



TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

THE 13th REPORT

FOR THE PERIOD JULY 1 2020 TO JUNE 30 2021

JUNE 2023

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LIST OF ABBREVIATIONS AND ACRONYMS

ASGM	Artisanal and Small-Scale Gold Mining
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
EES	Employment Earning Survey
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
GASCO	Gas Company Tanzania Limited
GDP	Gross Domestic Product
GeGP	Government electronic Gateway Payment
GGM	Geita Gold Mines
GoT	Government of Tanzania
GST	Geological Survey 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
LCP	Local Content Plan
LGAs	Local Government Authorities
LNG	Liquefied Natural Gas
MC	Mining Commission
MCP	Mining Closure Plan
MDA	Mine Development Agreement
MDAs	Ministerial Departments and Agencies
ML	Mining License
Mmscf	Million Standard Cubic Feet
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
Mt	Mega tonne
MTEF	Medium Term Expenditure Framework
NAO	National Audit Office
NDC	National Development Corporation

NEEC	National Economic Empowerment Council
NEMC	National Environmental Management Council
NGRF	Natural Gas Revenue Fund
NLGM	New Luika Gold Mine
NMCC	National Mine Closure Committee
NMGM	North Mara Gold Mine
NNGI	National Natural Gas Infrastructure
NOC	National Oil Company
NSSF	National Social Security Fund
PAC	Public Accounts Committee
PAP	Projected Affected Persons
PAYE	Pay As You Earn
PEPs	Politically Exposed Persons
PL	Prospecting Licence
PML	Primary Mining Licence
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
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

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Also, the IA expresses special thanks to the Mining Commission, Tanzania Revenue Authority, Tanzania Petroleum Development Corporation, and Treasury Registrar for their involvement in the preparation of the scoping and reconciliation reports. Lastly, the IA acknowledges the support from all entities and individuals not mentioned above.

Glossary

Independent Administrator:	A qualified independent firm engaged to reconcile and verify payments made by extractive companies and revenue received by the Government.
Materiality:	Refers to the payments and revenues threshold which are considered material by MSG, if their omission or misstatement significantly affect the comprehensiveness of the TEITI Report.
Mining and Quarrying:	Refers to extraction of minerals occurring natural as solids (coal and ores), liquids (petroleum) or gases (natural gas).
Project:	Refers to an operational activity that is governed by an agreement, single licence and forms the basis for payment liabilities with a government.
Extractive industry company:	means a company engaged in exploitation of minerals, oil, natural gas and includes any other company engaged in natural resources extraction.
Service Providing Companies:	An entity that provides goods and/or services that directly supports, facilitates, or improves the operations of extractive companies.

EXECUTIVE SUMMARY

Introduction

The 13th TEITI report encompasses the reconciliation of payments made by extractive and supporting companies with the revenues received by the Government and its Agencies during the financial year 2020/21. In accordance with the EITI Standard 2019, the reconciliation exercise involved companies that met the materiality threshold as approved by Multi-Stakeholder Group (MSG) – TEITA Committee.

Additionally, following the EITI standard 2019, this report incorporates all State-Owned Enterprises (SOEs) involved in extractive activities during the reporting period, regardless of meeting the materiality threshold or not. Therefore, this report includes the following SOEs: Tanzania Petroleum Development Corporation (TPDC), State Mining Corporation (STAMICO), and National Development Corporation (NDC). The comprehensive nature of this report ensures that it covers the relevant extractive and supporting companies, and SOEs that met materiality threshold.

Overview of the Extractive Sector

The Tanzania's extractive sector is guided by a robust policy, legal, and regulatory framework. The policy and legal framework of the mining sector in the country constitutes the Mining Policy, 2009, and the Mining Act [CAP 123 R.E. 2019] as amended in 2022. Besides, the legal framework of the oil and gas sector is made up of the Energy Policy, 2003, Petroleum Act, 2015 and the Oil and Gas Revenue Management Act, 2015. Furthermore, the country enacted the Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017 and the Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, which have contributed to the increase of revenue collection from the extractive sector and hence transformed the way in which the country benefits from extractive sector outputs.

The country has attracted large-scale mining projects, which is a testimony of the sector's growth. In financial year 2020/21, the country issued Special Mining Licenses (SMLs) to Tembo Nickel Corporation Limited a mine-to-metal company for the Kabanga Nickel Project in Ngara, Kagera; and the Nyanzaga gold project situated in Sengerema, Mwanza. Tembo Nickel will accelerate the development of one of the world's largest high-grade underdeveloped nickel sulphide deposits, with full in-country beneficiation of battery-grade nickel, copper and cobalt using the Hydromet Technology through its Multi-Metal Processing Facility which will be located at Kahama, Shinyanga. Nickel is considered a critical mineral for decarbonization and the global energy transition. It is a key ingredient for electric vehicle batteries. With a 30-year life of mine and exploration upside on existing licenses, Tembo Nickel has the

potential to deliver social and economic value to Tanzania and the world at large due to an increasing demand for nickel and the need for cleaner metals supply chains.¹

On the other hand, Nyanzaga project is situated in Archaean greenstones of the Lake Victoria Goldfields, approximately 60km southwest of the city of Mwanza and 60km east of the Geita Gold Mine (AngloGold Ashanti) and 30km northeast of the Bulyanhulu Gold Mine (Barrick Gold).² The project hosts a JORC 2012 compliant Mineral Resource Estimate (MRE) of 23.7Mt @ 4.0g/t gold for 3.07Moz using a 1.5g/t lower cut-off and it will produce an average of over 213,000 ounces of gold per year over 12-year mine life.

Furthermore, during the financial year 2020/21, the Government signed framework agreements with Mahenge Resources Limited (Black Rock Mining Ltd) and Jacana Resources Limited (Strandline Resources Ltd) and forms joint venture companies Faru Graphite Corporation and Nyati Mineral Sands Ltd, respectively.³ The Government owns a 16% non-dilutable free carried interest in each of the projects. The implementation of these projects expects to increase employment for Tanzanians, contribute to CSR in the respective areas, and increase participation of Tanzanians in the sale of goods and services in mining activities (Local Content).

The Artisanal and Small-Scale Mining (ASM) activities have also impacted and significantly increased its contribution to the socio-economic development of the country. The ASGM produced 16,993.70 Kilogrammes of gold with the value of TZS 2,103,968,531,460.24. This production level is equivalent to 26.54% of the total gold production for 2020/21 and it has increased by 10.87% compared to the production recorded in the financial year 2019/20.

In the oil and gas sector, production of gas continues in Songosongo and Mnazi bay areas while exploration activities are ongoing in onshore and offshore blocks. The progress of developing two flagship projects—the East African Crude Oil Pipelines (EACOP) and Liquefied Natural Gas (LNG) project is encouraging.

Contribution of Mining, Oil and Gas Industry to the Economy

As per the National Bureau of Statistics (NBS), mining and quarrying sector involves the mining of coal and lignite and the extraction of peat, crude petroleum, and natural gas. Thus, this section presents the contribution of extractive sector to the Gross Domestic Product (GDP) and employment.

i. Contribution to Gross Domestic Product

In the financial year 2020/21, the mining and quarrying (including natural gas) continued to grow compared to previous years. In this financial year, the contribution of the mining and quarrying sector to GDP was 7.2%⁴ compared to previous financial

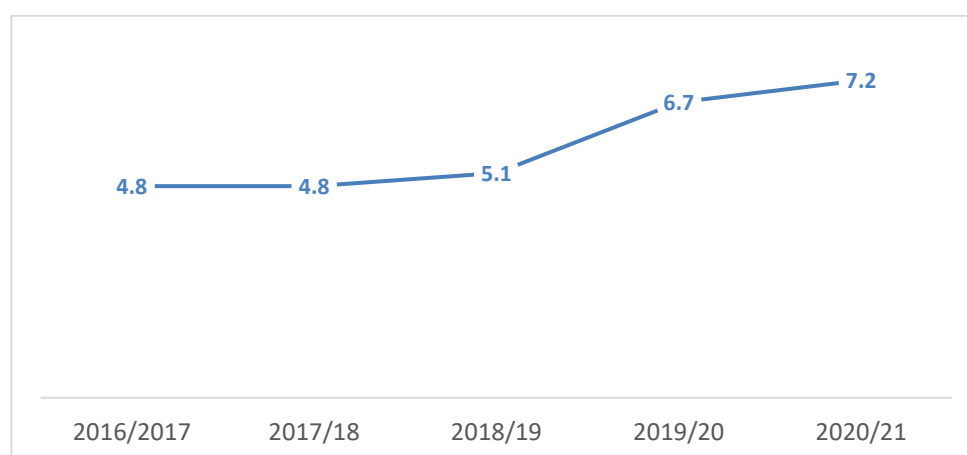
¹ <https://www.kabanganickel.com/en/media/news/2021/kabanga-nickel-project-issued-special-mining-licence.html>

² <https://orecorp.com.au/projects/tanzania/nyanzaga-project>

³ <https://www.teiti.go.tz/publications/Licenses>

⁴ <https://www.nbs.go.tz/index.php/sw/machapisho/pato-la-taifa/756-hali-ya-uchumi-wa-taifa-katika-mwaka-2021>

years as shown in figure below. These statistics show that the performance of the sector is improving year after year.



The extractive sector contribution to GDP has improved and witness the sector climb the ladder and become among the top five sectors regarding their contribution to GDP.

SN	Sector	Contribution (%)
1.	Agriculture	26.1
2.	Construction	13.8
3.	Trade	8.7
4.	Manufacturing	7.8
5.	Mining and Quarrying	7.2
6.	Transportation	7.1
7.	Financial Services	3.4
8.	Buildings Rental Services	2.8
9.	Administrative Services	2.7
10.	Education	2.3
11.	Health	1.4

Source: National Bureau of Statistics⁵

ii. Contribution to Employment

According to NBS, in the financial year 2020/21 the mining and quarrying sector (inclusive of natural gas) contributed 218,353 direct employments (where 176,815 and 41,538 are males and females, respectively). Regarding gender issues, the extractive sector is dominated by male employees than their counterparts. Female employees represent 19% of the total direct employment in this sector. Also, mining and quarrying sector is falling far behind other sectors considering the contribution total direct employment in Tanzania. The sector contributes 0.9% of the total direct employment. The contribution to total direct employment by various economic sectors is shown below.

SN	Sector	Males	Females	Total	%
1.	Agriculture, Forestry and Fishery	7,761,893	7,686,198	15,448,091	65.6
2.	Wholesale and Retail Business (including motorcycle and vehicles repairs and maintenance)	1,138,218	1,726,548	2,864,767	12.2
3.	Manufacturing	606,382	435,147	1,041,529	4.4
4.	Transportation and Warehousing	688,724	19,447	708,171	3.0

⁵ <https://www.nbs.go.tz/index.php/sw/machapisho/pato-la-taifa/756-hali-ya-uchumi-wa-taifa-katika-mwaka-2021>

SN	Sector	Males	Females	Total	%
5.	Accommodation and Food Services	117,232	565,211	682,443	2.9
6.	Construction	550,167	18,607	568,774	2.4
7.	Education	207,570	172,941	380,510	1.6
8.	Administrative Services	237,022	148,624	385,646	1.6
9.	Household Economic Activities	58,003	269,702	327,705	1.4
10.	Mining and Quarrying	176,815	41,538	218,353	0.9
11.	Health and Community Services	66,955	86,403	153,357	0.7
12.	Science and Technology Services	47,673	22,602	70,275	0.3
13.	Financial and Insurance Services	42,768	35,844	78,613	0.3
14.	Buildings and Rental Services	9,760	4,620	14,380	0.1
15.	Arts and Entertainment	25,452	6,261	31,713	0.1

Source: National Bureau of Statistics⁶

Production of Minerals, Oil and Gas

As per requirement 3.2 of EITI standard 2019, all implementing countries must disclose data and information regarding exploration, production and exports of petroleum and minerals products. As such, this part provides data related to production and export of minerals, oil and natural gas in the financial year 2020/21. As of today, Tanzania has not started to produce oil; as a result, there are no any records in relation to production and export of oil. However, the country has continued to produce and export significant quantities of minerals. Regarding natural gas, the country has produced relatively substantial production volumes of natural gas in the financial year 2020/21 which was mainly for domestic use. The following sections provide detailed information regarding production and export of minerals and natural gas.

i. Production of Minerals

The Government of Tanzania has continued to implement policies, laws, and regulations to improve the economic performance of the mining sector. The Government aspires to increase the mining sector's contribution to the national economy, and it has taken various initiatives to that effect. In the financial year 2020/21 Tanzania realized a total minerals production worth TZS 8.18 trillion. There is a considerable increase in the value of mineral production compared to the financial year 2019/20 when the value of produced minerals was TZS 7.3 trillion. Strong measures for controlling mineral smuggling was among the reasons contributed to this increase. The production of gold dominated other minerals when considering the value of each type of mineral separately. The table below shows the production of minerals and their values for this financial year.

Type of Mineral	Unit of Measure	Weight	Total Value (TZS)
Diamond	Carats	50,013.98	18,240,764,039.23
Gold (Large Miners)	Kilograms	32,753.91	4,510,863,663,705.69
Gold (Medium Miners)	Kilograms	5,856.13	407,498,856,066.55
Gold (Artisanal Small Miners)	Kilograms	16,993.70	2,103,968,531,460.24
Silver	Kilograms	7,357.78	13,789,699,135.72

<https://www.nbs.go.tz/index.php/sw/machapisho/pato-la-taifa/756-hali-ya-uchumi-wa-taifa-katika-mwaka-2021>

Type of Mineral	Unit of Measure	Weight	Total Value (TZS)
Tanzanite (Cut & Polished)	Carats	140,594.70	28,419,399,036.35
Tanzanite (Raw)	Kilograms	8,934.12	29,529,605,520.90
Tanzanite (Rough)	Kilograms	90,364.51	2,019,749,372.06
Other Gemstones	Kilograms	17,076,547.71	31,028,151,699.26
Graphite	Tons	366.93	374,384,705.21
Other Metallic Minerals	Tons	47,727.81	18,960,136,719.83
Tin ore	Kilograms	120,373.77	4,043,099,303.66
Copper (concentrates)	Tons	11,635.94	223,910,221,241.60
Industrial minerals	Tons	10,642,751.49	222,028,204,716.02
Coal	Tons	744,923.46	228,815,480,019.67
Construction minerals	Tons	23,235,319.93	346,156,170,272.63
Total			8,189,646,117,014.64

Source: Mining Commission

ii. Export of Minerals

In the financial year 2020/21, as per the Mining Commission, the country's exports was TZS 4.95 trillion as shown below.

Type of Mineral	Unit of Measure	Export Quantity	Export Value TZS
Gold	Kilograms	56,191.41	4,841,090,709,509.30
Diamond	Carats	37,170.61	11,169,596,730.59
Tanzanite (Rough)	Grams	853,522.86	1,726,664,906.00
Tanzanite	Grams	41,056.69	1,872,105,338.00
Tanzanite (Cut)	Grams	44,583.55	2,612,643,405.00
Tanzanite Beads	Kilograms	12,190.67	559,272,908.90
Aggregate	Tons	1,5310.00	381,991,590.50
Bauxite	Tons	17,850.00	2,089,228,910.00
Coal	Tons	268,582.37	20,769,307,680.83
Granite blocks	Tons	252.25	611,841,064.55
Graphite	Tons	364.93	370,866,561.87
Copper concentrate	Tons	745.39	4,307,339,707.62
Copper ore	Tons	130.00	575,337,127.00
Gypsum	Tons	191.90	1,176,838,080.00
Iron ore	Tons	129.00	697,896,314.42
Ilmenite sand	Tons	660.17	3,065,170,854.40
Feldspar	Kilograms	1,634.53	1,065,636,453.41
Gemstones	Grams	794,824.05	33,993,402,252.25
Gemstones (Rough)	Grams	1,652.72	6,024,986,087.98
Heavy mineral sand	Tons	1,656.00	2,848,341,048.00
Nickel ore	Tons	513.00	577,908,757.57
Phosphate	Tons	19,820.00	8,494,169,890.09
Limestone	Tons	144,142.50	3,623,880,436.00
Moonstone	Grams	443,866,613.30	975,195,017.21
Salt	Tons	16,970.90	4,333,285,432.06
Sapphire	Grams	747,581.	123,405,556.24

Type of Mineral	Unit of Measure	Export Quantity	Export Value TZS
Tin concentrate	Tons	13.63	584,064,179.29
TOTAL			4,955,721,085,799.08

Source: Mining Commission

iii. Production and Export of Oil and Gas

Tanzania has not discovered oil reserves and it imports oil for domestic consumption from other oil producing countries. However, exploration activities are ongoing in different parts of the country. Also, Tanzania has not discovered new gas fields, all ongoing natural gas production activities are conducted within the same fields (i.e., Mnazi Bay and Songosongo gas fields).

In 2020/21, Mnazi Bay and Songosongo gas fields continued to produce natural gas as it was done previously. The country produced a total of 61,856.3 Mmscf (with the value of TZS 283 billion) of natural gas from the two aforementioned gas fields. The production of natural gas in 2020/21 has slightly decreased compared to 2019/20 where the production was 68,923.76 Mmscf. The following table presents the production of natural gas per project/company in 2020/21.

Company	Gas Field	Production (Mmscf)	Value
Maurel & Prom Company Limited	Mnazi Bay	28,834.4	219,546,590,697.76
Pan African Energy Tanzania Limited	Songosongo	33,021.9	64,388,661,438.36
TOTAL		61,856.3	283,935,252,136.12

Source: Tanzania Petroleum Development Corporation

According to TPDC, the country has not started to export natural gas to other countries. The natural gas produced is consumed domestically.

Reporting Scope

This report covers the reconciliation of payments from extractive companies and receipts to the Government and its Agencies for the financial year 2020/21. Therefore, the reconciliation exercise included all payments and receipts made between 1st July 2020 and 30th June 2021.

Reporting Entities and Revenue Stream

As required by the EITI Standard 2019, the entities that participated in this reconciliation exercise involved Government Agencies and extractive companies, including service providing companies which deal with or directly support the extraction activities of minerals, oil and natural gas. The reconciliation exercise was preceded by a scoping study that proposed the materiality threshold. The MSG approved the materiality threshold of TZS 1 billion, which implies that any company operating in the extractive industry whose payment is at least TZS 1 billion in the reporting year had to participate in the reconciliation scope. As a result, the approved qualified a total of fifty two (52) companies and three (3) State-Owned Companies to

participate in the reconciliation scope. On aggregate terms, these scoped companies represent 90.6% of the total Government receipts from the extractive sector.

Concerning the revenue streams, it was approved that payments such as Pay-As-You-Earn, Value-Added Taxes, withholding taxes, social security contributions should be unilaterally reported by Government Agencies and companies because these payments are made on behalf of employees and service providers.

Reliability and Credibility of Data

This reconciliation report observes Requirement 4.9 of EITI standard 2019 that sets an obligation of ensuring that the reported data are reliable and credible. Measures adopted to ensure credibility and reliability involved sign-off of data or information provided by senior-level managers; attachment of relevant receipts payment-by-payment and date-by-date in supporting schedule, and certification of the completed reporting templates by an external auditor.

From the extractive companies' side, confirmation was sought from their external auditors that the 2020/21 financial statements were audited in compliance with the International Auditing Standards or International Standards of Supreme Audit Institutions. The external auditors were required to confirm that the figures reported in the reporting templates are according to the instructions for filling reporting templates approved by the mandated Authority. For the case of government agencies, confirmation for the same was provided by the Controller and Auditor General (CAG), who is the statutory Auditor of these entities. Reporting templates of 45 reporting entities were signed by authorized officers while forty (40) out of the forty five (45), equivalent to 88.9%, were certified by external auditors.

Reconciliation Results

The reconciliation results show companies initially reported payment of TZS 1,434,653,091,528.83 to the Government Agencies. The Government Agencies reported receipts of TZS 1,066,608,108,288.83 from companies which create the discrepancy of TZS 368,044,983,239.99. After the reconciliation exercise, the final payments made by companies was TZS 1,040,389,423,680.27, and the government revenue was TZS 1,035,968,474,883.87, creating a discrepancy of TZS 4,420,948,796.39 representing 0.43% of the total reported government receipts. According to section 18 of the TEITA Act, 2015, the discrepancy of 0.43% is deemed immaterial and therefore does not qualify for further scrutiny by the Controller and Auditor General (CAG).

The unreconciled discrepancies in this report are indicated as positive figures if the payment of the extractive company exceed the receipt of the Government agency. If the amount reported by a company is lower than that received by the Government agency, the resulting discrepancy is labelled negative. Following the adjustments, the unresolved difference by the companies is TZS 4,341,103,791.29, which accounts for 0.42% of the total payments reported by the Government and its Agencies. On the other hand, the unreconciled difference by the Government Agencies is TZS

8,762,052,587.69, which accounts for 0.85% of the total receipts reported by the Government and its Agencies.

Outcome and Impacts

- a) On the outcome and impacts of the implementation of EITI requirements, the following has been noted:
- i) Enhanced transparency and accountability.
 - ii) Increased public awareness and participation.
 - iii) Stimulated policy and legal reforms.
 - iv) Increased investors' confidence.
 - v) Enhanced international Reputation:

b) It has been observed that implementation of all two (2) recommendations emanating from 12th TEITI reports is in good progress.

c) Recommendation Relating to the Current Reporting Period

The findings of the 13th TEITI report has resulted in the following recommendations:

- i. TEITA Committee enforce provisions of Section 23 of the TEITA Act, 2015 and its attendant regulations against the entities that violated the data provision requirement.
- ii. TEITA Committee to expand the scope of capacity building on EITI implementation to reach as many entities as possible and use various dissemination approaches.
- iii. TEITA Committee to direct reporting entities to report only those offset taxes that have been approved and they must provide evidence.
- iv. The TEITA Committee to obtain the information of beneficial owners of extractive companies as per the requirement of the Tanzanian Laws.



