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SCANDINAVIAN FOREST ECONOMICS

No. 41, 2006



Proceedings
of the Biennial Meeting of the
Scandinavian Society of Forest Economics
Uppsala, Sweden, 8th-11th May, 2006

Lars Lönnstedt and Björn Rosenquist (eds.)

Uppsala

Taxation issues in Tanzanian forest decentralisation

Jens Friis Lund and Finn Helles*

Abstract

The paper deals with issues of taxation in relation to decentralisation of forest resources. It presents preliminary empirical data from Tanzania in the form of forest taxation records from 12 villages that have gained jurisdiction over forest products taxation through a decentralisation reform. The analysis shows that (i) decentralisation of forest resources can lead to vast improvements of taxation effectiveness and (ii) taxation of forest products may be regressive or progressive in relation to income distribution. Thus, the effects of increased forest taxation effectiveness on poverty alleviation are ambiguous and highly dependent upon the local pattern of forest utilisation. The indication that forest decentralisation can lead to higher effectiveness in the taxation of forest products contradicts some of the general debate on the effects and potentials of decentralisation on taxation, and, hence, provides an argument for continued decentralisation of natural resources.

Keywords: forest decentralisation, taxation, Tanzania, poverty alleviation.

Introduction

Decentralisation of natural resources currently takes place in a large number of developing countries. An important aspect of this process is fiscal decentralisation. As stressed by Ribot (2002) suitable fiscal provisions are essential in decentralisation processes, as the legitimacy of any democratically elected management body rests upon its ability to act, which again is shaped by the financial situation of the body.

In Tanzania decentralisation of forest resources has provided incentives for local communities to protect forests and trees. Under the old Forest Ordinance of 1959 local communities had no rights to adjacent forest resources or trees on farmland and the central government could issue harvesting licenses without consulting or informing the affected communities (URT 1959). The poor incentives for local communities to protect the resources undoubtedly played a role in the degradation of Tanzanian forests and woodlands. Accordingly, the consensus is that handing over of forest resources to local communities may benefit Tanzania by arresting forest degradation and supporting the development and empowerment of rural communities (MNRT 1998, Wily and Dewees 2001). With regard to distributional issues, the effects of forest decentralisation are less clear-cut and several researchers have argued that restrictions on resource use associated with implementation of forest decentralisation may actually have adverse effects on poor, marginalised and forest dependent groups in rural communities (Kumar 2002). The importance of addressing this issue is underlined by the fact that alleviation of rural poverty is stated as one of the main targets of the Tanzanian natural resources decentralisation process, and that poverty alleviation in general is the most important policy objective of the Government of Tanzania (URT 2000).

Forest decentralisation was initiated in Tanzania in the early 1990s with local communities gaining jurisdiction over non-reserved forest areas through declaration of village land forest reserves. In the period 1995-2003 a massive body of legislation was passed in support of the process. Generally, the legislation is progressive in relation to the degree of autonomy entrusted with village councils¹. Thus, on unreserved land, village councils have

¹ The village council is the lowest level of government in Tanzania. The council comprises 25 councillors who are elected every five years by the village assembly, i.e. all villagers above the age of eighteen.

the authority to manage forest resources and collect and retain all taxation revenue from forest products harvested in their forest reserve (URT 2002). In addition to the legislative process, projects were implemented during the late 1990s in various parts of the country, supported by the governments of the Netherlands, Finland, Norway, Denmark, and Sweden. In this process, a large number of village land forest reserves were established and several thousands of private forest reserves were declared (Wily and Dewees 2001). In reserved forests, forest decentralisation has been promoted through the establishment of joint management agreements dividing the rights and responsibilities of forest management between government authorities and local communities. In total, the current decentralised area is estimated at 2 million hectares, and, with funding from the governments of Tanzania, Finland, Norway, and Denmark as well as the World Bank, the Tanzanian Forestry and Beekeeping Division under the Ministry of Natural Resources and Tourism now seeks to utilise the experiences from the project phase to promote a nation-wide implementation of the concept (Blomley and Ramadhani 2004). The efforts to implement natural resources decentralisation on a national scale are currently pursued in 50 of Tanzania's approximately 115 districts. Thus, both in terms of supporting legislation and implementation on the ground, the Tanzanian decentralisation process has come far and is acknowledged as being one of the most advanced and progressive on the African continent.

