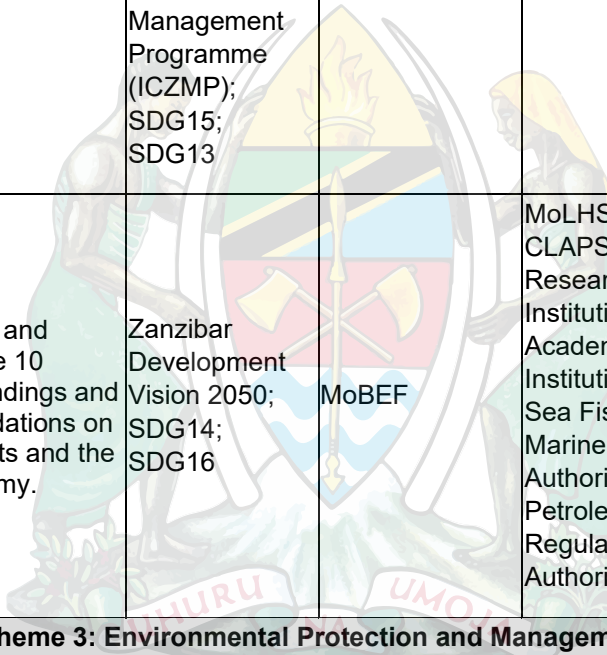
Table 4.1: Implementation Plan for NAP-BHR

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
Pillar I: State Duty to Protect Human Rights								
Theme 1: Labour Standards and Employment Rights								
Compliance with labour standards and employment rights improved.	Promote labour law enforcement.	To review Minimum Wage Order, 2022 to align with the current cost of living.	FYDP III: SDG10; SDG8	PMO – LYEPWD; MoLYWCD	Trade Unions; Trade Union Umbrella; ATE	6 – 24 Months	Reviewed Minimum Wage Order 2022.	542
		To establish 100 trade union branches in manufacturing and agriculture enterprises in Mainland Tanzania and Zanzibar.	FYDP III: SDG8	PMO – LYEPWD; MoLYWCD	Trade Unions; Trade Union Umbrellas; ATE; CHRAGG	12 – 60 Months	The number of trade union branches established	2,223
	Enhance awareness of labour laws.	To train 250,000 employers and employees on labour rights including the rights of youth, women and PWDs.	Zanzibar Development Vision 2050; FYDP III; SDG4; SDG5; SDG8	PMO – LYEPWD; MoLYWCD	MoF; Tanzania Main land and PO-FP; Zanzibar; CHRAGG; Academic Institutions; Trade Unions; CSOs	12 – 60 Months	Number of employers and employees trained; Labour rights awareness.	160,434.5
		To conduct 50 trainings on human	FYDP III; Zanzibar	PMO –	CHRAGG, Labour Commission in	12 – 60	Number of Trainings	4,393

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		rights to labour rights oversight and regulatory institutions.	Development Vision 2050; Zanzibar Strategy for Growth and Reduction of Poverty (MKUZA IV) – 2021-26; SDG4; SDG8	LYEPWD; MoLYWCD	Zanzibar; Labour Commissioner’s Office in Mainland Tanzania; Academic Institutions; CSOs	Months	conducted	
	Strengthen the capacity of institutions mandated for labour matters	To increase the budget allocated to CMA, labour commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar by 10 percent.	FYDP III; SDG8; SDG16	PMO – LYEPD; MoLYWCD	MoF; PO-MoFP; CHRAGG, Academic Institutions, Trade Unions; CSOs; OSHA; OSH; CMA; DHU; WCF	12 – 60 Months	Change in budget allocation	2,110
		To increase the number of technical staff recruited by CMA, labour commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar	FYDP III; SDG8; SDG16	PMO – LYEPD; MoLYWCD	MoF; PO-MoFP; CHRAGG, Academic Institutions, Trade Unions; CSOs; OSHA; OSH; CMA; DHU; WCF	12 – 60 Months	Number of staff recruited.	484
Theme 2: Land Rights and Natural Resources Administration								
Land Rights and Natural Resources	Improve land use	To develop land use management plans	FYDP III; Zanzibar	MoLHHSD;	PO-RALG; MoM; MNRT; MoTH;	24 – 36	Land use management	388

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
administration improved.	management administration	for areas where it is non-existent.	Development Vision 2050; SDG11	MoLHSD	MoBEF; LGAs; National Land Use Planning Commission	Months	plans developed	
		To develop marine spatial plans in Zanzibar	Zanzibar Development Vision 2050; Zanzibar Development Plan 2021-2026; SDG11	MoLHSD	MoTH; MoBEF; MoWEM; MoTID LGAs;	24 – 36 Months	Marine spatial plans developed	328
		To undertake 20 dialogues between mining companies and communities on how to reduce the adverse effects of co-existence.	FYDP III; SDG16; SDG12	MoM	MoLHHSD, CHRAGG; LGAs; Mining Commission,	12 – 60 Months	Number of dialogues held	903
		To develop and implement an inclusive plan for sustainable use of ocean and marine resources in Zanzibar.	Zanzibar Development Vision 2050; SDG14	MoBEF	MoLHSD; MoTH; ZEMA; ZMA; CHRAGG; CSOs; Marine Parks and Reserve Unit; Business Enterprises.	24 -36 Months	Developed and implemented an inclusive plan.	387.8
	Promote land law compliance and enforcement.	To review and develop legal and policy frameworks to address resettlement in Mainland Tanzania	FYDP III; SDG11; SDG16	MoLHHSD	MoCLA; Law Reform Commission; Office of Attorney	24 – 36 Months	Developed legal and policy frameworks.	779.6

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		and Zanzibar.			General; CHRAGG; Parliament			
		To review Zanzibar land laws to incorporate compensation for loss of undeveloped land.	Zanzibar Development Vision 2050; Zanzibar Development Plan 2021 – 2026; SDG11	MoLHSD	PO-CLAPSGG; MoBEF; MoAINRL; CHRAGG; House of the Representatives	12 – 36 Months	Land Laws in Zanzibar Reviewed.	775
		To develop guidelines on engagement and consultation with local communities to obtain their free, prior and informed consent before investment project commencement.	FYDP III; SDG16	PO-PI; MoFP	PO-RALG; MoF; CHRAGG; CSOs; CBOs; TPSF; CTI; Tanzania Chambers of Mine; TCCIA; Media.	24 – 36 Months	Guidelines developed	574
	Strengthen public awareness of land laws and natural resource governance.	To conduct training and awareness campaigns on land acquisition procedures to 1000 state and business actors.	FYDP III; Zanzibar Development Vision 2050; Zanzibar Development Plan 2021 – 20206; SDG11	MoLHHSD; MoLHSD	ZIPA; TIC; CHRAGG; CSOs; CBOs; Academic Institutions	12 – 60 Months	Number of state and business actors trained	1,369
		To conduct 20 public awareness campaigns on land and natural resources	FYDP III; Zanzibar Development	MoLHHSD; MoLHSD	MoNRT; MoAINL; MoBEF; MoLFD; CHRAGG; CSOs;	12 – 60 Months	Number of awareness campaigns	1,100

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		governance, particularly for youth, women and PWDs.	Vision 2050; Integrated Coastal Zone Management Programme (ICZMP); SDG15; SDG13	 MoBEF	CBOs; Academic Institutions		conducted	
		To conduct and disseminate 10 research findings and recommendations on human rights and the blue economy.	Zanzibar Development Vision 2050; SDG14; SDG16		MoLHSD; PO-CLAPSGG; MoTH; Research Institutions; Academic Institutions; Deep Sea Fisheries and Marine Resources Authority; Zanzibar Petroleum Regulatory Authority	12 – 60 Months	Research Conducted; Findings Disseminated	1,415
Theme 3: Environmental Protection and Management								
Enhanced human rights adherence in Environmental Protection and Management	Promote compliance and enforcement of environmental laws	To conduct training on a human rights-based approach in the implementation of environmental management laws to 10 Ministries, 184 LGAs and 30 agencies.	FYDP III; Zanzibar Development Vision 2050; SDG13	VPO-Environment; FVPO-Zanzibar; CHRAGG	CSOs; Media	12 – 60 Months	Number of authorities reached	1016.3