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1 INTRODUCTION

1.1 Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of Government Agencies, Extractive Companies, and Civil Society Organizations working together to improve transparency and accountability in managing revenues from natural resources. Tanzania joined the EITI in 2009 and became compliant with the EITI Rules in 2012. Tanzania's first validation under the EITI Standard 2016 concluded on 25th October 2017. The EITI Board found that Tanzania had made meaningful progress in implementing the EITI Standard. The EITI Board identified eighteen (18) corrective actions to be assessed in a second validation commenced on 25th April 2019. Tanzania's second validation commenced on 1st January 2020 following an extension request approved by the EITI Board in October 2019. In June 2020, the EITI Board agreed that Tanzania had fully addressed ten of the eighteen corrective actions from the country's first validation. Consequently, Tanzania was found to have made meaningful progress overall in implementing the 2016 EITI Standard, with considerable improvements across several individual requirements.⁷ Currently, Tanzania is undergoing validation which started April, 2023.

The EITI requires implementing countries to prepare a report reconciling company payments and government revenues from the extractive sector annually. Tanzania has published twelve TEITI reports covering government fiscal years 2008/09 to 2019/20. Therefore, this is the 13th TEITI Report covering the period from 1st July 2020 to 30th June 2021.

1.2 Objective

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. The process involves the reconciliation of payments made by extractive and service providing companies and receipts received by government agencies for the purpose of improving the governance of the minerals, oil, and gas resources in the country.

1.3 Scope of the Thirteenth TEITI Report

This report covers payments made by extractive and service providing companies and revenues received by the Government and its Agencies for the fiscal year 2020/21. In addition, the report also covers social payments, employment data, production and sales of minerals, oil, and gas, operational costs, and local content for the financial year 2020/21. Data reported are disaggregated by Government Agencies, companies, revenue streams, and by projects where applicable.

The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise indicated. The report includes information received up to 29th June

⁷ The 2020 Tanzania validation report can be accessed at: <https://eiti.org/document/tanzania-validation-2020>

2023 from reporting entities. Any information received after this date was, therefore, not included in this report.

1.4 Nature and Extent of the assignment

This assignment was performed following the Terms of Reference (ToR) issued to the Independent Administrator (IA). Specifically, the IA roles were to:

- i. Prepare a report comprising contextual information.
- ii. Distribute the reporting templates and training reporting entities on filling the templates.
- iii. Create a database with the payment and revenue data provided by the reporting entities, disaggregated by each individual project, company, government entity, and revenue stream per Requirement 4.7 of the EITI Standard 2019.
- iv. Reconcile the information disclosed by the reporting entities, identifying any discrepancies per the agreed scope and any other gaps in the information provided.
- v. Identify any discrepancies above the agreed margin of error established by the TEITA Committee.
- vi. Contact the reporting entities to clarify the causes of any significant discrepancies or gaps in the reported data and collect additional data from the respective reporting entities.
- vii. Review additional supporting documentation evidencing the payments declared.
- viii. Amend the discrepancies resulting from the submission of relevant supporting documents.
- ix. Produce electronic data files that can be published together with the final report.

2 APPROACH AND METHODOLOGY

The reconciliation process consisted of the following steps:

- i. Carrying out a scoping study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing the lists of extractive and supporting companies that made material payments to the Government and Government entities.
- ii. Identifying revenue streams payable to the Government and its Agencies.
- iii. Preparing reporting templates and reporting instructions.
- iv. Conduct training to extractive and supporting companies and government agencies on how to complete the reporting templates.
- v. Collecting payment and receipt data from reporting entities which provided the basis for the reconciliation.
- vi. Comparing payments and receipts reported by extractive and supporting companies and Government and its Agencies, respectively, to determine discrepancies between the two data sources.
- vii. Contacting the Government and its Agencies and extractive and supporting companies to resolve the identified discrepancies.

2.1 Scoping Study

The scoping study started by identifying Government Agencies that have received payments from extractive and service providing companies in the fiscal year 2020/21, which are:

- i. The Mining Commission (MC);
- ii. Tanzania Revenue Authority (TRA);
- iii. Tanzania Petroleum Development Corporation (TPDC); and
- iv. Treasury Registrar (TR).

Information related to taxes, fees, and charges payable to the government by the extractive and service providing companies was collected and analysed to determine payments, revenue streams and materiality threshold, which served as the inclusion criterion for companies involved in the reconciliation exercise for the fiscal year 2020/21. The results and recommendations were submitted to the Permanent Secretary, Ministry of Minerals for approval.

2.2 Data Collection

The IA developed the reporting templates and instructions on how to complete the templates for both companies and Government and its Agencies. The approved reporting templates are presented in the appendices. The representatives of the reporting entities were trained on how to fill the templates through various means including telephone, email, and face to face interactions. Then, the TEITI Secretariat sent letters, the reporting templates and filling instructions electronically to the

reporting entities. These entities were required to respond by filling the reporting templates and report directly to the IA by 25th May 2023.

2.3 Reconciliation and Investigation of Discrepancies

The reconciliation process was carried out on a cash accounting basis. Each extractive and service providing company's payments made were compared to corresponding revenue data reported by the Government and its Agencies. Consequently, all discrepancies identified were listed item-by-item to each Government and its Agencies and extractive and service providing companies.

Further investigation on discrepancies of individual financial flows exceeding TZS 2 million and discrepancies of more than one per cent of the total government receipts was conducted.

2.4 Reliability and Credibility of Data

The TEITI Committee approved the following matters on 17th April 2023 for the preparation of the 13th TEITI report:

- i. For each extractive and supporting company and Government Agency, the reporting templates must be signed by an authorised officer.
- ii. In the supporting schedule, all figures reported in the payment/receipt flow template must be detailed payment-by-payment and date-by-date. The reporting companies and Government Agencies were supposed to submit the reporting templates for comparison purposes.
- iii. All reporting entities should provide disaggregated data by project as proposed in the reporting templates.
- iv. Each reporting template must be certified by an external auditor.

2.5 Data Submission

The scoping study selected Fifty five (55) extractive companies to participate in the 13th report. However, only forty-five (45) companies, equivalent to 81.8% submitted the reporting templates. Ten (10) companies did not submit the reporting templates due to various reasons as detailed in Table 1. Similarly, seventeen (17) Government Agencies submitted the reporting templates.

Table 1: Details of Extractive Companies Violated Data Provision Requirement

SN	Name of the Company	Category of the company	Reasons for non-submission of templates
1.	China Petroleum and Technology Development Corporation	Service providing company	There is no justifiable reasons.
2.	Caspian Ltd.	Service providing company	Change of names to Taifa Mining and Civils Limited.
3.	GBP Tanzania Limited	Service providing company	There is no justifiable reasons.
4.	Gengetatu Extech. Company Limited	Mining company	There is no justifiable reasons.
5.	Global Fluids International Limited	Service providing company	Present in writing that is not related to extractive activities

SN	Name of the Company	Category of the company	Reasons for non-submission of templates
6.	Katavi Mining Limited	Mining company	There is no justifiable reasons.
7.	Sunshine Mining	Mining company	Communicated that the company closed operations.
8.	African Explosive (T) Ltd	Service providing company	Change of names to AECI Mining Tanzania Limited
9.	Tianyu Geological Test Centre (T) Co. Limited	Service providing company	There is no justifiable reasons.
10.	Weir Minerals Services	Service providing company	There is no justifiable reasons.

2.5.1 Data Certification

Forty (40) out of forty-five (45) companies submitted reporting templates signed by both authorized officers and external auditors. In contrast, five (5) of the remaining companies submitted the templates signed by authorized officers only as shown in Table 2.

Seventeen (17) Government Agencies submitted reporting templates signed by the authorized officers only. The CAG is the statutory auditor of all Government entities. Therefore, the IA relied on the management sign-off to ascertain the validity of the data reported.⁸ On this basis, the IA concluded that the final assessment of the overall comprehensiveness and reliability of the data from the reporting companies and Government Agencies was satisfactory.

Table 2: Certification of Reporting Templates

SN	COMPANY	MANAGEMENT SIGN-OFF	AUDITOR SIGN-OFF	AUDIT FIRM
1	GEITA GOLD MINING LIMITED	✓	✓	EY TANZANIA
2	SAMAX RESOURCES LTD.	✓	✓	EY TANZANIA
3	NORTH MARA GOLD MINE LIMITED	✓	✓	PWC LTD
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	✓	✓	KGC CONSULTING LTD
5	PAN AFRICAN ENERGY TANZANIA LIMITED	✓	✓	KPMG TANZANIA
6	SHANTA MINING COMPANY LIMITED	✓	✓	BDO EAST AFRICA
7	PANGEA MINERALS LTD	✓	✓	PWC LTD
8	BULYANHULU GOLD MINE LIMITED	✓	✓	PWC LTD
9	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	✓	✓	CAG
10	RUVUMA COAL LIMITED	✓	✓	BAKER TILLY DGP CO LTD
11	TANCOAL ENERGY LIMITED	✓	✓	PREMIERPLUS ASSOCIATES
12	STAMIGOLD COMPANY LTD	✓	✓	CAG
13	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	✓	✓	KPMG TANZANIA
14	CATA MINING COMPANY LIMITED	✓	✓	LUMBIKA TANZANIA
15	MANTRA TANZANIA LIMITED	✓	✓	KPMG TANZANIA
16	AUMS (T) LIMITED	✓	✓	PWC LTD
17	TANGA CEMENT PUBLIC LIMITED COMPANY	✓	✓	EY TANZANIA
18	TANZANIA PORTLAND CEMENT COMPANY LIMITED	✓	✓	PWC LTD
19	WILLIAMSON DIAMONDS LTD.	✓	✓	KPMG TANZANIA
20	DANGOTE CEMENT LIMITED	✓	✓	KPMG TANZANIA
21	MAZABU MINE CO. LTD	✓	✓	DANIS ASSOCIATES
22	STATE MINING CORPORATION	✓	✓	CAG
23	CAPITAL DRILLING (T) LTD.	✓	✓	BDO TANZANIA LIMITED
24	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD	✓	✓	PKF ASSOCIATES TANZANIA
25	GLOBEIQ TANZANIA SERVICES LIMITED	✓	✓	EY TANZANIA
26	AECI MINING TANZANIA LIMITED	✓	✓	ECA CONSULTANTS
27	GOGOTA (TZ) LIMITED	✓	✗	
28	TOL GASES COMPANY LTD	✓	✓	KPMG TANZANIA

⁸ <https://www.nao.go.tz/index.php/reports/view/general-audit-reports-for-financial-year-2018-2019>

SN	COMPANY	MANAGEMENT SIGN-OFF	AUDITOR SIGN-OFF	AUDIT FIRM
29	MAWENI LIMESTONE CO.LTD	✓	✗	
30	EQUINOR TANZANIA AS	✓	✓	KPMG TANZANIA
31	SEA SALT LIMITED	✓	✓	MEHTA & ASSOCIATES
32	ORICA TANZANIA LIMITED	✓	✓	PKF ASSOCIATES TANZANIA
33	MMG GOLD LIMITED	✓	✓	PKF ASSOCIATE TANZANIA
34	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	✓	✓	KPMG TANZANIA
35	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	✓	✓	DELOITTE & TOUCHE
36	MBOGO MINING AND GENERAL SUPPLY LIMITED	✓	✓	BM FINANCIAL CONSULTANTS
37	TAIFA MINING & CIVILS LIMITED	✓	✗	
38	BUSOLWA MINING LIMITED	✓	✓	G-WASHINGTON & COMPANY
39	ZEM DEVELOPMENT (T) CO. LIMITED	✓	✗	
40	TNR LIMITED	✓	✓	PZM ACCOUNTING AND AUDITING
41	JAC RIJK AFRICA LIMITED	✓	✓	ARK PARTNERS
42	BEARING MAN GROUP TANZANIA LIMITED	✓	✗	
43	NATIONAL DEVELOPMENT CORPORATION	✓	✓	CAG
44	OXLEY LIMITED	✓	✓	H.A PATWA & CO
45	GLITTER GEM LTD	✓	✓	BUSINESS CONSULTANCY & ASSOCIATES SERVICES

2.6 Accounting Records

As per Requirement 4.7 of the EITI Standard 2019, data must be reported by each individual project, company, Government Agency, and revenue stream. Reporting entities were requested to provide financial data and contextual information. The reconciliation was carried out on a cash basis for all payments made from 1st July 2020 to 30th June 2021.

The reporting currency used in this report is Tanzanian Shilling (TZS). A computed daily average rate (USD 1 = 2,309.54) for the 2020/21 period as per Bank of Tanzania (BoT) was applied for payments made in US Dollars.

2.6.1 Extractive and Service Providing Companies

Extractive and service providing companies prepare annual accounting records on an accrual basis, i.e., the tax expense is recognised when it is due rather than when it is paid. However, for the purpose of the reconciliation exercise, payments paid during the Government financial year from 1st July 2020 to 30th June 2021 were declared in the reporting templates.

2.6.2 Government Agencies

Similarly, Government Agencies prepare annual accounting records using the International Public Sector Accounting Standards (IPSAS) accrual basis. They were required to report the amounts received from 1st July 2020 to 30th June 2021.

3 OVERVIEW OF THE EXTRACTIVE SECTOR

3.1 Policy, Legal and Regulatory Framework

The operations of players in the mining, oil and gas sector are guided by various policies, laws, and regulations. The policy, legal, regulatory and institutional frameworks for the mining sub-sector are different from those of the oil and gas sub-sector. These frameworks are described in sections 3.1.1 and 3.1.2.

3.1.1 Policy and Legal Framework of the Mining Sector

The mining sector's legal framework constitutes the Mineral Policy of 2009, the Mining Act [CAP. 123 R.E. 2019] as amended in 2022, other related Acts, and various mining regulations. The applicability of each legal instrument in the mining sector is as follows:

3.1.1.1 Policies Applicable to the Mining Sector

3.1.1.1.1 The Mineral Policy of 2009

The Mineral Policy of 2009 sets the vision for the mineral sector by 2025. The key objectives of the Policy are to:

- i. Continue attracting private investments in exploration and mining.
- ii. Enhance Government participation in strategic projects in the mining sector.
- iii. Emphasize the integration of the mineral sector with other sectors of the economy.
- iv. Establish a fiscal regime that balances benefits with investment's competitiveness.
- v. Support mineral beneficiation and marketing.
- vi. Underpin development of small-scale miners.
- vii. Promote public participation in mining activities.
- viii. Guide investors towards sustainable exploitation of mineral resources in a win-win manner.

3.1.1.2 Laws Applicable to the Mining Sector

3.1.1.2.1 The Mining Act R.E. 2019 (CAP 123)

The Mining Act [CAP 123 R.E. 2019] as amended in 2022, provides comprehensive guidance on the mining operations in the country. The Act was amended several times and revised in 2019. Key changes introduced during those amendments and revision include:

- i. Increased the royalty rate from 4 to 6 percent for mineral exports such as gold, copper, silver, and platinum.
- ii. A clearing fee of 1 percent (as a new requirement) on the value of all minerals exported outside Tanzania
- iii. Changed the shareholding structure requirements whereby all Mining Licence or Special Mining Licence holders are required to give the Government at least a 16 percent free carried interest in their companies' capital.

- iv. Entitled the Government to acquire (in total) up to 50 percent of the shares in a mining company, proportional with the quantified value of tax expenditures incurred by the Government in favour of the mining company.
- v. Established the Mining Commission, which replaced the Mining Advisory Board (Board) and the Tanzania Mineral Audit Agency.
- vi. Introduced provisions requiring mineral rights holders to buy goods and services produced in Tanzania

In 2021, the Written Laws (Miscellaneous Amendments) (No 4) 2021 introduced further changes to the Mining Act [CAP 123 R.E. 2019]. The changes include:

- i. Amendment to strengthen the Government's participation in the management of its 16% non-dilutable free carried interest shares in mining companies holding mining licences or special mining licenses.
- ii. Amendment to facilitate the establishment of special arrangements which entitle the Government to participate directly in the mining operations for the purposes of safeguarding its interest.

3.1.1.2.2 The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017

The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allowed the Government to review and re-negotiate agreements entered between the Government and mining companies before enacting the Natural Wealth Act. Further, Section 4 and 6 of this Act provide powers to 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.

3.1.1.2.3 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 this Act, parties were free to choose the governing law and jurisdiction concerning dispute resolution.

3.1.1.2.4 The Tanzania Extractive Industry (Transparency and Accountability) Act, 2015

The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015⁹ and its amendment of 2021¹⁰ was enacted to ensure there is transparency and accountability of players in the extractive industry in Tanzania. Among other matters, section 4 of the Act establishes the TEITA Committee, which is an oversight body for

⁹ <http://parliament.go.tz/polis/uploads/bills/acts/1452053429-ActNo-23-2015-Book-21-25.pdf>

¹⁰ [https://www.agctz.go.tz/uploads/documents/sw-1634293952-THE%20WRITTEN%20LAWS%20\(MISCELLANEOUS%20AMENDMENTS\)%20\(NO.%204\)%20ACT.%202021.pdf](https://www.agctz.go.tz/uploads/documents/sw-1634293952-THE%20WRITTEN%20LAWS%20(MISCELLANEOUS%20AMENDMENTS)%20(NO.%204)%20ACT.%202021.pdf)

promoting and enhancing transparency and accountability in the extractive industry. Section 5 to 10 of the Act provides other matters concerning the functional arrangement of the Committee. Moreover, section 10 (2) (b) and (c) of the Act empowers the Committee to obtain information from extractive companies and statutory recipients concerning their operations.

In addition, sections 15 (1) to (3) of the Act sets a requirement for extractive industry companies to provide information on local content, corporate social responsibility, and capital expenditure incurred. Similarly, section 16 (1) (a) and (b) requires the Committee to publish information of extractive industry companies, including disclosure of contracts and beneficial ownership. Section 23 of the Act sets out penalties for individuals and companies, 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.

In 2021, the Written Laws (Miscellaneous Amendments) No. 4 Act, 2021 amended section 5 of the TEITA Act to reduce the number of TEITA Committee members from 16 to 9.

3.1.1.2.5 Income Tax Act, 2004 and its Amendments of 2018

The Income Tax Act contains specific provisions that apply to the mining industry. Although mining companies continue to be subjected to the 30 per cent corporate income tax on their taxable profits, the income tax regime has introduced ring-fencing requirements along the value chain and changes regarding deduction and depreciation. There is no limit on the carry-forward period for tax losses, though losses from one mining licence area can only be offset against profits from the same mining licence area. However, the offset of losses brought forward is limited to 70 per cent of current year taxable profit before brought forward losses if an entity has had tax losses in the preceding four years.

As per this Act, mining companies are required to withhold tax when making payments in relation to dividends (10 per cent), interest (15 per cent), service fees provided by non-residents (15 per cent), and local professional and consultancy services (5 per cent).

3.1.1.2.6 The Finance Act, 2020

The Finance Act, 2020 and 2023 introduced changes that are applicable to the mining sector. Specifically, the Finance Act, 2022 introduced changes to the Income Tax Act, Business Registration and Licencing Act, 2007, repealed Section 16(2) of the Companies Act, the Vocational Education and Training Act, Cap 82, and the Mining Act [CAP 123 R.E. 2019]. These changes introduced requirements that are applicable to the mining sector as follows:

- i. *Income Tax Act:* The Finance Act, 2020 introduced a new requirement concerning taxation of a beneficial owner or agent of a non-resident person by amending sections 4 and 6 of the Income Tax Act. The amendments aimed at

diversifying Government's revenue sources in contributing to the annual Government revenue.

- ii. *Business Registration and Licensing Agency (BRELA)*: The Finance Act, 2020 abolished the requirement of the seal by the Commissioner of Oaths when incorporating a company or renewing a registration by repealing section 16 (2) of the Companies Act.
- iii. *The Vocational Education and Training Act, Cap 82*: The Finance Act, 2020 reduced the Skills Development Levy (SDL) from 4.5 percent to 4 percent to relieve employers' overheads.
- iv. *The Mining Act [CAP 123 R.E. 2019]*: The Finance Act, 2020 introduced a new provision that requires the applicant for a new or renewal of mining licence to have Taxpayer Identification Number (TIN) and Tax Clearance from TRA.
- v. *The Companies Act, Cap 202 and the Anti-Money Laundering Act, Cap. 423*: The Finance Act, 2020 introduced the concept of beneficial ownership in order to establish parameters for identifying owners and beneficiaries in various entities for tax purposes.

The Finance Act, 2023 introduced the following changes that are directly applicable to the Mining sector:

- Changed the Vocational Education and Training Act, Cap 82 by reducing the SDL from 4 percent to 3.5 percent.
- Internal restructuring of mining companies: Exempted internal restructuring of mining companies pursuant to Framework Agreements entered with the Government.
- Artisanal and Small Miners (ASMs): Introduced income tax of 2% on payments made to ASMs by way of withholding.

3.1.1.2.7 Other Sectoral Laws/Regulations

Apart from the policies, principal legislations and regulations that are directly applicable to the mining sector, there are various other laws that guides the operations of the mining sector. These include Laws related to land, forestry, wildlife, water resources, etc.

3.1.1.3 Regulations Applicable to the Mining Sector

Following a series of amendments to the Mining Act, Cap 123, the Minister for Minerals issued several Regulations to enforce the implementation of the Act. Table 3 presents a description of the Regulations applicable to the mining sector in the country.

Table 3: Description of Regulations Applicable in the Mining Sector

SN	Regulation	Purpose and role of the Regulation
1.	The Mining Act (Mineral Rights) Regulations, 2018	These Regulations addresses the application of mineral rights, renewal, primary mining licences, and size of mining areas and mining expenditure, among others. The existence of these Regulations revokes the Mining (Minerals Rights) Regulations of 2010.

