

**CHRISTIAN SOCIAL SERVICES COMMISSION (CSSC)  
NORTHERN ZONE JOINT EXAMINATIONS SYNDICATE (NZ-JES)**



152/2

**FORM SIX PRE-NATIONAL EXAMINATION- 2023  
COMMERCE 2  
MARKING SCHEME**

1. Introduction

Tax base is the total of incomes, properties, goods, services and others from which tax is imposed OR are the sources of tax from which the government collects tax revenues.(0.5)

Tax capacity is the maximum amount of tax a person is able and willing to pay in a specific period of time without living standard to be affected. (0.5)

Measures to widen tax base and taxable capacity are:

- i. Provision of education on tax to individuals and firms
  - ii. Provision of/offering new equipment which will lead to more PAYEs
  - iii. Establishing new taxes
  - iv. Increasing existing tax rates
  - v. Establishing income generating projects/activities e.g constructing roads, SGR, Stigler's Gorge power plant
  - vi. Employing adequate technologies for collecting tax to ensure no tax is left uncollected e.g EFD machines
  - vii. Enacting and monitoring strict laws to collect taxes to cover loopholes of tax avoidance (Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example)
- Conclusion 1 mark

2. Introduction

TANTRADE is a government body established in 2010 mainly for the purposes of promoting export and import trade. It is the union/combination of the then two boards which was known as Board of external trade and Boards of internal trade. (1 mark)

How TANTRADE assists exporters in Tanzania

- i. Preparing trade fairs and exhibition e.g Sabasaba trade fairs
  - ii. Market research
  - iii. Provision of education and training as capacity building
  - iv. Provision of advice to exporters on export issues
  - v. Preparing and managing adequate export trade policies and facilitation
  - vi. To develop external export market
- (Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example)  
Conclusion 1 mark

3. (a) Breach of a contract is defined as failure of one party to perform his obligations under the contract. (4 marks)

(b) Five ways/remedies for the breach of s contract

NB: one of the point here is 'refusal of further performance' will not apply here because it is already applied by Abdi

- i. Entitlement to damages: compensation to the aggrieved party
- ii. Persuading the other party that has not performed to perform his obligations
- iii. Specific performance: to order the party to perform necessarily the obligations
- iv. Injunction: order of the court restraining the doing, continuing or repetition of a wrongful act
- v. Rescission: court order setting aside the contract and restores the status quo(existing situation)

(Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example if any)

Conclusion 1 mark

4. Introduction

Organization refers to the arrangement of people in a particular way to achieve desired goals while Management is a total of activities involved in combining together all resources in order to work as one and achieve goals.(1 mark @0.5)

Difference between Management and organization

- i. Functions: organization is one of the functions of management. It is the component of management while management includes many functions or activities.
- ii. Policies and rules: management ensure policies and rules are followed while organization follows and implement policies and rules
- iii. Purposes: organization has a specific purpose i.e to ensure the work is done while management has several purposes e.g to achieve goals i.e work done, to maintain the institution's reputation etc
- iv. Aim on work: organization aims to connect works and staff while management aims to ensure work is done
- v. Work: organization is the foundation of work while management supervises the implementation/execution of work
- vi. Relationship: organization has direct relationship with management while management has direct relationship with both organization and administration.
- vii. Skills: management requires multiple skills like planning and staffing skills while organization requires organizational or work skills.

(Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example if any)

Conclusion 1 mark

5. Introduction

BRELA stands for Business Registrations and Licensing Agency. It is a government institution formed to register and monitor businesses. (1 Mark)

Importance of BRELA (Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example if any)

- i. Registration of companies and business names
- ii. Monitoring and controlling of business i.e to check if they do what they were registered for

- iii. Providing licenses to businesses and industries
  - iv. Advising the government
  - v. Supervision and implementation of laws and policies pertaining to business operations and licensing
  - vi. Working and cooperating together with other government bodies where necessary e.g TRA
  - vii. Providing necessary information to people intending to register, wanting to shift from business name to company
- Conclusion 1 mark

#### 6. Introduction

Business office tools/equipments are the devices specially designed for facilitating different activities in the business.(1 mark)

Things to consider when buying business office tools/equipments (Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example):

- i. Cost of the equipment
  - ii. Firm's financial position
  - iii. Durability
  - iv. Quality of equipment
  - v. Versatility of the equipment(number of uses)
  - vi. Economy in use(Cost-effective in usage)
  - vii. Suitability of specific purposes(does the tool really fit depending on the work)
- Conclusion 1 mark

#### 7. Introduction

Ministry of trade and Industries is a government body responsible to manage and account for all issues concerning trades and industries in Tanzania at large (1 Mark)

Functions/roles of Ministry of trade, industries and agriculture to help domestic traders to grow: (Each point has 3 marks: 1 for point itself, 1 for well explanation and 1 for example if any)

- i. Linking domestic traders with other government bodies for further assistance e.g TRA, BRELA
- ii. Providing guidelines to traders about when and where to trade
- iii. Protecting the rights of the traders by defending them whenever bias arises. The ministry acts as a father to traders
- iv. Providing business education to traders e.g through seminars, training etc
- v. Formulating, amending and monitor implementation of trade policies in favor of domestic traders
- vi. Facilitation of research and development
- vii. Registering businesses
- viii. Promotion and intellectual property rights
- ix. Collection, analysis and dissemination of information on industry and trade
- x. Awareness creation and promotion of use of environmental friendly technologies
- xi. Conclusion 1 mark