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		To monitor the compliance of human rights standards in environmental management.	FYDP III; SDG16	VPO-Environment; FVPO-Zanzibar; CHRAGG	LGAs; NEMC; ZEMA; CSOs	12 – 60 Months	Number of monitoring missions accomplished	2,285
		To conduct 40 public awareness campaigns on climate-smart production strategies, especially for women and vulnerable groups.	FYDP III; Zanzibar Development Vision 2050; ICZMP; SDG 13	VPO-Environment; FVPO-Zanzibar	MDAs; LGAs; NEMC; ZEMA; TFS; CHRAGG; CSOs; Media	12 – 60 Months	Number of awareness campaigns conducted; Level of public awareness	2,080.4
	Strengthen the capacity of environmental regulatory institutions.	To increase financial resources to environmental regulatory institutions (NEMC and ZEMA) by 10 percent annually.	FYDP III; Zanzibar Development Vision 2050; SDG13	VPO-Environment; FVPO-Zanzibar	MoF; PO-MoFP; PO-PSM; Parliament of Tanzania; House of Representatives; NEMC; ZEMA	12 – 60 Months	The change in the amount of allocated budget	20,000
		To increase human resources to environmental regulatory institutions (NEMC and ZEMA) by 50 employees.	FYDP III; Zanzibar Development Vision 2050; SDG13	VPO-Environment; FVPO-Zanzibar	MoF; PO-MoFP; PO-PSM; Parliament of Tanzania; House of Representatives; NEMC; ZEMA	12 – 60 Months	The change in the number of personnel recruited	501.3
Theme 4: Digitalization and Human Rights								
Mainstreamed	Promote legal	To ratify the African	FYDP III;	MoCIT	Office of the	24 – 36	Convention	1,078

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
Human rights-based approaches in digitalization	protection in digitalization.	Union Convention on Cyber Security and Personal Data Protection of 2014.	SDG16		Attorney General; MoFAEAC; Parliament of Tanzania; CHRAGG	Months	ratified	
		To develop guidelines on online security and safety for businesses.	FYDP III; SDG9; SDG16	MoCIT	TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Media	12 – 24 Months	Guideline for online security and safety for businesses developed	2,069
	Enhance awareness of human rights-based approach in digitalization	To undertake 40 public sensitization programs on digitalization and human rights.	FYDP III; SDG4; SDG16	MoCIT	TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Academic Institutions; Media	12 – 60 Months	Number of people with human rights awareness in digitalization; Number of education interventions conducted	1072
		To conduct training for public authorities (10 Ministries, 184 LGAs and 30 agencies) on the human rights implications of the use of digital tools	FYDP III; SDG4; SDG16	MoCIT	TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Academic Institutions; Media	12 – 60 Months	Number of authorities trained	451.8

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		and technologies.						
Theme 5: Consumer Protection								
Enhanced consumer protection practices.	Strengthen legal framework on consumer protections	To review the legal framework to harmonize the functions of institutions responsible for consumer protection.	FYDP III; SDG 12	FCC; ZFCC	MDAs	12 – 24 Months	Legal framework reviewed	2,069
		To develop the National e-commerce strategy for consumer protection.	FYDP III; SDG9	FCC; ZFCC	MDAs	12 – 24 Months	E-commerce strategy for consumer protection developed.	2,335
Pillar II: Corporate Responsibility to Respect Human Rights								
Theme 1: Human Rights Due Diligence								
Human rights due diligence in businesses Promoted.	Strengthen legal framework on human rights due diligence	To review laws to incorporate human rights due diligence requirements.	FYDP III; SDG16	MoIT; MoTID	CSOs; Parliament of Tanzania; House of Representatives; Office of the Attorney General; Law Reform Commission; CHRAGG	24 – 36 Months	Laws reviewed	1,062
		To train 1000 state and non-state	FYDP III;	MoCLA; PO-	MIT; MTID; CHRAGG; PO-PI;	12 – 36	Number of state and	1,988.2

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		business entities on human rights due diligence practices.	SDG8	CLAPSGG	PO-MoFP; CSOs	Months	non-state business entities trained	
		To monitor business enterprises' human rights due diligence practices.	FYDP III; SDG16	MoCLA; PO-CLAPSGG	MIT; MTID; PO-PI; PO-MoFP; CHRAGG; BRELA; BPRA; CSOs	12 – 60 Months	Number of monitoring missions accomplished	2,785
Theme 2: Corporate Social Responsibility								
Promoted Corporate Social Responsibility in businesses.	Strengthen legal framework on Corporate Social Responsibility	To enact standalone legislation providing for CSR across productive sectors.	FYDP III; SDG12; SDG16	MoCLA; POCLAPSGG	Parliament; House of Representatives; MDAs; Office of the Attorney General; Law Reform Commission; CSOs	24 – 36 Months	Standalone law Enacted	1,062
		To monitor the management of the CSR funds.	FYDP III; SDG12; SDG10	PO-RALG	MDAs; CAG; CHRAGG; LGAs; PCCB	24 – 36 Months	Number of monitoring missions accomplished	587.4
		To train 184 LGAs on the use and management of CSR funds.	FYDP III; SDG12; SDG10	PO-RALG	MDAs; CAG; CHRAGG; LGAs; PCCB	12 – 36 Months	Number of LGAs trained	853.6
Theme 3: Local Content Requirement								
Local content requirements in	Strengthen legal framework on Local	To enact a standalone legislation	FYDP III;	PMO;	MDAs; LGAs; Parliament of	24 – 36	Standalone legislation	1,134

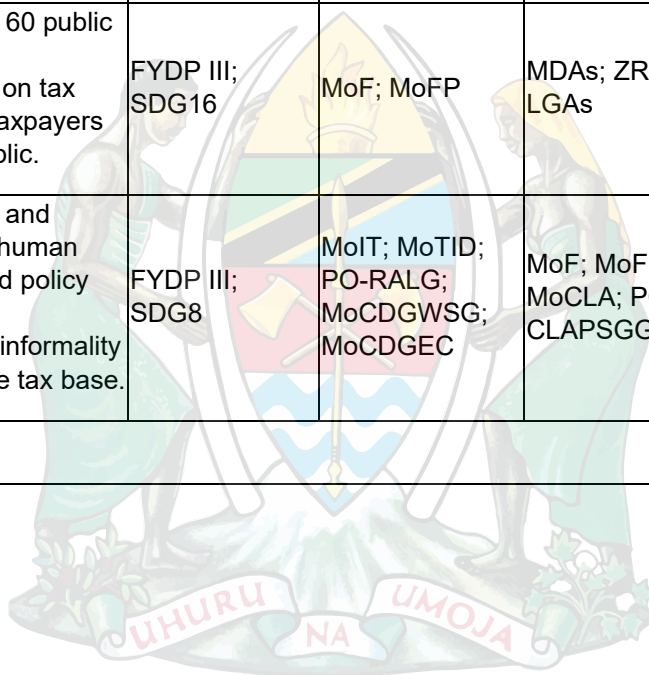
Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
businesses promoted.	Content Requirements	on local content requirements.	ZADEP; SDG8	Second VPO-Zanzibar	Tanzania; House of Representatives; Office of the Attorney General; Law Reform Commission; NEEC	Months	enacted	
		To empower the financial and technical capacity of 30 LGAs to participate in businesses and development projects.	FYDP III; ZADEP; SDG8	PMO; Second VPO	MDAs; CHRAGG; CSOs; CBOs; Associations; Trade Unions; Academic Institutions; Media	12 – 60 Months	Number of local communities capacitated.	2,275
	Strengthen the capacity of local content regulatory institutions	To increase the financial resource of NEEC to monitor compliance with the local content requirement across sectors by 10 percent.	FYDP III; SDG9	MoF; PO-MoFP; PO-PSMGG; PO-CLAPSGG	MDAs	24 – 36 Months	Change in budget allocation	2,636
		To increase the human resources of NEEC to monitor compliance with the local content requirement across sectors by 50	FYDP III; SDG9	MoF; PO-MoFP; PO-PSMGG; PO-CLAPSGG	MDAs	24 – 36 Months	Change in human resource allocation	334

