

United Republic of Tanzania

Ministry of Energy and Minerals

Tanzania Extractive Industries Transparency Initiative (TEITI)

**COLLECTING & DISCLOSING COMPANY BENEFICIAL OWNERSHIP IN EXTRACTIVE INDUSTRIES
THROUGH THE TANZANIA EITI**

RFP: ME/008/2013-14/TEITI/C/7B

INCEPTION REPORT

Presented by

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1. Introduction

The inception report describes the initial start-up activities including but not limited to the objectives and scope of the assignment for “Collecting & Disclosing Company Beneficial Ownership in Extractive Industries through the Tanzania Extractive Industries Transparency Initiative (TEITI),” to be carried out by MM Attorneys (the Consultant). In addition to demonstrating that the Consultant understands the nature of the assignment, the inception report provides an initial review of the literature on beneficial ownership globally and in Tanzania. It elaborates the methodology, processes, procedures and methods which shall be used in the collection of the data; and describe the key questions which shall be asked to participants as well as evaluation strategies of the information to be gathered. Finally, the inception report outlines the key stakeholders; risks involved; content of the upcoming scoping report; and the work-plan for the remaining activities of the project.

2. Project Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of governments, companies, civil society and investors committed to implementing standardized and internationally- recognized principles for transparency in payments and revenues from natural resources. The EITI helps civil society groups, media and the public at large to systematically review payments and revenues from the extractive sector. Through a regular publication of payments by companies and revenues to the government, the EITI builds trust, reduces risk of conflict and promotes stability and sustainable economic development.

In Tanzania, as noted in Report on the Review of Mining Development Agreements and Fiscal Regime for the Mineral Sector, 2006, natural resources exploitation gained momentum from early 1990s, when the government opened doors to foreign investment in mining sector on the expectation that the investors would bring into the country capital, technology and expertise. In return, it was hoped, the government would benefit through taxes, foreign exchange earnings, employment and community development support.

The reforms, both in terms of policies and legislation were instituted to usher in a conducive climate for the exploitation of the natural resources. Following these reforms, a number of private companies entered into the extractive industry sector. However, of late there have been concerns over the benefit and the level of mineral revenues that the Tanzanian government collects from the extractive industry. Questions have been raised regarding the overall management of natural resources and the benefits it offers to the country and the community. These concerns are rooted in the expectations of potential contributions envisaged from natural resources exploitation.

These concerns caused the Government to form various Commissions namely; the Bomani Commission, Masha Commission and Kipokola Commission, to explore the reasons behind

minimal contributions of the sector and the wide concerns of the public on the role of the sector and its benefit to the country.

The Commissions identified several challenges including lack of transparency and secrecy surrounding the operations of the extractive companies engaged in the exploitation of the natural resources. Various efforts have been done and others are still being worked out to address the concerns.

In the area of addressing issues regarding transparency in terms of what the extractive companies earn, what they pay to the Government in terms of taxes, duties, royalties and levies, the Government decided to join the Extractive Industries Transparency Initiative (EITI) on the 18th November, 2008. The Tanzania EITI Chapter (TEITI – Tanzania Extractive Industries Transparency Initiative) was created and became effective in February 2009. Tanzania joined the EITI to improve transparency and accountability in the extractive sector. In December 2012, Tanzania became compliant with the EITI's transparency standards.

The Tanzania Extractive Industries Transparency Initiative (TEITI), is led by a sixteen-member Multi-Stakeholder Group consisting of an independent chairperson and five members each from civil society organizations, extractive companies and the Government. The Multi-stakeholder Group has been vigorously pushing for the implementation and institutionalization of the EITI within Tanzania. It has published six EITI reports reconciling payments made to the government by extractive companies. From July 1, 2008 to June 30, 2014, the government collected US\$ 2.599 billion from the extractive companies, according to the EITI. Revenue collection from the extractive companies is expected to increase in the coming years, given the significant gas discoveries in Tanzania.

The TEITI has championed the promulgation of an EITI law in Tanzania, which was passed by the National Assembly on July 6, 2015, namely *the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015*. This law aims at full disclosure of the beneficial ownership in the extractive industry. The law is intended to ensure that the payments made by the extractive companies are duly accounted, verified and prudently utilized for the benefit of the citizens of Tanzania. The law establishes TEITI as an entity whose work will be overseen by a Committee consisting of fifteen members: (a) five persons from government agencies; (b) five persons from extractive industry companies; and (c) five persons from civil society organizations. The Committee, which formalizes the TEITI-MSG under the Tanzanian law, will be led by a Chairman appointed by the President.

This project has been requested by the Multi-stakeholder Group in a bid to disclose the beneficial ownership of the entities involved in extractive industry in Tanzania. That is done as part of the obligations of all EITI participating countries. Tanzania being one of those countries, this project is carried out in fulfillment of such obligations.

3. Objectives and Scope of the Assignment

The objective of the assignment is fourfold: (1) strengthen and deepen transparency in the extractive sector in Tanzania; (2) increase public outreach for a wider dissemination of TEITI findings; (3) build stakeholder understanding of mining, oil and gas fiscal regimes to foster public debate; and (4) help establish a database for beneficial ownership of the extractive companies in Tanzania.

The assignment will be carried out within the following scope: 1) review current available information about company beneficial ownership and produce a scoping report; 2) identify and contact reporting entities to obtain information on beneficial ownership; 3) compile the information on beneficial ownership in an open data format; 4) and prepare a report on the outcomes of the project.

Details of meeting the objective and scope of the assignment are provided in the attached description of services to be provided by the Consultant (please see Annex 1). Regarding the collection of data on beneficial ownership, the focus will be on the companies that participated in the reporting for the 5th and 6th TEITI reports (please see annexes 3 and 4 for lists of these companies). Companies that failed to participate in these two reports, but which are still present in Tanzania will also be contacted to obtain data on beneficial ownership (please see annexes 5 and 6 for lists of these companies). Companies that are no longer operating in Tanzania will not be contacted.

4. Overview of the Extractive Sector

Tanzania is endowed with vast natural resources including forestry, petroleum and minerals. It is ranked fourth in terms of diversity and richness of mineral resources in Africa, after South Africa, the Democratic Republic of Congo and Nigeria. Moreover, of recent there have been further vast discoveries of gas. Minerals found in Tanzania include Gold, coal, uranium, gypsum, iron, silver, copper, platinum, nickel and tin and gemstones such as diamonds, tanzanite, ruby, garnet, emerald, alexandrite and sapphire. Following the liberalization of the sector in 1990s, mining activities in Tanzania have tremendously increased with Gold mining representing 90% of mining production in Tanzania.

According to the Bank of Tanzania, mining represented 3.3% of the GDP in the 2013/2014 fiscal year. The sector contributes approximately 7000 jobs to the economy, according the Tanzania Mineral Audit Agency. The sector has the capacity to contribute more to the economy, given Tanzania's geological potential.

The Sector is overseen by the Ministry of Energy and Minerals, which is responsible for the regulation including issuing various licenses. The Mining Act, [CAP 123 R.E. 2010], regulates the sector and the law is implemented through the following regulations: Mining (Mineral Rights) Regulations, G.N. No. 405/2010; Mining (Mineral Trading) Regulations, G.N. No.406/2010; Mining (Mineral Beneficiation) Regulations, G.N. No.404/2010; Mining (Safety, Occupational Health and Environmental Protection) Regulations, G.N. No.408/2010; Mining (Environmental Protection for Small Scale Mining) Regulations, G.N.No.403/2010; Mining Development Agreement Model 2010; Mining (Radioactive Minerals) Regulations, G.N. No.407/2010; Mining (Diamond Trading) Regulations, 2003; Mining (Mineral Controlled Area) Regulations, 2001; Mining (Salt and Iodations) Regulations, 1999; and Mining (Dispute Settlement Resolution) Rules, 1999.

