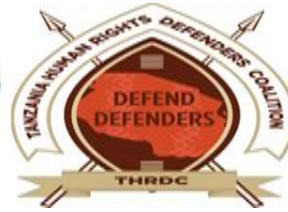




National Council of NGOs

S.L.P 32088, DAR ES SALAAM - TANZANIA
SIMULI: +255 754 310094; +255 754 392936



CIVIL SOCIETY ORGANIZATIONS' RECOMMENDATIONS AND ANALYSIS OF THE SPECIAL BILL SUPPLEMENT WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) (NO.3) ACT, 2019

1.0 Introduction

On 19th day of June, 2019, the government issued a Special Bill Supplement amending among others the Non-governmental Organisations act 2002, The Tanzania Society Act and the Companies Act 2002. The three laws are currently the main legislations in the Country that register and regulate Civil Society Organization (CSOs) in Tanzania. Despite the fact that the proposed miscellaneous amendments (Special Bill) touch other laws, this analysis has vested interest only on those principles laws regulating CSOs in Tanzania.

Therefore, the Tanzania Human Rights Defenders Coalition (THRDC), National Council of NGOs (NaCoNGO) and Tanzania Association of NGOs, developed this brief analysis to among other things provide a room for CSOs to understand the proposed amendments. These recommendations will be tabled before the parliamentary Committees, members of parliament, respective ministries, Board Chairperson of the NGOs Board, media, the wider CSOs community and the general public.

While enacting various laws governing CSOs in our country, it is important to consider also the contribution of the sector to the national development. CSOs contributions can easily be traced by looking what CSOs have been doing thematically. For instance, CSOs in the education sector have been doing various interventions in the education sector ranging from building schools' facilities, provision of school fees and advocacy to the protection of education rights. As stated in the 2017 Tanzania CSOs sustainability index report, pp7, CSOs have

continued to provide services in health, sanitation, water, education, livelihoods, economic empowerment, and other areas. In 2017 for example CARE provided four ambulances to Tabora and improved about 270 health facilities. According to the Tanzania Education Network (TEN/MET), officials from the Ministry of Education and Vocational Training (MoEVT) established that there were in 2005 more than 557 organizations working to improve education in Tanzania (Majjid, 2006).

Other NGOs working on human rights and gender rights have also successfully managed to change the situation of human rights and gender issues in Tanzania since 1990's to date. Major reforms such as the reforms of penal laws and enactment of SOSPA were mainly advocated by Women Rights organizations such as Tanzania Gender Networking Programme (TGNP), Tanzania Women Lawyers Association (TAWLA) and Legal and Human Rights Centre (LHRC) etc

1.1 The bill special supplement has amended the principal NGOs Act intending to operationalize:

- Sections 2, 4 (1) (j), 4A, (2), 8A, 11, 17, 29 and 31 of the NGOs Act,
- sections 2,3,3A,12,14,32 and section 400 of the Companies Act 2002 and
- sections 2 ,3,4 ,7 ,8, 9, 10, 11, 12, 14, 16, 17, 19, 20, 25, 26, 27 and 28 of the Societies Ac,

1.2 The above amendments provides the following worrying developments,

- **The Definition of NGOs/Companies**

The Proposed Bill deletes the existing definition of the term NGOs and substitutes it for a new definition that does not recognize the aspect of human rights protection and promotion. Also the definition excludes Companies limited by guarantee, Trusts formed by Trustees Act, microfinance groups (VICOBA), religious organizations, etc. On the same tone the definition of what is a company has been narrowly defined to ensure that NGOs will no longer be Companies Limited by Guarantee. You have to do investment or trade to be registered as a company limited by guarantee.

- **Automatic De-registration**

The Bill adds Section 8A that automatically de-registers NGOs currently registered under the NGOs Act, 2004, that are not included in the current definition, two months after the Bill is passed into an operating law. Such resort violates freedom of association, other means should be provided for these currently legal NGOs to transform to the side they suit best and not automatically de-registration.

- **Suspension of an NGOs before determination**

It amends Section 4(1) by adding Subsections that authorize suspension of an NGO pending determination of the Board which is against the principle of justice; presumption of innocence. An NGOs has to be suspended only after appearing before the Board.

- **Registrar's Power to Quarterly Monitor and Evaluate NGOs**

Section 4(1) is also amended to include a subsection that gives the Registrar of NGOs enormous powers including quarterly Monitoring and Evaluation of NGOs which is not clearly regulated. Such power is prone to be used arbitrary.

- **Registrar's Powers to Investigate**

Section 4 is amended to give the Registrar power to investigate NGOs in collaboration with law enforcement. Such powers are linked to censorship which interfere with the right to privacy and independence. The Registrar in charge of NGOs should not be accorded powers under '*any other written law*' to do criminal investigation . The scope of any other written law is not known and this may attract abuse of power and arbitrary arrest and interference.

- **Re-registration after 10 Years**

Section 17 requires NGOs to re-register/renew their Certificates after 10 years. This is a burden to the NGOs financially and administratively, and also burden-some to the office of the Registrar. This practice erodes independence of NGOs and creates fear and self-censorship.

- **Powers to Declare a Society Dangerous**

Section 38 of Society Act gives mandate to the Minister to declare a Society dangerous to the Good Governance of Tanzania, which in turn the Organization will be deemed unlawful. The Section leaves NGOs vulnerable to arbitral uses of this power.

- **Forcing NGOs to be Business Entities**

CSOs registered under the Companies Act as company limited by guarantee which did not apply for certificate of compliance under the NGOs Act prior to this amendment have to comply with the Companies Act to become business entities or else they will follow the arm of the registrar.

- **All NGOs/CSOs with Certificate of Compliance will cease to be in 2 months**

A company limited by guarantee and registered under the Companies Act with a Certificate of compliance under the NGOs Act shall be deemed to be registered under NGOs Act and struck off from the Registrar of Companies, in 2 months after the Bill becomes an operating law.