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		employees.						
Theme 4: Security Operations								
Pro-human rights security operations enhanced.	Strengthen legal framework on Security Operations.	To advocate for the implementation of the VPSHR.	FYDP III; SDG16	CHRAGG; CSOs	MoHA; MDAs; TPF; CHRAGG; LGAs; CSOs; CBOs; Business Enterprises	12 – 60 Months	Number of Advocacy initiatives	852
		To enact specific human rights-guided laws for private security guard companies.	FYDP III; SDG16	MoHA	MoCLA; PO-CLAPSGG; Parliament of Tanzania; Office of the Attorney General; Law Reform Commission	24 – 36 Months	Specific law for security guard companies enacted	742
Pillar III: Access to Remedy								
Access to remedy for victims of business-related human rights abuses improved.	Enhance access to remedy.	To conduct 40 public awareness campaigns on access to remedy.	FYDP III; SDG16	MoCLA; PO-CLAPSGG	CHRAGG; CSOs; Academic Institutions; Legal Aid Providers	12 – 60 Months	Number of Public awareness campaigns conducted	2,416
		To provide legal aid for victims of corporate abuse in 31 regions in Mainland Tanzania and	FYDP III; Zanzibar Development Vision 2050; SDG16	MoCLA; PO-CLAPSGG	CHRAGG; CSOs; Legal Aid Providers	12 – 60 Months	Regions reached; Number of victims accessing	3,482

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		Zanzibar.					legal aid	
		To establish 27 state-based non-judicial mechanisms at the regional and district level	FYDP III; Zanzibar Development Vision 2050; SDG16	PMO; Second VPO	MoCLA; PO-CLAPSGG; MDAs	12 -60 Months	Number of state non-judicial mechanisms established at the regional and district level	606.2
		To develop guidelines for companies' operation-level grievance mechanisms.	FYDP III; Zanzibar Development Vision 2050; SDG16	MoCLA; PO-CLAPSGG	MoIT; MoTID; CHRAGG; CSOs; Business Enterprises	12 – 24 Months	Guidelines developed	877
Cross-cutting Issues								
Theme 1: Child Rights in Business								
Child rights in business operations are promoted and protected.	Strengthen public awareness of child rights in business.	To conduct 40 public awareness campaigns on child rights protection in business supply chains.	FYDP III; Zanzibar Development Vision 2050; SDG5; SDG16	MoCDGWSG; MoCDGEC	PMO-RALG; MoIT; MoTID; MoEVT; MoEVT-Zanzibar; LGAs; CHRAGG; CSOs; Academic Institutions	Continuous	Number of awareness campaigns conducted	2,346
		To carry out and disseminate 10 cross-sector studies on the impacts of business	FYDP III; Zanzibar Development Vision 2050	MoCDGWSG; MoCDGEC	MDAs; LGAs; CHRAGG; CSOs; NBS; Academic Institutions	24 – 36 Months	Number of Cross-sector studies conducted;	1,638

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		activities on child rights.					Number of Findings disseminated	
		To provide 40 public awareness campaigns on online, digital, and electronic content adverse effects on child rights.	FYDP III; SDG16	MoCIT	MoCDGWSG; MoCDGEC; CSOs; CHRAGG; Academic Institution; TCRA; TPF	12 – 60 Months	The number of public awareness campaigns conducted	2,628
	Strengthen legal framework on child rights.	To extend the application of Anti-Trafficking in Persons Act Cap 432 in Zanzibar.	Zanzibar Development Vision 2050; SDG16	MoCDGWSG	PO-CLAPSGG; House of Representatives; TPF; Immigration Department; Institute of Education for Offenders Zanzibar	24 – 36 Months	The Anti-Trafficking in Persons Act Cap 432 applied in Zanzibar.	965
		To review the National Child Justice Strategy of 2020/2021 – 2024/2025.	FYDP III; SDG16	MoCLA	MoCDGWSG; Law Reform Commission; NPS; SG; TPF; TPS	12 – 24 Months	The National Child Justice Strategy of 2020/2021 – 2024/2025 reviewed.	1,338
		Theme 2: Tax Administration						
Tax administration improved	Facilitate effective tax administration.	To establish a one-stop centre in every district to promote	FYDP III; SDG8	MoF; MoFP	MDAs; ZRA; TRA; LGAs	24 – 36 Months	The number of one-stop tax collection	12,420

Objective	Strategy	Activities	Linked Development Plan	Lead Ministry/ Institution	Cooperating Actors/ Agencies	Timeline	Key Performance Indicator (KPI)	Indicative Budget in TShs (000,000)
		effective tax collection.					centres established	
		To conduct 60 public awareness campaigns on tax issues for taxpayers and the public.	FYDP III; SDG16	MoF; MoFP	MDAs; ZRA; TRA; LGAs	12 – 60 Months	Number of awareness campaigns conducted	1,505
		To develop and implement human rights-based policy reforms for minimizing informality to widen the tax base.	FYDP III; SDG8	MoIT; MoTID; PO-RALG; MoCDGWSG; MoCDGEC	MoF; MoFP; MoCLA; PO-CLAPSGG	12 – 60 Months	Policy Developed	1,256
TOTAL TENTATIVE BUDGET								260,948.8



rights across sectors.

Monitor and evaluate progress to ensure achievement of NAP objectives.

CHAPTER FIVE

MONITORING, EVALUATION, ACCOUNTABILITY AND LEARNING

The Monitoring Evaluation Accountability and Learning (MEAL) framework for the National Action Plan on Business and Human Rights (NAP-BHR) is designed to ensure the effective, efficient, and transparent implementation of key priority actions aimed at addressing business and human rights challenges. This approach integrates monitoring, evaluation, accountability, and learning as interconnected processes to drive evidence-based decision-making, continuous improvement, and stakeholder engagement.

A participatory and inclusive approach will be adopted to involve government agencies, civil society organizations, businesses, affected communities, and other key stakeholders in the MEAL process. This engagement fosters transparency, strengthens accountability, and ensures that diverse perspectives contribute to the assessment and improvement of the NAP-BHR.

5.1. Monitoring

The NAP BHR for Tanzania will cover a period of five years, from 2025/26 to 2029/30. Following the launch of the NAP, CHRAGG will oversee its implementation whereby relevant ministries and agencies will implement measures outlined in the NAP, ensuring alignment with national priorities on business and human rights. Monitoring will be conducted on an ongoing basis to systematically track progress against established indicators and benchmarks. This process will help detect challenges early, identify trends, and provide timely feedback for course correction. Regular data collection, documentation, and reporting will ensure that decision-makers have access to real-time insights on implementation progress.

5.2. Evaluation

Evaluations will be conducted quarterly, annually and upon the completion of the NAP-BHR's implementation period. Quarter and annual evaluations will assess the effectiveness of interventions, measure results against expected outcomes, highlight key achievements, and identify gaps in implementation using field surveys, Parliament Hansards, House of Representative Hansard, Government Gazette and institutional

reports. These findings will inform the development of corrective measures, ensuring that strategies are refined and adapted based on lessons learned.

The final evaluation will serve as a critical assessment of the overall impact of the NAP-BHR. It will provide a comprehensive analysis of successes, challenges, and unintended consequences, offering evidence-based recommendations for policy revision, future planning, and long-term sustainability.

5.3. Accountability and Learning

A robust accountability mechanism will be integrated to ensure that commitments under the NAP-BHR are fulfilled. Transparent reporting structures and stakeholder dialogues will strengthen trust and reinforce responsibility among all actors involved.

