MARKET UPDATE

Tanzania Merger Filing Fees

FCC Notification Costs and Calculation Guide (2026)

TANZANIA M&A TRACKER

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AT A GLANCE

NOTIFICATION THRESHOLD
TZS 3.5 billion
combined turnover or assets

FCC FILING FEE
TZS 25m / 50m / 100m
fixed bands, exclusive of VAT

FILING TIMING
14 days
do not implement; allow for FCC review

NON-COMPLIANCE FINE
5% to 10%
of offender's Mainland Tanzania turnover

1. Overview

Tanzania operates a mandatory and suspensory merger control regime. In Mainland Tanzania, the Fair Competition Commission (FCC) administers the Fair Competition Act, Chapter 285 (as amended in 2024), together with the Fair Competition Commission Procedure Rules, 2018 (GN No. 344 of 2018) (the Rules) (as amended in 2019), and the Fair Competition (Threshold for Notification of a Merger) Order, as amended.

A merger requires assessment where it results in a direct or indirect change of control of an asset, business or part of a business in Mainland Tanzania. The 2017 Threshold Order sets the notification threshold at TZS 3.5 billion, calculated by reference to the combined market value of assets or turnover of the merging firms. This jurisdictional assessment should be distinguished from the audited-accounts basis for calculating filing fees under Rule 68(2). A notifiable merger must be accompanied by the prescribed filing fee and must not be implemented before clearance.

This guide sets out the current FCC filing fee bands, explains how to calculate the fee, and highlights the other costs that affect a filing budget in 2026.

2. FCC Filing Fee Schedule

Under Rule 68(2) of the Rules, the merger filing fee is a fixed amount determined by band. The band is set by the combined total annual turnover or assets of the merging firms, whichever is higher, as shown in their last audited accounts. Under Rule 68(10), the prescribed amounts are exclusive of VAT.

Combined turnover or assets (higher of)	FCC filing fee	Approx. USD*
TZS 800 million up to and including TZS 25 billion	**TZS 25,000,000**	c. 10,000
Above TZS 25 billion and below TZS 100 billion	**TZS 50,000,000**	c. 20,000
TZS 100 billion or above	**TZS 100,000,000**	c. 40,000

* USD equivalents use an illustrative rate of TZS 2,500 per USD 1, not a verified November 2026 or statutory payment rate. FCC fees are prescribed in TZS and are exclusive of VAT. The fee schedule's lowest band starts at TZS 800 million; this is distinct from the TZS 3.5 billion notification threshold under the 2017 Threshold Order. Assess notifiability separately before applying the fee schedule. Confirm the applicable exchange rate before remitting funds.

3. How to Calculate the Fee

Follow these steps for each proposed transaction:

1. **Confirm there is a merger.** Check that the transaction results in a direct or indirect change of control of an asset, business or part of a business in Tanzania.
2. **Identify the merging firms.** Identify the acquirer, the target business and their relevant corporate groups. For a business or division acquisition, identify the figures attributable to the acquired business; do not automatically include the seller's entire retained group.
3. **Use the last audited accounts.** Take annual turnover and total asset value from each firm's most recent audited financial statements.
4. **Aggregate globally.** Add the acquirer's and target's figures together. The FCC applies combined worldwide figures, not Tanzanian turnover or assets alone.
5. **Take the higher figure.** Compare combined turnover with combined assets and use whichever is higher.
6. **Convert to TZS.** Translate foreign-currency figures into Tanzanian shillings and record the exchange rate and date used.
7. **Apply the threshold and band separately.** Assess the TZS 3.5 billion notification threshold under the 2017 Threshold Order, including the combined market value of assets or turnover and the

Mainland Tanzania control nexus. If an FCC filing is required, calculate the fee using the audited-accounts basis in Section 2. Seek FCC confirmation where valuation affects notifiability.

4. Worked Examples

These examples illustrate fee calculations only, assuming an FCC filing is required. Compare the merging firms' combined worldwide annual turnover with their combined worldwide assets, using the last audited accounts, and apply the fee band to the higher figure. All amounts are in TZS unless stated otherwise. Fees exclude VAT.

Scenario	Figure used	FCC fee
Turnover TZS 2.8bn; assets TZS 3.1bn	TZS 3.1bn (assets)	**TZS 25,000,000**
Turnover TZS 12bn; assets TZS 8bn	TZS 12bn (turnover)	**TZS 25,000,000**
Turnover TZS 20bn; assets TZS 30bn	TZS 30bn (assets)	**TZS 50,000,000**
Turnover exactly TZS 25bn; assets TZS 18bn	TZS 25bn (turnover)	**TZS 25,000,000**
Turnover TZS 376bn; assets lower than turnover	TZS 376bn (turnover)	**TZS 100,000,000**

5. Other FCC Charges and Cost Points

Opinion on notifiability	Where it is unclear whether a transaction is a notifiable merger, the parties may seek an FCC opinion under section 12 of the Act. A prescribed fee of TZS 8,000,000 applies.
Abandonment	If a notified merger is abandoned, the parties revert to their pre-notification position and the filing fee is forfeited to the FCC. It is not refundable.
Timing	File at least 14 days before implementation. The FCC assesses completeness within 5 working days, and the review period runs only from receipt of a complete filing, so an incomplete filing delays clearance but does not reduce the fee. Rule 36 provides an initial 14-day assessment and, where examination is opened, a 90-day prohibition period with possible extensions.

Cost of non-compliance	Implementing a notifiable merger without approval exposes an offender to a fine of 5% to 10% of its annual turnover derived from Mainland Tanzania, as well as potential corrective orders.
Who pays	The Act does not allocate the fee between the parties. It is settled in the transaction documents; in practice, the buyer commonly bears FCC and sector regulator fees, with each side bearing its own advisory costs.
Zanzibar	The FCC covers Mainland Tanzania only. Transactions with a Zanzibar nexus require a separate assessment under the Zanzibar Fair Competition Commission (ZFCC) regime, which carries its own fees.

6. Key Takeaways

- The FCC fee is a fixed band amount (TZS 25m, 50m or 100m), not a percentage of deal value.
- The band is driven by the higher of combined global turnover or assets in the last audited accounts, not by the purchase price.
- International groups can reach the TZS 100 million band even where the Tanzanian target is small; calculate the actual figures.
- The fee is forfeited if the deal is abandoned after notification, so time the filing accordingly.
- Confirm the current fee rules and exchange rate with the FCC before payment.