This paper addresses the changes in taxation of forest products introduced in the decentralisation process. The issue of taxation should attract prominent attention for a number of reasons. First, taxation is central to the issue of resource sustainability, as it may raise the resource price and thus induce resource scarcity. Ample evidence exists that taxation of forest products by forest administrations in Sub-Saharan Africa has been plagued with very low degrees of effectiveness² (Treue 2001, Chapos 2002). Forest decentralisation is seen as an opportunity to relieve this problem (World Bank 2001, Danida 2002). Second, taxation constitutes a potentially important economic incentive to local forest managers, and can thus be important in securing a sustained local initiative. Also, studies on taxation and the general decentralisation process in Tanzania indicate that taxation is central to build and maintain good relations between local government and citizens (Kelsall 2000, Fjeldstad and Semboja 2001). Getting taxation right can thus be viewed as important in securing popular participation and support of forest decentralisation. Third, changes in taxation induced by forest decentralisation are central to the effects of the concept in relation to rural development and poverty alleviation. It is of paramount importance to know whether the taxation in forest decentralisation is regressive or progressive, and whether the financial means generated from taxation are used to finance public goods and infrastructure at the local level.

Although forest products taxation is widely acknowledged as central to forest decentralisation, not much is known about how decentralization influences the taxation. Experiences must be drawn from studies of general decentralisation processes and taxation. These studies are, however, rather inconclusive concerning the question whether further devolution of jurisdiction over taxation leads to improved or deteriorated effectiveness. While some argue that decentralisation leads to improved effectiveness due to the better knowledge and nearness of tax collectors to their subjects (Livingstone and Charlton 1998, Ribot 2002), others argue that decentralisation deteriorates effectiveness as local politicians press for laxity in tax collection due to fears that they will lose the support of their constituents (Smoke 1993, Fjeldstad 2001).

² Effectiveness is defined as the share of taxation revenue actually collected over that which according to the legal provisions must be collected. This is often difficult to estimate why we in this paper focus upon registered taxation only and with changes in taxation effectiveness rather than actual levels.

Based upon detailed records of forest taxation by Tanzanian village governments, this paper seeks to explore the following hypotheses of relevance to taxation in forest decentralisation:

Can decentralisation of forest resources lead to increased effectiveness of taxation of forest products?

Is taxation of forest products regressive or progressive in relation to income distribution?

Study area and methodology

The field study was conducted in January-April 2005 in Iringa District in the Southern Highlands of Tanzania. In the miombo woodlands north of Iringa town 15 villages implemented forest decentralisation under donor support from 1999 to 2003. The woodlands in the study area cover approximately 74,000 ha and consist mainly of areas on village land. For the purpose of managing the woodland areas, all 15 villages have elected Village Natural Resource Committees (VNRC) under the village councils. The main tasks of the VNRCs in relation to forest management are patrolling of the woodlands, revenue collection, and dissemination of information on forest decentralisation to the villagers.

The study area receives less than 1,000 mm of rain annually and the woodlands can thus be roughly characterised as dry miombo woodlands (Frost 1996). Generally, the woodlands are in fairly good condition compared to areas surrounding other larger Tanzanian towns. However, degradation is taking place in some areas, mainly as a result of the demand for woodfuel from the 107,000 inhabitants of Iringa town (Koppers 2002).

The 15 villages have 1,500 to 3,000 inhabitants and the primary economic activity is smallholder agriculture. The main subsistence crops are maize, cowpea, beans and groundnuts, while tomatoes, sunflower and tobacco are the most important cash crops. Some Maasai live as pastoralists in the areas, and generally livestock is an important part of the agricultural system. The main forest production activities are charcoal burning, firewood collection and pit sawing. Charcoal production is especially important in the villages situated in the southern part of the study area, within market distance of Iringa town for woodfuel products. Furthermore, large amounts of firewood are collected in some villages for use in local industries, such as tobacco and fish curing.

Of the sample of 15 villages, 12 were chosen for the purpose of this paper, while 3 were discarded on the grounds of data fragmentation. The 12 villages cover some variation in relevant biophysical variables, such as forest cover, local wood consuming industries, market access, and availability of other important natural resources e.g. fresh water fishing areas.