The learning component of MEAL will facilitate continuous reflection and adaptation by documenting best practices, lessons learned, and innovative approaches. Regular knowledge-sharing forums will be established to promote cross-sector learning, ensuring that experiences from implementation inform future action plans and strategies.

By embedding MEAL principles into the NAP-BHR, this structured approach ensures that business and human rights initiatives remain dynamic, responsive, and sustainable, ultimately contributing to stronger protection and promotion of human rights in business practices.

Table 5.1: Monitoring and Evaluation Framework

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
Pillar I: State Duty to Protect Human Rights								
Theme 1: Labour Standards and Employment Rights								
Compliance with labour standards and employment rights improved.	Promote labour law enforcement.	To review the Minimum Wage Order, 2022 to align with the current cost of living.	Institution's Quarterly reports; Government Gazette	Reviewed Minimum Wage Order 2022.	Lead: PMO – LYEPWD in Mainland Tanzania Cooperating: Trade Unions; Trade Union Umbrella; ATE	0%	100%	Quarterly; Annually
		To establish 100 trade union branches in manufacturing and agriculture enterprises in Mainland Tanzania and Zanzibar.	Institution's Quarterly reports; Field Visits	The number of trade union branches established	Lead: PMO – LYEPWD in Mainland Tanzania; MoLYWCD in Zanzibar Cooperating: Trade Unions; Trade Union Umbrellas; ATE; CHRAGG	0	70 in Manufacturing; 30 in Agriculture	Quarterly; Annually
	Enhance awareness of labour laws.	To train 250,000 employers and employees on labour rights including the rights of youth, women and PWDs.	Institution's Quarterly reports; Field Visits	Number of employers and employees Trained; Labour rights awareness.	Lead: PMO – LYEPWD in Mainland Tanzania; MoLYWCD in Zanzibar. Cooperating: MoF; Tanzania Main land and PO-FP; Zanzibar; CHRAGG; Academic Institutions; Trade Unions; CSOs	0	250,000 employers and employees trained	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		To conduct 50 trainings on human rights to labour rights oversight and regulatory institutions.	Institution's Quarterly reports; Field Visits	Number of Trainings conducted	Lead: PMO – LYEPWD in Mainland Tanzania; MoLYWCD in Zanzibar. Cooperating: CHRAGG, Labour Commission in Zanzibar; Labour Commissioner's Office in Mainland Tanzania; Academic Institutions; CSOs	0	50 Trainings	Quarterly; Annually
	Strengthen the capacity of institutions mandated for labour matters	To increase the budget allocated to CMA, labour commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar by 10 percent.	Parliament Hansard; House of Representatives Hansard; Institution's Annual reports	Change in budget allocation;	Lead: PMO – LYEPD; MoLYWCD Cooperating: MoF; PO-MoFP; Trade Unions; CSOs; OSHA; OSH; CMA; DHU; WCF	Unknown	10 Percent budget increase	Annually
		To increase the number of technical staff recruited by CMA, labour commissioner in Mainland Tanzania, DHU and Zanzibar	Institution's Quarterly reports; Field Visits	Number of staff recruited.	Lead: PMO – LYEPD; MoLYWCD Cooperating: MoF; PO-MoFP; CHRAGG, Academic Institutions, Trade Unions; CSOs; OSHA; OSH; CMA;	0	120 staff recruited	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		Labour Commission in Zanzibar			DHU; WCF			
Theme 2: Land Rights and Natural Resources Administration								
Land Rights and Natural Resources administration improved.	Improve land use management administration.	To develop village land use management plans for areas where they are non-existent.	National Land Use Planning Commission reports; PO-RALG Quarterly and Annual Reports	Land use management plans developed	Lead: MoLHHSD; MoLHSD Cooperating: PO-RALG; MoM; MNRT; MoTH; MoBEF; LGAs; National Land Use Planning Commission	0	50 plans developed	Quarterly; Annually
		To develop marine spatial plans in Zanzibar	MoLHSD Quarterly and Annual Reports	Marine spatial plans developed	Lead: MoLHSD Cooperating: MoTH; MoBEF; MoWEM; MoTID LGAs	0%	100%	Quarterly; Annually
		To undertake 20 dialogues between mining companies and communities on how to reduce the adverse effects of co-existence.	MoM Quarterly and Annual Reports Mining Commission Reports	Number of dialogues held	Lead: MoM Cooperating: MoLHHSD, CHRAGG; LGAs; Mining Commission,	0	20 dialogues	Quarterly; Annually
	Promote land law compliance and enforcement.	To develop and implement an inclusive plan for sustainable use of ocean and marine resources in Zanzibar.	MoBEF Quarterly and Annual Reports	Developed and implemented an inclusive plan.	Lead: MoBEF Cooperating: MoLHSD; MoTH; ZEMA; ZMA; CHRAGG; CSOs; Marine Parks and Reserve Unit;	0%	100%	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
					Business Enterprises.			
		To review and develop legal and policy frameworks to address resettlement in Mainland Tanzania and Zanzibar.	Parliament Hansard; Annual and Quarterly MoLHSD Reports	Developed legal and policy frameworks.	Lead: MoLHSD Cooperating: MoCLA; Law Reform Commission; Office of Attorney General; CHRAGG; Parliament	0%	100%	Quarterly; Annually
		To review Zanzibar land laws to incorporate compensation for loss of undeveloped land.	House of Representative Hansard; MoLHSD Quarterly and Annual Reports	Land Laws in Zanzibar Reviewed	Lead: MoLHSD Cooperating: PO-CLAPSGG; MoBEF; MoAINRL; CHRAGG; House of the Representatives	0%	100%	Quarterly; Annually
		To develop guidelines on engagement and consultation with local communities to obtain their free, prior and informed consent before investment project commencement.	PO-PI and MoFP Quarterly and Annual Report	Guidelines developed	Lead: PO-PI; MoFP Cooperating: PO-RALG; MoF; CHRAGG; CSOs; CBOs; TPSF; CTI; Tanzania Chambers of Mine; TCCIA; Media.	0%	100%	Quarterly; Annually
	Strengthen public awareness of land laws and natural resource governance.	To conduct training and awareness campaigns on land acquisition procedures to 1000 state and business actors.	MoLHSD and MoLHSD Quarterly and Annual Reports	Number of state and business actors trained	Lead: MoLHSD; MoLHSD Cooperating: ZIPA; TIC; CHRAGG; CSOs; CBOs; Academic Institutions	0	1000 state and business actors trained	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		To conduct 20 public awareness campaigns on land and natural resources governance, particularly to youth, women and WDs.	MoLHHSD and MoLHSD Quarterly and Annual reports	Number of awareness campaigns conducted	Lead: MoLHHSD; MoLHSD Cooperating: MoNRT; MoAINL; MoBEF; MoLFD; CHRAGG; CSOs; CBOs; Academic Institutions	0	20 public awareness campaigns conducted	Quarterly; Annually
		To conduct and disseminate 10 research findings and recommendations on human rights and the blue economy.	MoBEF Quarterly and Annually	Research Conducted; Findings Disseminated	Lead: MoBEF Cooperating: MoLHSD; PO-CLAPSGG; MoTH; Research Institutions; Academic Institutions; Deep Sea Fisheries and Marine Resources Authority; Zanzibar Petroleum Regulatory Authority	0	10 research and dissemination conducted	Quarterly; Annually
Theme 3: Environmental Protection and Management								
Enhanced human rights adherence in Environmental Protection and Management	Promote compliance and enforcement of environmental laws	To conduct awareness campaigns on a human rights-based approach in the implementation of environmental management laws to 10 Ministries, 184 LGAs and 30	VPO-Environment, FVPO-Zanzibar and CHRAGG Quarterly and Annual reports	Number of authorities reached	Lead: VPO-Environment; FVPO-Zanzibar; CHRAGG Cooperating: CSOs; Media	0	124 authorities reached	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		agencies.						
		To monitor the compliance of human rights standards in environmental management.	CHRAGG Quarterly and Annual reports	Number of monitoring missions accomplished	Lead: CHRAGG Cooperating: LGAs; NEMC; ZEMA; CSOs	0	20 monitoring missions accomplished	Quarterly; Annually