SN	Regulation	Purpose and role of the Regulation
2.	The Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018 as amended in 2019	These Regulations were introduced to guide the exportation and trading of mineral concentrates. Under the provisions of these Regulations, holders of mining and special mining licences, holders of processing, refining and smelting licences and holders of dealer's licences may export or import minerals subject to obtaining an export or import permit issued by an authorised person.
3.	The Mining (Local Content) Regulations, 2018 as amended in 2019	The Regulations require that licence holders, contractors and subcontractors or licencees must ensure that local content requirements, including minimum local content levels, are complied with.
4.	The Mining (Radioactive Minerals) Regulations, 2018	These Regulations apply to mining activities in relation to exploration, mining processing, tailing, storage, transportation, acquisition, disposal and exportation of radioactive minerals. The Regulations aim at enhancing radiological safety, security and environmental protection. The Regulations repeal and replace the Mining (Radioactive Minerals) Regulations, 2010 as gazetted under GN NO. 407 of 2010
5.	The Mining (Mineral Beneficiation) Regulations, 2018 as amended in 2019	These Regulations provide for the beneficiation and processing of minerals. They further provide for application and granting of processing, smelting or refining licences. As per the Regulations, the licence holder has the right to process, smelt or refine minerals and, for that purpose, is allowed to buy, acquire, sell and dispose of minerals (including exporting them).
6.	The Mining (Geological Survey) Regulations, 2018	These Regulations provide for administrative matters (establishment of the Board, functions, appointment, powers and duties of officers) of the Geological Survey of Tanzania. They also stipulate powers of the geological survey officers, general obligations on the geological survey, geological survey archives and collections, as well as source of funds of the Geological Survey of Tanzania (GST), and general provisions.
7.	The Mining (Audit and Inspection of Records) Regulations, 2018	The Regulations are on records keeping, audit and inspection of these records, and other matters incidental to these requirements
8.	The Mining (Mimerani Controlled Area) Regulations, 2019	The Regulations establishes a security committee for the controlled area, the committee's duties, and identify the controlled area. They also set a requirement for mineral rights holders to fence the mineral rights area. The Regulations also outline security measures for people who enter the controlled area.
9.	The Mining (Diamond Trading) Regulations, 2019	The Regulations provides for control and supervision of Diamond prospecting and mining as well as the procedure for dealing with the export and import of Diamonds. In addition, they also stipulate obligations for keeping information, data, records and registers for Diamond trading.
10.	Tanzania Extractive Industries (Transparency and	The Regulations require all extractive companies to keep and disclose records of payments, exploration, prospecting, production, award or transfer of licences. They also require disclosure of capital expenditure at every

SN	Regulation	Purpose and role of the Regulation
	Accountability) Regulations, 2019 ¹¹	stage of investment, volumes of production and export data regarding each licence.
11.	The Mining (Lapidary) Regulations, 2020	The Regulations guide Lapidary activities in the country. They address matters related to the application of licences for lapidary activities, inspection, training and keeping of records, as well as surrender and termination of the lapidary licences.
12.	The Mining (Mineral and Gem Houses) Regulations, 2019	The Regulations provides for the establishment and operations of Mineral and Gem houses as well as procedures for acquisition, transportation and storage of minerals.
13.	Mining (Minimum Shareholding and Public Offering) Regulations of 2016 as amended in 2020	The Regulations mandate that 30 per cent of a shareholding by holders of special mining licences be locally owned and that a minimum local shareholding should be obtained through a public offer made under the Capital Markets Securities Authority.
14.	The Mining (Safety, Occupational Health and Environment Protection) Regulations, 2010	These Regulations regulates safety, health and environment in all mines and quarry during exploration, evaluation, development, construction and production, and closure and reclamation. The said Regulations define the power and duties of the inspector related to compliance assurance.
15.	The Mining (Environmental Protection for Small Scale Mining) Regulations, 2010	<p>These Regulations apply specifically to primary mining licence holders and are not applicable to prospecting activities or medium and large-scale mining activities.</p> <p>The Regulations empower the 'Authorized Officer' to enter a small scale mine any time to monitor and assess effects on the environment. In non-compliance with the Environment Protection Plan and other provisions of these regulations, the holder of the small-scale mine has to take all reasonable action to mitigate those impacts and inform the zonal/RMO officer or pay a fine of up to TZS 100,000 for every breach.</p>
16.	The Environmental Impact Assessment and Audit Regulations 2005 (the ESIA Regulations)	The Regulations set out how the Environmental Impact Assessment (EIA) and audit for mining projects should be conducted.
17.	The Mining (Mineral Rights Applications by Tender) Regulations, 2020	These Regulations shall apply to the applicants applying for mineral rights on the same area and date or the reserved area for application by tender.

3.1.1.4 Regulatory and Institutional Framework of the Mining Sector

The regulatory and institutional framework of the mining sector comprises different institutions and regulatory bodies. These entities include the Ministry of Minerals (MoM), the Ministry of Natural Resources and Tourism (MNRT), Ministry of Land, Housing and Human Settlement, the National Environment Management Council (NEMC), Tanzania Revenue Authority (TRA), the Mining Commission (MC), State

¹¹ <https://www.madini.go.tz/wp-content/uploads/2019/02/TEITA-REGULATIONS-GN-NO.141-OF-2019.pdf>

Mining Corporation, Geological Survey of Tanzania, Tanzania Forestry Service Agency (TFS), and the TEITA Committee.

i. The Ministry of Minerals

The Ministry of Minerals is the apex body that regulates the activities of the mining sector (large-scale, small-scale, and artisanal miners) and enforces the implementation of the Mining Act [CAP 123 R.E. 2019] as amended in 2022. The Ministry is responsible for issuing mineral rights, enforcing laws and regulations for mining, and protecting of environment-including undertaking environmental monitoring and auditing. The Ministry is also responsible for overseeing the implementation of the TEITA Act, 2015.

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 regulates mining activities in forests and other protected areas by issuing permits to conduct mining activities in such areas.

iii. Ministry of Lands, Housing and Human Settlement

National Land Policy, 1997, the Village Land Act, Cap 114, and the Land Act, Cap 113 as amended in 2004 empower the Ministry of Land, Housing and Human Settlement to undertake land survey and oversee land use management. In that regard, the Ministry is a pivotal government organ for determining the mining areas and grant legal approval for mining activities in designated areas with mineral reserves.

iv. The Mining Commission

The Commission is responsible for advising the Minister on all matters related to the mining sector. Furthermore, the Commission aims to enhance the management of the mining sector and ensure that the Government benefits from the mining sector's income. Detailed functions of the Commission are provided in Section 22 of the Mining Act [CAP 123 R.E. 2019] as amended in 2022.¹²

v. Tanzania Extractive Industries Transparency Initiative Committee

Tanzania Extractive Industries Transparency Initiative (TEITI) Committee promotes transparency and accountability in the management of the extractive industry in Tanzania. The TEITA Act, 2015 and its attendant Regulations of 2019 empower the TEITA Committee to solicit and publish extractive companies' financial, production, and beneficial ownership information. On a yearly basis, the Committee is tasked with the responsibility of doing a reconciliation of revenues reported paid to the Government and its Agencies by the extractive companies with the receipts reported received by the Government and its Agencies from the extractive companies. Publication of this information is necessary for enhancing transparency and accountability of the extractive sectors' activities in the country.

¹² <https://www.tumemadini.go.tz/pages/functions>

vi. State Mining Corporation

The State Mining Corporation (STAMICO) is an arm of the government involved in mining activities in the country. As a State-Owned Enterprise (SOE), STAMICO is expected to operate competitively in the mining sector and contribute to the national income. Specifically, STAMICO's responsibilities are to oversee Government interests in large scale mines, invest in the mining sector through mineral prospecting, development and operate mines, mineral trading, value addition, providing services in the management of mines, drilling, consultancy support to small scale mining and other related mining business.

vii. Geological Survey of Tanzania

The Geological Survey of Tanzania (GST) is a government body responsible for all matters related to geological activities other than prospecting, exploration and mining activities. The amendment of the Mining Act of 2010 through the Written Laws (Miscellaneous Amendments) Act, No. 7 of 2017 vested new functions to GST in addition to the already existing functions. Some of its core functions include¹³:

- Undertake geological mapping of Tanzania, and may for that purpose, engage contractors.
- Provide data concerning Tanzania's geology and mineral resources and generally assist members of the public seeking information concerning geological matters.
- Maintain such laboratory, library and record facilities as may be necessary for the discharge of its functions.
- Provide geo-scientific advice, information and data to the Government.

viii. 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 for ensuring the operations of mining activities are environmentally friendly.

ix. Tanzania Revenue Authority

The Authority is responsible for administering tax laws to assess, collect, and account for all revenues to which those laws apply. It is also responsible for monitoring and ensuring the collection of fees, levies, charges or any other tax collected by any ministries, departments or divisions of the government as revenue for the government. TRA is responsible for collecting tax and accounting for all revenues from the mining activities in the mining sector.

¹³ <https://tanzlii.org/tz/legislation/act/2017/7-0>

x. Business Registration and Licensing Agency

The broad function of BRELA is to register new companies, regulate and facilitate businesses activities in Tanzania. A company or an individual intending to conduct mining business in Tanzania must obtain a business licence from BRELA before applying for the mineral rights from the MC.

xi. Tanzania Forestry Service Agency

TFS regulate the mining activities carried out in areas with forest reserves. Specifically, it charges mining fee (forest management fees) for mining activities taking place in a forest reserve (per year per ha or part of)¹⁴ ss part of the forest and natural resources management.

3.1.1.5 Impact of the Mining Sector Reforms

The legal, regulatory, and institutional reforms introduced in the Mining sector since 2017 have impacted the sector positively. The key impact resulting from these reforms include:

- i. *Increased implementation of mineral value addition activities in the country:* The amendment of the Mining Act, Cap 123, gave the Government a lien to all mineral concentrates, a measure that stimulated stakeholders to invest in mineral value addition activities. To date, the country has established three precious metals refineries namely Geita Gold Refinery, Mwanza Precious Metals Refinery, and Eyes of Africa Refinery.
- ii. *Increased commitment of mining companies to CSR and local content:* The amendments of the Mining Act, Cap 123, has set provisions for mining companies to increase commitment on local content implementation and streamlined the CSR initiatives of the mining companies. As a result, the CSR activities are implemented as per the CSR plans prepared jointly between the mining companies and local authorities.
- iii. *Establishment of Mineral Joint Ventures:* Twiga Minerals Corporation and Tembo Minerals Corporation Limited were founded resulting from the amendments of the Mining Act, Cap 123. The Government owns 16 per cent free-carried interest in each of these companies.
- iv. *Increased Government revenue.* The establishment of Minerals Markets and the Mirerani designated controlled area has substantially increased revenue collection from mining activities and significantly reduced mineral smuggling.
- v. *Formalization and promotion of Artisanal and Small-Scale Mining activities.* The measures undertaken so far have started to yield results as the contribution of Artisanal and small-scale miners to the total mineral production, especially gold has increased significantly.

¹⁴[https://trade.business.go.tz/media/GN-THE%20FOREST%20\(AMENDMENTS\)%20REGULATIONS,%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf](https://trade.business.go.tz/media/GN-THE%20FOREST%20(AMENDMENTS)%20REGULATIONS,%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf)

- vi. *The reforms increased the contribution of the Mining sector to the country's GDP from 3.8% in 2014 to 7.2% in 2020/21.* The MoM projected that the sector could contribute 10% of the country's GDP by 2025.

3.1.2 Legal Framework of the Oil and Gas Sector

The legal framework of the oil and gas sector is made up of various policies, laws, and regulations. The main legal instruments 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. Similarly, the exploration and production of oil and gas are guided by the Model Production Sharing Agreement for Petroleum (MPSA) of 2013.

3.1.2.1 Policies Applicable in the Oil and Gas Sector

3.1.2.1.1 The National Energy Policy, 2015

The National Energy Policy, 2015 has considered the key issues addressed in the National Natural Gas Policy (NNGP) of 2013 and the Local Content Policy of Tanzania for the Oil and Gas Industry (LCPTOGI) of 2014. The Policy was prepared to address the following key issues:

- i. *Restructuring of the State-owned utility company -TANESCO:* The Policy proposes for the State-owned utility company to be unbundled into independent generation, transmission, and distribution companies. However, to date, this Policy has not been implemented. The State-owned utility company still performs the three functions.
- ii. *Prioritization of the local market for oil and gas products:* The Policy recommends that the local market be prioritised over export markets to promote domestic utilisation of oil and gas products.
- iii. *Mobilization of financial resources:* The policy points out the necessity of mobilising adequate financial resources for implementing energy programmes and projects. Through this Policy, the Government aspired to establish a favourable investment climate that would attract private investments in the energy sector.
- iv. *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 prices.
- v. *Public Private Partnership:* The policy advocates for Public-Private Partnership (PPP) undertaken to bring rapid growth in the energy sector and ensure speedy structuring and financing of PPP projects in this sector.

3.1.2.1.2 The National Investment Policy of 1996

The National Investment Policy of 1996 aims to promote, attract, and facilitate Foreign Direct Investment (FDI) in the country, including the oil and gas sector. 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. Currently, the policy is under review to improve the investment climate in the country.

3.1.2.2 Laws Applicable in the Oil and Gas Sector

3.1.2.2.1 Petroleum Act, 2015, CAP 414

The Act provides for the regulation of upstream, midstream, and downstream activities of the petroleum sub-sector. Section 11 of the Act establishes the Petroleum Upstream Regulatory Authority (PURA), which is mandated to monitor and regulate the upstream petroleum segment in Tanzania mainland. Likewise, section 8 of the Act establishes the TPDC as the National Oil Company (NOC). TPDC acts as an aggregator with exclusive rights to purchase, collect and sell natural gas from producers. Legally, TPDC must maintain a participating interest of not less than 25 per cent in each oil and gas project operating in Tanzania. It can form subsidiary companies that could facilitate TPDC to carry out specific petroleum operations or related activities. Cap 414, provides powers to the Energy and Water Utilities Regulatory Authority, to exercise powers in respect of midstream and downstream oil activities in Tanzania under the Petroleum Act, 2015. In addition, the Act establishes an Oil and Gas Bureau within the Office of the President to advise the Cabinet on strategic matters about the oil and gas economy in the country.

3.1.2.2.2 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 from the Oil and Gas Sector. The Act establishes the Natural Gas Revenue Fund (NGRF) to ensure fiscal and macroeconomic stability, guarantee the financing of investment in the Oil and Gas sector, enhances 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. The fund became operational effectively from May 2017, and in this reporting period, TPDC contributed TZS 66,449,000,000 to the fund.

3.1.2.2.3 The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017

The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allows the Government to review and re-negotiate agreements entered between the Government and the other parties (including mining, oil and gas companies) in the extraction, exploitation, acquisition, and the use of natural wealth and resources. Section 4 and 6 of this Act gives powers to the National Assembly to review and re-negotiate arrangements and agreements made by the Government relating to natural wealth and resources, 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.

3.1.2.2.4 The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017

The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, aims to ensure that the interest of the people of the United Republic of Tanzania is protected and benefits its people regarding the use of natural wealth and resources. The President of the United Republic of Tanzania is entrusted with its people's natural wealth and resources. All activities and undertakings relating to that subsector will be conducted by the Government. The Act also ensures value creation and addition in natural wealth and resources by promoting local beneficiation of raw materials, which will create employment and skills transfer. Section 11 of the Act provides for strict adjudication of all disputes arising from the exploration, exploitation, acquisition and use of natural wealth and resources by judicial bodies or institutions established in the United Republic of Tanzania according to the laws of Tanzania. Before the enactment of the Natural Wealth and Resources (Permanent Sovereignty) Act, parties were free to choose the governing law and jurisdiction concerning dispute resolution.

3.1.2.3 Regulations and Other Instruments of the Oil and Gas sector

3.1.2.3.1 The Petroleum (Local Content) Regulations of 2017

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

3.1.2.3.2 Upstream Petroleum Regulatory Authority (Annual Levy, Fees, and Charges) Regulation, 2019

These Regulations govern the collection of annual levies, fees and charges payable by upstream contractors and or subcontractor to PURA for the purpose of financing PURA's direct and indirect operational costs in the conduct of its Regulatory functions.¹⁵

3.1.2.3.3 The Petroleum Natural Gas Midstream and Downstream (General) Regulations, 2020

These Regulations were formulated to govern the conduct of midstream and downstream natural gas activities in Mainland Tanzania.¹⁶

¹⁵ [https://www.nishati.go.tz/uploads/documents/en-1622018312-Upstream%20Petroleum%20Regulatory%20Authority%20\(Annual%20Levy,%20Fees%20and%20Charges\)%202019.pdf](https://www.nishati.go.tz/uploads/documents/en-1622018312-Upstream%20Petroleum%20Regulatory%20Authority%20(Annual%20Levy,%20Fees%20and%20Charges)%202019.pdf)

¹⁶ <https://www.nishati.go.tz/uploads/documents/en-1622018056-The%20Petroleum%20Natural%20Gas%20Midstream%20and%20Downstream%20General%20Regulations.%202020.pdf>

3.1.2.3.4 The Petroleum (Reconnaissance and Tendering) Regulations, 2019

The Minister for Energy prepared these Regulations to govern the conduct and issuance of Reconnaissance permit and Tendering procedures¹⁷

3.1.2.3.5 The Petroleum (Natural Gas Pricing) 2020

The Minister for Energy prepared these Regulations to govern pricing of natural gas for domestic market¹⁸

3.1.2.3.6 The Petroleum (General) Regulations, 2011

These governs various aspects of the petroleum operations, including petroleum emergency supply plan, maintainance of minimum petroleum stocks, correction of off-specification petroleum products, and quality control of a petroleum product.¹⁹

3.1.2.3.7 The Petroleum (Cost Recovery Accounting) Regulations, 2019

The Minister for Energy prepared these Regulations to govern accounting and monitoring of costs, expenditures, production and receipts in the conduct of Petroleum Operations²⁰

3.1.2.3.8 The Petroleum (Corporate Integrity Pledge) Regulations, 2019

These Regulations govern corporate integrity pledge programmes related to: (a) upstream activities; (b) midstream activities; and (c) downstream activities in the United Republic of Tanzania.²¹

3.1.2.3.9 The Petroleum (Bulk Procurement) Regulations, 2017

The Minister for Energy prepared these Regulations to govern the implementation of bulk procurement system of petroleum products. It provides for the establishment of the petroleum bulk procurement agency, importation of bulk petroleum products, bulk procurement procedures, and penalties for late delivery and late payment.²²

3.1.2.3.10 Model Production Sharing Agreement for Petroleum of 2013

The Model Production Sharing Agreement for Petroleum (MPSA) of 2013 serves as the basic framework for negotiations between foreign oil companies, the Government, and TPDC. The model agreement sets out 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

¹⁷ [https://www.nishati.go.tz/uploads/documents/en-1622017945-THE%20PETROLEUM%20\(RECONNAISSANCE%20AND%20TENDERING\)%20REGULATIONS.%202019.pdf](https://www.nishati.go.tz/uploads/documents/en-1622017945-THE%20PETROLEUM%20(RECONNAISSANCE%20AND%20TENDERING)%20REGULATIONS.%202019.pdf)

¹⁸ [https://www.nishati.go.tz/uploads/documents/en-1622017853-The%20Petroleum%20\(Natural%20Gas%20Pricing\)%20Regulations.%202020.pdf](https://www.nishati.go.tz/uploads/documents/en-1622017853-The%20Petroleum%20(Natural%20Gas%20Pricing)%20Regulations.%202020.pdf)

¹⁹ [https://www.nishati.go.tz/uploads/documents/en-1622017718-THE%20PETROLEUM%20\(GENERAL\)%20REGULATION.%202011.pdf](https://www.nishati.go.tz/uploads/documents/en-1622017718-THE%20PETROLEUM%20(GENERAL)%20REGULATION.%202011.pdf)

²⁰ [https://www.nishati.go.tz/uploads/documents/en-1622017660-THE%20PETROLEUM%20\(COST%20RECOVERY%20ACCOUNTING\)%20REGULATIONS.%202019.pdf](https://www.nishati.go.tz/uploads/documents/en-1622017660-THE%20PETROLEUM%20(COST%20RECOVERY%20ACCOUNTING)%20REGULATIONS.%202019.pdf)

²¹ [https://www.nishati.go.tz/uploads/documents/en-1622017578-The%20Petroleum%20\(Corporate%20Integrity%20Pledge\)%20Regulations.%202019.pdf](https://www.nishati.go.tz/uploads/documents/en-1622017578-The%20Petroleum%20(Corporate%20Integrity%20Pledge)%20Regulations.%202019.pdf)

²² [https://www.nishati.go.tz/uploads/documents/en-1622017485-THE%20PETROLEUM%20\(BULK%20PROCUREMENT\)%20REGULATION.%202017.pdf](https://www.nishati.go.tz/uploads/documents/en-1622017485-THE%20PETROLEUM%20(BULK%20PROCUREMENT)%20REGULATION.%202017.pdf)

include those related to state participation in oil projects by at least 25 per cent and the right of the government to receive royalty and additional profit tax.

Similarly, the MPSA of 2013 emphasizes the capacity building of local staff through training by increasing the annual training expenditure budget requirement from a minimum of \$150,000 under the MPSA of 2008 to a minimum of \$500,000. However, this contractual requirement is for new arrangements and might differ from the active or existing agreements entered before 2008. The parliament under the Natural Wealth and Resources Contracts (Review and Re-Negotiate of Unconscionable Terms) Act, 2017, Sec 4, 5, 6 and 7 exercised its powers to call on and review the terms of the existing PSAs.

3.1.2.4 Regulatory and Institutional Framework of the Oil and Gas sector

The country's oil and gas sub-sector is regulated by the Ministry of Energy (MoE), Ministry of Finance and Planning (MoFP), PURA, Energy and Water Utilities Regulatory Authority (EWURA), and BoT.