The Ministry of Energy and Minerals (MEM) grants licenses on the "first-come-first-served" basis. The Ministry issues four types of licenses: 1) prospecting; 2) exploiting; 3) trading; and 4) processing. The Ministry maintains the Mining Cadastre Information Management System, an online and central register of mineral rights. The online register allows users to submit applications and to make renewals, relinquishment and cancellations. It also allows users to make online payments.

In addition to mining, Tanzania also has an oil and gas sector. Although oil has not yet been discovered, gas was found in Tanzania in 1974 in two fields, which are the Songo Songo field in Kilwa district and Mnazi Bay/Msimbati in the Mtwara region. The gas produced by these fields is used for electric generation in Tanzania. According to the Bank of Tanzania, gas and electricity combined accounted for 1.8% of the GDP in 2013/2014 fiscal year.

Over the past few years, Tanzania has seen increased gas exploration activities, which resulted in major discoveries. The gas discovered to date from onshore and offshore sources stands at 57 trillion cubic feet.¹ Gas has been found in the following areas in Tanzania's southern regions: Block 1 (Chaza, Jodari, Mzia and Mkizi); Block 2 (Zafarani, Lavani and Tangawizi, Mlonge and Binzari); Block 3 (Papa); and Block 4 (Pweza, Chewa and Ngisi). Tanzania is in the process of having a plant for the liquefaction of natural gas.

Like the mining sector, the Ministry of Energy and Minerals oversees the gas sector in Tanzania. The Tanzania Petroleum Development Corporation (TPDC) serves as the national oil company. The Petroleum Upstream Regulatory Authority (PURA) regulates upstream activities, while the Energy and Water Utilities Regulatory Authority (EWURA) regulates midstream and downstream activities.

The Petroleum Act, 2015 which replaces the Petroleum Act, 1980 regulates the oil and gas sector in Tanzania. Another key legislation governing the sector is the Oil and Gas Revenues Management Act, 2015, which is intended to ensure that revenues are collected, allocated and managed in a responsible, transparent, accountable and sustainable manner. The law establishes the Gas Fund, which has two accounts, the Revenue Holding Account and the Revenue Savings Account. The Fund is meant to ensure that gas revenues do not cause macroeconomic instability and that the proceeds also saved for future generations.

The Ministry of Energy and Mines is responsible for issuing licenses, which are classified as Exploration License and Development License. Although the Petroleum Act proposes oil and gas register under PURA, such a system is yet to be put in place. However, the TPDC has over the years kept records of license holder(s); coordinates of the license area; date of award and duration of the license; the commodity for which the license is issued for; and the activity for the license, exploration or production. These details are periodically published on TPDC website.

With regard to beneficial ownership in the extractive industry, the current legal framework doesn't warrant full disclosure of such information. The Business Registration and Licensing Authority (BRELA) which is the legal body with mandate for registration of companies in Tanzania, maintains a publicly available register that records information on companies operating in Tanzania, namely corporate entity's full name, legal status, year of incorporation, shareholders and list of directors. That register does not necessarily record the actual owners of the company in terms of the individuals. Equally, though the Ministry of Energy and Minerals' licensing unit collects almost similar information when extractive

¹ Tanzania Makes Big Onshore Natural Gas Discovery, Reuters, Thursday, February 25, 2016.

companies apply licenses, there is no legal requirement obligating the licence applicant to disclose the actual beneficial owners of the company. In that way, the beneficial ownership of the company remains not clear.

5. Initial Review of the Literature.

According to the EITI, "a "beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity." Other entities, which may fall into that category, include trusts, foundations, partnerships and others of that ilk. These entities play a crucial role in the economy of any country. However, experience has shown that some do play that role by legitimate means while others aren't. Such entities can be used to further illegal activities like tax evasion, money laundering, bribery and corruption, insider dealings, tax fraud, terrorist financing, and other illegal activities. For criminals, corporations do provide a way of disguising their activities and channeling illicit proceeds to financial systems.

Information, therefore, is key to tackling misuse of corporate vehicles. When information on legal and beneficial owners is available, authorities can identify those who undertake illicit activities through corporate vehicles. Information on the ownership can also help establish assets and the depth of activities of corporations owned by criminals. Most importantly, through proper information, authorities can "follow the money" held by corporation involved in illegal activities.

Establishing beneficial ownership is challenging when it involves legal persons and legal arrangements that are spread across different countries. In this context, international bodies, including the EITI, have taken interest in establishing beneficial ownership of corporate vehicles. The Financial Action Task Force (FATF) has established standards on transparency, which require countries to ensure the availability of adequate, accurate and timely information on the beneficial ownership of corporate vehicles. In 2013, G8 countries endorsed principles on beneficial ownership, which are consistent with the FATF standards. In November 2014, the G20 agreed the High Level Principles on Beneficial Ownership, which recognizes the importance of collecting information on beneficial ownership.

On its part, in December 2014, the European Union agreed to an updated Anti-Money Laundering Directive, which requires member countries to create national-level registers that will contain information on beneficial ownership information. The registers will only be fully available to only government authorities. If the public wishes to gain access to the information in the registers, the interested party must pass a "legitimate interest" test.

In 2005, the UK government decided to establish a public register of beneficial owners of all companies incorporated in the country. An individual is a beneficial owner of a corporate body if he or she owns or controls more than 25 per cent of a company's shares or voting rights, or exercises influence or control over the company or the management of that company. An example of this control includes, but is not limited to, the ability to appoint and/or remove directors. The register will hold the following information on the beneficial owners: full name and date of birth; nationality; country or state of residence; and residential address and service address. The register will, however, withhold the full dates of birth and residential addresses of the beneficial owners from the publicly accessible data.

In the United Republic of Tanzania, there are many relevant laws applicable in the extractive industries. Until just last year, i.e., 2015, one omission in this sector has been the lack of the legal requirement for the beneficial ownership disclosure. However, on the coming into force of the Tanzania Extractive

Industries (Transparency and Accountability) Act, 2015, the legal landscape has changed fundamentally because that statute imposes the requirements for disclosure of the beneficial ownership.

The Companies Act, [CAP 212 R.E. 2002] provides for the formation and regulation of the corporate bodies in Tanzania. However, it does not provide for the requirement necessary for the disclosure of beneficial ownership. In fact, the formation requirement under this statute can easily enable the concealment of the actual beneficial owner of any company. Under this statute a company can be formed by shareholders who are also companies. In that case therefore, the ownership of the company becomes layered which makes it impossible to establish with certainty as to who is the actual individuals owner of the company, or who has what interests in the company.

The Business Activities Registration Act, [CAP 208 R.E. 2010] provides for the registration and regulation of business activities in the United Republic of Tanzania. Though that statute provides for the maintenance of the register of all businesses in the country, yet that statute does not require for the identity of the owners of the business. Hence by mere registration of the activity the actual owner complies with the law, even if he has used a pseudo or genuine name.

The Trustee's Incorporation Act, [CAP 318 R.E. 2010] is another statute through which an entity could be a shareholder in a company. As the law stands today, any property held by the Trust, is held for the interests of the beneficiaries. The Trust Deed under the law always mentions who are the beneficiaries. However, the beneficiaries are not mentioned specifically. They are only mentioned generally. There is no requirement for particularities as to the beneficiaries' names. In that case therefore, it is legally practicable for trust body to have shares in an extractive industry company and since there is no disclosure requirement under the Companies Act, Cap 212 and the Trustees Incorporation Act, Cap 318, then the public or the authority will not be in a position to know the actual beneficial owner of such interests.