The study focused upon quantifying the overall taxation from forest products by investigation of VNRC accounts that had been submitted to the Iringa District Lands, Natural Resources and Environment Office (DLNRO). Each month every village is required to submit all permits, receipts, and expenditure vouchers along with a monthly summary report in which the monthly revenue collection and spending are summarised. Some of the villages were visited to collect those records which had not reached the office. Although far from complete, the accounts provide a unique picture of the composition of revenue in terms of products extracted and information about the extractors. In addition to the records, interviews and group discussions were performed with a large number of people comprising ordinary villagers, village leaders, traders in forest products, and forest and public officers at various levels.

Results

The evidence in relation to effectiveness of taxation comprises records of forest taxation by the Iringa District Council and 12 villages. From Table 1 it is clear that large variation exists between villages in the amounts collected.

Table 1: Annual forest tax collection in Tanzanian Shillings (Tshs) 2002-2005
(Tshs 1,000 ≈ USD 1.0)³

Village	2002	2003	2004	2005	Average
Chamdingi	464,640	252,825	NA	NA	358,733
Itagutwa	487,680	602,640	733,200	847,500	667,755
Izazi	758,900	1,054,000	NA	NA	906,450
Kinywang'anga	564,480	409,100	409,700	939,000	580,570
Kitapilimwa	83,250	97,200	202,000	707,314	272,441
Kiwele	511,920	1,491,420	2,378,400	2,079,050	1,615,198
Makatapora	340,114	550,500	370,200	NA	420,271
Mangawe	747,600	454,140	582,764	873,600	664,526
Mfyome	1,329,000	1,490,700	2,414,200	2,313,400	1,886,825
Migoli	2,210,860	2,573,400	2,256,720	NA	2,346,993
Nyang'oro	502,200	566,550	1,048,500	NA	705,750
Usolanga	147,429	171,429	464,572	NA	261,143
Total					10,686,655

Records of district forest revenue collection were available from the Iringa DLNRO which held records of collection of cess and royalty⁴. Table 2 presents the total amount of forest taxes collected by the DLNRO from 1993 – 2002. Unfortunately, we were unable to obtain more recent figures. In 2001, two independent investigations estimated that forest products valued at Tshs 420-700 million were liable to payment of royalty and cess in Iringa Rural District (Mallango 2001, Koppers 2002). It appears from Table 2 that the actual forest revenue collection in 2001 was Tshs 4.4 million, giving a compliance rate of around 1 per cent.

Table 2: Annual forest tax collection (Tshs) in Iringa Rural District 1997 – 2002.5

Year	1997	1998	1999	2000	2001	2002
Royalty	9,820,200	5,591,000	797,550	1,232,000	NA	4,400,400
Cess	7,433,700	6,640,300	1,361,200	195,000	NA	1,491,200
Total	17,253,900	12,231,300	2,158,750	1,427,000	4,395,200	5,891,700

³ For each month the reported figure is the highest of the monthly report figure and the sum of individual receipts, as we assume that villages have no incentive to over-report revenue collection. As figures were not available for all months, the annual figures have been calculated as 12 times the average monthly figure for a particular year. Years for which figures were available for fewer than three months have been designated *not available* (NA).

⁴ The taxation of forest products from non-decentralised forest areas of Tanzania comprises two parts (i) district cess and (ii) central government royalty.

⁵ Source: Based on DLNRO (2005) and Koppers (2002)

When comparing Tables 1 and 2 one can see that the 12 villages have collected more than the tax collected in the rest of the IRD comprising 176 villages⁶. This is a strong indication that effectiveness of taxation has increased as a consequence of decentralisation.

In relation to income distribution effects of forest taxation, the evidence is in the form of records of product categories being taxed, information on whether the taxes have been paid by villagers or outsiders, and literature studies and observations. Table 3 shows that taxation of charcoal and firewood together comprise almost 75 per cent of total taxation revenue. Charcoal is mainly sold to traders who supply Iringa town, while firewood is both sold to town markets and used for brick burning and tobacco and fish curing.

