

ABSTRACT

This study is concerned with assessment of Logistic Strategies in Service Levy Collection within Tanzania Municipal Councils. A case study of Arusha Municipal Council. The aim of the Researcher is to gain knowledge in depth of logistic strategies used and make recommendation concerning collection of Service Levy within Arusha Municipality.

The aim of the study in the case of Arusha Municipal Council is find out the logistical factors related with the collection of Service Levy, To determine the current Service Levy potentiality, to Study the perceptions of Service Levy payers on taxation and lastly to examine relationships among the key actors in taxation practice.

Before studying the case, different literatures were viewed by Researchers concerning logistic strategies aiming of making connection with the aim of the study in order to suggest solutions to the problems observed by the researcher. Among the issues put forward are list of taxes, levies, fees and revenue sources which local governments are mandated to rise under the local Government Financial Act.

Under research methodology, the Researcher designed its research work as a case study. In this study, probability sampling techniques were use to select eighty (80) representatives of different categories. These include fifty (50) respondents' from different departments within Arusha Municipal Council and (30) respondents from Service levy payers. In data collection, four collection methods was used, these are interview, observation, questionnaire and written documents.

Chapter four is the chapter which shows the results which were found during data collection. In this section SWOT analysis, revenue estimates, service levy collection procedure and respondents information from Arusha municipal council were explained