The Mining Act, [CAP 123 R.E. 2010], together with all its regulations that regulate the industry, deal with matters concerning acquisitions and dispositions of mineral rights in the mining sector. The statute, however, is short of providing for the disclosure requirements necessary for the identification of the individuals having interests in that industry. It follows therefore that under this statute it is not a requirement for the identification or disclosure of the beneficial owner of the company dealing in mining sector in Tanzania.

In the year 2015, three important statutes were enacted in Tanzania, which have a direct impact on extractive industry. They are the Petroleum Act, 2015; the Gas Revenue Management Act, 2015; and the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015. The latter statute imposes the duty on the disclosure of the beneficial owners.

In terms of section 16 of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 the Tanzania Extractive Industries (Transparency and Accountability) Committee, which is established under section 4(1) of that statute, is empowered to cause the Minister responsible for extractive industries to publish the names and shareholders of those who own interests in the extractive industry companies. This provision will not be applicable until at that point when a subsidiary legislation has been enacted to provide a mechanism as to how it will work. It is envisaged that a subsidiary legislation will be enacted to require the companies involved in the extractive industry to disclose the names of those who have interests in their companies to the Minister responsible for the extractive industry, and then the Minister shall be responsible to publish them, when asked to do so by the Committee, in accordance with section 16 of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015.

There is one problem with section 16 of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015. This provision imposes the obligation on the Committee to cause the Minister to publish the names of the owners and shareholder. The problem with such drafting is that the focus is shifted from the companies to the Committee and then to the Minister. The better framing must have been to put the primary obligation to the companies with attendant consequences like non-grant of licence or withdraw of licence in case of non-disclosure. Alternatively, the legislature could have enacted a direct provision, which requires the Ministry to establish a public register through which all players in the extractive industry would have been required by the law to disclose the individuals who are the beneficial owners in their companies, as a first requirement for registration and operation in Tanzania. This silence or diversion leaves a lot desired.

Section 16 of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 is problematic not only because it shifts the primary duty to the Committee rather than the companies themselves but also because the independence of the Committee is highly questionable. Though section 4(2) of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 declares that the Committee shall be independent one finds out that all appointees are made by the Government. One third of the members of the Committee are fully-fledged employees of the Government, one third are from the companies involved in the extractive industry and one-third is appointed from the Civil Society Organizations. Such a composition and appointment does not guarantee independency sought to warrant transparency.

Both the composition and the nomination process do not warrant independency of the Committee. Under section 6 of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015, there is established a Nomination Committee whose responsibilities are to search and propose names of the individuals to be appointed as the Chairman of the Committee of the Tanzania Extractive Industries (Transparency and Accountability) and the Executive Secretary for the Committee. Yet, one notices that all the members of the Nomination Committee, save for two experts, are employees of the Government. Such a team cannot be reasonably expected of producing independent members. The institution is staked from the start.

One glaring omission in this well-intentioned statute is the lack of a mechanism to prevent politically exposed persons from playing the dirty role. One of the most obvious and hard to fight mechanism in which corruption is perpetrated is through politically exposed persons (PEP's). Experience has shown that these individuals play a more damaging role in perpetrating corruption in the extractive industry. Disclosure of the beneficial owners does not help anything in preventing corruption in the extractive industry if PEPs are not rooted out. One would have hoped that the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 would have provided a clear provision, which bars all PEPs from participating in the extractive industry. Whoever, desires to do so then he ought to resign from public service.

6. Stakeholders and Engagement

The Consultant will engage all key stakeholders, with a view of establishing the legal framework and practice governing beneficial ownership disclosure and the beneficial ownership of all entities involved in extractive industry in Tanzania.

The expected stakeholders to be engaged shall include but not limited to: Ministry of Energy and Minerals, Attorney General Chambers, Treasury Registrar, Tanzania Chambers of Mining and Energy,

Oil and Gas Association of Tanzania; Tanzania Revenue Authority, Ethics Secretariat, Prevention and combating of Corruption bureau (PCCB), Tanzania Petroleum Development Corporation (TPDC), Petroleum Upstream Regulatory Authority PURA, Confederation of Tanzania Industries, Companies dealing in extractive industries and Business Licensing and Registration Agency (BRELA), which has the overall mandate to register and oversee the companies in Tanzania. The Consultant will interview these stakeholders. Detailed questionnaires requesting information on beneficial ownership will be sent to the companies provided in annexes 2, 3, 4 &5. Prior to sending the questionnaires, training will be given to the reporting companies. Follow –up will be undertaken in cases where information is not provided, data is incomplete, or the information is incomprehensible.

7. Risks and Mitigation

As noted earlier, some corporations work in an opaque environment, for bad reasons. The Consultant foresees the following risks.

1. Some companies may not cooperate with the Consultant. As seen in the 5th and 6th EITI reports, some companies failed to provide information on payments made to the government. Some also failed to disclose immediate beneficial ownership.
2. Shell companies (which can be established with various forms of ownership structure), especially in cases where there is ownership, which is spread across jurisdictions. The legal framework in Tanzania does not compel the company to disclose the actual individuals behind the company.
3. Complex ownership and control structures involving many layers of shares registered in the name of other legal persons. The legal framework in Tanzania, allows a company to be owned by another company. In that respect, complex ownership is an available vehicle for those intending to operate through opaque environment.
4. Unrestricted use of legal persons as directors. The Companies Act allows one company to be a director into another company. In that respect the appointee of a company appointed as director can operate as the director of the company and the shielding of the actual or real beneficial owners could get even more layered thereby making it difficult to disclose the real beneficial owner.
5. Formal nominee shareholders and directors where the identity of the nominator is undisclosed. Due to the loopholes like this in the Companies Act, there could be a situation where legally it could be impossible to establish the real beneficial owner.
6. Use of intermediaries in forming legal persons, including professional intermediaries. The legal framework in Tanzania allows indefinite forms of shareholding in a company. As the law stands today in Tanzania, any entity qualifies to be a shareholder, save for minors. This framework provides a fertile land on which real beneficial ownership can be hidden and buried forever.

The consultant, in mitigating the highlighted risks, will devise a follow up mechanism to companies that will not cooperate or provide required information. The Consultant hopes that

companies do calculate the risky of being painted as non-compliant to be not in their best interests, a factor which will motivate them to voluntarily disclose. Intervention will be requested from the Ministry of Energy and Minerals where necessary.

8. Methodology

The Consultant shall employ multiple methods but particularly will use the following methodology to gather the relevant information.

Desk Review: The Consultant will undertake a detailed review of all relevant documents that touch upon beneficial ownership generally and in Tanzania in particular. This will include documents within the public domain, such as all national laws regulating company activities and the extractive sector. Among others, we will examine the Constitution of the United Republic of Tanzania, Cap 1; in respect of the extractive industry; The Public Leadership Code of Ethics, Cap 398; with regard to the national leaders having ownership of interests in extractive industry; Business Activities Registration Act, Cap 208, with regard to registration of corporate entities in Tanzania; The Income Tax Act, Cap 332; the Oil and Gas Revenues Management Act, 2015 the Petroleum Act 2015, and the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 with regard to the legal obligations of companies in the extractive industry in Tanzania. The Consultant shall also review other applicable Tanzanian laws and definitions of beneficial ownership proposed by the Tanzania EITI Multi-stakeholder Group and those provided on the EITI website as well as those adopted in other jurisdictions. Additionally, we will research and review any legislation that requires senior government officials to disclose assets or beneficial ownership in companies. We will also collect information of company registers in Tanzania and establish to what the extent they cover and or provide for the disclosure of information on beneficial ownership.