3.1.2.4.1 Ministry of Energy

The Ministry of Energy is the highest supervisory organ of the energy sector in the country and is responsible for coordinating and setting appropriate policies, laws, and regulations to ensure sustainable development of the sector. In addition to this noble responsibility, the MoE is responsible for managing institutions under its jurisdiction. These institutions include the TPDC, EWURA, PURA, Tanzania Electrical Supply Company (TANESCO), and Rural Energy Agency (REA).

3.1.2.4.2 Ministry of Finance and Planning

The MoFP is part of a coordinated system that aims at strengthening transparency and proper use of revenue derived from the energy sector. It develops policies that promote the attainment of national output from the oil and gas sector. The Ministry provides exemptions on Value-Added Tax (VAT) and other taxes on various devices used to store, export, and distribute gas.

3.1.2.4.3 Petroleum Upstream Regulatory Authority

PURA is the regulatory authority established under Section 11 of the Petroleum Act, 2015 (Act No. 21 of 2015) to regulate and monitor petroleum upstream operations and LNG activities in Mainland Tanzania and provide advisory services to the Government and the Minister for Energy.

3.1.2.4.4 Energy and Water Utilities Regulatory Authority

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

3.1.2.4.5 Bank of Tanzania

BoT participation in the oil and gas sector has been identified in the National Natural Gas Policy of 2013. One of the key responsibilities of the BoT is to control inflation that may originate from oil and gas activities. It achieves that goal by issuing relevant financial procedures for oil and gas operations. Similarly, as per section 8 of the Petroleum Revenue Management Act, 2015, BoT maintains and operates a Natural Gas Revenue Fund account. As a result, BoT is involved directly in managing the funds from the oil and gas sector.

3.1.2.4.6 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. TPDC is the SOE that participate in oil and gas activities on behalf of the government.

3.2 Fiscal Regime

3.2.1 Fiscal Regime of the Mining Sector

According to the the Mining Act [CAP 123 R.E. 2019] as amended in 2022, the Tanzanian Government generates revenue from companies operating in the mining sector through taxation, fees, and other duties. Table 4 presents a summary of the fiscal regime for the Mining sector.

Table 4: Fiscal terms for the Mining Sector

SN	Fiscal category	Description
1.	Royalty	Mining companies pay royalties to the MC. 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 and clearing fees	Mining companies pay 1% of the value of all mineral exports to MC as inspection fees.
3.	Free carried interest shares	The amendments made to the Mining Act in 2017 introduced a requirement for Mining Licence and Special Mining Licence holders to give the Government not less than 16% free carried interest shares in their companies' capital.
4.	Corporate Tax	Mining companies are charged corporate tax at the same fixed rate of 30% of taxable income as per the Income Tax Act, Cap 332 [R.E. 2019]
5.	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 a turnover of at least TZS 40 million must be registered for VAT purposes. In the Mining sector, VAT refunds are provided for mineral exports, but amendments to the VAT Act in 2017 mean that refunds are no longer provided for exports of ore and concentrates.
6.	Depreciation allowance for capital expenditure	The third schedule of the Income Tax Act, Cap 332 [R.E. 2019] as amended by the Finance Act 2016, set the depreciation allowance at 20% per year for five years.
7.	Loss carry-forwards	If a mining company made a loss from the company's business, it can be deducted for five consecutive years and in the third year will be taxed at the rate of 0.3% on turnover.
8.	Withholding tax on dividends	As per the first schedule of the Income Tax Act, Cap 332 [R.E. 2019], mining companies listed in the Dar es Salaam Stock Exchange are

SN	Fiscal category	Description
		required to pay a withholding tax of 5 percent on dividends. Other companies not listed in this market are obliged to pay a withholding tax of 10 percent on dividends.
9.	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.
10.	Withholding tax on payment for technical services and on management fees	When mining companies pay technical service or management fee to a resident person are obliged to charge a withholding tax of 5 percent and a 15 percent when paying such fee to a non-resident person. However, entities with Mineral Development Agreements (MDAs) signed before 2014 pay a withholding tax at the rate of 3%.
11.	Customs duty on imports of mining equipment and supplies	Under the terms of the Customs Tariff 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 gains tax rate is 30% for corporate entities including extractive companies in Tanzania.

3.2.2 Fiscal Regime of the 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, R.E2019, 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 in the country.

Table 5: Fiscal terms for the Oil and Gas Sector

SN	Fiscal Category	Description
1.	Royalty	1. Royalty for oil and gas is paid to TPDC as provided for 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% for onshore and shelf areas and 7.5% for offshore areas. 2. The Petroleum Act and MPSA of 2013 require payment of royalty out of gross production before the operation of the sharing formula.
2.	Cost Recovery Limit	Cost recovery is limited to 50% of production (net of royalties) in any period. The model gas terms provide a more generous 70% limit. Profit hydrocarbons are shared based on production volumes.
3.	Petroleum Profit	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.
4.	Additional Profit Tax	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.
5.	Income Tax	1. A contractor pays income tax as corporate tax of 30% as per the Income Tax Act, Cap 332 [R.E. 2019] 2. 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.

SN	Fiscal Category	Description
		3. Resident Company is taxed at 30% on its worldwide income. A non-resident company 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 the public holds at least 30% of its shares.
6.	Branch Profit Tax	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 retained earnings account.
7.	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. Dividends are taxed at 10%, but 5% for companies listed at DSE or in case 25% of shares owned by residents.
8.	Annual Rental Fee	The contractor pays the following rental fees indexed to US\$ inflation rates (as per MPSA 2013): <ul style="list-style-type: none"> 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
9.	Import Duty Exemption	All equipment and materials 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.
10.	Capital Gains Tax	Capital Gain Tax applies in case of corporate re-organization and/or there is an acquisition of assets. Transfer of shares subject to Capital Gain Tax is charged at the rate of 30% of turnover. Since July 2012, indirect share transfer may be taxed. The change of ownership by 50% is treated under the Income Tax as a realization of asset/liabilities.
11.	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.
12.	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
13.	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
14.	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 an equal basis. The Ministry of Finance and Planning 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 derived from oil or gas and calculating cost recovery.

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

3.3 Key Features of the Extractive Industry

3.3.1 The Mining Sector

Tanzania is endowed with abundant and diverse occurrences of mineral deposits due to its favourable geological setting with lithostratigraphic and tectonic units that includes the Archaean Tanzania Craton, the Palaeoproterozoic Ubendian and Usagaran mobile belts, the Mesoproterozoic Karagwe –Ankolean, the Neoproterozoic Mozambique belt, the Phanerozoic sediments of the Karoo, Coastal basin and Cenozoic volcanic rocks. Major types of minerals found in Tanzania include gold, iron ore, nickel, copper, cobalt, silver, diamond, tanzanite, tin, ruby, garnet, limestone, soda ash, gypsum, salt, phosphate, coal, uranium, gravel, graphite, sand and dimension stones²³. These minerals are described in Figure 1.



Figure 1: Description of the major types of minerals found in Tanzania²⁴

These minerals are produced from different geological regions found within the country as shown in the mineral occurrence map Figure 2. Commercially, these minerals differ in terms of their commercial value, whereby Gold is the leading mineral in the scale of commercial significance. Tanzania is the 4th largest producer of this mineral in Africa after South Africa, Ghana, and Mali. The major gold mines in the

²³ <https://www.trade.gov/country-commercial-guides/tanzania-mining#:~:text=Tanzania%20is%20the%204th%20largest,quarter%20in%20the%20previous%20year.>

²⁴ <https://www.tumemadini.go.tz/uploads/files/Minerals%20Available%20in%20Tanzania.pdf>

country 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. Others are New Luika Gold Mine (NLGM) in Songwe Region and Stamigold Biharamulo Mine (SBM) in Kagera Region.

Similarly, Gold mines of various scales are being developed in various parts with gold reserves. In 2021, OreCorp Limited was granted SML to mine Nyanzaga and Kilimani gold deposits. The project is situated in the Archaean greenstones of the Lake Victoria Gold fields, approximately 60km southwest of the Mwanza City in the Sengerema District.

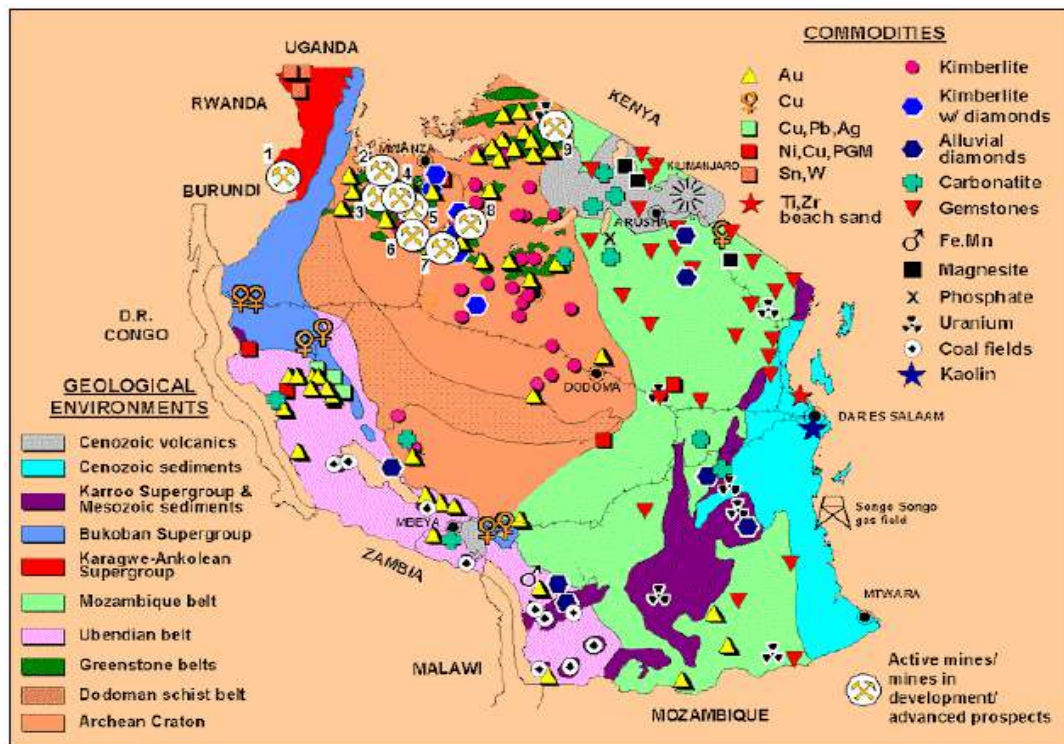


Figure 2: Mineral Occurrence Map in Tanzania²⁵

3.3.1.1 Artisanal and Small-Scale Mining

Historically, ASM practices in Tanzania were first recognized by the Mining Acts of 1979 and 1998. Such recognition opened avenues for the formalization of ASM in the country. The Mining Act, 1998 introduced specific Licences for Tanzanian small-scale miners, namely Primary Mining Licences (PMLs). Later, the Mineral Policy, 2009 and the Mining Act, 2010 introduced relevant changes for small-scale mining, that defines ASM as prospecting or mining operations with a PML “whose capital investment is less than USD 5 million.

The areas for small-scale mining operations are designed by the the Mining Act [CAP 123 R.E. 2019] as amended in 2022 and categorized into six zones, where there are 29 designated areas for small-scale miners as of June 2023. ASM’s contributes significantly to the total minerals production in Tanzania. The latest available statistics,

²⁵ <https://www.tumemadini.go.tz/uploads/publications/en-1615365247-MC%20Annual%20Report%202018-19%20Final.pdf>

as of June 2021, shows that the ASGM sub-sector produced 16,993.70 kg of gold, equivalent to 26.54% of the gold production in the country in financial year 2020/21.²⁶

3.3.1.2 Recent Development in the Mining Sector

The mining sector has continuously developed over the recent few years and its contribution to the economy increased. Mineral exploration activities have been on the rise and revenue from the sector has steadily increased partly due to establishment of mineral and gem houses.

3.3.1.2.1 Mineral Exploration Activities

The mining sector in Tanzania is still developing, but growth prospects are high due to existence of mineral deposits in various geological zones. Various companies have been prospecting and exploring different types of minerals through Prospecting Licences. Mining exploration activities has continued to grow and in 2021 the country has issued licenses for commencing operations of two large-scale mining projects, which are Tembo Nickel's project in Kabanga, Kagera and Nyanzaga gold project in Sengerema, Mwanza. Furthermore, the Government signed framework agreements with Mahenge Resources Limited (Black Rock Mining Ltd) and Jacana Resources Limited (Strandline Resources Ltd) and has formed joint venture companies Faru Graphite Corporation and Nyati Mineral Sands Ltd, respectively.

By April 2023, the MC statistics showed that 499 active Prospecting Licences exploring over 40 types of minerals in the country had been issued. About 75.5% of these Licences prospect and explore five types of minerals namely Gold (264 licences), Coal (43 licences), Nickel (25 licences), Graphite (25 licences) and Helium (20 licences).

The above figures on mineral exploration licenses indicate an increase in exploration of critical minerals such as Nickel and Graphite required to drive the energy transition and coal required to meet demand caused by the Russian-Ukraine war.

3.3.1.2.2 Minerals and Gem Houses Establishment

The government has continued to establish mineral and Gem houses (mineral markets) as a means to control mineral trading, reduce mineral smuggling, and increase government revenue from mineral trading. As of December 2021, 42 mineral markets and 94 mineral trading centres were established and operational in the country. The mineral markets contributed to increased government revenue significantly where the Government collected TZS 145.23 billion in 2020/21, equivalent to 39% increase from the 2019/20 revenue. Figure 3 presents monthly breakdown of government revenue from mineral markets from July 2020 to December 2021.

²⁶ <https://www.tumemadini.go.tz/uploads/publications/en-1645466884-Mineral%20Production%20and%20Sales-2.pdf>

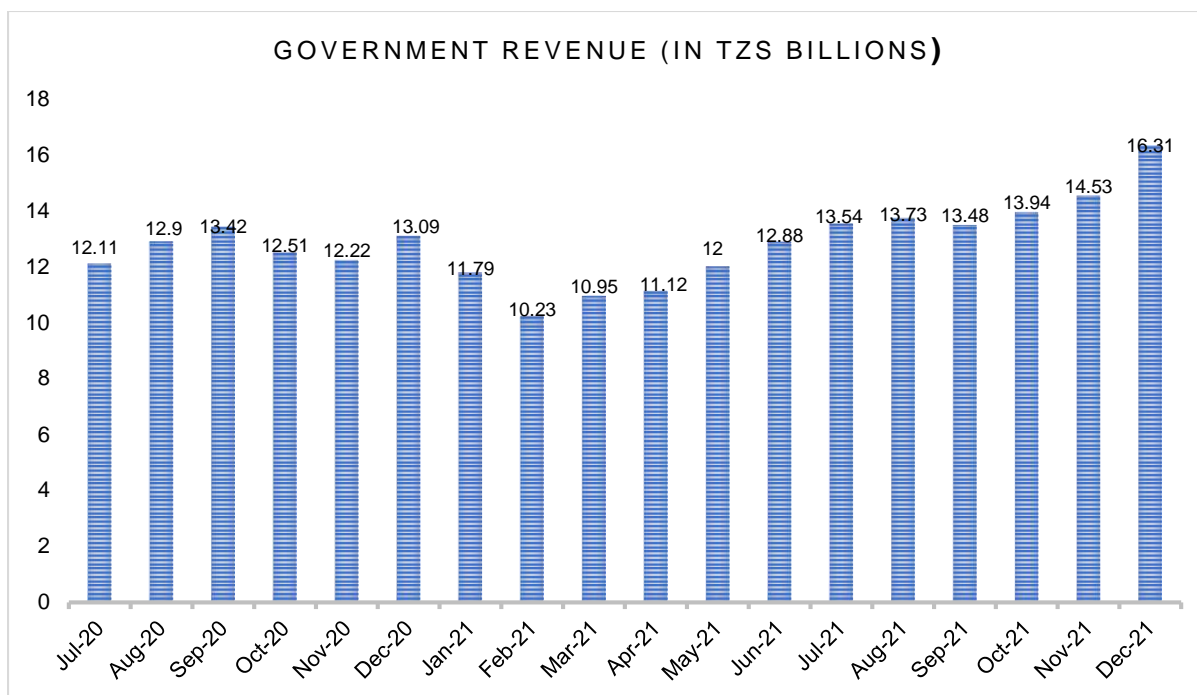


Figure 3: Monthly Breakdown of Government Revenue from Mineral Markets
Source: Mining Commission²⁷

3.3.2 The Oil and Gas Sector

Tanzania has a huge potential for oil and gas resources. As of April 2023, oil has not been discovered yet, but exploration activities are ongoing in different parts of the country. Currently, natural gas production is carried out in Songosongo and Mnazi Bay areas. According to PURA’s statistics of Gas Initially in Place (GIIP) of December 2022, Tanzania’s natural gas reserves were estimated at 57.54 trillion cubic feet.²⁸ Following the significant discoveries of natural gas reserves, the Government has been strengthening the oil and gas sub-sector’s policy and legal framework over the years. The move to strengthen the framework intends to maximize the country’s benefits from its gas reserves.

3.3.2.1 Recent Developments in the Oil and Gas Sector

The Oil and Gas sub-sector has been growing since the discovery of gas reserves in the country. The Ministry of Energy has introduced various projects to enhance the development of the sector. Key projects that have been initiated recently, which are in various stages of implementation include The East Africa Crude Oil Pipeline (EACOP) project, transportation and distribution of the natural gas project, Liquefied Natural Gas (LNG) project, and Natural Gas Utilization Master Plan project.

i. The East Africa Crude Oil Pipeline Project (EACOP)

The East Africa Crude Oil Pipeline project (EACOP) is a joint project between the governments of Tanzania and Uganda. The pipeline is designed to transport crude oil from Uganda’s oil fields in the Lake Albert Basin to the Tanzanian port of Tanga, where

²⁷ <https://www.tumemadini.go.tz/publications/mineral-production-and-sales>

²⁸ National Environment Statistics Report (NESR, 2017) – Tanzania Mainland

it will be exported to global markets. 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. EACOP Ltd is a special purpose company, governed by its Shareholders Agreement in which Total Energies (62%), Uganda National Oil Company (UNOC – 15%), Tanzania Petroleum Development Corporation (TPDC – 15%) and China National Offshore Oil Corporation (CNOOC - 8%) are shareholders.

The official signing of the contracts for the implementation of the project was done on 11th April 2021 in Uganda while on 1st February 2022 the implementing partners announced the final investment decision. On 24th January 2023, the project received a license to kickstart the development of the 1,443km, 24-inch diameter heated and buried crude oil pipeline.²⁹ The pipeline is expected to become operational in 2025 and is projected to generate significant revenues for the governments of Uganda and Tanzania, as well as the project partners.

ii. Transportation and Distribution of Natural Gas Project

The construction of infrastructure for the transportation and distribution of natural gas in Dar es Salaam and Coast regions has started as part of the project's implementation. The project expects to construct infrastructure for distributing Compressed Natural Gas (CNG) at the University of Dar es Salaam, Ubungo, Kivukoni, Muhimbili National Hospital, and Kibaha Hospital. Infrastructure in these centres will enable the distribution of CNG to domestic and industrial customers and vehicles using gas. The Ministry of Energy has completed the construction of 18 kilometers truck lines that could connect 100,000 customers in Dar es Salaam.

iii. Liquefied Natural Gas Project

This project aims to extract and process natural gas from offshore fields in the south of Tanzania, and liquefy the gas for export to global markets. The project is being developed by a consortium of oil and gas companies, including Shell, Ophir, Pavillion, Equinor, and ExxonMobil.³⁰ There have been delays in the progress of implementing the project, but Equinor continues to engage with the Government of Tanzania in negotiations on a commercial, fiscal and legal framework that may provide a viable business case for the project to take-off in the future.

In April 2021, President Samia Suluhu Hassan commented on the LNG project during the swearing-in of newly appointed Permanent Secretaries, and in January 2022, TPDC hired a UK law firm, Baker Botts, as the new Transaction Adviser to the Government Negotiation Team and TPDC in the LNG Project. In June 2022, the Ministry of Energy of Tanzania and TPDC signed a framework agreement with Equinor and Shell to pave the way for the construction of the LNG export terminal.

²⁹ [https://eacop.com/project-milestones/#:~:text=The%20East%20African%20Crude%20Oil%20Pipeline%20Company%20\(EACOP\)%20Ltd%2C.and%20buried%20crude%20oil%20pipeline.](https://eacop.com/project-milestones/#:~:text=The%20East%20African%20Crude%20Oil%20Pipeline%20Company%20(EACOP)%20Ltd%2C.and%20buried%20crude%20oil%20pipeline.)

³⁰ <https://tpdc.co.tz/portfolio/the-tanzania-liquefied-natural-gas-lng-project/>

iv. Implementation of Natural Gas Utilization Master Plan

The country is in the process of implementing the Natural Gas Utilization Master Plan (NGUMP) 2016 – 2045 that focuses on guiding better utilization of natural gas, improving infrastructure for natural gas distribution, and ensure that each economic sector benefits from the utilization of natural gas. Through this plan, 18.7 million cubic feet of natural gas will be consumed in the country for electricity and fertilizer production as well as domestic and industrial uses. By June 2023, the project has attained the following milestones:

- Preparation of the Draft Natural Gas Promotion Plan (DNGPP).
- Verification of the preliminary analysis of domestic demand for natural gas.
- Preliminary economic and technical analysis of the technological approaches for transportation and distribution of natural gas, and
- Preliminary analysis of the model project for distributing natural gas in Dodoma City.

3.3.2.2 Discovery and Exploration of Oil and Gas in Tanzania

Discoveries of new natural gas reserves have been made in both offshore and onshore areas. Gas discoveries in offshore have been made in Block 1,2,3 and 4, while discoveries in onshore areas have been made in Mkuranga, Nyuni, Ruvuma, and Ruvu.³¹ The status of gas exploration activities in these areas is as shown in Table 6.