- **Automatic de-registration of Societies after 2 Months**

An association registered under the Societies Act, which does not fit the definition given in Section 2 of the Bill; a Non-partisan and Not for Profit association, shall be automatically de-registered within 2 months after the Bill becomes an operating law.

2.0 Procedural Impropriety / lack of Consultations

Our main concern is why these amendments which are dated May 30,2019 came by surprise to CSOs only two days before scheduled parliamentary hearing on 21st June, 2019. This Special Bill (Written Laws , Miscellaneous amendments were taken under Certificate of Urgency to Parliament 19th June 2019.

Although the amendments are yet to be passed, there is seemingly an attempt to deny NGOs/CSOs and other stakeholders the right to participate in the process. This is because; the amendments came under certificate of urgency and there are only two days to discuss and propose the changes to be made in the proposed amendments.

It should be noted that Part VIII of the Parliamentary Standing Orders 2016 version, provides for procedures to be followed by the National Assembly in the process of passing all bills. Among others, the procedure for PUBLICATION of the bill is provided under order 80(1) of the standing orders. This procedure for publication may be dispensed with in respect of a government Bill, if a CERTIFICATE OF URGENCY under the hand of the President is tabled to the Assembly by a Minister or the Attorney-General stating that the relevant Bill is of such an unusual urgent nature that time does not permit compliance with the prescribed procedure.

By shortening the time for making law, it means that Members of Parliament and other stakeholders shall not get ample time to read, analyse and to understand the Bill, and therefore unable to make contribution for the purpose of improving it. This procedure has been set out specifically for the Bills relating to natural calamities, war and incidences of similar nature.

In other words, the procedure used under the certificate of urgency is undemocratic and it can only be justified in the case of the actual urgency. The laws enacted through this procedure lack political legitimacy because of less participation of Members of Parliament and other stakeholders. Also lack of care in the drafting of such Bills leads to the improperly drafted pieces of legislation and full of errors. It is also difficult to implement such laws.

NGOs/CSOs have been regarded as key partners in the development agenda, especially in local service delivery. Since the liberalisation of Tanzania in the early 1990's, NGOs had blossomed nationwide. For example, there are about 30,000 NGOs/CSOs in Tanzania. This is why THRDC recommends and encourages an open and inclusive approach in matters affecting the NGOs/CSOs sector. Openness and wider consultations would have triggered a good course towards identification of both legal and policy issues for the welfare of the sector and National development.

3.0 Constitutionality of the Proposed Amendments and International Principles

These amendments come after several amendments which were recently made in the NGO Act (Amendment) Regulations, 2018. The amendments are in essence cementing the content of the NGOs Regulations which NGOs have already complained about.

This proposed amendment also infringes the international standards and basic freedoms which protect CSOs freedoms of association, assembly and independence such instruments includes the Universal Declaration of Human Rights 1948, the International Covenant on Civil and Political Rights 1966, the ACHPR 1981 and Constitution of the United Republic Tanzania 1977.

Generally, the amendment seems to give more controlling powers to the Registrar rather than regulating NGOs which makes the sector losing its identity as being is autonomous and free from state control. NGOs are mainly known to be pro-community and complement what the government is doing.

The proposed amendment automatically strips off regulating powers of about three authorities under different laws govern the legal framework of NGOs in Tanzania where NGOs have been enjoying their freedom of association for so long. These are the Ministry of Home Affairs(Office of Registrar of Societies), Registrar Insolvency and Trusteeship Agency(RITA) and the Office of the registrar of companies limited by guarantees under the Business Registration and Licencing Agency(BRELA). This is a gross violation of the right to freedom of association as provided under various International and regional human rights instruments which Tanzania has signed and ratified as well as the constitution of the United Republic.

4.0 The Table detailing the Proposed Amendments and Suggested Recommendations

4.1 Amendments to the NGOs Act, 2002

S/N	The Provisions as they read now	Challenges	Recommendations
1.	Section 24. This Part shall be read as one with the Non-Governmental Organizations Act, hereinafter referred to as the “principal Act”.	NIL	Not disputed

2.	<p>Section 25. The principal Act is amended in section 2, by deleting the definition of the term “Non-Governmental Organisation” and substituting for it the following: “Non-Governmental Organization” also known by its acronym "NGO" and which includes Community Based Organisation (CBO) means a voluntary grouping of individuals or organizations which is, non-partisan or non-profit sharing established and operates for the benefit or welfare of the community or public organized at the local, national or international levels for the purpose of enhancing or promoting economic, environmental, social or cultural development or protecting environment, lobbying or advocating on such issues; but does not include: Cap. (a) a company formed and registered under the Companies Act, (b) a trust formed and registered under the Trustees’ Incorporation Act; (c) a trade union formed and registered under the Employment and Labour Relations Act; (d) a religious or faith propagating organisation; (e) a cooperative society formed and registered under the Cooperative Societies Act; (f) an agricultural association formed and registered under any written law other than this</p>	<p>The inclusion of Community Based Organisations (CBOs) in the definition of NGOs is a welcome development which was not previous there.</p>	<p>The Parliament should take note that with the inclusion of CBOs the management of NGOs is going to be a mammoth task and the office of the Registrar of NGOs may need to be expanded in terms of resources both human and physical resources</p>
		<p>Among other things, the aspect of human rights promotion and protection is left out in NGOs definition.</p>	<p>The aspect of Human Rights Promotion and Protection should be added.</p> <p>In Tanzania NGOs working on human rights and gender rights have successfully managed to change the situation of human rights and gender issues in Tanzania since 1990’s to date. E.g. reforms of penal laws and enactment of SOSPA.</p> <p>We therefore propose the following definition; Non-governmental commonly referred to as NGOs(Both local and International), are non-profit sharing and non-partisan that are active in humanitarian, educational, health care, public policy, social, human rights, environmental, and other areas to effect changes according to their objectives. They are thus a subgroup of all organizations founded by citizens, which include clubs and other associations that provide services, benefits, and premises only to members.</p>
		<p>The removal of associations and entities which previously were affiliated with (established under the auspices) of religious, sports and the like entities are now being declared not NGOs</p>	<p>The government ought to clarify the reasons for not recognising these entities as NGOs. The reasons for their exclusion are not very clear.</p>
		<p>The concept of an NGO being a charitable organising is important</p>	<p>We propose that in the definition of an NGO, a fact that entities are charitable should be</p>