The desk review will help provide initial findings on whether the definition provided by the Tanzania EITI Multi-stakeholder Group is in line with international standards; the main laws and regulations applicable to beneficial ownership of companies in Tanzania; the types of companies that can be established in the country; and whether companies are required to provide information about beneficial ownership upon registration. On the latter, if government agencies collect information on beneficial ownership, we will explore how the information is collected and whether it is made publicly available.

The desk review will also provide initial findings on whether companies are required to disclose information about beneficial ownership when bidding for rights to explore or exploit oil, gas and minerals; whether there is a register for companies; whether individuals are required to disclose information about beneficial ownership in extractive companies, for example to tax authorities; and whether there are any laws that mandate government officials to disclose their assets or beneficial ownership stakes in companies. This information will be gathered through a combination of web-based research and research in libraries conducted in Tanzania by the team members.

Interviews: As a primary source of knowledge and information, the Consultant will organize interviews with stakeholders. The consultant will use a combined method of structured survey questionnaires and independent individual indepth interviews on collecting views and opinion of selected stakeholders on the current policies and legal framework as relates to beneficial ownership. The interviewees will be asked key questions outlined in the description of services for the assignment (Please see Annex 1 on key questions). The interviews will also be used to clarify questions arising from the desk review. The list of interviewees will include representatives from the Ministry of Justice and Constitutional Affairs, Business Registration and Licensing Agency, the Ministry of the Energy and Minerals, Tanzania Petroleum Development Corporation, Oil and Gas Association of Tanzania, Tanzania Chamber of Mines and Energy, Ethics Secretariat, EWURA, selected individuals and oil, gas and mining companies.

Preparation of a Scoping Report: The Consultant will prepare a scoping report based on the initial findings of the study. The study will include a methodology and reporting template for collecting beneficial ownership information from the oil, gas and mining companies in Tanzania. The scoping report will be discussed in a meeting with the TEITI Multi-stakeholder Group. The Consultant will seek an approval of the methodology and reporting template from the TEITI Multi-stakeholder Group. Following the approval, the reporting template (declaration form) will be distributed to the extractive companies.

Workshops: In collaboration with TEITI, the Consultant will organize two workshops. The purpose of the first workshop is to explain the template (declaration form) to extractive companies. The workshops will provide an opportunity to respond to questions from the extractive companies regarding the template.

Data Gathering: Data on beneficial ownership will be collected from the major oil, gas and mining companies active in the extractive sector in Tanzania, particularly those which participated in the 5th and 6th EITI reconciliation reports. Information on who owns the companies operating in Tanzania will be collected from their resident offices in the country. Follow-up will be undertaken in the event that data on beneficial ownership is not provided. In particular, follow-up will be undertaken to ensure that the information provided by extractive companies shows the beneficial ownership of these companies. To this end, interviews will be organized with those that do not provide information in required format.

Data Analysis: The Consultant will analyze the information collected from the extractive companies in Tanzania on beneficial ownership by using both quantitative and qualitative analysis. In case the information provided is obscure, interviews will be organized with those providing data for more and further clarification.

Preparation of a Draft Final Report: The Consultant will prepare a draft final report based on the findings of the scoping study, workshops, data gathering and data analysis. The draft final report will ensure that the requirements outlined in the description of services for the assignment are met.

Validation Workshop: the Consultant will organize a meeting for different groups of stakeholders, including those participating in the interviews. The meeting, which is the second workshop, will discuss draft final report on the study of beneficial ownership in Tanzania. This

would further inform the views of stakeholders on beneficial ownership in Tanzania. The workshop will be held in Dar es Salaam. The consultant will submit a final report following the validation workshop.

9. Key Deliverables and Work-Plan for Next Steps

In addition to the present inception report, the Consultant recognizes that it should make the following two major deliverables:

i) Scoping Report: The Consultant will prepare a scoping report on the current available information on beneficial ownership in Tanzania. It will review existing laws affecting corporations in Tanzania, with regard to extractive industry. It will also prepare a reporting template for disclosing beneficial ownership of the extractive companies in Tanzania. The scoping report and the reporting template will be validated by the TEIT-MSG. The reporting template will be distributed to the extractive companies that participated in the 5th and 6th Tanzania EITI reports. The companies will be invited to a workshop where the instructions for completing the reporting template for disclosure of beneficial ownership shall be shared by all participants.

ii) Final report: Following the collection of data on beneficial ownership from the extractive companies, the Consultant will prepare a draft final report. The draft final report will be validated by the TEITI-MSG and other stakeholders in a workshop. The Consultant will incorporate any feedback received from the TEITI-MSG and produce a final report in the format outlined.

The Consultant will use the following work-plan to undertake the Project:

No.	Activities	Time from the Start date of Assignment
1.	Submission of inception report	1-2nd Weeks
2.	Submission and presentation of the draft Scoping report	2-10th Week
3.	Submission of final Scoping report	11th Week
4.	Workshop on validation of BO declaration	12th – 15th Week

	form and launch of data collection	
5.	Submission and presentation of progress report and findings in a workshop.	16 th Week
6.	Submission and presentation of a draft report on interim data collection results	18 th Week
7.	Submission of a Final Report on final data collection results	20 th Week
8.	Submission of outcomes report	22 nd Week

10. Outline for the Scoping Report

The Consultant shall review the legal framework in Tanzania regulating the extractive industries. He shall examine specifically the legal regime regulating the registration of the companies and non-companies involved in the extractive industries. Special attention shall be paid to the rules regulating registration of shareholding in Tanzania and the disclosure regime for beneficial ownership of companies involved in the extractive industry. The Consultant shall further examine the relevant institutions in Tanzania, which regulate and/or oversees the entities engaged in extractive industries.

The Consultant shall proceed to collect the relevant data by engaging stakeholders in the extractive industries in Tanzania. Special attention shall be paid to the applicable mechanisms in collection of the relevant information available as far as beneficial ownership is concerned. The Consultant shall endeavor to find out if there is a suitable mechanism in Tanzania, which allows collection of information concerning and/or related to beneficial ownership of companies involved in extractive industries.

The data collection shall be followed by analysis of the data collected and finally a draft report shall be prepared which will be presented first to the stakeholders before issuance of the scoping report. The Consultant shall pay special attention to unearthing the different ownership structure types which the current companies involved in extractive industry in Tanzania use. Thus, annotated outline of the scoping Report will be as follows;

- a) Introduction: This part will provide a brief background of the Report;

- b) The concept of Beneficial ownership. This part will discuss the origin of the concept beneficial ownership and its relevance in extractive industries;
- c) Definition of Beneficial Ownership. This part will review definitions of beneficial ownership from various jurisdictions; reviews the MSG definition and suggest one to be adopted by MSG;
- d) Review of the legal framework governing Disclosure and Beneficial Ownership. This part will examine various legislations to establish how they provide or require disclosure of Beneficial ownership including assessing whether their provision are adequate in terms of requiring disclosure of beneficial ownership;
- e) Provision of questionnaire for to collect data from the companies in the extractive industries;
- f) Provision of harmonized list of companies, which participated in the 5th and 6th EIT Project.

