

# TEITI

Tanzania  
Extractive  
Industries  
Transparency  
Initiative



Taasisi ya Uhamasishaji Uwazi na Uwajibikaji  
Katika Rasilimali za Madini, Mafuta na Gesi Asilia.

## THE 9<sup>th</sup> TEITI SUPPLEMENTARY REPORT FOR THE PERIOD JULY 1 2016 TO JUNE 30 2017

JUNE 2020



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Katika Rasimwali za Madini, Mafuta na Gesi Asilia.



## TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

### THE 9<sup>th</sup> TEITI SUPPLEMENTARY REPORT FOR THE PERIOD JULY 1 2016 TO JUNE 30 2017

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## LIST OF ABBREVIATIONS AND ACRONYMS

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ASM	Artisanal and Small-Scale Mining
BGM	Bulyanhulu Gold Mine
BL	Broker License
BRELA	Business Registrations and Licensing Agency
BZGM	Buzwagi Gold Mine
CAG	Controller and Auditor General
CSOs	Civil Society Organizations
DL	Dealer Licence
EACOP	East Africa Crude Oil Pipeline
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
EES	Employment Earning Survey
GASCO	Gas Company Tanzania Limited
GDP	Gross Domestic Product
GGM	Geita Gold Mine
GST	Geological Survey of Tanzania
GoT	Government of Tanzania
IA	Independent Administrator
IAASB	International Auditing and Assurance Standards Board
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISAs	International Standards on Auditing
Kg	Kilogram
Km	Kilometres
LAAC	Local Authority Accounts Committee
LGAs	Local Government Authorities
LNG	Liquefied Natural Gas
MDA	Mine Development Agreement
MDAs	Ministerial Departments and Agencies
ML	Mining License
MNRT	Ministry of Natural Resources and Tourism
MoFP	Ministry of Finance and Planning
MoM	Ministry of Minerals
MPSA	Model Production Sharing Agreement
MSG	Multi-Stakeholder Group
Mscf	Million Standard Cubic Feet
MTEF	Medium Term Expenditure Framework
Mt	Mega tonne
NAO	National Audit Office
NDC	National Development Corporation
NLGM	New Luika Gold Mine
NMGGM	North Mara Gold Mine

NNGI	National Natural Gas Infrastructure
NOC	National Oil Company
NSSF	National Social Security Fund
PAYE	Pay As You Earn
PAC	Public Accounts Committee
PEPs	Politically Exposed Persons
PL	Prospecting Licence
PML	Primary Mining Licence
POAC	Parastatal Organisations Accounts Committee
PSAs	Profit Sharing Agreements
PSEs	Public Sector Entities
PSSSF	Public Service Social Security Fund
PURA	Petroleum Upstream Regulatory Authority
SBM	Stamigold Biharamulo Mine
SDL	Skills and Development Levy
SML	Special Mining Licence
SOEs	State-Owned Enterprises
STAMICO	State Mining Corporation
TCIMRL	Tanzania China International Mineral Resources Limited
TEITI	Tanzania Extractive Industries Transparency Initiative
TFS	Tanzania Forest Services
TMAA	Tanzania Minerals Audit Agency
TMTC	Tanzania Mineral Trading Centre
TPDC	Tanzania Petroleum Development Corporation
TRA	Tanzania Revenue Authority
TZS	Tanzanian Shilling
UNEP	United Nations Environmental Programme
USD	United States Dollar
VAT	Value Added Tax
WCF	Workers Compensation Fund



## ACKNOWLEDGEMENT

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Finally, we acknowledge the support availed by government agencies and extractive companies during data collection and reconciliation phases. In particular, the government agencies include the Ministry of Minerals (MoM), Tanzania Revenue Authority (TRA), Tanzania Petroleum Development Corporation (TPDC), National Social Security Fund (NSSF), Public Service Social Security Fund (PSSSF), Petroleum Upstream Regulatory Authority (PURA), State Mining Corporation (STAMICO), Business Registration and Licensing Authority (BRELA), and the Mining Commission.

## EXECUTIVE SUMMARY

This is the supplementary report of the 9<sup>th</sup> TEITI report, covers reconciliation of payments and receipts from extractive companies and government agencies, respectively, for the fiscal year 2016/17. The reconciliation exercise involved extractive companies that met materiality threshold as approved by the TEITI Committee. As required by EITI standards any State-Owned Enterprises (SOEs) operating in an extractive industry is required to disclose payments made to the government. Therefore, the reconciliation report includes three SOEs namely Tanzania Petroleum Development Corporation (TPDC), State Mining Corporation (STAMICO) and STAMIGOLD Company Limited.

### Contribution of the Extractive Industry

According to the National Bureau of Statistics (NBS), the contribution of the mining and quarrying sectors (petroleum inclusive) to GDP in 2016/2017 at the constant price was 4.8%. The contribution of this sector to GDP has remained steady compared to the fiscal year 2015/2016.

As per the last Earning and Employment Survey (EES), the mining and quarrying sector employed about 35,900 people (regular and casual employments) which is equivalent to 1.4% of the total labour force in the country. Employment levels in the mining and quarrying sector have indicated a slight growth compared to the year 2015, where total employment was 30,259 which is equivalent to 1.3% of total employment by sector.

### Production and Exports

As per the Mining Commission, the production of minerals in 2016/17 had a total value of TZS 4.78 trillion. Production of gold dominated other minerals in terms of total production value.

Type of Mineral	Unit	Unit Price (TZS)	Total (Weight)	Total Value (TZS)
Gold	kg	73,502,684.91	43,759.99	3,216,476,759,838.89
Diamond	kg	549,278.63	249,911.05	137,270,798,016.00
Silver	ct	1,275,427.85	14,767.64	18,835,053,622.27
Copper	lbs	5,231.25	10,395,693.40	54,382,519,484.83
Limestone	tons	116,892.51	4,004,241.73	468,065,849,169.00
Salt	tons	97,535.73	148,637.80	14,497,495,848.57
Sandstone/Clay/Red soil	tons	16,960.39	4,646,806.23	78,811,655,123.52
Gypsum	tons	63,147.28	181,080.34	11,434,730,549.75
Aggregates	tons	23,906.68	6,070,808.37	145,132,887,071.66
Marble	tons	148,753.59	255,568.95	38,016,799,406.29
Tin	tons	17,343.36	180,064.80	3,122,928,741.49
Kaolin	tons	101,215.92	2,326.80	235,509,204.23
Galena	kg	5,235.60	185,231.00	969,795,423.60
Bauxite	tons	141,928.08	8,299.00	1,177,861,111.87
Tanzanite	ct	6,538,260.43	8,817.88	57,653,579,442.60
Coal	tons	87,496.29	429,709.85	37,598,019,450.90
Other Gemstones	tons	47,154.04	1,589,732.59	74,962,321,927.47

Type of Mineral	Unit	Unit Price (TZS)	Total (Weight)	Total Value (TZS)
Phosphates	tons	97,773.00	213,306.00	20,855,567,114.26
Dolomite	tons	21,147.48	6,836.47	144,574,090.49
Pozzolana	tons	24,052.72	138,051.49	3,320,513,789.69
Sand, Stones & Bricks	tons	15,616.82	5,628,598.59	87,900,825,792.70
CO2	tons	1,446.53	7,557,612.79	10,932,322,581.22
Copper Ores	kg	557,490.53	2,013.04	1,122,250,884.23
Iron Ores	kg	48,454.41	16,555.53	802,188,387.36
Other Minerals	tons	212,220.00	1,411,965.85	299,647,392,663.88
<b>TOTAL</b>				<b>4,783,370,198,736.77</b>

On the other hand, the value of mineral exports decreased by 13.3 percent to USD 1,860.52 million in 2017 from USD 2,145.17 million in 2016. This was due to continued decrease in mineral exports following the amendments of the Mining Act of 2010 in 2017, which prohibits exportation of raw minerals and encourage exportation of the processed minerals (value addition) thus protecting national interests for the benefit of general public.

Mineral Type	Unit	Export Quantity		Export Value (USD '000')	
		2016	2017	2016	2017
Diamond (Rough)	Carat ('000')	239,305	304,456	85,090	67,510
Gold	Grams ('000')	45,155	43,490	1,824,815	1,636,535
Gemstones	Grams ('000')	2,944,107	1,185,697	60,483	53,596
Salt	Ton	145,718	100,017	4,806	3,803
Phosphate	Ton	23,658	1,351	721	585
Limestone	Ton ('000')	4,170	3,301	22,710	27,610
Tin Ore	Ton	138	91	1,499	1,037
Gypsum	Ton	213,744	123,675	6,279	3,187
Coal	Ton	276,030	563,053	11,580	22,250
Graphite	Ton	1,180	128	2,132	18
Silver	Grams ('000')	17,984	10,911	9,901	5,850
Copper	Pounds ('000')	16,247	2,934	35,421	7,741
Industrial Minerals	Ton	4,769,577	708,047	78,491	29,896
Bauxite	Ton	74,660	12,090	1,242	898
<b>Total</b>				<b>2,145,170</b>	<b>1,860,516</b>

In the upstream operations, Tanzania did not record any production of oil. The country still depends hugely on the importation of oil from other countries. However, the country has produced substantial quantities of natural gas in 2016 and 2017. As of now, the quantity of natural gas produced is largely contributed by two major companies, namely, M & P Exploration Production (T) Limited (Mnazi Bay Gas Field) and Pan African Energy Tanzania Limited (Songosongo Gas Field). They both produced a total of 35,539,541,976 Scf. Production of natural gas has been stimulated by the growing demands of the same for industrial and domestic use.

Company	Gas Field	Production (Scf) in '000'		Value (USD)	
		2016	2017	2016	2017
M & P Exploration (T) Limited	Mnazi Bay	5,792,142	17,960,300	13,818,715	19,466,121
Pan African Energy Tanzania Limited	Songosongo	29,747,400	29,496,560	38,172,718	22,795,142
<b>TOTAL</b>		<b>35,539,542</b>	<b>47,456,860</b>	<b>51,991,433</b>	<b>42,261,263</b>

## Reporting Scope

This report covers the reconciliation of payments and receipts for the fiscal year 2016/17. All payments and receipts made before 1<sup>st</sup> July of 2016 and those that were made after 30<sup>th</sup> June 2017 were excluded from the reconciliation report.

## Reporting Entities

The reporting entities participated in this reconciliation included extractive companies (dealing with mining, oil, and gas), and government agencies. During the TEITI Committee meeting held on 24<sup>th</sup> November 2019, the Committee approved a materiality threshold of TZS 900 million. As a result, seventy two (72) companies met the materiality threshold. This number of companies scoped includes three (3) State-Owned Enterprises (SOEs). The contribution of these seventy two (72) reporting entities amounted to 95.52% of the total government revenue collected from the extractive companies in 2016/17. Hence, all seventy two (72) companies were required to fill and submit reporting templates. However, only forty one (41) extractive companies submitted filled templates within the given time. The contribution of these 41 extractive companies amounted to 88.78% of the total government revenue from the mining, oil, and gas sector in 2016/17.

## Reliability and Credibility of Data

As required by EITI standards (4.9), the IA observed this requirement to ensure the reliability and credibility of the reported data. This involved senior-level management sign-off of data or report provided; attachment of relevant receipts and payment-by-payment and date-by-date in supporting schedule and certification of the completed reporting templates by an External Auditor.

For the case of extractive companies, confirmation was sought from a professional registered external auditor that the 2016/17 financial statements have been audited under International Auditing Standards and that the figures reported in the reporting templates are according to the instructions provided by the IA as approved by the TEITI Committee. For the case of government agencies, confirmation for the same was provided by the Controller and Auditor General (CAG).

Of the forty one (41) reporting entities, thirty-nine (39) submitted their reporting templates signed by management (authorized senior officer). Out of these 39 reporting entities, twenty-five (25) reporting entities, their reporting templates were also signed by their external auditors. Two (2) extractive companies whose reporting templates were not signed by the management, were also not signed by their external auditors. On

the basis of certification provided by management and/or external auditor, the IA concluded that the overall comprehensiveness and reliability of data from extractive companies and government agencies to be satisfactory.

### **Summary of the Reconciliation Results**

The detailed results of reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by Government Agencies is presented in chapter 5. We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences. The adjustments were carried out on the basis of confirmations from extractive companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate.

Unreconciled discrepancies are indicated as positive if for the same revenue stream, the amount reported by a company exceeds that reported by the government Agency as receipt (over). If the amount received by the government Agency exceeds payment by the company, the resulting discrepancy is labelled negative (under). Final company payments obtained was TZS 510,610,821,731.22 and the final government receipts came up to TZS 508,624,111,294.21 creating a net discrepancy of TZS 1,986,710,437.01 representing 0.39% of total payments reported by Government Agencies. This is the sum of positive differences of TZS 21,831,583,764.60 and negative differences of TZS 19,844,873,327.59

### **Limitations**

During the reconciliation process, we encountered several challenges that limited our ability to obtain all the required information on time. These challenges include:

- There was no updated database of contact details of extractive companies and government agencies that were included in the reconciliation scope. This led to a delay in sending the templates due to the fact that the IA had to start from scratch to establish the contact details of reporting entities.
- The reluctance of some extractive companies to fill and return the templates on time. Some companies have not filled the forms despite frequent physical and electronic follow up by the IA.
- Poor record-keeping among small-scale/individual miners who were included in the reconciliation scope for 2016/17. Some of these individuals were unable to produce evidence for the payments they made to government agencies. This challenge prolonged the reconciliation process and a few unreconciled amounts are attributed to poor record-keeping.
- The unwillingness of over half of the extractive companies to disclose beneficial ownership.
- A few extractive companies provided inaccurate information in the reporting templates. The IA had to seek clarification and/or confirmation from such companies.

## **Follow-up on the Last Validation Results**

The validation of Tanzania against the 2016 Standard commenced on 1<sup>st</sup> January 2017. The EITI Board found that Tanzania had made meaningful progress in the overall implementation of the 2016 EITI Standard requirements. The validation outcome raised concerns with respect to the following areas; state participation, in-kind revenues, transportation revenues, SOE transactions, and SOE quasi-fiscal expenditures. Progress in addressing these concerns have been summarized in Table 56 in section 7.2.

## **Implementation of Recommendations Given in the Previous Report**

The 8th TEITI report was prepared for the fiscal year 2015/16. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee. These issues include level of awareness of TEITI among companies; appointment of TEITI focal points in government departments; making payments on behalf of companies, royalty on gas; up-to-date contacts database; collection of data from LGAs; restructuring of payments; classification of revenue streams; application of TEITA Act, 2015; improvement of online license repository; and petroleum online registry. Table 57 in section 7.4 presents the progress of implementation of the recommendation related to these issues.

## **Findings and Recommendations**

Consistent with the terms of the assignment, we have prepared the 9<sup>th</sup> reconciliation report of material payments made by the extractive industry actors and material receipts by the government from the sector for the 2016/2017 fiscal year. The findings reveal discrepancies between the information provided by the companies and those provided by government agencies. Furthermore, the following issues were also identified:

- i. Low compliance on disclosure of the beneficial ownership information;
- ii. Incomplete and un-updated database for contact details of extractive entities;
- iii. Long delays in submitting the completed reporting templates by reporting entities;
- iv. Reporting templates not properly and accurately completed; and
- v. Need for timely planning and implementation of the reconciliation exercise.

The above issues were rated of high priority, and the respective recommendations were given of which, if properly addressed, will result in significant improvement with respect to consistency in reporting and disclosure compliance among the reporting entities.



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CPA. Dr. Gabriel Komba  
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# 1. INTRODUCTION

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## 1.1 Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of Government, Extractive Companies, and Civil Society Organizations (CSOs) working together to improve transparency and accountability in the management of revenues from natural resources. Tanzania joined the EITI in February 2009, with the intention of improving governance in its mining, oil and gas sectors. Tanzania attained a compliant status of the EITI in December 2012, after meeting the EITI transparency standards. The country achieved meaningful progress in implementing the EITI Standard, following the validation assessment that was conducted in 2017. Since then, Tanzania has published 8 TEITI reports covering the period from 1<sup>st</sup> July 2008 to 30<sup>th</sup> June 2016. The 8<sup>th</sup> TEITI report covered a fiscal year 2015/16 and it was published on 30<sup>th</sup> April 2018. This is the supplementary report of 9<sup>th</sup> TEITI report and covers the period 1<sup>st</sup> July 2016 to 30<sup>th</sup> June 2017.

## 1.2 Objective

The purpose of this report is to reconcile the information provided by extractive companies with the information provided by relevant government agencies. The overall objective of the reconciliation exercise is to assist the Government of Tanzania to determine the contribution of minerals, oil and gas resources to the socio-economic development of the country. In addition, the exercise aimed at improving the governance of minerals, oil and gas resources, which subsequently helps to meet the requirements of the EITI Standards. The report enhances transparency of the payments made by extractive companies to the Government and its agencies, as well as payment received by the Government and its agencies from the extractive companies

## 1.3 Nature and Extent of our Work

The Reconciliation ('Engagement') followed the International Standard on related services applicable to agreed-upon procedures of engagement. The procedures performed were those set out in the Terms of Reference (ToR) as stipulated in the Contract for Consultants Services and approved by the TEITI Committee.

The reconciliation procedures carried out were not designed to constitute an audit or review according to International Standards on Auditing or International Standards on Review Engagements. Consequently, we do not express any assurance on the transactions beyond the explicit statements set out in this report.

The report consists of seven (7) chapters presented as follows:

- i. Introduction;
- ii. Approach and Methodology;
- iii. Contextual Information of the Extractive Industry;

- iv. Determination of the reconciliation scope;
- v. Reconciliation results;
- vi. Analysis of reported data; and
- vii. Recommendations.

The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise stated. The report includes information from reporting entities that was received up to 3<sup>rd</sup> June 2020.



## 2. APPROACH AND METHODOLOGY

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The process of reconciling of revenues from the extractive industry (Mining, oil and gas sectors) consisted of the following steps:

- Step 1: Conducting a study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing a list of extractive companies that made material payment to the Government, and a list of Government entities that received material payments from extractive companies, which should be disclosed in the 2016/17 supplementary report.
- Step 2: Preparation of reporting templates and reporting instructions, after obtaining information relating to the different types of taxes, fees, charges payable in the mining, oil and gas sectors. This information was analysed to determine revenue streams;
- Step 3: Presentation and approval of the scoping study, reporting templates, and reporting instructions by the TEITI Committee;
- Step 4: Conduct training to extractive companies and government agencies on how to complete reporting templates.
- Step 5: Collection of payment data from government agencies and extractive companies, which provided the basis for reconciliation;
- Step 6: Comparison of the amounts reported by government agencies and extractive companies to determine if there are discrepancies between the two sources of data; and
- Step 7: Contact with government agencies and extractive companies to investigate and resolve identified discrepancies.

### 2.1 Scoping Study

The Independent Administrator (IA) carried out a scoping study as per the terms of reference. The scoping study started with the meeting between the Independent Administrator (IA), Ministry of Minerals (MoM), TEITI Committee, and representatives from the EITI International Secretariat (Ms. Ines Marques and Ms. Lyidia Kilpi). The meeting was held on 21<sup>st</sup> October 2019, and it discussed the urgency of Tanzania to publish the 2016/2017 and 2017/2018 TEITI reports.

TEITI has published eight (8) scoping study reports spanning from 2008/09 to 2015/16 fiscal years. The scoping study for this report covered the years 2016/17 and 2017/18 and was conducted from 4<sup>th</sup> to 15<sup>th</sup> November 2019. In the course of undertaking the scoping study, the IA consulted representatives from the following Government entities:

- i. Ministry of Minerals (MoM)
- ii. Tanzania Revenue Authority (TRA)
- iii. Tanzania Petroleum Development Corporation (TPDC)

- iv. National Social Security Fund (NSSF)
- v. Public Service Social Security Fund (PSSSF), and
- vi. The Mining Commission

Based on the results of the study, the IA reported various issues to the TEITI Secretariat for consideration in determining the scope of the 2016/17 reconciliation: These issues included;

- Contextual information of the extractive industry, including recent developments in the regulatory environment.
- The proposed materiality threshold for the reconciliation process;
- Taxes, fees, charges, and revenues to be disclosed in the reconciliation report;
- Extractive companies and Government Agencies to be included in the report;
- The reporting templates to be filled by reported entities; and
- Assurances to be provided by reporting entities to ensure the credibility of the data made available to us.

The scoping study was then presented before the TEITI Committee for review and approval. The Committee approved the results of the scoping study and granted approval to proceed with the preparation of the reconciliation report.

## **2.2 Data Collection**

Before data collection, we developed reporting templates and instructions for filling the templates by extractive companies and government agencies. Then, TEITI Secretariat organized a Stakeholder Workshop which intended to acquaint representatives of reporting entities how to fill the templates. Specifically, the representatives were oriented on:

- The EITI process;
- The reconciliation scope;
- The reporting templates and instructions for filling the templates;
- Lessons learnt from the previous reconciliation reports; and
- Reconciliation issues.

The IA facilitated the workshop at Mzumbe University – Dar es Salaam Campus College on 5<sup>th</sup> December 2019. During the workshop, the facilitator clarified all issues that were not familiar to the representatives of reporting entities about the templates. The Chairperson of the TEITI Committee and representatives from the TEITI Committee, government, extractive companies, and CSOs attended the workshop.

The reporting package included the reporting templates and instructions for filling the templates. The TEITI Secretariat sent the package electronically to the reporting entities after the workshop. The reporting entities were directed to send the dully filled templates to the IA within the provided timeframe. They were also requested to enquire about anything related to filling of the reporting templates from the IA. The deadline for submission of the reporting templates was 12<sup>th</sup> December 2019. However, the deadline was extended to 30<sup>th</sup> January 2020 to allow more entities to submit the same. The last

template included in the supplementary report was received on 3<sup>rd</sup> June 2020. Approved reporting templates are presented in Appendix 1 and 2 of the supplementary report.

### **2.3 Reconciliation and Investigation of Discrepancies**

The IA carried out the reconciliation process on a cash accounting basis. We created worksheets for each extractive company to determine the total payments made to each statutory receiving entity. Corresponding revenue data reported by government agencies were entered in the same worksheets for comparison purposes. We also created a separate worksheet in the same workbook that summarizes the total receipts by the Government in terms of revenue streams and worksheet that summarizes total payments made by extractive companies participated in the reconciliation process.

The process of reconciling the data and investigating discrepancies was done between 10<sup>th</sup> February and 22<sup>nd</sup> April 2020. In carrying out the reconciliation, we performed the following procedures:

- Figures reported by extractive companies were compared item-by-item to figures reported by government agencies. Consequently, all discrepancies identified were listed item-by-item in relation to each government agency and extractive company;
- Where data reported by extractive company agreed with the data reported by the government, the government figures were considered to be confirmed, and no further action was undertaken;
- We carried further investigation where the discrepancies between individual financial flows exceeded TZS 2 million and concluded the reconciliation exercise when the discrepancy was less than one percent of the total reported company payments and government revenues, and
- The IA requested government agencies and the extractive companies to provide supporting documents and evidence for any adjustments to the information provided on the original filled templates.

In cases where we were unable to resolve discrepancies, we requested the reporting entities to provide additional supporting documents for the payments declared. In some cases, these differences remained unresolved. Section 5 presents the results of the reconciliation exercise.

### **2.4 Reliability and Credibility of Data Reported**

To comply with EITI Requirement 4.9 and ensure the credibility of the data, the TEITI Committee in its meeting of 24<sup>th</sup> November 2019 approved that:

- For each company, the “payment/receipt report” should be signed by an authorised Senior Officer of the company;
- For every Government Agency, the “payment/receipt report” must be signed by an

authorised Senior Officer of the Agency;

- All figures reported in the “payment/receipt flow template” must be detailed payment-by-payment and date-by-date in the supporting schedule;
- Each “reporting template” must be certified by an External Auditor:
  - *Extractive companies:* are required to obtain confirmation from a registered external auditor that their 2016/17 financial statements have been audited under International Auditing Standards and that the figures reported in the reporting template are in accordance with instructions issued by the IA, are complete, and are in agreement with the accounts for the 2016/17 period; and
  - *Government Agencies:* are required to obtain confirmation from the Controller and Auditor General (CAG) that the transactions reported in the reporting templates are in accordance with instructions issued by the IA, are complete, and are in agreement with the accounts of the Government for the 2016/17 period. The CAG is the head of the National Audit Office (NAO). Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised in 2000) and Section 30 (1) of the Public Finance Act No. 6 of 2001 (revised in 2004) mandates the Office of the CAG to audit the revenues and expenditures of all collecting authorities and State-Owned Entities.
- The CAG is required to provide a letter confirming that the accounts of the government agencies were audited under International Auditing Standards; and

To make any changes to the information provided on the original data reported in the templates, the IA requested supporting documents and confirmation from reporting entities.

#### **2.4.1 Data submission**

A total of forty one (41) reporting entities included in the reconciliation scope submitted their reporting templates. Of these, three (3) were State Owned Enterprises (SOEs) and the remaining thirty-eight (38) were extractive companies/individuals. All Government Agencies included in the reconciliation scope submitted their reporting templates. Details of submission by reporting entity are set out in the approved reporting templates presented in Appendix 1 and 2 of the report. Data collected was scrutinised to ensure that they fully meet the requirements of completeness, relevance, and correctness/accuracy.

#### **2.4.2 Data Certification**

Of the forty one (41) reporting entities, thirty-nine (39) submitted their reporting templates signed by management (authorized senior officer). Out of these 39 reporting entities, twenty-five (25) reporting entities, their reporting templates were also signed by their external auditors. Two (2) extractive companies whose reporting templates were not signed by the management, were also not signed by their external auditors as shown in Table 1.

**Table 1: Certification of Reporting Templates**

SN	COMPANY/INDIVIDUAL NAME	MANAGEMENT SIGN-OFF	AUDITOR SIGN-OFF	NAME OF THE AUDIT FIRM
1	GEITA GOLD MINING LIMITED	✓	X	-
2	NORTH MARA GOLD MINE LIMITED	✓	✓	Ernst & Young Tanzania
3	BULYANHULU GOLD MINE LIMITED	✓	✓	Ernst & Young Tanzania
4	PAN AFRICAN ENERGY TANZANIA LIMITED	✓	✓	KPMG Tanzania
5	PANGEA MINERALS LTD	✓	✓	Ernst & Young Tanzania
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	✓	✓	KG Consulting
7	SHANTA MINING COMPANY LIMITED	✓	✓	BDO East Africa
8	AUMS (T) LIMITED	✓	✓	PwC Tanzania
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	✓	✓	Deloitte Consulting Ltd
10	WILLIAMSON DIAMONDS LTD	✓	✓	Deloitte Consulting Ltd
11	HANCIENDA GROUP LTD	✓	X	-
12	NDOVU RESOURCES LIMITED	✓	✓	Hekima Associates
13	POA POA COMPANY LTD	✓	✓	Danis Associates
14	AFRICAN EXPLOSIVES (T) LTD	✓	✓	Diamond Financial Consultants
15	EQUINOR TANZANIA AS	✓	✓	KPMG Tanzania
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED	✓	✓	KPMG Tanzania
17	JOSIA MASANJA & PTNS	✓	X	-
18	MANTRA TANZANIA LIMITED.	✓	✓	KPMG Tanzania
19	NYAMIGOGO	✓	✓	Hassanali Rutakyamirwa & Co
20	TANCOAL ENERGY LIMITED	✓	✓	VA Business Assurance Services
21	OPHIR TANZANIA (BLOCK 1) LIMITED	✓	✓	Ernst & Young Tanzania
22	AROBOGAST SILILO LULILA LIMITED	✓	X	-
23	GLOBELEQ TANZANIA SERVICES LIMITED	✓	✓	Ernst & Young Tanzania
24	GODFREY MITTI & PTNS	✓	X	-
25	NITRO EXPLOSIVES (T) LTD.	✓	X	-
26	RAS AL KHAIMAH GAS TANZANIA LTD	X	X	-
27	SEA SALT LIMITED	X	X	-
28	JAC RIJK AFRICA LIMITED	✓	✓	Ark Partners
29	ORECORP TANZANIA LIMITED	✓	X	-
30	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	✓	X	-
31	KABANGA NICKEL COMPANY LIMITED	✓	X	-
32	MBOGO MINING AND GENERAL SUPPLY LIMITED	✓	✓	G-Washington & Company
33	BUSOLWA MINING LIMITED	✓	✓	G-Washington & Company
34	BEARING MAN GROUP TANZANIA LIMITED	✓	X	-
35	KATAVI MINING COMPANY LIMITED	✓	X	-
36	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	✓	X	-
37	TNR LIMITED	✓	✓	Tanna Sreekumar Grant Thorntorn
38	ABG EXPLORATION LIMITED	✓	✓	Ernst & Young Tanzania

SN	COMPANY/INDIVIDUAL NAME	MANAGEMENT SIGN-OFF	AUDITOR SIGN-OFF	NAME OF THE AUDIT FIRM
39	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	✓	✓	CAG
40	STATE MINING COOPERATION (STAMICO)	✓	X	-
41	STAMIGOLD COMPANY LIMITED	✓	✓	KPMG Tanzania

**Key:** ✓ = Yes; X = Not

With the exception of TPDC, the submitted reporting templates of other Government agencies (the MoM and TRA) were only signed by authorised officers. Since these government agencies were audited by the CAG in 2016/17,<sup>1</sup> the IA relied on the management sign-off to ascertain the validity of the reported data. Due to challenges of locating extractive companies operating in the Local Authorities, the Chairman of the TEITI Committee through the President's Office - Regional Administration and Local Government Authorities (PO-RALG) requested Regional Administrative Secretaries (RAS) to identify extractive companies making payments to the LGAs under their jurisdiction. The IA, therefore, received letters from RASs or the Executive Directors (EDs) certifying the amounts that LGAs filled in reporting templates for the extractive companies operating in the respective LGAs. Table 2 shows the certification status of reporting templates filled by LGAs.

**Table 2: Certification of Reporting Templates in LGAs**

Local Government Authority	Officer Signed Reporting Templates
Msalala District Council	RAS – Shinyanga Region
Mbinga District Council	RAS - Ruvuma
Geita Town Council	Town Director - Geita
Kahama Town Council	Town Director - Kahama
Kinondoni Municipal Council	Municipal Director - Kinondoni
Kishapu District Council	District Executive Director - Kishapu
Mtwara District Council	District Executive Director - Mtwara
Songwe District Council	District Executive Director - Songwe
Tarime District Council	District Treasurer - Tarime

On the basis of certification provided by management and/or external auditor, and except for the effects of the matters described above, the IA concluded that the overall comprehensiveness and reliability of data from extractive companies and government agencies to be satisfactory.

## 2.5 Accounting Records

In accordance with Requirement 4.7 of the EITI Standard, data have to be reported by company, by payment flow, and by government agency. Reporting entities were requested to provide relevant details along the reporting templates for each payment flow, as well as contextual information.

<sup>1</sup> <https://www.nao.go.tz/uploads/reports/CENTRAL-GOVERNMENT-GENERAL-REPORT-2017-2018.pdf>  
<https://www.nao.go.tz/index.php/reports/category/general-audit-reports>

The reconciliation was carried out on a cash basis. Accordingly, payments made before 1<sup>st</sup> July 2016 were excluded. The same was applied to payments made after 1<sup>st</sup> July 2017.

The reporting currency is Tanzanian Shilling (TZS). For payments made in foreign currency, the reporting entities were required to report in the currency of payment. However, in the report, payments made in US Dollars were converted to TZS at the computed daily average rate for the 2016/17 period as per Bank of Tanzania (BoT) of USD 1 = 2,210.62.<sup>2</sup>

### **2.5.1 Extractive Companies**

Extractive companies normally prepare annual accounting records on the accrual basis, i.e., the tax expense is recognised at the time it is due rather than the time when it is paid. However, only the amounts actually paid during the Government fiscal year from 1<sup>st</sup> July 2016 to 30<sup>th</sup> June 2017 were declared in the reporting templates.

### **2.5.2 Government Agencies**

Government agencies were required to report only the amounts received during 2016/17, irrespective of whether the receipt was recorded in the previous or subsequent fiscal year.

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<sup>2</sup><https://www.bot.go.tz/FinancialMarkets/IFEMsummaries/IFEMsummaries.asp>

### 3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY

#### 3.1 Key Features of the Extractive Industry

##### 3.1.1 Mining Sector

Tanzania is endowed with a variety of mineral resources and building materials, including metallic minerals such as gold, iron, silver, copper, platinum, nickel, and tin, and gemstones such as diamond, tanzanite, ruby, garnet, emerald, alexandrite, and sapphire. The industrial minerals include kaolin, phosphate, lime, gypsum, diatomite, bentonite, vermiculite, salt, and beach sand, as well as building materials such as stone aggregates and sand, and energy minerals such as coal and uranium.<sup>3</sup> The country possesses enormous proven quantities of these mineral resources. Table 3 provides quantities of major mineral deposits available in Tanzania.

**Table 3: Quantities of Major Mineral Deposits Available in Tanzania**

SN	Type of Mineral	Unit of measure	Proven Quantity
1	Gold	Tons	2,222.00
2	Nickel	Tons	40.00
3	Copper	Tons	13.65
4	Coal	Tons	1.50 billion
5	Tanzanite	Tons	12.60
6	Diamonds	Carats	50.90 million
7	Uranium	Pounds	35.90 million

**Source:** Poncian and Kigodi (2018)<sup>4</sup>

Gold is the leading mineral with commercial significance in Tanzania. The country is the 4th largest producer of gold in Africa after South Africa, Ghana, and Mali. The major gold mines in Tanzania include Geita Gold Mine (GGM) in Geita Region, North Mara Gold Mine (NMGM) in Mara Region, Bulyanhulu Gold Mine (BGM) and Buzwagi Gold Mine (BZGM) in Shinyanga Region, New Luika Gold Mine (NLGM) in Songwe Region, and Stamigold Biharamulo Mine (SBM), formerly known as Tulawaka Gold Mine in Kagera Region.

Apart from large-scale gold mining production, gold is also produced through Artisanal and Small-Scale Mining (ASM). The study conducted by the United Nations Environmental Programme (UNEP) estimated that ASM produced 4 tons of gold per annum, accounting for approximately 10 percent of Tanzania gold production. However, data from MoM declared annual average gold production from ASM is around 1.1 tons.<sup>5</sup> About 24 percent of ASM takes place within the Geita Region. Other ASM areas are found in Mara, Singida, Mbeya, Tanga, Morogoro, and Arusha Regions.

<sup>3</sup> <http://teiti.go.tz/storage/app/uploads/public/5d0/249/c44/5d0249c441b52810610306.pdf>  
[content/uploads/2014/03/0014\\_11032013\\_Mineral\\_Policy\\_of\\_Tanzania\\_20091.pdf](content/uploads/2014/03/0014_11032013_Mineral_Policy_of_Tanzania_20091.pdf)

<sup>4</sup> <https://doi.org/10.1080/21665095.2018.1486219>

<sup>5</sup> <https://pubs.iied.org/pdfs/16641IIED.pdf>



In the year 2019, the MoM introduced the Tanzania Mineral Trading Centres (TMTTC) and established the centres of excellence and demonstration centres for Artisanal and Small-Scale Miners in pursuit of developing the mining sector in Tanzania.

### **i. The Establishment of Tanzania Mineral Trading Centres**

In 2019, the Government opened Tanzania Mineral Trading Centres (TMTTCs) in an effort to promote mineral trading in the country and curbing the rampant smuggling of these minerals out of the country. The first MTC was opened in Geita Region on 17<sup>th</sup> March 2019. As of February 2020, the Government had established 28 TMTTCs as part of the initiatives to curb illegal mineral trading as well as increasing the benefits of mineral trading to the Government, small-scale miners, dealers, and brokers.<sup>6</sup> Consistent with the initiative of introducing MTCs, the Parliament of the United Republic of Tanzania approved the bill whereby small-scale miners will not be charged a 5 percent withholding tax and 18 percent value-added tax when selling their minerals, as it was in the past.

The TMTTCs serve as a valuable source of information of miners, brokers, and dealers in a respective region and for the industry generally. The information from TMTTCs allows the government and other stakeholders to monitor tax and revenue collections as well as design interventions for promoting mineral business.

### **ii. Establishment of Centres of Excellence and Demonstration Centres for Artisanal and Small-Scale Miners**

Artisanal and small-scale mining is the major economic activity of communities residing around mining areas. In an effort to develop the capacity of artisanal and small-scale miners, the MoM, through the Sustainable Management of Mineral Resources Project (SMMRP), has established seven (7) mining centres of excellence. The seven centers of excellence have been established in Mpanda, Bariadi, Handeni, Musoma, Chunya, Songea, and Bukoba. The objective of the centres is to provide technical knowledge to artisanal and small-scale miners in the areas of mining exploration, mineral value addition activities, mineral trading, and mineral processing, particularly using environmentally friendly technology (i.e. free from Mercury technology).

Besides, the MoM, in collaboration with the Multi-Sector Partnership Initiative (MSPI), has established three mining demonstration centres. One is located in Lwamgasa (Geita region), the second in Itumbi (Chunya, Mbeya region), and the third in Katente (Bukombe, Geita region).<sup>7</sup> The three demonstration centres have been equipped with modern mineral processing facilities, which are expected to provide practical skills to small-scale miners in the area of mineral processing. Lwamgasa centre is dedicated to processing gold while the facilities at Itumbi and Katente can process a variety of minerals.

<sup>6</sup> <https://drive.google.com/file/d/1GQsgFWboRhVzJ0IXXse1MUqc8nuaDUWL/view>

<sup>7</sup> [https://drive.google.com/file/d/1BxWAK1A\\_hRq9sg3hBjEAnSdvvoHkX9Nu/view](https://drive.google.com/file/d/1BxWAK1A_hRq9sg3hBjEAnSdvvoHkX9Nu/view) (on page 23)

In another development, the MoM has allocated 11 sites with a total of 38,952 Ha for artisanal and small-scale mining. The sites are located in Biharamulo II, Itigi, Kyerwa, D-Reef, Ibinda, Kap anda, Ngapa, Nzega, Kitowelo, Msasa and Matabe.<sup>8</sup>

### **3.1.2 The Oil and Gas Sector**

Tanzania has a huge potential for oil and gas resources. By the end of the fiscal year 2018, oil had not been discovered, but exploration activities were ongoing in different parts of the country. On the other hand, the production of natural gas is rapidly growing due to the government's desire to industrialize the Tanzanian economy.

As of 2018, Tanzania's natural gas reserves were estimated at 57.54 trillion cubic feet.<sup>9</sup> Following the significant discoveries of natural gas, the government embarked on devising legal and regulatory reforms aiming at improving the governance of the Oil and Gas Sector in the country. These initiatives aims at ensuring the benefits from the sector are accrued to the Government and its citizens.

Similarly, Tanzania, through TPDC, is a partner in the East Africa Crude Oil Pipeline (EACOP) project. The pipeline project is expected to transport crude oil from Hoima, Uganda to the port of Tanga, Tanzania. The project is owned by five partners whereby Total SA and China National Offshore Oil Corporation each own 35% of the project, Uganda National Oil Pipeline Company owns 15%, Tullow Oil owns 10%, and TPDC owns 5%. The project will cover 1,443 km across Uganda and Tanzania, and it is expected to transport 230,000 barrels of crude oil per day. However, to date, the partners are yet to reach a final project investment decision, including completion date of the project.

## **3.2 Legal and Regulatory Framework**

### **3.2.1 Mining Sector**

Mining activities in Tanzania are guided by the Mining policy of 2009, The Mining Act, 2010 and its various regulations. In 2017, the Parliament of the United Republic of Tanzania passed the Written Laws (Miscellaneous Amendments) Act, 2017, which introduced extensive amendments to the Mining Act, Cap.123 of the Laws of Tanzania (Act No. 14 of 2010). In addition, the Government passed new legislations: namely, The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act of 2017 (Natural Wealth Act), and The Natural Wealth and Resources (Permanent Sovereignty) Act 2017 (Natural Resources Act) which has had some impact on the operations of the mining sector.

#### **i. The Mining Act [Cap 123, R.E. 2018]**

The Mining Act [Cap 123, R.E. 2018] is the principal legislation for guiding the operations of the mining sector in the country. It provides for the allocation and registration of mineral rights and licensing arrangements for participating in mining

<sup>8</sup> [https://drive.google.com/file/d/1BxWAK1A\\_hRq9sq3hBjEAnSdvvoHkX9Nu/view](https://drive.google.com/file/d/1BxWAK1A_hRq9sq3hBjEAnSdvvoHkX9Nu/view) (on page 25)

<sup>9</sup> National Environment Statistics Report (NESR, 2017) – Tanzania Mainland.

activities. In addition, it also determines the royalties, fees and other charges payable by operators of the mining sector. The Act also addresses issues of local content, CSR, integrity pledge, and disputes settlement.

## **ii. Amendments of the Mining Act, 2010**

The primary objective of amending the Mining Act, 2010 Cap 123, was to protect the interest of Tanzanians and increase the benefits that the Country could obtain from the Mining sector. The amendments were brought through the Finance Act, 2017 and Written Laws (Miscellaneous Amendments) Act, 2017. The amendments increased the royalty rate from four to six percent for minerals export such as gold, copper, silver, and platinum and from five to six percent for diamond and coloured gemstones. The increase in royalty rates intends to increase the revenue contribution of the mining sector to the economy. In addition, the amendments introduced a clearing fee of 1 percent (as a new requirement) on the value of all minerals to be exported from 1<sup>st</sup> July 2017.

Furthermore, the amendments introduced a new shareholding structure requirements. The new shareholding requirement demands holders of Mining Licenses (MLs) or Special Mining Licenses (SMLs) to give the Government at least a 16 percent free carried interest in the capital of their companies. In addition, the Government is also entitled to acquire (in total) up to 50 percent of the shares in a mining company, proportional to the quantified value of tax expenditures incurred by the Government in favour of the mining company.

These amendments also established the Mining Commission, which replaced the Mining Advisory Board. The Commission has been empowered to perform additional functions apart from the advisory role. These functions include (i) issuing licenses, (ii) regulating and monitoring the mining industry and its operations, and (iii) ensuring orderly exploitation and exploration of minerals (as well as the utilization of minerals). In addition, the Commission is vested with the power to resolve disputes arising from mining activities and carry out inspections and investigations on safety issues in the mining sector.

Through these amendments, the Government has also prohibited exportation of mineral concentrates and ores for metallic minerals such as gold, copper, nickel, and silver, with effect from 2<sup>nd</sup> March 2017. The Mining Commission is empowered to analyse and value the concentrates, and thereafter, the concentrates will be processed locally. This measure was intended to promote mineral value addition activities within the country. Undertaking of value addition activities is expected to creating employment, generating revenue, and stimulating technology transfer in the country.

Moreover, the amendments included provisions relating to local content. The local content provisions, amongst others, require the mineral right holder to buy goods that are produced in Tanzania or the services (insurance, legal, and financial services) that are rendered by local companies or citizens. The implementation of local content with

regard to the acquisition of insurance, legal, and financial services is provided in sections 30, 32, and 34 of the Mining (Local Content) Regulations of 2018.

With respect to financial services, the Regulations require mining companies to use the services of Tanzanian financial institutions or organizations in the course of undertaking mining activities. However, under some circumstances, a mining Companies may engage the services of foreign financial institutions after the approval of the Mining Commission. The Mining (Local Content) (Amendments) Regulations, 2019, requires mining companies to maintain a bank account with Tanzanian banks and carry out all transactions related to mining activities through such banks. The Regulations defines a Tanzanian bank as a bank that has one hundred percent Tanzanian or not less than twenty percent Tanzanian shareholding.<sup>10</sup>

This requirement demands the mining companies to terminate existing relationships with foreign-owned financial institutions and procure services from institutions that have been licensed by the Bank of Tanzania. However, except eight majority foreign-owned banks, all other foreign-owned banks have been granted a license to operate in the country and thus meet the requirements set out in the Mining (Local Content) Regulations. In that regard, mining companies were required to relocate their business banking accounts from foreign-owned Tanzanian banks to banks that are majority-owned by Tanzanians.

With regard to insurance services, section 30 (1) and (2) of the Mining Regulations require mining companies to comply with the provisions of the Insurance Act and insure all insurable risks relating to mining activities through indigenous brokerage firms or, where applicable, indigenous reinsurance brokers. An exception to this requirement is provided by section 31 (1) whereby an individual may obtain offshore insurance services for mining activity in the country after the approval of the Commissioner of Insurance. However, an approval for procuring insurance services offshore shall be granted only after the National Insurance Commission has established that the local capacity to offer insurance service has been fully exhausted, as provided for in section 31 (2) of the regulations.

For legal services, section 32 of the regulations requires contractors, subcontractors, licensees, or allied entities engaged in mining activities in the country to retain the services of Tanzanian legal practitioners or firms of Tanzanian legal practitioners whose principal offices are located in Tanzania. Again, the Mining Regulations impose penalties and fines of up to five billion Tanzania shillings or imprisonment of up to five years for non-compliance with the local content provisions.