Table 3: Forest taxation shares in percentages per product category based on 2002-20057

Product	Charcoal	Dry firewood	Fresh firewood	Timber tree	Canoe tree	Farm clearing	Grazing permit	Canoe permit	Tourism	Sale of impounded goods	Fine	Other
Village												
Chamdindi	9.8								72.5		4.9	12.8
Itagutwa	39.0	39.6	16.3			0.1					4.6	0.4
Izazi	2.2	22.4		20.0	54.9							0.4
Kinywang'anga	63.8	35.4										0.8
Kitapilimwa	49.9	0.2	47.3								2.7	
Kiwele	23.2	33.4	27.0	4.9			1.8		2.3	0.4	1.2	5.8
Makatapora	0.1	12.4	3.9	27.7	8.3		15.2			6.9	20.7	4.7
Mangawe	31.8	5.4	0.3	4.8	0.5		9.8		1.5	2.2	43.0	0.8
Mfyome	64.9	22.2	4.9	3.1			0.2		0.6	0.8	2.4	0.9
Migoli	8.3	20.8	12.3	3.9	2.5		0.3	18.7	17.1	1.5	13.7	0.9
Nyang'oro	57.5	13.1	1.3	2.4	4.2	3.2	2.0				12.3	4.0
Usolanga				36.7		31.4					31.8	0.7
Share of total	37.1	24.2	12.5	4.0	1.4	0.6	1.7	2.8	4.0	0.8	8.4	2.5

Through identification of names on receipts we have estimated that at least 34 per cent of forest products taxes are paid by non-villagers, being mainly traders from Iringa town. In one village, Mfyome, this share is almost 65 per cent. The actual effect of the tax, however, depends on the relative market power of producers and traders. This question was investigated through interviews, but no clear result appeared. There are, however, indications that the market power of producers has improved as a consequence of decentralisation. Previously, almost all production of charcoal was illegal and it happened that traders simply took the products from the producers without paying, under threat that they would report the illegal production to the district forest officers. According to the producers interviewed, such incidences no longer take place and they now receive a better price for their products. Thus, the actual costs of taxes are shared among producers and traders, implying that the traders provide a net cash flow into the village economy.

The above discussion does, however, not deal with the distributional effects of the tax internally in the village. Also in relation to this, the evidence is mixed. A study from Malawi showed that people producing charcoal and firewood for selling to traders are among the poor in village communities (Fisher 2004). Conversely, people who grow tobacco are usually not

⁶ The figures from before 2002 also include taxes collected from the 12 study villages.

⁷ These figures are based exclusively on the tax revenue reported on the individual receipts.

found among the poorest. Thus, the effects differ from village to village, which can be exemplified by the village Kiwele. From Table 3 is seen that 60 per cent of the taxation revenue in the village of Kiwele stems from dry and fresh firewood, a large share of which is used to cure tobacco. Before the season for collecting firewood for tobacco curing in 2005, the DLNRO issued a notice to the villages stating that the tax on firewood for tobacco curing should be increased from 4,000 Tshs per cubic metre to 12,000 Tshs. Thus, the relatively wealthy tobacco growers of Kiwele now contribute considerably to the village public finances through the increased tax on firewood.

The strengthening of the taxation induced by the decentralisation of forest resources has, however, had other effects of relevance to income distribution. While production of forest products could previously be done for free by villagers as control was limited to the transport from the forests to town markets, control has now been extended to include also the forests. Thus, villagers seeking to produce charcoal or timber are now required to obtain and pay for a production license before entering the forest to produce. Unfortunately, the cash cost of this license keeps the poorest from producing independently. Accordingly, some of the poorest now produce charcoal or sawn wood as lowly paid casual labourers for more wealthy villagers or traders. The extension of the control to the village level has, however, also had positive effects in relation to the income distribution, as products used mainly by more wealthy villagers who were previously not taxed, such as firewood for tobacco curing and grazing of livestock, are now subject to taxation.

Finally, VNRCs have financed public goods at the village level. Expenditures for these public goods comprise 2 to 20 per cent of total expenditures. This level seems rather low, but the judgment should be mediated by the fact that the total recorded expenditures only cover between 13 and 80 per cent of total taxation income⁸. All villages have opened bank accounts, in which a share of the revenue, which is unaccounted for in the expenditure vouchers, is deposited. Unfortunately, these amounts are unknown to us. The public goods financed by forest taxation include transport of food aid, bridge construction, salary for a school guard, village tractor maintenance and running costs, timber for a school building, expenditures for meetings where forest producers and forest patrol guards solve problems, secondary school contribution, and the construction and maintenance of a water pipe between two villages.

