

Navigating the Business Environment

A Qualitative Analysis of Structural and Governance Challenges in Tanzania (2000–2026)

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ABSTRACT

The business environment in Tanzania has undergone significant structural and governance reforms. However, persistent challenges continue to affect enterprise growth and operational efficacy, necessitating a deeper, context-specific understanding of these impediments from the perspective of local business actors. This study aims to identify and analyse the key structural and governance challenges faced by businesses, exploring their lived experiences and perceptions to inform more effective policy and support mechanisms. A qualitative, exploratory design was employed, using semi-structured interviews with 28 business owners and senior managers from micro, small, and medium-sized enterprises across three regions. Data were analysed using reflexive thematic analysis. Analysis identified a central theme of 'navigating opaque bureaucracies', where unpredictable regulatory enforcement and informal rent-seeking were pervasive. A prominent finding was that approximately two-thirds of participants explicitly cited the inconsistent application of tax regulations as a primary constraint on business planning and investment. The findings indicate that beyond formal policy reforms, the subjective experience of governance—characterised by unpredictability and informal costs—remains a critical barrier to a conducive business climate. Policymakers should focus on enhancing transparency and accountability in regulatory enforcement. Support programmes should incorporate training for businesses on navigating bureaucratic procedures and advocate for streamlined, digitised compliance processes. business environment, governance challenges, qualitative study, regulatory enforcement, SMEs, East Africa This paper provides novel empirical evidence on the lived experience of bureaucratic opacity, offering a granular, actor-centred perspective that complements macro-level assessments of the business climate.

Keywords: *Sub-Saharan Africa, Corporate governance, Business environment, Qualitative analysis, Enterprise development, Structural adjustment, Tanzania*

Article Highlights

- Unpredictable regulatory enforcement undermines business planning and investment.
- Informal rent-seeking and opaque bureaucracies create significant operational costs.
- The subjective experience of governance remains a key barrier to a conducive business climate.
- Actor-centred perspectives reveal gaps not captured by macro-level assessments.

Policy Implications

Findings advocate for enhanced transparency in regulatory enforcement and support programmes that train businesses in navigating bureaucratic procedures.

This qualitative study centres the lived experiences of Tanzanian business owners.

ABSTRACT-ONLY PUBLICATION

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