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<sup>10</sup> [https://www.madini.go.tz/wp-content/uploads/2019/02/THE-MINING-LOCAL-CONTENTAMENDMENTS-REGULATIONS-2019\\_GN-NO-139-OF-2019.pdf](https://www.madini.go.tz/wp-content/uploads/2019/02/THE-MINING-LOCAL-CONTENTAMENDMENTS-REGULATIONS-2019_GN-NO-139-OF-2019.pdf)

### **iii. The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act of 2017**

The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allows the Government to review and re-negotiate agreements entered between the Government and mining companies prior to the enactment of the Natural Wealth Act. Section 4 and 6 of the Act provides for powers of the National Assembly to review arrangements and agreements made by the Government, and where necessary, direct the Government to re-negotiate any unconscionable terms identified, particularly those that restrict the Government's sovereignty over its natural resources.

### **iv. The Natural Wealth and Resources (Permanent Sovereignty) Act 2017**

The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, introduced the requirement of settling disputes, especially those that relate to the extraction, exploitation, acquisition, or use of natural wealth and resources that are to be settled within Tanzania. Before the enactment of the Natural Resources Act, parties were free to choose the governing law and jurisdiction with respect to dispute resolution.

Other laws governing the sector include the Income Tax, 2004, and its amendments of 2018; the Environmental Management Act, 2004; and the Constitution of the United Republic of Tanzania, 1977.

Following the changes to the Mining Act, the Government has issued a number of regulations to support the implementation of the new requirements under the law. These regulations include The Mining Act (Mineral Rights) Regulations, 2018; The Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018; The Mining (Local Contents) Regulations, 2018; and The Mining (Radioactive Minerals) Regulations, 2018. Others include The Mining (Mineral Beneficiation) Regulations, 2018; The Mining (Geological Survey) Regulations, 2018; and The Mining (Audit and Inspection of Records) Regulations, 2018.

The Ministry has prepared a number of Regulations to operationalize the Mining legislations. These Regulations include the Mining (Local Content) Regulations, 2018 as amended in 2019, the Mining (Mineral Beneficiation) Regulations, 2018 as amended in 2019, and the Mining (Mimerani Controlled Area) Regulations, 2019. Others are the Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018 as amended in 2019, and the Mining (Diamond Trading) Regulations, 2019.

### **3.2.2 Regulatory and Institutional Framework of the Mining sector**

Institutionally, the MoM is the apex body that regulates the activities of the mining sector and enforces the implementation of the Mining Act, Cap 123. In 2018, the government introduced institutional changes in the regulatory framework of the mining sector. The changes disestablished the Tanzania Mineral Audit Agency (TMAA) and Geological Survey Agency. The two institutions were disestablished by The Executive Agency (Tanzania Mineral Audit Agency) (Disestablishment): Order, 2018 and The

Executive Agency (Geological Survey Agency) (Disestablishment): Order, 2018, respectively. Following such changes, the role of TMAA is currently undertaken by the Mining Commission, which was established under the Mining Act, Cap 123. Similarly, the Geological Survey Agency is formed as the Geological Survey of Tanzania (GST). The regulatory and institutional framework of the Mining sector is made up by the MoM, Ministry of Natural Resources and Tourism, National Environment Management Council (NEMC), TRA, the Mining Commission, and TEITI.

#### **i. The Ministry of Minerals**

The Ministry of Minerals oversee the operations of both large-scale and artisanal and small-scale miners in the country. The Ministry is responsible for issuing mineral rights, enforcing laws and regulations for mining, and protection of environment, including undertaking environmental monitoring and auditing. It is also responsible to resolve mining conflicts and coordinate CSR initiatives in the Mining sector.

#### **ii. Ministry of Natural Resources and Tourism**

The Ministry of Natural Resources and Tourism enforces laws and regulations for forestry resources management, forest conservation, and tourism. It is also responsible for issuing permits to conduct mining operations in forest and reserved areas.

#### **iii. National Environment Management Council**

The Council is responsible for providing environmental education and raising public awareness on environmental management. Also, it advises the Government on environmental matters, performs environmental audits in all sectors to ensure compliance with environmental laws and regulations, and enforces pollution control measures. The Council is an important instrument to ensure the operations of mining operators are environmentally friendly.

#### **iv. Tanzania Revenue Authority**

The Authority is responsible for administering tax laws for the purpose of assessing, collecting, and accounting for all revenues to which those laws apply. It is also responsible for monitoring and ensuring collection of fees, levies, charges or any other tax collected by any ministries, departments or divisions of the government as revenue for the government.

#### **v. The Mining Commission**

The Mining Commission has taken over all operational functions that were being performed by Minerals Division under Ministry of Energy and Minerals and all functions that were being performed by Tanzania Minerals Audit Agency (TMAA) and Tanzania Diamond Sorting Organization (TANSORT). The Commission is responsible for advising the Minister on all matters related to the mining sector. Furthermore, the Commission aimed at enhancing the management of the Mining sector and ensuring that the Government is benefiting from the income generated from the sector.

## **vi. Tanzania Extractive Industries Transparency Initiative**

Tanzania Extractive Industries Transparency Initiative Committee seeks to create transparency and accountability in revenue flows from the extractive industry in Tanzania. The TEITA Act, 2015 and its attendant Regulations of 2019 empowers the Committee to solicit and publish financial, production, and beneficial ownership information of extractive companies.

### **3.2.3 Oil and Gas Sector**

The legal framework of the oil and gas sector acts as the tools for the sustainable development of the sector. The policies, laws, and regulations that govern the oil and gas sector in Tanzania include the National Natural Gas Policy (NNGP) of 2013, the National Energy Policy of 2015, and the National Investment Policy of 1996. Others include the Oil and Gas Revenue Management Act of 2015, the Petroleum Act of 2015, and the Petroleum (Local Content) Regulations of 2017. Exploration and production activities in the Oil and gas sector are guided by the Model Production Sharing Agreement for Petroleum (MPSA) of 2013.

#### **i. The National Energy Policy, 2015**

The National Energy Policy, 2015 addresses the following key issues:

- **Restructuring of the State-owned utility Company:** The Policy proposes for the State owned utility company to be unbundled into independent generation, transmission, and distribution companies. However, to date, this policy focus has not been implemented. The State-owned utility company still performs the three functions.
- **Prioritization of the local market for oil and gas products:** The Policy recommends that the local market be prioritised over export markets for the purposes of promoting domestic utilisation of oil and gas products.
- **Mobilization of financial resources:** The Policy points out the necessity of mobilisation of financial resources for implementation of energy programmes and projects. Through this Policy, the government aims to establish a favourable investment climate to attract private investments in the energy sector.
- **Energy pricing:** Through this Policy, the Government aims to have efficient and effective energy pricing for the sustainability of the energy sector. However, the main challenges are the fluctuations of exchange rates, inflation, and the ability of consumers to afford energy.
- **Public Private Partnership:** The Policy advocates for cooperation between the private and public sector to bring rapid growth in the energy sector and ensure speedy structuring and financing of PPP projects in the energy sector.

The National Energy Policy of 2015 has also taken into consideration the key issues that were addressed in the National Natural Gas Policy (NNGP) of 2013 and the Local Content Policy of Tanzania for Oil and Gas Industry (LCPTOGI) of 2014.

## **ii. The National Investment Policy of 1996**

The focus of the National Investment Policy of 1996 is to promote, attract, and facilitate Foreign Direct Investment (FDI) in the oil and gas sector as well as other sectors of the Tanzanian economy. Since the capacity of local firms to participate in the exploitation of oil and gas resources is low, the policy creates a conducive environment for international oil and gas companies to invest in oil and gas projects, thereby allowing the country to benefit from its oil and gas resources.

## **iii. Petroleum Act, 2015**

The Act provides for the regulation of upstream, midstream, and downstream activities of the petroleum sub-sector. Section 11 of the Act establishes PURA, which is mandated to monitor and regulate the upstream petroleum segment in Tanzania mainland. Likewise, section 8 of the Act establishes the Tanzania Petroleum Development Corporation (TPDC) as the National Oil Company (NOC). TPDC act as an aggregator with exclusive rights to purchase, collect and sell natural gas from producers. TPDC is legally required to maintain a participating interest of not less than twenty-five percent on each Oil and Gas project in Tanzania. It may form a number of subsidiaries to carry out specific petroleum operations or related activities. In addition, the Act establishes an Oil and Gas Bureau within the office of the President in order to advise the Cabinet on strategic matters about the Oil and Gas economy.

## **iv. The Oil and Gas Revenues Management Act, 2015**

The Oil and Gas Revenue Management Act, 2015 is the principal legislation that guides the management of revenues arising from the Oil and Gas Sector. The Act establishes an Oil and Gas Fund to ensure fiscal and macroeconomic stability, guarantee the financing of investment in the Oil and Gas sector, enhance social and economic development through oil and gas operations, and safeguard resources for future generations. The fund receives contributions from royalties, government profit share, dividends, and corporate income tax on exploration, production and development of oil and gas resources. Currently, the Fund account is operational.

## **v. The Petroleum (Local Content) Regulations of 2017**

The Petroleum (Local Content) Regulations of 2017 provide the ways in which the government can meet the aim of maximizing the country's benefits from potential and current gas projects. They promote job creation through the engagement of local experts in oil and gas activities and utilization of goods and services produced locally. In addition, they guide the participation and contribution of the local community to the oil and gas sector.

## **vi. Model Production Sharing Agreement for Petroleum (MPSA) of 2013**

Model PSA serves as the basic framework for negotiations between foreign oil companies, the Government, and TPDC. It sets out the terms under which exploration and production activities can take place. Under the MPSA, exploration and production



companies incur operational expenses and then apportion the profit from oil and gas income with TPDC. Key provisions of the MPSA that are beneficial to the country include minimum state participation of 25 percent, the government royalty, and additional profit tax. The MPSA of 2013 reinforces the compulsions with respect to training and improvement of local staff, including increasing the annual training expenditure requirement from \$150,000 under the MPSA of 2008 to a minimum of \$500,000. In general, the MPSA of 2013 reinforces the inspiration of TPDC in oil and gas accomplishments.

#### **vii. The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015**

Tanzania Extractive Industries (Transparency and Accountability) Act, 2015<sup>11</sup> was enacted to ensure transparency and accountability of players in the extractive industries in Tanzania. Among other matters, section 4 of the Act establishes a Committee, which is an oversight body for promoting and enhancing transparency and accountability in the extractive industry. From section 5 to 10 of the Act, provides other matters with respect to functional arrangement of the Committee. Moreover, section 10 (1) (b) and (c) of the Act empowers the Committee to obtain information from extractive companies with respect to their operations. In addition, section 15 (1) to (3) of the Act set a requirement for extractive industry companies to provide information on local content, corporate social responsibility, and capital expenditure. Similarly, section 16 (1) (a) and (b) requires the Committee to publish the information of extractive industry companies, including disclosure of contracts and beneficial ownership. Section 23 of the Act sets out penalties for individuals and corporations, which fail to produce a document or information required under the law. An individual could pay a fine of up to TZS 10.0 Million while a body corporate could be fined a maximum of TZS 150.0 Million.

#### **viii. The Tanzania Extractive Industries (Transparency and Accountability) Regulations of 2019**

Tanzania Extractive Industries (Transparency and Accountability) Regulations of 2019<sup>12</sup> were prepared to enforce the implementation of the TEITA Act, 2015. The Regulations provides further guidance with regard to record keeping of extractive activities by extractive companies (Regulation 3), submission of information (Regulation 4), certification of information provided by extractive companies (Regulation 9), disclosure of beneficial ownership (Regulation 12), and treatment of confidential information (Regulation 13).

<sup>11</sup> <http://parliament.go.tz/polis/uploads/bills/acts/1452053429-ActNo-23-2015-Book-21-25.pdf>

<sup>12</sup> <https://www.madini.go.tz/wp-content/uploads/2019/02/TEITA-REGULATIONS-GN-NO.141-OF-2019.pdf>

### **3.2.3.1 Regulatory and institutional framework of the Oil and Gas sector**

The Oil and Gas sector is regulated by the Ministry of Energy (MoE), Ministry of Finance and Planning (MoFP), Petroleum Upstream Regulatory Authority (PURA), Energy and Water Utilities Regulatory Authority (EWURA), and the Bank of Tanzania (BoT).

#### **i. Ministry of Energy**

The Ministry of Energy is the highest supervisor of energy issues and is responsible for coordinating and setting appropriate policies, laws, and Regulations to ensure sustainable development of the sector. Despite this noble responsibility, the MoE is responsible for managing institutions under its jurisdiction. These institutions include the TPDC, EWURA, Tanzania Electrical Supply Company (TANESCO), and Rural Energy Agency (REA).

#### **ii. Ministry of Finance and Planning**

The MoFP is a part of a coordinated system that aims to strengthen transparency and accurate use of revenue derived from the energy sector. It develops policies which are aimed at promoting national output and coping with the cost of living through the promotion of alternative energy generation through natural gas and providing Value-Added Tax (VAT) and tax exemptions on various devices used to store, export, and distribute gas.

#### **iii. Petroleum Upstream Regulatory Authority**

The Petroleum Upstream Regulatory Authority, is the regulatory authority established under Section 11 of the Petroleum Act, 2015 (Act No. 21 of 2015) with the mandate to regulate and monitor petroleum upstream operations and LNG activities in the Mainland Tanzania and providing advisory services to the Government and the Minister responsible for petroleum affairs.

#### **iv. Energy and Water Utilities Regulatory Authority**

Energy and Water Utilities Regulatory Authority is responsible for technical and economic regulation of the electricity, petroleum, natural gas, and water sectors in Tanzania pursuant to Cap 414 and sector legislation. EWURA is also responsible for promoting effective competition and economic efficiency, protecting the interests of consumers, and promoting the availability of regulated services to all consumers.

#### **v. Bank of Tanzania**

Bank of Tanzania participation in the oil and gas sector has been identified in the National Natural Gas Policy of 2013. The BoT's responsibility in the oil and gas industry is to prepare financial procedures to prevent inflation that can be caused by natural gas. This policy has identified three roles that the BoT should accomplish which is to ensure that gas transactions do not cause adverse effects on the financial control policy and the broad economy of the country.

### 3.3 Fiscal Regime

#### 3.3.1 Mining Sector

The Tanzanian Government generates revenue from companies operating in the mining sector through taxation, fees, and other duties according to the Mining Act, Cap 123. Table 4 presents a summary of the fiscal regime.

**Table 4: Fiscal Terms for the Mining Sector**

SN	Fiscal category	Description
1	Royalty	Mining companies pay royalties to the MoM. From July 2017, the amendments made to the Mining Act, Cap 123 set the royalty rate of 6% for diamond and gemstones and 6% for metallic minerals such as copper, gold, silver, and platinum.
2	Inspection fees	Mining companies pay 1% of the value of all mineral exports to the MoM as inspection fees.
3	Free carried interest	The mining amendments introduced a requirement for Mining Licence and Special Mining Licence holders to give the Government not less than 16% free carried interest shares in the capital of their companies.
2	Corporate Tax	Mining and oil and gas companies are charged corporate tax at the same fixed corporate tax of 30% of taxable income as per the Income Tax Act, Cap 233 [R.E. 2008]
3	Value Added Tax	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover of at least TZS 40 million must be registered for VAT purposes.
5	Depreciation allowance for capital expenditure	Mining companies are granted a depreciation allowance of 100% on equipment used for prospecting and exploration of minerals.
6	Loss carry-forwards	If a corporation made a loss from the corporation's business, it is allowed to be deducted for five consecutive years and in the third year will be taxed at the rate of 0.3% on turnover.
7	Withholding tax on dividends	Mining companies pay withholding tax of 5 percent on dividends from Dar es Salaam stock exchange-listed corporations.
8	Withholding tax on interest	Withholding tax on interest on foreign loans is at the rate of 10 percent and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
9	Withholding tax on payment for technical services and on management fees	This withholding tax is capped at the rate of 5 percent (entities with Mineral Development Agreements (MDAs) signed before 2014 pay 3%), when the technical service fee or the management fee is paid to a resident person, or 15 percent when is paid to a non-resident person.
10	Customs duty on imports of mining equipment and supplies	Under the terms of the Customs Traffic Act, import duty payable by a mining company or its subcontractors is zero percent during exploration and in the first year of operation; thereafter, it will not exceed 5 percent.
12	Capital Gains Tax	The capital gain tax rate is 30% for corporate entities in Tanzania.

#### 3.3.2 Oil and Gas Sector

As it is in the mining sector, the Tanzanian Government generates revenue from companies operating in the oil and gas sector through taxation, fees, and other duties as

stipulated in the Income Tax Act, 2004, Oil and Gas Revenue Management Act, 2015, and MPSA of 2013. Table 5 presents a summary of the fiscal regime for the oil and gas sector.

**Table 5: Fiscal terms for the Oil and Gas Sector**

SN	Fiscal Category	Description
1	Royalty	<ol style="list-style-type: none"> <li>Royalty for oil and gas is paid to TPDC as provided in section 113 of the Petroleum Act, 2015. Royalty is on a sliding scale depending on the area where the hydrocarbon is being exploited with the rate being 12.5% in the onshore and shelf areas and 7.5% in the offshore areas.</li> <li>Under the current MPSA, a royalty is payable after deducting TPDC's share of profit hydrocarbons. The 2008 and 2013 MPSAs provide for settlement out of gross production before the operation of the sharing formula. The rate specified is 7.5% (as opposed to the 5% provided for under the terms for PSA model for gas).</li> </ol>
2	Cost Recovery	<p>The PSA allows the contractor to recover the cost incurred in Oil and Gas operations. The cost recovery limit is 50% of the annual production net of royalty, both onshore and offshore. On the other hand, the model gas terms provide a more generous 70% cost recovery limit.</p> <p>The recoverable and non-recoverable costs are itemized under Annex D of each production sharing agreement (PSA) and the Model Production Sharing Agreement (MPSA), 2013.</p>
5	Petroleum Profit	<p>This is the amount of oil or gas revenue remaining after royalty and cost recovery has been deducted. Petroleum profit is shared between the National Oil Company (NOC), the Tanzania Petroleum Development Corporation (on behalf of the government), and the Contractor on pre-agreed proportions. The MPSA 2013 contains benchmarks for profit-sharing which are not binding.</p>
6	Additional Profit Tax	<p>Additional Profit Tax (APT) is payable by a contractor subject to Article 17 of the MPSA 2013 and is calculated based on the Development Area of the contractor. Payment of APT is a contractual obligation rather than a tax that is enshrined in the tax laws. APT will vary with the real rate of return earned by the Contractor on the net cash flow from the Development Area. Contractors pay an APT of 25% of the first accumulated net cash position and 35% of the second accumulated net cash position.</p>
7	Income Tax	<ol style="list-style-type: none"> <li>A contractor pays income tax as corporate tax as per the Income Tax Act, Cap 332 [R.E. 2008]</li> <li>If the contractor consists of more than one legal entity, each entity is required to calculate and pay its income tax separately and submit a separate return.</li> <li>Resident Company is taxed at 30% on its worldwide income. A non-resident is taxed 30% on its Tanzanian sourced income. A new company is taxed at 25% if it is listed on the Dar es Salaam Stock Exchange (DSE) and at least 30% of its shares are held by the general public.</li> </ol>
8	Branch Profit Tax	<p>Branch profit tax applies to repatriated income. Repatriated income is calculated according to a specific formula based on movements in the branch balance sheet and the maintenance of a form of tax</p>

SN	Fiscal Category	Description
		retained earnings account.
9	Withholding tax	This is the amount of a service or goods provider's pay withheld by the taxable entity and sent directly to the government as partial payment of income tax. The rate is 5% from the payment of resident providers of technical or management services. Dividend is taxed 10%, but 5% for companies listed at DSE or in case 25% shares owned by residents.
10	Annual Rental Fee	The contractor pays the following rental fees indexed to US\$ inflation rates (as per MPSA 2013): i. 50 US\$/sq. km for the initial exploration period; ii. 100 US\$/sq. km for the first extension period; and iii. 200 US\$/sq. km for the second extension period
11	Import Duty Exemption	All equipment and material imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
12	Capital Gains Tax	Capital Gain Tax applies in case of corporate reorganization and acquisition of assets. Transfer of shares subject to Capital Gain Tax at the rate of 30% of turnover. Since July 2012, indirect share transfer maybe taxed. The change of owner ship by 50% is treated under the Income Tax as a realization of asset/liabilities.
13	Value Added Tax (VAT)	VAT is a pass through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 40 million must be registered for VAT purposes. The oil and gas exploration companies are exempted from the VAT to extent provided in their respective PSAs.
14	Bonuses	International Oil Companies pay two types of bonuses: signature and production bonuses. These are front-end loaded taxes payable upfront to the State. Bonuses were initially introduced by Article 11 (c) of the MPSA 2013. The same is provided in PA under Section 115 and Section 116. The signature bonus rate is not less than \$2.5million and production bonus is not less than \$5million. Bonuses are not recoverable under the PSA but they are deductible for tax purposes
15	Ring Fencing	Ring-fencing has been introduced for purposes of separating income and losses arising from different operations. Contract expenses are ring-fenced within the Contract Area. The recoverable Contract expenses must have been incurred prior to the commencement of production. Activities in different contract areas are treated as separate operations and are taxed separately as per Section 20 of the Finance Act 2013, Section 118 PA 2015, Section 19 of Income Tax Act, 2004, Article 12(c) MPSA 2013
16	Transfer Pricing	All arrangements between separate mining and petroleum operations and other activities should reflect the arm's length principle. This principle requires associated persons to transact with each other independently and on equal basis. The Ministry of Finance has issued detailed transfer pricing regulations to support the transfer pricing provision in the Income Tax Act. PSAs also generally include their own detailed transfer pricing rules, which apply for the purposes of sharing profit oil or gas and calculating cost recovery.
17	Training and	Contractors in the oil and gas sector pay training and research fees of

SN	Fiscal Category	Description
	research fees	US\$ 500,000 per annum to TPDC for purposes of enhancing development of oil and gas subsector as per Section 114 of the Petroleum Act, 2015.

### 3.4 Contribution of the Extractive Industry to the Economy

According to the National Bureau of Statistics (NBS), mining and quarrying sector involves the mining of coal and lignite and extraction of peat, crude petroleum, and natural gas, mining of metal ores and other mining and quarry.<sup>13</sup> As such, statistics presented in the following sections encompass the contribution of the entire extractive sector to the economy.

#### 3.4.1 Contribution to Gross Domestic Product

The extractive industry contributes to the economy in various forms. The sectorial contributions come from a share of the sector in Gross Domestic Product (GDP), and most notably, employment opportunities it creates. In 2016 and 2017, the contribution of the mining and quarrying sector to GDP was stable at 4.8%, respectively as indicated in Table 6. In absolute terms, the sector contribution has been increasing as shown in the same table. In 2016 and 2017 calendar years, the sector contributed TZS 4,975,991 million and TZS 5,560,120 million, respectively.

**Table 6: Mining and Quarrying Industry Share to GDP (at current prices)**

Year	Amount (TZS million)	Percentage
2016	4,975,991	4.8%
2017	5,560,120	4.8%

Source: National Bureau of Statistics<sup>14</sup>

Furthermore, the Gross Domestic Product (GDP) by Sector, Percentage Share in Total GDP at Current Prices, Tanzania Mainland is as shown in Table 7.

**Table 7: GDP by Sector at Current Price**

Sector	2016 (in %)	2017 (in %)
Crops	15.6	17
Livestock	7.7	6.9
Forestry and hunting	3.9	4
Fishing	2	2.2
Mining and quarrying	4.8	4.8
Manufacturing	4.9	5.5
Electricity supply	0.8	0.5

Source: BoT (2018)

<sup>13</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Highlights\\_for\\_the\\_Second\\_Quarter\\_GDP\\_2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights_for_the_Second_Quarter_GDP_2019.pdf)

<sup>14</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Highlights\\_for\\_the\\_Second\\_Quarter\\_GDP\\_2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights_for_the_Second_Quarter_GDP_2019.pdf)

### 3.4.2 Contribution to Employment

As per the last Earning and Employment Survey (EES) by NBS, the mining and quarrying sector employed about 35,900 people (regular and casual employments) which is equivalent to 1.4% of the total labour force in the country.<sup>15</sup> Employment levels in this sector have indicated a slight growth compared to the year 2015, where total employment from this sector was 30,259 which is equivalent to 1.3% of total employment by sector.<sup>16</sup>

### 3.5 Production and Exports

This section provides information regarding the production and export of minerals, gas, and oil. The country has not started producing oil; as a result, there are no data regarding the production and export of oil. However, the country has recorded vast production and export of minerals. Also, as of today, the country has registered large quantities of natural gas production as indicated in the following sections.

#### 3.5.1 Production and Export of Minerals

##### (i). Production of Minerals

Table 8 below presents the production of minerals in 2016/17. As per same table, the production of minerals had a total value of TZS 4.78 trillion. Production of gold in terms of value contributed more than other types of minerals in this reporting year.

**Table 8: Production of Minerals in 2016/17**

Type of Mineral	Unit	Unit Price (TZS)	Total (Weight)	Total Value (TZS)
Gold	kg	73,502,684.91	43,759.99	3,216,476,759,838.89
Diamond	kg	549,278.63	249,911.05	137,270,798,016.00
Silver	ct	1,275,427.85	14,767.64	18,835,053,622.27
Copper	lbs	5,231.25	10,395,693.40	54,382,519,484.83
Limestone	tons	116,892.51	4,004,241.73	468,065,849,169.00
Salt	tons	97,535.73	148,637.80	14,497,495,848.57
Sandstone/Clay/Red soil	tons	16,960.39	4,646,806.23	78,811,655,123.52
Gypsum	tons	63,147.28	181,080.34	11,434,730,549.75
Aggregates	tons	23,906.68	6,070,808.37	145,132,887,071.66
Marble	tons	148,753.59	255,568.95	38,016,799,406.29
Tin	tons	17,343.36	180,064.80	3,122,928,741.49
Kaolin	tons	101,215.92	2,326.80	235,509,204.23
Galena	kg	5,235.60	185,231.00	969,795,423.60
Bauxite	tons	141,928.08	8,299.00	1,177,861,111.87
Tanzanite	ct	6,538,260.43	8,817.88	57,653,579,442.60
Coal	tons	87,496.29	429,709.85	37,598,019,450.90
Other Gemstones	tons	47,154.04	1,589,732.59	74,962,321,927.47
Phosphates	tons	97,773.00	213,306.00	20,855,567,114.26
Dolomite	tons	21,147.48	6,836.47	144,574,090.49
Pozzolana	tons	24,052.72	138,051.49	3,320,513,789.69
Sand, Stones & Bricks	tons	15,616.82	5,628,598.59	87,900,825,792.70

<sup>15</sup> [https://www.nbs.go.tz/nbs/takwimu/labour/EES\\_2016\\_REPORT.pdf](https://www.nbs.go.tz/nbs/takwimu/labour/EES_2016_REPORT.pdf)

<sup>16</sup> [https://www.nbs.go.tz/nbs/takwimu/labour/EES\\_2015\\_REPORT.pdf](https://www.nbs.go.tz/nbs/takwimu/labour/EES_2015_REPORT.pdf)

Type of Mineral	Unit	Unit Price (TZS)	Total (Weight)	Total Value (TZS)
CO2	tons	1,446.53	7,557,612.79	10,932,322,581.22
Copper Ores	kg	557,490.53	2,013.04	1,122,250,884.23
Iron Ores	kg	48,454.41	16,555.53	802,188,387.36
Other Minerals	tons	212,220.00	1,411,965.85	299,647,392,663.88
<b>TOTAL</b>				<b>4,783,370,198,736.77</b>

**Source:** The Mining Commission

## (ii). Export of Minerals

The value of mineral exports decreased by 13.3 percent to USD 1,860.52 million in 2017 from USD 2,145.17 million in 2016 as indicated in the table below. This was due to continued decrease in mineral exports following the amendments of the Mining Act of 2010 as amended in 2017, which prohibits exportation of raw minerals and encourage exportation of the processed minerals (value addition). This move aimed at protecting the national interests for the benefits of the general public.<sup>17</sup>

Mineral Type	Unit	Export Quantity		Export Value (USD '000')	
		2016	2017	2016	2017
Diamond (Rough)	Carat ('000')	239,305	304,456	85,090	67,510
Gold	Grams ('000')	45,155	43,490	1,824,815	1,636,535
Gemstones	Grams ('000')	2,944,107	1,185,697	60,483	53,596
Salt	Ton	145,718	100,017	4,806	3,803
Phosphate	Ton	23,658	1,351	721	585
Limestone	Ton ('000')	4,170	3,301	22,710	27,610
Tin Ore	Ton	138	91	1,499	1,037
Gypsum	Ton	213,744	123,675	6,279	3,187
Coal	Ton	276,030	563,053	11,580	22,250
Graphite	Ton	1,180	128	2,132	18
Silver	Grams ('000')	17,984	10,911	9,901	5,850
Copper	Pounds ('000')	16,247	2,934	35,421	7,741
Industrial Minerals	Ton	4,769,577	708,047	78,491	29,896
Bauxite	Ton	74,660	12,090	1,242	898
<b>Total</b>				<b>2,145,170</b>	<b>1,860,516</b>

**Source:** Ministry of Minerals<sup>18</sup>

In this reporting year, the significant share of export volumes come from Bulyanhulu, STAMIGOLD, Buzwagi, Geita, New Luika, and North Mara mining projects. These mining projects alone have contributed a total of USD 1,357.37 Million (equivalent to TZS 3.14 trillion).<sup>19</sup> Table 7 presents a share contribution to export volumes by major mining projects.

<sup>17</sup> <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>

<sup>18</sup> <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>

<sup>19</sup> <https://www.parliament.go.tz/uploads/budgetspeeches/1496328593-Hotuba%20ya%20Bajeti-%20Nishati%20na%20Madini.pdf>



**Table 9: Major Mineral Exports**

Mining Project	Export Value (USD Million)
Geita Gold Mine	465.76
North Mara	381.02
Bulyanhulu	245.00
Buzwagi	174.35
New Luika	76.15
STAMIGOLD	15.09
<b>Total</b>	<b>1,357.37</b>

**Source:** 2017/18 Budget Speech for the Ministry of Minerals and Energy.

### 3.5.2 Production and Export of Oil and Gas

In the upstream operations, Tanzania did not record any production of oil. The country still depends hugely on the importation of oil from other countries. However, the country has produced substantial quantities of natural gas in 2016 and 2017. As of now, the quantity of natural gas produced is largely contributed by two major companies, namely, M & P Exploration Production (T) Limited (Mnazi Bay Gas Field) and Pan African Energy Tanzania Limited (Songosongo Gas Field). They both produced a total of 35,539,541,976 Scf. Production of natural gas has been stimulated by the growing demands of the same for industrial and domestic use.<sup>20</sup> Table 10 presents the total production of natural gas and their corresponding values.

**Table 10: Production of Natural Gas**

Company	Gas Field	Production (Scf) in '000'		Value (USD)	
		2016	2017	2016	2017
M & P Exploration (T) Limited	Mnazi Bay	5,792,142	17,960,300	13,818,715	19,466,121
Pan African Energy Tanzania Limited	Songosongo	29,747,400	29,496,560	38,172,718	22,795,142
<b>TOTAL</b>		<b>35,539,542</b>	<b>47,456,860</b>	<b>51,991,433</b>	<b>42,261,263</b>

**Source:** Ministry of Finance<sup>21</sup>

There is no natural gas export data available because, as of today, the country has not begun to export natural gas. According to TPDC, all of the produced natural gas is consumed domestically.

### 3.6 State-Owned Enterprises

State Mining Corporation (STAMICO) and TPDC are the State-Owned Enterprises (SOEs) operating in the mining and oil and gas subsector, respectively. The establishment and legal mandates of these SOEs are provided in the Public Corporations Act, 1969.

#### 3.6.1 State Mining Corporation

STAMICO was re-established through the Public Corporations (Establishment) (Amendment) Order, 2015, with the aim of increasing the contribution of the mineral

<sup>20</sup> [https://www.nbs.go.tz/nbs/takwimu/na/National\\_Accounts\\_Statistics\\_Popular\\_Version\\_2018.pdf](https://www.nbs.go.tz/nbs/takwimu/na/National_Accounts_Statistics_Popular_Version_2018.pdf)

<sup>21</sup> <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>

sector to the national economy and creating employment opportunities for Tanzanians. The Corporation operates under the MoM, and it is governed by a Board of Directors. The Board is headed by the Chairperson, who is a presidential appointee and constitutes eight Board members appointed by the Minister for Minerals.

STAMICO operates the Biharamulo Gold Mine (a medium-scale gold mine) through its 100% owned subsidiary, STAMIGOLD Company Limited. Apart from operating the Biharamulo Gold Mine, STAMIGOLD has been mandated to engage in prospecting, exploration, development, production, processing, and marketing of gold locally and internationally. STAMICO also owns 100% of the fully paid equity of Kyerwa Tin Company Limited. The Company buys cassiterite from small scale miners in north-western Tanzania. Besides, it operates a coal mining project at Kabulo ridge within the Kiwira Coal field in Songwe Region. Also, STAMICO owns other mining projects under joint venture arrangements. These include:

- Tanzanite Mine which is located in Block C at Mirerani Area in Simanjiro District, Manyara Region. STAMICO owns 50% of the shares, while TanzaniteOne Mining Ltd (TML) owns the remaining 50% of the shares. Joint Venture Agreement for this mine started in 2013.<sup>22</sup>
- Buckreef Gold Mine situated in north-central Tanzania to the south of Lake Victoria and 110km Southwest of Mwanza. Under this joint venture, STAMICO owns 45% of the shares, and TANZAM 2000, which is the project operator, owns the other 55% shares.<sup>23</sup>
- Other advanced STAMICO projects potential for joint ventures are Kiwira Coal Power, Buhemba, STAMIGOLD (Gold Tailings), and Ubena Zomozi Stone Quarry projects. These projects are in different stages of development. For instance, the corporation is in advanced stages of getting an investor to partner in operating the Buhemba Gold mine. The partnership structure and other operational details will be determined after negotiation with the investor is completed.

STAMICO owns fourteen (14) exploration Prospecting Licences (PL) for different mineral commodities, including gold, phosphate, and Rare Earth Elements (REE) across the country. Similarly, the Corporation holds 44 Primary Mining Licences for different mineral commodities. In addition, it has applied to the Mining Commission for 12 new Primary Mining Licences, one Mining Licence, and two Prospecting Licences.

With regard to ownership structure, in 2016/17, there is no change of ownership for any of the subsidiary or projects of STAMICO. The Corporation reported a loss of TZS 20,140,709,000; as a result, there were no retained earnings from STAMICO operations during this period. Similarly, the Corporation neither reinvested nor paid dividends or any transfer/contribution to the government despite receiving direct funding of TZS

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<sup>22</sup> More information regarding operations of this Tanzanite mine can be accessed at <http://www.tanzaniteone.com>

<sup>23</sup> Additional information about the Buckreef Gold project can be accessed at [http://www.stamico.co.tz/wp-content/uploads/2017/10/Buckreef\\_Profile.pdf](http://www.stamico.co.tz/wp-content/uploads/2017/10/Buckreef_Profile.pdf).

3,291,373,000 from the Government in the form of employees' salaries and other charges. Payment of dividend and other transfers to the Government is provided in section 47 (f) of the Finance Act, 2015<sup>24</sup> and section 23 (1) to (6) of the Public Corporations Act, 1992.

With respect to financing, STAMICO has not granted a loan or offer loan guarantee to any extractive company in 2016/17. There is no legal arrangement for STAMICO to finance or support the financing of mining companies. However, the Corporation provides technical support to artisanal, small and medium scale miners to develop business plans for mining projects that could be financed by financial institutions. The Corporation does not provide a guarantee to these artisanal miners.

On the other hand, STAMICO has not received a loan or loan guarantee from the Government in 2016/17. According to section 23 (1) of the Public Corporations Act, 1992, the Corporation is eligible to seek third party financing, but it has not so far obtained any financing from third parties. STAMICO has not reported any quasi-fiscal expenditure in 2016/17. The information on state participation in mining operations through STAMICO is summarized in Table 11.

**Table 11: STAMICO Participation in Mining Activities**

I. Level and terms of state participation									
Company/project with state participation	Level of SOE ownership or participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 16/17	Terms of the transaction (s)	Links or references to supporting documentation			
STAMIGOLD Company Ltd	100%	Subsidiary	Fully paid equity	None	N/A				
Kyerwa Tin Company Ltd	100%	Subsidiary	Fully paid equity	None	N/A				
Buckreef Gold Company Ltd	45%	Associate	Fully paid equity	None	N/A				
TanzaniteOne Mine Company Ltd	50%	Joint Venture	Fully paid equity	None	N/A				
II. Financial relationship between STAMICO and the Government									
Statutory rules for financial relationship between STAMICO and the Government	Retained earnings (TZS)	Reinvested (TZS)	Divided paid to the Government (TZS)	Other transfers to the Government	Funds received from the Government (TZS)				
The financial relationships between Public Corporations (including STAMICO) is provided in section 23 of the Public Corporations Act, 1992 as well as section 47 (f) of the Finance Act, 2015.	NIL	NIL	NIL	NIL	3,291,373,000				
III. Loans and guarantees from SOEs to mining companies, including STAMICO									
Statutory rules governing SOE's right to grant loans or guarantees	Active loan/ guarantee from the SOE to extractive companies	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or	Name of the entity loan or guarantee provided to	Total value of loan or guarantee	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule

<sup>24</sup> <https://www.tro.go.tz/en/documents/>

to extractive companies.	es)			guarantee					
There is no statutory rule/framework guiding STAMICO to give loans or guarantee to extractive companies.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

IV. Loans and guarantees from the State to extractive companies, including STAMICO									
Statutory rules governing the Government's right to grant loans or guarantees to extractive companies.	Active loan or loan guarantee from the state	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee	Government entity granting loan or guarantee	Total value of loan or guarantee.	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule
Provision of loans or guarantee from the state to SOEs is provided under section 23 (6) of the Public Corporation Act, 1992.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

V. Third-party financing						
Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in 2016/17	Value of outstanding loans from extractive companies.	Value of outstanding loans from other third-party entities	Total value of outstanding third-party loans	Links or references to supporting documentation	
STAMICO can access third party financing upon the approval of the Treasury registrar (Ministry of Finance and Planning). Third party financing is according to section 23 of the Public Corporations Act, 1992.	None	None	None	None	None	

VI. Quasi-Fiscal Expenditures on behalf on the government						
Duration	QFE Type	Client	QFE Amount	Related Law/Agreement	Explanation	Comment
2016/2017	None	None	None	None	None	None

### 3.6.2 National Development Corporation

The Government of the United Republic of Tanzania wholly owns the National Development Corporation (NDC). On the basis of shareholding structure, NDC is among SOEs, but not confined its operations in the extractive industries exclusively. It runs operations in various industries, and the mining sector is just one of them. NDC has a

stake in four mining projects through joint ventures. These projects include Liganga iron ore, Sponge iron ore, Mchuchuma-Katewaka coal, and Ngaka coal as detailed in Table 12.

**Table 12: Description of the NDC projects in the Mining Area**

SN	Commodity	Project Name	Description of the
1	Iron-ore	Liganga iron ore project	The project is located in Ludewa District, about 850 km Southwest of Dar es Salaam. It is being developed by Tanzania China International Mineral Resources Ltd (TCIMRL) as an integrated project with Mchuchuma. TCIMRL, is a joint venture company between NDC and Sichuan Hongda Group of China. The project was projected to cost around USD 1.8 billion for establishing 2.9 mt/y iron ore mine and Iron and steel Complex to produce 1.0 mt/y of iron and steel products, vanadium pentoxide, and titanium dioxide.
		The Sponge iron ore project	This project intends to establish a 400,000 tpa of Sponge Iron Plant that will produce 300,000 tons of iron and steel products per year. The plant will be established in Ludewa district utilizing iron ore from Maganga Matitu (part of Liganga) and coal from Katewaka. The project is implemented by Maganga Matitu Resource Development Limited (MMRDL) whose shareholders are NDC and MM Steel Resources Public Limited Company (MMSR PLC). <sup>25</sup>
2	Coal	Mchuchuma-Katewaka coal project	This project intends to establish 3.0 mt/y coal mine, 600MW Thermal Power station, and construct 220 kVa Transmission line Mchuchuma-Liganga. The project will be implemented by Tanzania China International Mineral Resources Limited (TCIMRL), which is a joint venture Company between NDC and Sichuan Hongda Group Limited. The Joint Venture Agreement for this project was signed since 2011. The project is located in Ludewa district.
		Ngaka coal project	The project is being implemented by Tancoal Energy Ltd, a Joint Venture Company between NDC and Intra Energy Corporation Ltd of Australia. The project is located in Ruhuhu Basin, Mbinga district, about 1,100 km from Dar es Salaam. The Ngaka coal field has a measured coal reserve of 423 million tons with calorific value ranging from 4,780 to 8,000Kcal/kg. Mining operations started in August 2011, and coal is being sold to local markets in the cement and gypsum industries and export markets in a Malawi, Kenya, Zambia, and Uganda.

As a shareholder, NDC does not take part in the daily management of activities in these projects. The joint venture company is responsible for the management of activities of a respective project. The level and terms of participation of NDC in these four projects are detailed in Table 13.

<sup>25</sup> <http://ndc.go.tz/iron-and-steel-metallurgical-complex/>

**Table 13: Level and Terms of NDC's Participation in Mining Projects**

Name of the project NDC participates	Level of NDC ownership/participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 16/17	Terms of the transaction(s)	Links or references to supporting documentation
Liganga iron ore and Steel project	20%	Joint Venture	Non-cash equity	None	N/A	Project details <sup>26</sup>
The Sponge iron ore project	50%	Joint Venture	Paid Equity	None	N/A	Project details <sup>27</sup>
Mchuchuma-Katewaka coal project	20%	Joint Venture	Non-cash equity	None	N/A	Project details <sup>28</sup>
Ngaka coal project	30%	Joint Venture	Non-cash equity	None	N/A	Project details <sup>29</sup>

NDC is the shareholder in each of these projects; thus, all strategic and operational matters of a respective project are handled by a joint venture company. In this regard, NDC neither receives loans and/or guarantees from the state nor third-party financing with respect to these projects. Similarly, there was no any quasi-fiscal expenditure that NDC incurred in connection with these projects. There are no statutory rule guiding NDC to incur quasi-fiscal expenditure for its projects that are operated under joint venture arrangement.

### 3.6.3 Tanzania Petroleum Development Corporation

TPDC is the National Oil Company and carries out specialized operations in the petroleum value chain through its subsidiary companies, namely, the Gas Company Tanzania Limited (GASCO) and TANOIL Investments Limited. These entities were established as limited companies wholly owned by TPDC.

TPDC undertakes downstream and midstream projects involving the oil and gas sector. According to the report of the Controller and Auditor General (CAG) of 2016/17, two major downstream projects were implemented in 2016/17. These were the National Natural Gas Infrastructure (NNGI) and National Gas Distribution Networks projects. The latter consists of nine sub-projects dealing with gas distribution from NNGI to various locations. Similarly, TPDC undertook five upstream projects in West Songosongo (WSS) Block. These include West Songosongo project, Block 4/1B and 4/1C project, Stratigraphic Nomenclature project, Eyasi Wembere project, and Liquefied Natural Gas (LNG) Project. Table 14 provides detailsof TPDC upstream projects during 2016/17.

<sup>26</sup> <http://ndc.go.tz/iron-and-steel-metallurgical-complex/>.

<sup>27</sup> <https://motisungroup.com/mining.php>

<sup>28</sup> <http://ndc.go.tz/power-production/>

<sup>29</sup><http://ndc.go.tz/power-production/>

**Table 14: Description of the TPDC Upstream Projects**

SN	Upstream project	Project activities	Project Status
1	Songosongo Project	The project carried out exploration activities in West Songosongo Block, including integration and interpretation of AGG and seismic data to ascertain hydrocarbon prospectively. TPDC owns 29% of the shares in this project.	Operational
2	Mnazi Bay gas Project	Mnazi Bay project is a 756 square km gas field that lies between the Ruvuma and the Offshore Block 1 concessions. This project is operated by Maurel & Prom, but TPDC owns 20% of the shares in a joint venture arrangement.	Operational
3	Block 4/1B and 4/1C project	Project activities completed include geochemical and biostratigraphic analysis and interpretation of selected samples from Block 1 offset wells.	Preparation Phase
4	Stratigraphic Nomenclature project	Activities that have been conducted include compilation and interpretation of the existing data, wells correlation, and geological fieldwork in Tanga and Ruvu basins.	Preparation Phase
5	Eyasi Wembere project	Activities that have been carried out are geological and geophysical as well as ground-truthing of the selected project area.	Preparation Phase
6	Liquefied Natural Gas (LNG) project	TPDC has partnered with five International Oil Companies (Shell Exploration and Production Tanzania Ltd-SEPTL, Ophir, Pavilion, Statoil, and ExxonMobil) to assess the feasibility of constructing and operating LNG project. The project is still at negotiation of Host Government Agreement that has stalled pending review of PSA by the Parliament.	Preparation Phase

Source: CAG Report, 2016/17

Under the Petroleum Act, 2015, the state shall own at least 25% in each oil and gas field in Tanzania. TPDC is the Government's vehicle for participating in the development of oil and gas resources in the country. It participates in the exploration and development of gas projects in two scenarios: First, it undertakes petroleum operations in the exploration and development stages using the normal Government Budgetary System. As of May 2020, TPDC is undertaking petroleum explorations operations in four strategic Blocks. Second, it undertakes petroleum operations in the gas projects jointly with National Oil Companies (IOCs) through a signed Production Sharing Agreement (PSAs). As per the PSAs, during the exploration stage, TPDC neither participate nor contribute exploration expenses, but after the discoveries of gas reserves, TPDC elects to participate and contribute the participating interest in the development stage as specified in the PSA with a respective IOC. This second scenario is a legal requirement whereby oil and gas companies interested in operating in Tanzania are required to partner with TPDC and enter into tripartite Production Sharing Agreements (PSAs). By 2016/17, there were 13 active PSAs signed between TPDC and oil and gas companies for the exploration/development of oil and gas fields in the country.<sup>30</sup>

The ownership structure for the TPDC and its subsidiaries and projects had not changed in 2016/17. The Corporation reported a loss of TZS 648,393,000,000; as a result, there

<sup>30</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

were no retained earnings from TPDC operations during this period. Section 6 of the of the Oil and Gas Revenue Management Act, 2015 permits TPDC to retain earning from surface rentals, bonuses, block fees, training fees, and profit share resulted from direct TPDC investment/participation in the upstream operations. Similarly, the Corporation neither reinvested nor paid dividend or any transfer/contribution to the Government despite receiving direct funding of TZS 3,629,578,900 from the Government in form of employees' salaries and Other Charges (OCs). Payment of dividend and other transfers to the Government is provided in section 47 (f) of the Finance Act, 2015<sup>31</sup> and section 23 (1) to (6) of the Public Corporations Act, 1992.