Appendix 1: Description of Services for Collecting & Disclosing Company Beneficial Ownership in Extractive Industries through the Tanzania EITI (TEITI)

1. Objectives of the Project:

The aim of the beneficial ownership project is to collect and disclose company beneficial ownership information that will help advance the following components of TEITI's 2013-2015 work plan: (1) strengthen and deepen transparency in the extractive industries, (2) increase public outreach for a wider dissemination of TEITI findings, (3) build stakeholder understanding mining, oil and gas fiscal regimes to stir up public debates, and (4) establish a beneficial ownership database.

2. Background

The Extractive Industries Transparency Initiative (EITI) is a global standard that promotes transparency and accountability in the oil, gas and mining sectors, as documented in the EITI Standard. EITI implementation in Tanzania is overseen by a tripartite multi-stakeholder working group (MSG). The MSG is supported by a Secretariat which is responsible for the implementation of the TEITI process on day to day basis. TEITI has decided to participate in the EITI beneficial ownership pilot contemplated in the EITI Standard in order to advance the objectives noted above, and given the importance of beneficial ownership transparency to the effective governance of the extractive industries and as a check against corruption.

Provision 3.11 of the EITI Standard states:

- a) It is recommended that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that bid for, operate, or invest in extractive assets, including the identity(ies) of their beneficial owner(s) and the level of ownership. Where this information is already publicly available, e.g. through filing to corporate regulators and stock exchanges, the EITI Report should include guidance on how to access this information.
- b) Where such registers do not exist or are incomplete, it is recommended that implementing countries request companies participating in the EITI process provide this information for inclusion in the EITI Report.
- d) Definition of beneficial ownership:
 - 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.
 - ii). Where the multi-stakeholder group addresses beneficial ownership, the multi-stakeholder group should agree an appropriate definition of the term beneficial owner. The definition should be aligned with 3.11(d)(i) above and take

international norms and relevant national laws into account.

- iii). Publicly listed companies, including wholly-owned subsidiaries, are not required to disclose information on their beneficial owner(s).
- iv). In the case of joint ventures, each entity within the venture should disclose its beneficial owner(s), unless it is publicly listed or is a wholly-owned subsidiary as per 3.11(d)(iii). Each entity is responsible for the accuracy of the information provided.

3. Scope of the Project:

In undertaking this assignment, the Consultant is expected to:

A. Review Current Available Information about Company Beneficial Ownership and Produce a Scoping Report

- i). Investigate whether national laws include a definition of beneficial owner that generally align with the MSG's definition.
- ii). Review whether the MSG's definition of beneficial ownership aligns with the most common definitions used by international standards as provided in Annex A, box 1 below.

B. Review Current Available Information about Company Beneficial Ownership and Produce a Scoping Report:

The EITI Standard recommends "implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that bid for, operate and invest in extractive assets, including the identity(ies) of their beneficial owner(s) and the level of ownership. This project is intended to meet Section 3.11. of EITI Standard. In this regard, the Consultant shall review existing systems for disclosing information about company beneficial ownership by addressing the following enquiries:

- i). What are the main laws and regulations applicable to beneficial owners of companies?
- ii). What types of companies can be established in the country?
- iii). Are companies required to provide information about beneficial ownership upon registration? If so, which government institution is receiving/collecting this information and is the information publically available?
- iv). Are companies required to disclose information about beneficial ownership when bidding for rights to explore or exploit oil, gas and minerals? If so, which government institution is receiving/collecting this information and is the information publically available?
- v). Is there a register for companies? If yes, which government institution manages the register? Does the register contain timely, comprehensive and reliable information about the identities of the beneficial owners of companies that hold extractive industry licenses and the level of ownership? Is the information publicly available or accessible upon request?
- vi). Are individuals required to disclose information about beneficial ownership in

extractive companies, for example to tax authorities? Are there any laws or requirements that mandate government officials to disclose their assets or beneficial ownership stakes in companies?

- vii). If any information on beneficial owners is currently being collected and/or publicly disclosed, how can TEITI best utilize such information as part of this project? What additional information would need to be collected to align with Section 3.11?
- viii). If beneficial ownership information is not currently being collected and/or public disclosed, how could government and company policies/systems be improved to systematically collect and publicly disclose such information? How could this project help facilitate this?

The findings on the above questions should be included in a Scoping Report that also includes:

- a) A brief overview of key laws governing companies and any provisions related to company registers or requirements for companies to report beneficial ownership information. This should include reviewing whether there are legal impediments to disclosure of beneficial ownership information e.g. voting rights or addresses of the owners.
- b) A description of the different ownership structure types of extractive companies that are incorporated in the country.
- c) A brief review of any existing company registers in the country, including the information contained within such registers and whether this information is publicly accessible, and whether or not such registers include beneficial ownership information.
- d) An overview of existing or pending complementary requirements, such as legislation that requires senior government officials to disclose assets or beneficial ownership stakes.

C. Identify and Contact Reporting Entities to Obtain Information on Beneficial Ownership

The methodology for disclosure will be that, the Consultant shall:

- i). Identify “the corporate entity (ies) that bid for, operate, or invest in extractive assets” in Tanzania, in line with the scope of Section 3.11(a) of the EITI Standard. It should be noted that the EITI Standard does not require companies that are publicly listed or wholly-owned subsidiaries of publicly listed companies to disclose ownership information.
- ii). Consider the findings of the analysis of currently available information about ownership (**section 2 of this Annex**) and gather any requisite information about beneficial owner of such corporate entities that is already partially or fully available from existing registers, or
- iii). Where such registers do not exist or are incomplete for the majority of the companies

concerned, the Consultant shall distribute beneficial ownership declaration forms to all extractive industry companies that “bid for, operate, or invest in extractive assets” and request them to provide the requisite information. The beneficial ownership declaration form should be in the form agreed by the TEITI MSG. The Consultant shall follow up with any companies that do not provide this information with the aim of having all companies report all of the details outlined in the template to be prepared.

- iv). If the information the Consultant receives back from a company on a declaration form does not seem to identify the natural person who is the ultimate beneficial owner, but rather identifies an intermediate company or other legal entity, then the Consultant will revert to the company to seek the disclosure of the ultimate beneficial owner. If this fails, the Consultant will undertake other measures to identify the ultimate beneficial owner, such as requesting intermediate companies to disclose their beneficial ownership information through the same beneficial ownership declaration form.
- v). The Consultant, in collaboration with TEITI, shall host 2 workshops to explain the declaration form to companies and beneficial owners. The Consultant shall respond to questions from companies and beneficial owners on the declaration form.

D. Compile the Information on Beneficial Ownership in an Open Data Format

The Consultant shall compile the beneficial ownership information:

- i). in a format that displays all of the information requested in the declaration form template for each company or an indication if such information has not been provided by the company;
- ii). in a machine-readable, open data format like Excel or CSV;
- iii). in an interoperable format using the official company identifier number from the government in order to increase traceability;
- iv). under the **Creative Commons Attribution 4.0 Generic License (CC BY 4.0)**, which enables users to freely utilize the data as long as they appropriately attribute it to TEITI as the source; and
- v). in such other format as the MSG may stipulate following submission of the Scoping Report.

The compiled beneficial ownership information dataset shall be made available in full to the MSG.

E. Prepare a Report on the Outcomes of the Project.

Produce a report on the outcomes of the project, including, an assessment of the timeliness, comprehensiveness and reliability of the information disclosed, the appropriateness of the agreed beneficial ownership information, the methodology for data collection, and any obstacles encountered during undertaking the Project.

4. Time schedule

The Consultant is expected to follow the below timetable for the project reflecting the agreed methodology for data collection and the schedule for the forthcoming EITI reporting cycle.

