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"Tourism Taxation, Politics and Territorialisation in Tanzania's Wildlife Management"

Sulle, Emmanuel, and Holti Banka

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Tourism activities occurring on communal lands such as Wildlife Management Areas (WMAs) are increasing in Tanzania. This is the result of natural resources governance reforms aimed to empower communities to manage and benefit directly from resources found in their jurisdictions. This article explores the impacts of taxes imposed on tourism activities occurring on communal lands and the emerging politics of resource and revenue sharing among WMA member villages. In the process, we use empirical data gathered from two WMAs in northern Tanzania between 2006 and 2016. We find that while the current high tax rates on tourism businesses occurring at the grassroots level reduce revenue earned by communities, the main challenge facing the studied WMAs is the model of revenue sharing among WMA member villages. Currently, as the result of WMA regulations, villages which had prior arrangement with tour operators in their land have suffered revenue losses as they have to share revenue equally with other members of the WMA. We argue that the current tax regime coupled with the contested cost and benefit sharing model not only lower returns to grassroots communities–which in turn discourage their much needed participation in conservation-tourism initiatives–but also generate new forms of struggles over resource control. (Text from authors' abstract)

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