		To conduct 40 public awareness campaigns on climate-smart production strategies, especially for women and vulnerable groups.	VPO-Environment and FVPO-Zanzibar Quarterly and Annual reports	Number of awareness campaigns conducted; Level of public awareness	Lead: VPO-Environment; FVPO-Zanzibar Cooperating: MDAs; LGAs; NEMC; ZEMA; TFS; CHRAGG; CSOs; Media	0	40 awareness campaigns conducted	Quarterly; Annually
	Strengthen the capacity of environmental regulatory institutions.	To increase financial resources to environmental regulatory institutions (NEMC and ZEMA) by 10 percent annually.	Parliament Hansard; House of Representatives Hansard; Institution's Annual reports	The change in the amount of allocated budget	Lead: VPO-Environment; FVPO-Zanzibar Cooperating: MoF; PO-MoFP; PO-PSM; Parliament of Tanzania; House of Representatives; NEMC; ZEMA	Unknown	10 Percent budget increase	Quarterly; Annually
		To increase human resources to environmental regulatory institutions (NEMC and ZEMA) by 50 employees.	Institution's Quarterly reports; Field Visits	The change in the number of personnel recruited	Lead: VPO-Environment; FVPO-Zanzibar Cooperating: MoF; PO-MoFP; PO-PSM; Parliament of Tanzania; House of Representatives;	Unknown	50 staff recruited	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
					NEMC; ZEMA			
Theme 4: Digitalization and Human Rights								
Mainstreamed Human rights-based approaches in digitalization	Promote legal protection in digitalization.	To ratify the African Union Convention on Cyber Security and Personal Data Protection of 2014.	Quarterly and Annual reports	Convention ratified	Lead: MoCIT Cooperating: Office of the Attorney General; MoFAEAC; Parliament of Tanzania; CHRAGG	0%	100%	Quarterly; Annually
		To develop guidelines on online security and safety for businesses.	Quarterly and Annual reports	Guideline for online security and safety for businesses developed	Lead: MoCIT Cooperating: TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Media	0%	100%	Quarterly; Annually
	Enhance awareness of human rights-based approach in digitalization	To undertake 40 public sensitization programs on digitalization and human rights.	Quarterly and Annual reports	Number of people with human rights awareness in digitalization; Number of education interventions conducted	Lead: MoCIT Cooperating: TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Academic Institutions; Media	0	40 education interventions conducted	Quarterly; Annually
		To conduct training for public authorities (10 Ministries, 184 LGAs and 30 agencies) on the	Quarterly and Annual reports	Number of authorities trained	Lead: MoCIT Cooperating: TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile	0	124 authorities trained	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		human rights implications of the use of digital tools and technologies.			Telecommunications Companies; Academic Institutions; Media			
Theme 5: Consumer Protection								
Enhanced consumer protection practices.	Strengthen legal framework on consumer protections	To review the legal framework to harmonize the functions of institutions responsible for consumer protection.	Parliament Hansard; House of Representatives Hansard; Institution's Annual reports	Legal framework reviewed	Lead: FCC; ZFCC Cooperating: MDAs	0%	100%	Annually
		To develop the National e-commerce strategy for consumer protection.	Quarterly and Annual reports	E-commerce strategy for consumer protection developed	Lead: FCC; ZFCC Cooperating: MDAs	0%	100%	Quarterly; Annually
Pillar II: Corporate Responsibility to Respect Human Rights								
Theme 1: Human Rights Due Diligence								
Human rights due diligence in businesses Promoted.	Strengthen legal framework on human rights due diligence	To review laws to incorporate human rights due diligence requirements.	Parliament Hansard; House of Representatives Hansard; Institution's Annual reports	Laws reviewed	Lead: MoIT; MoTID Cooperating: CSOs; Parliament of Tanzania; House of Representatives; Office of the Attorney General; Law Reform Commission;	0%	100%	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
					CHRAGG			
		To train 1000 state and non-state business entities on human rights due diligence practices.	Quarterly and Annual reports	Number of state and non-state business entities trained	Lead: MoCLA; PO-CLAPSGG Cooperating: MIT; MTID; CHRAGG; PO-PI; PO-MoFP; CSOs	0	1000 government and business entities	Quarterly; Annually
		To monitor business enterprises' human rights due diligence practices.	CHRAGG Quarterly and Annual reports	Number of monitoring missions accomplished	Lead: MoCLA; PO-CLAPSGG Cooperating: MIT; MTID; PO-PI; PO-MoFP; CHRAGG; BRELA; BPRA; CSOs	0	20 monitoring missions accomplished	Quarterly; Annually
Theme 2: Corporate Social Responsibility								
Promoted Corporate Social Responsibility in businesses.	Strengthen legal framework on Corporate Social Responsibility	To enact standalone legislation providing for CSR across productive sectors.	Parliament Hansard; House of Representatives Hansard; Institution's Annual reports	Standalone law Enacted	Lead: MoCLA; PO-CLAPSGG Cooperating: Parliament; House of Representatives; MDAs; Office of the Attorney General; Law Reform Commission; CSOs	0%	100%	Annually
		To monitor the management of the CSR funds.	Quarterly and Annual reports	Number of Audit Queries.	Lead: PO-RALG Cooperating: MDAs; CAG; CHRAGG;	0	20 monitoring missions accomplished	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
					LGAs; PCCB			
		To train 184 LGAs on the use and management of CSR funds.	Quarterly and Annual reports	Number of LGAs trained	Lead: PO-RALG Cooperating: MDAs; CAG; CHRAGG; LGAs; PCCB	0	184 LGAs trained	Quarterly; Annually
Theme 3: Local Content Requirement								
Local content requirements in businesses promoted.	Strengthen legal framework on Local Content Requirements	To enact a standalone legislation on local content requirements.	Parliament Hansard; House of Representatives Hansard; Institution's Annual reports	Standalone legislation enacted	Lead: PMO; Second VPO-Zanzibar Cooperating: MDAs; LGAs; Parliament of Tanzania; House of Representatives; Office of the Attorney General; Law Reform Commission; NEEC	0%	100%	Annually
		To empower the financial and technical capacity of 30 LGAs to participate in businesses and development projects.	Quarterly and Annual reports	Number of local communities capacitated	Lead: PMO; Second VPO Cooperating: MDAs; CHRAGG; CSOs; CBOs; Associations; Trade Unions; Academic Institutions; Media	0	30 local communities capacitated	Quarterly; Annually
	Strengthen the capacity of local content regulatory institutions	To increase the financial resource of NEEC to monitor compliance with the local content	Parliament Hansard; House of Representatives Hansard;	Change in budget allocation	Lead: MoF; PO-MoFP; PO- PSMGG; PO-CLAPSGG Cooperating: MDAs	Unknown	10 percent budget increased	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		requirement across sectors by 10 percent.	Institution's Annual reports					
		To increase by 50, the human resource of NEEC to monitor compliance with the local content requirement across sectors.	Institution's Quarterly and Annual reports	Change in human resource allocation	Lead: MoF; PO-MoFP; PO- PSMGG; PO-CLAPSGG Cooperating: MDAs	Unknown	50 staff recruited	Quarterly; Annually
Theme 4: Security Operations								
Pro-human rights security operations enhanced.	Strengthen legal framework on Security Operations.	To advocate for the implementation of the VPSHR.	Quarterly and Annual reports	Number of Advocacy initiatives	Lead: CHRAGG; CSOs Cooperating: MoHA; MDAs; TPF; LGAs; CSOs; CBOs; Business Enterprises	0%	100%	Quarterly; Annually
		To enact specific laws that will provide human rights-guided for private security guard companies.	Parliament Hansard; Institution's Annual reports	Specific law for security guard companies enacted	Lead: MoHA Cooperating: MoCLA; PO-CLAPSGG; Parliament of Tanzania; Office of the Attorney General; Law Reform Commission	0%	100%	Annually
Pillar III: Access to Remedy								

