



REG. NO. S.A.19074

MEMBERS OF INTERNATIONAL SOCIOLOGICAL ASSOCIATION
HEAD OFFICE MWANZA
TANZANIA (EA)
P.O. BOX 2825

Designated Office
St. Augustine University Of Tanzania
Department of Sociology
Malimbe Campus P.O Box 307
Mwanza, Tanzania
Oktoba 17, 2014

1.0 UTANGULIZI

Taasisi ya Sayansi Jamii –TASAJA (Tanzanian Association of Sociologists) ni taasisi ya kitaaluma ambayo uanachama wake uko wazi kwa wahitimu wa shahada ya sosiolojia; taasisi za elimu ya juu zinazotoa shahada za sosiolojia; na watu wengine wanaokubaliana na malengo ya TASAJA.

TASAJA imesajiliwa chini Sheria ya Taasisi za kijamii ya mwaka 2002 (Societies Act, 2002) na kupewa hati ya Usajili na S.A 19074. Malengo yetu ni kuendeleza malengo ya Sosiolojia katika jamii ikiwemo kufanya tafiti za kisayansi ilikusaidia utungaji wa sera; sheria na utowaji wa maaumuzi sahihi kwa lengo la kuleta mahusiano mazuri miongoni mwa wanajamii na ustawi wake katika nyanja zote za kijamii, kiuchumi, na kisiasa.

Aidha taasisi yetu ni mwanachama wa Taasisi ya Kimataifa ya Wasosiolojia (International Sociological Association-ISA) uanachama ambao unatupa nafasi ya kubadilishana uzoefu na wenzetu duniani.

Tumepokea kwa furaha wito wa kamati ya Bunge ya bajeti ya kutoa fursa kwa wadau kutoa maoni kuhusu miswada miwili inayotarajiwa kufikishwa mbele ya Bunge la Jamhuri ya Muungano wa Tanzania.

Muswada wa Sheria ya Usimamizi wa Kodi wa 2014 na Muswada wa Kodi ya Ongezeko la Thamani wa 2014 ni miswada muhimu sana kwa mustakabali wa ustawi wa taifa letu.

Misingi ya maoni yetu imejengeka juu ya uzoefu na uhalisia katika jamii yetu na nchi zingine duniani



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2.0 MITAZAMO KUHUSU KODI

Kodi ni chanzo cha mapato ya serikali cha kuendeshea shughuli zake na kutoa huduma kwa jamii. Hata hivyo dhana hii haikubaliwi na wadau wote.

Rightful taxation is the price of social order. In other words, it is that portion of the citizen's property which he yields up to the government in order to provide for the protection of all the rest. It is not to be wantonly levied on the citizen, nor levied at all except in return for benefits conferred. ~Journal of the Senate of the State of Ohio

Kwa serikali

Kodi ni chanzo cha mapato ya serikali cha kuendeshea shughuli zake na kutoa huduma kwa jamii.

Kwa walipa kodi

Kodi ni njia ya serikali kuwanyang'anya watu wake jasho lao halali.

Mkanaganyiko huu ndio chanzo cha ugumu wa usimamizi, ukusanyaji, na ulipaji wa kodi ambao miswada tajwa unatarajiwa kuupatia ufumbuji

3.0 MISINGI YA UTOZAJI KODI

Kwa mtazamo wa wengi msingi wa kutoza kodi ni sheria kama zilizopo na hizi zitakazotokana na hii miswada miwili. Kwa mtazamo wa kisosiolojia mfumo mzuri wa kodi unapaswa kujengeka katika misingi ifuatayo:

Dhamira (moral)- je ni vizuri au si vizuri kulipa kodi.



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Kijamii (Social)-je kodi inalipwa na kama inayolipwa inainufaisha jamii kwa uwiano ulio sawa

Kiuchumi (economy)- kodi inatozwa kwenye shughuli za kiuchumi. Je katika jamii yetu watu wanajihusisha na shughuli za kiuchumi (economy- uzalishaji wa huduma na bidhaa) au za kiuchumi (economics- nadharia tu ya jinsi huduma na bidhaa zinavyozalishwa)

Kisheria (legal)- je sheria zilizopo zinatoa haki.

4.0 UHALISIA

Tatizo la kwanza na kubwa la usimamizi, ukusanyanji, na ulipaji kodi katika nchi liko kwenye uchumi (economy)-shughuli za uzalishaji wa huduma na bidhaa. Aidha uchumi ndio unaotoa uwezo wa watu kununua na kutumia bidhaa au huduma. Kwa uhalisia uchumi wetu uko chini mno. Aidha umeendelea kushuka huku ukipishana na ongezeko la kodi na viwango vya kodi hali ambayo imeleta malalamiko na manung'uniko na kuchukiwa kwa serikali.