Table 6: Details of Gas Discovery and Exploration Status

Discovery Block	Discovery Well	Year of Discovery	Operator	Status	Estimated Gas Reserve (TCF)
Discovery and exploration in onshore areas					
Mkuranga	Mkuranga-1	2007	M&P	Developed	0.2
Nyuni	Kiliwani-N	2008	Ndovu Resources	Production started	0.07
Ruvuma	Ntorya-1 and Ntorya -2	2012	Ndovu Resources	Under exploration	0.466
Ruvu	Mambakofi-1	2015	Dodsal	Under exploration	2.17
Discovery and exploration in offshore areas					
Block 1	Chaza-1	2011	BG Tz	Under exploration	0.47
	Jodari-1	2012	BG Tz	Under exploration	3.53
	Jodari North-1	2012	BG Tz	Under exploration	
	Jodari South-1	2012	BG Tz	Under exploration	
	Mzia-1	2012	BG Tz	Under exploration	8.5
	MZIA-2	2013	BG Tz	Under exploration	
	Mzia- 3	2013	BG Tz	Under exploration	
	Mkizi -1	2013	BG Tz	Under exploration	0.6
Block 2	Taachui-1	2014	BG Tz	Under exploration	1.10
	Zafarani-1	2012	Statoil	Under exploration	6.0
	Zafarani-2	2012	Statoil	Under exploration	
	Lavani-1	2012	Statoil	Under exploration	3.6
	Lavani-2	2012	Statoil	Under exploration	1.4
	Tangawizi-1	2013	Statoil	Under exploration	5.4
	Mronge -1	2013	Statoil	Under exploration	2.5

³¹ <https://www.pura.go.tz/documents/gas-discoveries>

Discovery Block	Discovery Well	Year of Discovery	Operator	Status	Estimated Gas Reserve (TCF)
	Piri-1	2014	Statoil	Under exploration	3.0
	Giligiliani-1	Aug-14	Statoil	Under exploration	1.7
	Mdaldasini	Mar-15	Statoil	Under exploration	1.8
Block 3	Papa-1	2012	BG Tz	Under exploration	2.0
Block 4	Chewa-1	2010	BG Tz	Under exploration	1.8
	Pweza-1	2010	BG Tz	Under exploration	1.9
	Ngisi – 1	2013	BG Tz	Under exploration	0.8
	Kamba – 1	2014	BG Tz	Under exploration	1.03

Figure 4 depicts the geographical distribution of the natural gas discovery blocks in onshore and offshore areas.

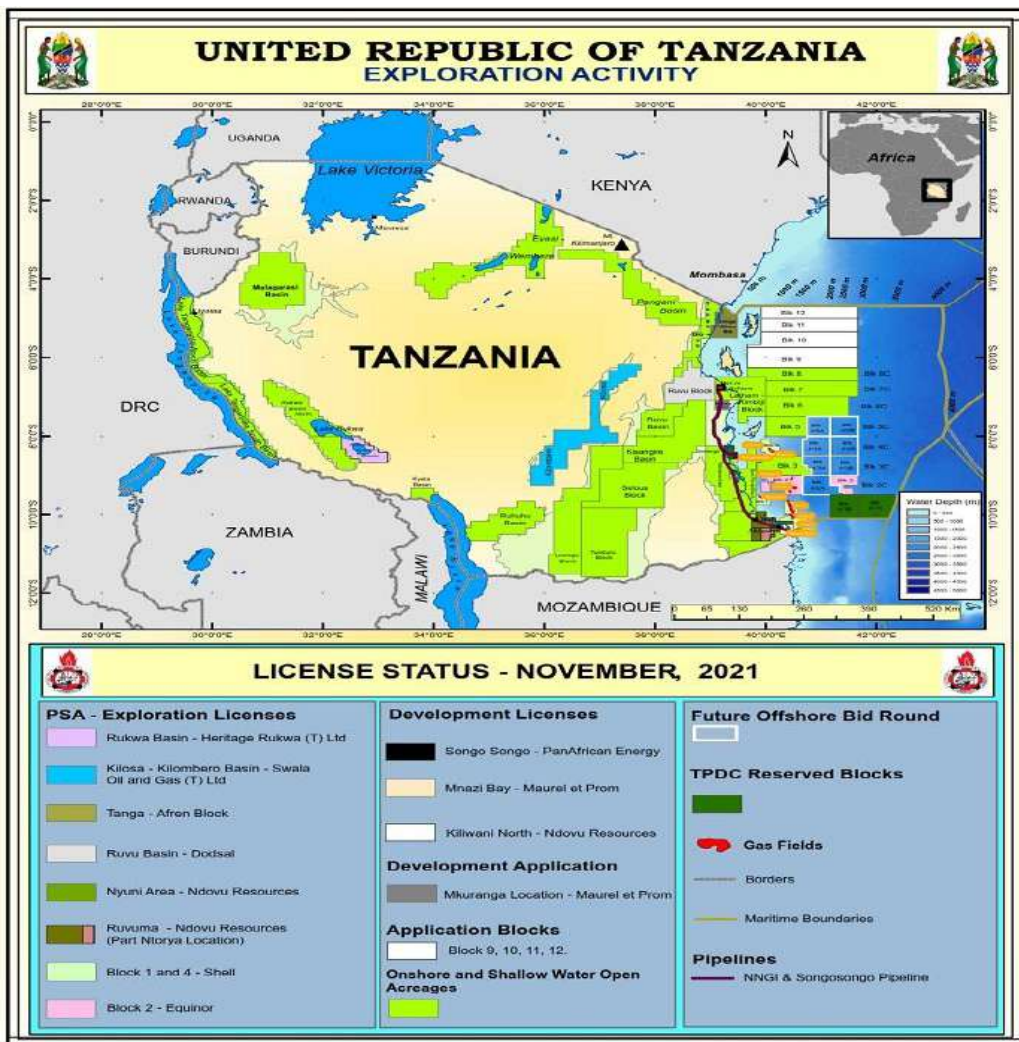


Figure 4: A Map showing Geographical Distribution of Gas Discovery Blocks

3.3.3 Local Content Implementation in the Extractive Industries

Local content implementation in Tanzania's extractive sector is guided by the policies and regulations that require companies operating in the sector to prioritize the use of local goods and services, as well as hiring and training local employees.

The government has made efforts to promote local content in the extractive sector through various policy initiatives, such as the Mining (Local Content) Regulations of 2018, and the Oil and Gas (Local Content) Regulations of 2017 which require extractive companies to prioritize the use of Tanzanian goods and services, and to provide training and employment opportunities to Tanzanian citizens. The regulations also require companies to establish local content plans, and to report on their compliance with the regulations.

In the mining sector, there is a Local Content Committee that coordinates local content implementation of mining companies. The overall responsibility of the Committee is ensuring measurable and continuous growth in local content implementation in all mining activities. Other specific functions of the Local Content Committee include:

- i. Overseeing, coordinating, and managing the development of local content.
- ii. Preparing guidelines for local content plans and reporting.
- iii. Making appropriate recommendations to the Mining Commission for smooth implementation of the local content regulations.
- iv. Setting minimum standard requirements for local content in local content plans where applicable.
- v. Undertaking public education and undertaking local content monitoring and audit.

The Regulations require contractors, sub-contractors, Licensee or other allied entities to prepare and submit Local Content Plans (LCPs) to be approved by the Mining Commission. The Committee evaluates the compliance of the submitted LCPs to the local content guidelines and subsequently endorses them for approval by the Mining Commission. As of January 2023, 594 LCPs of contractors and sub-contractors were approved by the MC.³²

3.3.4 Corporate Social Responsibility Implementation in the Extractive Industries

Corporate Social Responsibility (CSR) implementation in the Tanzania's extractive industries is an evolving process, driven by a combination of regulatory requirements, stakeholder expectations, and a desire to contributing to the well-being of local communities while fostering responsible business practices in the sector.

The government has continued to provide guidance to LGAs in the preparation of proper and responsible CSR projects with extractive companies. It is now a requirement of the Regulatory authorities in the extractive industries that there must be CSR plans prepared by an extractive company in collaboration with LGAs for any company carrying out extractive activities in the country. In June 2023, the Minister for Minerals issued CSR Regulations of 2023 to govern CSR implementation in the mining sector.

³² <https://www.tumemadini.go.tz/uploads/publications/en-1651736934-VALID%20PLANS.pdf>

3.4 Contribution of Extractive Industry to the Economy

As per the National Bureau of Statistics (NBS), mining and quarrying sector involves the mining of coal and lignite and the extraction of peat, crude petroleum, and natural gas. Thus, this section presents the contribution of extractive sector to the Gross Domestic Product (GDP) and employment.

3.4.1 Contribution to Gross Domestic Product

In the financial year 2020/21, the mining and quarrying (including natural gas) continued to grow compared to previous years. In this financial year, the contribution of the mining and quarrying sector to GDP was 7.2%³³ compared to previous financial years as shown in Figure 3. These statistics show that the performance of the sector is improving year after year.

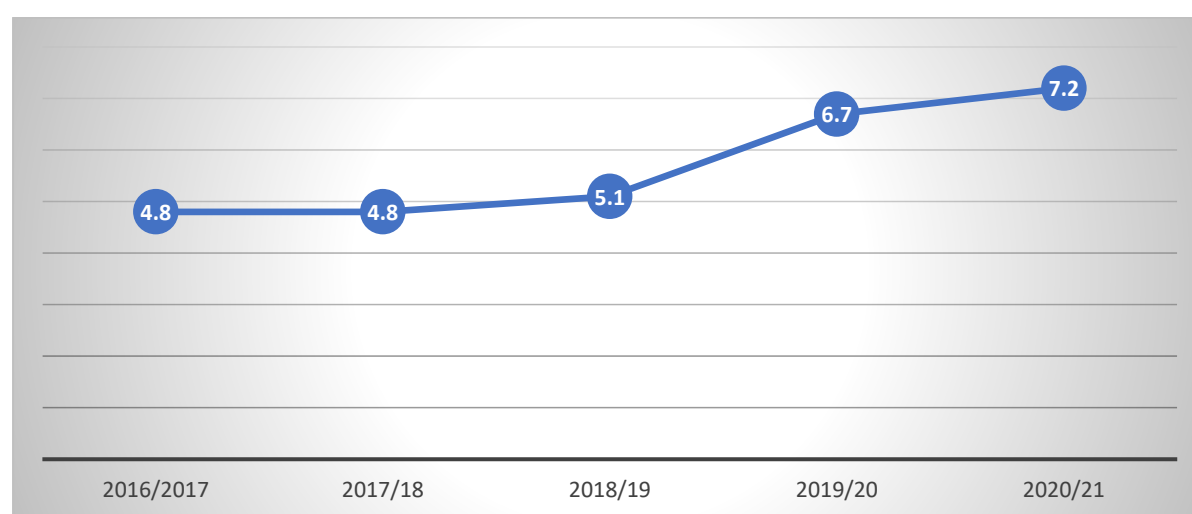


Figure 5: Contribution of Mining and Quarrying Sector to GDP for 2020/21

The extractive sector contribution to GDP has steadily improved with the projection of reaching a 10% contribution to GDP by the year 2024/25. At the 7.2% contribution to GDP in the year of reporting, the extractive sector has become among the top five sectors contributing to the country's GDP.

Table 7: Contribution to GDP from the Major Economic Sectors in 2021

SN	Sector	Contribution (%)
1.	Agriculture	26.1
2.	Construction	13.8
3.	Trade	8.7
4.	Manufacturing	7.8
5.	Mining and Quarrying	7.2
6.	Transportation	7.1
7.	Financial Services	3.4
8.	Buildings Rental Services	2.8
9.	Administrative Services	2.7
10.	Education	2.3
11.	Health	1.4

Source: National Bureau of Statistics³⁴

³³ <https://www.nbs.go.tz/index.php/sw/machapisho/pato-la-taifa/756-hali-ya-uchumi-wa-taifa-katika-mwaka-2021>

³⁴ <https://www.nbs.go.tz/index.php/sw/machapisho/pato-la-taifa/756-hali-ya-uchumi-wa-taifa-katika-mwaka-2021>

3.4.2 Contribution to Employment

According to NBS, in the financial year 2020/21, the country's mining and quarrying sector (inclusive of natural gas) contributed 218,353 direct employments (where 176,815 and 41,538 are males and females, respectively). Regarding gender issues, the extractive sector is dominated by male employees than their counterparts. Female employees represent only 19% of the total direct employment in this sector. Also, the mining and quarrying sector is falling far behind other sectors in as far as the contribution to direct employment in Tanzania is concerned. The sector has contributed only 0.9% of the total direct employment in the country's labour force. The contribution to total direct employment by various economic sectors in the country is shown in Table 8.

Table 8: Contribution to Total Direct Employment by Sector in 2021

SN	Sector	Males	Females	Total	%
1.	Agriculture, Forestry and Fishery	7,761,893	7,686,198	15,448,091	65.6
2.	Wholesale and Retail Business (including motorcycle and vehicles repairs and maintenance)	1,138,218	1,726,548	2,864,767	12.2
3.	Manufacturing	606,382	435,147	1,041,529	4.4
4.	Transportation and Warehousing	688,724	19,447	708,171	3.0
5.	Accommodation and Food Services	117,232	565,211	682,443	2.9
6.	Construction	550,167	18,607	568,774	2.4
7.	Education	207,570	172,941	380,510	1.6
8.	Administrative Services	237,022	148,624	385,646	1.6
9.	Household Economic Activities	58,003	269,702	327,705	1.4
10.	Mining and Quarrying	176,815	41,538	218,353	0.9
11.	Health and Community Services	66,955	86,403	153,357	0.7
12.	Science and Technology Services	47,673	22,602	70,275	0.3
13.	Financial and Insurance Services	42,768	35,844	78,613	0.3
14.	Buildings and Rental Services	9,760	4,620	14,380	0.1
15.	Arts and Entertainment	25,452	6,261	31,713	0.1

Source: National Bureau of Statistics³⁵

3.5 Production and Export

As per requirement 3.2 of the EITI Standard 2019, all implementing countries must disclose data and information regarding exploration, production and exports of petroleum and minerals products. As such, this part provides data related to production and export of minerals, oil and natural gas in the financial year 2020/21. As of today, Tanzania has not started to produce oil; as a result, there are no any records in relation to production and export of oil. However, the country has continued to produce and export significant quantities of minerals. Regarding natural gas, the country has produced relatively substantial production volumes of natural gas in the financial year 2020/21 which was mainly for domestic use. The following sections provide detailed information regarding production and export of minerals and natural gas.

³⁵ <https://www.nbs.go.tz/index.php/sw/machapisho/pato-la-taifa/756-hali-ya-uchumi-wa-taifa-katika-mwaka-2021>

3.5.1 Production and Export of Minerals

i. Production of Minerals

The Government of Tanzania has continued to implement policies, laws, and regulations to improve the economic performance of the mining sector. The Government aspires to increase the mining sector's contribution to the national economy, and it has taken various initiatives to that effect. In the financial year 2020/21 Tanzania realized a total minerals production worth TZS 8.18 trillion. There is a considerable increase in the value of mineral production compared to the financial year 2019/20 when the value of produced minerals was TZS 7.3 trillion. The production of gold dominated other minerals when considering the value of each type of mineral separately. Table 9 shows the production of minerals and their values for this financial year.

Table 9: Production of Minerals in the Financial Year 2020/21

Type of Mineral	Unit of Measure	Weight	Total Value (TZS)
Diamond	Carats	50,013.98	18,240,764,039.23
Gold (Large Miners)	Kilograms	32,753.91	4,510,863,663,705.69
Gold (Medium Miners)	Kilograms	5,856.13	407,498,856,066.55
Gold (Artisanal Small Miners)	Kilograms	16,993.70	2,103,968,531,460.24
Silver	Kilograms	7,357.78	13,789,699,135.72
Tanzanite (Cut & Polished)	Carats	140,594.70	28,419,399,036.35
Tanzanite (Raw)	Kilograms	8,934.12	29,529,605,520.90
Tanzanite (Rough)	Kilograms	90,364.51	2,019,749,372.06
Other Gemstones	Kilograms	17,076,547.71	31,028,151,699.26
Graphite	Tons	366.93	374,384,705.21
Other Metallic Minerals	Tons	47,727.81	18,960,136,719.83
Tin ore	Kilograms	120,373.77	4,043,099,303.66
Copper (concentrates)	Tons	11,635.94	223,910,221,241.60
Industrial minerals	Tons	10,642,751.49	222,028,204,716.02
Coal	Tons	744,923.46	228,815,480,019.67
Construction minerals	Tons	23,235,319.93	346,156,170,272.63
Total			8,189,646,117,014.64

Source: Mining Commission

ii. Export of Minerals

In the financial year 2020/21, as per the Mining Commission, the value of exported minerals was TZS 4.95 trillion. Table 10 shows the major mineral exports in 2020/21.

Table 10: Major Exports by Mineral in 2020/21

Type of Mineral	Unit of Measure	Export Quantity	Export Value TZS
Gold	Kilograms	56,191.41	4,841,090,709,509.30
Diamond	Carats	37,170.61	11,169,596,730.59
Tanzanite (Rough)	Grams	853,522.86	1,726,664,906.00
Tanzanite	Grams	41,056.69	1,872,105,338.00
Tanzanite (Cut)	Grams	44,583.55	2,612,643,405.00
Tanzanite Beads	Kilograms	12,190.67	559,272,908.90
Aggregate	Tons	1,5310.00	381,991,590.50
Bauxite	Tons	17,850.00	2,089,228,910.00
Coal	Tons	268,582.37	20,769,307,680.83

Type of Mineral	Unit of Measure	Export Quantity	Export Value TZS
Granite blocks	Tons	252.25	611,841,064.55
Graphite	Tons	364.93	370,866,561.87
Copper concentrate	Tons	745.39	4,307,339,707.62
Copper ore	Tons	130.00	575,337,127.00
Gypsum	Tons	191.90	1,176,838,080.00
Iron ore	Tons	129.00	697,896,314.42
Ilmenite sand	Tons	660.17	3,065,170,854.40
Feldspar	Kilograms	1,634.53	1,065,636,453.41
Gemstones	Grams	794,824.05	33,993,402,252.25
Gemstones (Rough)	Grams	1,652.72	6,024,986,087.98
Heavy mineral sand	Tons	1,656.00	2,848,341,048.00
Nickel ore	Tons	513.00	577,908,757.57
Phosphate	Tons	19,820.00	8,494,169,890.09
Limestone	Tons	144,142.50	3,623,880,436.00
Moonstone	Grams	443,866,613.30	975,195,017.21
Salt	Tons	16,970.90	4,333,285,432.06
Sapphire	Grams	747,581.	123,405,556.24
Tin concentrate	Tons	13.63	584,064,179.29
TOTAL			4,955,721,085,799.08

Source: Mining Commission

3.6 Production and Export of Oil and Gas

Up to the reporting period 2020/21, Tanzania had not discovered any oil reserves; hence, it had been importing oil for domestic consumption from other oil producing countries. However, exploration activities for oil reserve were ongoing in different parts of the country. Also, Tanzania has not discovered any new gas field, as all ongoing natural gas production activities are conducted within the same fields of Mnazi Bay and Songosongo gas fields.

In 2020/21, the country produced a total of 61,856.3 Mmscf (with the value of TZS 283 billion) of natural gas from the two aforementioned gas fields. The production of natural gas in 2020/21 was slightly lower compared to the 2019/20 when the production was 68,923.76 Mmscf. Table 11 presents the production of natural gas per project/company in 2020/21.

Table 11: Production of Natural Gas in 2020/21

Company	Gas Field	Production (Mmscf)	Value
Maurel & Prom Company Limited	Mnazi Bay	28,834.4	219,546,590,697.76
Pan African Energy Tanzania Limited	Songosongo	33,021.9	64,388,661,438.36
TOTAL		61,856.3	283,935,252,136.12

Source: Tanzania Petroleum Development Corporation

According to TPDC, the country has not started to export natural gas to other countries. The natural gas produced so far has been used for domestic purpose.

3.7 State-Owned Enterprises

Tanzania participates in the mining, oil and gas sector through its State-Owned Enterprises (SOEs). It participates in the mining sector through STAMICO and NDC while, it participates in the oil and gas sector through TPDC. These SOEs were established by the Public Corporations Act, 1969.

3.7.1 State Mining Corporation

STAMICO was re-established through the Public Corporations (Establishment) (Amendment) Order, 2015, as a means for the country to participate in large-scale mining, invest in the mining sector, and operate mines as well as undertaking mineral trading and value addition activities. STAMICO provides services in the management of mines, drilling, and consultancy services to small-scale mining and other related mining business on behalf of the Government.

STAMICO operate various projects in the form of subsidiaries, associates, own operating projects, and other strategic projects. These projects are presented in Table 12

Table 12: Projects operated by STAMICO

SN	Project Category	Project Name	Project details	Project status
1.	Subsidiary Companies	STAMIGOLD Company Ltd	Operates Biharamulo gold mine. STAMICO owns 99% and TR 1% of STAMIGOLD Company Limited shares	Operational phase
		Tin Company Ltd	The project conducts Tin trading activities at Kyerwa district. STAMICO owns 99% of Kyerwa Tin Company Ltd.	Operational phase
2.	Associate Companies	Buckreef Gold Company Limited	This entity is owned by STAMICO (45%) and Tanzania American International Development Corporation 2000 (TANZAM 2000) (55%)	Operational phase
3.	Own Operating Projects	Kabulo coal mine	STAMICO undertake coal mining activities at Kabulo ridge within the Kiwira coalfield at Songwe region.	Operational phase
4.	Other investment	Itetemea Mining Company	In this project, STAMICO owns 10% interest with TANCAN 90% ownership.	Operational phase
5.	strategic projects	Mwanza Precious Metals Refinery	STAMICO owns 25% of this refinery while Rozella General Trading LLC and ACME Consultant Engineers PTE Ltd own 75%	Operational phase
		Potential projects	STAMICO's potential projects include Kiwira Coal to Power, Buhemba Gold Mine, STAMIGOLD (Gold Tailings), Ubena Zomozi and Chigongwe Stone Quarry.	Preparation phase

STAMICO has been heavily engaging in mineral exploration and development in the recent period. The Corporation owns licences for exploration of minerals such as Gold, Gypsum, Limestone, Kaolin, Feldspar, Tin, Coal, Rare Earth Elements and phosphate. Details of the status of STAMICO's participation in the country's mining project activities are summarized in Table 13.