	<p>Act; (g) a society formed and registered under the Societies Act; (h) a political party formed and registered under the Political Parties Act; Act No. 10 of 2018 (i) a microfinance group (VICOBA) registered under the Microfinance Act; (j) a sports association formed and registered under the National Sport Council of Tanzania Act; and (k) any organisation which the Minister may, by order published in the Gazette, declare not to be a non-governmental organisation for the purpose of this Act;</p>	<p>The proposal made in the definition of removing several other entities registered under other laws (which are currently doing Non-Governmental Tasks) leaves a lot to be desired and actually restricts the constitutional rights of association by forcing all lawful entities to become NGOs.</p> <p>Too much administrative powers given to the Minister to declare a certain organisation as an NGO. There is no clarity if there are appropriate controls in place to prevent the abuse of the enshrined powers</p>	<p>reflected</p> <p>It's a misconception (which needs to be corrected) if we are all forced to think all CSOs are/ought to be NGOs. Some charitable entities (especially entities from abroad) may wish to retain other forms of existence in line with their original organisations in their country of origin.</p> <p>Perhaps this is an opportune time to consider adopting an all embracing concept of Civil Society Organisation rather than a limited definition of Non-Governmental Organisation. We can adopt our own definition of CSOs to suit our purpose. The definition should focus also consider thematic classification, regional and international classification. We propose to take a modernized definition to suit the current context.</p> <p>The power and mandate given to the Minister under regulation (k) to declare a particular organisation as a Not an NGO needs to be checked/removed/clarified.</p> <p>We propose that instead of focusing on a particular NGO to be declared as not fit, the focus should be on categories (if the proposal is being maintained)</p>
3.	<p>The principal Act is amended in section 4(1), by- (a) inserting immediately after paragraph (h) the following: “(i) to suspend the operation of any Non-Governmental Organization which violates the</p>	<ul style="list-style-type: none"> • The powers of the Registrar are enormous and prone to be used arbitrarily. • The Registrar would have usurped powers of the NGOs Board because it's the Board which recommends 	<ul style="list-style-type: none"> • We propose that paragraph (i) and (j) be removed • The current structure of evaluating NGOs on annual basis should be maintained to avoid turning NGOs as another government

	<p>provisions of this Act pending determination of the Board; (j) to conduct monitoring and evaluation of Non-Governmental Organizations activities on quarterly basis and report to the Board;” and (b) renumbering paragraph (i) as paragraph (k).</p>	<p>suspension of NGOs</p> <ul style="list-style-type: none"> • Suspending the NGO pending decision of the Board is going against the rule of presumption of innocence. • It is unclear how the registrar is going to conduct the M&E given the number of NGOs and the timing (on quarterly basis). The M&E aspect is an additional and unnecessary power of the Registrar. NGOs submit their reports to the Registrar each year and therefore the Registrar knows everything about the NGOs. 	<p>department.</p>
<p>4</p>	<p>4A.-(1) The Registrar may, in implementing the duties under section 4 and in collaboration with law enforcement organs, investigate any matter as required. (2) The Registrar may require any law enforcement organ or public entity to provide such facilities and services of its employees as may be deemed necessary to assist the registrar in performing the functions under this Act. (3) It shall be the duty of every person, law enforcement organ or public entity to afford the Registrar the cooperation and assistance necessary to enable the performance of his functions under this Act or any other written laws.”</p>	<ul style="list-style-type: none"> • The powers to investigate are left with the Police, PCCB and the like. The act of giving the Registrar power to investigate in collaboration with other enforcement organs is a duplication of efforts. • The investigative powers granted to the Registrar are linked with censorship which interferes with the right to privacy. • It is also unclear when/reasons and how the Registrar may initiate an investigation. Lacking clear reasons for initiating investigation may be used by the Registrar to the detriment of some NGOs • Registrar is in charge of the NGOs should not be accorded powers under ‘any other written law’!! The scope of any other written law is not 	<p>We propose that the powers to investigate should be left to the investigative organs. The Registrar may remain with the powers to initiate investigation but not take active role of investigation.</p>

		known!	
5.	8A. An Organization registered under this Act, and which does not fit to be a Non-Governmental Organization by virtue of section 2 shall, after expiration of two months from the date of coming into operation of this section, be deemed to have been de-registered”.	<ul style="list-style-type: none"> • The resort should not be to de-register automatically but rather to provide a procedure of complying with the law. This is a gross violation of freedom of association as provided in the constitution. • The provision gives no room for the organisations to comply or switch to cope with the requirements that are set in the Act. The 2 months provided is not enough for the organisations to make any administrative, financial and legal changes to suit the requirement. This infringes the rights to freedom of association. 	There should be provided a procedure enough grace period and proper procedure for the NGOs which do not fit within the definition of NGOs to register with the authority and law it fits to avoid gross violation of freedom of association.
	<p>The principal Act is amended in section 17, by adding immediately after subsection (2) the following: “(3) A certificate of registration issued under this section shall be valid for a period of ten years.</p> <p>(4) An application for renewal of certificate of registration shall be made six months before the expiry date of its registration.</p> <p>(5) The Board shall renew a certificate of registration upon being satisfied that the organization has complied with the requirements of registration under this Act and any other written laws.</p>	<ul style="list-style-type: none"> • The requirement to seek re-registration/renewal of certificate is unnecessary and creates a burden to the NGOs both financially and administratively. It is also a burden to the office of Registrar given the number of NGOs which will need to renew their certificates. • The requirement of ‘any other written law is wider unnecessarily. Laws regulating NGOs is the NGOs Act/written laws regulating NGOs operations should be specified. 	<ul style="list-style-type: none"> • We propose that the requirement to renew registration certificates be removed and instead once an NGO is registered the registration should remain valid unless otherwise revoked by operation of law. • We also recommend the phrase ‘any other written law’ be removed. • There ought to be procedures to provide for renewal and refusal for renewal.