With respect to financing, TPDC has not granted a loan or offer loan guarantee to any oil and gas company in 2016/17. Currently, there is no legal arrangement for TPDC to finance or support financing of oil and gas companies. On the other hand, in 2016/17, TPDC neither received a loan or loan guarantee from the Government nor reported any quasi-fiscal expenditure. The information of state participation in oil and gas activities through TPDC is summarized in Table 15.

**Table 15: TPDC Participation in the Oil and Gas Activities**

I. Level and terms of state participation									
Company/project with state participation	Level of SOE ownership or participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 16/17	Terms of the transaction (s)	Links references or supporting documentation			
GASCO	100%	Subsidiary	Fully Paid Equity	None	None				
COPEC/TANOIL	100%	Subsidiary	Fully Paid Equity	None	None				
Songosongo Gas Project	29%	Shareholder	Fully Paid Equity	None	None				
Mnazi bay Gas project	20%	Joint Venture	Carried Interest	None	None				
II. Financial relationship between TPDC and the Government									
Statutory rules for financial relationship between TPDC and the Government	Retained earnings (TZS)	Reinvested (TZS)	Divided paid to the Government (TZS)	Other transfers to the Government	Funds received from the Government (TZS)				
The financial relationship between TPDC and the Government regarding retained earnings is provided in section 6 of the Oil and Gas Revenue Management Act, 2015, and section 114 and 115 of the Petroleum Act, 2015. Payment of dividend is provided in section 47 (f) of the Finance Act, 2015. Also, section 23 (1) to (6) of the Public Corporations Act, 1992 <sup>32</sup> provides for financial relationships between Public Corporations (TPDC inclusive) and the Government.	NIL	NIL	NIL	NIL	3,629,578,900				
III. Loans and guarantees from TPDC to oil and gas companies									
Statutory	Active	Date of	Date of full	Name of	Name of	Total	Outstandin	Intere	Loan

<sup>31</sup> <https://www.tro.go.tz/en/documents/>

<sup>32</sup> <https://www.parliament.go.tz/polis/uploads/bills/acts/1566551814-The%20Public%20Corporations%20Act,%201992.pdf>



rules governing SOE's right to grant loans or guarantees to extractive companies.	loan/guarantee from the SOE to extractive companies	granting loan or guarantee	repayment or expiry, if applicable	the legal entity providing loan or guarantee	the entity loan or guarantee provided to	value of loan or guarantee	g value at the end of FY 16/17	st rate	tenure and repayment schedule
There is no statutory rule/framework guiding TPDC to grant loans or guarantee to extractive companies.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

#### IV. Loans and guarantees from the State to extractive companies, including TPDC

Statutory rules governing the government's right to grant loans or guarantees to extractive companies.	Active loan or loan guarantee from the state	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee	Government entity granting loan or guarantee	Total value of loan or guarantee.	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule
Provision of loans or guarantee from the state to SOEs is provided under section 23 (6) of the Public Corporation Act, 1992. <sup>33</sup>	None	N/A	N/A	N/A	N/A	N/A	N/A	N/	N/A

#### V. Third-party financing

Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in 2016/17	Value of outstanding loans from extractive companies.	Value of outstanding loans from other third-party entities	Total value of outstanding third-party loans	Links or references to supporting documentation
TPDC can access third party financing upon the approval of the Treasury registrar (Ministry of Finance and Planning). Third party financing is according to section 23 of the Public Corporations Act, 1992.	None	None	None	None	None

#### VI. Quasi-Fiscal Expenditures on behalf on the government

Duration	QFE Type	Client	QFE Amount	Related Law/Agreement	Explanation	Comment
2016/17	None	None	None	None	None	None

<sup>33</sup> <https://www.parliament.go.tz/polis/uploads/bills/acts/1566551814-The%20Public%20Corporations%20Act,%201992.pdf>

## **3.7 Collection and Distribution of the Extractive Revenues**

### **3.7.1 Budget Process**

Tanzania uses Medium Term Expenditure Framework (MTEF) budget. The preparation and implementation of the MTEF budget is guided by the Budget Act (2015). Part IV of the Budget Act provides for detailed stages/steps of the budget process that can be grouped into four main stages involving budget formulation, debating and approval, budget execution and oversight and control.

#### **i. Budget Formulation (October – March)**

Budget formulation is the first stage in the budget process. It is normally carried out from October to March involving the following key sub-processes:

- Formulation of budget policy and resource projections
- Issuance of Planning and Budget Guidelines
- Estimating revenues and expenditure by MDAs, Regions, Parastatal Organisations and LGAs.
- Scrutiny of estimates by Parliamentary Sub-Committees and Inter-Ministerial Technical Committee
- Cabinet approval of budget estimates.

#### **ii. Parliamentary Debating and Approval (April – June)**

The second stage in the budget process is debating and approval of budget estimates. This takes place from April to June involving the following key activities:

- Tabling in Legislature
- Budget speeches presented (Budget Day)
- Debate in full parliament
- Budget voted into law

#### **iii. Budget Execution (July – June)**

Budget execution i.e. implementation follows as a third stage in the budget process. It starts from 1<sup>st</sup> July to 30<sup>th</sup> June (within one fiscal year). It involves the following activities:

- MDAs, Regions, Parastatal Organisations and LGAs prepare action plans (work plans)
- Budget is executed by cash budget system.
- Treasury releases money to MDAs, Regions, Parastatal Organisations and LGAs.
- Services delivered
- Development projects undertaken
- Transactions relating to accounting, procurement and reporting procedures
- Preparation of financial statements

#### **iv. Auditing, Oversight and Control**

The fourth and last stage in the budget process is auditing, oversight and control. It is ongoing within the year and involves the following main activities:

- Within-year monitoring including internal audits
- External audit conducted by Controller and Auditor General (CAG).
- Audit report discussed in parliamentary oversight committees i.e. Public Accounts Committee (PAC), Local Authority Accounts Committee (LAAC) and Public Investment Committee (PIC) and later tabled in the Parliament and follow-up actions taken.

Local Government Authorities receive direct revenue from the extractive companies operating within their jurisdiction in the form of service levy and corporate social responsibility (CSR). Transfers from central government are normally in the form of development funds, which are released through treasury from the consolidated fund (which includes receipts obtained from extractive sector at the national level), based on normal allocation formula across MDAs, RSs and LGAs.

Service levy is one of the main own source revenue of the LGAs (Section 6 to 9 of the Local Government Finance Act, 1982). It is thus planned, budgeted, and used in accordance with the national and local level financial regulations and guidelines, which include Public Finance Act (2001), Local Government Finance Act (1982), Local Authority Financial Memorandum (2010), and Finance Act issued annually after approval of budget estimates by Parliament. Others are Budget Act (2015) and its related budget regulations, Public Procurement Act (2016) and its related regulations, guideline on the use of LGA own source revenue (i.e. 60 percent of own source revenue to development projects) and 10% contribution to women, youth and disabled groups.<sup>34</sup>

The revenues and expenditures of LGAs are audited by the CAG annually. LAAC oversees the proper use of development funds from own source by paying particular attention on the value for money issues (economy, efficiency, and effectiveness on the use of funds). LAAC also oversees the uses of CSRs fund, which extractive companies spent directly to the surrounding communities in the areas of their interest (agreed jointly with the respective communities).

#### **3.7.2 Revenue Collection**

The fiscal year of the Government starts on 1<sup>st</sup> July and ends the next year on 30<sup>th</sup> June. Extractive companies make payments to various Government Agencies during the fiscal year. These agencies are divided into two categories, namely, recipients of taxes, fees, and charges, i.e. Tanzania Revenue Authority (TRA), Local Government Authorities (LGAs), Ministry of Finance and Planning (MoFP), Tanzania Petroleum Development

<sup>34</sup><https://www.mof.go.tz/mofdocs/budget/Guideline/GUIDELINES%20FOR%20THE%20PREPARATION%20OF%20PLANS%20AND%20BUDGET%20FOR%20201718.pdf>

Corporation (TPDC), Ministry of Minerals (MoM), Treasury Registrar and Tanzania Forest Services Agency (TFS). The second category includes recipients of social security contributions, i.e. the National Social Security Fund (NSSF), Public Service Social Security Fund (PSSSF) and Workers Compensation Fund (WCF).

TRA is the recipient of most of the revenues that Tanzania collects from the mining, oil and gas sector. It collects various taxes including corporate income tax, skills development levy, value-added tax, import duty and excise duty. Treasury Registrar receives dividends on government shares and revenues from the sale of shares that the government holds in extractive companies. In addition, it receives royalty, profit share from additional gas revenue, profit per PSA, signature bonus and production bonus from TPDC.

TPDC collects non-tax revenues such as royalty, protected gas revenue, additional gas revenue, and government profit share as per PSA, surface rentals or annual block fees, signature bonuses and training fees from oil and gas companies. Section 6 of the Oil and Gas Revenue Management Act, 2015 empowers the National Oil Company (i.e. TPDC) retain surface rentals, bonuses, block fees and training fees for the purpose of enhancing development of gas and oil subsector. Other revenue stream retained by TPDC is profit share resulted from direct TPDC investment/participation in the upstream operations.

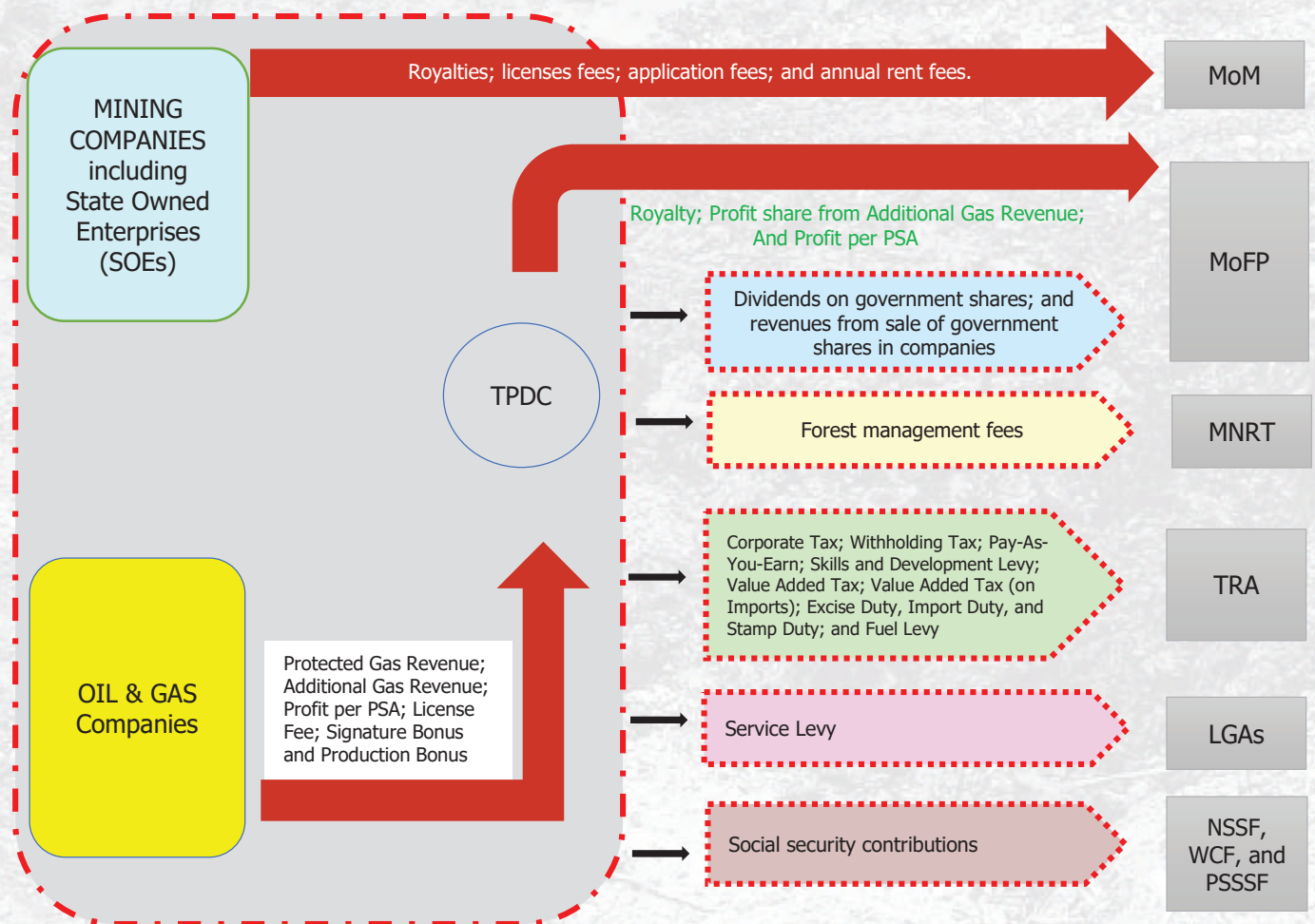
Also, according to section 9 of the Revenue Management Act 2015 and its Regulations, and section 113 of the Petroleum Act 2015, the royalties and Government profit share paid by the oil and gas companies/license holders are collected by TPDC and remitted to the Oil and Gas Fund<sup>35</sup> maintained at BOT under the management of the Treasury. In addition, TPDC collects tariff on gas transportation through Mtwara-Dar es Salaam and Songas gas pipelines. During the reporting period (2016/17), TPDC collected TZS 22,820,860,869,562.91 from Pan African Energy (Tanzania) Limited.

The MoM, on the other hand, receives royalties, Licences fees, application fees, and annual rental fees from mining companies, including SOEs. MNRT collects forest management fees through TFS. LGAs and social security funds collect service levy and social security contributions, respectively. Specifically, the Local Government Act of 1982 empowers LGAs to charge extractive companies operating in their jurisdiction a service levy of up to 0.3% of annual turnover. The extractive revenue collections framework is diagrammatically summarized in Figure 1.

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<sup>35</sup> See for the example, the report of the Controller and Auditor General on the consolidated and Separate Financial statements of TPDC for the year ended 30 June 2017. <https://tpdc.co.tz/downloads.php>

Figure 1: Payment Flows of Extractive Revenue Collection



### 3.7.3 Revenue Distribution

The Public Finance Act, 2001 is a legal instrument which provides for the legal framework of the budget system regarding revenue, expenditure control and accountability. Section 11 of the Public Finance Act of 2001 establishes the consolidated fund. The Act categorically requires all revenues or other moneys raised or received for the purpose of the Government to be deposited into the Fund, unless otherwise directed by Parliament. Thus, revenues received from the extractive sector are deposited into the Fund. The Annual Appropriation Act, on the other hand, provides powers to the Minister for Finance to draw money from the Consolidated Fund and allocate and/or reallocate it to the various votes. Therefore, the contributions by extractive companies lose their identities once they are deposited into the consolidated fund and cannot be tracked to a specific expenditure or project.

## 3.8 Licences

### 3.8.1 Allocation of Mining Licences

In the United Republic of Tanzania, the Mining Act, Cap 123, R.E.2018, provides several types of mining licences and procedures for awarding and transferring the same. Table 16 shows the types and descriptions of the mining licences issued in the United Republic of Tanzania.

**Table 16: Types of Mining Licences**

Type of Licence	Description
<b>Prospecting Licence</b>	Prospecting Licences are issued to individuals/entities, which wish to conduct prospecting operations. Prospecting Licence (PL) is initially issued for a period not exceeding 4 years. The first renewal shall have a duration of three (3) years. PL will not be renewed after the second period of renewal.
<b>Retention Licence</b>	All retention Licences issued before coming into force on the Mining Act Cap 123.R.E.2018 are cancelled and have ceased to have legal effects.
<b>Special Mining Licence</b>	Special Mining Licence (SML) is issued to only large mining operations with over US\$100 million in investments to produce minerals. The Licence allows the extraction of minerals in the maximum area size of 35 sq. km, for superficial deposits, the maximum area shall be 70 sq. km (7.000 hectares. Granted for a maximum of ten (10) years and estimated life of ore body or such period as the applicant may request whichever period is shorter (Mineral Rights): Regulations, 2018[G.N. NO. 1 of 2018]. The Special Mining Licence is renewable if the application to renew is received not later than one (1) year before expiration.
<b>Mining Licence</b>	Mining Licence (ML) is issued to medium scale mining operation, whose capital investment is between US\$100,000 and US\$ 100,000,000 or its equivalent in Tanzanian shillings. The Licence duration is not exceeding 10 years. The Mining Licence is renewable if the application to renew is received not later than six (6) months before the expiration of the Licence. The maximum area allowed is 10 sq. km.
<b>Primary Mining Licence</b>	Primary Mining Licence (PML) is only granted to Tanzanian nationals/entities. It is given for seven (7) years and may be renewed for the same duration. The PML holders are allowed to undertake prospecting and mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials. Not later than three (3) months, the holders of PML may apply to renew their Licences.
<b>Processing Licence</b>	In consultation with the Minister and the Mining Commission, the mineral right holders are required to set aside a certain percentage of minerals for processing, smelting or refining within the United Republic of Tanzania. The processing Licence is given for the period not exceeding ten (10) years and shall be subject to renewal.
<b>Smelting and Refining Licence</b>	The smelting and Refining Licence may be issued to individuals or entities for the period not exceeding 25 years. These Licences shall be subject to renewal.

Source: Mining Act, 2015

Apart from mining rights, Part V of the Act provides other issuable Licences to individuals and entities that would wish to deal with minerals other than participating directly in mining operations. Table 17 presents various Licences for dealing with minerals.

**Table 17: Licence for Dealing in Minerals**

Type of Licence	Description
<b>Dealer Licence</b>	A Dealer Licence (DL) allows the buying and trading of minerals within or outside the country from the authorized mineral brokers. Dealer Licence in respect of gemstones requires the applicant to commit to acquire and utilize, in case of a Tanzanian five (5) lapidary machines and thirty (30) for foreigners within 3 (three) months from the date the Licence was granted. The dealer Licence can be in respect of the following minerals; gold, metallic minerals, coloured gemstones, diamond, coal, industrial minerals and building materials. DL is valid for the maximum period of twelve (12) months and shall expire on 30 <sup>th</sup> June of each year. DL is subject to renewal and the applicant shall apply for the renewal one month before expiration.
<b>Broker Licence</b>	A Broker Licence (BL) is issued to an individual/firm which wants to buy, acquire minerals from the authorized miner and sell to a Licenced dealer. The maximum period for BL is twelve (12) months. As such, the Licence will expire on 30 <sup>th</sup> June of each year. The holder of BL may apply for renewal one month before expiration.

Source: Mining Act, 2015

### 3.8.1.1 Mineral Rights

Part II of the Mining Act, Cap 123, R.E.2018, provides general principles for awarding and transferring mineral rights in the United Republic of Tanzania.

#### i. Awarding of Mineral Rights

In Tanzania, as per Mining Act, Cap 123, R.E.2018, awarding of mineral rights is guided by two general approaches. The first approach is “first-come-first-served,” where an applicant identifies a mining area and applies to the Licensing Authority through the public register. In case the applicant has fulfilled the requirements stipulated in part IV and V of the Act will be given the mineral rights. The “first-come-first-served” procedure may become ineffective in case two or more different applications were submitted at the same time. In this situation, applicants will be informed, and the Licensing Authority will announce a tender where these applicants have to compete by submitting bids. The Licensing Authority will select the bidder who has the comparatively better technical expertise and financial capability. Table 18 shows the technical and financial criteria used by the Licensing Authority to award mineral rights.

**Table 18: Technical and Financial Requirements for Awarding Mineral Rights**

SN	Technical Criteria	Financial Criteria
1	Submission of mineral deposit data	Investment capability between \$100,000 to \$100,000,000 depending on the type of Licence and size of mining operations for Mining Licence (ML) and Special Mining Licence (SML)
2	Programme for mining operations	
3	Expected infrastructure requirements	
4	EIA report and certificate.	

Source: Ministry of Minerals

The second approach for awarding mineral rights is through an open tendering process. By considering public interests, the Minister may invite applications for the licence (prospecting, mining, or special mining licences) through the *Gazette* or local newspaper. Applicants will submit bids, and the Licensing Authority will proceed to evaluate the competing bids and select the bid which is likely to promote expeditious

and beneficial development of the mineral resources of the area. The main criteria for choosing the successful bidder are technical expertise and financial resources, proposed programme and expenditure which the applicant plans to spend, and previous experience of the applicant in conducting mining operations. However, in this financial year, there was no any mining licence awarded through an open bidding process as no companies which bid for mineral rights of the same location.

In year 2016/17, MoM issued a total of 7,093 licences.<sup>36</sup> Table 19 indicates the different types of licences awarded in the same year.

**Table 19: Mining Licences Awarded in 2016/17**

S/N	Licence Type	2016/17
1	Prospecting Licence	359
2	Retention Licence	0
3	Special Mining Licence	0
4	Mining Licence	18
5	Primary Mining Licence	6,716
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	<b>TOTAL</b>	<b>7,093</b>

Source: The Mining Commission

## ii. Transfer of Mineral Rights

The Act allows for the transfer of mineral rights from one mineral right holder to another. Notwithstanding, the Act stipulates that all mineral rights for Special Mining Licence (SML) and Mining Licence (ML) are not transferrable without the consent of the Licensing Authority. Regarding the transfer of rights, the Licensing Authority will evaluate the applicant based on technical and financial capabilities. On the technical aspect, the applicant must present a substantial development report of the granted mineral right area and prove of transferee mining capability. The financial criteria used to transfer mining licences are similar to those used to award licences. Table 20 indicates the technical and financial capabilities required during the transfer of mineral rights.

**Table 20: Technical and Financial Requirements for Transfer of Mining Rights**

SN	Technical Criteria	Financial Criteria
1	Submission of mineral deposit data	Investment capability between \$100,000 to \$100,000,000 depending on the type of licence and size of mining operations for Mining Licence (ML). For a Special Mining Licence (SML) the minimum investment requirement is \$ 100,000,000
2	Programme for mining operations	
3	Expected infrastructure requirements	
4	EIA report and certificate.	

Source: Ministry of Minerals

<sup>36</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b34/fa8/5e0b34fa835fa138381948.pdf>  
<http://www.teiti.go.tz/storage/app/uploads/public/5e0/b34/551/5e0b34551b839840599810.pdf>  
<http://www.teiti.go.tz/storage/app/uploads/public/5e0/b4e/afc/5e0b4eafc63ca50732221.pdf>



In 2016/17, the Licensing Authority transferred a total of 480 Licences as described in Table 21.

**Table 21: Mining Licences Transferred in 2016/17**

S/N	Licence Type	2016/17
1	Prospecting Licence	63
2	Retention Licence	0
3	Special mining Licence	0
4	Mining Licence	18
5	Primary mining Licence	399
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	<b>TOTAL</b>	<b>480</b>

Source: The Mining Commission

These approaches of awarding/transferring mineral rights are regarded as effective and efficient as they are conducted in a very transparent manner. They reduce the chances of malpractices in awarding or transferring licences because all applications are logged and processed in an open system (Mining Cadastre). Moreover, the system allows an entity to appeal in a situation that one is not satisfied with the process or decision of awarding/transferring a mining licence to another entity. MoM has provided the procedures and requirements for applying and issuing mineral rights in Tanzania. Each licence type involves different procedures and requirements.<sup>37</sup> The mining register contains all information about all transferred, awarded, and cancelled mineral rights.<sup>38</sup>

### iii. Suspension and Cancellation of Mineral Rights

Section 63 (1) of the Mining Act, Cap 123, R.E.2018 provides the procedures and conditions which may lead to suspension or cancellation mineral rights. The Licensing Authority may suspend or cancel mineral rights when the licence holder fails to comply with the law, regulations, or other agreed conditions during the issuance of the licence. However, in ensuring justice is served, the Authority should not suspend or cancel the mineral rights unless it has by notice in writing the holder of the licence explaining the reasons for the suspension or cancellation of the mineral rights. Nevertheless, Section 65 of the Act provides a room for mineral right holders to appeal against the decision to suspend or cancel their mining licence. The holder of a licence may, within sixty (60) days from the date of the decision to suspend or cancel the mineral right file an application for judicial review to the High Court.

#### 3.8.1.2 Mining Licence Registry

The Parts III of the Mining Act, Cap 123, requires the Licensing Authority to maintain a mining cadastre. The Mining Cadastre receives and processes applications for mineral rights and mining licences, administers mineral rights and mineral processing licences, and maintains public cadastral maps and cadastre registers. The register allows

<sup>37</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/procedures-for-applying-for-mineral-rights-in-tanzania.pdf>.

<sup>38</sup> <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

applicants and holders of valid licences (Division A, B, C, and D) to renew, relinquish, cancel, and make online payments. There are two types of access to the mining cadastre. These access levels are for applicants and the general public, respectively. Applicants need to follow a bit lengthy registration process to access the same. The purpose is to verify the authenticity of the applicants who wants to access the registry. While for public access, the cadastre is available online.<sup>39</sup> Some of the important information which can be accessed in an online cadastre include but not limited to licence number, owner, date applied, date granted, expiry date, mineral commodity and area.

### 3.8.2 Allocation of Petroleum Licences

The Petroleum Act, 2015, governs the awarding and transferring of oil and gas licences in Tanzania. The Act regulates all upstream, midstream, and downstream petroleum activities in the United Republic of Tanzania. There are several types of issuable oil and gas licences in the country as depicted in Table 22.

**Table 22: Types of Oil and Gas Licences**

SN	Licence Type	Description
1	Exploration Licence	Exploration Licences are awarded to the National Oil Company to conduct exploration operations. The National Oil Company must apply for the Licence to the Minister in respect of any block. The application shall not state more than forty (40) blocks. The duration of the exploration Licence is four (4) years from the date in which the Licence was granted. The holder of exploration Licence may apply for extension in respect of any block in the exploration area. Exploration Licence may be extended to a period of not more than three (3) years in the first extension and not more than two (2) years in the second extension. The Minister may, upon receiving advice from PURA, grant or reject Licence extension due to various conditions stipulated in Section 59 of the Petroleum Act.
2	Development Licence	Development Licence is issued to the holders of valid exploration Licences of certain blocks where petroleum has been discovered. "A holder of an Exploration Licence whose Licence is in force in respect of blocks that constitute a location may, within two years in case of crude oil and three years in case of natural gas from the date on which the blocks were declared to be location or such further period as the Minister allows, make application for development Licence in respect of such blocks which contain petroleum reservoir or a part of a petroleum reservoir." The development Licence can be extended once. The application should be submitted no later than twelve (12) months before the expiration of the Licence. The Minister, upon receiving advice from PURA, may grant or refuse to grant the development Licence under certain conditions as provided in Section 75 of the Petroleum Act, 2015.

Source: Petroleum Act, 2015

<sup>39</sup> <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

### 3.8.2.1 Petroleum Rights

Sub-part II of the Petroleum Act, 2015 provides general principles for awarding and transferring petroleum rights in the United Republic of Tanzania.

#### i. Awarding of Petroleum Rights

Under Sub-part II of the Petroleum Act, 2015, the Minister responsible for Energy has powers to grant or reject the issuance of petroleum rights upon receiving advice from PURA. All exclusive rights to petroleum operations are given to the National Oil Company (referred to as TPDC) and are not transferrable to any other person(s). However, to obtain these rights, the National Oil Company (referred to as TPDC) must apply to the Minister of Energy, where PURA will evaluate the application according to Sub-part II of the Act. The Act also permits TPDC, with the consent of the Minister, to partner with a Tanzanian or foreign entity through a public and competitive tendering process or direct award of a block. TPDC shall maintain the participating interest of not less than 25% unless decided otherwise. The Act requires that any company that wishes to conduct petroleum operations in Tanzania outside the scope of a reconnaissance permit shall do so together with TPDC. The company will qualify for a partnership with TPDC if it is registered body corporate under the Companies Act or any written law, and such entity is of recognized capacity, technical knowledge, and financial capability.

The Act permits two or more applicants to enter into a partnership agreement in petroleum activities. Such an agreement shall be submitted to the Minister of Energy as a condition to enter into the agreement. Then, the Minister may, after receiving advice from PURA and on behalf of the Government, may enter into an agreement with TPDC and its partners. However, the Minister shall do so after receiving approval from the Cabinet. PURA shall prepare the Model of Production Sharing Agreement (MPSA) between TPDC and its partners and submit to the Minister who will then send it to the Cabinet for approval. The Cabinet will approve the MPSA. The approved MPSA will be the guide for all subsequent negotiations.

According to this Act, all petroleum agreements will not come into effect unless they have gone through a transparent and competitive public tendering process. The Minister has to make the broader circulation of the invitation of tender or intention to initiate direct negotiations. In case whole or part of the area tendered through a competitive public tendering process has not become effective, and it is for public interests, then, the Minister upon the advice received from PURA, and approval of the Cabinet, may initiate direct negotiations with the qualified or eligible entity. The regulations empower the Minister to prescribe the manner of conducting the tendering process. Moreover, the Minister may declare certain blocks to be reserved for public interest or directly awarded to the National Oil Company by notice published in a *Gazette*. No granting of a licence for all reserved blocks shall be caused unless such a reservation is amended or revoked by the Minister through a *Gazette*.<sup>40</sup>

The open tendering process is the main approach of awarding petroleum rights in an open acreage. Table 23 shows the conditions that must be met for an entity to be considered for petroleum rights.

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<sup>40</sup> [http://pura.go.tz/sites/default/files/file\\_manager/PETROLEUM%20ACT%202015.pdf](http://pura.go.tz/sites/default/files/file_manager/PETROLEUM%20ACT%202015.pdf).

**Table 23: The Criteria for Awarding Petroleum Rights**

SN	Type of Licence	Criteria
1	Exploration Licence	The applicant's proposals for work and minimum expenditure in respect of the block specified in the application.
		Provide particulars of technical and petroleum industry qualifications of the applicant and his employees.
		Provide particulars of technical and petroleum industry resources available to the applicant.
		Submit particulars of kinds of financial resources available to the applicant, including the capital, credit facilities, and guarantees.
		Submit a proposal on the local content plan related to the training and employment of citizens of Tanzania.
2	Development Licence	Provided directly to a holder of Exploration Licence if he meets the conditions stipulated in the Act and Regulations. In case the applicant does not hold an exploration Licence in respect of a block, may be given a Development Licence if he satisfies the Minister that the block contains a petroleum reservoir, and there are no Exploration or Development Licences of the block which is in force during the time of application.
		The holder of the Exploration Licence applying for a Development Licence must provide evidence that the block contains a petroleum reservoir or part of a petroleum reservoir.
		Development plan proposal which its details are provided in Section 67 of the Petroleum Act, 2015

Source: Petroleum Act, 2015

In 2016/17, PURA did not issue any new Exploration and Development Licences. According to PURA, they have not conducted another round of awarding petroleum licences since the fourth round which was conducted in 2013. Several reasons are said to impeded PURA to launch a fifth round of the campaign to award petroleum licences. One of the major reasons being the instability of petroleum prices which discourages applicants through a competitive bidding process. The licences for all ongoing petroleum projects in the country were issued in the previous years.

## ii. Transfer of Petroleum Rights

The Petroleum Act, 2015, does not allow the transfer of exclusive petroleum operation rights granted to the National Oil Company and cannot be transferred to any other person(s). However, sections 85 and 86 of the Petroleum Act, 2015, provide room for the transfer of petroleum rights. It allows interest in a licence to be created by an instrument in writing. The Minister must approve the transfer of an interest in a licence. The application for approval of a transfer of licence by the Minister must satisfy several conditions. The application for transfer must indicate the ability of transferee capability in discharging transferor obligations, certificate of incorporation or compliance by the transferee, and transfer agreements between transferee and transferor. Also, it requires the tax clearance certificate from TRA, an integrity pledge by the transferee, and particulars of technical and industrial qualifications of the transferee and their employees. Moreover, particulars of the kinds of financial resources available to the transferee, including the capital, credit facilities, and guarantees so available. Furthermore, the process requires the applicant to provide the particulars of available

technical and industrial resources, a proposal regarding how the project plans to train Mainland Tanzanian, and other matters that the Minister may consider necessary.

Despite the Act allows the transfer of petroleum licences, in 2016/17, there was no petroleum rights transferred. The petroleum licences for ongoing projects were allocated/transferred in the previous. These projects are reported as ongoing projects in this report.

### **iii. Material Deviations in Issuing Mineral/Petroleum Rights**

Reporting countries are required by EITI to disclose any material deviations from applicable legal and regulatory framework regarding issuance/transfer of mineral/petroleum rights. In 2016/17, in issuing licences, the Mining Commission and PURA adhered to the legal and regulatory framework governing the issuance/transfer of mineral and petroleum rights, respectively. However, there was a minor deviation regarding the delays in notifying the mineral rights offers or rejections. As per Section 33(i) of the Mining Act, Cap 123, it required the Licencing Authority to provide notification of acceptance or rejection to the applicants within four (4) weeks from the date of application. The Authority specified some of the factors as the root causes for such delays. Among others, issues which impeded the notifications are the process of amending the Mining Act, Cap 123 and its regulations, relocation of MoM offices from Dar es Salaam to Dodoma, and the process of establishing the Mining Commission which took over most of the licencing activities which were initially performed by MoM. There was no any material deviation regarding the issuance/transfer of petroleum rights as PURA did not issue any petroleum rights in 2016/17.

### **iv. Surrender, Cancellation, and Suspension of Petroleum Rights**

The Petroleum Act, 2015, permits any licence holder who wishes to surrender all or any of the blocks to do so by applying to the Minister. The Minister shall issue the certificate of surrender if all conditions to qualify for the same have been met. The Minister shall do so by receiving advice from PURA. A certificate of surrender shall not be issued to a licence holder who is in default. The surrender of any block shall not affect any liability incurred before the surrender came into force. On the side of cancellation and suspension of petroleum rights, the Minister may suspend or cancel the rights if the licence holder is in default. The Minister will proceed to suspend or cancel the licence after serving the holder of a licence with the notice in writing indicating such intention. Section 83 of the Act provides more details regarding the circumstances that may compel the Minister to cancel the petroleum rights.

#### **3.8.2.2 Petroleum Registry**

Regarding the transfers and registration records for petroleum licences, Section 84 (1)–(6) of the Petroleum Act, 2015 has mandated PURA to establish and maintain a Registry of petroleum agreements, licences, permit authorizations, and any change in the interests of an existing petroleum agreement, permit, or licence. The registry shall contain the information on the licence, permit, or petroleum agreements, including

applications for grants, assignments, renewal, surrender, termination, and revocation. The same registry is supposed to contain information about court decisions, including arbitration, award, deeds or instruments related to the licence. The law requires that information recorded in the petroleum registry to be public except otherwise as provided by the law. Any person may request access to information in the Petroleum Registry. As on now, PURA has disclosed the information about oil and gas through an activity map.<sup>41</sup> In the meantime, as required by the Petroleum Act, 2015, PURA is on the verge of establishing a central Register for oil and gas.

### **3.9 Contract Disclosure**

Contract disclosure for extractive industries is paramount. The URT government is about to initiate an instrument for complying with the contract disclosure requirements (as per EITI standards of 2019). It requires the disclosure of any contract entered, granted or amended from January 2021. As of now, MoM has committed to start publishing all mining contracts signed between mining companies and the government. The process of creating a portal that will publish these contracts is underway.<sup>42</sup> As of now, the government is reviewing and negotiating on the MDAs and PSAs as it is required by sections 4 and 6 of The Natural Wealth and Contracts (Review and Renegotiation of Unconscionable Terms) Act of 2017. Following this review, it has been agreed to wait for the approval of these contracts before they are published.

### **3.10 Audit and Assurance Practices**

#### **3.10.1 Extractive Companies**

The Companies Ordinance, Cap 212 provides a requirement for every company to appoint professionally recognised auditor i.e. external auditor every year to carry out audit of the company accounts/financial statements. The external auditors employ International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB) in due course of auditing. The audited company accounts/financial statements are then tabled in the annual general meeting (for the applicable companies) for adoption and actions.

During the reporting period (from 1<sup>st</sup> July 2016 to 30<sup>th</sup> June 2017), twenty-five (25) reporting entities, had their reporting templates signed by external auditors, who audited their financial statements. Thirteen (13) reporting entities submitted reporting template which were not signed by their external auditors.

#### **3.10.2 Government Agencies**

All Public Sector Entities (PSEs) in the Government of Tanzania (GoT) i.e. Ministries, Departments and Agencies (MDAs), Regions, Parastatal Organizations and Local Government Authorities (LGAs) are required through Public Finance Act (2001) as revised 2004 and amended 2010 to prepare their respective annual financial

<sup>41</sup> [https://www.pura.go.tz/sites/default/files/file\\_manager/Activity%20Map%2C%20September%20-%202019.pdf](https://www.pura.go.tz/sites/default/files/file_manager/Activity%20Map%2C%20September%20-%202019.pdf).

<sup>42</sup> <https://www.thecitizen.co.tz/news/Tanzania-now-set-to-disclose-mining-contracts/1840340-5178810-ulvuoc/index.html>

statements in accordance with International Public Sector Accounting Standards (IPSAS) and table them for external audit.

External audit for the PSEs is carried out as per requirements provided in the Constitution of the United Republic of Tanzania (1977) as amended from time to time; Public Audit Act (2008) and the International Standards of Supreme Audit Institutions (ISSAIs). The National Audit Office of Tanzania (NAOT) headed by the Controller and Auditor General (CAG) has the legal responsibility for undertaking external audits to all PSEs in the GoT. NAOT is a member of the International Organization of Supreme Audit Institutions (INTOSAI), which issues ISSAIs and Supreme Audit Institutions of Africa (AFROSAI). The CAG applies the ISSAIs issued by INTOSAI in his/her auditing work.

The PSEs are required to submit their annual accounts to the CAG for audit within three months after the end of the year i.e. on or before 30<sup>th</sup> September. The CAG will conduct audit and, in the end, issue management letter and opinion on the accounts within nine months after the end of the fiscal year i.e. by 31<sup>st</sup> March each year.

The CAG prepares two categories of the report, (1) Individual Report issued to the respective PSE (with auditor's opinion and detailed management letter) and (2) Annual General Report relating to the central government, parastatal organisations and local government authorities. The Annual General Report provides summarized information in respect of audit mandates, objective, scope, methodologies and applicable standards; audit opinion; follow up on the implementation of previous years' audit recommendations; summary audit issues on the financial statements of the PSEs and general conclusion and recommendations. The annual general report of the CAG (including of the reporting period, 2016/17) is publicly available on the NAOT website.<sup>43</sup>

All three (3) government agencies (STAMICO, TPDC, and STAMIGOLD) which reported receipts that they received during the reporting period 2016/17, had their annual accounts/financial statements audited by the CAG. In addition, as provided in the TEITA Act, 2015, the CAG has the responsibility of investigating material discrepancies in the TEITI reports.

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<sup>43</sup> [www.nao.go.tz/CAG general reports](http://www.nao.go.tz/CAG_general_reports).

## 4. DETERMINATION OF THE RECONCILIATION SCOPE

The EITI Standard defines materiality as follows: “Payments and revenues are considered material if their omission or misstatement could significantly affect the comprehensiveness of the EITI Report.” This section proposes materiality thresholds so that the reconciliation report covers all material payments and revenues from mining, oil, and gas in Tanzania. The materiality analysis in this report is based on company data provided by government agencies (TRA, TPDC, and MoM) on the basis of the aggregate of their projects rather than on the projects themselves.

### 4.1 Revenue Streams

During the scoping phase, we consulted Government Agencies that received payments from the extractive industry. We have also considered the relevant legislation in force and previous EITI Reports.

#### 4.1.1 Ministry of Minerals

Table 24 show fees and charges paid by small-scale miners and extractive companies to MoM. These fees and charges payable by mining companies to MoM are included in the reconciliation scope.

**Table 24: Categories of Fees and Charges Payable to MoM**

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Minerals	162,161,752,993.07	89.31
Annual Rent	15,372,499,581.79	8.47
Geological Fee	3,091,375,181.84	1.70
Miscellaneous	629,238,244.61	0.35
Tender Document	122,527,729.80	0.07
Application Fee	74,701,271.04	0.04
Transfer Fee	72,950,460.00	0.04
Preparation Fee	13,263,720.00	0.01
Penalty	11,392,722.17	0.01
Surrender Fee	8,842,480.00	0.00
Export permit	5,745,550.00	0.00
Import Permit	3,758,054.00	0.00
Search Fee	1,326,372.00	0.00
<b>TOTAL</b>	<b>181,569,374,360.32</b>	<b>100.0</b>

#### 4.1.2 Tanzania Revenue Authority

Table 25 shows categories of the taxes paid by the extractive companies to the Large Taxpayers Department, Domestic Revenue Department, and the Customs and Excise Department of TRA during fiscal year 2016/17.



**Table 25: Categories of Taxes and Fees Payable to TRA**

REVENUE STREAM	AMOUNT (TZS)	Percent
Value Added Tax	237,677,839,045.00	30.81
Corporate tax	167,931,591,352.30	21.77
Pay as You Earn	133,716,212,174.64	17.34
Withholding Tax	102,058,859,992.66	13.23
Import Duty	30,876,156,455.00	4.00
Excise Duty	26,804,491,027.41	3.47
Skill Development Levy	25,677,278,692.34	3.33
Petroleum Levy	18,719,370,844.00	2.43
Railroad Dev Levy	14,008,025,755.00	1.82
Fuel Levy	7,926,049,443.00	1.03
Customs Processing Fee	4,749,902,137.00	0.62
Personal Income Tax	1,061,424,045.62	0.14
Vehicle Registration Tax	141,370,000.00	0.02
Trade Levy Zanzibar	9,644,446.00	0.00
Income Tax Interest and Penalty	1,650,000.00	0.00
Sole Proprietor (Presumptive Tax)	383,400.00	0.00
<b>TOTAL</b>	<b>771,360,248,809.97</b>	<b>100.00</b>

#### 4.1.3 Tanzania Petroleum Development Corporation

Tanzania Petroleum Development Corporation (TPDC) collects several revenue streams from oil and gas companies. TPDC is authorized under Section 6 of the Oil and Gas Revenue Management Act 2015 to collect non-tax revenues such as royalty, protected gas revenue, additional gas revenue, and government profit share as per PSA, surface rentals or annual block fees, signature bonuses and training fees. Table 26 shows categories of the fees paid by the oil and gas companies to the TPDC during fiscal year 2016/17.

**Table 26: Categories of Fees Payable to TPDC**

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Oil and Gas	22,120,306,239.66	82.50
Training Fees	3,230,003,922.30	12.05
Licence fees	1,462,860,397.24	5.46
<b>TOTAL</b>	<b>26,813,170,559.20</b>	<b>100.00</b>

#### 4.1.4 Local Government Authorities

The Local Government Act of 1982 gives mandates to LGAs to pass by-laws for charging and collecting local taxes, levies, and fees within their jurisdictions. According to the Act, mining, oil, and gas companies are obliged to pay service levy up to 0.3% of annual turnover to LGA where the mine is located. The service levy and other specific local taxes paid to LGAs by extractive companies were included in the reconciliation scope.

#### **4.1.5 Ministry of Finance and Planning**

Dividends received from SOEs in the 2016 reconciliation exercise as well as the revenues received from the sale of shares of companies that the government has an interest, were included in the scope of the reconciliation.

#### **4.1.6 Ministry of Natural Resources and Tourism**

Forest management fees which is payable to the Tanzania Forest Service Agency (TFS) by extractive companies as part of the forest and natural resource management. It was agreed to include this payment stream in the reconciliation scope.

#### **4.1.7 Social and Other Payments**

Social and other Payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Standard encourages TEITI Committee to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it might not be possible to reconcile them.

These contributions can be made in cash or in kind. These contributions include education, health, environment, potable water supply, humanitarian aids, small business development services, and infrastructures.