Taxes are paid in the sweat of every man who labors. ~Franklin D. Roosevelt

" the most important thing is to put people back to work ... If they're working, that means they're paying taxes, that means that they're buying goods and services – and the economy, instead of being on a downward spiral, starts back up on an upward spiral." — **Barack Obama**



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Tatizo la pili la usimamizi, ukusanyanji, na ulipaji kodi katika nchi ni utitiri wa kodi ambao hujenga hisia kwa walipaji kuwa kodi ni kubwa. Tafsiri ya kodi nyingi kuwa kodi kubwa ina madhara makubwa.

Tatizo la tatu la usimamizi, ukusanyanji, na ulipaji kodi katika nchi ni kutokuwa na haki na usawa hasa kwenye Kodi ya Ongezeko la Thamani kuhusiana na nani aingie na bidhaa ipi ilipiwe. Aidha mahusiano ya watu wawili aliyesajiliwa na hasiye sajiliwa yanaleta ugumu kiutendaji.

Tatizo la nne la usimamizi, ukusanyaji, na ulipaji kodi katika nchi ni la sheria inayowapa wasimamizi mamlaka yasiyo na mipaka ya kuamua nani alipe na alipe kiasi gani bila uwazi wala vigezo vinavyokubalika kwa wote ambayo mara nyingi huambatana na vitisho vya kukomoana.

You must pay taxes. But there's no law that says you gotta leave a tip.
~Morgan Stanley advertisement

Tatizo la tano la usimamizi, ukusanyanji, na ulipaji kodi katika nchi ni kuwabainisha wafanyabiashara kama walipa kodi badala ya kuwabainisha kuwa wafanyabiashara ni mawakala wa serikali wa kukushanya kodi kutoka kwa walaji wa huduma na bidhaa wanazotoa au kuuza.

You can't tax business. Business doesn't pay taxes. It collects taxes.
– Ronald Reagan



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Tatizo la sita la usimamizi, ukusanyaji, na ulipaji kodi katika nchi yetu ni kama kweli bei ya bidhaa zetu zinajumisha kodi au la? Je zikiwekewa kodi zitauzika au kununulika? Hili liko kwenye Kodi ya Ongezeko la Thamani. Kama A amesajiliwa na Kodi ya Ongezeko la Thamani bidhaa zake zinapaswa kuwa juu kwa kiwango cha Kodi ya Ongezeko la Thamani(KOT) na kwa yule ambaye hayuko kwenye KOT bidhaa zake zitakuwa nchini kwa kiwango hichohicho. Madhara ya uhalisia huu tunayaona na kuyajua wote.

5.0 MAPENDEKEZO

Elimu

Miswada pendekezwa iagize mamlaka za usimamizi wa kodi itoe elimu kwa kuzingatia tulichoainisha kwenye kipengere namba 4.

**The hardest thing in the world to
understand is the income tax
– Albert Einstein**

Wigo wa walipa kodi

Miswada pendekezwa iwataje wafanyabiashara wote kama mawakala wa serikali wa kukusanya kodi bila ubaguzi wa kwa misingi ya mitaji, mauzo, na maeneo.



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The expenses of government, having for their object the interest of all, should be borne by everyone, and the more a man enjoys the advantages of society, the more he ought to hold himself honored in contributing to those expenses.

~Anne Robert Jacques Turgot

Kiwango cha kodi

kiwango cha kodi hasa ya KOT kishuke hadi asilimia 10 kwa wote na kwa bidhaa zote.

Ukadiriaji wa kodi

Mamlaka ya usimamizi wa kodi uchapishe kanuni za ukadiriaji wa kodi na uwe wazi kama ule wa kodi za ajira (PAYE) ambao unaonyesha kuwa wafanyabiashara wakiaminiwa wanaweza lipa lodi vizuri.

Tulitegemea kuwa matumizi ya mashine za kieletroniki za kutolea Ankara (EFD) zingejenga imani kwa maafisa wa kodi pale wafanyabiashara wanapopeleka hesabu zao za mwaka; lakini bado wasimamizi wa kodi wamekuwa wakizitilia mashaka taarifa za wafanyabiashara na kuzipandisha kwa kiwango cha kutisha.

Miswada hii izibane pande zote. Kwa sasa sheria iliyopo inambana tu mfanyabiashara.

"The power to tax involves the power to destroy" – **Chief Justice John Marshall**

6.0 HITIMISHO



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Tunawashukuru kwa fursa mliyotupatia na tunahitimisha kwa nukuu ifuatayo:

If we don't do something to simplify the tax system, we're going to end up with a national police force of internal~Leon Panetta

Bituro Paschal Kazeri
AFISA HABARI NA MAWASILIANO