	<p>(6) Notwithstanding subsection (5), the Board shall, in deciding whether to renew or refuse renewal of certificate of registration, adhere to the conditions stated under section 14 of this Act.”</p>		
	<p>32. The principal Act is amended in section 31, by- (a) adding immediately after paragraph (b) the following- “(c) to adhere to the principles of financial transparency and accountability as prescribed under other written laws;” and (b) renumbering paragraph (c) as paragraph (d).</p>	<ul style="list-style-type: none"> • There is a regulation in force to this effect. This provision amounts to unnecessary repetition 	<ul style="list-style-type: none"> • The regulation on transparency and accountability is already in place
	<p>31. The principal Act is amended in section 29(1), by adding at the end of paragraph (b) the words “and shall be made available to the public”</p>	<ul style="list-style-type: none"> • NGOs submit annually their activity and audit reports to the Registrar. The registrar can make these reports public. 	<ul style="list-style-type: none"> • The clause be removed as it is a repetition

4.2 The Companies Act

S/N	Amendments to the Companies Act, (Act No. 12 of 2002) Cap 212		
	The Provisions as they read now	Challenges	Recommendations

<p>Amendment 2</p>	<p>“commercial activities” means all activities of industry and trade, including, but not limited to, the buying or selling of commodities and activities conducted for the purpose of facilitating such buying and selling and any other activity as the Minister may, by notice published in the Gazette, prescribe; “trade” means the transfer of goods or services from one person or entity to another and any other activity as the Minister may, by notice published in the Gazette, prescribe.”</p>	<p>The omission of a requirement for publishing in the Gazette for “commercial activities” and “trade” does not provide clarity as to how and who determines and declares if an activity is a commercial or trading activity.</p>	<ul style="list-style-type: none"> • “commercial activities” means all activities of industry and trade, including, but not limited to, the buying or selling of commodities and activities conducted for the purpose of facilitating such buying and selling; • “trade” means the transfer of goods or services from one person or entity to another.”.”
---------------------------	---	---	---

		There is a conceptual issues in relation to how charitable organisations are organised and the concept of a company limited by guarantee is well enshrined in company law.	<ul style="list-style-type: none"> We think there ought to be in existence a provision relating to charitable organisations organised as company limited by guarantee.
Amendment 6	A company referred to under section 3(3) which was incorporated or registered prior to the coming into operation of this section shall, within two months from the date of coming into operation of this section, be required to comply with the provisions of this Act."	2 months' duration is insufficient for compliance. <ul style="list-style-type: none"> Many companies will fail to comply hence deregistration 	<ul style="list-style-type: none"> Extension of time. A company referred to under section 3(3) which was incorporated or registered prior to the coming into operation of this section shall, within six months from the date of coming into operation of this section, be required to comply with the provisions of this Act." <p>For example, the Government extended the biometric requirement for sim-card registration by 7 months to ensure and efficient, smooth and effective procedure)</p>
	A company limited by guarantee not having share capital, incorporated or registered under this Act and	<ul style="list-style-type: none"> Unclear whether new NGO certificate will be issued or not. 	<ul style="list-style-type: none"> A company limited by guarantee not having share capital, incorporated or registered under

	obtained a certificate of compliance under section 11 of the Non-Governmental Organizations Act, shall, within two months from the date of coming into operation of this section be deemed to have been registered under the Non-Governmental Organizations Act and struck off from the register"	<ul style="list-style-type: none"> Two months' duration is insufficient to effectively attain full compliance under the new registration (NGO Act). This may cause confusion and failure to effectively and timely comply resulting in de-registration with potentially unnecessary and irreversible effects to the individual companies, the Government and country at large. 	this Act and obtained a certificate of compliance under section 11 of the Non-Governmental Organizations Act, shall, within six months from the date of coming into operation of this section be deemed to have been registered under the Non-Governmental Organizations Act and struck off from the register. A new certificate of NGO registration will be issued within this period."
Amendment 10	(1) Where the Registrar has reasonable cause to believe that- (a) a registered company has been fraudulently registered; (b) a registered company is engaged in criminal activities such as money laundering, human trafficking, drug trafficking; terrorism financing or any other offence punishable by	<ul style="list-style-type: none"> This provision gives unnecessary and excessive discretionary powers to the Registrar. Key stakeholders have not being involved in making such an important decision hence may result in an unfair decision. 	(1) Where the Registrar has reasonable cause to believe that- <ul style="list-style-type: none"> A registered company has been fraudulently registered; A registered company is engaged in criminal activities such as money laundering, human trafficking, drug trafficking; terrorism financing or any other offence punishable by

	<p>law;</p> <p>(c) at the time of incorporation, there was misrepresentation or fraud by a registered company;</p> <p>(d) by operation of law, all shareholders or directors have been prohibited from entering the country; or</p> <p>(e) a registered company is operating contrary to its objectives as prescribed in the memorandum and articles of association, he shall issue a notice in writing to the company, of his intention to strike the company off the register."</p>		<p>law;</p> <ul style="list-style-type: none"> • At the time of incorporation, there was misrepresentation or fraud by a registered company; • By operation of law, all shareholders or directors have been prohibited from entering the country; or • A registered company is operating contrary to its objectives as prescribed in the memorandum and articles of association, <p>The registrar shall issue a notice in writing to the company, detailing his concerns."</p>
	<p>"Amendment 10</p> <p>(2) Upon receipt of the notice referred to under subsection (1), the company may, within thirty days provide to the Registrar reasons in writing as to why the company should not be struck off the register.</p>	<ul style="list-style-type: none"> • The bill does not describe what amounts to satisfactory reasons from the company. • Other stakeholders have been excluded in determining whether the reasons are satisfactory or not may result 	<p>(2) Upon receipt of the notice referred to under subsection (1), the company may, within ninety days provide to the Registrar information and responses to his/her concerns in writing</p> <p>(3) Where the company fails to provide a response under subsection (2) within the</p>