According to the Mining Act, Cap 123 Section 105 (1) requires that a mineral right holder on an annual basis, prepare a credible corporate social responsibility plan jointly agreed by the relevant local government authority or local government authorities in consultation with the Minister responsible for local government authorities and the Minister responsible for Finance. CSR has to account for environmental, social, economic, and cultural activities based on local government authority priorities of the host community. In this reconciliation exercise, it was agreed to report these social payments through unilateral disclosure of extractive companies.

#### **4.1.8 State's Share of Production and Other In-kind Revenues**

##### **i. Oil and Gas**

There were 13 PSAs for Oil and Gas exploration, and two production Licences in 2016/17.<sup>44</sup> Therefore, there are no in-kind revenues in the oil and gas sector as reported by TPDC. The Petroleum Act, 2015 provides provisions for production sharing arrangements. In the event of discovery and commencement of oil production, the company would be subject to pay royalties at a rate of 12.5% in the onshore and shelf areas and 7.5% in the offshore areas.<sup>45</sup>

<sup>44</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

<sup>45</sup> <http://www.tpdc.co.tz/wp-content/uploads/2016/02/SHERIA-PETROLEUM-ACT-2015-Updated-version-15-6.pdf>

## ii. Mining

Our scoping study of the existing payment and income streams did not find the existence of in-kind revenues in the mining sector. Additionally, STAMICO has confirmed in writing that there were no in-kind revenues collected during the year 2016/17.

### 4.1.9 Infrastructure Provisions and Barter Arrangements

The scoping study of the existing payment and revenue streams in the extractive industry did not find the existence of infrastructure provisions and other barter arrangements. Additionally, STAMICO has confirmed in writing that there were no quasi-fiscal expenditures during the year 2016/17.

### 4.1.10 Other Significant Payments

The reporting template included an additional heading in order to report any other significant payments made/collected during the fiscal year 2016/17 and not included in the previous revenue streams like Litigations and others.

### 4.1.11 Selected Revenue Stream for Reconciliation Exercise

Based on the revenue streams, the selection of material payments and companies included in the reconciliation exercise were based on the amount of revenue collected by MoM, TRA, and TPDC. With that regard, the TEITI Committee agreed that pay-as-you-earn, value-added taxes, withholding taxes, NSSF, GEPF and PPF contribution should be reconciled in aggregate and included in the 9<sup>th</sup> TEITI report as contextual information as they are payments paid by companies on behalf of employees and service provider and therefore they are not direct payment from companies. Table 27 presents the selected revenue streams for the main reconciliation exercise.

**Table 27: Revenue Streams for Reconciliation**

REVENUE STREAM	
Royalty on Minerals	Railroad development levy
Annual rent	Fuel levy
Geological fee	Customs processing fee
Corporate tax	Royalty on Oil and Gas
Import duty	Training fees
Excise duty	Licence fees
Skill development levy (SDL)	Service levy
Petroleum levy	Other local taxes fees and levies

## 4.2 Extractive Companies

The information provided during the scoping study was limited to the payments received by TRA, TPDC, and MoM from mining, oil and gas sectors. TPDC received payments from nine companies from the oil and gas sector. These payments include upstream payments, training fees and licence fees. The rest of the companies/individuals made payments to either TRA or MoM. The total government receipts during the fiscal year 2016/17 amount to TZS 980 billion from 7324 companies

including those indirectly involved in the mining, oil and gas sectors. Table 28 provides a picture of the payments received by the Government through TRA, MoM and TPDC.

**Table 28: Payments Made by Extractive Companies**

Payment threshold	Number of Extractive Companies	Revenue Collected by Tanzanian Government (TZS billion)
Amount > TZS 1 billion	64	929
TZS 500 million <Amount <TZS 1 billion	33	21
TZS 100 million <Amount <500 million	82	16
TZS 50 million <Amount <100 million	56	4
TZS 10 million <Amount <50 million	186	4
Amount <10 million	6,903	6
<b>Total</b>	<b>7,324</b>	<b>980</b>

Based on the government receipts, TEITI Committee agreed on the materiality threshold of TZS 900 million that accounts for 95.52% of total government receipts for the fiscal year 2016/17. Thus, the reconciliation scope allows coverage of more than 95% of the total revenue collected in the mining, oil and gas sectors. Table 29 provides the list of companies included in the reconciliation for the fiscal year 2016/17.

**Table 29: Extractive Companies Included in the Reconciliation 2016/2017**

No.	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue collected by the Government	%
<b>COMPANY/INDIVIDUAL</b>						
1	GEITA GOLD MINING LIMITED	227,831,124,365.86		46,299,151,900.53	274,130,276,266.39	27.96
2	NORTH MARA GOLD MINE LIMITED	85,182,691,464.40		33,572,737,956.21	118,755,429,420.61	12.11
3	BULYANHULU GOLD MINE LIMITED	74,778,740,691.13		261,351,071.60	75,040,091,762.73	7.65
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,802,731,912.66	291,787,951.71		73,094,519,864.37	7.45
5	PANGEA MINERALS LTD	48,433,604,318.29		4,458,820.54	48,438,063,138.83	4.94
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,829,769,847.44	21,522,208,306.33		47,351,978,153.77	4.83
7	SHANTA MINING COMPANY LIMITED	24,672,213,720.90		9,647,886,670.34	34,320,100,391.24	3.50
8	AUMS (T) LIMITED	25,048,989,872.88			25,048,989,872.88	2.55
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567,247,496.66	1,077,887,604.45		18,645,135,101.11	1.90
10	WILLIAMSON DIAMONDS LTD.	13,516,091,062.12		100,000.00	13,516,191,062.12	1.38
11	HANCIENDA GROUP LTD	-		11,680,973,860.00	11,680,973,860.00	1.19
12	NDOVU RESOURCES LIMITED.	7,628,808,535.42	1,674,653,557.73		9,303,462,093.15	0.95
13	POA POA COMPANY LTD	-		7,888,221,950.00	7,888,221,950.00	0.80
14	AFRICAN EXPLOSIVES (T) LTD.	7,200,101,874.47			7,200,101,874.47	0.73
15	EQUINOR TANZANIA AS	7,060,045,736.48			7,060,045,736.48	0.72
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008,004,568.99			7,008,004,568.99	0.71
17	JOSIA MASANJA & PTNS	-		6,139,672,240.00	6,139,672,240.00	0.63
18	MANTRA TANZANIA LIMITED.	3,885,388,463.55		2,199,474,053.96	6,084,862,517.51	0.62
19	SAHARA TANZANIA LIMITED	6,070,986,760.08			6,070,986,760.08	0.62
20	NYAMIGOGO	-		5,768,731,180.00	5,768,731,180.00	0.59
21	TANCOAL ENERGY LIMITED	4,305,834,190.46		1,074,125,211.39	5,379,959,401.85	0.55
22	OPHIR TANZANIA (BLOCK 1) LIMITED	5,248,810,766.41			5,248,810,766.41	0.54
23	TANZANITE ONE MINING LTD	4,016,109,628.00		882,663,707.50	4,898,773,335.50	0.50
24	AROBAGAST SILILO LULILA LIMITED	90,392,866.89		4,696,379,154.00	4,786,772,020.89	0.49
25	GLOBELQ TANZANIA SERVICES LIMITED	4,736,743,921.61			4,736,743,921.61	0.48
26	ALLEN DIESELS LTD (UK)	4,208,183,903.86			4,208,183,903.86	0.43
27	GODFREY MITTI & PTNS	-		4,186,825,522.00	4,186,825,522.00	0.43
28	ALMAN GOLD CO. LIMITED	1,700,000.00		4,126,969,444.00	4,126,669,444.00	0.42
29	ENOCK LYAMBA & PTNS	-		3,524,315,404.00	3,524,315,404.00	0.36

No.	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue collected by the Government	%
30	NITRO EXPLOSIVES (T) LTD.	3,389,275,881.76			3,389,275,881.76	0.35
31	SAMAX RESOURCES LTD.	3,373,569,191.46			3,373,569,191.46	0.34
32	AL MUTHAAB TRADING & CO. LTD	-		2,825,784,222.00	2,825,784,222.00	0.29
33	MINDINGO MBARAKA MINDINGO	-		2,713,017,430.00	2,713,017,430.00	0.28
34	GSM PETROLEUM LIMITED	2,448,528,054.00			2,448,528,054.00	0.25
35	KAKOLA MINING COMPANY LIMITED	2,370,295,154.94			2,370,295,154.94	0.24
36	ABEL KAPENE	-		2,210,620,000.00	2,210,620,000.00	0.23
37	MINERAL OIL CORPORATION LIMITED	2,187,257,707.84			2,187,257,707.84	0.22
38	CATA MINING COMPANY LIMITED	1,505,795,266.73		547,530,553.33	2,053,325,820.06	0.21
39	PETER BUJASHI			2,048,139,044.00	2,048,139,044.00	0.21
40	KASUBUYA PLANT	-		1,986,798,570.00	1,986,798,570.00	0.20
41	RAS AL KHAIMAH GAS TANZANIA LTD.	1,981,907,864.98			1,981,907,864.98	0.20
42	JAC RIJK AFRICA LIMITED	1,720,610,289.90			1,720,610,289.90	0.18
43	ISACK MAYUNGA	-		1,628,342,692.00	1,628,342,692.00	0.17
44	ORECORP TANZANIA LIMITED	1,600,894,221.90		2,433,073.00	1,603,327,294.90	0.16
45	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	1,520,775,272.64			1,520,775,272.64	0.16
46	SEA SALT LIMITED	1,332,266,886.30		60,302,789.80	1,392,569,676.10	0.14
47	WAKEREKETWA MINING SACCOS	-		1,384,348,920.00	1,384,348,920.00	0.14
48	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	900,156,884.74	426,970,105.36	42,952,536.07	1,370,079,526.17	0.14
49	EVEN ENTERPRISES COMPANY LIMITED	1,366,958,819.50		160,000.00	1,367,118,819.50	0.14
50	CHINA PETROLEUM PIPELINE BUREAU (CPP)	1,326,577,404.77			1,326,577,404.77	0.14
51	KABANGA NICKEL COMPANY LIMITED	345,193,495.50		894,418,389.00	1,239,611,884.50	0.13
52	LOOTAH BC GAS LLC	1,218,231,526.36			1,218,231,526.36	0.12
53	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199,248,893.85		6,183,764.00	1,205,432,657.85	0.12
54	SUNSHINE MINING LIMITED	1,194,101,613.14		573,976.00	1,194,675,589.14	0.12
55	PETROBRAS TANZANIA LIMITED	1,135,565,254.30			1,135,565,254.30	0.12
56	BUSOLWA MINING LIMITED	518,882,218.63		598,533,750.82	1,117,415,969.45	0.11
57	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	82,422,207.92		1,001,468,936.00	1,083,891,143.92	0.11
58	TRYPHONE AYOUB	-		1,077,617,630.00	1,077,617,630.00	0.11
59	BEARING MAN GROUP TANZANIA LIMITED	1,073,089,880.42			1,073,089,880.42	0.11
60	KATAVI MINING COMPANY LIMITED	1,023,753,846.35		20,184,014.53	1,043,937,860.88	0.11
61	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,027,584,217.22			1,027,584,217.22	0.10
62	HERITAGE RUKWA (TZ) LIMITED	106,908,177.63	915,334,113.47		1,022,242,291.10	0.10
63	DIOMOND RAHIM KARMALI (MR)	999,701,228.00			999,701,228.00	0.10
64	ERONT PROCESSING	-		995,450,162.00	995,450,162.00	0.10
65	TNR LIMITED	986,637,291.07			986,637,291.07	0.10
66	ZEM (T) CO. LIMITED	931,349,648.51		29,444,614.14	960,794,262.65	0.10
67	ALLY SHARIF & PTNS	-		959,582,680.00	959,582,680.00	0.10
68	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	929,944,902.00			929,944,902.00	0.09
69	ABG EXPLORATION LIMITED	769,992,990.89		136,704,953.80	906,697,944.69	0.09
<b>Sub-total</b>		<b>717,691,792,261.81</b>	<b>25,908,841,639.05</b>	<b>163,124,630,846.56</b>	<b>906,725,264,747.42</b>	<b>92.46</b>
<b>STATE-OWNED ENTERPRISES</b>						
70	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	28,547,457,111.98	-	400,000.00	28,547,857,111.98	2.91
71	STAMIGOLD COMPANY LIMITED	186,665,019.00	-	1,038,281,783.66	1,224,946,802.66	0.12
72	STATE MINING COOPERATION (STAMICO)	257,317,312.40	-			0.03
<b>Sub-total</b>		<b>28,991,439,443.38</b>	<b>-</b>	<b>1,038,681,783.66</b>	<b>29,772,803,914.64</b>	<b>3.06</b>
<b>RECONCILIATION SCOPE</b>		<b>746,683,231,705.19</b>	<b>25,908,841,639.05</b>	<b>164,163,312,630.22</b>	<b>936,498,068,662.06</b>	<b>95.52</b>
73	OTHER COMPANIES/INDIVIDUALS (not meeting materiality threshold)	24,934,284,417.18	904,328,920.15	17,982,870,021.12	44,078,807,948.85	4.48
<b>TOTAL REVENUE COLLECTED</b>		<b>771,617,516,122.37</b>	<b>26,813,170,559.20</b>	<b>182,146,182,651.34</b>	<b>980,576,876,610.91</b>	<b>100.00</b>

### 4.3 Reconciliation Scope

According to the above, the agreed perimeter includes 37 revenue streams, 70 extractive companies, and 26 Government Agencies. These revenue streams, extractive companies, State-Owned Enterprises, and Government agencies are listed in Table 30, Table 31, Table 32, and Table 33, respectively.

**Table 30: Description of Major Taxes and Revenue Streams**

No.	Revenue Stream	Description
<b>PAYMENT MADE TO TRA</b>		
1	Corporate tax	Corporation Tax is a tax charged on the taxable incomes (Profits) of entities such as limited companies and other organizations including clubs, societies, associations and other unincorporated bodies. Corporate Tax is payable by Tanzanian companies on their worldwide taxable income at the rate of 30% as provided on Income Tax Act 2004. Extractive companies are taxed at the same fixed corporate tax of 30% of taxable income but as per the Finance Act 2016 mining companies are a granted depreciation allowance of 100% on equipment used for prospecting and exploration of minerals or petroleum.
2	Import duty	Customs/Import duty is a tax levied on specified goods imported into Tanzania.
3	Excise duty	Excise Duty is a duty charged on specific goods and services manufactured locally or imported on varying rates.
4	Skills Development Levy (SDL)	Skills and development levy is a levy collected by TRA under the Vocational Education Training Act and Income Tax Act. It is tax borne by employer at rate of 4.5 percent of gross remuneration payable monthly.
5	Petroleum levy	Petroleum levy is charged on petroleum, diesel, and kerosene
6	Railroad Development Levy (RDL)	RDL is a 1.5% infrastructure development levy on imports. This levy is charged based on customs value on goods entered for home consumption in Mainland Tanzania. The levy is not applicable to imported goods that have relief or exemption under the East African Community Customs Management Act 2004 (EACCMA 2004), goods in transit, pharmaceutical goods, etc.
7	Fuel levy	Fuel levy is charged on petroleum and diesel
8	Customs processing fee	Fee charged to Extractive Companies for inspection of imported goods regardless of their value, in the country.
<b>PAYMENTS MADE TO TPDC</b>		
9	Royalty on Oil and Gas	This is a payment given to the resource owner. This is required under section 113 of the Petroleum Act, 2015. Rates for royalty payments are charged on gross revenue depending on where the hydrocarbon is being exploited. For onshore and shelf areas the rate is 12.5%, whereas a 7.5% royalty rate is paid for deep water production (consistent with MPSA 2013).
10	Training fees	Fees payable by Licenced producers/contractor, depending on the Profit-Sharing Agreement (PSA), for training and research activities.
11	Licence fees	Fees paid when applying for conducting oil and gas activities over a Licenced area.
<b>PAYMENTS MADE TO MoM</b>		
12	Royalty on Minerals	Payments made by extractive companies on gross value of export or local consumption upon delivery of minerals. The

No.	Revenue Stream	Description
		rates are 5% on Uranium, 6% on Gemstone and diamond, and metallic minerals, 1% on gem, and 3% on other minerals, including building materials, salt, all minerals within the industrial minerals group
13	Annual Rent	Annual fees payable for all mineral rights other than mineral rights under division D, and for minerals under division D based on Licence area.
14	Geological fee (licence and permit fees)	General term for various fees including application, preparation, transfer, search, blasting certificate, etc.
15	Application Fee	None-refundable fees payable by mining companies on application of Licence. The fees include applications for prospecting Licence, retention Licence, special mining Licence, mining Licence, and primary Licence.
16	Penalty	Payment made by a Mineral Right holder for failed to pay annual rent and royalty on time
17	Export permit	Payment made by applicant to export samples and minerals.
19	Import Permit	Payment made by applicant to import samples and minerals.
<b>LOCAL TAXES</b>		
19	<b>Service levy</b>	The Local Government Authorities (LGAs) are entitled to charge a 0.3% service levy based on turnover generated by corporate bodies in the relevant district.

**Table 31: Extractive Companies included in Reconciliation Scope**

NO.	COMPANY	NO.	COMPANY
1	GEITA GOLD MINING LIMITED	36	ABEL KAPENE
2	NORTH MARA GOLD MINE LIMITED	37	SUNSHINE MINING LIMITED
3	BULYANHULU GOLD MINE LIMITED	38	MINERAL OIL CORPORATION LIMITED
4	PAN AFRICAN ENERGY TANZANIA LIMITED	39	CATA MINING COMPANY LIMITED
5	PANGEA MINERALS LTD	40	PETRO BUJASHI
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	41	KASUBUYA PLANT
7	SHANTA MINING COMPANY LIMITED	42	RAS AL KHAIMAH GAS TANZANIA LTD.
8	AUMS (T) LIMITED	43	SEA SALT LIMITED
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	44	JAC RIJK AFRICA LIMITED
10	WILLIAMSON DIAMONDS LTD.	45	ISACK MAYUNGA
11	HANCIENDA GROUP LTD	46	ORECORP TANZANIA LIMITED
12	NDOVU RESOURCES LIMITED.	47	EVEN ENTERPRISES COMPANY LIMITED
13	POA POA COMPANY LTD	48	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION
14	AFRICAN EXPLOSIVES (T) LTD.	49	WAKEREKETWA MINING SACCOS
15	EQUINOR TANZANIA AS	50	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	51	CHINA PETROLEUM PIPELINE BUREAU (CPP)
17	JOSIA MASANJA & PTNS	52	KABANGA NICKEL COMPANY LIMITED
18	MANTRA TANZANIA LIMITED.	53	LOOTAH BC GAS LLC
19	SAHARA TANZANIA LIMITED	54	MBOGO MINING AND GENERAL SUPPLY LIMITED

NO.	COMPANY	NO.	COMPANY
20	NYAMIGOGO	55	BUSOLWA MINING LIMITED
21	TANCOAL ENERGY LIMITED	56	PETROBRAS TANZANIA LIMITED
22	OPHIR TANZANIA (BLOCK 1) LIMITED	57	TRYPHONE AYOUB
23	TANZANITE ONE MINING LTD	58	BEARING MAN GROUP TANZANIA LIMITED
24	AROBOGAST SILILO LULILA LIMITED	59	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED
25	GLOBELEQ TANZANIA SERVICES LIMITED	60	KATAVI MINING COMPANY LIMITED
26	GODFREY MITTI & PTNS	61	HERITAGE RUKWA (TZ) LIMITED
27	ALLEN DIESELS LTD (UK)	62	ERONT PROCESSING
28	ALMAN GOLD CO. LIMITED	63	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.
29	ENOCK LYAMBA & PTNS	64	KUSINI GATEWAY INDUSTRIAL
30	NITRO EXPLOSIVES (T) LTD.	65	DIOMOND RAHIM KARMALI (MR)
31	SAMAX RESOURCES LTD.	66	TNR LIMITED
32	AL MUTHAAB TRADING & CO. LTD	67	ZEM (T) CO. LIMITED
33	MINDINGO MBARAKA MINDINGO	68	ALLY SHARIF & PTNS
34	GSM PETROLEUM LIMITED	69	ABG EXPLORATION LIMITED
35	KAKOLA MINING COMPANY LIMITED		

**Table 32: State-Owned Enterprises**

STATE OWNED ENTERPRISES	
1	TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)
2	STATE MINING CORPORATION
3	STAMIGOLD COMPANY LIMITED

**Table 33: Government Agencies**

MINISTRIES AND GOVERNMENT AGENCIES			
1	MINISTRY OF FINANCE AND PLANNING (MOFP)	3	MINISTRY OF NATURAL RESOURCES AND TOURISM
2	MINISTRY OF MINERALS (MOM)	4	TANZANIA REVENUE AUTHORITY (TRA)
5	TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)		
LOCAL GOVERNMENT AUTHORITIES (LGAS)			
5	ILALA MUNICIPAL COUNCIL	15	MBINGA DISTRICT COUNCIL
6	GEITA TOWN COUNCIL	16	KAHAMA TOWN COUNCIL
7	BIHARAMULO DISTRICT COUNCIL	17	NZEGA DISTRICT COUNCIL
8	MWANZA CITY COUNCIL	18	MSALALA DISTRICT COUNCIL
9	SONGWE DISTRICT COUNCIL	19	MTWARA DISTRICT COUNCIL
10	SIMANJIRO DISTRICT COUNCIL	20	TARIME DISTRICT COUNCIL
11	KINONDONI DISTRICT COUNCIL	21	KILWA DISTRICT COUNCIL
12	MAGU DISTRICT COUNCIL	22	KISHAPU DISTRICT COUNCIL
13	BAGAMOYO DISTRICT COUNCIL	23	MOROGORO MUNICIPAL COUNCIL
14	CHALINZE DISTRICT COUNCIL		

Out of the Seventy-two (72) companies/individuals scoped to participate in the reconciliation exercise, IA managed to locate fifty three (53) companies/individuals. The reporting template were sent via emails and physical delivery to all these fifty-three (53) companies/individuals. However, only 41 reporting entities submitted filled templates within the given time. The contribution of these 41 entities amounted to 88.78% of the government revenue from the mining, oil and gas sector in 2016/17. Table 34 provide list of the 41 reporting entities submitted filled reporting templates.



**Table 34: Reporting Entities Submitted Filled the Templates in Fiscal Year 2016/2017**

No.	COMPANY NAME	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by the Government (TZS million)	%
<b>COMPANY/INDIVIDUAL</b>						
1	GEITA GOLD MINING LIMITED	227,831		46,299	274,130	27.96
2	NORTH MARA GOLD MINE LIMITED	85,182		33,572	118,755	12.11
3	BULYANHULU GOLD MINE LIMITED	74,778		261	75,040	7.65
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,802	291		73,094	7.45
5	PANGEA MINERALS LTD	48,433		4	48,438	4.94
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,829	21,522		47,351	4.83
7	SHANTA MINING COMPANY LIMITED	24,672		9,647	34,320	3.50
8	AUMS (T) LIMITED	25,048			25,048	2.55
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567	1,077		18,645	1.90
10	WILLIAMSON DIAMONDS LTD.	13,516		0.1	13,516	1.38
11	HANCIENDA GROUP LTD	-		11,680	11,680	1.19
12	NDOVU RESOURCES LIMITED.	7,628	1,674		9,303	0.95
13	POA POA COMPANY LTD	-		7,888	7,888	0.80
14	AFRICAN EXPLOSIVES (T) LTD.	7,200			7,200	0.73
15	EQUINOR TANZANIA AS	7,060			7,060	0.72
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008			7,008	0.71
17	JOSIA MASANJA & PTNS	-		6,139	6,139	0.63
18	MANTRA TANZANIA LIMITED.	3,885		2,199	6,084	0.62
19	NYAMIGOGO	-		5,768	5,768	0.59
20	TANCOAL ENERGY LIMITED	4,305		1,074	5,379	0.55
21	OPHIR TANZANIA (BLOCK 1) LIMITED	5,248			5,248	0.54
22	AROBOGAST SILILO LULILA LIMITED	90		4,696	4,786	0.49
23	GLOBELEQ TANZANIA SERVICES LIMITED	4,736			4,736	0.48
24	GODFREY MITTI & PTNS	-		4,186	4,186	0.43
25	NITRO EXPLOSIVES (T) LTD.	3,389			3,389	0.35
26	RAS AL KHAIMAH GAS TANZANIA LTD.	1,981			1,981	0.20
27	JAC RIJK AFRICA LIMITED	1,720			1,720	0.18
28	ORECORP TANZANIA LIMITED	1,600		2	1,603	0.16
29	SEA SALT LIMITED	1,332		60	1,392	0.14
30	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	900	426	42	1,370	0.14
31	KABANGA NICKEL COMPANY LIMITED	345		894	1,239	0.13
32	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199		6	1,205	0.12
33	BUSOLWA MINING LIMITED	518		598	1,117	0.11
34	BEARING MAN GROUP TANZANIA LIMITED	1,073			1,073	0.11
35	KATAVI MINING COMPANY LIMITED	1,023		20	1,043	0.11
36	TNR LIMITED	986			986	0.10
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA)	929			929	0.09

	CO. LTD.					
38	ABG EXPLORATION LIMITED	769		136	906	0.09
<b>STATE-OWNED ENTERPRISES</b>						
39	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	28,547	-	0.4	28,547	2.91
40	STAMIGOLD COMPANY LIMITED	18	-	1,038	1,224	0.12
41	STATE MINING COOPERATION (STAMICO)	257	-			0.03
<b>RECONCILIATION SCOPE</b>		<b>709,404</b>	<b>24,990</b>	<b>136,210</b>	<b>870,526</b>	<b>88.78</b>

Table 35 shows the remarks of the companies/individual that did not participate in the reconciliation activity. As it can be seen in the table that some companies did not submitted back the reporting templates, others were already out of business (closed the operations) and others could not be located especially the small-scale miners.

**Table 35: Companies/Individuals that did not report in the Fiscal Year 2016/17**

SN	COMPANY NAME	Remarks
1	SAHARA TANZANIA LIMITED	Closed operation
2	TANZANITE ONE MINING LTD	The responsible person was not around because the activities has been suspended
3	ALLEN DIESELS LTD (UK)	Not operating in the country
4	ALMAN GOLD CO. LIMITED	Confirmed to report but did not return templates
5	ENOCK LYAMBA & PTNS	Could not be located
6	SAMAX RESOURCES LTD.	Data reported in the GGM data
7	AL MUTHAAB TRADING & CO. LTD	Confirmed to report but did not return templates
8	MINDINGO MBARAKA MINDINGO	Confirmed to report but did not return templates
9	GSM PETROLEUM LIMITED	Could not be located
10	KAKOLA MINING COMPANY LIMITED	Closed operations and the Company declared Bankrupt
11	ABEL KAPENE	Confirmed to report but did not return templates
12	MINERAL OIL CORPORATION LIMITED	They said they can not fill as they are not extractive company - letter sent to teiti
13	CATA MINING COMPANY LIMITED	Could not be located
14	PETER BUJASHI	Could not be located
15	KASUBUYA PLANT	Could not be located
16	ISACK MAYUNGA	Could not be located
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	Could not be located
18	WAKEREKETWA MINING SACCOS	Confirmed to report but did not return templates
19	EVEN ENTERPRISES COMPANY LIMITED	Could not be located
20	CHINA PETROLEUM PIPELINE BUREAU (CPP)	Could not be located
21	LOOTAH BC GAS LLC	Could not be located
22	SUNSHINE MINING LIMITED	The custodian of records are not in the country as they do not produce currently
23	PETROBRAS TANZANIA LIMITED	Confirmed to report but did not return templates
24	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	Confirmed to report but did not return templates
25	TRYPHONE AYOUB	Could not be located
26	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	Operate under ORECOPR
27	HERITAGE RUKWA (TZ) LIMITED	Closed Operation
28	ERONT PROCESSING	Closed Operation
29	ZEM (T) CO. LIMITED	Confirmed to report but did not return templates
30	ALLY SHARIF & PTNS	The responsible person is dead

Table 36 shows a total of 30 companies/individuals did not report in the fiscal year 2016/17. The contribution of these companies/individuals accounted for 6.73% of the government revenue from the mining, oil and gas sector in fiscal year 2016/17. Among

unreported companies/individuals, Lyabonde group accounted for the highest percentage of government revenue that is 0.62%. All companies/individual that have not reported for reconciliation exercise accounted for less than 1% of the government revenue from the mining, oil and gas sector in fiscal year 2016/17 individually.

**Table 36: Companies/Individuals that did not report in the Fiscal Year 2016/17**

No.	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue collected by the Government	%
<b>COMPANY/INDIVIDUAL</b>						
1	SAHARA TANZANIA LIMITED	6,070,986,760.08			6,070,986,760.08	0.62
2	TANZANITE ONE MINING LTD	4,016,109,628.00		882,663,707.50	4,898,773,335.50	0.50
3	ALLEN DIESELS LTD (UK)	4,208,183,903.86			4,208,183,903.86	0.43
4	ALMAN GOLD CO. LIMITED	1,700,000.00		4,126,969,444.00	4,128,669,444.00	0.42
5	ENOCK LYAMBA & PTNS	-		3,524,315,404.00	3,524,315,404.00	0.36
6	SAMAX RESOURCES LTD.	3,373,569,191.46			3,373,569,191.46	0.34
7	AL MUTHAAB TRADING & CO. LTD	-		2,825,784,222.00	2,825,784,222.00	0.29
8	MINDINGO MBARAKA MINDINGO	-		2,713,017,430.00	2,713,017,430.00	0.28
9	GSM PETROLEUM LIMITED	2,448,528,054.00			2,448,528,054.00	0.25
10	KAKOLA MINING COMPANY LIMITED	2,370,295,154.94			2,370,295,154.94	0.24
11	ABEL KAPENE	-		2,210,620,000.00	2,210,620,000.00	0.23
12	MINERAL OIL CORPORATION LIMITED	2,187,257,707.84			2,187,257,707.84	0.22
13	CATA MINING COMPANY LIMITED	1,505,795,266.73		547,530,553.33	2,053,325,820.06	0.21
14	PETER BUJASHI			2,048,139,044.00	2,048,139,044.00	0.21
15	KASUBUYA PLANT	-		1,986,798,570.00	1,986,798,570.00	0.20
16	ISACK MAYUNGA	-		1,628,342,692.00	1,628,342,692.00	0.17
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	1,520,775,272.64			1,520,775,272.64	0.16
18	WAKEREKETWA MINING SACCOS	-		1,384,348,920.00	1,384,348,920.00	0.14
19	EVEN ENTERPRISES COMPANY LIMITED	1,366,958,819.50		160,000.00	1,367,118,819.50	0.14
20	CHINA PETROLEUM PIPELINE BUREAU (CPP)	1,326,577,404.77			1,326,577,404.77	0.14
21	LOOTAH BC GAS LLC	1,218,231,526.36			1,218,231,526.36	0.12
22	SUNSHINE MINING LIMITED	1,194,101,613.14		573,976.00	1,194,675,589.14	0.12
23	PETROBRAS TANZANIA LIMITED	1,135,565,254.30			1,135,565,254.30	0.12
24	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	82,422,207.92		1,001,468,936.00	1,083,891,143.92	0.11
25	TRYPHONE AYOUB	-		1,077,617,630.00	1,077,617,630.00	0.11
26	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,027,584,217.22			1,027,584,217.22	0.10
27	HERITAGE RUKWA (TZ) LIMITED	106,908,177.63	915,334,113.47		1,022,242,291.10	0.10
28	ERONT PROCESSING	-		995,450,162.00	995,450,162.00	0.10
29	ZEM (T) CO. LIMITED	931,349,648.51		29,444,614.14	960,794,262.65	0.10
30	ALLY SHARIF & PTNS	-		959,582,680.00	959,582,680.00	0.10
<b>Total</b>		<b>37,092,601,036.90</b>	<b>915,334,113.47</b>	<b>27,942,827,984.97</b>	<b>65,950,763,135.34</b>	<b>6.73</b>

#### 4.4 Level of Disaggregation

The Reporting Templates and the data were submitted by:

- The extractive companies,
- Government Agencies, or SOEs for each company/taxpayer selected in the reconciliation scope,
- Tax and by type of payment flow as detailed in the Reporting Template, and

For each payment flow reported, companies/taxpayers, and Government Agencies produced details by receipt/payment, by date, and by beneficiary. The companies were also requested to provide information on their beneficial ownership.

#### 4.5 Materiality Deviation

The materiality deviation is the threshold of immaterial differences per revenue stream for which the IA will not carry out the investigation. It was agreed that reporting entities justify any discrepancy between individual financial flows that exceed TZS 2 million. Similarly, it was also agreed that the reconciliation exercise should be concluded when the reconciliation is at or less than one percent of the total reported company payments and government revenues.

#### 4.6 Beneficial Ownership

According to EITI Standard, the disclosure of beneficial ownership ensures that the natural person who owns interests in the extractive companies are known by both the government and public. The disclosure aims at reducing risks such as tax evasion and conflict of interests, increasing trust and accountability, enhancing revenue collection by controlling owners who evade/dodge tax by concealing behind shadow companies, improving the rule of law, and preventing corruption and illicit financial flows.

In Tanzania, the registration of companies is guided by the Companies Act, Cap 212, and Business Registration and Licensing Authority (BRELA) Act, 2007. BRELA maintains a publicly available register that records information of companies operating in Tanzania. The register maintains information on the corporate entity's full name, legal status, year of incorporation, and list of directors.

On the other hand, major oil, gas, and mining companies are public companies listed in international stock markets, which maintain strict disclosure requirements of ownership. However, the current legislation in Tanzania relating to EITI requirements on disclosure of beneficial ownership is inadequate.

The government through TEITI undertook a study on beneficial ownership in the extractive industries in 2017. The study involved 54 companies (33 mining and 22 oil and gas), which provided details of entities/persons whom they are cooperating. The study findings show that eight companies disclosed natural person as beneficial owners, 31 companies declared their beneficial owners as a combination of company and individuals, 11 companies disclosed company as beneficial owner, and 25 companies disclosed persons with influence over the actions or management of their companies. Similarly, two companies disclosed the existence of Politically Exposed Persons (PEPs) in their companies.<sup>46</sup>

Data on beneficial ownership were submitted by fifteen (15) out of forty (40) reporting entities. Two entities were government agencies and the other 13 entities were companies/individuals. Eleven entities disclosed the company as beneficial owner and two entities disclosed individuals as the beneficial owner. One entity (Mbogo Mining and General Supply Ltd disclosed beneficial owner individuals holding a total of 60% shares. Others holding 40% shares were not disclosed). All fifteen entities had no Politically Exposed Persons (PEPs). See details in Table 37.

<sup>46</sup> <http://teiti.go.tz/storage/app/uploads/public/5e0/9c7/db0/5e09c7db0c4cc755122821.pdf>

**Table 37: Extractive Companies Profile and Beneficial Ownership**

SN	Company	Shareholders	Nationality of Shareholders	% of interest	Listed Entity (Yes/No)	Stock Exchange	Beneficial Ownership Information <sup>47</sup>
1	STAMIGOLD Company Ltd	Government (State Mining Corporation)	Tanzania	99.9%	No		Wholly owned by government through State Mining Corporation
2	PANAFRICAN Energy (T) Ltd	PAE PANAFRICAN Energy Corporation	Mauritius	100%	No		100% owned by PAE PANAFRICAN Energy Corporation of Mauritius
3	Williamson Diamonds Ltd	Willcroft Company Ltd	Bermuda	75%	No		Majority ownership by Willcroft Company Ltd of Bermuda and minority ownership by the Government of Tanzania
		The United Republic of Tanzania Government	Tanzania	25%			
4	State Mining Corporation	Treasury Registrar (TR)	Tanzania	100%	No		Wholly owned by government through Treasury Registrar (TR)
5	Mantra (Tanzania) Ltd	Mantra Resources Ltd	Australia	100%	Yes	Australia Securities Exchange	100% owned by Mantra Resources Ltd of Australia
6	Busolwa Mining Ltd	Baraka Ezekiel Nyandu	Tanzania	70%	No		Wholly owned by Tanzanian individuals. Contacts of Beneficial Owners provided (Baraka E. Nyandu, Magreth Bamira and Joshua Ezekiel).
		Magreth Ezekiel Bamira	Tanzania	15%			
		Joshua Bamira Ezekiel	Tanzania	15%			
7	Mbogo Mining and General Supply Ltd	Barnabas Athanas Nibengo	Tanzania	25%	No		Majority ownership by Tanzanian individuals  Other beneficial owners holding 40% not disclosed.
		Generoza Leonidas Mudeli	Tanzania	15%			
		Onesmo Athanas Nibengo	Tanzania	10%			
		James Gideon Mtana	Tanzania	10%			
8	African Explosives (Tanzania) Ltd	African Explosives and Chemical Industries (AECI Ltd)	South Africa	100%	Yes	JSE, South Africa	100% owned by African Explosives and Chemical Industries (AECI Ltd) of South Africa
9	Bearing Man Group (T) Ltd	Invicta Offshore Holding Ltd	Mauritius	70%	No	N/A	
		BMG Offshore Holdings	Mauritius	30%	No	N/A	
10	Jac Rijk Africa Ltd	Holding Barizon B.V.	Netherlands	99%	No	N/A	99% owned by Holding Barizon B.V of Netherlands
		Joost Rijk	Netherlands	1%	No	N/A	
11	M & P Exploration Production (T) Ltd	Establishments Maurel et Prom SA	France	99%			99% owned by Establishments Maurel et Prom SA of France
		Jean-Francois Henin	France	1%			
12	ABG EXPLORATIO	BlackRock Inc	CANADA	6.35%	No		
		Draper Gardens	UK	3.94%	No		

<sup>47</sup> For entity holding a total of 25% or more of the equity shares

SN	Company	Shareholders	Nationality of Shareholders	% of interest	Listed Entity (Yes/No)	Stock Exchange	Beneficial Ownership Information <sup>47</sup>
	N LTD						
13	ORECORP TANZANIA LTD	ORECORP MINING MAURITIUS LTD	MAURITUS	99%	No		99% owned by Orecorp Mining of Mauritius
		ORECORP REE PTY LTD		1%	No		
14	BULYANHULU GOLD MINE LTD	BlackRock Inc	CANADA	6.35%	No		
		Draper Gardens	UK	3.94%	No		
15	HENAN AFRO-ASIA GEO-ENGINEERING (T) CO., LTD	Mao Yufei	CHINESE	4%	No	N/A	Majority (86.7%) owned by Henan Yukuang Kaiyuan Mining Co., Ltd of china
		Chen Shengli	CHINESE	2.7%			
		Li Xuqing	CHINESE	3.3%			
		Bai Desheng	CHINESE	3.3%			
		Henan Yukuang Kaiyuan Mining Co.,Ltd	CHINESE	86.7%			

## 5. RECONCILIATION RESULTS

### 5.1 Payment Reconciliation between Extractive Companies and Government Agencies

We present below the detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by Government Agencies. We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences. The adjustments were carried out on the basis of confirmations from extractive companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate.

#### 5.1.1 Reconciliation by Extractive Company

Table 38 summarises the differences between the payments reported by extractive companies and receipts reported by Government Agencies. The tables include consolidated figures based on the reporting templates prepared by every extractive company and Government Agency, adjustments made by us following the reconciliation work and the residual unreconciled differences.