Table 13: Details of STAMICO participation in mining projects

SN	Assessment Category	Details of the Assessment
1.	Total Output	Commodity <ul style="list-style-type: none"> Coal – Kiwira coal mine Gold and Silver – Biharamulo mine Production

SN	Assessment Category	Details of the Assessment			
		<ul style="list-style-type: none"> 6,956.70 tonnes 11,536.45 Oz Gold 2,136.16 Oz Silver 			
		Value			
		<ul style="list-style-type: none"> TZS 1,320,483,541.15 for Coal USD 21,389,397.78 for Gold USD 55,148.18 for Silver 			
		Royalty paid			
		<ul style="list-style-type: none"> USD 2,719,152,314.64 			
2.	Level and terms of STAMICO participation	Project/company with participation	Level of Ownership	Legal entity with stake	Terms attached
		STAMIGOLD	99%	Subsidiary	Fully paid capital
		Buckreef Gold Company	45%	Joint Venture	Fully paid capital
		Mwanza Precious Metals Refinery	25%	Joint Venture	Free Equity
3.	Financial relationship with the state	Retained Earnings			
		<ul style="list-style-type: none"> TZS (32,648,000,000) 			
		Reinvested earnings			
		<ul style="list-style-type: none"> NIL 			
		Dividends to the Government			
		<ul style="list-style-type: none"> TZS 1,200,000,000 			
		Other Transfers to the government			
		<ul style="list-style-type: none"> NIL 			
		Funds received from Government			
		<ul style="list-style-type: none"> TZS 3,299,000,000 in the form of Personal Emoluments (PE) and Other Charges (OC) and TZS 4,420,000,000 as development funds. 			
4.	Loans and guarantees from STAMICO to oil and gas and mining companies	In 2020/21, STAMICO did not provide loans or loan guarantees to any oil and gas and mining company.			
5.	Loans and guarantee from the state	In 2020/21, STAMICO did not have active loan or loan guarantee from the state.			
6.	Third party financing	In the 2020/21, STAMICO did not seek financing from any third party.			
7.	Quasi-fiscal expenditure on behalf of the government	In 2020/21, STAMICO did not spend on quasi-fiscal expenditure on behalf of the government			

3.7.2 National Development Corporation

NDC is the SOE that was re-established in 1965 to catalyse economic development in all sectors of the economy.³⁶ NDC participates in the extractive industry through five projects that are under different stages of establishment and implementation. These projects include Engaruka Basin Soda ash, Liganga iron ore, Mchuchuma coal to electricity, Ngaka coal, and Katewaka Coal mining. Details of these projects are summarized in Table 14.

³⁶ <https://ndc.go.tz/about-us>

Table 14: Description of the NDC Projects in the Mining Area

SN	Project Category	Project Name	Description of the Project	Project Status
1	Iron and steel metallurgical complex	Liganga iron and steel project	The project is in Ludewa District. The project is being implemented by Tanzania China International Mineral Resources Ltd (TCIMRL) as an integrated project with Mchuchuma coal project. TCIMRL is a joint venture company between the government through NDC and Sichuan Hongda Group of China. ³⁷	The project has attained the following milestones by June 2021. <ul style="list-style-type: none"> - Feasibility and ESIA studies have been completed. - ESIA Certificates, License for mining Iron and Water Right for use of Lupali River have been obtained. - Strategic Investor Status Certificate and subsequently Performance Contract and its Addendum for Incentive Package were signed between the Government through Tanzania Investment Centre (TIC) and TCIMRL
2	Power/Energy projects	Mchuchuma coal to electricity project	The project is located at Mchuchuma area, Ludewa District, Njombe Region. This project involves establishment of a coal mine with production capacity of 3 million tonnes per annum, building of 600MW Thermal Power station, and constructing a 220 kVa Transmission line between Mchuchuma and Liganga. The project is being implemented by Tanzania China International Mineral Resources Limited (TCIMRL), which is a joint venture Company between the government through NDC and Sichuan Hongda Group Limited. ³⁸	The project has attained the following milestones by June 2021. <ul style="list-style-type: none"> - Drilling exploration was completed in 2012/13 and has established coal reserve of 428 million tons. - Feasibility, Environmental and Social Impact Assessment (ESIA) studies have been completed. - ESIA Certificates, License for mining Coal and Water Rights for use of Katewaka and Mchuchuma Rivers have been obtained. - Strategic Investor Status Certificate and subsequently Performance Contract and its Addendum for Incentive Package were signed between the Government and TCIMRL. - As of June 2021, the Government is reviewing the project including the issue of incentives
		Katewaka coal to electricity project	The Project is located close to the Muhumbi Village, Katewaka Ward in Ludewa District, Njombe Region. It involves opening up a surface open cast coalmine of 1.5 mil tons per annum for supply to local industries and to the neighboring countries. ³⁹	The project is under preparation. Terms related to Joint Venture agreement and supporting infrastructures are in progress and are not finalized.
		Ngaka coal mining 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 Ngaka area, Mbinga district, about 1,100 km from Dar es Salaam. The Ngaka coal field has a measured coal reserve of 423 million tons with a calorific value ranging from 4,780 to 8,000Kcal/kg. Mining operations started in August 2011, with a capacity of below 30,000 per month. Following Government ban on coal importation in 2016, Tancoal acquired extra mining equipment to increase production and now Tancoal is capable to produce up to 100,000 tons per	NDC has initiated discussions with TANESCO on how best to utilize coal resources for power generation.

³⁷ <https://ndc.go.tz/heavy-industries/iron-steel-complex>

³⁸ <https://ndc.go.tz/heavy-industries/power-production>

³⁹ <https://ndc.go.tz/heavy-industries/power-production>

SN	Project Category	Project Name	Description of the Project	Project Status
			month. The main customers of coal are local cement factories located in Tanga, Mbeya, Dar es Salaam and Mtwara and some is exported to neighboring countries of Malawi, Kenya, Uganda, Zambia and Rwanda. ⁴⁰	
3	Chemical Industries	Engaruka Basin Soda ash project	The project is located at Engaruka Basin, Monduli District, Arusha Region. The project will involve pumping of sodium carbonate solution (brine) from aquifers (underground brine reserves) to the extraction plant for producing soda ash. ⁴¹	The project has attained the following milestones by June 2021 <ul style="list-style-type: none"> – Project land has been demarcated whereas Monduli District Council has agreed to offer 27,000 hectares for the project. – Field works for land survey and valuation of properties have been completed and – Preparation of Survey and Valuation Reports is being finalised.

As a shareholder, NDC does not take part in the operations of these projects. The joint venture company for each project is responsible for the management of operations of a respective project. The level and terms of participation of NDC in each of these projects are detailed in Table 15.

Table 15: Details of NDC participation in mining projects

SN	Assessment Category	Details of the Assessment				
1.	Total Output	Commodity				
		<ul style="list-style-type: none"> • Coal 				
		Production				
		<ul style="list-style-type: none"> • NIL 				
		Value				
		<ul style="list-style-type: none"> • NIL 				
2.	Level and terms of NDC participation	Project/company with participation		Level of Ownership	Legal entity with stake	Terms attached
		TBPL		99%	NDC	Full Paid capital
		Geo Wind		80%	NDC	Full Paid capital
		LNRL		100%	NDC	Full Paid capital
		MGCL		80%	NCD	Full Paid capital
3.	Financial relationship with the state	Retained Earnings				
		<ul style="list-style-type: none"> • 72,305,694,160.00 				
		Reinvested earnings				
		<ul style="list-style-type: none"> • NIL 				
		Dividends to the Government				
		<ul style="list-style-type: none"> • NIL 				
4.	Loans and guarantees from NDC to oil and gas and mining companies	Other Transfers to the government				
		<ul style="list-style-type: none"> • NIL 				
		Funds received from Government				
5.	Loans and guarantee from the state	<ul style="list-style-type: none"> • NIL. 				
		In 2020/21, NDC did not provide loans or loan guarantees to any oil, gas or mining company.				
		In 2020/21, NDC had two active loans/guarantee as follows:				

⁴⁰ <https://ndc.go.tz/heavy-industries/power-production>

⁴¹ <https://ndc.go.tz/heavy-industries/chemical-industries>

SN	Assessment Category	Details of the Assessment
		<ul style="list-style-type: none"> i. A loan of TZS 4.9 billion from NSSF granted in July 2020 to be repaid for 3 years at an interest rate of 13.5% p.a. The outstanding loan value as of 2020/21 was TZS 7 billion. The date of expiry/full repayment was September 2016. ii. A loan of TZS 23.4 billion from MoFP granted in July 2013 to be repaid for 10 years at an interest rate of 11.79% p.a. The outstanding loan value as of 2020/21 was TZS 7 billion. The date of expiry/full repayment was September 2020.
6.	Third party financing	In the 2020/21, NDC did not seek financing from any third party.
7.	Quasi-fiscal expenditure on behalf of the government	In 2020/21, NDC did not spend on quasi-fiscal expenditure on behalf of the government

3.7.3 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. Similarly, TPDC carries a stake of not less than 25% in each of the oil and gas projects in the country.

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 16 below provides details of these upstream projects.

Table 16: 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 stage
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 stage
3	Northern Mnazi Bay	TPDC carries exploration activities in the North Mnazi Bay Block whereby it expects to drill two wells. As of April 2021, TPDC has completed a preliminary evaluation of geological and geophysical data and solicitation of a drill management consultant.	Preparation stage
4	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 stage
5	Eyasi Wembere project	TPDC undertakes exploration activities by doing geological, geophysical, and geochemical analyses to confirm the existence of gas. As of June 2020, TPDC has completed the drilling of two wells at Kining'inila-Igunga and Nyaranja-Meatu using TPDC and STAMICO experts. Also, it has carried out Environmental Impact Assessment and offered project awareness to the community around the project area.	Preparation stage
6	Liquefied Natural Gas (LNG) project	TPDC on behalf of the government is planning to develop this project in partnership with five International Oil Companies (Shell Exploration and Production	Negotiation stage

SN	Upstream project	Project activities	Project Status
		Tanzania Ltd-SEPTL, Ophir, Pavilion, Statoil, and ExxonMobil).	

Details of TPDC's participation in the oil and gas projects are summarized in Table 17.

Table 17: Details of TPDC Participation in Oil and Gas activities

SN	Assessment Category	Details of the Assessment			
1.	Total Output	Commodity			
		<ul style="list-style-type: none"> Natural gas 			
		Production			
		<ul style="list-style-type: none"> 61,856.41 MMSCF 			
		Value			
		<ul style="list-style-type: none"> USD 122,940,175.16 			
2.	Level and terms of TPDC participation	Royalty paid and Profit share			
		<ul style="list-style-type: none"> 			
		Project/company with participation	Level of Ownership	Legal entity with stake	Terms attached
		GASCO	100%	Subsidiary	Au Fully paid Equity
		TANOIL	100%	Subsidiary	Fully paid Equity
		Mnazi Bay field	20%	Joint Venture	Fully paid Equity
3.	Financial relationship with the state	SONGAS			
			28.69%	Joint Venture	Fully paid Equity
		Retained Earnings			
		<ul style="list-style-type: none"> TZS (641,213,000,000) 			
		Reinvested earnings			
		<ul style="list-style-type: none"> NIL 			
		Dividends to the Government			
		<ul style="list-style-type: none"> TZS 6,899,000,000. 			
		Transferred to Oil and Gas Fund			
		<ul style="list-style-type: none"> TZS 58,411,715,018.83.as profit share has been transferred in accordance to section 8 of the oil and gas revenue management Act 2015 			
4.	Loans and guarantees from TPDC to oil and gas companies	Funds received from Government			
		<ul style="list-style-type: none"> TZS 259,961,000,000 received as Personal Emolument, TZS 5,089,898,000 received as Other Charges and TZS 5,785,485,657as Development funds. 			
4.	Loans and guarantees from TPDC to oil and gas companies	In 2020/21, TPDC did not provide loans or loan guarantees to any oil and gas company.			
5.	Loans and guarantee from the state	<ul style="list-style-type: none"> TPDC have an active loan guarantee from MoFP of TZS 3,311,026,000,000 from Exim Bank of China since 2015. The outstanding value of the loan at the end of financial year 2020/21 was TZS 3,311,026,000,000. 			
6.	Third party financing	In the 2020/21, TPDC did not seek financing from any third party.			
7.	Quasi-fiscal expenditure on behalf of the government	In 2020/21, TPDC did not have any quasi-fiscal expenditure			

3.8 Licences

3.8.1 Allocation of Mineral Rights

As per requirement 2.2 of EITI standard 2019, all implementing countries must disclose the process of awarding and transferring mineral, mining, and petroleum rights and licences as well as the recipients of such rights. In complying with the requirement, in the United Republic of Tanzania, the Mining Act [CAP 123 R.E. 2019] as amended in 2022 and Petroleum Act, 2015 provide directives on how to award and transfer such rights and licences.

The process of awarding and transferring mineral rights and licences is crucial towards enhancing transparency in the extractive sector. In the United Republic of Tanzania, the process of awarding and transferring mineral rights and licences is guided by the the Mining Act [CAP 123 R.E. 2019] as amended in 2022 and its Regulations. The Act stipulates several types of mineral rights and licences that can be awarded to corporate bodies or individuals. Also, the Act provides a detailed account on the procedures for awarding and transferring the same. Furthermore, the Act provides the qualifications for individuals and corporate applicants for mineral rights and mining licenses. Table 18 summarizes the qualifications for individual and corporate applicants.

Table 18: Qualifications for Awarding Mineral Rights

Individuals Applicants	Corporate Applicants
1. Age not less than 18 years	1. Must have postal and physical address;
2. He/she has never been bankrupt	2. Must be registered under the Companies Act in the country;
3. Not a defaulter in existing mineral right, expired or cancelled;	3. Audited financial statement must be submitted during application;
4. He/she has never been convicted within previous ten years with an offence in which dishonesty is an element and has not been sentenced to imprisonment or to a fine not exceeding twenty million shillings.	4. Must not be in liquidation other than liquidation that forms part of scheme for reconstruction or amalgamation of the holder;
5. A foreigner must have been resided within the country for at least 4 years.	5. Among its directors or shareholders one of the persons who would be disqualified under clause 2.1 (ii), (iii) and (iv)

Source: The Mining Commission⁴²

Apart from the qualification of individual and corporate applicants, the Act guides on the procedures of awarding mineral rights and mining licences in the United Republic of Tanzania. The procedures and conditions for awarding mineral rights may differ depending on the type of mineral rights. As per the Mining Commission, there are several mineral rights and mining licences which can be granted to the qualified individual or corporate applicants. The mineral rights and mining licences are divided into several division. Divisions A and B consist of Prospecting Licence and Special Mining Licence and Mining Licence, respectively. On the other hand, Divisions C

⁴² <http://tumemadini.go.tz/pages/mining-licences-services>

consists of Primary Licence, while Division D has Mineral processing, Smelting and Refining licences. In addition, the Act also recognizes Dealer and Brokers Licenses.

The MC issues various types of Licences as summarized in Table 19.

Table 19: Types of Mineral Rights and Mining Licences

Type	Mineral rights
Prospecting Licence	Prospecting Licences (PL) are issued to individuals/entities which wish to conduct prospecting operations. PL is initially issued for a period not exceeding 4 years. The first renewal shall have a duration of three (3) years. The second renewal is for the period of 2 years then expired and reverted to the Government or proceeded with the application of MLs or SMLs before expiry.
Special Mining Licence	Special Mining Licence (SML) is issued to only large mining operations with over US\$100 million in investments to produce minerals. The SML 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 SML is renewable if the application to renew is received not later than one (1) year before expiration.
Type	Mining Licences
Mining Licence	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. ML 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.
Primary Mining Licence	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. The holders of PML may renew their licences three (3) months Not later than three (3) months before its expiration, the holders of PML may request to renew their licences.
Processing Licence	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 (PCL) is given for the period not exceeding ten (10) years and shall be subject to renewal.
Smelting and Refinery Licence	The Smelting and Refinery Licence may be issued to individuals or entities for the period not exceeding 25 years. These licences shall be subject to renewal.

Source: Mining Commission⁴³

Apart from these mineral rights, Part V of the Mining Act [CAP 123 R.E. 2019] as amended in 2022 outlines other types of mining licences issuable by the Mining Commission to individuals and entities that deal with mineral activities apart from being directly involved in the mining operations. Table 20 shows different mineral rights related to dealing with minerals.

Table 20: Dealing in Minerals Licences

Type of Licence	Description
Dealer Licence	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

⁴³ <https://www.tumemadini.go.tz/pages/mining-licences-services>

Type of Licence	Description
	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. This licence allows the dealer to export minerals. DL is valid for the maximum period of twelve (12) months and shall expire on 30 th June of each year. DL is subject to renewal and the applicant shall apply for the renewal one month before expiration.
Broker Licence	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 in Minerals and Gem Houses. The licence does not allow the Broker to export minerals. The maximum period for BL is twelve (12) months. As such, the licence will expire on 30 th June of each year. The holder of BL may apply for renewal one month before expiration.

Source: Mining Act, [Cap 123, R.E.2019] as amended in 2022

The procedures and conditions for issuing mining licences slightly differ depending on the types of licences. The Mining Commission has fully disclosed all important procedures and conditions of issuing and renewing mining licence.⁴⁴

3.8.1.1 Approaches for Granting Mineral Rights

After a detailed description of types, conditions and procedures of issuing mineral rights, this part presents the approaches of awarding and transferring mineral rights. Part II of the Mining Act [CAP 123 R.E. 2019] as amended in 2022, provides the general approaches of awarding and transferring mineral rights in the United Republic of Tanzania.

The Act provides for main approaches of granting and transferring mineral rights. As per the Act, granting of mineral rights is guided by two general approaches. The first approach is “*first-come-first-served*,” where the applicant is first required to identify a mining area of interest which at the time of application is not occupied by any other mineral rights holder. Then, he/she will proceed to lodge an application to the Mining Commission through a public register. In case the applicant has fulfilled the requirements outlined in part IV and V of the Act, he/she will be given the mineral rights for that particular mining area.

In some scenarios, the approach of “*first-come-first-served*” may be ineffective when two or more applicants have identified and applied for the same mining area at the same time. In principle, all applicants deserve to be granted a licence for that particular mining area. In order to avoid conflicts, the law does not allow one mining area to be allocated to two or more applicants. Thus, whenever this situation occurs, all applicants will be informed about their applications of the same mining area at the same time, and the Mining Commission will announce a tender where these applicants alone will have to compete by submitting bids. The Mining Commission will select the bidder who has relatively better technical expertise and financial capability. Table 21 presents the technical and financial criteria used by the Mining Commission to award mineral rights:

⁴⁴ <http://tumemadini.go.tz/pages/mining-licences-services>

Table 21: Technical and Financial Requirements for Awarding Mineral Rights

No.	Technical Criteria	Financial Criteria
1	Submission of mineral deposit data	Individual or Corporate 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	Environmental Impact Assessment (EIA) report and certificate.	

Source: Mining Commission⁴⁵

The second approach for granting mineral rights is different from the first approach. In this approach, the Mining Commission will initiate an open tendering process. By considering public interests, the Minister of Minerals may call for applications for the Prospecting Licence (PL), Mining Licence (ML), or Special Mining Licence (SML) through the *Gazette* or local newspaper. Applicants will be required to submit their bids, then, after the deadline, the Mining Commission will proceed to evaluate the submitted competing bids. The Mining Commission will then select the bid which is likely to promote expeditious and beneficial development of the mineral resources of the area. In this approach, the main criteria for selecting the successful bidder are technical expertise and financial resources, and proposed mining program. Other criteria include the amount of expenditure which the applicant plans to commit, and applicant's previous experience in conducting mining operations of the related magnitude.

In the financial year 2020/21, the Mining Commission issued a total of 5,582 licences as shown in Table 22.

Table 22: Licences Awarded in the Mining Sector in 2020/21⁴⁶

SN	Licence Type	Quantity
1.	Prospecting Licence	154
2.	Mining Licence	10
3.	Primary Mining Licence	5,364
4.	Processing Licence	54
	TOTAL	5,582

Source: Mining Commission

3.8.1.2 Effectiveness of Approaches of Granting Mining Licences

Apart from “*first-come-first-served*” being ineffective when two or more applicants of mineral rights apply for the same mining area at the same time, the two approaches are generally regarded as effective in the quest of enhancing transparency in the mining sector. It is regarded that way because the entire process of granting or transferring mineral rights is executed in a very transparent and professional manner. The openness of the processes reduces the probability of misuse of authorities in awarding or transferring licences. This is possible because all applications are lodged and processed through a publicly accessible system (Mining Cadastre). The system also permits individuals or corporates to appeal in an event where one of the applicants is not satisfied with how the process was executed and the final decision of awarding/transferring the mineral rights to another individual or corporate. The Mining

⁴⁵ <https://www.tumemadini.go.tz/pages/mining-licences-services>

⁴⁶ <https://www.teiti.go.tz/publications/Licenses>

Commission and Ministry of Minerals (MoM) have provided the detailed procedures and requirements for applying and issuing mineral rights in Tanzania. Each type of licence requires different procedures and requirements.⁴⁷ The mining register contains all information about all transferred, awarded, and cancelled mineral rights.⁴⁸

3.8.1.3 Transfer of Mineral Rights

Apart from providing the legal guidance on granting licences, the Mining Act [CAP 123 R.E. 2019] as amended in 2022 provides directives on the transfer of mineral rights from one mineral right holder to another. Nonetheless, the Act also provides a condition that all mineral rights for Special Mining Licence (SML) and Mining Licence (ML) cannot be transferred without the consent of the Licencing Authority. During transfer of mining licences, the Mining Commission normally evaluates the application based on the technical and financial capabilities of the applicant of mineral rights. On the technical criteria, the applicant must provide an extensive development report of the granted mineral right area. Moreover, the transferee must also provide proof of his/her mining capability. In evaluating applications, the Mining Commission will use similar financial criteria like the ones used to grant licences. Table 23 presents the technical and financial criteria used by the Mining Commission to transfer mineral rights.