	<p>(3) Where the company fails to provide reasons under subsection (2) within the prescribed time or where the reasons provided are not satisfactory, the Registrar shall strike the company off register, publish in the Gazette the name of the company which has been struck off and notify the company accordingly."</p>	<p>in an unfair decisions being made.</p>	<p>prescribed time or where the reasons provided are not satisfactory, the Registrar shall initiate a full investigation with a view to initiating court proceedings in the event of discovery of wrong-doing"</p>
	<p>"Amendment 10 (4) Where a company, member or creditor is aggrieved by the decision of the Registrar under subsection (3) shall, within five years from the date of publication in the Gazette, apply to the court for restoration of the company in the register: Provided that, the Registrar shall not, within such period of five years, register another company with the same name.</p>	<ul style="list-style-type: none"> • It does not seem appropriate to allow recourse to court only once a company has been struck off raises a number of challenges. If the company no longer exists, in whose name can such a case be filed? 	<p>This section should be deleted</p>

	<p>(5) Upon receipt of the application for restoration, the court may-</p> <p>(a) order restoration of the company in the register; and</p> <p>(b) give such directions and make such provisions as seem just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off."</p>		
	<p>"Amendment 10</p> <p>(6) The company restored under subsection (5) shall be deemed to have continued in existence as if its name had not been struck off, and the court may, by order, give such directions and make such provisions as seem just for placing the company and all other persons in the same position as nearly as may be as if the name of the company</p>	<ul style="list-style-type: none"> • It is unclear whether a company that is "deemed to have continued in existence" will be liable to any taxes and fees payable to the Government during its inactive period 	<p>(6) The company restored under subsection (5) shall be deemed to have continued in existence as if its name had not been struck off, and the court may, by order, give such directions and make such provisions as seem just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off.</p> <p>There will not be any tax liabilities for the company during its period of inactivity."</p>

	had not been struck off."		
--	---------------------------	--	--

4.3 The Society Act

S/N	Amendments to the Societies Act		
	The provision as they read now	Challenges	Recommendations
Amendment 34	deleting the words “order and good government” wherever they appear in the Act and substituting for them the words “order, morality and good governance”; "	<ul style="list-style-type: none"> • Ambiguous and calls for subjective, immeasurable and unverifiable interpretations. The Constitution as well as numerous laws already provide for order and good governance which can be made reference. • There is no law defining morality in Tanzania hence creating unnecessary risk of dividing the Tanzanian society. This could lead to protracted, costly court disputes and burden the functioning of societies registered under this Act. 	"Amendment 34 deleting the words “order and good government” wherever they appear in the Act and substituting for them the words "in violation of the constitution of the United Republic or any other laws approved by parliament"
	"Amend 35 ""society"" means a non-partisan and non-political association of ten or more persons established for	The article is contradictory to its parent clause i.e. 35 (b) in that while the parent clause allows for "associations ... established for Religion or economic benefits...) the articles	Remove exclusion (d) from the list

	professional, social, cultural, religion or economic benefits or welfare of its members, formed and registered under this Act, ... but does not include- a religious or faith propagating organization "	excludes "a religious or faith propagating organization". The article is counterproductive and may likely throw most religious organizations into disarray as "propagating religion" is indeed core business for most associations formed on the basis of religion.	
Amendment 36	An association registered under this Act, which does not fit to be a society by virtue of section 2 shall, after expiration of two months from the date of coming into operation of this section, be deemed to have been deregistered"	<ul style="list-style-type: none"> • Time limit 	An organization registered under this Act, which does not fit to be a society by virtue of section 2 shall, after expiration of twenty four months from the date of coming into operation of this section, be deemed to have been deregistered."
Amendment 37	A foreign society intending to operate in Tanzania shall comply with registration requirements under this Act."	Does not define "foreign society" and therefore excludes them	<p>A foreign society intending to operate in Tanzania shall comply with registration requirements under this Act.</p> <ul style="list-style-type: none"> • For the purposes of this section, a "foreign society"" is a society originating in another country that aims to

			open a branch or chapter in Tanzania."
Amendment 38	Any Society declared by order of the of Minister to be a society dangerous to the good governance of Tanzania, shall be declared to be unlawful under the provisions of this section and every such order made under the provisions of this section shall continue in force until revoked under this Act"	<ul style="list-style-type: none"> • Excessive and unrestricted powers to the minister which is dangerous in the event the minister has erred in his decision. • There is no room for due process to arrive at deregistration. With such impunity, this clause is in contravention of the Article 13 (6) (a) of the Constitution of the United Republic of Tanzania 	Any Society suspected by the Minister to be a society dangerous to the good governance of Tanzania, should be taken to regulatory bodies Keep clause as it is and add the following clause <ul style="list-style-type: none"> • 8 (7) No decision will be issued under this section before affected persons are given the right to be heard. 8 (8) A society/person aggrieved by the decision issued under this section should have the right to make application for judicial review before The High Court. "

4.0 Conclusion

The non -governmental organisation law/ Act is effective in regulating NGOs, the NGOs Act (Amendment) Regulations, 2018 coupled with these kind of amendments proposed in the bill special supplement seems to shrink the civic space and NGOs rights to operates freely and without any unnecessary restrictions.

These challenges and recommendations above have been proposed by 325 CSOs and individuals (see the list attached to this analysis) as an immediate initiative in responding to the proposed bill. Further recommendations and strategies have been developed in the emergency meeting that took place on 24th June 2019.