**Table 38: Consolidated Figures by Extractive Entities**

SN	Company/Individual	Company/Individual (i)	Template Original Lodged Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + v)	Final Amount Government (viii) = (vi + v)	Difference (ix) = (vii - viii)
1	GETTA GOLD MINING LIMITED	193,943,795,276.30	176,435,771,465.07	17,508,023,813.22	-	8,041,161,569.00	(8,041,161,569.00)	193,943,795,276.30	184,476,933,032.08	9,466,862,244.22
2	NORTH MARA GOLD MINE LIMITED	153,157,899,568.15	82,597,182,825.47	70,560,716,742.69	(62,489,501,539.27)	9,508,248,880.14	(71,997,750,419.41)	90,668,398,028.89	92,105,431,705.61	(1,437,033,676.73)
3	BULYANHULU GOLD MINE LIMITED	38,751,814,003.29	13,876,210,745.04	24,875,603,258.25	-	26,604,732,147.36	(26,604,732,147.36)	38,751,814,003.29	40,480,942,892.40	(1,729,128,889.11)
4	PAN AFRICAN ENERGY TANZANIA LIMITED	56,820,445,732.05	54,350,046,999.81	2,470,398,732.24	(0.00)	-	(0.00)	56,820,445,732.05	54,350,046,999.81	2,470,398,732.24
5	PANGEA MINERALS LTD	27,266,651,532.39	14,043,267,297.34	13,223,384,235.05	1,087,488,592.00	18,428,909,343.74	(17,341,420,751.74)	28,354,120,124.39	32,472,176,641.08	(4,118,056,516.68)
6	SHANTA MINING COMPANY LIMITED	16,019,822,794.47	13,870,598,074.41	2,149,224,720.06	-	2,054,950,482.86	(2,054,950,482.86)	16,019,822,794.47	15,925,548,557.27	94,274,237.21
7	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	23,308,051,957.04	5,119,970,245.96	18,188,081,711.08	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	15,423,022,000.00	9,541,210,245.96	5,881,811,754.04
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	28,168,541,934.00	28,755,951,991.75	(587,410,057.75)	(107,036,883.16)	(217,573,641.64)	110,536,758.48	28,061,505,050.84	28,588,378,350.11	(476,873,299.27)
9	AUMS (T) LIMITED	7,670,854,998.00	7,555,886,218.77	114,968,779.23	-	-	-	7,670,854,998.00	7,555,886,218.77	114,968,779.23
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	2,062,869,979.49	4,331,525,309.87	(2,268,655,330.37)	-	-	-	2,062,869,979.49	4,331,525,309.87	(2,268,655,330.37)
11	WILLIAMSON DIAMONDS LTD.	7,550,955,314.26	2,813,372,659.59	4,737,582,654.67	-	6,454,663,361.40	(6,454,663,361.40)	7,550,955,314.26	9,268,036,020.99	(1,717,080,706.73)
12	HANGENDA GROUP LTD	62,164,124.00	11,681,495,385.00	(11,619,331,261.00)	-	(11,673,422,460.00)	11,673,422,460.00	62,164,124.00	8,072,925.00	54,091,199.00
13	POA COMPANY LTD	30,564,572.00	7,929,714,091.12	(7,898,149,519.12)	-	(7,888,102,291.12)	7,888,102,291.12	30,564,572.00	41,611,800.00	(11,047,228.00)
14	NDUYU RESOURCES LIMITED.	3,476,860,710.61	2,837,290,798.65	639,569,911.96	(367,866,303.32)	1,152,261,358.18	(1,520,127,661.50)	3,108,994,407.29	3,989,552,156.83	(880,557,749.54)
15	AFRICAN EXPLOSIVES (T) LTD.	2,121,150,599.37	2,183,669,866.74	(62,519,267.37)	-	-	-	2,121,150,599.37	2,183,669,866.74	(62,519,267.37)
16	EQUINOR TANZANIA AS	2,089,731,895.24	906,619,541.89	1,183,112,353.35	-	-	-	2,089,731,895.24	906,619,541.89	1,183,112,353.35
17	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,357,635,102.00	1,260,164,724.00	97,470,378.00	-	-	-	1,357,635,102.00	1,260,164,724.00	97,470,378.00
18	FOSIA MASANIA & PTNS	12,654,700.00	6,151,141,940.00	(6,138,487,240.00)	-	(6,136,114,740.00)	6,136,114,740.00	12,654,700.00	15,027,200.00	(2,372,500.00)

SN	Company/Individual	Company/Individual	Template Original Lodged Government	Difference (iii) = (i - ii)	Company/Individual (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Final Amount Government (viii) = (vi + v)	Difference (ix) = (vii - viii)
19	MANTRA TANZANIA LIMITED.	2,396,924,437.51	2,735,954,512.75	(339,030,075.24)	-	-	-	2,396,924,437.51	27,359,545,512.75	(339,030,075.24)
20	NYAMIGOGO	130,621,687.00	5,827,314,480.00	(5,696,692,793.00)	-	-	-	130,621,687.00	5,827,314,480.00	(5,696,692,793.00)
21	TANCOAL ENERGY LIMITED	1,546,859,241.00	1,724,948,829.26	(178,089,588.26)	-	-	-	1,546,859,241.00	1,724,948,829.26	(178,089,588.26)
22	OPHIR TANZANIA (BLOCK 1) LIMITED	115,187,544.00	123,831,447.00	(8,643,903.00)	-	-	-	115,187,544.00	123,831,447.00	(8,643,903.00)
23	AROBGAST SILLILO LULILIA LIMITED	63,240,176.03	4,759,834,695.18	(4,696,594,519.15)	-	(4,685,505,767.01)	4,685,505,767.01	63,240,176.03	74,328,928.17	(11,088,752.14)
24	GLOBELOQ TANZANIA SERVICES LIMITED	829,904,845.00	1,044,648,113.57	(214,743,268.57)	-	-	-	829,904,845.00	1,044,648,113.57	(214,743,268.57)
25	GODFREY MITTI & PTNS	42,038,195.00	4,226,285,094.94	(4,184,246,899.94)	-	(4,208,377,432.94)	4,208,377,432.94	42,038,195.00	17,907,662.00	24,130,533.00
26	NITRO EXPLOSIVES (T) LTD.	716,278,946.25	1,070,918,186.00	(354,639,239.75)	-	-	-	716,278,946.25	1,070,918,186.00	(354,639,239.75)
27	RAS AL KHAIBAH GAS TANZANIA LTD.	109,610,312.26	1,634,310,477.00	(1,524,700,164.74)	1,524,318,034.74	-	1,524,318,034.74	1,633,928,347.00	1,634,310,477.00	(382,130.00)
28	SEA SALT LIMITED	444,256,918.80	683,488,099.60	(239,231,180.80)	-	-	-	444,256,918.80	683,488,099.60	(239,231,180.80)
29	JAC RIJK AFRICA LIMITED	1,038,380,165.30	657,543,014.00	380,837,151.30	-	-	-	1,038,380,165.30	657,543,014.00	380,837,151.30
30	ORECORP TANZANIA LIMITED	44,773,306.37	77,809,283.33	(33,035,976.96)	-	-	-	44,773,306.37	77,809,283.33	(33,035,976.96)
31	DONSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	521,468,736.91	514,838,475.54	6,630,261.37	-	-	-	521,468,736.91	514,838,475.54	6,630,261.37
32	KABANGA NICKEL COMPANY LIMITED	931,617,883.67	930,277,737.27	1,340,146.40	2,057,919.00	3,397,722.94	(1,339,803.94)	933,675,802.67	933,675,460.21	342.46
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	428,145,709.00	328,754,809.50	99,390,899.50	-	-	-	428,145,709.00	328,754,809.50	99,390,899.50
34	BUSOLWA MINING LIMITED	813,479,100.72	860,867,260.62	(47,388,159.90)	-	-	-	813,479,100.72	860,867,260.62	(47,388,159.90)
35	BEARING MAN GROUP TANZANIA LIMITED	434,044,043.04	320,344,143.00	113,699,900.04	-	-	-	434,044,043.04	320,344,143.00	113,699,900.04
36	KATAVI MINING COMPANY LIMITED	1,358,657,481.52	513,737,147.19	844,920,334.33	-	-	-	1,358,657,481.52	513,737,147.19	844,920,334.33
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	492,458,179.18	493,632,658.54	(1,174,479.36)	-	-	-	492,458,179.18	493,632,658.54	(1,174,479.36)
38	TNR LIMITED	285,691,093.30	125,790,941.00	159,900,152.30	-	-	-	285,691,093.30	125,790,941.00	159,900,152.30
39	ABC EXPLORATION LIMITED	280,944,472.68	298,353,089.49	(17,408,616.81)	-	-	-	280,944,472.68	298,353,089.49	(17,408,616.81)
40	STAMIGOLD	1,943,665,077.07	72,061,145.00	1,871,603,932.07	-	1,038,218,943.05	(1,038,218,943.05)	1,943,665,077.07	1,110,280,088.05	833,384,989.02
41	STATE MINING CORPORATION	5,699,524.00	-	5,699,524.00	-	-	-	5,699,524.00	-	5,699,524.00
TOTAL		578,846,391,868.26	465,725,423,818.24	113,120,968,050.02	(68,235,570,137.05)	42,898,687,475.97	(111,134,257,613.01)	510,610,821,731.22	508,624,111,294.21	1,986,710,437.01

### 5.1.2 Reconciliation by Revenue Stream

Table 39 shows the total Basic Payments reported by extractive companies and Government Agencies, taking into account all adjustments:



**Table 39: Basic Payments by Revenue Streams with Adjustments**

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	Royalties for minerals	160,103,689,663.86	129,959,853,502.57	30,143,836,161.28	-	37,097,702,399.32	(37,097,702,399.32)	160,103,689,663.86	167,057,555,901.90	(6,953,866,238.04)
2	Royalties for oil and gas	12,306,269,957.04	-	12,306,269,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	4,421,240,000.00	4,421,240,000.00	-
3	Annual rental fee	3,232,396,967.41	2,378,592,350.82	853,804,616.59	-	280,408,304.52	(280,408,304.52)	3,232,396,967.41	2,659,000,655.34	573,396,312.07
4	License and permit fee	2,646,487,838.41	2,482,446,325.26	164,041,513.15	1,989,900.00	152,490,645.58	(150,500,745.58)	2,648,477,738.41	2,634,936,970.84	13,540,767.57
5	Protected Gas/Additional Gas Revenues	11,001,782,000.00	-	11,001,782,000.00	-	-	-	11,001,782,000.00	-	11,001,782,000.00
6	Application and preparation fee	1,000,000.00	-	1,000,000.00	-	12,158,410.00	(12,158,410.00)	1,000,000.00	12,158,410.00	(11,158,410.00)
7	Profit per Production Sharing Agreement	22,273,397,303.58	21,121,136,741.22	1,152,260,562.36	-	1,152,261,358.18	(1,152,261,358.18)	22,273,397,303.58	22,273,398,099.40	(795.82)
8	License Charges/fees	1,210,715,354.54	1,323,950,730.02	(113,235,375.48)	(114,978,623.93)	(107,042,641.64)	(7,935,982.29)	1,095,736,730.61	1,216,908,088.38	(121,171,357.77)
9	Training Fees	2,097,243,092.02	2,079,228,196.99	18,014,895.04	7,941,740.77	(110,531,000.00)	118,472,740.77	2,105,184,832.80	1,968,697,196.99	136,487,635.81
10	Navy Allowance	1,218,986,712.26	-	1,218,986,712.26	-	-	-	1,218,986,712.26	-	1,218,986,712.26
11	Tariff on gas transport through SONGAS pipeline	22,820,869,562.91	-	22,820,869,562.91	-	-	-	22,820,869,562.91	-	22,820,869,562.91
12	Other material payment made to TPDC (TZS > 20 million)	-	22,820,869,562.91	(22,820,869,562.91)	-	-	-	-	22,820,869,562.91	(22,820,869,562.91)
13	Corporation Tax (including provisional ax and advance tax)	229,341,352,125.86	158,769,022,259.08	70,572,329,866.78	(60,910,861,939.27)	-	(60,910,861,939.27)	168,430,490,186.59	158,769,022,259.08	9,661,467,927.51
14	Skills and Development Levy (SDL)	21,272,165,439.51	22,384,757,548.04	(1,112,592,108.53)	(54,321,565.26)	-	(54,321,565.26)	21,217,843,874.25	22,384,757,548.04	(1,166,913,673.79)
15	Excise Duty paid to LTD	9,354,345,062.83	19,547,149,086.92	(10,192,804,024.09)	5,790,796,640.95	-	5,790,796,640.95	15,145,141,703.78	19,547,149,086.92	(4,402,007,383.14)
16	Corporation Tax (including provisional ax and advance tax)	1,436,069,092.48	1,671,459,875.00	(235,390,782.52)	-	-	-	1,436,069,092.48	1,671,459,875.00	(235,390,782.52)
17	Skills and Development Levy (SDL)	770,742,373.82	620,804,714.41	149,937,659.41	-	-	-	770,742,373.82	620,804,714.41	149,937,659.41
18	Excise Duty paid to CED	9,927,396,681.72	3,888,217,334.00	6,039,179,347.72	(6,158,662,944.27)	-	(6,158,662,944.27)	3,768,733,737.45	3,888,217,334.00	(119,483,596.55)
19	Import Duty paid to CED	26,294,072,132.48	28,351,694,235.00	(2,057,622,082.52)	(229,388,376.00)	-	(229,388,376.00)	26,064,683,776.48	28,351,694,235.00	(2,287,010,458.52)
20	Fuel Levy paid to CED	62,744,601,962.23	4,366,814,142.00	58,377,787,820.23	1,907,787,820.23	-	1,907,787,820.23	64,684,491,702.23	4,366,814,142.00	60,317,677,560.23
21	Vehicle Reg Tax	62,869,075.00	87,275,000.00	(24,405,925.00)	-	-	-	62,869,075.00	87,275,000.00	(24,405,925.00)
22	Railroad Dev Levy	8,099,646,509.94	13,144,639,564.00	(5,045,993,054.06)	1,122,815,818.00	-	1,122,815,818.00	9,222,462,327.94	13,144,639,564.00	(3,922,177,236.06)
23	Customs Processing Fee	2,006,602,691.50	4,493,677,427.00	(2,487,074,735.50)	194,129,169.00	-	194,129,169.00	2,200,731,860.50	4,493,677,427.00	(2,292,945,566.50)
24	Petroleum levy (kerosene, gas oil, and motor spirit)	10,312,180,276.00	17,582,234,961.00	(7,270,054,685.00)	-	-	-	10,312,180,276.00	17,582,234,961.00	(7,270,054,685.00)
25	Service Levy	12,237,661,189.17	8,649,400,262.00	3,588,260,927.17	-	-	-	12,237,661,189.17	8,649,400,262.00	3,588,260,927.17
26	Other Local Taxes, Fees and Levies	2,532,556,699.70	2,200,000.00	2,530,356,699.70	-	-	-	2,532,556,699.70	2,200,000.00	2,530,356,699.70
27	Payments to MOTNR/TFS	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00
<b>Total</b>		578,846,391,868.26	465,725,423,818.24	113,120,968,050.02	(68,235,570,137.05)	42,898,687,475.97	(111,134,257,613.01)	510,610,821,731.22	508,624,111,294.21	1,986,710,437.01

## 5.2 Unreconciled differences

Unreconciled discrepancies are indicated as positive if for the same revenue stream, the amount reported by a company exceeds that reported by the government Agency as receipt (over). If the amount received by the government Agency exceeds payment by the company, the resulting discrepancy is labelled negative(under). Final company payments obtained was TZS 510,610,821,731.22 and the final government receipts came up to TZS 508,624,111,294.21 creating a net discrepancy of TZS 1,986,710,437.01 representing 0.39% of total payments reported by Government Agencies. This is the sum of positive differences of TZS 21,831,583,764.60 and negative differences of TZS 19,844,873,327.59 as shown in Table 40.

**Table 40: Details of Unresolved Differences**

SN	Company/Individual	Amount reported by company but not confirmed by Government Entities	Amount reported by Government Entities but not confirmed by Company
1	GEITA GOLD MINING LIMITED	9,466,862,244.22	
2	NORTH MARA GOLD MINE LIMITED		(1,437,033,676.73)
3	BULYANHULU GOLD MINE LIMITED		(1,729,128,889.11)
4	PAN AFRICAN ENERGY TANZANIA LIMITED	2,470,398,732.24	
5	PANGEA MINERALS LTD		(4,118,056,516.68)
6	SHANTA MINING COMPANY LIMITED	94,274,237.21	
7	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	5,881,811,754.04	
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED		(476,873,299.27)
9	AUMS (T) LIMITED	114,968,779.23	
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED		(2,268,655,330.37)
11	WILLIAMSON DIAMONDS LTD.		(1,717,080,706.73)
12	HANCIENDA GROUP LTD	54,091,199.00	
13	POA POA COMPANY LTD		(11,047,228.00)
14	NDOVU RESOURCES LIMITED.		(880,557,749.54)
15	AFRICAN EXPLOSIVES (T) LTD.		(62,519,267.37)
16	EQUINOR TANZANIA AS	1,183,112,353.35	
17	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	97,470,378.00	
18	JOSIA MASANJA & PTNS		(2,372,500.00)
19	MANTRA TANZANIA LIMITED.		(339,030,075.24)
20	NYAMIGOGO		(5,696,692,793.00)
21	TANCOAL ENERGY LIMITED		(178,089,588.26)
22	OPHIR TANZANIA (BLOCK 1) LIMITED		(8,643,903.00)
23	AROBOGAST SILILO LULILA LIMITED		(11,088,752.14)
24	GLOBELEQ TANZANIA SERVICES LIMITED		(214,743,268.57)
25	GODFREY MITTI & PTNS	24,130,533.00	
26	NITRO EXPLOSIVES (T) LTD.		(354,639,239.75)
27	RAS AL KHAIMAH GAS TANZANIA LTD.		(382,130.00)
28	SEA SALT LIMITED		(239,231,180.80)
29	JAC RIJK AFRICA LIMITED	380,837,151.30	
30	ORECORP TANZANIA LIMITED		(33,035,976.96)
31	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	6,630,261.37	
32	KABANGA NICKEL COMPANY LIMITED	342.46	
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	99,390,899.50	
34	BUSOLWA MINING LIMITED		(47,388,159.90)
35	BEARING MAN GROUP TANZANIA LIMITED	113,699,900.04	
36	KATAVI MINING COMPANY LIMITED	844,920,334.33	
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.		(1,174,479.36)
38	TNR LIMITED	159,900,152.30	
39	ABG EXPLORATION LIMITED	833,384,989.02	
40	STAMIGOLD		(17,408,616.81)
41	STATE MINING CORPORATION	5,699,524.00	
<b>TOTAL</b>		<b>21,831,583,764.60</b>	<b>(19,844,873,327.59)</b>

## 6. ANALYSIS OF REPORTED DATA

### 6.1 Analysis of Government Revenues

#### 6.1.1 Analyses of Payments by Companies' Contribution

Table 41 shows the Government revenues by companies' contribution including SOEs, who have submitted reporting templates for reconciliation exercise in the fiscal year 2016/17. Geita Gold Mining Limited accounts for more than 36.27% of the country's extractive revenues for that period. Geita Gold Mining Limited is followed by North Mara Gold Mine Limited (18.11%). The remaining of the mining companies contributed less than 10% individually. From the oil and gas sector, Pan Africa Energy Tanzania contributed 10.69% of the country's extractive revenues for the year 2016/17. The analysis shows that the contribution of mining companies is greater than that of oil and gas companies.

**Table 41: Government Revenues by Companies' Contribution**

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	127,289,501,341.54	-	54,384,666,376.54	2,802,765,314.00	184,476,933,032.08	36.27
2	NORTH MARA GOLD MINE LIMITED	45,437,400,490.52	-	43,563,742,400.09	3,104,288,815.00	92,105,431,705.61	18.11
3	PAN AFRICAN ENERGY TANZANIA LIMITED	31,233,040,372.12	23,117,006,627.69	-	-	54,350,046,999.81	10.69
4	BULYANHULU GOLD MINE LIMITED	13,605,825,473.44	-	26,875,117,418.96	-	40,480,942,892.40	7.96
5	PANGEA MINERALS LTD	12,112,134,476.74	-	18,884,265,092.20	1,475,777,072.14	32,472,176,641.08	6.38
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6,516,205,549.34	21,693,477,909.19	-	328,694,891.58	28,538,378,350.11	5.61
7	SHANTA MINING COMPANY LIMITED	6,383,422,368.97	-	9,542,126,188.30	-	15,925,548,557.27	3.13
8	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	5,010,519,908.47	-	4,421,240,000.00	109,450,337.49	9,541,210,245.96	1.88
9	WILLIAMSON DIAMONDS LTD.	2,252,851,155.59	-	6,455,863,361.40	559,321,504.00	9,268,036,020.99	1.82
10	AUMS (T) LIMITED	7,375,262,211.17	-	-	180,624,007.60	7,555,886,218.77	1.49
11	NYAMIGOGO	-	-	5,827,314,480.00	-	5,827,314,480.00	1.15
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,237,865,719.39	1,093,659,590.48	-	-	4,331,525,309.87	0.85
13	NDOVU RESOURCES LIMITED.	2,334,896,012.85	1,654,656,143.98	-	-	3,989,552,156.83	0.78
14	MANTRA TANZANIA LIMITED.	536,321,867.92	-	2,198,368,743.96	1,263,900.87	2,735,954,512.75	0.54
15	AFRICAN EXPLOSIVES (T) LTD.	2,164,919,196.74	-	5,409,558.00	13,341,112.00	2,183,669,866.74	0.43
16	TANCOAL ENERGY LIMITED	476,160,112.17	-	1,176,674,706.77	72,114,010.32	1,724,948,829.26	0.34
17	RAS AL KHAIMAH GAS TANZANIA LTD.	1,634,310,477.00	-	-	-	1,634,310,477.00	0.32
18	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,260,164,724.00	-	-	-	1,260,164,724.00	0.25
19	STAMIGOLD	72,061,145.00	-	1,038,218,943.05	-	1,110,280,088.05	0.22
20	NITRO EXPLOSIVES (T) LTD.	1,058,502,824.00	-	12,415,362.00	-	1,070,918,186.00	0.21
21	GLOBEIQ TANZANIA SERVICES LIMITED	1,044,648,113.57	-	-	-	1,044,648,113.57	0.21
22	KABANGA NICKEL COMPANY LIMITED	35,860,885.27	-	897,814,574.94	-	933,675,460.21	0.18
23	EQUINOR TANZANIA AS	619,729,124.77	286,890,417.12	-	-	906,619,541.89	0.18
24	BUSOLWA MINING LIMITED	242,965,650.00	-	617,901,610.62	-	860,867,260.62	0.17
25	SEA SALT LIMITED	213,922,641.00	-	469,565,458.60	-	683,488,099.60	0.13
26	JAC RIJK AFRICA LIMITED	657,543,014.00	-	-	-	657,543,014.00	0.13
27	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	80,656,216.31	434,182,259.23	-	-	514,838,475.54	0.10
28	KATAVI MINING COMPANY LIMITED	497,767,347.00	-	15,969,800.19	-	513,737,147.19	0.10
29	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	416,982,419.00	-	76,650,239.54	-	493,632,658.54	0.10
30	MBOGO MINING AND GENERAL SUPPLY LIMITED	321,201,045.50	-	7,553,764.00	-	328,754,809.50	0.06
31	BEARING MAN GROUP TANZANIA LIMITED	320,344,143.00	-	-	-	320,344,143.00	0.06
32	ABG EXPLORATION LIMITED	101,371,373.15	-	196,981,716.34	-	298,353,089.49	0.06
33	TNR LIMITED	121,831,644.00	-	-	3,959,297.00	125,790,941.00	0.02
34	OPHIR TANZANIA (BLOCK 1) LIMITED	123,831,447.00	-	-	-	123,831,447.00	0.02
35	ORECORP TANZANIA LIMITED	72,965,814.91	-	4,843,468.42	-	77,809,283.33	0.02
36	AROBAGAST SILILO LULILA LIMITED	41,969,916.00	-	32,359,012.17	-	74,328,928.17	0.01
37	POA POA COMPANY LTD	-	-	41,611,800.00	-	41,611,800.00	0.01
38	GODFREY MITTI & PTNS	-	-	17,907,662.00	-	17,907,662.00	0.00
39	JOSIA MASANJA & PTNS	-	-	15,027,200.00	-	15,027,200.00	0.00
40	HANCIENDA GROUP LTD	2,789,925.00	-	5,283,000.00	-	8,072,925.00	0.00
TOTAL		274,907,746,146.45	48,279,872,947.68	176,784,891,938.08	8,651,600,262.00	508,624,111,294.21	100.00

#### 6.1.2 Analysis of Payments by Contribution Flows

The report presents the payments by revenue stream collected by TRA, MoM and TPDC from 41 reporting companies as shown in Table 42. As shown in the pie chart the

revenue collected by TRA contributed 54.05% of the total Government extractive revenues, followed by MoM 34.76%, TPDC 9.49%, and Local Government Authorities 1.70%. It can be noted from Table 41 that Royalties from minerals accounts for the highest proportion of total government revenue (32.84%), followed by Corporation tax (31.54%). The rest of the remaining streams are below 10% contribution individually.

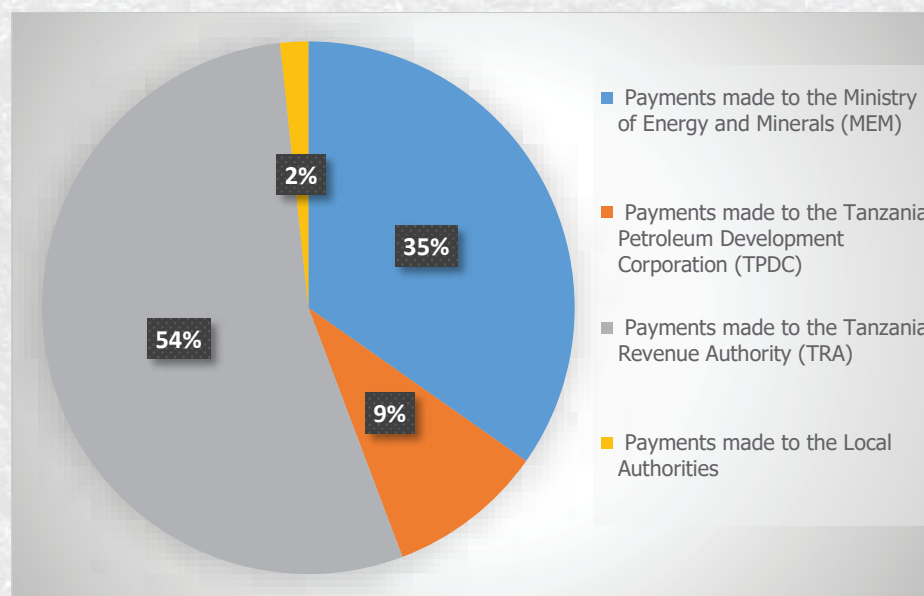


Figure 2: Percentage of Government Revenue Collected by Government Agencies

Table 42: List of Payments by Revenue Stream

SN	Description of the payment	Amount (TZS)	Weight (%)
	<b>Payments made to the Ministry of Energy and Minerals (MEM)</b>	<b>176,784,891,938.08</b>	<b>34.76</b>
1	Royalties for minerals	167,057,555,901.90	32.84
2	Royalties for oil and gas	4,421,240,000.00	0.87
3	Annual rental fee	2,659,000,655.34	0.52
4	License and permit fee	2,634,936,970.84	0.52
5	Application and preparation fee	12,158,410.00	0.00
	<b>Payments made to the Tanzania Petroleum Development Corporation (TPDC)</b>	<b>48,279,872,947.68</b>	<b>9.49</b>
6	Profit per Production Sharing Agreement	22,273,398,099.40	4.38
7	License Charges/fees	1,216,908,088.38	0.24
8	Training Fees	1,968,697,196.99	0.39
9	Tariff on gas transport through SONGAS pipeline	22,820,869,562.91	4.49
	<b>Payments made to the Tanzania Revenue Authority (TRA)</b>	<b>274,907,746,146.45</b>	<b>54.05</b>
10	Corporation Tax (including provisional ax and advance tax)	160,440,482,134.08	31.54
11	Skills and Development Levy (SDL)	23,005,562,262.45	4.52
12	Excise Duty paid to LTD	23,435,366,420.92	4.61
13	Import Duty paid to CED	28,351,694,235.00	5.57
14	Fuel Levy paid to CED	4,366,814,142.00	0.86
15	Vehicle Reg Tax	87,275,000.00	0.02
16	Railroad Dev Levy	13,144,639,564.00	2.58
17	Customs Processing Fee	4,493,677,427.00	0.88
18	Petroleum levy (kerosene, gas oil, and motor spirit)	17,582,234,961.00	3.46
	<b>Payments made to the Local Authorities</b>	<b>8,651,600,262.00</b>	<b>1.70</b>
19	Service Levy	8,649,400,262.00	1.70
20	Other Local Taxes, Fees and Levies	2,200,000.00	0.00
<b>TOTAL</b>		<b>508,624,111,294.21</b>	<b>100.00</b>

### 6.1.3 Revenues Declared by Local Government Authorities

Table 43 shows the contribution of the LGAs through the Service Levy and Other Local Taxes, Fees and Levies collected from the extractive companies. These payments were included in the reconciliation scope as they are important to the areas served by LGAs.

**Table 43: Revenue Declared by LGAs**

Local Government Authority	Service Levy	Other Local Taxes, Fees and Levies
Geita District Council	2,982,453,222.47	2,200,000.00
Kishapu District Council	559,321,503.93	-
Kahama District Council	1,475,777,072.14	-
Mtwara District Council	438,145,229.07	-
Kinondoni Municipal Council	17,300,408.88	803,000.00
Mbinga District Council	72,114,010.32	-
Msalala District Council	836,748,157.00	-
Tarime District Council	3,104,288,815.00	-
<b>Total</b>	<b>9,486,148,418.81</b>	<b>3,003,000.00</b>

### 6.2 Analysis of Payment by Sector

This section presents the contribution to the government revenue made by extractive companies who submitted templates for reconciliation exercise.

#### 6.2.1 Mining Sector

Table 44 shows the government revenues contributed by 32 companies working in the mining sector. The contribution of these companies is 79.69% of the total government revenues in the fiscal year 2016/17. The contribution made by companies working in the mining sector is much higher compared to the companies working in the oil and gas sector.

**Table 44: Companies working in the Mining Sectors**

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	127,289,501,341.54	54,384,666,376.54	2,802,765,314.00	184,476,933,032.08	36.27
2	NORTH MARA GOLD MINE LIMITED	45,437,400,490.52	43,563,742,400.09	3,104,288,815.00	92,105,431,705.61	18.11
3	BULYANHULU GOLD MINE LIMITED	13,605,825,473.44	26,875,117,418.96	-	40,480,942,892.40	7.96
4	PANGEA MINERALS LTD	12,112,134,476.74	18,884,265,092.20	1,475,777,072.14	32,472,176,641.08	6.38
5	SHANTA MINING COMPANY LIMITED	6,383,422,368.97	9,542,126,188.30	-	15,925,548,557.27	3.13
6	WILLIAMSON DIAMONDS LTD.	2,252,851,155.59	6,455,863,361.40	559,321,504.00	9,268,036,020.99	1.82
7	AUMS (T) LIMITED	7,375,262,211.17	-	180,624,007.60	7,555,886,218.77	1.49
8	NYAMIGOGO	-	5,827,314,480.00	-	5,827,314,480.00	1.15
9	MANTRA TANZANIA LIMITED.	536,321,867.92	2,198,368,743.96	1,263,900.87	2,735,954,512.75	0.54
10	AFRICAN EXPLOSIVES (T) LTD.	2,164,919,196.74	5,409,558.00	13,341,112.00	2,183,669,866.74	0.43
11	TANCOAL ENERGY LIMITED	476,160,112.17	1,176,674,706.77	72,114,010.32	1,724,948,829.26	0.34
12	RAS AL KHAIMAH GAS TANZANIA LTD.	1,634,310,477.00	-	-	1,634,310,477.00	0.32
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,260,164,724.00	-	-	1,260,164,724.00	0.25
14	STAMIGOLD	72,061,145.00	1,038,218,943.05	-	1,110,280,088.05	0.22
15	NITRO EXPLOSIVES (T) LTD.	1,058,502,824.00	12,415,362.00	-	1,070,918,186.00	0.21
16	KABANGA NICKEL COMPANY LIMITED	35,860,885.27	897,814,574.94	-	933,675,460.21	0.18
17	BUSOLWA MINING LIMITED	242,965,650.00	617,901,610.62	-	860,867,260.62	0.17
18	SEA SALT LIMITED	213,922,641.00	469,565,458.60	-	683,488,099.60	0.13
19	JAC RIJK AFRICA LIMITED	657,543,014.00	-	-	657,543,014.00	0.13
20	KATAVI MINING COMPANY LIMITED	497,767,347.00	15,969,800.19	-	513,737,147.19	0.10
21	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	416,982,419.00	76,650,239.54	-	493,632,658.54	0.10
22	MBOGO MINING AND GENERAL SUPPLY LIMITED	321,201,045.50	7,553,764.00	-	328,754,809.50	0.06
23	BEARING MAN GROUP TANZANIA LIMITED	320,344,143.00	-	-	320,344,143.00	0.06
24	ABG EXPLORATION LIMITED	101,371,373.15	196,981,716.34	-	298,353,089.49	0.06
25	TNR LIMITED	121,831,644.00	-	3,959,297.00	125,790,941.00	0.02
26	OPHIR TANZANIA (BLOCK 1) LIMITED	123,831,447.00	-	-	123,831,447.00	0.02
27	ORECORP TANZANIA LIMITED	72,965,814.91	4,843,468.42	-	77,809,283.33	0.02
28	AROBGAST SILOLO LULILA LIMITED	41,969,916.00	32,359,012.17	-	74,328,928.17	0.01
29	POA POA COMPANY LTD	-	41,611,800.00	-	41,611,800.00	0.01
30	GODFREY MITTI & PTNS	-	17,907,662.00	-	17,907,662.00	0.00
31	JOSIA MASANJA & PTNS	-	15,027,200.00	-	15,027,200.00	0.00
32	HANCIENDA GROUP LTD	2,789,925.00	5,283,000.00	-	8,072,925.00	0.00
<b>TOTAL</b>		<b>224,830,185,129.63</b>	<b>172,363,651,938.09</b>	<b>8,213,455,032.93</b>	<b>405,407,292,100.65</b>	<b>79.69</b>

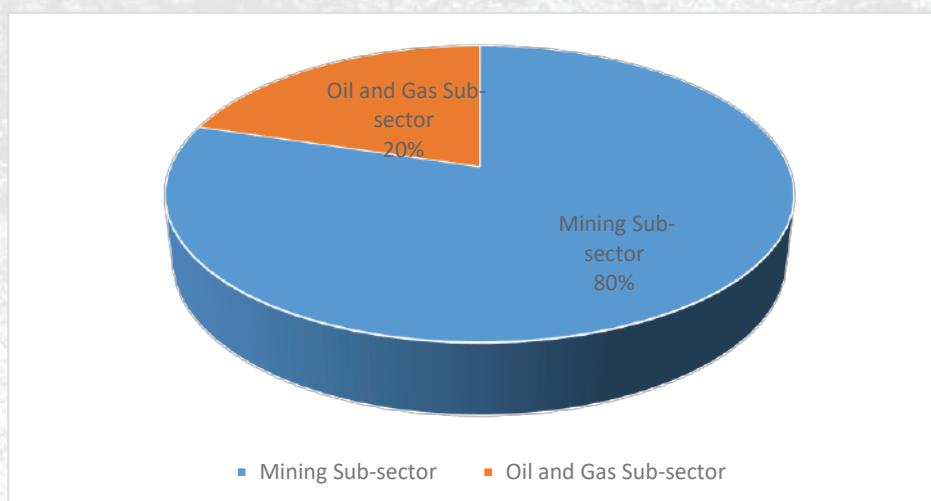
## 6.2.2 Oil and Gas Sector

Table 45 shows the government revenues contributed by 8 companies working in the oil and gas sector. The contribution of these companies is 20.30% of the total government revenues in the fiscal year 2016/17.

**Table 45: Companies working in the Oil and Gas Sector**

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	PAN AFRICAN ENERGY TANZANIA LIMITED	31,233,040,372.12	23,117,006,627.69	-	-	54,350,046,999.81	10.69
2	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6,516,205,549.34	21,693,477,909.19	-	328,694,891.58	28,538,378,350.11	5.61
3	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	5,010,519,908.47	-	4,421,240,000.00	109,450,337.49	9,541,210,245.96	1.88
4	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,237,865,719.39	1,093,659,590.48	-	-	4,331,525,309.87	0.85
5	NDOVU RESOURCES LIMITED.	2,334,896,012.85	1,654,656,143.98	-	-	3,989,552,156.83	0.78
6	GLOBELEQ TANZANIA SERVICES LIMITED	1,044,648,113.57	-	-	-	1,044,648,113.57	0.21
7	EQUINOR TANZANIA AS	619,729,124.77	286,890,417.12	-	-	906,619,541.89	0.18
8	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	80,656,216.31	434,182,259.23	-	-	514,838,475.54	0.10
TOTAL		50,077,561,016.82	48,279,872,947.69	4,421,240,000.00	438,145,229.07	103,216,819,193.58	20.30

Comparatively, the mining sub-sector contributes TZS 405,407,292,100.65 equivalent to 79.69% to the government revenue in 2017/18 while the oil and gas sub-sector contributes TZS 103,216,819,193.58, which is equivalent to 20.30%. **Error! Reference source not found.** presents the contribution of these sub-sectors.



**Figure 3: The Contribution of Mining, Oil and Gas sub-sectors to the Government Revenue**

## 6.3 Social Payment

Companies were requested to report social payments and transfers made during the fiscal year 2016/17 unilaterally. Table 46 shows the amounts reported by extractive companies and by category for cash payments

**Table 46: Social Payment**

No.	Company/Individual	Education	Health	Infrastructure	Community, Social and Economic Empowerment	Others
1	GEITA GOLD MINING LIMITED	2,670,847,386.15	-	10,247,288,555.65	6,014,262,068.83	3,392,438,187.62
2	NORTH MARA GOLD MINE LIMITED	4,623,683,870.98	-	-	-	-
3	BULYANHULU GOLD MINE LIMITED	313,597,624.74	439,499,574.04	-	459,507,033.52	359,152,733.22
4	PAN AFRICAN ENERGY TANZANIA LIMITED	32,100,000.00	219,437,490.60	-	133,609,859.12	-
5	PANGEA MINERALS LTD	1,234,881,379.55	-	-	-	-
6	SHANTA MINING COMPANY LIMITED	114,135,327.49	42,096,328.22	-	302,846,871.24	93,688,529.39
7	AFRICAN EXPLOSIVES (T) LTD.	14,430,000.00	-	-	-	-
8	EQUINOR TANZANIA AS	472,742,855.50	51,100,000.00	-	43,000,000.00	-
9	MANTRA TANZANIA LIMITED.	-	-	-	-	151,012,432.01
10	ORECORP TANZANIA LIMITED	-	-	35,735,000.00	-	-
11	BUSOLWA MINING LIMITED	291,900,000.00	-	165,500,000.00	-	-
<b>Total</b>		9,768,318,444.41	752,133,392.86	10,448,523,555.65	6,953,225,832.71	3,996,291,882.24

## 6.4 Unreconciled Payment Indirect Taxes

Table 47 shows the indirect taxes by company that were received by the Government but were not reconciled in this report.

**Table 47: Unreconciled Indirect Taxes by Companies**

SN	Company/Individual	Government Receipt	%
1	GEITA GOLD MINING LIMITED	100,541,623,024.32	23.17
2	BULYANHULU GOLD MINE LIMITED	61,172,915,217.69	14.10
3	PAN AFRICAN ENERGY TANZANIA LIMITED	41,569,691,540.54	9.58
4	NORTH MARA GOLD MINE LIMITED	41,376,325,869.45	9.54
5	PANGEA MINERALS LTD	36,321,469,841.55	8.37
6	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	23,536,937,203.51	5.43
7	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	19,313,564,298.10	4.45
8	SHANTA MINING COMPANY LIMITED	18,288,341,351.93	4.22
9	AUMS (T) LIMITED	17,673,727,661.71	4.07
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	14,329,381,777.27	3.30
11	WILLIAMSON DIAMONDS LTD.	11,262,339,906.53	2.60
12	EQUINOR TANZANIA AS	6,381,405,284.56	1.47
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	5,747,839,845.00	1.32
14	NDOVU RESOURCES LIMITED.	5,190,464,439.07	1.20
15	AFRICAN EXPLOSIVES (T) LTD.	5,035,182,677.73	1.16
16	OPHIR TANZANIA (BLOCK 1) LIMITED	3,895,964,335.41	0.90
17	TANCOAL ENERGY LIMITED	3,829,674,078.29	0.88
18	GLOBELEQ TANZANIA SERVICES LIMITED	3,692,095,808.04	0.85
19	MANTRA TANZANIA LIMITED.	3,349,066,595.63	0.77
20	NITRO EXPLOSIVES (T) LTD.	1,576,543,527.00	0.36
21	ORECORP TANZANIA LIMITED	1,527,928,406.99	0.35
22	SEA SALT LIMITED	1,118,344,244.00	0.26
23	JAC RIJK AFRICA LIMITED	1,074,436,988.00	0.25
24	MBOGO MINING AND GENERAL SUPPLY LIMITED	878,047,848.35	0.20
25	TNR LIMITED	864,805,647.00	0.20
26	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	771,152,957.84	0.18
27	BEARING MAN GROUP TANZANIA LIMITED	752,745,737.00	0.17
28	ABG EXPLORATION LIMITED	668,621,617.74	0.15
29	KATAVI MINING COMPANY LIMITED	525,986,499.00	0.12
30	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	512,080,387.00	0.12
31	RAS AL KHAIMAH GAS TANZANIA LTD.	347,597,387.98	0.08
32	KABANGA NICKEL COMPANY LIMITED	309,332,610.23	0.07
33	BUSOLWA MINING LIMITED	275,912,569.00	0.06
34	STAMIGOLD	99,049,818.00	0.02
35	AROBOGAST SILILO LULILA LIMITED	44,696,609.04	0.01
36	HANCIENDA GROUP LTD	0.00	0.00
37	POA POA COMPANY LTD	0.00	0.00
38	JOSIA MASANJA & PTNS	0.00	0.00
39	NYAMIGOGO	0.00	0.00
40	GODFREY MITTI & PTNS	0.00	0.00
41	STATE MINING CORPORATION	0.00	0.00
<b>TOTAL</b>		<b>433,855,293,610.50</b>	<b>100.00</b>

Table 48 shows the indirect taxes by revenue stream that were received by the Government but were not reconciled in this report.

**Table 48: Unreconciled Indirect Taxes by Revenue Stream**

SN	Description of the Payment	Government Receipt	%
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	<b>293,951,148,930.16</b>	<b>67.75</b>
1	Withholding Taxes paid on company TIN where tax payer is witholdee	92,975,653,053.64	21.43
2	Pay- As-You-Earn (PAYE)	116,816,626,446.83	26.93
3	VAT paid to LTD	84,152,869,429.69	19.40
4	Personal Income Tax	6,000,000.00	0.00
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	<b>8,445,445,566.34</b>	<b>1.95</b>

5	Withholding Taxes paid on company TIN where tax payer is witholdee	1,337,034,998.99	0.31
6	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	460,172,277.00	0.11
7	Pay- As-You-Earn (PAYE)	2,738,321,344.00	0.63
8	Skills and Development Levy (SDL)	11,369,712.00	0.00
9	VAT	3,898,547,234.35	0.90
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	<b>131,458,699,114.00</b>	<b>30.30</b>
10	VAT paid to CED	131,458,699,114.00	30.30
<b>TOTAL</b>		<b>433,855,293,610.50</b>	<b>100.00</b>

## 6.5 Employment Data

Companies were requested to provide the number of foreign and domestic employees' during fiscal year 2016/17. Table 49 shows the number of direct employees reported by the extractive company.

**Table 49: Employment Data**

SN	Company/Individual	Foreign	Local
1	GEITA GOLD MINING LIMITED	74	1,682
2	BULYANHULU GOLD MINE LIMITED	82	1,256
3	PANGEA MINERALS LTD	7	704
4	SHANTA MINING COMPANY LIMITED	26	732
5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	8	79
6	AUMS (T) LIMITED	79	142
7	WILLIAMSON DIAMONDS LTD.	14	786
8	NDOVU RESOURCES LIMITED.	1	-
9	EQUINOR TANZANIA AS	15	18
10	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	12	119
11	MANTRA TANZANIA LIMITED.	4	19
12	TANCOAL ENERGY LIMITED	3	187
13	ORECORP TANZANIA LIMITED	2	1
14	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	3	4
15	BUSOLWA MINING LIMITED	1	1
16	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	28	-
	STAMIGOLD	-	401
<b>TOTAL</b>		<b>359</b>	<b>6,131</b>

## 6.6 Production Data

The report collected data on production quantities of minerals and gas from reporting entities as shown in Table 50.

**Table 50: Production Quantities and Mineral Type by Company**

SN	Company/Individual	Gold (Ounces)	Rough Diamonds (Carats)	Silver (Ounces)	Copper (Ounces)	Gas (cubic feet)
1	NORTH MARA GOLD MINE LIMITED	383,283.74	-	-	-	-
2	BULYANHULU GOLD MINE LIMITED	254,904.72	-	5,870,856.61	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	15,917,015,861.00
4	PANGEA MINERALS LTD	207,694.90	-	76,451.37	11,200,843.43	-
5	SHANTA MINING COMPANY LIMITED	79,548.17	-	-	-	-
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	13,474,680.90
7	WILLIAMSON DIAMONDS LTD.	-	227,243.00	-	-	-
8	HANCIENDA GROUP LTD	277.99	-	-	-	-
9	NDOVU RESOURCES LIMITED.	-	-	-	-	5,672,135,610.00
10	JOSIA MASANJA & PTNS	4,286.66	-	-	-	-
11	AROBGAST SILILO LULILA LIMITED	8,603.79	-	-	-	-
12	BUSOLWA MINING LIMITED	189,211.00	-	-	-	-
13	STAMIGOLD	13,681.65	-	-	-	-
<b>TOTAL</b>		<b>1,141,492.62</b>	<b>227,243.00</b>	<b>5,947,307.98</b>	<b>11,200,843.43</b>	<b>21,602,626,151.90</b>

## 6.7 Export and Local Sales Data

Export and local sales of various mineral types for 2016/17 as provided by extractive companies are presented from Table 51 to



Table 54.

Table 51: Sales of Gold

Company	Quantity (Ounces)	Value (TZS)
NORTH MARA GOLD MINE LIMITED	384,545	1,071,642,130,289.35
BULYANHULU GOLD MINE LIMITED	140,375	389,279,674,923.14
PANGEA MINERALS LIMITED	80,245	223,263,523,298.70
SHANTA MINING COMPANY LIMITED	79,944.54	221,816,244,996.90
HANCIENDA GROUP LTD	277.99	574,614,821.00
AROBOGAST SILILO LULILA LIMITED	303.50	667,510,769.13
BUSOLWA MINING LIMITED	6674.22	12,853,892,450.32
STAMIGOLD COMPANY LIMITED	13,681.65	38,167,679,558.07
<b>TOTAL</b>	<b>706,046.9</b>	<b>1,958,265,271,106.6</b>

Table 52: Sales of Diamonds

Company	Quantity (Carats)	Value (TZS)
WILLIAMSON DIAMONDS LIMITED	226,111	128,974,202,660.00

Table 53: Sales of Silver

Company	Quantity (Ounces)	Value (TZS)
NORTH MARA GOLD MINE LIMITED	26,665	2,737,510,223.90
BULYANHULU GOLD MINE LIMITED	89,995	5,726,777,724.43
PANGEA MINERALS LIMITED	26,665	3,084,428,767.07
<b>Total</b>	<b>143,325</b>	<b>11,548,716,715.4</b>

Table 54: Sales of Natural Gas

Company	Quantity (Cubic feet)	Value (TZS)
PAN AFRICAN ENERGY TANZANIA LIMITED	1,414,883,672	173,455,870,699.77
M&P EXPLORATION PRODUCTION TANZANIA LIMITED	988,462,050	96,691,502,895.07
<b>Total</b>	<b>2,403,345,722</b>	<b>270,147,373,594.84</b>

## 6.8 Local Procurement of Goods and Services

Extractive companies were asked to provide information with regard to the procurement of goods and services from local companies in Tanzania. Table 55 shows the amount of money in Tanzanian Shillings spent by companies in the procurement of goods and services from local companies in Tanzania.

Table 55: Procurement of Goods and Services from Local Companies

No.	Company	Goods (TZS)	Services (TZS)
1	NORTH MARA GOLD MINE LIMITED	42,148,717,325.09	60,589,042,538.39
2	BULYANHULU GOLD MINE LIMITED	69,862,044,410.91	53,034,977,400.78
3	PAN AFRICAN ENERGY TANZANIA LIMITED	48,173,157,110.39	85,292,513,830.04
4	PANGEA MINERALS LTD	47,799,442,059.29	27,368,820,381.27
5	SHANTA MINING COMPANY LIMITED	95,943,004,773.07	96,303,397,288.31
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	16,300,191,835.06	-
7	AUMS (T) LIMITED	33,708,745,698.00	2,585,486,931.00
8	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	45,791,990,518.56	108,314,463,496.63
9	WILLIAMSON DIAMONDS LTD.	21,986,569,696.63	101,443,003,113.83
10	AFRICAN EXPLOSIVES (T) LTD.	9,972,352,066.18	7,028,856,513.85
11	EQUINOR TANZANIA AS	299,180,889.56	40,293,410,653.38
12	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	2,504,090,858.10	2,982,272,280.92
13	MANTRA TANZANIA LIMITED.	419,520,410.50	15,130,791,967.04
14	AROBOGAST SILILO LULILA LIMITED	584,630,883.76	984,504,066.25
15	GLOBELEQ TANZANIA SERVICES LIMITED	-	17,940,176.08
16	SEA SALT LIMITED	3,464,243,532.00	-
17	ORECORP TANZANIA LIMITED	6,756,505,230.70	21,328,393,258.84
18	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	25,611,313.71	4,400,086,050.96
19	KABANGA NICKEL COMPANY LIMITED	103,524,799.30	2,383,754,366.61
20	BUSOLWA MINING LIMITED	2,697,437,685.46	-
21	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	680,720,000.83	27,966,087.88
22	STAMIGOLD	28,471,331,404.06	774,815,254.63
<b>Total</b>		<b>477,693,012,501.16</b>	<b>630,284,495,656.69</b>

## 7. RECOMMENDATIONS

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This section presents recommendations drawn from experiences of conducting the reconciliation exercise with a view to improve monitoring of the EITI process in Tanzania, follow-up on the last validation results, as well as follow up on the previous year's TEITI reports.