Table 23: Technical and Financial Requirements for Transferring of Licences

No.	Technical Criteria	Financial Criteria
1	Proposed mining activities	Investment capability between \$100,000 to \$100,000,000 depending on the size of operations and type of mining Licence for Mining Licence (ML) and Special Mining Licence (SML)
2	Programme for mining operations	
3	Expected infrastructure requirements	
4	Environmental Impact Assessment (EIA) report and certificate.	

Source: Mining Commission⁴⁹

For transfer of mineral rights to be effective, individuals and corporations should abide to the procedures stipulated in Section 9(1) of the Mining Act, [Cap 123, R.E.2019] as amended in 2022. These procedure are shown in Table 24.

Table 24: Procedures for Transfer of Mineral Rights in Financial Year 2020/2021

No.	Individuals	Corporations
1	A transfer form signed by the licensee. If the applicant holds a Primary Mining Licence, application should be lodged to the Resident Mines Officer.	1. A transfer form signed by the licensee. If the applicant holds a Primary Mining Licence, application should be lodged to the Resident Mines Officer
2	Tax clearance certificate of the license holder relating to sale of the said licences.	2. Tax clearance certificate of license holder
3	Taxpayer Identification Number (TIN).	3. Taxpayer Identification Number (TIN) of the transferee
4	Transferee Official Identification	4. For Mining (ML) and Special Mining (SML) license holders, area development report

⁴⁷ <https://www.madini.go.tz/wp-content/uploads/2017/12/procedures-for-applying-for-mineral-rights-in-tanzania.pdf>.

⁴⁸ <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

⁴⁹ <https://www.tumemadini.go.tz/pages/mining-licences-services>

No.	Individuals	Corporations
5	For Mining Licence (ML) and Special Mining (SML) license holders, a development report of the licence area	5. Transferee Official Identification
6	Transfer/sale Agreement	6. Share sale agreement
		7. Certificate of Incorporation
		8. Memorandum and Articles of Association
		9. Resolution of the Board of Directors of the Company to approve the sale of shares

Source: Mining Commission

In the financial year 2020/21, the Mining Commission transferred 40 licences as indicated in Table 25.

Table 25: Licences Transferred in the Mining Sector in 2020/2021

S/N	Licence	Quantity
1	Prospecting Licences	4
2	Special Mining Licence	1
3	Mining Licences	8
4	Primary Mining Licence	26
5	Refining Licence	1
	TOTAL	40

Source: TEITI⁵⁰

3.8.1.4 Suspension and Cancellation of Mineral Rights

Section 63 (1) of the Mining Act, [Cap 123, and R.E.2019] as amended in 2022 rules on the procedures and conditions which may force the Mining Commission to suspend or cancel the mineral rights from the current mineral rights holder. Some of the factors that will force the Mining Commission to suspend or cancel mineral rights include the failure of the licence holder to comply with any related laws and regulations, or other agreed conditions during the issuance of the licence. However, to ensure justice is served, the Mining Commission will take further steps by serving the rights holder with a notice of intent in writing which states the reasons for suspension or cancellation of the mining licence. Nonetheless, Section 65 of the Act also provides an opportunity for mineral right holders to appeal against the decision. However, for an appeal to be accepted, the mineral rights holder shall within sixty (60) days from the date of suspension/cancellation decision file the appeal for judicial review to the High Court.

3.8.1.5 Mining Licence Registry

Parts III of the Mining Act [CAP 123 R.E. 2019] as amended in 2022 directs the Mining Commission to develop and maintain a Mining Cadastre. The Cadastre is an important tool in administering the mineral rights in Tanzania. It receives and processes all applications for mineral rights and mining licences, administers mineral rights and mineral processing licences, and maintains public cadastral maps and cadastre registers. The cadastre register has been developed in a way that it allows applicants of mining licences and holders of valid licences (Division A, B, C, and D) to renew, relinquish, cancel, and make online transactions. The Mining Commission has enhanced the functionality of the Online Mining Cadastre Transactional Portal

⁵⁰ <https://www.teiti.go.tz/publications/Licenses>

(OMCTP) as it now permits users to apply and pay the fees online. According to the Mining Commission, the improved OMCTP has enhanced the process and improved transparency regarding all matters related to mining licences.⁵¹ Requirement 2.3 of the EITI Standard 2019 directs that all implementing countries should make the register or cadastre systems publicly available. In response to this requirement, the Mining Commission has developed and maintains the mining cadastre which is publicly available.⁵²

However, the access to the cadastre has been categorized into two levels depending on the type and purpose of the system users. The first level of access is available upon registration to holders of valid mining licences class A, B, C and D. The applicants of these licences are required to go through a formal registration process to access the system. The Mining Commission deliberately designed this process to control the potential misuse of the system (OMCTP). The second level of access to the Mining Cadastre is available for public access. The public may access the cadastre map which shows the number of issued licences, owners of licence, date of application and expiry, licence type and number, the mining area, applications of mining licences, and many more.⁵³

3.8.2 Allocation of Petroleum Licences

The Petroleum Act, 2015, provides legal guidance in all matters related to awarding and transferring of oil and gas licences in the United Republic of Tanzania. The Act administers all upstream, midstream, and downstream petroleum activities in the country. Table 26 presents all issuable oil and gas licences in the country:

Table 26: Types of Oil and Gas Licences

No.	Licence Type	Description
1	Exploration Licences	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, 2015.
2	Development Licences	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 not later than

⁵¹ Jarida la Madini. Toleo la 4, Mei 2020.

⁵² <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

⁵³ [Tanzania Mining Cadastre Portal - Supported by Spatial Dimension - Developers of FlexiCadastre \(madini.go.tz\)](#)

No.	Licence Type	Description
		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

3.8.2.1 Petroleum Rights

This part presents issues and processes related to issuance and transfer of petroleum rights. In the United Republic of Tanzania, issues related to issuance and transfer of petroleum rights in the country are guided by the Petroleum Act, 2015.

This part briefly describes the process of awarding petroleum rights. Sub-part II of the Petroleum Act, 2015 provides the directives on how to award petroleum rights in the country. The Act provides all powers to the responsible Minister who can grant or reject the issuance of petroleum rights after receiving an advice from Petroleum Upstream Regulatory Authority (PURA). The Act rules that all exclusive rights to petroleum operations in the country must be given to the National Oil Company referred to as Tanzania Petroleum Development Corporation (TPDC). The Act continues by ruling that all petroleum rights issued to TPDC are not transferrable to any other person(s). Being a National Oil Company does not waive the company from applying for petroleum rights. Thus, to obtain these rights, the National Oil Company must lodge its application through the formal channel. After receiving the application, PURA will evaluate the same as directed by Sub-part II of the Petroleum Act, 2015. In case the National Oil Company does not have the capability to conduct petroleum operations, the Act provides a room that permits TPDC to enter into partnership with a Tanzanian or foreign entity through a public and competitive tendering process or direct award of a block. However, before entering into such partnerships, TPDC must receive the Minister's consent. In case TPDC entered into such partnerships, the Act stipulates that the Corporation must maintain the participating interest of not less than 25% unless it is instructed otherwise.

The Act stipulates that for a company to conduct petroleum operations in Tanzania outside the scope of a reconnaissance permit shall do so together with the National Oil Company. The Act further governs that for a company to partner with TPDC it must be a registered body corporate under the Companies Act or any written law, and such entity is of recognized capacity, technical knowledge, and financial capability. Also, the Act permits two or more applicants to enter into a partnership agreement for conducting petroleum operations. Such agreements shall be submitted to the Minister of Energy as one of the preliminary requirements before establishing a partnership. Then, after receiving advice from PURA, the Minister may, on behalf of the Government, enter into an agreement with TPDC and its partner(s). However, the Minister will not do so unless the Cabinet has approved such transaction. Before such agreements come into effect, PURA shall prepare the Model of Production Sharing Agreement (MPSA) between TPDC and its partners. Then, PURA will submit the MPSA to the Minister, who will then submit it to the Cabinet for approval. The Cabinet

will discuss the submitted MPSA, then, it will approve it when it is satisfied that such agreements will benefit the Government and the country at large. The approved MPSA will be the guiding tool for all subsequent negotiations between TPDC and its partners.

Towards enhancing transparency in petroleum operations, the Acts prohibits any petroleum agreement to be executed unless it has gone through an open and competitive public tendering process. In case there is a need to initiate direct negotiations, the Minister must make the broader circulation of the invitation of tender or intention to initiate the same. In a circumstance when 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 after receiving advice from PURA, and Cabinet's approval, may initiate direct negotiations with the qualified or eligible entity. The Minister may, by regulations, prescribe the manner of conducting the tendering process. Also, the Minister may, by notice published in a *Gazette*, declare certain blocks to be reserved for public interest or directly awarded to TPDC. As per the Act, no granting of a petroleum licence for all reserved blocks shall be caused unless such a reservation is amended or revoked by the Minister through a *Gazette*.⁵⁴

Requirement 2.2 of the EITI Standard 2019 directs that the implementing countries shall disclose the approaches of awarding mineral and petroleum licences. In this regard there is one main approach of awarding petroleum rights in an open acreage in the United Republic of Tanzania. The common and permissible approach is open and competitive tendering. Table 27 shows the conditions which must be fulfilled by the entity applying for petroleum licences.

Table 27: The Criteria for Awarding Petroleum Rights

No.	Type of Licence	Criteria
1	Exploration Licences	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 Licences	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, 2015⁵⁵

⁵⁴ <https://www.pura.go.tz/documents/acts>

⁵⁵ <https://www.nishafi.go.tz/uploads/documents/en-1622017999-THE%20PETROLEUM%20ACT,%202015.pdf>

Regarding the issuance of petroleum rights, in the financial year 2020/21, PURA did not award any new petroleum licences. All licences for ongoing oil and natural gas operations in the country were issued before this financial year.

3.8.2.2 Transfer of Petroleum Rights

As indicated in sub-section (i) above, the Petroleum Act, 2015 does not allow the transfer of exclusive petroleum rights granted to TPDC. As per the Act, these rights cannot be transferred to any other person(s). However, Sections 85 and 86 of the Act under certain circumstances allow 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 Tanzania Revenue Authority (TRA), an integrity pledge by the transferee, and particulars of technical and industrial qualifications of the transferee and their employees.

Moreover, the transferee must provide details regarding all kinds of financial resources available to him/her, including the capital, credit facilities, and guarantees. 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 Tanzanians, and other issues which the Minister may deem necessary before transferring a licence. According to PURA, in the financial year 2020/21 there were no transferred petroleum licences.

3.8.2.3 Surrender, Cancellation, and Suspension of Petroleum Rights

The Petroleum Act, 2015 also provides an opportunity to a licence holder who wants to surrender all or any of the blocks. Any licence holder may do so by applying to surrender a certain or all blocks to the Minister. Then, the Minister will issue the certificate of surrender whenever all conditions for surrender are satisfied. For the Minister to reach a decision for such surrender, he/she must receive an advice from PURA. However, the Act does not permit the certificate of surrender to be granted to the licence holder who is in default. In case the applicant who wants to surrender any block had any outstanding liability, the decision to surrender shall not affect any liability incurred before the surrender came into force.

Regarding the cancellation and suspension of petroleum rights, the Act provides powers to the Minister to suspend or cancel the rights if the licence holder is in default. The holder of the petroleum rights will be notified in writing the intention or decision to cancel or suspend his/her licence. Section 83 of the Act provides a detailed information which may compel the Minister to suspend or cancel any petroleum rights as explained below.

3.8.2.4 Petroleum Registry

Regarding the transfers and registration of petroleum licences, Section 84 (1) – (6) of the Petroleum Act, 2015 directs 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 law stipulates that the registry shall contain the information on the petroleum licence, permit, or petroleum agreements, including applications for grants, assignments, renewal, surrender, termination, and revocation. According to PURA, the online Petroleum Registry portal has been developed and some of the information is accessible online^{56,57}.

3.9 Contract Disclosure

Requirement 2.4(a) of EITI standard 2019 requires EITI implementing states to disclose any new contracts entered, granted or amended from January 2021. The purpose of this requirement is to enhance transparency in all minerals, oil and natural gas contracts that these nations enter. Apart from the EITI requirement, contract disclosure is among the requirements in the TEITA Act, 2015. The TEITA Act, 2015 also requires the TEITA Committee to disclose concessions, contracts, and licences relating to mining, oil, and natural gas operations in the country. In complying with these requirements, the Government has started several initiatives towards attaining full contract disclosures including preparation and publication of contract disclosure roadmap⁵⁸. However, the Government of Tanzania through the Attorney General office has already provided guidance on how to implement the contract disclosure requirement.

3.10 Collection and Distribution of the Extractive Revenues

3.10.1 Budget Process

Tanzania uses the Medium-Term Expenditure Framework (MTEF) budget approach. The preparation and implementation of the MTEF budget is guided by the Budget Act, 2015. Part IV of the Budget Act provides details of the stages/steps of the budget process, which can be grouped into four main categories: 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 through the adaptation of the bottom-up approach

⁵⁶ <https://www.pura.go.tz/pages/block-1>

⁵⁷ <https://www.pura.go.tz/pages/block-2>

⁵⁸ <https://www.teiti.go.tz/storage/app/uploads/public/60d/c11/125/60dc111252093547408015.pdf>

(involving of the citizens in the budget formulation).

- 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 the estimates. This takes place from April to June, involving the following key activities:

- Tabling the budget estimates in Legislature
- Budget speeches presentation (Budget Day)
- Debate in the parliament including citizen's views
- Budget voting
- Enactment of the Finance Bill
- Enactment of the Appropriation Act

iii. Budget Execution (July – June)

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

- MDAs, Regions, Parastatal Organisations and LGAs prepare action plans (work plans)
- Budget is executed on a cash budget system.
- Treasury releases money to MDAs, Regions, Parastatal Organisations and LGAs.
- Services delivered
- Development projects are 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:

- Continuous annual monitoring, including internal audits
- Conducting External audits by the Controller and Auditor General (CAG).
- Management letters are discussed with Accounting Officers within the Public Sector entities. Later, CAG report is tabled in the Parliament, after which it is submitted to the Parliamentary oversight committees i.e., Public Accounts Committee (PAC), Local Authority Accounts Committee (LAAC) and Public Investment Committee (PIC) and is made public for use and follow-up action.

3.10.2 Revenue Collection

The fiscal year of the Government starts on 1st July and ends the next year on 30th June. Extractive companies make payments to various Government Agencies during

the fiscal year. These agencies are divided into two categories: recipients of taxes, fees, and charges, i.e., TRA, LGAs, TPDC, MC, TR, NEMC, and 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). The extractive revenue collections framework is diagrammatically summarized in **Error! Reference source not found..**

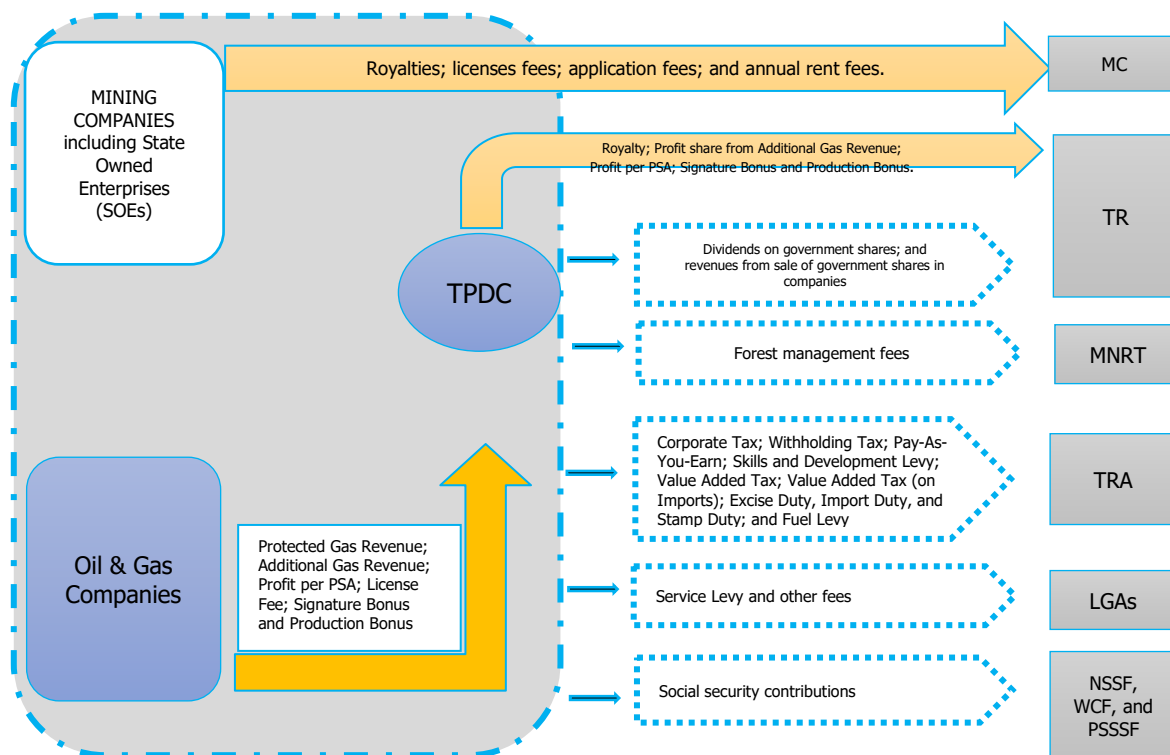


Figure 6: Payment Flows of Extractive Revenue Collection

i. Tanzania Revenue Authority

The Tanzania Revenue Authority (TRA) is regulated by law and is responsible for administering various non-sector taxes of the Central Government. TRA is the recipient of most of Tanzania's revenues from the mining, oil and gas sector. The Authority collects various taxes, including corporate income tax, skills development levy, Value-Added Tax, import duty and excise duty, as shown in Table 28.

Table 28: Taxes and Payments Received by TRA

Tax Category	Tax Type	MDA ⁵⁹ Holders		Non-MDA Holders	
		Tax Base	Rate	Tax Base	Rate
Corporate Tax	Provisional Corporate Tax	Estimated Profit	30%	Estimated Profit	30%
	Final Corporate Tax	Taxable Profit	30%	Taxable Profit	30%
Turnover Tax/ Levy	Alternative Minimum Tax (AMT)	No	No	Turnover	0.3%
Withholding Taxes ⁶⁰	• Dividend payments	Payments	10%	Payments	10%
	• Interests	No	No	Payments	10%
	• Technical Services ⁶¹ (Resident)	Payments	3%	Payments	5%

⁵⁹ Mining Development Agreement (MDA)

⁶⁰ <https://www.pkf.com/media/10028501/tanzania-tax-guide-2016-17.pdf> (PKF_tanzania-tax-guide-2016-17.pdf)

⁶¹ ITA (2004) section 83 and paragraph 4(c) of the First Schedule

Tax Category	Tax Type	MDA ⁵⁹ Holders		Non-MDA Holders	
		Tax Base	Rate	Tax Base	Rate
	• Technical Services (Non-Resident)	Payments	3%	Payments	15%
	• Management Fees (Resident)	Payments	3%	Payments	5%
	• Management Fees (Non-Resident)	Payments	3%	Payments	15%
	• Rental (Resident)	Payments	10%	Payments	10%
	• Rental (Non-Resident)	Payments	15%	Payments	15%
	• Insurance Premium (Applicable to Non-Resident only)	Payments	5%	Payments	5%
	• Natural Resources Payments	Payments	15%	Payments	15%
	• Service Fees (Applicable to Non-Resident only)	Payments	15%	Payments	15%
Capital Gain Tax (Company Assets)		Gain	30%	Gain	30%
Employment Taxes/Charges	• Pay As You Earn (PAYE)	Personal Income	Ranges from 11% to 30% plus fixed amounts	Personal Income	Ranges from 11% to 30% plus fixed amounts
	• Skills and Development Levy-SDL	Employer's Payroll Cost	4.5%	Employer's Payroll Cost	4.5%
VAT	(VAT special relief on purchases, 0% rated on exports)	Taxable Value	18%	Taxable Value	18%
Stamp Duty		Sales Value	1%	Sales Value	1%
Import Duty	• For Capital Goods	Customs Value	0%	Customs Value	0%
Excise Duty	• Motor Vehicle 1000 cc to 2000 cc	Customs Value	5%	Customs Value	5%
	• Motor Vehicle above 2000 cc	Customs Value	10%	Customs Value	10%
Fuel Levy		Volume	TZS 313 per litre	Volume	TZS 313 per litre
Motor Vehicle Taxes	Motor Vehicle Registration Fees (cc)				
	• 501 – 1500	Motor Vehicle Registered	TZS 200,000	Motor Vehicle Registered	TZS 200,000
	• 1501 – 2500	Motor Vehicle Registered	TZS 250,000	Motor Vehicle Registered	TZS 250,000
	• 2501 and above	Motor Vehicle Registered	TZS 300,000	Motor Vehicle Registered	TZS 300,000
	• Motorcycle Registration Fees	Motorcycle Registered	TZS 95,000	Motorcycle Registered	TZS 95,000
	• Personalized registration number renewable after every three years	Motor Vehicle Registered	TZS 10,000,000	Motor Vehicle Registered	TZS 10,000,000
Motor Vehicle Transfer Taxes	• Motor Vehicle Transfer Fees	Transfer	TZS 50,000	Transfer	TZS 50,000
	• Tricycle (Bajaj)	Transfer	TZS 30,000	Transfer	TZS 30,000
	• Motorcycle Transfer Fees	Transfer	TZS 27,000	Transfer	TZS 27,000
Railway Development Levy	Charged based on Customs Value on goods entered for home consumption in Mainland Tanzania at 1.5% of CIF. The levy does not apply 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.				
Customs Processing Fee	A fee charged at 0.6% of FOB Value for processing customs documents for goods entered for home consumption.				
Advertising fees	Charged on commercial advertisement fees for Billboards, Posters or Hoarding				
Wharfage fees	TRA is mandated to Collect Wharfage fee				

Source: Income Tax Act, 2004 and Tanzania Revenue Authority: taxes and duties at a glance

ii. The Mining Commission

MoM sets policies and strategies for exploiting mineral resources. On the other hand, MC is responsible for issuing licences and collecting mining revenues such as royalties, permit fees, annual rental fees, and other charges from mining companies, including SOEs.⁶² Table 29 shows the types of payments received by the MC.