LIST OF CSOs WHO HAVE PROPOSED THE ABOVE RECOMMENDATIONS

1. ABDALA ABEID-ZAFAYCO
2. ACT – MARA DIOCESE – MUGUMU SAFE HOUSE
3. ACTION AID
4. ACTION FOR DEMOCRACY AND LOCAL GOVERNANCE
5. AGAPE AIDS CONTROL PROGRAM
6. AGNES HAULE-AICIL
7. AHADI FORUM TANZANIA (AFTA)
8. ALEX I. LUOGA-YAAPA-KIGOMA
9. ANTONY MAYUNGA
10. ARUSHA NON GOVERNMENTAL ORGANISATION NETWORK(ANGONET)
11. ARUWE
12. ASSOCIATION FOR NON GOVERNMENTAL ORGANISATION ZANZIBAR
13. ASSOCIATION OF RARE BLOOD DONOR
14. ASTRONOUT BALIGE-WISE
15. ATAHRA
16. AUGUST MGENDI
17. AVIWATA
18. AWWORIT
19. BALNSI CHINA
20. BALTAZER KOMBA-FAWOPA
21. BB DOMINIC

22. BENSON ASWILE
23. BETTER LIFE
24. BHR
25. BIHARAMULO COMMUNITY FM RADIO
26. BIHARAMULO NGOS NETWORK FORUM
27. BIHARAMULO ORIGINATING SOCIAL ECONOMIC DEVELOPMENT ASSOCIATION (BOSEDA)
28. BIHARAMULO SOCIAL ECONOMIC DEVELOPMENT ASSOCIATION (BISEDEA)
29. BINGOS FORUM
30. CENTER FOR YOUTH DIALOGUE (CYD)
31. CESOPE
32. CHIBURA MAKORONGO
33. CHIFU KIMWERI FOOTBALL CLUB
34. CHILD WATCH
35. CHILDREN DIGNITY FORUM
36. CHRISTIAN EDUCATION AND DEVELOPMENT ORGANIZATION (CEDO)
37. CHRISTINA KAMILI RUHINDA-TANLAP
38. CHRISTINE AVIAH
39. CIVIC AND LEGAL AID ORGANISATION
40. CLAUDINA A HAULI-AHADI FORUM
41. COMMUNITY DEVELOPMENT INITIATIVES SUPPORT ORGANIZATION (COSIDO)
42. COMMUNITY FOCUS TANZANIA
43. COMMUNITY FOR EDUCATORS AND LEGAL ASSISTANCE
44. COMMUNITY SUPPORT INITIATIVES
45. CORDS
46. COSITA
47. CRISIS RESOLVING CENTER
48. C-SEMA
49. CWCA
50. DAVID CHANYEGHEA-NEW AGE FOUNDATION
51. DAWNING HOPE
52. DEO NSOKOLO-UTPC

53. DEUS M KIBAMBA-JUKATA
54. DIGNITY KWANZA COMMUNITY SOLUTIONS
55. DOOR OF HOPE TO WOMEN AND YOUTH TANZANIA
56. DUNGONET (NGOS NETWORK FOR DODOMA)
57. EDWIN SOKO-OJADACT
58. ELIZABETH NKAINA-IGT
59. EMMANUEL EUSTACE
60. EMPOWER SOCIETY , SAVE LIVES; JUMUIYA YA KUTETEA WANAWAKE NA WATOTO SHRHIYA YA OLE
61. EMPOWERMENT SOCIETY TRANSFORM LIVES.
62. EQUALITY FOR GROWTH
63. ERICK LUWONGO-HAKI MADINI
64. ESTL-TANZANIA
65. EVELYNE LYIMO-SMCCT
66. EVENA MASSAE-COSUPED
67. FAWETZ
68. FESTO MRINA-TAWEA
69. FICOFAWE WPMEN EMPOWERMENT
70. FIDELIS YUNDE-YOUTH MOVEMENT FOR CHANGE –SINGIDA
71. FLORA MASOY-MOROGORO PARALEGAL CENTRE
72. FORTUNATA MANYERESA
73. FRANCIS GODWIN
74. FRANK MGUNDA
75. FREDRICK FUNGO-TAWEDO
76. FREE MIND FOUNDATION
77. GABRIEL JOHN-PPJ
78. GELINE ALFRED FUKO-TIFLD
79. GERALD NGO'NGA'-RAFIKI-SDO
80. GIDION KAINO MANDESI-DOLASED
81. GIRLS EDUCATION SUPPORT INTITIAIVES
82. GIYEDO
83. GODPHREY PHILIMON

84. GOSPEL COMMUNICATION NETWORK OF TANZANIA
85. GOWIN MSALICHUNA
86. GROWTH DIMENSIONS AFRICA
87. HAKI CATALYST
88. HAKI ELIMU
89. HAMZA R. SUNGHE
90. HAPPY CHILDREN TANZANIA ORGANISATION
91. HILDA S.DADU-PHLI
92. HIMS ARUSHA
93. HUHESO FOUNDATION
94. HUMAN RIGHTS NATIONAL ASSOCIATION OF EDUCATION FOR WORLD PEACE
95. HUMANITY AID FOR DEVELOPMENT ORGANISATION
96. HURUMA ORGANIZATION
97. INITIATIVE FOR GOOD GOVERNANCE AND TRANSPARENCE IN TANZANIA (IGT)
98. ISRAEL ILUNDE
99. JACKSON MURO-CEDESOTA
100. JAMII MEDIA
101. JAMILA JUMA
102. JANET MAWINZA-WAJIKI
103. JAPHET KALEGEYA-CEDO
104. JARUO KAREBE-PLAJC
105. JEREMIA WANDILI-WIDE
106. JIMMY LUHENDE-ADLG
107. JOAN CHAMUNGU
108. JOHN NGINGA-TUPACE
109. JOHN SEKA-SEKA AND ASSOCIATES ADVOCATES
110. JOSHUA LISSU NTANDU-ESTL, SINGIDA
111. JUDIH ZEBEDAYO-ATAHRA
112. JUKWAA LA KATIBA
113. JUMA KAPIPI
114. JUMA MWESIGWA