### 7.1 Recommendation relating to the Current Reporting Period

#### i. Low Compliance on Disclosure of the Beneficial Ownership Information (Priority: High)

Compliance on the disclosure of beneficial ownership among extractive companies is still low and inadequate. During the reporting period (2016/17), only 15 out of 40 entities (37.5%) which submitted completed payments templates, disclosed beneficial ownership which include information on the name of the beneficial owner, his/her nationality, country of residence, national identity number, date of birth, residential or service address, contact details as well as identifying any Politically Exposed Persons (PEPs).

Out these 15 entities, 2 are government agencies while 13 are private companies. Eleven (11) private entities out of 13 disclosed the company as beneficial owner and two entities disclosed individuals as the beneficial owner. All entities had no Politically Exposed Persons (PEPs).

Non-disclosure of complete and accurate beneficial ownership information limits transparency and accountability, revenue enhancement and reduction of risks related to tax evasion and conflict of interests, corruption, and illicit financial flows in the extractive sector.

We recommend that TEITI Committee should organise awareness programs with a view of enhancing understanding and compliance of the extractive companies relating to the concept and disclosure requirements of beneficial ownership. This will help in raising compliance rates as well as communicating accurate beneficial ownership information.

#### ii. Incomplete and out-dated database for contact details of extractive entities (Priority: High)

We noted during the course of undertaking the assignment that the Mining Cadastre does not have a comprehensive and updated database for contact details of extractive companies and government agencies. The same observation was raised in the previous TEITI report. The absence of such a database caused a significant delay in the data collection process. At the time of writing this report, contact details of about twenty companies/individuals that were included in the reconciliation scope could not be traced.

We recommend that the Mining Commission should keep a comprehensive and updated mining cadastre. The mining cadastre should be updated on a regular basis and should include at least the following information:

- The name of the entity (extractive company / Government Agency);
- E-mail address, website (where applicable) and telephone numbers of the entity;
- Location of the entity;
- The name and position of key/contact persons;
- E-mail and telephone numbers of key/contact persons;
- A brief profile of the entity.

**iii. Delay in submitting the completed reporting templates by reporting entities (Priority: High)**

The deadline for submitting completed templates by extractive companies and government agencies for the reporting period 2016/17 was set on 12th December 2019. However, the deadline was extended to 30<sup>th</sup> January 2020 to allow more entities to submit the same. The last template included in this report was received on 3<sup>rd</sup> June 2020. As of that date, we received dully-filled reporting templates from 41 out of targeted 59 reporting entities despite close follow up through physical visits, e-mails, and telephone.

It is recommended that the TEITI Committee should inform all potential reporting entities that provision of payment and receipts data related to activities in the extractive sector is a legal requirement and not the discretion of the reporting entity to provide or otherwise. Similarly, TEITI Committee should enforce penalty provisions pursuant to Section 23 of the TEITA Act, 2015 and its attendant regulations for reporting entities that will violate the requirement of data provision.

**iv. Reporting Templates not properly and accurately completed (Priority: High)**

The reporting templates were used as one of the main data collection tools that were sent to extractive entities. The Template required entities to provide key information for the reconciliation exercise, including payment made in respect of various revenue streams, employment, production, Corporate Social Responsibility (CSR) contributions, dividends and payment flow.

However, it was observed that some of the entities did not correctly provide all the information required by the reporting templates. Specifically, shortfalls were noted in some of the templates: respective officials not signing off templates; instructions contained in the forms were not followed; and data relating to employment, dividend, and payments were not provided. This led to a significant gap in the information required for this report.

It is recommended that reporting entities should be reminded about the importance of providing information required in the reporting templates. This could be done through a consultative program which will include training on how to correctly complete the

templates. It is further recommended that necessary penalties should be imposed on non-compliant entities.

**v. Need for Timely Planning and Implementation of the Reconciliation Exercise (Priority: High)**

The reconciliation exercise for 2016/17 has been conducted simultaneously with that of 2017/18. As a result, the exercise was conducted within tight schedules that limited reporting entities to provide responses timely.

We recommend the TEITI Committee to institute an elaborate and systematic process of reconciliation with conveniently set timeframes/timetable. All involved stakeholders should be made aware of the process (including timetable), their respective roles and responsibilities and consequences or sanctions for non-adherence with laid down requirements.

Thus, we recommend that the reconciliation process should be initiated between May and August and finalized by November each year. This recommendation considers the fact that the CAG produces the audit report on the financial statements of MDAs, Regions, Parastatal Organisations, and LGAs for the previous FY on 31<sup>st</sup> March.

**7.2 Follow-up on the Last Validation Results**

The validation of Tanzania against the 2016 Standard commenced on 1<sup>st</sup> January 2017. The Board found that Tanzania had made meaningful progress in implementing the EITI Requirements. The Board recommended that Tanzania should take corrective actions on the requirement relating to government engagement (1.1), MSG governance (1.4), EITI work-plan (1.5), licences allocation and register (2.2 and 2.3), the government policy on contract disclosures (2.4), state participation (2.6), production and export data (3.2 and 3.3), comprehensiveness of revenue disclosures (4.1), transportation revenue (4.4), state-owned enterprises transactions (4.5), direct sub-national payments (4.6), revenue management and expenditures (5.1), quasi-fiscal expenditure by state-owned enterprises (6.2), economic contribution of the extractive sector (6.3), and follow up on recommendations (7.3). Table 56 summarises the current status of the recommendations proposed by the EITI Board.

**Table 56: Follow-up on the Last Validation Results**

Categories	Requirements	Level of Progress	EITI Board comments	Progress
<b>Licences and contracts</b>	#2.6 State participation	Meaningful progress	Details of how TPDC receives any financing other than from its share of protected and additional gas revenues, training fees and pipeline tariffs should be given. The level of TPDC's equity in all entities should be specified, and details of the terms attached to this equity and any changes in ownership given.	Please refer to Section "3.6.3" and Table 11.
			Significantly more details on the rules and practices regarding the financial relationship between the government	Please refer to Section "3.6.1" and

Categories	Requirements	Level of Progress	EITI Board comments	Progress
			and STAMICO should be provided. A comprehensive list of its equity in projects and companies should be provided, and details of the terms attached to this equity and any changes in ownership given. An active link to STAMICO's Licences (if it exists) should also be provided.	Table 10.
<b>Revenue collection</b>	#4.2 In-kind revenues	Not applicable	Whether the government or STAMICO receive revenues in kind should be clarified. If this is the case, and the amount is material, the details of the subsequent sale of these minerals should be specified in the report.	Please refer to Section "4.1.8"
	#4.4 Transportation revenues	No progress	Whether the government or STAMICO receive revenues from the transportation of minerals should be clarified. If this is the case, whether these are deemed material should be determined and then specified in the report.	Not applicable for minerals transportation, but is applicable to transportation of oil and gas as detailed in Section 3.7.2.
	#4.5 SOE transactions	Inadequate level of progress	Transactions between the state and TPDC should be comprehensively and clearly disclosed. This should include revenues that TPDC transfers to the Ministry of Energy and Minerals, and any financing that the state provides to TPDC. A chart summarizing the revenue streams that TPDC transfers or not to the state would be helpful in this regard.	Please refer to Section "3.6.3" and Table 11.
			Transactions between the state and STAMICO should be comprehensively disclosed. If no transactions took place, this should be explicitly stated.	Please refer to Section "3.6.1" and Table 10.
<b>Socio-economic contribution</b>	#6.2 SOE quasi-fiscal expenditures	No progress	The operations of TPDC should be clarified, distinguishing clearly between its public functions and its operations on its own account.	Please refer to Section "3.6.3" and Table 11.

### 7.3 Outcomes and Impacts

EITI implementation in Tanzania has significant implications in the management of the extractive sector. Basing on the evidence emerged from the publication of previous TEITI reports; the impact of TEITI implementation is noticeable in the following areas:

#### i. Mainstreaming of TEITI into Government Operations

The findings of the TEITI reports serve as important inputs for crucial government actions and decisions. Sections 18 (1) of the TEITA Act, 2015, provides the mandate for the TEITI Committee to submit reconciliation reports to the CAG when such reports

identify a material discrepancy between payments made by extractive companies and receipts received by government entities. For example, the 8th TEITI report covering a period from July 1, 2015, to June 30, 2016, that was published on April 30, 2018, reported a discrepancy of TZS 30.5 billion (Extractive companies reported to have paid TZS 465.1 while the government entities reported having received TZS 434.6). This level of discrepancy triggered the investigation of the CAG. The report of CAG investigation has been submitted to the TEITI Committee for further action.

## **ii. Stimulate Public Debate on Governance of Natural Resource from Extractive Industries**

Implementation of TEITI in Tanzania increased the opportunity for the public to access information regarding the production and performance of extractive companies and receipts that government entities received from extractive companies. In this way, the public will be aware of the benefits of the extractive industries to their communities and take part in debates regarding the governance of natural resources at the local, regional, and national levels. Similarly, TEITI issues are regularly debated in Parliament since 2010. For instance, the Minister of Minerals, Honourable Dotto Biteko (MP) addressed the Parliament on TEITI issues during the presentation of MoM Budget speech for the fiscal year 2019/20.<sup>48</sup>

## **iii. Contribution in Legal Reforms**

TEITI implementation requires the support of appropriate legal frameworks and instruments. The absence of such tools results in low compliance with EITI requirements by reporting entities. TEITI implementation in Tanzania has resulted in the amendment of the following legislations:

- i) Amendment of Section 25 of Mining Act, 2010 to enable TEITI to acquire and publish information from mining companies. This is provided in TEITA Act, 2015, Part VII Consequential Amendments, Section 36.<sup>49</sup>
- ii) Amendment of Section 140(1) of the Income Tax Act (Cap. 332), which enables TEITI - MSG Committee to publish tax information from extractive Industries Companies. This is provided in Section 58 of the TEITA Act, 2015.<sup>50</sup>
- iii) Discussions are ongoing with the Government to amend the TEITA Act, 2015, to align it more with the EITI standard 2019.
- iv) Discussions have also started between TEITI and the Ministry of Energy to amend the Tanzania Petroleum Act of 2015 to align it with the TEITA Act requirements.

## **iv. Expanded disclosure requirement**

In the past, Tanzania EITI disclosures focused on company payments, government receipts, and data on production and exports. The Tanzania Extractive Industries

<sup>48</sup> <https://www.madini.go.tz/wp-content/uploads/2019/05/DOC-20190529-WA00141.pdf>.

<sup>49</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/TEITI-ACT-AND-MINING-ACT-AMENDMENT-BILLS-2015.pdf>

<sup>50</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/TEITI-ACT-AND-MINING-ACT-AMENDMENT-BILLS-2015.pdf>

(Transparency and Accountability) Act, 2015 now raises the disclosure requirements beyond the EITI Standard. It requires the extractive companies to disclose information on local content, corporate social responsibility and capital expenditures.

It also requires a comprehensive disclosure of contracts and information on beneficial ownership. For example, the 2015/16 TEITI report noted that the legal review study on the disclosure of beneficial ownership that was conducted in 2016 and concluded in July 2017 enhanced a comprehensive disclosure of companies' beneficial owners.

#### 7.4 Implementation of Recommendations Given in the Previous Report

The 8<sup>th</sup> TEITI report was prepared for Fiscal Year 2015/2016. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee and the Government. The progress of implementation of the recommendations is presented in Table 57

**Table 57: Implementation of Previous Recommendations**

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
1.	Lack of awareness of TEITI among companies	During the collection of data for the report, we observed that a number of companies were not aware of the existence of the Tanzania Extractive Industries Transparency Initiative. For some, it was the first time they heard about the initiative and could not understand why they were required to report.	It is recommended that the Government undertake an active campaign to educate the extractive companies about Tanzania Extractive Industries Transparency Initiative.	On 11 <sup>th</sup> February 2019, TEITI MSG Chairperson wrote letters to extractive companies aimed at creating awareness for the extractive companies on the implementation of EITI activities in Tanzania.  On 11 <sup>th</sup> April 2019, TEITI MSG conducted a one-day Awareness Workshop to Extractive Companies and other stakeholders. The main objective was to impart knowledge to the representatives of extractive companies and other stakeholders on the implementation of EITI activities in Tanzania. In connection to that, on 19 <sup>th</sup> and 20 <sup>th</sup> March 2019, TEITI participated in a one-day workshop organized by Geita Gold Mine (GGM). The objective of the workshop was to impart knowledge of the extractive sector to journalists.
2.	TEITI focal points in government departments	Tanzania has been implementing EITI standards since 2010. Despite the many years of implementation, when staff familiar with the TEITI work in different government departments move on, the Independent Administrator expends significant energy in on-boarding new staff on EITI issues.	It is recommended that each government stakeholder in the TEITI establish a focal point within its department. The focal point, which should have a backup, should serve as a knowledge hub and corporate memory, with a view that TEITI operations are not affected when government officials are rotated.	On 19 <sup>th</sup> September 2019, TEITI MSG wrote a letter to TRA, TPDC, PURA, and Mining Commission to appoint a focal point officer to deal with TEITI issues.  In December 2019, the contacted Government entities appointed focal persons to deal with TEITI issues, particularly supporting the preparation of 9 <sup>th</sup> and 10 <sup>th</sup> TEITI Reports.

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
3.	Making payments on behalf of companies	As shown by the cases of Ms. Leticia Herman Kabunga and Kerman & Co. LLC, non-extractive companies, and individuals at times, make payments on behalf of extractive companies. It was observed that the database at the Ministry of Minerals at times captures the names of those making the payments as payee instead of the extractive companies on whose behalf payments were made. The observation is that such kind of anomalies leads to wrong materiality determination by including what should have been excluded and excluding what should have been included.	It is recommended that the database at the Ministry of Minerals should capture the names of the extractive companies as payee, not agents making payments on their behalf.	<p>Since the fiscal year 2015/16, all government receipts are collected through Government electronic Payment Gateway (GePG). The system captures details of an entity/person required to make payment according to the respective revenue stream instead of the payee's details.</p> <p>This has improved record-keeping of payment received by government entities and helped resolve the challenge raised by IA and recommendations made thereof.</p>
4.	Royalty on gas	It was observed that the government receipts for the EITI reconciliation did not include royalty on gas despite the fact that there was gas production during the reconciliation period. The TPDC indicated that payments were received late and are likely to be included in the subsequent period's (2016/17) reconciliation.	It is recommended that the TPDC reconcile payments made in the gas sector with particular reference to royalty on gas.	<p>The TPDC indicated that payments were received late and are likely to be included in the subsequent period's starting from the 2016/17 TEITI reconciliation report.</p> <p>The payments royalty on gas paid by oil and gas companies has been included in the 2016/17 report.</p>
5.	Up-to-date contacts database	It is recommended that the Ministry of Minerals keeps an up-to-date database of all extractive companies in Tanzania, including proper company names, office location, area of operations, telephone numbers, and email addresses, etc. Also, it is very important to have a contact person known at all times by the Ministry.	Having an up-to-date database for contacts is very important. It was observed that the Ministry of Minerals does not maintain an up-to-date contacts database of the extractive companies in Tanzania. For example, contacts for two companies that met the materiality threshold - Henan Afro-Asia Engineering Company Ltd and CCCC Ltd - could not be traced. Hence, these companies could not participate in the reporting.	In June 2019, TEITI MSG wrote a letter to the Mining Commission requested them to update the mining cadastre. However, the process of updating the mining cadastre is not complete as a contact of some of the extractive companies that were scoped for reporting in 2016/17 and 2017/18 are still missing.
6.	Collection of data from LGAs	The collection of revenue data from local government councils has largely been unsuccessful, even with the intervention	It is recommended that the regional mine offices collect and maintain readily accessible data on payments collected	The collection of revenue data from LGAs is still hectic. In the course of preparing the 2016/17 Report, TEITI requested the PORALG to



S/N	Recommendation	Observation to IA	Recommended by IA	Progress
		of the Ministry of Minerals and regional mine offices. Many of the local councils are located in remote areas where telephone and email connections are sporadic.	by local councils in their respective jurisdictions.	facilitate the process of collecting revenue data from LGAs. A total of 18 LGAs were contacted to reporting in 2016/17, but only 6 LGAs responded on time. Efforts are being made to ensure that the 2017/18 extensively cover all LGAs which host extractive operations.
7.	Restructuring of payments	It was observed that TPDC receives payments from companies out of hydrocarbon allocation and pays a royalty to the Ministry of Energy. Oil and Gas Companies pay Licence fees to TPDC, which in turn pays the same to the Ministry.	The payment of petroleum benefits needs to be streamlined. Since companies already pay bonuses directly to the Ministry of Energy, Licence fees could also be paid through a similar arrangement. Secondly, if royalty paid to the Ministry by TPDC is ultimately intended to be paid to the National Treasury, then it is recommended that TPDC pays directly to the National Treasury.	With effect from fiscal year 2017/18, all oil and gas revenues that TPDC collects on behalf of the Government are deposited in a dedicated oil and gas fund established under Section 9 of the Oil and Gas Revenue Management Act No 22/2015 (OGRMA). For further detailed about this arrangement can be found at <a href="http://teiti.go.tz/storage/app/uploads/public/5d0/251/0a9/5d02510a90491629046997.pdf">http://teiti.go.tz/storage/app/uploads/public/5d0/251/0a9/5d02510a90491629046997.pdf</a>
8.	Classification of revenue streams	It was observed that the TRA templates included corporate tax payments for exploration companies such as Uranex. Again, there are occasions when a company reports an amount as annual rental fees. The same amount was reported by the former MEM as Licence and permit fees.	The TRA should endeavour to categorize payments made by extractive companies correctly. Corporate income tax is one of the largest revenue streams expected in the sector. A wrong classification of payments will create the impression that the country is already earning income from profits made by companies.  It is recommended that the Tanzania EITI Secretariat provide regular training to government officials so that they have a full understanding of the data requirements of the EITI.	The matter has been communicated to the TRA representative during the 78 MSG meeting. In addition, this matter was emphasized on the training which took place on 05 <sup>th</sup> December 2019 on how to fill the reporting template for 2016/17 and 2017/18 Reports.
9.	Application of TEITA Act	It was observed that a number of reporting entities were not readily willing to provide the data required for the production of the EITI Report. The lack of co-operation is inconsistent with the requirements of the TEITA Act.	It is recommended that the Tanzania EITI Committee make use of the penalty provisions to ensure that the reporting companies and the government agencies provide data to the Independent Administrator in a	On 08 <sup>th</sup> February 2019 TEITA Act, 2015 Regulations, was published through the Government Notice No. 141 of 2019. This will facilitate the implementation of the TEITA Act, 2015. In connection to that, on 11 <sup>th</sup> February 2019, TEITI MSG wrote letters to extractive companies aimed at creating

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
			timely manner.	awareness for the extractive companies on the implementation of EITI activities in Tanzania. The letter further required them to fulfil the requirement of the TEITA Act, 2015 and reminded them of the penalty provision in the Law for those who will not fulfil the requirement of the law.
10.	Improvement of online Licence repository	There is a publicly maintained register of mineral rights, but this should be improved to provide all the information needed as a full cadastral system.	An online repository should be accessed publicly and display other related information about each Licence. For example, it should provide details of changes in ownership of mineral rights. Contract associated with the Licence, production levels, product reserves, and payments made at the project-level by the companies.	In June 2019, TEITI MSG wrote a letter to Mining Commission and reminded them to update the system regularly. However, currently, the cadastre system does not have the information recommended by the IA.
11.	Petroleum online registry	It was found out that the Petroleum Upstream Regulatory Authority (PURA) does not have a proper petroleum register, which contains the Licence information set out in Requirement 2.3 of the EITI standard, such as the name of Licence holders, coordinates, and date of application.	It is recommended that the Petroleum Upstream Regulatory Authority establish a petroleum register that meets Requirement 2.3 of the EITI standard.	On 20 <sup>th</sup> September 2018, TEITI MSG wrote a letter to Permanent Secretary-Ministry of Energy. The main objective of the letter was to remind the Ministry of Energy to establish and maintain a petroleum register in Tanzania to fulfil the requirement of EITI Standard 2.3.

## APPENDICES

### Appendix 1: Reporting Template for Companies

#### TEITI PAYMENTS REPORTING TEMPLATE FOR COMPANIES (FROM 1 JULY 2016 TO 30 JUNE 2017)



#### 1. Basic Information

Name of the Entity (Extractive company)			
TIN			
Licence No.	1	Type of license	
	2	Type of license	
Reporting template filled in by		Position	
Email address		Tel.	

#### 2. Company Information

Company Shareholding	Name	Amount (TZS)	Amount (USD)	% Interest	Number of shares
	Total				

Core business	
Secondary activities	

Please state if the last financial statements have been audited (yes/no)	
Name of the last financial statements Auditor	

#### 3 Direct Payments and Revenues

Ref for details of supporting breakdown	Type of Tax	Paid	
		TZS	USD
<b>A Payments to the Ministry of Energy and Minerals (MEM)</b>			
A1	Royalties for minerals		
A1-1	Royalties for oil and gas		

A2	Annual rental fee		
A3	License and permit fee		
A4	Profit per Production Sharing Agreements		
A5	Protected Gas/Additional Gas Revenues		
A6	Application and preparation fee		
A7	Other material payments made to MEM		

### **B Payments made to Tanzania Petroleum Development Corporation (TPDC)**

B1	Protected Gas Revenue		
B2	Additional Gas Revenue		
B3	Profit per Production Sharing Agreement		
B4	License Charges/fees		
B5	Royalties for oil and gas		
B6	Training Fees		
B7	Quasi- Fiscal Expenditures		
B8	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline		

### **Pan African Energy payments for gas transportation made to SONGAS**

B9	Tarriff on gas transport through SONGAS pipeline		
B10	Other material payment made to TPDC (TZS > 20 million)		

### **C Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)**

C1	Corporation Tax (including provisional ax and advance tax)		
C2	Withholding Taxes paid on company TIN where tax payer is witholdee		
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder		
C3	Pay- As-You-Earn (PAYE)		
C4	Skills and Development Levy (SDL)		
C5	VAT paid to LTD		
C6	VAT paid to LTD (To be refunded)		
C7	Excise Duty paid to LTD		
C8	Capital Gains Tax Paid to LTD		
C9	Tax Exemptions on fuel		
C10	Other tax exemptions		
C11	Sole Proprietor (Presumptive Tax)		
C12	Personal Income Tax		
C13	Income Tax Interest and Penalty		
C14	Bed Night levy		
C15	Mgt and Technical Servic fees (mining oil and gas)		
C16	Dividends		
C17	Natural Resources Payments		

C18	Stamp Duty		
C19	Other material payments made to TRA LTD (TZS > 20 million)		

#### **D Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)**

D1	Corporation Tax (including provisional ax and advance tax)		
D2	Withholding Taxes paid on company TIN where tax payer is witholdee		
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder		
D3	Pay- As-You-Earn (PAYE)		
D4	Skills and Development Levy (SDL)		
D5	VAT		
D6	VAT (To be refunded)		
D7	Excise Duty		
D8	Capital Gains Tax		
D9	Tax Exemptions on fuel		
D10	Other tax exemptions		
D11	Sole Proprietor (Presumptive Tax)		
D12	Personal Income Tax		
D13	Income Tax Interest and Penalty		
D14	Bed Night levy		
D15	Mgt and Technical Servc fees (mining oil and gas)		
D16	Dividends		
D17	Natural Resources Payments		
D18	Stamp Duty		
D19	Other material payments made to TRA DRD (TZS > 20 million)		

#### **E Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)**

E1	VAT paid to CED		
E2	Excise Duty paid to CED		
E3	Import Duty paid to CED		
E5	Fuel Levy paid to CED		
E6	Trade Levy Zanzibar		
E7	Vehicle Reg Tax		
E8	Railroad Dev Levy		
E9	Customs Processing Fee		
E10	Petroleum levy (kerosine, gas oil, and motor spirit)		
E11	Other material payments made to TRA (TZS > 20 million)		

#### **F Payments made to Local Authorities**

F1	Service Levy		
F2	Other Local Taxes, Fees and		

	Levies		
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### G Payments made to Ministry of Finance (MoF)

G1	Dividends for Government Shares held in the company		
G2	Revenues to Government for shareholding sale in the companies		

### H Payments made to Ministry of Tourism and Natural Resources (MOTNR)

H1	Payments to MOTNR/TFS		
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<b>Total payments made to government</b>			
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### 4 Social and Other Payments

Date (dd/mm/yyyy)	Type of payment or contribution	Location	Paid to	Amount TZS	Amount USD	In- Kind

### 5 Social Security Funds

Date (dd/mm/yyyy)	Type of payment or contribution	Location	Paid to	Amount TZS	Amount USD	In- Kind
	PPF					
	NSSF					
	WCF					
	GEPP					

### 6 Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced

### 7 Sales (Exports and Local Sales) Data

Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value TZS	Value USD

### 8 Operation costs

Type of costs	Value TZS	Value USD
Capital Expenditure		
Company operation costs		

## 9 Positions and Salaries of Foreign and Local Experts

Type of experts*	Positions	Quantity	Salaries TZS	Salaries USD
Foreign				
Local				
Other labour categories				

\* A specialized expert in Mining/Oil/Gas

## 10 Procurement of goods and services from local companies in Tanzania

Type	Value TZS	Value USD
Goods (Include annex of companies provided goods)		
Service ( include Annex of companies provided services)		

## 11 Management Sign-off

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting instructions. Specifically, I confirm the following:

1. The information provided in respect of amounts paid is complete and has been faithfully extracted from the Entity accounting records;
2. All amounts paid are supported by genuine receipts and substantiated by documentary evidence;
3. The amounts paid exclude payments made before 1 July 2016 and payments made after 30 June 2017;
4. The classification of amounts paid on each line is accurate and does not include amounts due to be reported on other lines;
5. The amounts paid do not include amounts paid on behalf of other Entities;
6. The amounts paid/received only include amounts paid/received by the Entity;
7. The accounts of the Entity on which the figures are based have been audited in accordance with International Standards on Auditing.

Name:

Position:

Signature and Stamp:

## Auditors Certification

I, (name), registered external auditor, have examined the foregoing TEITI reporting template of (insert name of Extractive Company) and can confirm that I have tested the completeness and accuracy of the extraction of the payments data included on the reporting template from the audited accounting records/financial statements of the Entity for the period(s) [stat dates] under International Auditing Standards. Based on this examination, we confirm that the transactions reported therein are in accordance with instructions issued by TEITI, are complete, and are in agreement with the books of account for the respective period.

Name:

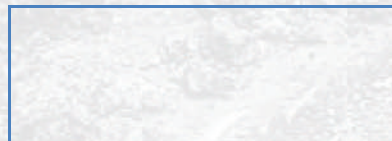
Position within the Audit firm:

Name of the Audit Firm (if applicable):

Address of the Audit Firm (or Auditor):

Signature and Stamp:

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## Appendix 2: Reporting Template for Government Entities

### TEITI RECEIPTS REPORTING TEMPLATE FOR GOVERNMENT AGENCY

(FROM 1 JULY 2016 TO 30 JUNE 2017)



1. NAME OF GOVERNMENT AGENCY:	
2. TAX PAYER NAME:	
3. TAXPAYER IDENTIFICATION NUMBER (TIN):	
4. SECTOR ( Minerals /Oil/ Gas):	

### 5. Receipts from Companies

Ref for details of supporting breakdown	Type of Receipt	Receipts		Comments
		TZS	USD	
<b>A. Received by the Ministry of Energy and Minerals (MEM)</b>				
A1	Royalties for minerals			
A1-1	Royalties for oil and gas			
A2	Annual rental fee			
A3	License and permit fee			
A4	Profit per Production Sharing Agreements			
A5	Protected Gas/Additional Gas Revenues			
A6	Application and preparation fee			
A7	Other material payments made to MEM			

### B. Received by Tanzania Petroleum Development Corporation (TPDC)

B1	Protected Gas Revenue			
B2	Additional Gas Revenue			
B3	Profit per Production Sharing Agreement			
B4	License Charges/fees			
B5	Royalties for oil and gas			
B6	Training Fees			
B7	Quasi- Fiscal Expenditures			
B8	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline			

**C. Pan African Energy payments for gas transportation received by SONGAS**

B9	Tarriff on gas tansport through SONGAS pipeline			
B10	Other material payment made to TPDC (TZS > 20 million)			

**D. Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)**

C1	Corporation Tax (including provisional ax and advance tax)			
C2	Withholding Taxes paid on company TIN where tax payer is witholdee			
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder			
C3	Pay- As-You-Earn (PAYE)			
C4	Skills and Development Levy (SDL)			
C5	VAT paid to LTD			
C6	VAT paid to LTD (To be refunded)			
C7	Excise Duty paid to LTD			
C8	Capital Gains Tax Paid to LTD			
C9	Tax Exemptions on fuel			
C10	Other tax exemptions			
C11	Sole Proprietor (Presumptive Tax)			
C12	Personal Income Tax			
C13	Income Tax Interest and Penalty			
C14	Bed Night levy			
C15	Mgt and Technical Servic fees (mining oil and gas)			
C16	Dividends			
C17	Natural Resources Payments			
C18	Stamp Duty			
C19	Other material payments made to TRA LTD (TZS > 20 million)			

**E. Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)**

D1	Corporation Tax (including provisional ax and advance tax)			
D2	Withholding Taxes paid on company TIN where tax payer is witholdee			
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder			
D3	Pay- As-You-Earn (PAYE)			

D4	Skills and Development Levy (SDL)			
D5	VAT			
D6	VAT (To be refunded)			
D7	Excise Duty			
D8	Capital Gains Tax			
D9	Tax Exemptions on fuel			
D10	Other tax exemptions			
D11	Sole Proprietor (Presumptive Tax)			
D12	Personal Income Tax			
D13	Income Tax Interest and Penalty			
D14	Bed Night levy			
D15	Mgt and Technical Servicing fees (mining oil and gas)			
D16	Dividends			
D17	Natural Resources Payments			
D18	Stamp Duty			
D19	Other material payments made to TRA DRD (TZS > 20 million)			

#### **F. Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)**

E1	VAT paid to CED			
E2	Excise Duty paid to CED			
E3	Import Duty paid to CED			
E5	Fuel Levy paid to CED			
E6	Trade Levy Zanzibar			
E7	Vehicle Reg Tax			
E8	Railroad Dev Levy			
E9	Customs Processing Fee			
E10	Petroleum levy (kerosine, gas oil, and motor spirit)			
E11	Other material payments made to TRA (TZS > 20 million)			

#### **G. Payments made to Local Authorities**

F1	Service Levy			
F2	Other Local Taxes, Fees and Levies			

#### **H. Payments made to Ministry of Finance (MoF)**

G1	Dividends for Government Shares held in the company			
G2	Revenues to Government for shareholding sale in the companies			

#### **I. Payments made to Ministry of Tourism and Natural Resources (MOTNR)**

H1	Payments to MOTNR/TFS			
----	-----------------------	--	--	--

**J. Donations received from extractive companies for Corporate Social Responsibility (please provide details of the nature of receipt and purpose including in kind receipts)**

F1				
F2				

**6. Agency/Ministry Management sign-off**

I acknowledge for and on behalf of the Agency our responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines. Specifically, I confirm the following:

1. The information provided in respect of amounts received is complete and has been faithfully extracted from the Agency's accounting records
2. All the amounts received are supported by official and genuine flag receipts and substantiated by documentary evidence
3. The amounts received exclude payments made before 1 July 2016 and payments made after 30 June 2017
4. The classification of amounts received on each line is accurate and does not include amounts due to be reported on other lines
5. The amounts received do not include amounts received in respect of other taxpayers with a different TIN
6. The amounts received only include amounts received by the reporting Agency
7. The accounts of the Agency on which the figures are based have been audited and an unqualified audit opinion issued thereon by the Auditor General in accordance with International Standards on Auditing as applicable to the public sector

<b>Name</b>				
<b>Position</b>				
<b>Date</b>				
<b>Signature</b>				
<b>Stamp</b>				

**We attach further information which will assist you in reconciling the amounts received to the records of the relevant taxpayers (See supporting schedules and support documentation)**

**Auditors Report from the Office of the Controller and Auditor General**

I have examined the foregoing TEITI reporting template of (insert name of taxpayer) and can confirm that I have tested the completeness and accuracy of the extraction of the receipts data included on the reporting template from the accounting records of the Agency/Ministry

Based on this examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a truthful and fair summary of receipts of the government agencies as stated in accordance with the template instructions

<b>Name</b>				
<b>Position within the Office of the Auditor General</b>				
<b>Date</b>				
<b>Signature</b>				
<b>Stamp</b>				

## Reporting Template for Disclosure of Beneficial Ownership of the Extractive Companies in the United Republic of Tanzania



Section I: Company Identification		
1.	Full legal name of entity	
2.	Company registration number	
3.	Tax identification number	
4.	Contact address in Tanzania and abroad (if relevant) (physical address, telephones, fax, email address and web address)	
5.	Is this publicly listed entity? (yes or no)	
6.	If yes, provide which stock market the entity is listed in and under which name and which stock symbol	
7.	Is this entity a wholly owned subsidiary of a publicly owned company? (yes or no)	
8.	If yes, provide the name of the publicly listed company, its contact details including which stock market the company is listed in and under which name and which stock symbol.	
9.	Is the entity wholly owned by the Government of the United Republic of Tanzania? (yes or no)	
Section II: Licenses Held by the Entity		

10. Provide a list of all extractive licenses (oil, gas and mining) held by the entity			
	Issuing authority	License number	License type
1			
2			
3			
4			
5			

### Section III: Association with other Entities/Persons

11. Provide details of every entity/person with which the entity is formally cooperating in the extraction of gas or mining in Tanzania

	Full legal name of entity/person	Nature of association	License number	License activity
1.				
2.				
3.				
4.				
5				

### Section IV: Declaration of Beneficial Ownership

12. According to the EITI Standard, Requirement 3.11.d.i, a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. Provide details of any beneficial owner who owns or controls 5% or more of the entity's worth.

**Beneficial Owner One** (provide the following details for each beneficial owner of the entity)

Identity of the beneficial owner	Information about how ownership is held or control over the company is exercised				Date when beneficial interest was acquired	Means of contact
	By shares		By % of voting rights			
[Full name as it appears on national identify card]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[If the beneficial owner holds shares in the entity via a separate company provide company registration,	[residential/service address]/ other
[Date of birth and/or						

national identify number]					country of incorporation, registered office address]		
[Nationality]							
[Country of residence]							

### Beneficial Owner Two

Identity of the beneficial owner	Information about how ownership is held or control over the company is exercised				Date when beneficial interest was acquired	Means of contact	
	By shares		By % of voting rights				Other
[Full name as it appears on national identify card]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[If the beneficial owner holds shares in the entity via a separate company provide company registration, country of incorporation, registered office address]	[date]	[residential/service address]/ other
[Date of birth and/or national identify number]							
[Nationality]							
[Country of residence]							

### Beneficial Owner Three

Identity of the	Information about how ownership is held or control over	Date	Means of
-----------------	---------------------------------------------------------	------	----------

beneficial owner	the company is exercised				when beneficial interest was acquired	contact	
	By shares		By % of voting rights				Other
[Full name as it appears on national identify card] [Date of birth and/or national identify number] [Nationality] [Country of residence]	[number of shares]	[% of shares]	[% of direct voting right]	[% of indirect voting rights]	[If the beneficial owner holds shares in the entity via a separate company provide company registration, country of incorporation, registered office address]	[date]	[residential/service address]/ other

### Summary of Beneficial Ownership

	Name of beneficial owner (provide full legal name. Also provide full legal name if shareholder is a company or beneficial owner holds shares through a company entity)	Class of shares	Number of shares held	% of shares held
1.				0.0%
2.				0.0%
3.				0.0%
4.				0.0%
5.				0.0%
11.			Total	

### Section V: Persons with Influence over the Actions or Management of the Company

13. In addition to the beneficial owners of the entity, are there persons with influence over the actions or management of the company? If yes, provide the following details

1.	Name of the person	Relationship with the entity
2.		
3.		
4.		
5.		



### Section VI: Politically Exposed Persons

14. According to the Financial Action Task Force, politically exposed persons are individuals who are or have been entrusted with prominent public functions by a local foreign country, for example Heads of State or of government, senior politicians, senior government, judicial or military officials, senior executives of state owned corporations, important political party officials. It also includes persons who are or have been entrusted with a prominent function by an international organization and therefore refers to members of senior management, i.e. directors, deputy directors, and members of the board or equivalent functions. The definition does not cover middle ranking or more junior individuals in the foregoing categories. Are there politically exposed persons who are beneficial owners of the entity? If yes, provide the following details

	Name	Public office position and role	Date when office was assumed	Date when office was left/will be left, whichever is/if applicable
1.				
2.				
3.				
4.				
5.				

### Section VII: Management Sign-off

15. I, undersigned, for and on behalf of the reporting entity confirm that all information provided in the reporting template on beneficial ownership is accurate and reliable.

Name	
Position	
Signature	
Stamp	
Telephone	
E-mail address	

### Appendix 4: Reporting templates for State-Owned Enterprises (TPDC and STAMICO)

Level and terms of state participation

Company/project with state participation	Level of SOE/government ownership or participation (%)	Legal entity holding the stake (e.g. SOE or SOE subsidiary)	Terms attached (e.g. full-paid equity, free equity or carried interest)	Changes in level of ownership or participation in FY 16/17	Terms of the transaction(s), incl. valuation and revenues (indicate currency)	Changes in level of ownership or participation in FY 17/18	Terms of the transaction(s), incl. valuation and revenues (indicate currency)	Links or references to supporting documentation

### Financial relationship between the SOE and the government

<i>NB! Indicate currency</i>	Financial relationship between the SOE and the government		
	Retained earnings	Reinvestment	Dividends paid to the government
Summary of statutory rules and link or reference to relevant law(s) or polic(ies)			
Value in FY 16/17			
Value in FY 17/18			
		Other transfers to the government	Funds received from the government

Note: If the SOE's subsidiaries or joint ventures received funds from the government or the SOE, or remitted funds to the government or the SOE, please fill out the table separately for each subsidiary and JV.

Loans and guarantees from SOEs to oil, gas and mining companies

Statutory rules governing SOE's right to grant loans or guarantees to extractive companies, incl. link or reference to relevant law or policy	Indicate each loan or guarantee from the SOE to extractive compan (ies) active in FY 16/17 or FY 17/18	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee (e.g. SOE, its subsidiary or JV)	Name of the entity loan or guarantee provided to	Total value of loan or guarantee (indicate currency)	Outstanding value at the end of FY 16/17	Outstanding value at the end of FY 17/18	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation

Loans and guarantees from the state to extractive companies, including the SOE

Statutory rules governing the government's right to grant loans or guarantees to extractive companies including the SOE, incl. link or reference to relevant law or policy	Indicate each loan or guarantee from the state to the SOE active in FY 16/17 or FY 17/18	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee (e.g. SOE, its subsidiary or JV)	Government entity granting loan or guarantee	Total value of loan or guarantee (indicate currency)	Outstanding value at the end of FY 16/17	Outstanding value at the end of FY 17/18	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation

Third-party financing									
<i>NB! Indicate currency</i>	Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in the year under review	Value of outstanding loans from extractive companies (e.g. third party financing of cash calls)	Value of outstanding loans from other third-party entities (e.g. banks)	Total value of outstanding third-party loans	Links or references to supporting documentation			
FY 16/17									
FY 17/18									

## Appendix 5: Reporting template for the Mining Commission

Total output per commodity in year						
Commodity	Unit	Production volumes (quantities)	Production values (TZS or USD)	Expected export volumes (quantities)	Expected export values (TZS or USD)	Royalties paid (TZS)
<i>Example: Gold</i>	<i>TOz</i>	<i>1,500,000</i>	<i>650,000,000</i>	<i>1,450,000</i>	<i>600,000,000</i>	<i>780,000,000</i>

Mining sector output for most significant producers in year								
Name of the project	Operator (company)	Commodity	Unit	Production volumes (quantities)	Production values (TZS or USD)	Expected export volumes (quantities)	Expected export values (TZS or USD)	Royalties paid (TZS)
<i>Example : Gold mine</i>	<i>Gold company LLC</i>	<i>Gold</i>	<i>TOz</i>	<i>1,500</i>	<i>1,650,000</i>	<i>1,450</i>	<i>1,600,000</i>	<i>240,000</i>
		<i>List other commodities</i>						

## Appendix 6: RECONCILIATION BY EXTRACTIVE COMPANIES AND STREAMS

### 1. GEITA GOLD MINING LIMITED

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	53,285,639,017.27	46,299,292,407.53	6,986,346,609.74	-	8,042,487,941.00	(8,042,487,941.00)	53,285,639,017.27	54,341,780,348.54	(1,056,141,331.27)	
1	Royalties for minerals	50,799,954,886.60	46,144,342,439.57	4,655,612,447.03	-	8,041,161,569.00	(8,041,161,569.00)	50,799,954,886.60	54,185,504,008.58	(3,385,549,121.98)	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Annual rental fee	2,485,684,130.67	133,285,891.96	2,352,398,238.71	-	-	-	2,485,684,130.67	133,285,891.96	2,352,398,238.71	
4	License and permit fee	-	21,664,076.00	(21,664,076.00)	-	1,326,372.00	(1,326,372.00)	-	22,990,448.00	(22,990,448.00)	
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	192,064,618,155.06	167,565,310,721.86	24,499,307,433.20	-	-	-	192,064,618,155.06	167,565,310,721.86	24,499,307,433.20	
5	Corporation Tax (including provisional tax and advance tax)	104,213,414,129.12	93,807,594,595.97	10,405,819,533.15	-	-	-	104,213,414,129.12	93,807,594,595.97	10,405,819,533.15	
6	Withholding Taxes paid on company TIN where tax payer is withholding	42,669,088,285.49	42,669,088,285.49	-	-	-	-	42,669,088,285.49	42,669,088,285.49	-	
7	Pay-As-You-Earn (PAYE)	37,291,569,344.23	25,108,732,400.50	12,182,836,943.73	-	-	-	37,291,569,344.23	25,108,732,400.50	12,182,836,943.73	
8	Skills and Development Levy (SDL)	6,106,590,601.86	4,573,892,106.57	1,532,698,495.29	-	-	-	6,106,590,601.86	4,573,892,106.57	1,532,698,495.29	
9	VAT paid to LTD	1,783,955,794.36	1,406,003,333.33	377,952,461.03	-	-	-	1,783,955,794.36	1,406,003,333.33	377,952,461.03	

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	60,265,813,644.00	60,265,813,644.00	-	-	-	-	60,265,813,644.00	60,265,813,644.00	-
10	VAT paid to CED	31,357,799,005.00	31,357,799,005.00	-	-	-	-	31,357,799,005.00	31,357,799,005.00	-
11	Excise Duty paid to CED	3,256,204,800.00	3,256,204,800.00	-	-	-	-	3,256,204,800.00	3,256,204,800.00	-
12	Import Duty paid to CED	5,615,429,923.00	5,615,429,923.00	-	-	-	-	5,615,429,923.00	5,615,429,923.00	-
13	Fuel Levy paid to CED	4,366,814,142.00	4,366,814,142.00	-	-	-	-	4,366,814,142.00	4,366,814,142.00	-
14	Vehicle Reg Tax	26,240,000.00	26,240,000.00	-	-	-	-	26,240,000.00	26,240,000.00	-
15	Railroad Dev Levy	3,942,335,841.00	3,942,335,841.00	-	-	-	-	3,942,335,841.00	3,942,335,841.00	-
6	Customs Processing Fee	1,388,809,657.00	1,388,809,657.00	-	-	-	-	1,388,809,657.00	1,388,809,657.00	-
17	Petroleum levy (kerosine, gas oil, and motor spirit)	10,312,180,276.00	10,312,180,276.00	-	-	-	-	10,312,180,276.00	10,312,180,276.00	-
	<b>Payments made to Local Authorities</b>	3,915,821,019.72	2,802,765,314.00	1,113,055,705.72	-	-	-	3,915,821,019.72	2,802,765,314.00	1,113,055,705.72
18	Service Levy	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72	-	-	-	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72
19	Other Local Taxes, Fees and Levies	-	2,200,000.00	(2,200,000.00)	-	-	-	-	2,200,000.00	(2,200,000.00)