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
Access to remedy for victims of business-related human rights abuses improved.	Enhance access to remedy.	To conduct 40 public awareness campaigns on access to remedy.	Quarterly and Annual reports	Number of Public awareness campaigns conducted	Lead: MoCLA; PO-CLAPSGG Cooperating: CHRAGG; CSOs; Academic Institutions; Legal Aid Providers; Media	0	40 awareness campaigns conducted	Quarterly; Annually
		To provide legal aid for victims of corporate abuse in 31 regions in Mainland Tanzania and Zanzibar.	Quarterly and Annual reports	Regions reached; Number of victims accessing legal aid	Lead: MoCLA; PO-CLAPSGG Cooperating: CHRAGG; CSOs; Legal Aid Providers	0	31 regions reached	Quarterly; Annually
		To establish 27 state-based non-judicial mechanisms at the regional and district level	Quarterly and Annual reports	Number of state non-judicial mechanisms established at the regional and district level	Lead: PMO; Second VPO Cooperating: MoCLA; PO-CLAPSGG; MDAs	0	27 mechanisms established	Quarterly; Annually
		To develop guidelines for companies' operation-level grievance mechanisms.	Quarterly and Annual reports	Guidelines developed	Lead: MoCLA; PO-CLAPSGG Cooperating: MoIT; MoTID; CHRAGG; CSOs; Business Entreprises	0%	100%	Quarterly; Annually
Crosscutting Issues								
Theme 1: Child Rights in Business								
Child rights in		To conduct 40	Quarterly and	Number of	Lead: MoCDGWSG;	0	40 public	Quarterly;

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
business operations are promoted and protected.	Strengthen public awareness of child rights in business.	public awareness campaigns on child rights protection in business supply chains.	Annual reports	awareness campaigns conducted	MoCDGEC Cooperating: PMO-RALG; MoIT; MoTID; MoEVT; MoEVT-Zanzibar; LGAs; CHRAGG; CSOs; Academic Institutions		awareness campaigns conducted	Annually
		To carry out and disseminate 10 cross-sector studies on the impacts of business activities on child rights.	Quarterly and Annual reports	Number of Cross-sector studies conducted; Number of Findings disseminated	Lead: MoCDGWSG; MoCDGEC Cooperating: MDAs; LGAs; CHRAGG; CSOs; NBS; Academic Institutions	0	10 cross-sector studies were conducted and disseminated	Quarterly; Annually
		To provide 40 public awareness campaigns on online, digital, and electronic content adverse effects on child rights.	Quarterly and Annual reports	The number of public awareness campaigns	Lead: MoCIT Cooperating: MoCDGWSG; MoCDGEC; TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Media	0	40 awareness campaigns conducted	Quarterly; Annually
	Strengthen legal framework on child rights.	To extend the application of Anti-Trafficking in Persons Act Cap 432 in Zanzibar.	House of Representatives Hansard; Institution's Annual reports	The Anti-Trafficking in Persons Act Cap 432 applied in Zanzibar.	Lead: MoCDGWSG Cooperating: MoCDGWSG; MoCDGEC; CSOs; CHRAGG; Academic Institution; TCRA; TPF	0%	100%	Quarterly; Annually

Objective	Strategy	Activities	Data Source	Indicator	Responsible Institutions	Baseline	Target Value	Reporting Frequency
		To review the National Child Justice Strategy of 2020/2021 – 2024/2025.	Quarterly and Annual reports	The National Child Justice Strategy of 2020/2021 – 2024/2025 reviewed.	Lead: MoCLA Cooperating: MoCDGWSG; Law Reform Commission; NPS; SG; TPF; TPS	0%	100%	Quarterly; Annually
Theme 2: Tax Administration								
Tax administration improved	Facilitate effective tax administration.	To establish a one-stop centre in every district to promote effective tax collection.	Quarterly and Annual reports	The number of one-stop tax collection centres established	Lead: MoF; MoFP Cooperating: MDAs; ZRA; TRA; LGAs	Unknown	One-stop centre established in every district	Quarterly; Annually
		To conduct 60 public awareness campaigns on tax issues for taxpayers and the public.	Quarterly and Annual reports	Number of awareness campaigns conducted	Lead: MoF; MoFP Cooperating: MDAs; ZRA; TRA; LGAs	0	60 awareness campaigns conducted	Quarterly; Annually
		To develop and implement human rights-based policy reforms for minimizing informality to widen the tax base.	Quarterly and Annual reports	Policy Developed	Lead: MoIT; MoTID; PO-RALG; MoCDGWSG; MoCDGEC Cooperating: MoF; MoFP; MoCLA; PO-CLAPSGG	0%	100%	Quarterly; Annually

5.4. Review of NAP-BHR

NAP BHR will be reviewed by CHRAGG whereby a mid-term review approximately three years after the launch of the NAP, will be conducted. This review will assess NAP BHR implementation development and the status of efforts by business enterprises in promoting business and human rights. It thus, will initiate preparations for the revision of the NAP in the fourth year of implementation, ensuring that the review process considers feedback from stakeholders and aligns with evolving national and international human rights standards.

To do this, CHRAGG will establish a structured framework for ongoing dialogue between government institutions and stakeholders, fostering trust and transparency. This framework will include opportunities for monitoring the implementation of the NAP. A summary of discussions and key insights exchanged between government agencies and stakeholders will be made publicly available to enhance accountability and encourage broader engagement in business and human rights initiatives in Tanzania.



APPENDICES

Table A1: Members of NAP-BHR National Steering Committee (NSC)

S/N	NAME	POSITION
1	Mr. Franklin Jasson Rwezimula, Deputy Permanent Secretary, Ministry of Constitutional and Legal Affairs.	Chairman
2	Mr. Mzee Ali Haji Deputy Permanent Secretary, President's Office - Constitution, Legal, Public Service and Good Governance.	Vice Chairman
3	Ms. Jovina J. Muchunguzi, Project Coordinator, Commission for Human Rights and Good Governance.	Secretary
4	Mr. Elijah Greenton Mwandumba Deputy Permanent Secretary, Ministry of Finance.	Member
5	Hon. Mohamed Khamis Hamad, Vice Chairman, Commission for Human Rights and Good Governance.	Member
6	Ms. Judith Rushohola, Deputy Permanent Secretary, and Director of Legal Services, Prime Minister's Office.	Member
7	Mr. Salhina Mwita Ameir, Deputy Permanent Secretary, Second Vice President Office.	Member
8	Ms. Nana Rowland Mwanjisi, Director of Planning, Policy and Research, President's Office - Finance and Planning	Member
9	Mr. Onesmo Olengurumwa, National Coordinator, Tanzania Human Rights Defenders Coalition.	Member
10	Ms. Margareth Maganga Director and Lawyer, Tanzania Private Sector Foundation-TPSF	Member

Table A2: Members of the Technical Team (TT)

S/N	NAME	POSITION
1	Ms. Jovina J. Muchunguzi, Project Coordinator, Commission for Human Rights and Good Governance.	Chairman
2	Mr. Khamis Aman, Legal Officer, President's Office - Constitutional Legal Affairs, Public Service and Good Governance.	Secretary
3	Mr. Constantine Mugusi, Principle Investigation Officer, Commission for Human Rights and Good Governance.	Member
4	Mr. Emmanuel Mbeega, Principal State Attorney, Ministry of Constitutional and Legal Affairs.	Member
5	Mr. Philemon Thomas Mponezya, Principal Investigation Officer, Commission for Human Rights and Good Governance.	Member
6	Mr. Dismas Tetti, Principal Economist, President's Office Planning and Investment	Member
7	Ms. Delina Kafuko, Legal Officer, Ministry of Industry and Trade.	Member
8	Mr. Clay Mwaifani, Human Rights and Business Officer, Legal and Human Rights Center.	Member
9	Ms. Harusi Mpatani, Executive Director, Zanzibar Legal Aid and Human Rights Organization	Member