Submission of Scoping Report	No later than 30 September 2015.
Data collection	Mid-October – 30 November 2015
Submission of report on the outcomes of the Study	No later than 30 December 2015

The final Scoping Report shall encapsulate all the comments received from TEITI-MSG.

Summary of deliverable schedule

No.	Deliverable	Time from the Start date of Assignment
1.	Submission of inception report	2 nd Weeks
2.	Submission and presentation of the draft Scoping report	10 th Week
3.	Submission of final Scoping report	11 th Week
4.	Workshop on validation of BO declaration form and launch of data collection	12 th – 15 th Week
5.	Submission and presentation of progress report and findings in a workshop.	16 th Week
6.	Submission and presentation of a draft report on interim data collection results	18 th Week

7.	Submission of a Final Report on final data collection results	20 th Week
8.	Submission of outcomes report	22nd Week

5. Staff Qualifications and Experience

The Consultant shall engage competent staff with the following qualifications and working experience as detailed below:

5.1 Team Leader

- i). Possess degree in Law or equivalent qualification(s)
- ii). Has a minimum of ten (10) years of experience in the areas of corporate and investment law.
- iii). Demonstrate experience working in extractive industries.
- iv). Has a working knowledge in Tanzania's extractive industries-related assignments is preferable.

5.2 Extractive Industries EITI Expert

- (i) Possess degree in any of fields related to Economics, Finance, International Relations, Development Studies, Natural Resources Management, or equivalent qualifications;
- (ii) A minimum of five (5) years of demonstrated experience in the areas of extractive industries and natural resources governance.;
- (iii) Experience in scoping assignments in extractive industries is preferable; and
- (iv) Must demonstrate knowledge on extractive industries governance by submitting papers/articles on the subject matter.

The Consultant may propose support staff deemed necessary for the successful execution of the services.

6. Accuracy of the information

It is important that there be a mechanism for assuring the accuracy of the information disclosed. Where the information is drawn from corporate registers, the EITI Scoping Report should note any legal or regulatory provisions that relate to the accuracy of the data provided. As the multi-stakeholder group has decided to ask companies to provide this information as part of the EITI reporting process, a senior company official is requested to sign-off on the beneficial ownership declaration form as a means of attesting that the information provided is accurate and the Consultant shall confirm that such sign-off has been documented and is publicly disclosed as part of the data set.

7. Timeliness of the information

Where data is collected from a corporate register, the Consultant shall ask for disclosure of beneficial ownership information at a specific point in time, for example ownership as of 1 January 2014 or 30 June 2014. The beneficial ownership declaration form should also clearly indicate the date when the information was collected and the Consultant shall confirm that such date has been documented and is publicly disclosed as part of the data set.

8. Reporting and Administrative Arrangements

The Consultant will report to the Head of the TEITI Secretariat, as directed by the MSG, on all matters pertaining to the Project. The Head of the Secretariat will be the Consultant's contact person in the course of the implementation of the assignment. TEITI Secretariat will provide the Consultant with the following support: i) liaison with TEITI stakeholders in Tanzania; ii) liaison with all the relevant Government Ministries, Departments and Agencies to facilitate the Consultant's work; and iii) provide any reference material suitable for undertaking the assignment.

9. Duration of the Project

The assignment Project will be allocated to a total of **240 staff days**. The assignment Project shall be completed within a period of **24 calendar weeks** from the Effective Date of Contract.

10. Work Products

The Consultant hereby acknowledges and agrees that TEITI has specially commissioned the Project. Accordingly, TEITI shall be the owner of any products of the Project, including, but not limited to, data, research results, publications, concepts, creations, developments, reports, programs, products, processes, materials or other works that are conceived of, prepared, generated or produced during the course of performing services under this Project.

11. Licensing

The Consultant must provide all information collection to the client in the required formats without posing any restrictions, for example through proprietary database use. The MSG shall hold the full copyright over any information collected during the Project.

The MSG will publish the information collected during the Project under the **Creative Commons Attribution 4.0 International Public License**. The Consultant shall grant the MSG a worldwide, irrevocable, perpetual, royalty-free license to use any materials collected for the EITI MSG. The MSG will, whenever it is reasonably possible and consistent with the work of the MSG, license the material pursuant to an open license. The Consultant will take all other steps necessary to ensure that the copyright and full ownership of data and reports are assigned to the MSG.

“Materials” herein means any and all of the following items:

Database rights;

Tables and annexes for reports;

Reports

Materials collected for the reports

The Consultant is prohibited from utilizing any of the collected information for business purposes, unless this material is openly published by the MSG.

Appendix 2: Disclosure of Immediate Ownership in the Fifth TEITI Report

	Tax payer name	Core business	Type of License	Immediate ownership
1	ABG EXPLORATION LIMITED	MINING	Not provided	Not provided
2	AFREN GABON LIMITED	Failed to report	Failed to report	Failed to report
3	ANGA RESOURCES LTD	Mining Exploration	9 PLs	Continental Nickel Limited and Duma Resources Limited
4	ARM (T) LTD	Limestone/Cement production	ML	Not provided
5	AUREOUS RESOURCES (T) LTD	Mining Exploration	17 PLs	M/S. AURUM MINING PTE LTD MR. SAURABH SANGEKAR AND M/S. AURUM MINING PTE LTD
6	BAFEX TANZANIA LTD	Mining Exploration	11 PLs	HELIO RESOURCE CORP and BAFEX HOLDINGS LTD
7	BEACH PETROLEUM (TANZANIA) LIMITED	Oil & Gas Exploration	PSA	Beach Energy Limited and Beach (T) Pty Limited
8	BG INTERNATIONAL LIMITED	Oil & Gas Exploration	PSA	BG Group
9	BG TANZANIA LIMITED	Oil & Gas Exploration	PSA	BG Group
10	BULYANHULU GOLD MINE LIMITED	Gold Mining	SML	KMCL Holdings Limited and Cyco Tanzania Limited
11	CULTURAL HERITAGE LTD	Sale of Gemstones	Trading license	Not provided
12	DEEP YELLOW TANZANIA LIMITED	Failed to report	Failed to report	Failed to report
13	DODSAL HYDROCARBORN & POWER (Tanzania) LTD	Oil and Gas exploration	PSA	Dodsal Resources FZCO and Dodsal Resources Ltd
14	DOMINION TANZANIA LIMITED	Oil & Gas Exploration	PSA	Domet Limited and International Services and Supplies Ltd
15	ETABLISSEMENT MAUREL ET PROM	Oil & Gas Exploration	PSA	Etablissment Maurel et Prom

1 6	GEITA GOLD MINING LIMITED	Gold Mining	1SML and 10 PLs	Cluff Oil Limited and Cluff Minerals Exploration Limited
1 7	H. J. STANLEY & SONS LTD	Salt Mining	2 ML	Richard Stanley, John Stanley and Andrew Stanley
1 8	HERITAGE OIL TANZANIA LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited and James Baban
1 9	HERITAGE RUKWA (TZ) LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited
2 0	IBIS RESOURCES LTD	Closed	Closed	Closed
2 1	JACANA RESOURCES LTD	Mining Exploration	18 PLs	Jacana Resources Limited and Paul Brendan
2 2	KABANGA NICKEL CO.LTD	Mining Exploration	10 PLs	Kabanga Holdings Limited and Romanex International Limited
2 3	LIONTOWN RESOURCES (TANZANIA) LIMITED	Mining Exploration	4 PLs	Liontown Resources Limited and Tim Rupert Barr
2 4	MANTRA TANZANIA LIMITED	Mining Exploration	8 PLs	Mantra Resources Limited- Australia
2 5	MAWENI LIMESTONE LIMITED	Limestone/Cement production	ML	Not provided
2 6	MBEYA CEMENT COMPANY LIMITED	Limestone/Cement production	ML	NSSF, Ministry of Finance, Lafarge Zambia, Pan Africa
2 7	MDN TANZANIA LIMITED	Mining Exploration	PLs	MDN Inc and Yves Therrien
2 8	MIDWEST MINERALS PROCESSOR LIMITED	Closed	Closed	Closed
2 9	NDOVU RESOURCES LIMITED	Oil & Gas Exploration	PSA	Tanzoil NL
3 0	NGWENA LTD	Mining Exploration	PLs	Continental Nickel Limited, IMX Resources Ltd and Pan African Resources NL
3 1	NOBLE AZANIA INVESTMENT LTD	Closed	Closed	Closed