## 2. NORTH MARA GOLD MINE LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>									
		46,807,041,036.59	34,055,493,519.95	12,751,547,516.65	-	9,496,090,470.14	(9,496,090,470.14)	46,807,041,036.59	43,551,583,990.09	3,255,457,046.50
1	Royalties for minerals	46,258,057,522.71	33,555,773,290.47	12,702,284,232.25	-	9,496,090,470.14	(9,496,090,470.14)	46,258,057,522.71	43,051,863,760.61	3,206,193,762.10
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	548,983,513.88	482,306,650.74	66,676,863.14	-	-	-	548,983,513.88	482,306,650.74	66,676,863.14
4	License and permit fee	-	17,413,578.74	(17,413,578.74)	-	-	-	-	17,413,578.74	(17,413,578.74)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>									
		122,435,494,663.24	59,945,993,123.97	62,489,501,539.27	(62,489,501,539.27)	-	(62,489,501,539.27)	59,945,993,123.97	59,945,993,123.97	0.01
5	Corporation Tax (including provisional ax and advance tax)	96,720,485,486.26	34,230,983,946.99	62,489,501,539.27	(62,489,501,539.27)	-	(62,489,501,539.27)	34,230,983,946.99	34,230,983,946.99	-
6	Withholding Taxes paid on company TIN where tax payer is withholder	6,936,215,312.53	6,936,215,312.52	0.01	-	-	-	6,936,215,312.53	6,936,215,312.52	0.01
7	Pay-As-You-Earn (PAYE)	14,595,024,336.36	14,595,024,336.36	-	-	-	-	14,595,024,336.36	14,595,024,336.36	-
8	Skills and Development Levy (SDL)	2,552,734,632.53	2,552,734,632.53	-	-	-	-	2,552,734,632.53	2,552,734,632.53	-
9	VAT paid to LTD	1,631,034,895.57	1,631,034,895.57	-	-	-	-	1,631,034,895.57	1,631,034,895.57	-
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>									
		22,993,548,165.80	26,867,733,236.00	(3,874,185,070.20)	-	-	-	22,993,548,165.80	26,867,733,236.00	(3,874,185,070.20)
10	VAT paid to CED	17,925,837,257.00	18,214,051,325.00	(288,214,068.00)	-	-	-	17,925,837,257.00	18,214,051,325.00	(288,214,068.00)
11	Excise Duty paid to CED	-	256,193,977.00	(256,193,977.00)	-	-	-	-	256,193,977.00	(256,193,977.00)
12	Import Duty paid to CED	2,469,358,856.71	2,860,656,263.00	(391,297,406.29)	-	-	-	2,469,358,856.71	2,860,656,263.00	(391,297,406.29)
13	Fuel Levy paid to CED	1,503,520,788.80	-	1,503,520,788.80	-	-	-	1,503,520,788.80	-	1,503,520,788.80
14	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-



No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
15	Vehicle Reg Tax	-	9,600,000.00	(9,600,000.00)	-	-	-	-	9,600,000.00	(9,600,000.00)
16	Railroad Dev Levy	-	1,972,824,662.00	(1,972,824,662.00)	-	-	-	-	1,972,824,662.00	(1,972,824,662.00)
17	Customs Processing Fee	-	639,844,485.00	(639,844,485.00)	-	-	-	-	639,844,485.00	(639,844,485.00)
18	Petroleum levy (kerosine, gas oil, and motor spirit)	-	2,914,562,524.00	(2,914,562,524.00)	-	-	-	-	2,914,562,524.00	(2,914,562,524.00)
19	Other material payments made to TRA (TZS > 20 million)	1,094,831,263.29	-	1,094,831,263.29	-	-	-	1,094,831,263.29	-	1,094,831,263.29
	<b>Payments made to Local Authorities</b>	3,104,758,767.26	3,104,288,815.00	469,952.26	-	-	-	3,104,758,767.26	3,104,288,815.00	469,952.26
20	Service Levy	3,104,758,767.26	3,104,288,815.00	469,952.26	-	-	-	3,104,758,767.26	3,104,288,815.00	469,952.26

### 3. BULYANHULU GOLD MINE LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments to the Ministry of Energy and Minerals (ME/M)</b>	28,312,311,145.54	270,385,271.60	28,041,925,873.94	-	26,604,732,147.36	(26,604,732,147.36)	28,312,311,145.54	26,875,117,418.96	1,437,193,726.58
1	Royalties for minerals	27,541,954,287.94	2,513,600.00	27,539,440,687.94	-	26,604,732,147.36	(26,604,732,147.36)	27,541,954,287.94	26,607,245,747.36	934,708,540.58
2	Annual rental fee	770,356,857.60	261,350,285.60	509,006,572.00	-	-	-	770,356,857.60	261,350,285.60	509,006,572.00
3	License and permit fee	-	6,521,386.00	(6,521,386.00)	-	-	-	-	6,521,386.00	(6,521,386.00)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	38,844,919,446.88	39,218,563,714.13	(373,644,267.25)	-	-	-	38,844,919,446.88	39,218,563,714.13	(373,644,267.25)
4	Withholding Taxes paid on company TIN where tax payer is withholdee	7,151,880,165.87	7,155,880,165.87	(4,000,000.00)	-	-	-	7,151,880,165.87	7,155,880,165.87	(4,000,000.00)
5	Pay- As-You-Earn (PAYE)	26,954,014,183.78	27,308,256,679.82	(354,242,496.04)	-	-	-	26,954,014,183.78	27,308,256,679.82	(354,242,496.04)
6	Skills and Development Levy (SDL)	4,739,025,097.23	4,754,426,868.44	(15,401,771.21)	-	-	-	4,739,025,097.23	4,754,426,868.44	(15,401,771.21)

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	33,776,945,465.52	35,560,176,977.00	(1,783,231,511.48)	-	-	-	33,776,945,465.52	35,560,176,977.00	(1,783,231,511.48)
7	VAT paid to CED	23,954,643,770.00	26,708,778,372.00	(2,754,134,602.00)	-	-	-	23,954,643,770.00	26,708,778,372.00	(2,754,134,602.00)
8	Excise Duty paid to CED	-	83,630,770.00	(83,630,770.00)	-	-	-	-	83,630,770.00	(83,630,770.00)
9	Import Duty paid to CED	5,574,865,489.36	4,645,943,900.00	928,921,589.36	-	-	-	5,574,865,489.36	4,645,943,900.00	928,921,589.36
10	Fuel Levy paid to CED	125,612,271.16	-	125,612,271.16	-	-	-	125,612,271.16	-	125,612,271.16
11	Vehicle Reg Tax	3,780,000.00	3,780,000.00	-	-	-	-	3,780,000.00	3,780,000.00	-
12	Railroad Dev Levy	2,268,557,553.00	2,268,557,553.00	-	-	-	-	2,268,557,553.00	2,268,557,553.00	-
13	Customs Processing Fee	704,461,939.00	704,461,939.00	-	-	-	-	704,461,939.00	704,461,939.00	-
14	Petroleum levy (kerosine, gas oil, and motor spirit)	1,145,024,443.00	1,145,024,443.00	-	-	-	-	1,145,024,443.00	1,145,024,443.00	-
	<b>Payments made to Local Authorities</b>	3,300,956,829.17	836,748,157.00	2,464,208,672.17	-	-	-	3,300,956,829.17	836,748,157.00	2,464,208,672.17
15	Service Levy	3,300,956,829.17	836,748,157.00	2,464,208,672.17	-	-	-	3,300,956,829.17	836,748,157.00	2,464,208,672.17

#### 4. PANAFRICAN ENERGY TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>	23,252,043,840.11	23,117,006,627.69	135,037,212.42	-	-	-	23,252,043,840.11	23,117,006,627.69	135,037,212.42
1	License Charges/fees	75,067,292.00	76,473,370.35	(1,406,078.35)	-	-	-	75,067,292.00	76,473,370.35	(1,406,078.35)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Training Fees	356,106,985.20	219,663,694.43	136,443,290.77	-	-	-	356,106,985.20	219,663,694.43	136,443,290.77
4	Tariff on gas transport through SONGAS pipeline	22,820,869,562.91	-	22,820,869,562.91	-	-	-	22,820,869,562.91	-	22,820,869,562.91

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
5	Other material payment made to TPDC (TZS > 20 million)	-	22,820,869,562.91	-	-	-	-	-	22,820,869,562.91	(22,820,869,562.91)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	72,097,170,314.66	72,097,170,314.66	-	-	-	-	72,097,170,314.66	72,097,170,314.66	-
6	Corporation Tax (including provisional tax and advance tax)	23,332,595,192.48	23,332,595,192.48	-	-	-	-	23,332,595,192.48	23,332,595,192.48	-
7	Withholding Taxes paid on company TIN where tax payer is withholdee	946,976,628.00	946,976,628.00	-	-	-	-	946,976,628.00	946,976,628.00	-
8	Pay- As-You-Earn (PAYE)	3,510,361,965.32	3,510,361,965.32	-	-	-	-	3,510,361,965.32	3,510,361,965.32	-
9	Skills and Development Levy (SDL)	532,818,629.44	532,818,629.44	-	-	-	-	532,818,629.44	532,818,629.44	-
10	VAT paid to LTD	36,630,000,534.22	36,630,000,534.22	-	-	-	-	36,630,000,534.22	36,630,000,534.22	-
11	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
12	Excise Duty paid to LTD	7,144,417,365.20	7,144,417,365.20	-	-	-	-	7,144,417,365.20	7,144,417,365.20	-
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	326,117,996.05	705,561,598.00	(379,443,601.95)	(0.00)	-	(0.00)	326,117,996.05	705,561,598.00	(379,443,601.95)
13	VAT paid to CED	-	482,352,413.00	(482,352,413.00)	-	-	-	-	482,352,413.00	(482,352,413.00)
14	Excise Duty paid to CED	23,922,382.45	831.00	23,921,551.45	-	-	-	23,922,382.45	831.00	23,921,551.45
15	Import Duty paid to CED	302,195,613.60	174,904,063.00	127,291,550.60	(229,388,376.00)	-	(229,388,376.00)	72,807,237.60	174,904,063.00	(102,096,825.40)
16	Railroad Dev Levy	-	36,968,900.00	(36,968,900.00)	35,278,500.00	-	35,278,500.00	35,278,500.00	36,968,900.00	(1,690,400.00)
17	Customs Processing Fee	-	11,335,391.00	(11,335,391.00)	194,109,876.00	-	194,109,876.00	194,109,876.00	11,335,391.00	182,774,485.00
	<b>Payments made to Local Authorities</b>	2,232,452,708.77	-	2,232,452,708.77	-	-	-	2,232,452,708.77	-	2,232,452,708.77
18	Service Levy	513,643,287.00	-	513,643,287.00	-	-	-	513,643,287.00	-	513,643,287.00
19	Other Local Taxes, Fees and Levies	1,718,809,421.77	-	1,718,809,421.77	-	-	-	1,718,809,421.77	-	1,718,809,421.77

## 5. PANGEA MINERALS

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + v)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	17,692,936,889.63	455,355,748.46	17,237,581,141.17	-	18,428,909,343.74	(18,428,909,343.74)	17,692,936,889.63	18,884,265,092.20	(1,191,328,202.56)
1	Royalties for minerals	17,302,541,397.63	22,823,546.19	17,279,717,851.44	-	18,428,909,343.74	(18,428,909,343.74)	17,302,541,397.63	18,451,732,889.93	(1,149,191,492.29)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	390,395,492.00	409,062,049.73	(18,666,557.73)	-	-	-	390,395,492.00	409,062,049.73	(18,666,557.73)
4	License and permit fee	-	23,470,152.54	(23,470,152.54)	-	-	-	-	23,470,152.54	(23,470,152.54)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	12,490,991,075.29	12,490,991,075.29	0.00	-	-	-	12,490,991,075.29	12,490,991,075.29	0.00
5	Withholding Taxes paid on company TIN where tax payer is withholder	4,154,606,402.15	4,154,606,402.15	0.00	-	-	-	4,154,606,402.15	4,154,606,402.15	0.00
6	Pay-As-You-Earn (PAYE)	7,006,018,684.40	7,006,018,684.40	-	-	-	-	7,006,018,684.40	7,006,018,684.40	-
7	Skills and Development Levy (SDL)	1,330,365,988.74	1,330,365,988.74	-	-	-	-	1,330,365,988.74	1,330,365,988.74	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	34,273,315,892.88	35,942,613,243.00	(1,669,297,350.12)	1,087,488,592.00	-	1,087,488,592.00	35,360,804,484.88	35,942,613,243.00	(581,808,758.12)
8	VAT paid to CED	24,295,296,593.00	25,160,844,755.00	(865,548,162.00)	-	-	-	24,295,296,593.00	25,160,844,755.00	(865,548,162.00)
9	Excise Duty paid to CED	-	22,668,468.00	(22,668,468.00)	-	-	-	-	22,668,468.00	(22,668,468.00)
10	Import Duty paid to CED	4,104,661,951.61	4,369,647,763.00	(264,985,811.39)	-	-	-	4,104,661,951.61	4,369,647,763.00	(264,985,811.39)
11	Fuel Levy paid to CED	278,654,760.27	-	278,654,760.27	-	-	-	278,654,760.27	-	278,654,760.27
12	Railroad Dev Levy	2,384,234,870.00	2,384,234,870.00	-	1,087,488,592.00	-	1,087,488,592.00	3,471,723,462.00	2,384,234,870.00	1,087,488,592.00
13	Customs Processing Fee	-	794,749,669.00	(794,749,669.00)	-	-	-	-	794,749,669.00	(794,749,669.00)
14	Petroleum levy (kerosene, gas oil, and motor spirit)	3,210,467,718.00	3,210,467,718.00	-	-	-	-	3,210,467,718.00	3,210,467,718.00	-
	Payments made to Local Authorities	1,475,777,072.14	1,475,777,072.14	-	-	-	-	1,475,777,072.14	1,475,777,072.14	-
15	Service Levy	1,475,777,072.14	1,475,777,072.14	-	-	-	-	1,475,777,072.14	1,475,777,072.14	-

## 6. SHANTA MINING COMPANY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>									
1	Royalties for minerals	9,316,740,578.76	7,880,694,803.50	1,436,045,775.26	-	1,715,485,465.04	(1,715,485,465.04)	9,316,740,578.76	9,596,180,268.54	(279,439,689.77)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	328,938,045.38	(328,938,045.38)	-	(51,927,463.80)	51,927,463.80	-	277,010,581.58	(277,010,581.58)
4	License and permit fee	-	10,527,272.44	(10,527,272.44)	-	(2,126,616.44)	2,126,616.44	-	8,400,656.00	(8,400,656.00)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>									
5	Corporation Tax (including provisional ax and advance tax)	16,665,168,199.89	16,665,168,199.90	(0.01)	-	-	-	16,665,168,199.89	16,665,168,199.90	(0.01)
6	Withholding Taxes paid on company TIN where tax payer is withholdee	5,563,500,783.24	5,563,500,783.25	(0.01)	-	-	-	5,563,500,783.24	5,563,500,783.25	(0.01)
7	Pay- As-You-Earn (PAYE)	7,379,181,147.81	7,379,181,061.68	86.13	-	-	-	7,379,181,147.81	7,379,181,061.68	86.13
8	Skills and Development Levy (SDL)	1,342,507,698.84	1,342,507,784.97	(86.13)	-	-	-	1,342,507,698.84	1,342,507,784.97	(86.13)
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>									
9	VAT paid to CED	5,416,343,910.00	5,345,659,507.00	70,684,403.00	-	-	-	5,416,343,910.00	5,345,659,507.00	70,684,403.00
10	Excise Duty paid to CED	58,035,457.00	105,970,544.00	(47,935,087.00)	-	-	-	58,035,457.00	105,970,544.00	(47,935,087.00)
11	Import Duty paid to CED	1,054,984,211.00	1,326,498,363.00	(271,514,152.00)	-	-	-	1,054,984,211.00	1,326,498,363.00	(271,514,152.00)
12	Vehicle Reg Tax	11,024,073.00	13,830,000.00	(2,805,927.00)	-	-	-	11,024,073.00	13,830,000.00	(2,805,927.00)
13	Railroad Dev Levy	384,165,499.00	881,449,542.00	(497,284,043.00)	-	-	-	384,165,499.00	881,449,542.00	(497,284,043.00)
14	Customs Processing Fee	138,308,868.00	333,187,565.00	(194,878,697.00)	-	-	-	138,308,868.00	333,187,565.00	(194,878,697.00)
	<b>Payments made to Local Authorities</b>									
15	Service Levy	883,427,519.83	-	883,427,519.83	-	-	-	883,427,519.83	-	883,427,519.83
16	Other Local Taxes, Fees and Levies	450,650,319.04	-	450,650,319.04	-	-	-	450,650,319.04	-	450,650,319.04

## 7. TANZANIA PETROLEUM DEVELOPMENT CORPORATION

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + v)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	23,308,051,957.04	-	23,308,051,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	15,423,022,000.00	4,421,240,000.00	11,001,782,000.00	
1	Royalties for oil and gas	12,306,269,957.04	-	12,306,269,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	4,421,240,000.00	4,421,240,000.00	-	
2	Protected Gas/Additional Gas Revenues	11,001,782,000.00	-	11,001,782,000.00	-	-	-	11,001,782,000.00	-	11,001,782,000.00	
3	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	20,966,747,822.79	28,538,073,911.98	(7,571,326,089.19)	2,423,894,349.16	-	2,423,894,349.16	23,390,642,171.95	28,538,073,911.98	(5,147,431,740.03)	
4	Corporation Tax (including provisional tax and advance tax)	-	32,695,536.70	(32,695,536.70)	-	-	-	-	32,695,536.70	(32,695,536.70)	
5	Withholding Taxes paid on company TIN where tax payer is withholder	1,309,424,762.06	1,294,748,420.60	14,676,341.46	-	-	-	1,309,424,762.06	1,294,748,420.60	14,676,341.46	
6	Pay- As- You-Earn (PAYE)	471,143,440.87	2,895,037,790.03	(2,423,894,349.16)	2,423,894,349.16	-	2,423,894,349.16	2,895,037,790.03	2,895,037,790.03	-	
7	VAT paid to LTD	19,186,179,619.86	19,344,406,137.88	(158,226,518.02)	-	-	-	19,186,179,619.86	19,344,406,137.88	(158,226,518.02)	
8	Excise Duty paid to LTD	-	4,971,186,026.77	(4,971,186,026.77)	-	-	-	-	4,971,186,026.77	(4,971,186,026.77)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	9,383,200.00	(9,383,200.00)	-	-	-	-	9,383,200.00	(9,383,200.00)	
9	VAT paid to CED	-	2,744,855.00	(2,744,855.00)	-	-	-	-	2,744,855.00	(2,744,855.00)	
10	Import Duty paid to CED	-	2,743,940.00	(2,743,940.00)	-	-	-	-	2,743,940.00	(2,743,940.00)	
11	Railroad Dev Levy	-	183,851.00	(183,851.00)	-	-	-	-	183,851.00	(183,851.00)	
12	Customs Processing Fee	-	3,710,554.00	(3,710,554.00)	-	-	-	-	3,710,554.00	(3,710,554.00)	
	Payments made to Local Authorities	-	109,450,337.49	(109,450,337.49)	-	-	-	-	109,450,337.49	(109,450,337.49)	
13	Service Levy	-	109,450,337.49	(109,450,337.49)	-	-	-	-	109,450,337.49	(109,450,337.49)	

## 8. M&P EXPLORATION PRODUCTION TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments made to Tanzania Petroleum Development Corporation (TPDC) Profit per Production Sharing Agreement</b>	21,680,748,098.13	21,911,051,550.83	(230,303,452.70)	(107,036,883.16)	(217,573,641.64)	110,536,758.48	21,573,711,214.97	21,693,477,909.19	(119,766,694.22)
1		21,121,136,741.22	21,121,136,741.22	-	-	-	-	21,121,136,741.22	21,121,136,741.22	-
2	License Charges/fees	268,740,298.46	388,512,751.16	(119,772,452.70)	(107,036,883.16)	(107,042,641.64)	5,788.48	161,703,415.30	281,470,109.52	(119,766,694.22)
3	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
4	Training Fees	290,871,058.45	401,402,058.45	(110,531,000.00)	-	(110,531,000.00)	110,531,000.00	290,871,058.45	290,871,058.45	-
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	19,421,272,745.77	25,416,114,131.44	(5,994,841,385.67)	5,958,662,944.27	-	5,958,662,944.27	25,379,935,690.04	25,416,114,131.44	(36,178,441.40)
5	Withholding Taxes paid on company TIN where tax payer is withholder	506,555,278.07	547,168,758.12	(40,613,480.05)	-	-	-	506,555,278.07	547,168,758.12	(40,613,480.05)
6	Pay- As-You-Earn (PAYE)	1,806,601,946.15	1,596,267,587.08	210,334,359.07	(210,334,359.07)	-	(210,334,359.07)	1,596,267,587.08	1,596,267,587.08	-
7	Skills and Development Levy (SDL)	-	210,334,359.07	(210,334,359.07)	210,334,359.07	-	210,334,359.07	210,334,359.07	210,334,359.07	-
8	VAT paid to LTD	16,902,820,544.73	16,903,680,482.90	(859,938.17)	-	-	-	16,902,820,544.73	16,903,680,482.90	(859,938.17)
9	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
10	Excise Duty paid to LTD	-	6,158,662,944.27	(6,158,662,944.27)	6,158,662,944.27	-	6,158,662,944.27	6,158,662,944.27	6,158,662,944.27	-
11	Capital Gains Tax Paid to LTD	200,000,000.00	-	200,000,000.00	(200,000,000.00)	-	(200,000,000.00)	-	-	-
12	Stamp Duty	5,294,976.82	-	5,294,976.82	-	-	-	5,294,976.82	-	5,294,976.82
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	6,158,662,944.27	413,655,716.00	5,745,007,228.27	(6,158,662,944.27)	-	(6,158,662,944.27)	-	413,655,716.00	(413,655,716.00)
13	VAT paid to CED	-	266,447,470.00	(266,447,470.00)	-	-	-	-	266,447,470.00	(266,447,470.00)
14	Excise Duty paid to CED	6,158,662,944.27	100.00	6,158,662,844.27	(6,158,662,944.27)	-	(6,158,662,944.27)	-	100.00	(100.00)
15	Import Duty paid to CED	-	119,577,852.00	(119,577,852.00)	-	-	-	-	119,577,852.00	(119,577,852.00)
16	Railroad Dev Levy	-	20,007,980.00	(20,007,980.00)	-	-	-	-	20,007,980.00	(20,007,980.00)

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
17	Customs Processing Fee	-	7,622,314.00	(7,622,314.00)	-	-	-	-	7,622,314.00	(7,622,314.00)
	<b>Payments made to Local Authorities</b>	329,130,891.60	328,694,891.58	436,000.02	-	-	-	329,130,891.60	328,694,891.58	436,000.02
18	Service Levy	329,130,891.60	328,694,891.58	436,000.02	-	-	-	329,130,891.60	328,694,891.58	436,000.02

## 9. AUMS (T) LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	11,881,214,858.00	8,729,160,029.88	3,152,054,828.12	-	-	-	11,881,214,858.00	8,729,160,029.88	3,152,054,828.12
1	Corporation Tax (including provisional tax and advance tax)	-	26,117,735.00	(26,117,735.00)	-	-	-	-	26,117,735.00	(26,117,735.00)
2	Withholding Taxes paid on company TIN where tax payer is withholdee	3,280,907,407.00	1,151,453,392.65	2,129,454,014.35	-	-	-	3,280,907,407.00	1,151,453,392.65	2,129,454,014.35
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,048,718,550.00	-	1,048,718,550.00	-	-	-	1,048,718,550.00	-	1,048,718,550.00
4	Pay- As-You-Earn (PAYE)	6,545,583,020.00	6,609,368,905.06	(63,785,885.06)	-	-	-	6,545,583,020.00	6,609,368,905.06	(63,785,885.06)
5	Skills and Development Levy (SDL)	1,006,005,881.00	942,219,997.17	63,785,883.83	-	-	-	1,006,005,881.00	942,219,997.17	63,785,883.83
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	1,808,027.00	-	1,808,027.00	-	-	-	1,808,027.00	-	1,808,027.00
6	Stamp Duty	1,808,027.00	-	1,808,027.00	-	-	-	1,808,027.00	-	1,808,027.00
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	16,656,224,576.00	16,319,829,843.00	336,394,733.00	-	-	-	16,656,224,576.00	16,319,829,843.00	336,394,733.00
7	VAT paid to CED	10,244,137,854.00	9,912,905,364.00	331,232,490.00	-	-	-	10,244,137,854.00	9,912,905,364.00	331,232,490.00



No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
8	Excise Duty paid to CED	65,633,211.00	79,875,926.00	(13,242,715.00)	-	-	-	65,633,211.00	79,875,926.00	(13,242,715.00)
9	Import Duty paid to CED	5,303,250,187.00	5,318,682,521.00	(15,432,334.00)	-	-	-	5,303,250,187.00	5,318,682,521.00	(15,432,334.00)
10	Vehicle Reg Tax	17,190,002.00	11,550,000.00	5,640,002.00	-	-	-	17,190,002.00	11,550,000.00	5,640,002.00
11	Railroad Dev Levy	749,271,795.00	728,870,313.00	20,401,482.00	-	-	-	749,271,795.00	728,870,313.00	20,401,482.00
12	Customs Processing Fee	276,741,527.00	268,945,719.00	7,795,808.00	-	-	-	276,741,527.00	268,945,719.00	7,795,808.00
	<b>Payments made to Local Authorities</b>	252,762,395.00	180,624,007.60	72,138,387.40	-	-	-	252,762,395.00	180,624,007.60	72,138,387.40
13	Service Levy	252,762,395.00	180,624,007.60	72,138,387.40	-	-	-	252,762,395.00	180,624,007.60	72,138,387.40

## 10. SHELL EXPLORATION AND PRODUCTION TANZANIA

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>	1,093,703,714.45	1,093,659,590.48	44,123.98	-	-	-	1,093,703,714.45	1,093,659,590.48	44,123.98
1	License Charges/fees	479,339,212.94	479,339,301.36	(88.42)	-	-	-	479,339,212.94	479,339,301.36	(88.42)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Training Fees	614,364,501.51	614,320,289.11	44,212.40	-	-	-	614,364,501.51	614,320,289.11	44,212.40
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	18,145,993,942.55	17,228,874,056.66	917,119,885.89	-	-	-	18,145,993,942.55	17,228,874,056.66	917,119,885.89
4	Withholding Taxes paid on company TIN where tax payer is withholdee	9,149,732,056.56	8,097,744,078.43	1,051,987,978.13	-	-	-	9,149,732,056.56	8,097,744,078.43	1,051,987,978.13
5	Pay- As-You-Earn (PAYE)	8,016,777,159.35	6,009,747,155.84	2,007,030,003.51	-	-	-	8,016,777,159.35	6,009,747,155.84	2,007,030,003.51
6	Skills and Development Levy (SDL)	969,166,265.04	3,121,382,822.39	(2,152,216,557.35)	-	-	-	969,166,265.04	3,121,382,822.39	(2,152,216,557.35)

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	338,373,440.00	(338,373,440.00)	-	-	-	-	338,373,440.00	(338,373,440.00)
7	VAT paid to CED	-	221,890,543.00	(221,890,543.00)	-	-	-	-	221,890,543.00	(221,890,543.00)
8	Excise Duty paid to CED	-	1,780,007.00	(1,780,007.00)	-	-	-	-	1,780,007.00	(1,780,007.00)
9	Import Duty paid to CED	-	92,426,652.00	(92,426,652.00)	-	-	-	-	92,426,652.00	(92,426,652.00)
10	Vehicle Reg.Tax	-	550,000.00	(550,000.00)	-	-	-	-	550,000.00	(550,000.00)
11	Railroad Dev Levy	-	15,749,396.00	(15,749,396.00)	-	-	-	-	15,749,396.00	(15,749,396.00)
12	Customs Processing Fee	-	5,976,842.00	(5,976,842.00)	-	-	-	-	5,976,842.00	(5,976,842.00)

### 11. WILLIAMSON DIAMONDS LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	5,518,802,086.39	1,200,000.00	5,517,602,086.39	-	6,454,663,361.40	(6,454,663,361.40)	5,518,802,086.39	6,455,863,361.40	(937,061,275.01)
1	Royalties for minerals	5,180,577,226.39	-	5,180,577,226.39	-	6,454,663,361.40	(6,454,663,361.40)	5,180,577,226.39	6,454,663,361.40	(1,274,086,135.01)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	338,224,860.00	1,200,000.00	337,024,860.00	-	-	-	338,224,860.00	1,200,000.00	337,024,860.00
4	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	7,419,313,754.34	8,223,712,599.12	(804,398,844.78)	-	-	-	7,419,313,754.34	8,223,712,599.12	(804,398,844.78)
	Corporation Tax (including provisional tax and advance tax)	-	504,484,416.00	(504,484,416.00)	-	-	-	-	504,484,416.00	(504,484,416.00)
5	Withholding Taxes paid on company TIN where tax payer is withholder	3,484,233,612.27	4,055,027,680.64	(570,794,068.37)	-	-	-	3,484,233,612.27	4,055,027,680.64	(570,794,068.37)
6	Pay-As-You-Earn (PAYE)	3,240,733,067.99	3,021,202,292.89	219,530,775.10	-	-	-	3,240,733,067.99	3,021,202,292.89	219,530,775.10

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
7	Skills and Development Levy (SDL)	694,347,074.08	642,998,209.59	51,348,864.49	-	-	-	694,347,074.08	642,998,209.59	51,348,864.49
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	5,193,456,158.00	5,291,478,463.00	(98,022,305.00)	-	-	-	5,193,456,158.00	5,291,478,463.00	(98,022,305.00)
8	VAT paid to CED	4,211,002,291.00	4,186,109,933.00	24,892,358.00	-	-	-	4,211,002,291.00	4,186,109,933.00	24,892,358.00
9	Excise Duty paid to CED	1,688,282.00	3,375,557.00	(1,687,275.00)	-	-	-	1,688,282.00	3,375,557.00	(1,687,275.00)
10	Import Duty paid to CED	646,948,157.00	658,822,717.00	(11,874,560.00)	-	-	-	646,948,157.00	658,822,717.00	(11,874,560.00)
11	Railroad Dev Levy	333,817,428.00	331,751,032.00	2,066,396.00	-	-	-	333,817,428.00	331,751,032.00	2,066,396.00
12	Customs Processing Fee	-	111,419,224.00	(111,419,224.00)	-	-	-	-	111,419,224.00	(111,419,224.00)
	Payments made to Local Authorities	355,352,286.79	559,321,504.00	(203,969,217.21)	-	-	-	355,352,286.79	559,321,504.00	(203,969,217.21)
13	Service Levy	270,004,198.79	559,321,504.00	(289,317,305.21)	-	-	-	270,004,198.79	559,321,504.00	(289,317,305.21)
14	Other Local Taxes, Fees and Levies	85,348,088.00	-	85,348,088.00	-	-	-	85,348,088.00	-	85,348,088.00

## 12. HANCIENDA GROUP LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	13,685,000.00	11,678,705,460.00	(11,665,020,460.00)	-	(11,673,422,460.00)	11,673,422,460.00	13,685,000.00	5,283,000.00	8,402,000.00
1	Royalties for minerals	10,773,000.00	11,678,705,460.00	(11,667,932,460.00)	-	(11,673,422,460.00)	11,673,422,460.00	10,773,000.00	5,283,000.00	5,490,000.00
2	License and permit fee	2,912,000.00	-	2,912,000.00	-	-	-	2,912,000.00	-	2,912,000.00
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	48,687,500.00	-	48,687,500.00	-	-	-	48,687,500.00	-	48,687,500.00
3	Corporation Tax (including provisional ax and advance tax)	5,000,000.00	-	5,000,000.00	-	-	-	5,000,000.00	-	5,000,000.00

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
4	Skills and Development Levy (SDL)	1,687,500.00	-	1,687,500.00	-	-	-	1,687,500.00	-	1,687,500.00
5	VAT paid to LTD	10,800,000.00	-	10,800,000.00	-	-	-	10,800,000.00	-	10,800,000.00
6	VAT paid to LTD (To be refunded)	31,200,000.00	-	31,200,000.00	-	-	-	31,200,000.00	-	31,200,000.00
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	53,828,624.00	2,789,925.00	51,038,699.00	-	-	-	53,828,624.00	2,789,925.00	51,038,699.00
7	VAT paid to CED	12,537,000.00	-	12,537,000.00	-	-	-	12,537,000.00	-	12,537,000.00
8	Excise Duty paid to CED	20,815,990.00	-	20,815,990.00	-	-	-	20,815,990.00	-	20,815,990.00
9	Import Duty paid to CED	16,545,000.00	-	16,545,000.00	-	-	-	16,545,000.00	-	16,545,000.00
10	Vehicle Reg.Tax	1,770,000.00	300,000.00	1,470,000.00	-	-	-	1,770,000.00	300,000.00	1,470,000.00
11	Railroad Dev Levy	1,629,456.00	1,789,107.00	(159,651.00)	-	-	-	1,629,456.00	1,789,107.00	(159,651.00)
12	Customs Processing Fee	531,178.00	700,818.00	(169,640.00)	-	-	-	531,178.00	700,818.00	(169,640.00)
	<b>Payments made to Local Authorities</b>	500,000.00	-	500,000.00	-	-	-	500,000.00	-	500,000.00
13	Service Levy	500,000.00	-	500,000.00	-	-	-	500,000.00	-	500,000.00

### 13. POA POA COMPANY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	30,041,572.00	7,929,714,091.12	(7,899,672,519.12)	-	(7,888,102,291.12)	7,888,102,291.12	30,041,572.00	41,611,800.00	(11,570,228.00)
1	Royalties for minerals	30,041,572.00	7,927,114,402.00	(7,897,072,830.00)	-	(7,885,502,602.00)	7,885,502,602.00	30,041,572.00	41,611,800.00	(11,570,228.00)
2	License and permit fee	-	2,599,689.12	(2,599,689.12)	-	(2,599,689.12)	2,599,689.12	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	100,000.00	-	100,000.00	-	-	-	100,000.00	-	100,000.00
3	Corporation Tax (including provisional ax and advance tax)	100,000.00	-	100,000.00	-	-	-	100,000.00	-	100,000.00
	Payments made to Local Authorities	423,000.00	-	423,000.00	-	-	-	423,000.00	-	423,000.00
4	Service Levy	423,000.00	-	423,000.00	-	-	-	423,000.00	-	423,000.00

### 14. NDOVU RESOURCES LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,654,655,348.16	502,394,785.80	1,152,260,562.36	-	1,152,260,562.36	(1,152,260,562.36)	1,654,655,348.16	1,654,655,348.16	-
1	Profit per Production Sharing Agreement	1,152,260,562.36	-	1,152,260,562.36	-	1,152,260,562.36	(1,152,260,562.36)	1,152,260,562.36	1,152,260,562.36	-
2	License Charges/fees	59,828,661.80	59,828,219.68	442.12	-	-	-	59,828,661.80	59,828,219.68	442.12
3	Training Fees	442,566,124.00	442,566,566.12	(442.12)	-	-	-	442,566,124.00	442,566,566.12	(442.12)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,657,552,825.88	4,300,351,720.92	(642,798,895.04)	329,679,173.07	-	329,679,173.07	3,987,231,998.95	4,300,351,720.92	(313,119,721.97)

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
4	Withholding Taxes paid on company TIN where tax payer is withholder	498,305,222.00	646,056,069.46	(147,750,847.46)	220,606,328.09	-	220,606,328.09	718,911,550.09	646,056,069.46	72,855,480.63
5	Pay-As-Your-Earn (PAYE)	77,298,389.15	159,637,883.19	(82,339,494.04)	-	-	-	77,298,389.15	159,637,883.19	(82,339,494.04)
6	Skills and Development Levy (SDL)	12,403,591.95	12,075,632.17	327,959.78	-	-	-	12,403,591.95	12,075,632.17	327,959.78
7	VAT paid to LTD	1,424,654,180.00	2,209,699,385.42	(785,045,205.42)	476,939,148.30	-	476,939,148.30	1,901,593,328.30	2,209,699,385.42	(308,106,057.12)
8	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
9	Excise Duty paid to LTD	1,640,749,054.00	1,272,882,750.68	367,866,303.32	(367,866,303.32)	-	(367,866,303.32)	1,272,882,750.68	1,272,882,750.68	-
10	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	180,371,584.50	3,225,008,731.00	(3,044,637,146.50)	-	-	-	180,371,584.50	3,225,008,731.00	(3,044,637,146.50)
11	Excise Duty paid to CED	216,102.00	6,990.00	209,112.00	-	-	-	216,102.00	6,990.00	209,112.00
12	Import Duty paid to CED	2,034,329.00	1,007,944,158.00	(1,005,909,829.00)	-	-	-	2,034,329.00	1,007,944,158.00	(1,005,909,829.00)
13	Vehicle-Reg Tax	540,000.00	-	540,000.00	-	-	-	540,000.00	-	540,000.00
14	Railroad Dev Levy	895,243.00	5,956,976.00	(5,061,733.00)	-	-	-	895,243.00	5,956,976.00	(5,061,733.00)
15	Customs Processing Fee	165,367,042.50	36,029,506.00	129,337,536.50	-	-	-	165,367,042.50	36,029,506.00	129,337,536.50

## 15. AFRICAN EXPLOSIVE (T) LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>									
1	License and permit fee	6,189,736.00	5,409,558.00	780,178.00	-	-	-	6,189,736.00	5,409,558.00	780,178.00
		6,189,736.00	5,409,558.00	780,178.00	-	-	-	6,189,736.00	5,409,558.00	780,178.00
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>									
		5,454,416,262.68	5,144,280,367.47	310,135,895.21	-	-	-	5,454,416,262.68	5,144,280,367.47	310,135,895.21
2	Corporation Tax (including provisional ax and advance tax)	1,867,106,132.00	1,867,106,132.00	-	-	-	-	1,867,106,132.00	1,867,106,132.00	-
3	Withholding Taxes paid on company TIN where tax payer is withholder	40,698,126.68	683,598,724.70	(642,900,598.02)	685,232,429.30	-	685,232,429.30	725,930,555.98	683,598,724.70	42,331,831.28
4	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	685,232,429.30	-	685,232,429.30	(685,232,429.30)	-	(685,232,429.30)	-	-	-
5	Pay-As-You-Earn (PAYE)	950,392,187.46	950,392,187.46	-	-	-	-	950,392,187.46	950,392,187.46	-
6	Skills and Development Levy (SDL)	150,619,313.67	150,619,313.74	(0.07)	-	-	-	150,619,313.67	150,619,313.74	(0.07)
7	VAT paid to LTD	1,760,368,073.57	1,492,564,009.57	267,804,064.00	-	-	-	1,760,368,073.57	1,492,564,009.57	267,804,064.00
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>									
		1,846,547,856.14	2,055,821,507.00	(209,273,650.86)	-	-	-	1,846,547,856.14	2,055,821,507.00	(209,273,650.86)
8	VAT paid to CED	1,846,547,856.14	1,908,627,756.00	(62,079,899.86)	-	-	-	1,846,547,856.14	1,908,627,756.00	(62,079,899.86)
9	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
10	Import Duty paid to CED	-	42,963,095.00	(42,963,095.00)	-	-	-	-	42,963,095.00	(42,963,095.00)
11	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
12	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
13	Vehicle Reg Tax	-	1,090,000.00	(1,090,000.00)	-	-	-	-	1,090,000.00	(1,090,000.00)
14	Railroad Dev Levy	-	69,841,558.00	(69,841,558.00)	-	-	-	-	69,841,558.00	(69,841,558.00)
15	Customs Processing Fee	-	33,299,098.00	(33,299,098.00)	-	-	-	-	33,299,098.00	(33,299,098.00)
	<b>Payments made to Local Authorities</b>									
16	Service Levy	97,235,417.70	13,341,112.00	83,894,305.70	-	-	-	97,235,417.70	13,341,112.00	83,894,305.70
		97,235,417.70	13,341,112.00	83,894,305.70	-	-	-	97,235,417.70	13,341,112.00	83,894,305.70

## 16. EQUINOR TANZANIA AS

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,505,878,765.24	286,890,417.12	1,218,988,348.12	-	-	1,505,878,765.24	286,890,417.12	1,218,988,348.12	
1	License Charges/fees	106,677,889.34	106,676,828.24	1,061.10	-	-	106,677,889.34	106,676,828.24	1,061.10	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	
3	Training Fees	180,214,163.64	180,213,588.88	574.76	-	-	180,214,163.64	180,213,588.88	574.76	
4	Navy Allowance	1,218,986,712.26	-	1,218,986,712.26	-	-	1,218,986,712.26	-	1,218,986,712.26	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	6,853,742,018.92	6,997,052,627.33	(143,310,608.41)	-	-	6,853,742,018.92	6,997,052,627.33	(143,310,608.41)	
5	Withholding Taxes paid on company TIN where tax payer is withholdee	1,716,692,330.92	1,685,362,907.79	31,329,423.13	-	-	1,716,692,330.92	1,685,362,907.79	31,329,423.13	
6	Pay- As-You-Earn (PAYE)	4,518,559,457.00	4,692,801,023.77	(174,241,566.77)	-	-	4,518,559,457.00	4,692,801,023.77	(174,241,566.77)	
7	Skills and Development Levy (SDL)	583,853,130.00	618,888,695.77	(35,035,565.77)	-	-	583,853,130.00	618,888,695.77	(35,035,565.77)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	4,081,782.00	(4,081,782.00)	-	-	-	4,081,782.00	(4,081,782.00)	
8	VAT paid to CED	-	3,241,353.00	(3,241,353.00)	-	-	-	3,241,353.00	(3,241,353.00)	
9	Import Duty paid to CED	-	478,451.00	(478,451.00)	-	-	-	478,451.00	(478,451.00)	
10	Railroad Dev Levy	-	259,540.00	(259,540.00)	-	-	-	259,540.00	(259,540.00)	
11	Customs Processing Fee	-	102,438.00	(102,438.00)	-	-	-	102,438.00	(102,438.00)	



## 17. PANAFRICAN MINING SERVICES (TANZANIA) LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	9,316,688,232.54	6,875,594,838.00	2,441,093,394.54	-	-	-	9,316,688,232.54	6,875,594,838.00	2,441,093,394.54
1	Corporation Tax (including provisional tax and advance tax)	847,323,695.00	847,323,695.00	-	-	-	-	847,323,695.00	847,323,695.00	-
2	Withholding Taxes paid on company TIN where tax payer is withholdee	1,314,803,825.54	-	1,314,803,825.54	-	-	-	1,314,803,825.54	-	1,314,803,825.54
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	426,202,141.00	396,078,943.00	30,123,198.00	-	-	-	426,202,141.00	396,078,943.00	30,123,198.00
4	Pay- As-You-Earn (PAYE)	2,435,998,562.00	2,058,249,590.00	377,748,972.00	-	-	-	2,435,998,562.00	2,058,249,590.00	377,748,972.00
5	Skills and Development Levy (SDL)	429,960,322.00	362,434,029.00	67,526,293.00	-	-	-	429,960,322.00	362,434,029.00	67,526,293.00
6	VAT	3,862,399,687.00	3,211,508,581.00	650,891,106.00	-	-	-	3,862,399,687.00	3,211,508,581.00	650,891,106.00
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	3,540,000.00	132,409,731.00	(128,869,731.00)	-	-	-	3,540,000.00	132,409,731.00	(128,869,731.00)
7	VAT paid to CED	-	82,002,731.00	(82,002,731.00)	-	-	-	-	82,002,731.00	(82,002,731.00)
8	Excise Duty paid to CED	-	541,390.00	(541,390.00)	-	-	-	-	541,390.00	(541,390.00)
9	Import Duty paid to CED	-	41,322,608.00	(41,322,608.00)	-	-	-	-	41,322,608.00	(41,322,608.00)
10	Vehicle Reg Tax	3,540,000.00	-	3,540,000.00	-	-	-	3,540,000.00	-	3,540,000.00
11	Railroad Dev Levy	-	6,179,300.00	(6,179,300.00)	-	-	-	-	6,179,300.00	(6,179,300.00)
12	Customs Processing Fee	-	2,363,702.00	(2,363,702.00)	-	-	-	-	2,363,702.00	(2,363,702.00)
	Payments made to Local Authorities	76,811,085.00	-	76,811,085.00	-	-	-	76,811,085.00	-	76,811,085.00
13	Service Levy	76,811,085.00	-	76,811,085.00	-	-	-	76,811,085.00	-	76,811,085.00

## 18. STAMIGOLD COMPANY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	1,699,216,465.82	-	1,699,216,465.82	-	1,038,218,943.05	(1,038,218,943.05)	1,699,216,465.82	1,038,218,943.05	660,997,522.77
1	Royalties for minerals	1,694,870,659.82	-	1,694,870,659.82	-	891,528,964.35	(891,528,964.35)	1,694,870,659.82	891,528,964.35	803,341,695.47
2	License and permit fee	1,472,000.00	-	1,472,000.00	-	146,689,978.70	(146,689,978.70)	1,472,000.00	146,689,978.70	(145,217,978.70)
3	Other material payments made to MEM	2,873,806.00	-	2,873,806.00	-	-	-	2,873,806.00	-	2,873,806.00
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	171,110,963.00	171,110,963.00	-	-	-	-	171,110,963.00	171,110,963.00	-
4	VAT paid to CED	99,049,818.00	99,049,818.00	-	-	-	-	99,049,818.00	99,049,818.00	-
5	Excise Duty paid to CED	5,369,625.00	5,369,625.00	-	-	-	-	5,369,625.00	5,369,625.00	-
6	Import Duty paid to CED	55,569,476.00	55,569,476.00	-	-	-	-	55,569,476.00	55,569,476.00	-
7	Railroad Dev Levy	8,041,595.00	8,041,595.00	-	-	-	-	8,041,595.00	8,041,595.00	-
8	Customs Processing Fee	3,080,449.00	3,080,449.00	-	-	-	-	3,080,449.00	3,080,449.00	-
	Payments made to Local Authorities	63,000,000.00	-	63,000,000.00	-	-	-	63,000,000.00	-	63,000,000.00
9	Service Levy	63,000,000.00	-	63,000,000.00	-	-	-	63,000,000.00	-	63,000,000.00