115. JUMAVIWACHA LIWALE FARMERS ASSOCIATION
116. JUMUIYA YA KUELIMISHA ATHARI ZA MADAWA YA KULEVYA , UKIMWI NA MIMBA KATIKA UMRI MDOGO
117. JUMUIYA YA KULINDA NA KUTETEA HAKI ZA WANAWAKE NA WATOTO MKOANI
118. JUMUIYA YA MAENDELEO YA ELIMU KWA WATOTO PEMBA
119. JUMUIYA YA MAENDELEO YA WAVUVI KOJANI
120. JUMUIYA YA MAENDELEO ZIWANI
121. JUMUIYA YA OWEDE
122. JUMUIYA YA TUMAINI JIPYA PEMBA
123. JUMUIYA YA TUSISHINDWE DEVELOPMENT ORGANISATION
124. JUMUIYA YA WASAIDIZI WA SHERIA PEMBA
125. JUSTA MWAITUKA
126. KAGERA HUMAN RIGHTS DEFENDERS & LEGAL AID SUPPORT ORGANISATION
127. KARENY MASASI
128. KENNETH SIMBAYA
129. KHAMIS SULEIMAN MASOUD-JUKUNUM
130. KIGOMA PARALEGAL AID CENTRE(KIPACE)
131. KIGOMA UJIJI NON GOVERNMENTAL ORGANISATION NETWORK
132. KIGOMA WOMEN DEVELOPMENT
133. KIKUNDI CHA USHINDI
134. KIUNGONET
135. KIWOHEDE
136. KOK FOUNDATION
137. LAETITIA PETRO-SAUTI YA HAKI TANZANIA
138. LARETOK-LE-SHERIA NA HAKI ZA BINADAMU NGORONGORO (LASHEHABINGO)
139. LHRC
140. LINDI REGIONAL PRESS CLUB
141. LIWALE FARMERS ASSOCIATION
142. MACCLEAN MWAMLANGALA
143. MAGATA PRIMARY COOPERATIVE SOCIETY
144. MALIMA RUBASHA

145. MANYARA REGIONAL CIVIL SOCIETY NETWORK
146. MAPAMBANO CENTRE FOR CHILDREN
147. MARCELA FRANCIS LUNGU
148. MARCELA ILUNDE -YPC
149. MARTHA JEROME
150. MARTHINA KABISAMA
151. MBEYA HOPE FOR ORPHANS
152. MBEYA WOMEN
153. MCHOMORO AIDS COMBAT GROUP
154. MEDIA ASSOCIATION FOR INDIGENOUS AND PASTORALIST
155. MFADEO MBWENE
156. MICHAEL REUBEN NTIBIKEMA-ELIMU MWANGAZA TANZANIA
157. MICHEWENI ISLAMIC DEVELOPMENT ENVIRONMENTAL CONSERVATION AND AIDS CONTROL
158. MIKONO YETU CENTER FOR CREATIVITY AND INNOVATION
159. MIRIAM CHAKWAWA-RUWODI
160. MSICHANA INITIATIVES
161. MTWARA NGOS NETWORK
162. MTWARA PARALEGAL CENTER
163. MTWARA YOUTH ANT AIDS GROUP
164. MUKEMBA GROUP MAENDELEO
165. MUSA JONAS NGANGALA-TVMC SHINYANGA
166. MUSSA JUMA-MISA TAN
167. MUSSA KOMBO MUSSA-PEMCO PEMBA
168. MWALIM SHARIF SHAPANDU-MIDECAC PEMBA
169. MWANAMKE NA UONGOZI
170. MZURI ISSA-TAMWA ZANZIBAR
171. NASSOR BILAL ALI-JUWASPE
172. NATIONAL COUNCIL OF NGOS (NACONGO)
173. NATIONAL UNION OF MINE AND ENERGY WORKERS OF TANZANIA (NUMET)
174. MAWAZO DANIEL-NYDT
175. NDAISABA GEORGE-PDF

176. NEEMA KITUNDU-FAWETZ
177. NETWO
178. NEW FAMILY ORGANISATION
179. NEW HOPE NEW WINNERS FOUNDATION (NHNWF)
180. NGUVUMALI COMMUNITY DEVELOPMENT OF ENVIRONMENT
181. NICAS NIBENGO- BASE FOR EDUCATION DISSEMINATION
182. NICODEMUS KAJUNGU
183. NOMADIC PASTORALIST DEVELOPMENT
184. NTABYMA
185. NYAKITONTO YOUTH FOR DEVELOPMENT TANZANIA
186. ODERO ODERO-CILAO
187. OPEN MIND TANZANIA
188. ORGANISATION FOR RURAL SELF-HELP INITIATIVES
189. PAMOJA DAIMA (PADA)
190. PARALEGAL PRIMARY JUSTICE
191. PATRICE GWASIMA-COSITA
192. PEACE RELIEF ORGANISATION
193. PEMBA ASSOCIATION FOR CIVIL SOCIETY ORGANISATION
194. PEMBA EAST ZONE ENVIRONMENT ASSOCIATION
195. PEMBA ISLAND AND RELIEF ORGANISATION
196. PEMCO
197. PEOPLE'S HEALTH MOVEMENT TANZANIA
198. PEOPLES DEVELOPMENT FORUM (PDF)
199. PETER BAYO-ANGONET
200. PINGOS FORUM
201. POLICY CURIOSITY SOCIETY
202. POVERTY ALLEVATION IN TANGA (POVATA)
203. PROMOTION AND WOMEN DEVELOPMENT ASSOCIATION
204. PROSPERUS HEALTH LIFE INITIATIVES
205. PWAAT
206. RACHEAL CHAGONJA-HAKI RASILIMALI