3 2	NORTH MARA GOLD MINE LIMITED	Mining of Gold	SML	East African Gold Mines Limited and cayco Tanzania Limited
3 3	NYANZA GOLD FIELD LTD	Mining Exploration	4 PLs	Mantra Tanzania Limited
3 4	NYANZA MINES (T) LIMITED	Salt Mining	3 MLs	Allied Technologies Limited and Bridge of Balgie Limited
3 5	OPHIR EAST AFRICA VENTURES LTD	Oil & Gas Exploration	PSA	Not provided
3 6	PANAFRICAN ENERGY TANZANIA LTD	Oil & Gas Production and Exploration	PSA	PAE PANAFRICAN ENERGY CORPORATION
3 7	PANGEA MINERALS LTD	Gold Mining	SML	Ontario Inc, Pangea Gold Fields Inc and Cayco Tanzania Limited
3 8	PETROBRAS TANZANIA LIMITED	Oil & Gas Exploration	PSA	Petrobras Oil and Gas BV and Brasoil Services Company Ltd
3 9	RED HILL NICKEL LIMITED	Mineral Exploration	PLs	Not provided
4 0	REEF MINERS LTD	Mineral Exploration	PLs	KIBO Gold Limited
4 1	RESOLUTE TANZANIA LIMITED	Mining of Gold	SML	Resolute Pty Limited and Gregory FitzGerald
4 2	SAVANNAH EXPLORATION LTD	Closed	Closed	Closed
4 3	SHANTA MINING COMPANY LIMITED	Mining of Gold	13 PLS and 4 MLs	Shanta Gold Limited and Shanta Gold Holdings Limited
4 4	SHIELD RESOURCES LTD	Mineral Exploration	45 PLs	Boulder Investments Limited
4 5	SONGAS LIMITED	Oil and Gas		Globeleq, TPDC, TDFL, TANESCO,
4 6	SONGSHAN MINING CO. LTD	Failed to report	Failed to report	Failed to report
4 7	STATE MINING CORPORATION	Mining Exploration	PLs	Govt of Tanzania

48	STATOIL TANZANIA AS	Oil and Gas Exploration	PSA	Statoil Tanzania AS and ExxonMobil
49	SWALA OIL AND GAS Plc	Oil and Gas Exploration	PSA	Swala Energy Limited and General Public
50	TAD CORPORATION 2000	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
51	TANCAN MINING COMPANY LIMITED	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
52	TANGA CEMENT COMPANY LIMITED	Limestone/Cement production	3 MLs	AFRISAM (PTY) SA and General Public and TC Employee Scheme
53	TANZANIA CHINA INTER MINERALS	Mining Exploration	PLs	Not provided
54	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	Oil and Gas Exploration		Govt of Tanzania
55	TANZANIA PORTLAND CEMENT COMPANY LTD	Limestone/Cement production	ML	Scancem International DA and General Public
56	TANZANITE ONE MINING LTD	Mining of Tanzanite	SML	Sky Associates Group and Stamico
57	TANZANITE ONE TRADING LIMITED	Closed	Closed	Closed
58	TOL GASES LIMITED	Mining of natural gases	ML	Public company
59	TULLOW TANZANIA B.V.	Closed	Closed	Closed
60	TWIGG GOLD LTD	Failed to report	Failed to report	Failed to report
61	URANEX TANZANIA LTD	Mining Exploration	PLs	MAGNIS RESOURCES LIMITED and URANEX ESIP
62	WARTHOG RESOURCES (T) LTD	Mining Exploration	PLs	Montroyal Mining NL and Pan African Resources NL
63	WENTWORTH GAS LTD	Oil and Gas Exploration and	PSA	WENTWORTH GAS (JERSEY) LTD and Wentworth Holding (Jersey)

		Production		Limited
6 4	WILLIAMSON DIAMONDS LTD	Mining of Diamonds	SML	Tanzania Government of the United Republic of Tanzania and Petra Diamonds
6 5	WILLY ENTERPRISES LTD	Mining	ML	Not provided

Appendix 3: Disclosure of Immediate Ownership in the Sixth TEITI Report

	Tax payer name	Core business	Type of License	Immediate ownership
1	ABG EXPLORATION LIMITED	Mining Exploration	Not provided	Not provided
2	AFREN GABON LIMITED	Failed to report	Failed to report	Failed to report
4	ANGA RESOURCES LTD	Mining Exploration	9 PLs	Continental Nickel Limited and Duma Resources Limited
3	ARM (T) LTD	Limestone/Cement production	ML	Not provided
5	BEACH PETROLEUM (TANZANIA) LIMITED	Oil & Gas Exploration	PSA	Beach Energy Limited and Beach (T) Pty Limited
6	BG INTERNATIONAL LIMITED	Oil & Gas Exploration	PSA	BG Group
7	BG TANZANIA LIMITED	Oil & Gas Exploration	PSA	BG Group
8	BULYANHULU GOLD MINE LIMITED	Gold Mining	SML	KMCL Holdings Limited and Cyco Tanzania Limited
9	CANACO TANZANIA LTD**	Mining Exploration	PLs	Not provided
10	DODSAL HYDROCARBORN & POWER (Tanzania) LTD	Failed to report	Failed to report	Failed to report
11	DOMINION TANZANIA LIMITED	Oil & Gas Exploration	PSA	Dompet Limited and International Services and Supplies Ltd
12	ETABLISSEMENT MAUREL ET PROM	Oil & Gas Exploration	PSA	Etablissement Maurel et Prom
13	GEITA GOLD MINING LIMITED	Gold Mining	1SML and 10 PLs	Cluff Oil Limited and Cluff Minerals Exploration Limited
14	H. J. STANLEY & SONS LTD	Salt Mining	2 ML	Richard Stanley, John Stanley and Andrew Stanley
15	HERITAGE OIL TANZANIA LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited and James Baban
16	HERITAGE RUKWA (TZ) LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited

17	JACANA RESOURCES LTD	Mining Exploration	18 PLs	Jacana Resources Limited and Paul Brendan
18	JACKA RESOURCES LIMITED	Oil & Gas Exploration	PSA	Jacka Resources Africa Limited
19	KABANGA NICKEL CO.LTD	Mining Exploration	10 PLs	Kabanga Holdings Limited and Romanex International Limited
20	MANTRA TANZANIA LIMITED	Mining Exploration	8 PLs	Mantra Resources Limited-Australia
21	MAWENI LIMESTONE LIMITED	Limestone/Cement production	Not provided	Not provided
22	MBEYA CEMENT COMPANY LIMITED	Limestone/Cement production	ML	NSSF, Ministry of Finance, Lafarge Zambia, Pan Africa
23	MDN TANZANIA LIMITED	Mining Exploration	PLs	MDN Inc and Yves Therrien
24	MIDWEST MINERALS PROCESSOR LIMITED	Exploration for minerals	Not provided	Not provided
25	MINJINGU MINES & FERTILISER LTD**	Production of Fertilisers	ML and PLs	Camilian Investments Limited and Pardeep Singh Hans
26	NDOVU RESOURCES LIMITED	Oil & Gas Exploration	PSA	Tanzoil NL
27	NGWENA LTD	Mining Exploration	PLs	Continental Nickel Limited, IMX Resources Ltd and Pan African Resources NL
28	NORTH MARA GOLD MINE LIMITED	Mining of Gold	SML	East African Gold Mines Limited and cayco Tanzania Limited
29	NORTHWESTERN BASEMETALS	Minireal exprolation	Not provided	Not provided
30	NYANZA GOLD FIELD LTD	Mining Exploration	4 PLs	Mantra Tanzania Limited
31	NYANZA MINES (T) LIMITED	Salt Mining	3 MLs	Allied Technologies Limited and Bridge of Balgie Limited
32	OPHIR EAST AFRICA VENTURES LTD	Oil & Gas Exploration	PSA	Ophir East Africa Holdings Ltd
33	OPHIR TANZANIA (BLOCK 1) LTD	Oil & Gas Exploration	PSA	Ophir East Africa Holdings Ltd

34	PANAFRICAN ENERGY TANZANIA LTD	Oil & Gas Production and Exploration	PSA	PAE PANAFRICAN ENERGY CORPORATION
35	PANGEA MINERALS LTD	Gold Mining	SML	Ontario Inc, Pangea Gold Fields Inc and Cayco Tanzania Limited
36	PETROBRAS TANZANIA LIMITED	Oil & Gas Exploration	PSA	Petrobras Oil and Gas BV and Brasoil Services Company Ltd
37	PR NG MINERALS LIMITED**	Mineral exploration	PLs	Not provided
38	RAS AL KHAIMAH GAS TANZANIA LTD**	Oil & Gas Exploration	PSA	RAK Gas LLC and RAS Al Khaimah Gas International Limited
1	RESOLUTE TANZANIA LIMITED	Mining of Gold	SML	Resolute Pty Limited and Gregory FitzGerald
40	SHANTA MINING COMPANY LIMITED	Mining of Gold	13 PLS and 4 MLs	Shanta Gold Limited and Shanta Gold Holdings Limited
41	SIWANDU METAL LTD**	Failed to report	Failed to report	Failed to report
42	SONGAS LIMITED	Electricity		Globeleq, TPDC, TDFL, TANESCO,
43	SONGSHAN MINING CO. LTD	Failed to report	Failed to report	Failed to report
44	STATE MINING CORPORATION	Mining Exploration	PLs	Govt of Tanzania
45	STATOIL TANZANIA AS	Oil and Gas Exploration	PSA	Statoil Tanzania AS and ExxonMobil
46	SWALA OIL AND GAS Plc	Oil and Gas Exploration	PSA	Swala Energy Limited and General Public
47	TAD CORPORATION 2000	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
48	TANCAN MINING COMPANY LIMITED	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
49	TANGA CEMENT COMPANY LIMITED	Limestone/Cement production	3 MLs	AFRISAM (PTY) SA and General Public and TC Employee Scheme

50	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	Oil and Gas Exploration		Govt of Tanzania
51	TANZANIA PORTLAND CEMENT COMPANY LTD	Limestone/Cement production	ML	Scancem International DA and General Public
53	TANZANITE ONE MINING LTD	Mining of Tanzanite	SML	Sky Associates Gtoup and Stamico
52	TANZANITE ONE TRADING LIMITED	Failed to report	Failed to report	Failed to report
54	TOL GASES LIMITED	Industrial gaes	ML	Public entity
55	URANEX TANZANIA LTD	Mining Exploration	PLs	MAGNIS RESOURCES LIMITED and URANEX ESIP
56	WARTHOG RESOURCES (T) LTD	Mining Exploration	PLs	Montroyal Mining NL and Pan African Resources NL
57	WENTWORTH GAS LTD	Oil and Gas Exploration and Production	PSA	WENTWORTH GAS (JERSEY) LTD and Wentworth Holding (Jersey) Limited
58	WILLIAMSON DIAMONDS LTD	Mining of Diamonds	SML	Tanzania Government of the United Republic of Tanzania and Petra Diamonds
59	WILLY ENTERPRISES LTD	Mining	ML	Not provided

Appendix 4: Companies that Failed Report in the Fifth TEITI Report

	TIN NUMBER	COMPANY	LICENCE NO.	MOBILE	PHYSICAL ADDRESS	EMAIL ADDRESS	NATURE OF COMPANY	COMMENTS
1	115861433	Afren Gabon	PSA	+255753727607	Afren Tanzania Ltd,7th floor Amani place, ohio street, Po.Box 38568 Dar essalaam	irene.msechu@afren.com	Oil and gas	Closed operation
2		Dodsal Hydrocarbons and power Ltd	PSA		1st Floor, Coco plaza 254 Toure Drive Oysterbay Dar Es Salaam	tomgray.dodsalresources.com. rajenk@dodsaldxbae.	Oil and gas	Active and failed to report
3	-	Songshan mining company	PL 10034/2014	+255757 328 889	Plot No.48 Highland-Davilla kwenye kijiji cha nyumba	Songshangm2010@gmail.com	Mining company	Active and failed to report
4	102008588	Tanzanite One Trading Limited &	Mineral trading licence	+255685750201	Plot No. 35Coffee lodge Burk Estate P.O.Box 253, Arusha Opposite st. Constantine School River House	farai@tanzaniteone.com dotto@tanzaniteone.com manu@tanzaniteone.com.	Mineral trading company	Closed operations
5	110320167	Deep yellow Tanzania Ltd	PL 6871/2010	0784 630 5530755 359 667	Po.Box 5818, Dares salaam, Tanzania.	livinusk@yahoo.com	Mining company	Active and failed to report
6	107506438	Tullow Tanzania	PSA	Closed operation	P.O. Box 38649, Plot 444, Mahando Street, Oysterbay, Dar es Salaam, Tanzania		Oil and gas	Closed operations
7	-	IBIS Resource Ltd	PL 7824/2012	Closed operation since 2013 0767452202 0783452202			Mining company	Closed operations
8	-	Noble Azania Investments	PL 9293/2013	Closed operation +255222152403		info@noble-tz.com	Mining company	Closed operations

				+255222152413				
9		Savannah Exploration Tanzania ltd	PL 9859/2014	Closed operation			Mining company	Closed operations

Appendix 5: Companies that Failed Report in the Sixth TEITI Report

	TIN NUMBER	COMPANY	LICENSE NO.	MOBILE	PHYSICAL ADDRESS	EMAIL ADDRESS	NATURE OF COMPANY	COMMENTS
1	115861433	Afren Gabon	PSA	+255753727607	Afren Tanzania Ltd,7th floor Amani place, ohio street, Po.Box 38568 Dar es salaam	irene.msechu@afren.com	Oil and gas	Active and failed to report
2	-	Songshan mining company	PL 10034/2014	0757 328 889	Plot No.48 Highland-Davilla kwenye kijiji cha nyumba	Songshangm2010@gmail.com	Mining company	Active and failed to report
3	102008588	Tanzanite One Trading Limited &	Mineral trading licence	+255685750201	Plot No. 35 Coffee lodge Burk Estate P.O.Box 253, Arusha Opposite st. Constantine School River House	farai@tanzaniteone.com dotto@tanzaniteone.com manu@tanzaniteone.com.	Mineral trading company	Closed operations
4		Siwandu Metal Limited						