## 19.ABG EXPLORATION LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	180,467,279.63	196,981,716.34	(16,514,436.71)	-	-	180,467,279.63	196,981,716.34	(16,514,436.71)		
1	Royalties for minerals	-	153,086,540.31	(153,086,540.31)	-	-	-	153,086,540.31	(153,086,540.31)		
2	Royalties for oil and gas	-	-	-	-	-	-	-	-		
3	Annual rental fee	180,467,279.63	-	180,467,279.63	-	-	180,467,279.63	-	180,467,279.63		
4	License and permit fee	-	43,895,176.03	(43,895,176.03)	-	-	-	43,895,176.03	(43,895,176.03)		
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	766,814,338.55	769,992,990.89	(3,178,652.34)	-	-	766,814,338.55	769,992,990.89	(3,178,652.34)		
5	Corporation Tax (including provisional ax and advance tax)	-	450,000.00	(450,000.00)	-	-	-	450,000.00	(450,000.00)		
6	Withholding Taxes paid on company TIN where tax payer is withholdee	64,836,084.71	64,836,084.37	0.34	-	-	64,836,084.71	64,836,084.37	0.34		
7	Pay-As-You-Earn (PAYE)	601,501,060.79	603,785,533.37	(2,284,472.58)	-	-	601,501,060.79	603,785,533.37	(2,284,472.58)		
8	Skills and Development Levy (SDL)	100,477,193.05	100,921,373.15	(444,180.10)	-	-	100,477,193.05	100,921,373.15	(444,180.10)		

## 20. TNR LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	885,984,041.70	811,831,488.00	74,152,553.70	-	-	885,984,041.70	811,831,488.00	74,152,553.70
1	Corporation Tax (including provisional tax and advance tax)	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00	10,000,000.00	-
2	Withholding Taxes paid on company TIN where tax payer is withholdee	43,680,092.14	43,680,092.00	0.14	-	-	43,680,092.14	43,680,092.00	0.14
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	64,665,553.59	-	64,665,553.59	-	-	64,665,553.59	-	64,665,553.59
4	Pay-As-You-Earn (PAYE)	226,951,785.57	224,895,040.00	2,056,745.57	-	-	226,951,785.57	224,895,040.00	2,056,745.57
5	Skills and Development Levy (SDL)	68,555,682.66	61,125,428.00	7,430,254.66	-	-	68,555,682.66	61,125,428.00	7,430,254.66
6	VAT	472,130,927.74	472,130,928.00	(0.26)	-	-	472,130,927.74	472,130,928.00	(0.26)
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	275,980,244.64	174,805,803.00	101,174,441.64	-	-	275,980,244.64	174,805,803.00	101,174,441.64
7	VAT paid to CED	92,756,987.00	124,099,587.00	(31,342,600.00)	-	-	92,756,987.00	124,099,587.00	(31,342,600.00)
8	Excise Duty paid to CED	-	50,377.00	(50,377.00)	-	-	-	50,377.00	(50,377.00)
9	Import Duty paid to CED	183,223,257.64	37,522,531.00	145,700,726.64	-	-	183,223,257.64	37,522,531.00	145,700,726.64
10	Railroad Dev Levy	-	9,581,064.00	(9,581,064.00)	-	-	-	9,581,064.00	(9,581,064.00)
11	Customs Processing Fee	-	3,552,244.00	(3,552,244.00)	-	-	-	3,552,244.00	(3,552,244.00)
	<b>Payments made to Local Authorities</b>	23,912,153.00	3,959,297.00	19,952,856.00	-	-	23,912,153.00	3,959,297.00	19,952,856.00
12	Service Levy	23,912,153.00	3,959,297.00	19,952,856.00	-	-	23,912,153.00	3,959,297.00	19,952,856.00

## 21. HENAN AFRO-ASIA GEO-ENGINEERING (T) CO., LTD

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	423,345,888.41	76,650,239.54	346,695,648.87	-	-	423,345,888.41	76,650,239.54	346,695,648.87		
1	Royalties for minerals	-	69,791,641.54	(69,791,641.54)	-	-	-	69,791,641.54	(69,791,641.54)		
2	License and permit fee	423,345,888.41	6,858,598.00	416,487,290.41	-	-	423,345,888.41	6,858,598.00	416,487,290.41		
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	251,878,569.82	63,762,033.00	188,116,536.82	-	-	251,878,569.82	63,762,033.00	188,116,536.82		
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	49,756,226.00	19,708,200.00	30,048,026.00	-	-	49,756,226.00	19,708,200.00	30,048,026.00		
4	Pay- As-You-Earn (PAYE)	29,528,734.00	29,618,734.00	(90,000.00)	-	-	29,528,734.00	29,618,734.00	(90,000.00)		
5	Skills and Development Levy (SDL)	30,212,503.77	14,435,099.00	15,777,404.77	-	-	30,212,503.77	14,435,099.00	15,777,404.77		
6	VAT	55,277,571.03	-	55,277,571.03	-	-	55,277,571.03	-	55,277,571.03		
7	Capital Gains Tax	87,103,535.02	-	87,103,535.02	-	-	87,103,535.02	-	87,103,535.02		
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	96,472,341.00	865,300,773.00	(768,828,432.00)	-	-	96,472,341.00	865,300,773.00	(768,828,432.00)		
8	VAT paid to CED	53,715,520.00	462,753,453.00	(409,037,933.00)	-	-	53,715,520.00	462,753,453.00	(409,037,933.00)		
9	Excise Duty paid to CED	8,547,442.00	18,711,838.00	(10,164,396.00)	-	-	8,547,442.00	18,711,838.00	(10,164,396.00)		
10	Import Duty paid to CED	30,352,345.00	315,629,705.00	(285,277,360.00)	-	-	30,352,345.00	315,629,705.00	(285,277,360.00)		
11	Vehicle Reg Tax	-	2,700,000.00	(2,700,000.00)	-	-	-	2,700,000.00	(2,700,000.00)		
12	Railroad Dev Levy	-	47,788,245.00	(47,788,245.00)	-	-	-	47,788,245.00	(47,788,245.00)		
13	Customs Processing Fee	-	17,717,532.00	(17,717,532.00)	-	-	-	17,717,532.00	(17,717,532.00)		
14	Other material payments made to TRA (TZS > 20 million)	3,857,034.00	-	3,857,034.00	-	-	3,857,034.00	-	3,857,034.00		

## 22. KATAVI MINING COMPANY LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(vii) = (i + iv)	(v)	(vi) = (iv - v)	(viii) = (ii + v)	(ix) = (vii - viii)			
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	423,345,888.41	76,650,239.54	346,695,648.87	423,345,888.41	-	423,345,888.41	76,650,239.54	346,695,648.87			
1	Royalties for minerals	-	69,791,641.54	(69,791,641.54)	-	-	69,791,641.54	-	(69,791,641.54)			
2	License and permit fee	423,345,888.41	6,858,598.00	416,487,290.41	423,345,888.41	-	423,345,888.41	6,858,598.00	416,487,290.41			
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	251,878,569.82	63,762,033.00	188,116,536.82	251,878,569.82	-	251,878,569.82	63,762,033.00	188,116,536.82			
3	Withholding taxes paid on company TIN where tax payer is NOT withholding but withholder	49,756,226.00	19,708,200.00	30,048,026.00	49,756,226.00	-	49,756,226.00	19,708,200.00	30,048,026.00			
4	Pay- As-You-Earn (PAYE)	29,528,734.00	29,618,734.00	(90,000.00)	29,528,734.00	-	29,528,734.00	29,618,734.00	(90,000.00)			
5	Skills and Development Levy (SDL)	30,212,503.77	14,435,099.00	15,777,404.77	30,212,503.77	-	30,212,503.77	14,435,099.00	15,777,404.77			
6	VAT	55,277,571.03	-	55,277,571.03	55,277,571.03	-	55,277,571.03	-	55,277,571.03			
7	Capital Gains Tax	87,103,535.02	-	87,103,535.02	87,103,535.02	-	87,103,535.02	-	87,103,535.02			
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	96,472,341.00	865,300,773.00	(768,828,432.00)	96,472,341.00	-	96,472,341.00	865,300,773.00	(768,828,432.00)			
8	VAT paid to CED	53,715,520.00	462,753,453.00	(409,037,933.00)	53,715,520.00	-	53,715,520.00	462,753,453.00	(409,037,933.00)			
9	Excise Duty paid to CED	8,547,442.00	18,711,838.00	(10,164,396.00)	8,547,442.00	-	8,547,442.00	18,711,838.00	(10,164,396.00)			
10	Import Duty paid to CED	30,352,345.00	315,629,705.00	(285,277,360.00)	30,352,345.00	-	30,352,345.00	315,629,705.00	(285,277,360.00)			
11	Vehicle Reg Tax	-	2,700,000.00	(2,700,000.00)	-	-	2,700,000.00	-	(2,700,000.00)			
12	Railroad Dev Levy	-	47,788,245.00	(47,788,245.00)	-	-	47,788,245.00	-	(47,788,245.00)			
13	Customs Processing Fee	-	17,717,532.00	(17,717,532.00)	-	-	17,717,532.00	-	(17,717,532.00)			
14	Other material payments made to TRA (TZS > 20 million)	3,857,034.00	-	3,857,034.00	3,857,034.00	-	3,857,034.00	-	3,857,034.00			

### 23. BEARING MAN GROUP TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference		
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	474,480,882.43	471,154,407.00	3,326,475.43	-	-	474,480,882.43	471,154,407.00	3,326,475.43			
1	Corporation Tax (including provisional tax and advance tax)	108,675,860.48	108,675,860.00	0.48	-	-	108,675,860.48	108,675,860.00	0.48			
2	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	24,729,234.08	44,385,134.00	(19,655,899.92)	-	-	24,729,234.08	44,385,134.00	(19,655,899.92)			
3	Pay-As-You-Earn (PAYE)	104,594,255.92	102,105,306.00	2,488,949.92	-	-	104,594,255.92	102,105,306.00	2,488,949.92			
4	Skills and Development Levy (SDL)	20,243,984.67	19,750,560.00	493,424.67	-	-	20,243,984.67	19,750,560.00	493,424.67			
5	VAT	196,237,547.28	196,237,547.00	0.28	-	-	196,237,547.28	196,237,547.00	0.28			
6	Dividends	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-	20,000,000.00			
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,053,708,865.40	601,935,473.00	451,773,392.40	-	-	1,053,708,865.40	601,935,473.00	451,773,392.40			
7	VAT paid to CED	343,595,607.00	410,017,750.00	(66,422,143.00)	-	-	343,595,607.00	410,017,750.00	(66,422,143.00)			
8	Excise Duty paid to CED	289,718,157.00	55,414.00	289,662,743.00	-	-	289,718,157.00	55,414.00	289,662,743.00			
9	Import Duty paid to CED	-	148,250,503.00	(148,250,503.00)	-	-	-	148,250,503.00	(148,250,503.00)			
10	Railroad Dev Levy	-	31,289,628.00	(31,289,628.00)	-	-	-	31,289,628.00	(31,289,628.00)			
11	Customs Processing Fee	-	12,322,178.00	(12,322,178.00)	-	-	-	12,322,178.00	(12,322,178.00)			
12	Other material payments made to TRA (TZS > 20 million)	420,395,101.40	-	420,395,101.40	-	-	420,395,101.40	-	420,395,101.40			
	Payments made to Local Authorities	15,406,040.89	-	15,406,040.89	-	-	15,406,040.89	-	15,406,040.89			
13	Service Levy	15,406,040.89	-	15,406,040.89	-	-	15,406,040.89	-	15,406,040.89			

## 24. BUSOLWA MINING LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference		
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	612,020,451.97	617,901,610.62	(5,881,158.65)	-	-	612,020,451.97	617,901,610.62	(5,881,158.65)			
1	Royalties for minerals	592,024,349.87	592,024,350.82	(0.95)	-	-	592,024,349.87	592,024,350.82	(0.95)			
2	Royalties for oil and gas	-	-	-	-	-	-	-	-			
3	Annual rental fee	19,796,102.10	13,995,035.80	5,801,066.30	-	-	19,796,102.10	13,995,035.80	5,801,066.30			
4	License and permit fee	200,000.00	11,882,224.00	(11,682,224.00)	-	-	200,000.00	11,882,224.00	(11,682,224.00)			
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	486,593,122.34	154,863,184.00	331,729,938.34	-	-	486,593,122.34	154,863,184.00	331,729,938.34			
5	Corporation Tax (including provisional tax and advance tax)	45,005,000.00	12,502,500.00	32,502,500.00	-	-	45,005,000.00	12,502,500.00	32,502,500.00			
6	Withholding Taxes paid on company TIN where tax payer is withholdee	9,530,000.00	3,642,154.00	5,887,846.00	-	-	9,530,000.00	3,642,154.00	5,887,846.00			
7	Pay- As-You-Earn (PAYE)	320,006,299.83	71,019,120.00	248,987,179.83	-	-	320,006,299.83	71,019,120.00	248,987,179.83			
8	Skills and Development Levy (SDL)	112,051,822.51	67,699,410.00	44,352,412.51	-	-	112,051,822.51	67,699,410.00	44,352,412.51			
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	364,015,035.00	(364,015,035.00)	-	-	-	364,015,035.00	(364,015,035.00)			
9	VAT paid to CED	-	201,251,295.00	(201,251,295.00)	-	-	-	201,251,295.00	(201,251,295.00)			
10	Excise Duty paid to CED	-	-	-	-	-	-	-	-			
11	Import Duty paid to CED	-	111,049,503.00	(111,049,503.00)	-	-	-	111,049,503.00	(111,049,503.00)			
12	Vehicle Reg Tax	-	3,780,000.00	(3,780,000.00)	-	-	-	3,780,000.00	(3,780,000.00)			
13	Railroad Dev Levy	-	34,970,633.00	(34,970,633.00)	-	-	-	34,970,633.00	(34,970,633.00)			
14	Customs Processing Fee	-	12,963,604.00	(12,963,604.00)	-	-	-	12,963,604.00	(12,963,604.00)			
	<b>Payments made to Local Authorities</b>	44,401,826.24	-	44,401,826.24	-	-	44,401,826.24	-	44,401,826.24			
15	Service Levy	44,401,826.24	-	44,401,826.24	-	-	44,401,826.24	-	44,401,826.24			



## 25. MBOGO MINING AND GENERAL SUPPLY LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference		
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	-	7,553,764.00	(7,553,764.00)	-	-	-	-	7,553,764.00	(7,553,764.00)		
1	Annual rental fee	-	400,000.00	(400,000.00)	-	-	-	-	400,000.00	(400,000.00)		
2	License and permit fee	-	7,153,764.00	(7,153,764.00)	-	-	-	-	7,153,764.00	(7,153,764.00)		
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	96,875,314.94	44,096,937.85	52,778,377.09	-	-	-	96,875,314.94	44,096,937.85	52,778,377.09		
3	Corporation Tax (including provisional ax and advance tax)	9,340,537.00	14,301,491.00	(4,960,954.00)	-	-	-	9,340,537.00	14,301,491.00	(4,960,954.00)		
4	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	549,152.79	-	549,152.79	-	-	-	549,152.79	-	549,152.79		
5	Pay-As-You-Earn (PAYE)	32,638,847.00	7,528,854.00	25,109,993.00	-	-	-	32,638,847.00	7,528,854.00	25,109,993.00		
6	Skills and Development Levy (SDL)	9,653,429.00	3,596,414.50	6,057,014.50	-	-	-	9,653,429.00	3,596,414.50	6,057,014.50		
7	VAT	44,693,349.15	18,670,178.35	26,023,170.80	-	-	-	44,693,349.15	18,670,178.35	26,023,170.80		
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	409,151,743.00	1,155,151,956.00	(746,000,213.00)	-	-	-	409,151,743.00	1,155,151,956.00	(746,000,213.00)		
8	VAT paid to CED	-	851,848,816.00	(851,848,816.00)	-	-	-	-	851,848,816.00	(851,848,816.00)		
9	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-		
10	Import Duty paid to CED	356,143,832.00	254,583,473.00	101,560,359.00	-	-	-	356,143,832.00	254,583,473.00	101,560,359.00		
11	Vehicle Reg Tax	-	540,000.00	(540,000.00)	-	-	-	-	540,000.00	(540,000.00)		
12	Railroad Dev Levy	53,007,911.00	37,814,191.00	15,193,720.00	-	-	-	53,007,911.00	37,814,191.00	15,193,720.00		
13	Customs Processing Fee	-	10,365,476.00	(10,365,476.00)	-	-	-	-	10,365,476.00	(10,365,476.00)		

## 26. KABANGA NICKEL COMPANY LIMITED

No.	Description of the payment	Template Original Lodged						Adjustments			Final Amount	
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	895,825,016.94	894,416,852.00	1,408,164.94	1,989,900.00	3,397,722.94	1,989,900.00	3,397,722.94	(1,407,822.94)	897,814,916.94	897,814,574.94	342.00
1	Annual rental fee	895,825,016.94	892,427,294.00	3,397,722.94	-	3,397,722.94	1,989,900.00	3,397,722.94	(3,397,722.94)	895,825,016.94	895,825,016.94	-
2	License and permit fee	-	1,989,558.00	(1,989,558.00)	1,989,900.00	-	1,989,900.00	1,989,900.00	1,989,900.00	1,989,900.00	1,989,558.00	342.00
	<b>Payments made to Tanzania Revenue Authority (large Tax payers Department)</b>	345,535,917.01	344,528,529.50	1,007,387.51	-	1,007,387.51	-	-	-	345,535,917.01	344,528,529.50	1,007,387.51
3	Withholding Taxes paid on company TIN where tax payer is withholder	109,730,739.11	109,730,739.57	(0.46)	-	-	-	-	-	109,730,739.11	109,730,739.57	(0.46)
4	Pay-As-You-Earn (PAYE)	199,004,923.66	199,004,923.66	-	-	-	-	-	-	199,004,923.66	199,004,923.66	-
5	Skills and Development Levy (SDL)	35,792,866.73	35,792,866.27	0.46	-	0.46	-	-	-	35,792,866.73	35,792,866.27	0.46
6	Stamp Duty	1,007,387.51	-	1,007,387.51	-	-	-	-	-	1,007,387.51	-	1,007,387.51
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	664,966.00	(664,966.00)	664,966.00	-	664,966.00	664,966.00	664,966.00	664,966.00	664,966.00	-
7	VAT paid to CED	-	596,947.00	(596,947.00)	596,947.00	-	596,947.00	596,947.00	596,947.00	596,947.00	596,947.00	-
8	Railroad Dev Levy	-	48,726.00	(48,726.00)	48,726.00	-	48,726.00	48,726.00	48,726.00	48,726.00	48,726.00	-
9	Customs Processing Fee	-	19,293.00	(19,293.00)	19,293.00	-	19,293.00	19,293.00	19,293.00	19,293.00	19,293.00	-

## 27.DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vi - viii)		
	<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>	434,182,259.23	434,182,259.23	-	-	-	-	434,182,259.23	434,182,259.23	-		
1	License Changes/fees	221,062,000.00	213,120,259.23	7,941,740.77	(7,941,740.77)	-	(7,941,740.77)	213,120,259.23	213,120,259.23	-		
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-		
3	Training Fees	213,120,259.23	221,062,000.00	(7,941,740.77)	7,941,740.77	-	7,941,740.77	221,062,000.00	221,062,000.00	-		
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	955,616,615.74	851,799,565.15	103,817,050.59	-	-	-	955,616,615.74	851,799,565.15	103,817,050.59		
4	Withholding Taxes paid on company TIN where tax payer is withholdee	259,175,197.00	203,705,857.00	55,469,340.00	-	-	-	259,175,197.00	203,705,857.00	55,469,340.00		
5	Pay- As-You-Earn (PAYE)	553,685,601.06	511,971,749.84	41,713,851.22	-	-	-	553,685,601.06	511,971,749.84	41,713,851.22		
6	Skills and Development Levy (SDL)	87,286,477.68	80,652,618.31	6,633,859.37	-	-	-	87,286,477.68	80,652,618.31	6,633,859.37		
7	VAT paid to LTD	55,469,340.00	55,469,340.00	-	-	-	-	55,469,340.00	55,469,340.00	-		
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	9,609.00	(9,609.00)	-	-	-	-	9,609.00	(9,609.00)		
8	VAT paid to CED	-	6,011.00	(6,011.00)	-	-	-	-	6,011.00	(6,011.00)		
9	Import Duty paid to CED	-	2,980.00	(2,980.00)	-	-	-	-	2,980.00	(2,980.00)		
10	Railroad Dev Levy	-	447.00	(447.00)	-	-	-	-	447.00	(447.00)		
11	Customs Processing Fee	-	171.00	(171.00)	-	-	-	-	171.00	(171.00)		

## 28. ORECORP TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual		Government		Company/Individual		Government		Difference	
		(i)	(ii)	(iii) = (i + ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	5,820,562.46	4,843,468.42	977,094.04	-	-	-	5,820,562.46	4,843,468.42	-	977,094.04
1	Royalties for minerals	-	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	-
3	Annual rental fee	5,820,562.46	2,411,786.42	3,408,776.04	-	-	-	5,820,562.46	2,411,786.42	-	3,408,776.04
4	License and permit fee	-	2,431,682.00	(2,431,682.00)	-	-	-	-	2,431,682.00	-	(2,431,682.00)
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	1,536,692,021.04	1,536,694,657.90	(2,636.86)	-	-	-	1,536,692,021.04	1,536,694,657.90	-	(2,636.86)
5	Withholding Taxes paid on company TIN where tax payer is withholdee	1,289,450,556.09	1,289,453,192.99	(2,636.90)	-	-	-	1,289,450,556.09	1,289,453,192.99	-	(2,636.90)
6	Pay- As-You-Earn (PAYE)	208,288,721.04	208,288,721.00	0.04	-	-	-	208,288,721.04	208,288,721.00	-	0.04
7	Skills and Development Levy (SDL)	38,952,743.91	38,952,743.91	-	-	-	-	38,952,743.91	38,952,743.91	-	-
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	64,199,564.00	(64,199,564.00)	-	-	-	-	64,199,564.00	-	(64,199,564.00)
8	VAT paid to CED	-	30,186,493.00	(30,186,493.00)	-	-	-	-	30,186,493.00	-	(30,186,493.00)
9	Excise Duty paid to CED	-	4,504,570.00	(4,504,570.00)	-	-	-	-	4,504,570.00	-	(4,504,570.00)
10	Import Duty paid to CED	-	25,945,318.00	(25,945,318.00)	-	-	-	-	25,945,318.00	-	(25,945,318.00)
11	Vehicle Reg Tax	-	840,000.00	(840,000.00)	-	-	-	-	840,000.00	-	(840,000.00)
12	Railroad Dev Levy	-	2,005,363.00	(2,005,363.00)	-	-	-	-	2,005,363.00	-	(2,005,363.00)
12	Customs Processing Fee	-	717,820.00	(717,820.00)	-	-	-	-	717,820.00	-	(717,820.00)

## 29. JAC RIJK AFRICA LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference		
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	1,511,752,158.10	48,245,251.00	1,463,506,907.10	-	-	-	1,511,752,158.10	48,245,251.00	-	1,463,506,907.10	
1	Corporation Tax (including provisional ax and advance tax)	21,120,000.00	-	21,120,000.00	-	-	-	21,120,000.00	-	-	21,120,000.00	
2	Withholding Taxes paid on company TIN where tax payer is witholdee	-	259,560.00	(259,560.00)	-	-	-	-	259,560.00	-	(259,560.00)	
3	Pay- As-You-Earn (PAYE)	56,462,206.80	36,615,979.00	19,846,227.80	-	-	-	56,462,206.80	36,615,979.00	-	19,846,227.80	
4	Skills and Development Levy (SDL)	17,417,431.30	11,369,712.00	6,047,719.30	-	-	-	17,417,431.30	11,369,712.00	-	6,047,719.30	
4	VAT	1,416,752,520.00	-	1,416,752,520.00	-	-	-	1,416,752,520.00	-	-	1,416,752,520.00	
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	1,672,365,039.00	(1,672,365,039.00)	-	-	-	-	1,672,365,039.00	-	(1,672,365,039.00)	
6	VAT paid to CED	-	1,026,191,737.00	(1,026,191,737.00)	-	-	-	-	1,026,191,737.00	-	(1,026,191,737.00)	
7	Excise Duty paid to CED	-	6,009,368.00	(6,009,368.00)	-	-	-	-	6,009,368.00	-	(6,009,368.00)	
8	Import Duty paid to CED	-	527,469,449.00	(527,469,449.00)	-	-	-	-	527,469,449.00	-	(527,469,449.00)	
9	Vehicle Reg Tax	-	7,560,000.00	(7,560,000.00)	-	-	-	-	7,560,000.00	-	(7,560,000.00)	
10	Railroad Dev Levy	-	75,848,192.00	(75,848,192.00)	-	-	-	-	75,848,192.00	-	(75,848,192.00)	
11	Customs Processing Fee	-	29,286,293.00	(29,286,293.00)	-	-	-	-	29,286,293.00	-	(29,286,293.00)	
	<b>Payments made to Local Authorities</b>	999,842,734.00	-	999,842,734.00	-	-	-	999,842,734.00	-	-	999,842,734.00	
12	Service Levy	995,421,494.00	-	995,421,494.00	-	-	-	995,421,494.00	-	-	995,421,494.00	
71	Other Local Taxes, Fees and Levies	4,421,240.00	-	4,421,240.00	-	-	-	4,421,240.00	-	-	4,421,240.00	

### 30. SEA SALT LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference		Company/Individual	Government	Difference		Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	291,591,189.80	469,565,458.60	(177,974,268.80)	-	-	-	291,591,189.80	469,565,458.60	(177,974,268.80)		
1	Royalties for minerals	236,458,327.00	414,432,595.80	(177,974,268.80)	-	-	-	236,458,327.00	414,432,595.80	(177,974,268.80)		
2	Annual rental fee	55,132,862.80	55,132,862.80	-	-	-	-	55,132,862.80	55,132,862.80	-		
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	988,856,494.00	1,231,234,099.00	(242,377,605.00)	-	-	-	988,856,494.00	1,231,234,099.00	(242,377,605.00)		
3	Corporation Tax (including provisional tax and advance tax)	38,683,126.00	66,236,001.00	(27,552,875.00)	-	-	-	38,683,126.00	66,236,001.00	(27,552,875.00)		
4	Withholding Taxes paid on company TIN where tax payer is withholdee	-	2,600,699.00	(2,600,699.00)	-	-	-	-	2,600,699.00	(2,600,699.00)		
5	Pay- As-You-Earn (PAYE)	208,494,991.00	317,732,398.00	(109,237,407.00)	-	-	-	208,494,991.00	317,732,398.00	(109,237,407.00)		
6	Skills and Development Levy (SDL)	58,590,592.00	115,731,033.00	(57,140,441.00)	-	-	-	58,590,592.00	115,731,033.00	(57,140,441.00)		
7	VAT paid to LTD	683,087,785.00	728,933,968.00	(45,846,183.00)	-	-	-	683,087,785.00	728,933,968.00	(45,846,183.00)		
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	101,032,786.00	(101,032,786.00)	-	-	-	-	101,032,786.00	(101,032,786.00)		
8	VAT paid to CED	-	69,077,179.00	(69,077,179.00)	-	-	-	-	69,077,179.00	(69,077,179.00)		
9	Excise Duty paid to CED	-	199,210.00	(199,210.00)	-	-	-	-	199,210.00	(199,210.00)		
10	Import Duty paid to CED	-	24,484,371.00	(24,484,371.00)	-	-	-	-	24,484,371.00	(24,484,371.00)		
11	Railroad Dev Levy	-	5,277,121.00	(5,277,121.00)	-	-	-	-	5,277,121.00	(5,277,121.00)		
12	Customs Processing Fee	-	1,994,905.00	(1,994,905.00)	-	-	-	-	1,994,905.00	(1,994,905.00)		
	<b>Payments made to Local Authorities</b>	55,392,011.00	-	55,392,011.00	-	-	-	55,392,011.00	-	55,392,011.00		
13	Service Levy	55,392,011.00	-	55,392,011.00	-	-	-	55,392,011.00	-	55,392,011.00		

### 31. RASAL KHAIMAH GAS TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments made to Tanzania Revenue Authority (Large Tax Payers Department)</b>	794,513,957.54	1,981,907,864.98	(1,187,393,907.44)	1,479,336,097.46	-	1,479,336,097.46	2,273,850,055.00	1,981,907,864.98	291,942,190.02		
1	Corporation Tax (including provisional ax and advance tax)	-	1,578,639,600.00	(1,578,639,600.00)	1,578,639,600.00	-	1,578,639,600.00	1,578,639,600.00	1,578,639,600.00	-		
2	Withholding Taxes paid on company TIN where tax payer is withholdee	-	6,017,950.98	(6,017,950.98)	-	-	-	-	6,017,950.98	(6,017,950.98)		
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	11,099,505.56	-	11,099,505.56	(5,500,022.56)	-	(5,500,022.56)	5,599,483.00	-	5,599,483.00		
4	Pay- As-You-Earn (PAYE)	673,804,139.72	341,579,437.00	332,224,702.72	(333,927,414.72)	-	(333,927,414.72)	339,876,725.00	341,579,437.00	(1,702,712.00)		
5	Skills and Development Levy (SDL)	109,610,312.26	55,670,877.00	53,939,435.26	(54,321,565.26)	-	(54,321,565.26)	55,288,747.00	55,670,877.00	(382,130.00)		
6	Stamp Duty	-	-	-	294,445,500.00	-	294,445,500.00	294,445,500.00	-	294,445,500.00		

### 32. GODFREY MITTI & PARTNERS

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	27,426,635.00	4,226,285,094.94	(4,198,858,459.94)	-	(4,208,377,432.94)	4,208,377,432.94	27,426,635.00	17,907,662.00	9,518,973.00		
1	Royalties for minerals	1,242,835.00	4,210,270,432.94	(4,209,027,597.94)	-	(4,208,377,432.94)	4,208,377,432.94	1,242,835.00	1,893,000.00	(650,165.00)		
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-		
3	Annual rental fee	25,183,800.00	15,093,600.00	10,090,200.00	-	-	-	25,183,800.00	15,093,600.00	10,090,200.00		
4	License and permit fee	-	921,062.00	(921,062.00)	-	-	-	-	921,062.00	(921,062.00)		
5	Application and preparation fee	1,000,000.00	-	1,000,000.00	-	-	-	1,000,000.00	-	1,000,000.00		
	<b>Payments made to Local Authorities</b>	5,327,000.00	-	5,327,000.00	-	-	-	5,327,000.00	-	5,327,000.00		

6	Service Levy	102,000.00	-	102,000.00	-	-	-	102,000.00	-	102,000.00
7	Other Local Taxes, Fees and Levies	5,225,000.00	-	5,225,000.00	-	-	-	5,225,000.00	-	5,225,000.00
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00
8	Payments to MOTNR/TFS	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00

### 33. GLOBELEQ TANZANIA SERVICES LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference		Company/Individual	Government	Difference		Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	3,901,006,743.00	4,736,743,921.61	(835,737,178.61)	-	-	-	3,901,006,743.00	4,736,743,921.61	(835,737,178.61)		
1	Corporation Tax (including provisional ax and advance tax)	631,263,906.00	846,007,660.94	(214,743,754.94)	-	-	-	631,263,906.00	846,007,660.94	(214,743,754.94)		
2	Withholding Taxes paid on company TIN where tax payer is witholdee	249,358,884.00	742,605,077.53	(493,246,193.53)	-	-	-	249,358,884.00	742,605,077.53	(493,246,193.53)		
3	Pay- As-You-Earn (PAYE)	1,279,420,561.00	1,407,168,277.51	(127,747,716.51)	-	-	-	1,279,420,561.00	1,407,168,277.51	(127,747,716.51)		
4	Skills and Development Levy (SDL)	198,640,939.00	198,640,452.63	486.37	-	-	-	198,640,939.00	198,640,452.63	486.37		
5	VAT paid to LTD	1,542,322,453.00	1,542,322,453.00	-	-	-	-	1,542,322,453.00	1,542,322,453.00	-		



### 34. AROBOGAST SILILO LULILA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	37,038,532.13	4,717,864,779.18	(4,680,826,247.05)	-	-	37,038,532.13	4,717,864,779.18	(4,680,826,247.05)
1	Royalties for minerals	34,827,912.13	4,707,735,812.19	(4,672,907,900.06)	-	-	34,827,912.13	4,707,735,812.19	(4,672,907,900.06)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-
3	Annual rental fee	2,210,620.00	762,400.00	1,448,220.00	-	-	2,210,620.00	762,400.00	1,448,220.00
4	License and permit fee	-	9,366,566.99	(9,366,566.99)	-	-	-	9,366,566.99	(9,366,566.99)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	57,485,153.94	73,270,317.04	(15,785,163.10)	-	-	57,485,153.94	73,270,317.04	(15,785,163.10)
5	Corporation Tax (including provisional ax and advance tax)	7,005,000.00	22,625,565.00	(15,620,565.00)	-	-	7,005,000.00	22,625,565.00	(15,620,565.00)
6	Pay- As-You-Earn (PAYE)	34,209,188.00	32,203,450.00	2,005,738.00	-	-	34,209,188.00	32,203,450.00	2,005,738.00
7	Skills and Development Levy (SDL)	15,561,643.90	17,731,980.00	(2,170,336.10)	-	-	15,561,643.90	17,731,980.00	(2,170,336.10)
8	VAT paid to LTD	709,322.04	709,322.04	-	-	-	709,322.04	709,322.04	-
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	13,396,208.00	(13,396,208.00)	-	-	-	13,396,208.00	(13,396,208.00)
9	VAT paid to CED	-	11,783,837.00	(11,783,837.00)	-	-	-	11,783,837.00	(11,783,837.00)
10	Import Duty paid to CED	-	22,654.00	(22,654.00)	-	-	-	22,654.00	(22,654.00)
11	Vehicle Reg Tax	-	250,000.00	(250,000.00)	-	-	-	250,000.00	(250,000.00)
12	Railroad Dev Levy	-	957,803.00	(957,803.00)	-	-	-	957,803.00	(957,803.00)
13	Customs Processing Fee	-	381,914.00	(381,914.00)	-	-	-	381,914.00	(381,914.00)
	<b>Payments made to Local Authorities</b>	3,635,000.00	-	3,635,000.00	-	-	3,635,000.00	-	3,635,000.00
14	Service Levy	3,635,000.00	-	3,635,000.00	-	-	3,635,000.00	-	3,635,000.00

### 35. OPHIR TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	3,938,816,729.11	4,019,795,782.41	(80,979,053.30)	-	-	-	3,938,816,729.11	4,019,795,782.41	(80,979,053.30)
1	Corporation Tax (including provisional ax and advance tax)	60,128,584.00	60,128,584.00	-	-	-	-	60,128,584.00	60,128,584.00	-
2	Withholding Taxes paid on company TIN where tax payer is withholdee	3,480,169,226.11	3,500,610,125.41	(20,440,899.30)	-	-	-	3,480,169,226.11	3,500,610,125.41	(20,440,899.30)
3	Pay-As-You-Earn (PAYE)	343,459,959.00	395,354,210.00	(51,894,251.00)	-	-	-	343,459,959.00	395,354,210.00	(51,894,251.00)
4	Skills and Development Levy (SDL)	55,058,960.00	63,702,863.00	(8,643,903.00)	-	-	-	55,058,960.00	63,702,863.00	(8,643,903.00)

### 36. TANCOAL ENERGY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
		1,046,511,221.00	1,176,674,706.77	(130,163,485.77)	-	-	-	1,046,511,221.00	1,176,674,706.77	(130,163,485.77)
1	Royalties for minerals	1,046,511,221.00	961,192,785.07	85,318,435.93	-	-	-	1,046,511,221.00	961,192,785.07	85,318,435.93
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	102,570,557.38	(102,570,557.38)	-	-	-	-	102,570,557.38	(102,570,557.38)
4	License and permit fee	-	112,911,364.32	(112,911,364.32)	-	-	-	-	112,911,364.32	(112,911,364.32)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	3,651,360,280.00	4,144,717,705.46	(493,357,425.46)	-	-	-	3,651,360,280.00	4,144,717,705.46	(493,357,425.46)
5	Corporation Tax (including provisional ax and advance tax)	-	13,378,723.00	(13,378,723.00)	-	-	-	-	13,378,723.00	(13,378,723.00)
6	Withholding Taxes paid on company TIN where tax payer is withholdee	-	623,274,639.67	(623,274,639.67)	-	-	-	-	623,274,639.67	(623,274,639.67)

7	Pay-As-You-Earn (PAYE)	934,476,529.00	898,163,812.86	36,312,716.14	-	-	-	934,476,529.00	898,163,812.86	36,312,716.14
8	Skills and Development Levy (SDL)	371,975,408.00	401,854,962.17	(29,879,554.17)	-	-	-	371,975,408.00	401,854,962.17	(29,879,554.17)
9	VAT paid to LTD	2,344,908,343.00	2,208,045,567.76	136,862,775.24	-	-	-	2,344,908,343.00	2,208,045,567.76	136,862,775.24
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	107,388,071.00	161,116,485.00	(53,728,414.00)	-	-	-	107,388,071.00	161,116,485.00	(53,728,414.00)
10	VAT paid to CED	51,129,469.00	100,190,058.00	(49,060,589.00)	-	-	-	51,129,469.00	100,190,058.00	(49,060,589.00)
11	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
12	Import Duty paid to CED	56,258,602.00	50,544,581.00	5,714,021.00	-	-	-	56,258,602.00	50,544,581.00	5,714,021.00
13	Railroad Dev Levy	-	7,435,293.00	(7,435,293.00)	-	-	-	-	7,435,293.00	(7,435,293.00)
14	Customs Processing Fee	-	2,946,553.00	(2,946,553.00)	-	-	-	-	2,946,553.00	(2,946,553.00)
	<b>Payments made to Local Authorities</b>	72,114,010.00	72,114,010.32	(0.32)	-	-	-	72,114,010.00	72,114,010.32	(0.32)
15	Service Levy	72,114,010.00	72,114,010.32	(0.32)	-	-	-	72,114,010.00	72,114,010.32	(0.32)

### 37. NYAMIGOGO

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)	-	-	-	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)
1	Royalties for minerals	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)	-	-	-	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	83,687,500.00	-	83,687,500.00	-	-	-	83,687,500.00	-	83,687,500.00
2	Corporation Tax (including provisional tax and advance tax)	82,000,000.00	-	82,000,000.00	-	-	-	82,000,000.00	-	82,000,000.00
3	Skills and Development Levy (SDL)	1,687,500.00	-	1,687,500.00	-	-	-	1,687,500.00	-	1,687,500.00
	<b>Payments made to Local Authorities</b>	1,475,000.00	-	1,475,000.00	-	-	-	1,475,000.00	-	1,475,000.00
4	Service Levy	1,475,000.00	-	1,475,000.00	-	-	-	1,475,000.00	-	1,475,000.00

### 38. MANTRA TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference		
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)		
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)	-	-	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)			
<b>1</b>	License and permit fee	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)	-	-	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)			
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	3,845,324,597.55	3,845,324,597.55	-	312,526,599.41	312,526,599.41	312,526,599.41	312,526,599.41	-			
<b>2</b>	Withholding Taxes paid on company TIN where tax payer is withholder	2,447,370,869.85	2,134,844,270.44	312,526,599.41	-	312,526,599.41	2,447,370,869.85	2,447,370,869.85	-			
<b>3</b>	Pay- As-You-Earn (PAYE)	1,188,879,904.19	1,188,879,904.19	-	-	-	1,188,879,904.19	1,188,879,904.19	-			
<b>4</b>	Skills and Development Levy (SDL)	209,073,823.51	521,600,422.92	(312,526,599.41)	312,526,599.41	-	521,600,422.92	521,600,422.92	-			
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	-	40,063,866.00	(40,063,866.00)	-	-	-	40,063,866.00	(40,063,866.00)			
<b>5</b>	VAT paid to CED	-	25,342,421.00	(25,342,421.00)	-	-	-	25,342,421.00	(25,342,421.00)			
<b>6</b>	Excise Duty paid to CED	-	115,658.00	(115,658.00)	-	-	-	115,658.00	(115,658.00)			
<b>7</b>	Import Duty paid to CED	-	12,002,710.00	(12,002,710.00)	-	-	-	12,002,710.00	(12,002,710.00)			
<b>8</b>	Railroad Dev Levy	-	1,891,056.00	(1,891,056.00)	-	-	-	1,891,056.00	(1,891,056.00)			
<b>9</b>	Customs Processing Fee	-	712,021.00	(712,021.00)	-	-	-	712,021.00	(712,021.00)			
	<b>Payments made to Local Authorities</b>	-	1,263,900.87	(1,263,900.87)	-	-	-	1,263,900.87	(1,263,900.87)			
<b>10</b>	Service Levy	-	1,263,900.87	(1,263,900.87)	-	-	-	1,263,900.87	(1,263,900.87)			

### 39. JOSIA MASANJA & PARTNERS

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	<b>Payments to the Ministry of Energy and Minerals (MEM)</b>	11,654,700.00	6,151,141,940.00	(6,139,487,240.00)	-	(6,136,114,740.00)	11,654,700.00	15,027,200.00	(3,372,500.00)		
1	Royalties for minerals	11,654,700.00	6,150,361,440.00	(6,138,706,740.00)	-	(6,136,114,740.00)	11,654,700.00	14,246,700.00	(2,592,000.00)		
2	Royalties for oil and gas	-	-	-	-	-	-	-	-		
3	Annual rental fee	-	780,500.00	(780,500.00)	-	-	-	780,500.00	(780,500.00)		
	<b>Payments made to Local Authorities</b>	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00	-	1,000,000.00		
4	Service Levy	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00	-	1,000,000.00		

### 40. STATE MINING CORPORATION

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	257,317,312.40	-	257,317,312.40	-	-	257,317,312.40	-	257,317,312.40		
1	Corporation Tax (including provisional ax and advance tax)	3,692,000.00	-	3,692,000.00	-	-	3,692,000.00	-	3,692,000.00		
2	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	80,714,478.36	-	80,714,478.36	-	-	80,714,478.36	-	80,714,478.36		
3	Pay- As-You-Earn (PAYE)	94,683,315.00	-	94,683,315.00	-	-	94,683,315.00	-	94,683,315.00		
4	VAT paid to LTD	76,219,995.04	-	76,219,995.04	-	-	76,219,995.04	-	76,219,995.04		
5	Other material payments made to TRA LTD (TZS > 20 million)	2,007,524.00	-	2,007,524.00	-	-	2,007,524.00	-	2,007,524.00		

## 4.1. NITRO EXPLOSIVE (T) LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	12,415,362.00	(12,415,362.00)	-	-	-	-	12,415,362.00	(12,415,362.00)
1	Royalties for minerals	-	1,141,200.00	(1,141,200.00)	-	-	-	-	1,141,200.00	(1,141,200.00)
2	License and permit fee	-	11,274,162.00	(11,274,162.00)	-	-	-	-	11,274,162.00	(11,274,162.00)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,983,236,850,753.98	-	1,983,236,850,753.98	-	-	-	1,983,236,850,753.98	-	1,983,236,850,753.98
3	Corporation Tax (including provisional tax and advance tax)	872,098,432,480.00	-	872,098,432,480.00	-	-	-	872,098,432,480.00	-	872,098,432,480.00
4	Pay- As-You-Earn (PAYE)	455,991,895,709.72	-	455,991,895,709.72	-	-	-	455,991,895,709.72	-	455,991,895,709.72
5	Skills and Development Levy (SDL)	96,591,833,901.48	-	96,591,833,901.48	-	-	-	96,591,833,901.48	-	96,591,833,901.48
6	VAT	558,554,688,662.78	-	558,554,688,662.78	-	-	-	558,554,688,662.78	-	558,554,688,662.78
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,921,148,787.15	1,914,948,704.00	6,200,083.15	-	-	-	1,921,148,787.15	1,914,948,704.00	6,200,083.15
7	VAT paid to CED	1,684,575,294.90	1,576,543,527.00	108,031,767.90	-	-	-	1,684,575,294.90	1,576,543,527.00	108,031,767.90
8	Excise Duty paid to CED	18,283,153.00	18,283,153.00	-	-	-	-	18,283,153.00	18,283,153.00	-
9	Import Duty paid to CED	66,922,442.31	183,999,174.00	(117,076,731.69)	-	-	-	66,922,442.31	183,999,174.00	(117,076,731.69)
10	Vehicle Reg Tax	-	2,100,000.00	(2,100,000.00)	-	-	-	-	2,100,000.00	(2,100,000.00)
11	Railroad Dev Levy	-	115,809,216.00	(115,809,216.00)	-	-	-	-	115,809,216.00	(115,809,216.00)
12	Customs Processing Fee	-	18,213,634.00	(18,213,634.00)	-	-	-	-	18,213,634.00	(18,213,634.00)
13	Other material payments made to TRA (TZS > 20 million)	151,367,896.94	-	151,367,896.94	-	-	-	151,367,896.94	-	151,367,896.94
	Payments made to Local Authorities	41,507,000.00	-	41,507,000.00	-	-	-	41,507,000.00	-	41,507,000.00
14	Service Levy	41,507,000.00	-	41,507,000.00	-	-	-	41,507,000.00	-	41,507,000.00

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