Table A3: Thematic Working Groups (TWGs)

S/N	TWGs
1	Extractives and Energy
2	Manufacturing and Processing
3	Agriculture and Blue Economy
4	Tourism and Hospitality
5	Works and Transportation
6	Digitalization and Telecommunication
7	Trade, Commerce and Finance



Table A4: FINANCING PLAN FOR IMPLEMENTATION OF NAP -BHR

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
Output 1	Labour Standards and Employment Rights										
Output 1.1	Compliance with labour standards and employment rights improved										
Output 1.1.1	Promote labour law enforcement.										
1.1.1.1	To review Minimum Wage Order, 2022 to align with the current cost of living.	Trade Unions; Trade Union Umbrella; ATE						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	186,897	542,000,000
1.1.1.2	To establish 100 trade union branches in manufacturing and agriculture enterprises in Mainland Tanzania and Zanzibar.	Trade Unions; Trade Union Umbrellas; ATE; CHRAGG						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	766,552	2,223,000,000
Output 1.1.2	Enhance awareness of labour laws.										
1.1.2.1	To train 250,000 employers and employees on labour rights including the rights of youth, women and PWDs	MoF; Tanzania Main land and PO-FP; Zanzibar; CHRAGG; Academic Institutions; Trade Unions; CSOs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	55,322,241	160,434,500,000
1.1.2.2	To conduct 50 trainings on human rights to labour rights oversight and regulatory institutions	CHRAGG, Labour Commission in Zanzibar; Labour Commissioner's Office in Mainland Tanzania; Academic Institutions; CSOs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing, Furniture, Budget Increase	1,514,759	4,392,800,000
Output 1.1.3	Strengthen the capacity of institutions mandated for labour matters.										

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
1.1.3.1	To increase the budget allocated to CMA, labour commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar by 10 percent.	MoF; PO-MoFP; CHRAGG, Academic Institutions, Trade Unions; CSOs; OSHA; OSH; CMA; DHU; WCF						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Diesel, Computer and furniture	727,586	2,110,000,000
1.1.3.1	To increase the number of technical staff recruited by CMA, labour commissioner in Mainland Tanzania, DHU and Zanzibar Labour Commission in Zanzibar	MoF; PO-MoFP; CHRAGG, Academic Institutions, Trade Unions; CSOs; OSHA; OSH; CMA; DHU; WCF						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	166,897	484,000,000
Total of Output 1										58,684,931	170,186,300,000.00
Output 2	Land Rights and Natural Resources Administration										
Output 2.1	Land Rights and Natural Resources Administration improved										
Output 2.1.1	Improve land use management administration.										
2.1.1.1	To develop land use management plans for areas where it is non-existent.	PO-RALG; MoM; MNRT; MoTH; MoBEF; LGAs; National Land Use Planning Commission						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	133,721	387,792,000
2.1.1.2	To develop marine spatial plans in Zanzibar	MoTH; MoBEF; MoWEM; MoTID LGAs;						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	113,032	327,792,000

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
2.1.1.3	To undertake 20 dialogues between mining companies and communities on how to reduce the adverse effects of co-existence.	MoLHSD, CHRAGG; LGAs; Mining Commission,						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	311,379	903,000,000
2.1.1.4	To develop and implement an inclusive plan for sustainable use of ocean and marine resources in Zanzibar.	MoLHSD; MoTH; ZEMA; ZMA; CHRAGG; CSOs; Marine Parks and Reserve Unit; Business Enterprises.						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	133,721	387,792,000
2.1.1.5	To review and develop legal and policy frameworks to address resettlement in Mainland Tanzania and Zanzibar.	MoCLA; Law Reform Commission; Office of Attorney General; CHRAGG; Parliament						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	268,841	779,640,000
2.1.1.6	To review Zanzibar land laws to incorporate compensation for loss of undeveloped land.	PO-CLAPSGG; MoBEF; MoAINRL; CHRAGG; House of the Representatives						GOT/ DEVELOPMENT PARTNERS	DSA, Stationaries, Conference, Transport	267,310	775,200,000
2.1.1.7	To develop guidelines on engagement and consultation with local communities to obtain their free, prior and informed consent before investment project commencement.	PO-RALG; MoF; CHRAGG; CSOs; CBOs; TPSF; CTI; Tanzania Chambers of Mine; TCCIA; Media.						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	197,793	573,600,000

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
2.1.1.8	To conduct training and awareness campaigns on land acquisition procedures to 1000 state and business actors.	ZIPA; TIC; CHRAGG; CSOs; CBOs; Academic Institutions						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	472,069	1,369,000,000
2.1.1.9	To conduct 20 public awareness campaigns on land and natural resources governance, particularly for youth, women and PWDs.	MoNRT; MoAINL; MoBEF; MoLFD; CHRAGG; CSOs; CBOs; Academic Institutions						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	379,310	1,100,000,000
Output 2.1.2	Strengthen public awareness of land laws and natural resource governance.										
2.1.2.1	To conduct and disseminate 10 research findings and recommendations on human rights and the blue economy.	MoNRT; MoAINL; MoBEF; MoLFD; CHRAGG; CSOs; CBOs; Academic Institutions							Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	487,931	1,415,000,000
Total of Output 2										2,765,109	8,018,816,000.00
Output 3	Environmental Protection and Management										
Output 3.1	Enhanced human rights adherence in Environmental Protection and Management										
Output 3.1.1	Promote compliance and enforcement of environmental laws.										
3.1.1.1	To conduct training on a human rights-based approach in the implementation of environmental management laws to 10 Ministries, 184 LGAs and 30 agencies.	VPO-Environment; FVPO-Zanzibar; CHRAGG						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	350,460	1,016,333,333

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
3.1.1.2	To monitor the compliance of human rights standards in environmental management.	VPO-Environment; FVPO-Zanzibar; CHRAGG						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	787,960	2,285,083,333
3.1.1.3	To conduct 40 public awareness campaigns on climate-smart production strategies, especially for women and vulnerable groups.	VPO-Environment; FVPO-Zanzibar; CHRAGG						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	717,382	2,080,408,333
Output 3.1.2	Strengthen the capacity of environmental regulatory institutions.										
3.1.2.1	To increase financial resources to environmental regulatory institutions (NEMC and ZEMA) by 10 percent annually.	MoF; PO-MoFP; PO-PSM; Parliament of Tanzania; House of Representatives; NEMC; ZEMA						GOT/ DEVELOPMENT PARTNERS	Budget Increase	6,896,552	20,000,000,000
3.1.2.2	To increase human resources to environmental regulatory institutions (NEMC and ZEMA) by 50 employees.	MoF; PO-MoFP; PO-PSM; Parliament of Tanzania; House of Representatives; NEMC; ZEMA						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	172,862	501,300,000
	Sub-Total Output 3.1.2									7,069,413.79	20,501,300,000.00
	Total of Output 3									8,925,216	25,883,124,999.67
Output 4	Digitalization and Human Rights										
Output 4.1	Mainstreamed Human rights-based approaches in digitalization										
Output 4.1.1	Promote legal protection in digitalization.										