207. RAFIKI SOCIAL DEVELOPMENT ORGANIZATION
208. REHEMA JOSPHEPH-CENTA
209. RESOURCE ADVOCACY INITIATIVES
210. RIEFP
211. RODRICK MUSHI
212. ROSE SARWATT-TAWIA
213. ROWODO
214. RUNGWA ORGANISATION FOR POVERTY ALLAEVATION
215. RURAL WOMAN DEVELOPMENT INITIATIVE (RUWODI)
216. SADALINE HEALTH CARE TRUST
217. SAFE SPACE FOR CHILDREN AND YOUTH WOMEN TANZANIA (SSCYWT)
218. SAHRINGON
219. SAID HAJI MSELLEM- ZACA
220. SAKALE DEVELOPMENT FOUNDATION
221. SALAMA AHMADA MAJALIWA-TUDOPE
222. SALMA SAID-WAHAMAZA
223. SAMMATA-ACTION FOR RURAL AID EMPOWERMENT
224. SARA KITAINDA-SHCT
225. SOPHIA DONALD-SAUTI YA WANAWAKE UKEREWE
226. SAVE THE MOTHER AND CHILDREN OF CENTRAL TANZANIA (SMCCT)
227. SAWABI BIHARAMULO
228. SCHOLASTICA PEMBE-NHNWF
229. SERVICE HEALTH AND DEVELOPMENT FOR PEOPLE
230. SHALOM OPHARNAGE CARE CENTER
231. SHAMILA MSHANGAMA
232. SHIMAWAMI
233. SHIRIKA LA BINADAMU NANDANGALA
234. SHIVYAWATA
235. SHUKURU PAUL-HRC
236. SIKIKA
237. SOPHIA KOMBA-CAGBV

238. SORF DODOMA
239. SPORTS DEVELOPMENT AND LINDI
240. STELLA IBENGWE
241. STEPHEN WANG'ANYI
242. TAHESY
243. TALA
244. TAMHA PARALEGAL AID
245. TANDAHIMBA WOMEN ASSOCIATION
246. TANGA PARALEGAL AID
247. TANGIABLE INITIATIVES FOR LOCAL DEVELOPMENT TANZANIA
248. TANZANIA ASSOCIATION Of NGOs (TANGO)
249. TANZANIA CENTRE FOR RESEARCH AND INFORMATION ON PASTORALISM (TCRIP)
250. TANZANIA CITIZEN INFORMATION BERAU
251. TANZANIA HOME ECONOMIC ASSOCIATION (TAHEA) BIHARAMULO
252. TANZANIA HUMAN RIGHTS DEFENDERS COALITION
253. TANZANIA LEGAL KNOWLEDGE AND AID CENTER
254. TANZANIA MEDIA WOMANS ASSOCIATION (TAMWA)
255. TANZANIA NATURAL RESOURCE FORUM (TNRF)
256. TANZANIA NETWORK OF LEGAL PROVIDERS (TANLAP)
257. TANZANIA NETWORK OF WOMEN LIVING WITH HIV AND AIDS (TNW+)
258. TANZANIA PASTORALIST COMMUNITY FORUM (TPCF)
259. TANZANIA PEACE LEGAL AID JUSTICE
260. TANZANIA TOBACCO CONTROL FORUM
261. TANZANIA WIDOWS ASSOCIATION
262. TANZANIA WOMEN EMPOWERMENT IN ACTION (TAWEA)
263. TANZANIA WOMEN TEACHERS ASSOCIATION
264. TANZANIA YOUTH POTENTIAL ASSOSIATION
265. TAWASANET
266. TAWEDO
267. TECDEN
268. TEN/MET

269. TGNP MTANDAO
270. THE AFRICAN FOR CIVIL SOCIETY(TACS)
271. THE AFRICAN INSTITUTE FOR COMPARATIVE AND INTERNATIONAL LAW
272. THE FOUNDATION OF HUMAN HEALTH AND SOCIAL DEVELOPMENT (HUHESO)
273. THE FOUNDATION OF HUMAN HEALTH AND SOCIAL DEVELOPMENT INITIATIVES SUPPORT ORGANISATION
274. THE LIFE HOOD CHILDREN DEVELOPMENTS SOCIETY
275. THE ORGANISATION OF JOURNALISTS AGAINST DRUG ABUSE AND CRIMES IN TANZANIA (OJADACT)
276. THE VOICE OF MARGINALIZED COMMUNITY
277. TIBA
278. TNFR
279. TNWHIV
280. TREE OF HOPE
281. TUMAINIELI MANGI-CHILD WATCH
282. TUNDURU PARALEGAL CENTER
283. TUPACE
284. TUSHIRIK
285. TUWAANDAE WATOTO
286. TYVA
287. UMMY NDERIANANGAB-SHIVYAWATA
288. UMOJA WA VIKUNDI VYA UZALISHAJI MALI NA UELIMISHAJI RIKA MAGU (UVUUMA)
289. UMOJA WA WAWEZESHAJI KIOO
290. UNDER THE SAME SUN (UTSS)
291. UTPC
292. UTTI MWANGA'MBA-CWCA
293. UVINZA NGOS NETWORK (UNON)
294. VICKY NTETEMA
295. VIJANA ASSEMBLY
296. VITAL PROJECT LIMITED
297. VOICE OF VOICELESS
298. VOLUNTEER FOR YOUTH IN HEALTH AND DEVELOPMENT

299. WAJIBU INSTITUTE OF ACCOUNTABILITY
300. WALIO KATIKA MAPAMBANO NA AIDS TANZANIA
301. WALLACE MNGOMA-HADO
302. WAMAHAZA
303. WASOMI VOICE FOUNDATION
304. WGNRR AFRICA
305. WIDOWS AND ORPHANED DEVELOPMENT ORGANIZATION (WODEO)
306. WILDAF
307. WOFATA
308. WOMEN ACTION TOWARDS ENTER. DEVELOPMENT
309. WOMEN DIGNITY
310. WOMEN LEGAL AID CENTRE (WLAC)
311. WOMEN LIFE FOUNDATION
312. WOMEN WAKE UP
313. WOMEN'S PROMOTION CENTRE (WPC)
314. WOMENS EMPOWEREMENT IN ACTION
315. WOTE INITIATIVES
316. WOTE SAWA YOUTH DOMESTIC WORKERS
317. WOVUCTA
318. YOUTH AGAINST AIDS POVERTY
319. YUNA
320. ZAFELA
321. ZAHRA SALEHE-ICCAO
322. ZAITUNI NJIVU- ZAINA FOUNDATION
323. ZANZIBAR AIDS ASSOCIATION AND SUPPORT FOR ORPHANS
324. ZANZIBAR CHILDREN RIGHTS FORUM
325. ZLSC

1.