Discussion

The case study has clearly indicated that decentralisation can lead to considerable increases in taxation effectiveness. A decisive factor for the relative success in this case is that jurisdiction to both collect and retain taxation revenue was devolved. Undoubtedly, this provided a strong incentive for village managers to excel in revenue collection, as the revenue collected directly benefited their own finances. One can, however, ask why, if the incentive to collect and retain village finances is so strong, the authority of village councils to arrange campaigns of village contributions to finance schools and other public goods has not been utilised more in the past. Such campaigns are a common source of village council finances in Tanzanian villages. We propose that the answer to why the decentralisation of taxation of forest resources has proved so effective compared to other local revenue sources is fourfold. First, the revenue raised from campaigns of village contributions cannot be used for allowances to village counsellors, but must be used strictly for the purpose for which it has been collected. Thus, village counsellors do not perceive a personal economic incentive to collect. Second, while other

⁸ The purposes of expenditures can only be seen from the individual expenditure vouchers. Thus, not all the total forest taxation income of the villages is accounted for.

taxes, such as the development levy⁹, have affected the majority of villagers, the taxation of forest products affects only smaller groups within the villages, and often groups that are poor and politically marginalised, i.e. charcoal producers living in isolated hamlet away from the main village. Third, it is generally acknowledged in the villages that utilisation of forests resources contributes to environmental degradation and impoverishment of the nation (Brokington unknown). It is thus socially acceptable to tax such utilisation. Finally, there is no doubt that the successfulness of the 12 villages in taxation is partly due to the influence of the Danida financed project activities that focused upon capacity building activities at the village level.

Whether the taxation is regressive or progressive depends upon the income status of households that pay the taxes, the relative market power of the actors in the chain-of-custody for the products being taxed, and how the taxation revenue is distributed in the village. The empirical evidence from the case study is hardly conclusive. In areas where the forest is used mainly for tobacco curing or where tight supply of charcoal pushes traders to bear the taxation cost and the taxation revenue is spent upon public goods at the village level, the taxation can be progressive. The evidence in the literature that (i) the poorest depend more on natural resources (Cavendish 2000, Fisher 2004) and (ii) rather than being a way out of poverty, natural resources serve as safety nets in periods of economic distress (Angelsen and Wunder 2003) does, however, indicate that care must be taken when designing the taxation regime for it not to become very regressive. In addition, the related aspects of production licenses and the extension of control from the roads and markets to include the production processes in the forest, should be carefully considered, as they imply higher entry costs to commercial forest production activities and an inherent risk of power abuses against poor and politically marginalised forest users. Thus, the trade-off between tight control with resource use and risk of further marginalisation of certain groups demands sincere consideration.

Conclusion

The paper has shown that decentralisation of forest resources can lead to considerable increases in effectiveness of taxation of forest products and that whether taxation of forest products is regressive or progressive in relation to income distribution is highly dependent upon the local circumstances. The paper speaks to the general decentralisation debate saying that (i) decentralisation of natural resources should be pursued as it may strengthen taxation of natural resources benefiting both the resource and the local democracy and (ii) the decentralisation-taxation effectiveness linkage is complex and depends upon who can collect and retain taxation revenue, and the groups being targeted by the taxation. Moreover, the case study has provided evidence that the contribution of forest products taxation to village public finances is considerable. Thus, decentralisation of natural resources may assist general decentralisation efforts through providing the fiscal means by which local government can act.

Acknowledgements

We would like to express our sincere thanks to the Iringa District Natural Resources Office and the people of Iringa District, Tanzania who have provided information for this paper. The Danish Council for Development Research, O.H.F. and A.J-E. Heilmanns Fond, and Oticon Fonden kindly provided funding.

⁹ The development levy is an annual head tax collected by local government. It was introduced by the British colonial power under the name 'hut tax' and was abandoned by the Government of Tanzania as of 2003.

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