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
4.1.1.1	To ratify the African Union Convention on Cyber Security and Personal Data Protection of 2014.	Office of the Attorney General;						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	371,690	1,077,900,000
4.1.1.2	To develop guidelines on online security and safety for businesses.	MoFAEAC; Parliament of Tanzania; CHRAGG						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	713,448	2,069,000,000
4.1.1.3	To conduct training for public authorities (10 Ministries, 184 LGAs and 30 agencies) on the human rights implications of the use of digital tools and technologies.	TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Academic Institutions; Media						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	369,483	1,071,500,000
4.1.1.4	To undertake 40 public sensitization programs on digitalization and human rights.	TCRA; TTCL; TPF; CHRAGG; MDAs; UCSAF; Mobile Telecommunications Companies; Academic Institutions; Media						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	155,793	451,800,000
Total Output 4										1,610,414	4,670,200,000
Output 5.0	Consumer Protection										
Output 5.1	Enhanced Consumer Protection Practices										
Output 5.1.1	Strengthen legal framework on consumer protections										

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
5.1.1.1	To review the legal framework to harmonize the functions of institutions responsible for consumer protection.	MDAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	713,448	2,069,000,000
5.1.1.2	To develop the National e-commerce strategy for consumer protection.	MDAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	805,172	2,335,000,000
Total Output 5										1,518,621	4,404,000,000
Output 6	Human Rights Due Diligence										
Output 6.1	Human rights due diligence in businesses Promoted.										
Output 6.1.1	Strengthen legal framework on human rights due diligence.										
6.1.1.1	To review laws to incorporate human rights due diligence requirements.	CSOs; Parliament of Tanzania; House of Representatives; Office of the Attorney General; Law Reform Commission; CHRAGG						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	366,207	1,062,000,000
6.1.1.2	To train 1000 state and non-state business entities on human rights due diligence practices.	MIT; MTID; CHRAGG; PO-PI; PO-MoFP; CSOs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	685,586	1,988,200,000

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
6.1.1.3	To monitor business enterprises' human rights due diligence practices.	MIT; MTID; PO-PI; PO-MoFP; CHRAGG; BRELA; BPRA; CSOs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	960,391	2,785,133,333
Total Output 6										2,012,184	5,835,333,333
Output 7	Corporate Social Responsibilities										
Output 7.1	Promoted Corporate Social Responsibility in businesses										
Output 7.1.1	Strengthen legal framework on Corporate Social Responsibility										
7.1.1.1	To enact standalone legislation providing for CSR across productive sectors.	Parliament; House of Representatives; MDAs; Office of the Attorney General; Law Reform Commission; CSOs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	366,207	1,062,000,000
7.1.1.2	To monitor the management of the CSR funds.	MDAs; CAG; CHRAGG; LGAs; PCCB						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	202,552	587,400,000
7.1.1.3	To train 184 LGAs on the use and management of CSR funds.	MDAs; CAG; CHRAGG; LGAs; PCCB						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	294,000	852,600,000
Total of Output 7										862,759	2,502,000,000
Output 8	Local Content Requirement										

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
Output 8.1	Local content requirements in businesses promoted.										
Output 8.1.1	Strengthen legal framework on Local Content Requirements										
8.1.1.1	To enact a standalone legislation on local content requirements.	MDAs; LGAs; Parliament of Tanzania; House of Representatives; Office of the Attorney General; Law Reform Commission; NEEC						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	391,034	1,134,000,000
8.1.1.2	To empower the financial and technical capacity of 30 LGAs to participate in businesses and development projects.	MDAs; CHRAGG; CSOs; CBOs; Associations; Trade Unions; Academic Institutions; Media						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	784,483	2,275,000,000
Output 8.1.2	Strengthen the capacity of local content regulatory institutions.										
8.1.2.1	To increase the financial resource of NEEC to monitor compliance with the local content requirement across sectors by 10 percent.	MDAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing, Budget Increase, Furniture and Office Equipment	908,855	2,635,680,000
8.1.2.2	To increase the human resources of NEEC to monitor compliance with the local content requirement across sectors by 50 employees.	MDAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	115,241	334,200,000
Total Of Output 8										2,199,614	6,378,880,000

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
Output 9	Security Operations										
Output 9.1	Pro-human rights security operations enhanced										
Output 9.1.1	Strengthen legal framework on Security Operations.										
9.1.1.1	To advocate for the implementation of the VPSHR.	MDAs; TPF; CHRAGG; LGAs; CSOs; CBOs; Business Enterprises						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	293,736	851,833,333
9.1.1.2	To enact specific laws that will provide human rights guided for private security guard companies.	MoCLA; PO-CLAPSGG; Parliament of Tanzania; Office of the Attorney General; Law Reform Commission						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	255,897	742,100,000
Total Output 9										549,632	1,593,933,333
Output 10	Access to Remedy										
Output 10.1	Access to remedy for victims of business-related human rights abuses improved.										
Output 10.1.1	Enhance access to remedy.										
10.1.1.1	To conduct 40 public awareness campaigns on access to remedy.	CHRAGG; CSOs; Academic Institutions; Legal Aid Providers						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	833,244	2,416,408,333

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
10.1.1.2	To provide legal aid for victims of corporate abuse in 31 regions in Mainland Tanzania and Zanzibar.	CHRAGG; CSOs; Legal Aid Providers						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	1,200,575	3,481,666,667
10.1.1.3	To establish 27 state-based non-judicial mechanisms at the regional and district level	MoCLA; PO-CLAPSGG; MDAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Office Building, Budget Increase, Furniture and Office Equipment	209,023	606,166,667
10.1.1.4	To develop guidelines for companies' operation-level grievance mechanisms.	MoIT; MoTID; CHRAGG; CSOs; Business Entreprises						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Office Building, Budget Increase, Furniture and Office Equipment	302,414	877,000,000
Total Output 10										2,545,256	7,381,241,667
Output 11	Child Rights in Business										
Output 11.1	Child rights in business operations are promoted and protected.										
Output 11.1.1	Strengthen public awareness of child rights in business.										
11.1.1.1	To conduct 40 public awareness campaigns on child rights protection in business supply chains.	PMO-RALG; MoIT; MoTID; MoEVT; MoEVT-Zanzibar; LGAs; CHRAGG; CSOs; Academic Institutions						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	809,034	2,346,200,000

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
11.1.1.2	To carry out and disseminate 10 cross-sector studies on the impacts of business activities on child rights.	MDAs; LGAs; CHRAGG; CSOs; NBS; Academic Institutions						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	564,745	1,637,760,000
11.1.1.3	To provide 40 public awareness campaigns on online, digital, and electronic content adverse effects on child rights.	MoCDGWSG; MoCDGEC; CSOs; CHRAGG; Academic Institution; TCRA; TPF						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	906,178	2,627,916,667
11.1.1.4	To extend the application of Anti-Trafficking in Persons Act Cap 432 in Zanzibar.	PO-CLAPSGG; House of Representatives; TPF; Immigration Department; Institute of Education for Offenders Zanzibar						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	332,621	964,600,000
11.1.1.5	To review the National Child Justice Strategy of 2020/2021 – 2024/2025.	MoCDGWSG; Law Reform Commission; NPS; SG; TPF; TPS Theme 2: Tax Administration MDAs; ZRA; TRA; LGAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	461,195	1,337,466,667
Total of Output 11										3,073,774	8,913,943,334
Output 12	Tax Administration										
Output 12.1	Tax collection and administration improved										
Output 12.1.1	Facilitate effective tax administration.										

OUTPUT	PROJECT ACTIVITIES	IMPL. AGENCY	y1	y2	y3	y4	y5	FUNDING SOURCE	BUDGET DESCRIPTION	TOTAL BUDGET 2025 US (\$)	TOTAL BUDGET 2025 TZS
12.1.1.1	To establish a one-stop centre in every district to promote effective tax collection.	MDAs; ZRA; TRA; LGAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Diesel, Ground Travel, Budget Increase, Furniture, office rehabilitation and Office Equipment	4,282,759	12,420,000,000
12.1.1.2	To conduct 60 public awareness campaigns on tax issues for taxpayers and the public.	MDAs; ZRA; TRA; LGAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	518,966	1,505,000,000
12.1.1.3	To develop and implement human rights-based policy reforms for minimizing informality to widen the tax base.	MDAs; ZRA; TRA; LGAs						GOT/ DEVELOPMENT PARTNERS	Perdiem, Ground Travel, Conference, Stationer, Diesel, Consumable and Printing	433,103	1,256,000,000
Total of Output 12										5,234,828	15,181,000,000
Grand Total, Output 1-12										89,982,335	260,948,772,667

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