⁶²For more information visit on: <https://www.madini.go.tz/act-policy-and-useful-doc/>

Table 29: Types of Payments Received by MC

Type of Fee		Base	Rate/ Amount	Payment System
ROYALTIES				
i.	Uranium	Gross value ⁶³	5%	Paid on export or local consumption upon delivery
ii.	Gemstone and diamond	Gross value	6%	Paid on export or local consumption upon delivery
iii.	Metallic minerals such as copper, gold, silver, and platinum group minerals	Gross value	6%	Paid on export or local consumption upon delivery
iv.	Gem	Gross value	1%	Paid on export or local consumption upon delivery
v.	Other minerals, including building materials, salt, all minerals within the industrial minerals group	Gross value	3%	Paid on export or local consumption upon delivery
LICENSE APPLICATION FEES (NON-REFUNDABLE)				
i.	Prospecting Licence (PL) for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 300	Paid on application
ii.	Prospecting Licence for building materials and gemstones excluding kimberlitic diamond	PL	USD 300	Paid on application
iii.	Prospecting Licence for industrial minerals	PL	USD 200	Paid on application
iv.	Special Mining Licence	SML	USD 5,000	Paid on application
v.	Mining Licence	ML	USD 2,000	Paid on application
vi.	Mining Licence for building materials	ML	USD 2,000	Paid on application
vii.	Primary mining Licence	PML	TZS 50,000	Paid on application
viii.	Transfer of primary Licence	PML	USD 200	Paid on application
ix.	Transfer of shares in a primary mining Licence	PML	USD 500	Paid on application
x.	Transfer of mineral rights other than primary mining Licence	PML	USD 3,000	Paid on application
xi.	Search in the register, for everyone hour or part thereof	Number of searches	USD 50	Paid on application
xii.	Registration of any document in the office of the Commissioner for Minerals	Number of documents to be registered	USD 500	Paid on application
xiii.	Approval of any document by the Minister as provided in the Mining Act	Number of documents to be approved	USD 500	Paid on application
LICENCE RENEWAL FEES (APPLICATION FEES FOR RENEWAL OF:				
i.	Prospecting Licence for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 300	Paid on renewal
ii.	Special mining Licence	SML	USD 5,000	Paid on renewal
iii.	Mining Licence	ML	USD 2,000	Paid on renewal
iv.	Mining Licence for building materials and industrial minerals	ML	USD 2,000	Paid on renewal
v.	Primary mining Licence	PML	TZS 100,000	Paid on renewal
APPLICATION FOR A CERTIFICATE OF SUSPENSION OF:				
i.	Work in the mineral rights under division C	Number of mineral rights	TZS 50,000	Paid on application
ii.	Work in mineral right other than mineral rights under division C	Number of mineral rights	USD 200	Paid on application
APPLICATION FOR A CERTIFICATE OF AMALGAMATION OF:				
i.	Primary mining Licences	Number of amalgamation transaction	TZS 200,000	Paid on application
PREPARATION FEES FOR:				
i.	Prospecting Licence for all minerals	PL	USD 500	Paid upon receipt of offer
ii.	Mining Licence for all minerals	ML	USD 1,000	Paid upon receipt of offer
iii.	Special mining Licence	SML	USD 2,000	Paid upon receipt of offer
iv.	Primary mining Licence	PML	TZS 50,000	Once application is approved
ANNUAL RENTS PAYABLE FOR ALL MINERAL RIGHTS OTHER THAN MINERAL RIGHTS UNDER DIVISION D				

⁶³ "Gross value" according to subsection 87(6) means the market value of minerals as determined through valuation pursuant to section 100B of the Mining Act, Cap 123

Type of Fee	Base	Rate/ Amount	Payment System
i. Prospecting Licence for metallic minerals, energy minerals, kimberlitic diamonds, building materials and gemstones, for initial period PL	Licence area	USD 100/sq.km	Paid annually
ii. Annual rent for first renewal of a prospecting Licence	Licence area	USD 150/sq.km	Paid annually
iii. Annual rent for second renewal of a prospecting Licence	Licence area	USD 200/sq.km	Paid annually
iv. Special mining Licence	Licence area	USD 5,000/sq.km	Paid annually
v. Mining Licence for metallic minerals, energy minerals, gemstones and kimberlitic diamonds	Licence area	USD 3,000/sq.km	Paid annually
vi. Mining Licence for building materials and industrial minerals	Licence area	USD 2,000/sq.km	Paid annually
ANNUAL RENTS FOR MINERALS UNDER DIVISION D			
i. Primary mining Licence for all minerals other than gold, kimberlitic diamonds and gemstones, subject to a minimum of TZS 20,000/= for each Licenced area having less than 2 hectares (TZS 80,000/=)	Licence area	TZS 40,000/Hect	Paid annually
ii. Primary mining Licence for gold, kimberlitic diamonds or gemstones, subject to a minimum of TZS 80,000/= for each Licenced area having less than 2 hectares TZS 160,000/=)	Licence area	TZS 80,000/Hect	Paid annually
FEES FOR DEALING IN MINERALS⁶⁴			
i. Application fees for dealer Licence (non-refundable)	DL	USD 200	Paid on application
ii. Application fees for broker Licence (non-refundable)	BL	TZS 50,000	Paid on application
iii. Licence fees for dealer Licence - Gold, Metallic Minerals and Coloured Gemstones	DL	USD 1,000	Paid on application
iv. Licence fees for dealer Licence - Diamonds	DL	USD 2,000	Paid on application
v. Licence fees for dealer Licence - Coal and Industrial Minerals	DL	USD 500	Paid on application
vi. Licence fees for a Broker Licence	BL	TZS 200,000	Paid on application
vii. Application fee for renewal for a Dealer Licence	DL	USD 100	Paid on application
viii. Application fee for renewal for a Broker Licence	BL	TZS 50,000	Paid on application
ix. Renewal of Dealer Licence - Gold, Metallic Minerals and Coloured Gemstones	DL	USD 800	Paid on application
x. Renewal of Dealer Licence - Diamonds	DL	USD 1,500	Paid on application
xi. Renewal of Dealer Licence - Coal and Industrial Minerals	DL	USD 300	Paid on application
xii. Renewal of Broker Licence	BL	TZS 160,000	Paid on application
FEES FOR EXPORT AND IMPORT OF MINERALS			
i. Application fees for the export permit of minerals	Permit	USD 100	Paid on application
ii. Application fees for import permit of minerals	Permit	USD 300	Paid on application
iii. Application fees for Special export permit of minerals for non- resident	Permit	USD 2,000	Paid on application
iv. Application fees for Special export permit of minerals for tourist	Permit	USD 200	Paid on application
v. Application fees for Special export permit of minerals purchased at a Gem Trade Fair	Permit	USD 200	Paid on application
vi. Application fees for import permit of minerals imported for a Gem Trade Fair	Permit	USD 200	Paid on application
FEES FOR PROCESSING, SMELTING AND REFINING LICENCES			
i. Application for processing Licence, smelting Licence or refinery Licence	Licence	USD 200	Paid on application
ii. Preparation fee for processing Licence, smelting Licence or refinery Licence	Licence	USD 200	Paid on application

⁶⁴ The-Mining-Mineral-Trading-Regulations-2010 (R.E 2017), First Schedule, Fees for Dealing in Minerals

	Type of Fee	Base	Rate/ Amount	Payment System
iii.	The annual Licence fee for processing Licence, smelting Licence or refinery Licence	Licence	USD 1,000	Paid on application
iv.	Application fee for renewal of processing Licence, smelting Licence or refinery Licence	Licence	USD 200	Paid on application

Source: Tanzania Mining Industry's Investor Guide, 2015 and The Mining Act, Cap 123

iii. Tanzania Petroleum Development Corporation

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, and tariff on gas transportation through gas pipelines.

During the reporting period TPDC received a total of TZS 2,831,852,124.88 from Pan African Energy Tanzania Limited being payment of tariff on gas transportation through pipeline.

TPDC also pays corporate tax from its profit share in respect of Songosongo PSA Development Licence to TRA. Furthermore, Section 9 of the Oil and Gas Revenue Management Act 2015, demands the royalties, profit shares, dividends on government participation in oil and gas operations collected by TPDC be paid to the government through the Oil and Gas Consolidated Fund. Table 30 provides more information of the payments made to TPDC.

Table 30: Payments made to TPDC

SN	Type of Payment	Description
1	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 if paid for deep water production (consistent with MPSA 2013).
2	Training fees	Fees payable by Licenced producers/contractor, depending on the Profit-Sharing Agreement (PSA), for training and research activities
3	Licence fees	Fees paid when applying for conducting oil and gas activities over a Licenced area
4	Tariffs	<ul style="list-style-type: none"> Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline Tariff on gas transport through pipeline

iv. The Treasury Registrar

The Treasury Registrar under the Ministry of Finance and Planning (MoFP) is responsible for collecting dividend payments, particularly from the companies where the State holds shares. The Treasury Registrar is also responsible for collecting revenue proceeds from the sale of shares of extractive companies that the government has an interest. In addition, it receives royalty, profit share from additional gas revenue, profit per PSA, signature bonus and production bonus from TPDC.

v. Social Security Contributions Funds

Extractive companies also make payments in the form of social security contributions of the employees. Contributions for all employees in the public sector are made to the Public Service Social Security Fund (PSSSF). Contributions for employees in the

private sector, self-employed, international organizations, and foreigners employed in Tanzania and any other category of persons that the Minister responsible for social security matters may specify are paid to the National Social Security Fund (NSSF).

In addition, all employers, including extractive companies, are required by the Worker's Compensation Act Cap 263 to contribute to the Fund in protecting their workers from occupational hazards. Table 31 provides more information on the employees' statutory contributions to the pension funds in the country.

Table 31: Statutory Contributions

SN	Fund	Tax Base	Rate
1	NSSF Contribution	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> • 10% payable by employer • 10% payable by the employee
2	PSSSF Contribution	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> • 5% payable by the employer • 15% payable by the employee
3	WCF Contribution	Employee's gross monthly salary	<ul style="list-style-type: none"> • 1% for private sector employers • 0.5% for public sector employers

vi. Local Government Authorities

The Local Government Act of 1982 mandates LGAs to pass by-laws for charging and collecting local taxes, levies, and fees within their jurisdictions. Moreover, extractive companies provide social and economic support to host communities in the respective LGAs in corporate social responsibility (CSR). Table 33 shows the type of local taxes and contributions paid by extractive companies to LGAs.

Table 32: Local Taxes and Contributions

SN	Fund	Description
1	Service levy	Local Government Authorities are entitled to charge up 0.3% service levy based on turnover generated by corporate bodies in the relevant district.
2	Corporate Social Responsibility (CSR)	Mineral rights holders are required by Written Laws (Miscellaneous Amendments) Act. No 7 of 2017, to prepare on an annual basis a credible corporate social responsibility plan, which is 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 of Finance and Planning.

vii. Tanzania Forest Services Agency

TFS is a Government Executive Agency established under the Executive Agencies Act, Cap. 245. TFS operates under the MNRT. As part of the forest and natural resources management, extractive companies that operate in protected national forest reserves must pay a mining fee (forest management fees) for mining activities taking place in a forest reserve (per year per ha or part of).⁶⁵

⁶⁵[https://trade.business.go.tz/media/GN-THE%20FOREST%20\(AMENDMENTS\)%20REGULATIONS,%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf](https://trade.business.go.tz/media/GN-THE%20FOREST%20(AMENDMENTS)%20REGULATIONS,%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf)

3.10.3 Revenue Distribution

The Public Finance Act, Cap 348 is a legal instrument that provides for the legal framework of the country's budget system regarding revenue, expenditure control and accountability. Article 135 of the Constitution of United Republic of Tanzania, 1977 and Section 11 of the Public Finance Act establishes the Consolidated Fund. The Act categorically requires all revenues or other amounts of money raised or received for 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. On the other hand, the Annual Appropriation Act provides powers to the Minister for Finance to draw money from the Consolidated Fund and allocate or reallocate it to the various votes. Therefore, revenues arising from extractive companies lose their identities once deposited into the consolidated fund and can therefore not be tracked to a specific expenditure or project as required by EITI Standard 2019.

3.11 Audit and Assurance Practices

3.11.1 Extractive Companies

The Companies Act, Cap 212, requires every company to appoint a professionally recognised auditor to audit the company accounts/financial statements annually. The external auditors are required to use the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB) and any professional pronouncements made by the National Board of Accountants and Auditors of Tanzania in conducting such audits. The audited company accounts/financial statements should then be tabled in the annual general meeting (for the applicable companies) for adoption and actions.

3.11.2 Government Agencies

All the public sector entities (PSEs) in the Government of Tanzania (GoT), i.e., Ministries, Departments and Agencies (MDAs), Regions, Parastatal Organizations and LGAs, are required through Section 25 of the Public Finance Act, Cap 348 to prepare their respective annual financial statements according to the International Public Sector Accounting Standards (IPSAS).

External audit for the PSEs is carried out as per requirements of Article 143 of the Constitution of the United Republic of Tanzania (1977) as amended from time to time; the Public Audit Act, Cap 418 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 constitutional mandate and legal responsibility for undertaking external audits of all PSEs in the GoT. NAOT is a member of the International Organization of Supreme Audit Institutions (INTOSAI), which issues ISSAIs, and is a member of the regional subgroups of African Supreme Audit Institutions (AFROSAI) and the African Supreme Audit institutions-English speaking countries in Sub Sahara Africa (AFOSAI- E). The CAG applies both the ISAs for commercial SOEs and the ISSAIs for non-commercial PSEs 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 financial year, i.e., on or before 30th September. The CAG will conduct audits and, in the end, issue management letters and audit opinions on the accounts within nine months after the end of the fiscal year, i.e., by 31st March each year.

The CAG prepares two categories of reports, (1) Individual Reports issued to the respective PSE (with auditor's opinion and detailed management letter) and (2) Annual General Reports relating to the central government, parastatal organisations, local government authorities and development projects. The Annual General Reports provides summarized information regarding audit mandates, objectives, scope, methodologies, and applicable standards; audit opinions; follow up on the implementation of previous years' audit recommendations; summary of audit issues on the financial statements of the PSEs. and general conclusion and recommendations. The annual general reports of the CAG for the 2020/21 reporting period are publicly available on the NAOT website⁶⁶.

All the three (3) government agencies involved in the extractive industry sector i.e. NDC, STAMICO, and TPDC⁶⁷ have reported receipts that were received during the reporting period 2020/21 and had their annual accounts/financial statements audited by the CAG whereby they were all issued with unqualified audit opinions⁶⁸.

In addition, as provided in Section 18 of the TEITA Act, 2015, the CAG is responsible for investigating any material discrepancies which would arise in the TEITI reconciliation reports.

⁶⁶ <https://www.nao.go.tz/reports/view/general-audit-reports-for-financial-year-2019-2020>

⁶⁷ <https://tpdc.co.tz/downloads.php>

⁶⁸ https://www.nao.go.tz/uploads/Annual_General_Report_on_the_Audit_of_Public_Authorities_2019_20.pdf

4 DETERMINATION OF THE RECONCILIATION SCOPE

In the determination of the reconciliation scope of the revenue paid to the government by extractive companies and the payments made by extractive companies to the government, the TEITA Committee has to agree on the materiality threshold to be used in the reconciliation exercise. The EITI Standard 2019 defines materiality as the level at which payments and revenues are considered significant enough that their omission or misstatement could impact the overall comprehensiveness of the EITI Report. To ensure that all important payments and revenues from the mining, oil, and gas sectors in Tanzania are included in the reconciliation report, this section proposes materiality thresholds. To determine these thresholds, a materiality analysis was conducted based on company data provided by government agencies such as the Tanzania Revenue Authority (TRA), Tanzania Petroleum Development Corporation (TPDC), Treasury Register (TR), and Mining Commission (MC). It is expected that during the reconciliation processes, the IA will receive financial data from government agencies based on the company projects, further ensuring the accuracy and completeness of the TEITI Report.

4.1 Scope of Revenue Streams

The Independent Administrator (IA) took several measures to ensure the accuracy and completeness of the reconciliation scope. Firstly, the IA consulted with government agencies that received payments from the extractive industry to identify and ascertain the relevant revenue streams that should be included in the reconciliation report. Additionally, the IA considered the applicable legislation in force related to the extractive industry in Tanzania, as well as previous TEITI reports, to determine the scope of the reconciliation. By considering these factors, the IA was able to ensure that the reconciliation report provides a comprehensive and accurate picture of payments and revenues from the extractive industry in Tanzania.

4.1.1 Payments to the Mining Commission

The review of the relevant legislation and analysis of the payment data received from the Mining Commission identified the following fees and charges payable to the Commission as shown in Table 33.

Table 33: Categories of Fees and Charges Payable to the MC

SN	Revenue Streams
1.	Annual Rent
2.	Application fee
3.	Clearance & Inspection fees
4.	Fines, Penalties and Forfeitures
5.	Geological Fees
6.	Laboratory Services
7.	Mineral Rent
8.	Mining Royalties
9.	Preparation fee

4.1.2 Payments to Tanzania Revenue Authority

Table 34 shows the categories of the taxes paid by the extractive companies and service providing companies to TRA (Large Taxpayers Department (LTD), Domestic Revenue Department (DRD), and the Customs and Excise Department (CED)) during the fiscal year 2020/21.

Table 34: Categories of Taxes and Fees Payable to TRA

SN	Revenue Streams
PAYMENTS MADE TO TRA (LTD & DRD)	
1.	Additional Profit Tax
2.	Advertising Fees
3.	Airport Departure Charges
4.	Bed Night levy
5.	Commission on money transfer through mobile service
6.	Corporate Tax
7.	Dividends from other corporations
8.	Excise Duty
9.	Income Tax Interest and Penal
10.	Management and Technical Service fees (Mining, Oil and Gas)
11.	Motor Vehicle Transfer Fees
12.	Natural Resources Payments
13.	Pay As You Earn (PAYE)
14.	Personal Income Tax
15.	Roads Reserve User Charge
16.	Sale of Revenue Stamps
17.	Skill Development Levy
18.	Sign Board Fees
19.	Stamp Duty
20.	Treasury Voucher Cheques
21.	Value Added Tax
22.	Withholding Taxes
PAYMENTS MADE TO TRA (CED)	
23.	Customs Processing Fee
24.	Excise Duty
25.	Import Duty
26.	Item Customs Value
27.	Railroad Dev Levy
28.	Value Added Tax
29.	Vehicle Registration Tax

4.1.2.1 Tanzania Petroleum Development Corporation

TPDC is authorised under Section 6 of the Oil and Gas Revenue Management Act 2015 to collect non-tax revenues from companies involved in oil and gas business in

the country. Table 35 shows the categories of the fees paid by the oil and gas companies to TPDC during the financial year 2020/21.

Table 35: Categories of Fees Payable to TPDC

SN	Revenue Streams
1.	Royalty on Oil and Gas
2.	Profit per Production Sharing Agreement
3.	Training Fees
4.	Acreage/Licence fees
5.	Tariff
6.	Condensate

4.1.2.2 Tanzania Forestry Service Agency

Forest (Amendments) Regulations, 2017, provide the fees payable on the service related to forest products. These fees, among others, are concerned with a licence provided to establish and operate other businesses in forest reserves and plantations. Under these Regulations, the extractive companies pay forest management fees to the Tanzania Forest Service Agency (TFS) for forest and natural resource management. The TEITA Committee agreed to include this payment stream in the reconciliation scope

4.1.2.3 Local Government Authorities

The Local Government Act of 1982 mandates 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 of up to 0.3% of annual turnover to LGAs where the mining, oil and gas activities occur. The service levy and local taxes paid to LGAs by extractive companies and service providing companies have been incorporated in the reconciliation scope.

4.1.2.4 Treasury Registrar

Dividends received from SOEs in 2020/21, revenues received from the sale of shares of extractive companies where the Government has an interest in have been included in the reconciliation scope.

4.1.2.5 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 requirement 6.1 of EITI Standard 2019. This Standard encourages TEITA 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 kind. These contributions include education, health, environment, potable water supply, humanitarian aids, small business development services, and infrastructures.

Section 105 (1) of the Mining Act [CAP 123 R.E. 2019] as amended in 2022 requires that a mineral right holder on an annual basis prepare a credible Corporate Social Responsibility plan. The plan must be jointly agreed upon by the relevant local government authority or local government authorities in consultation with the Minister responsible for LGAs and the Minister responsible for Finance and Planning. Corporate Social Responsibility must account for environmental, social, economic, and cultural activities based on local government authority priorities of the host community.

This reconciliation exercise agreed to report these social payments through unilateral disclosure of extractive companies.

4.1.2.6 Other Significant Payments

The reporting template required reporting entities to report any other significant payments made/collected during 2020/21. These payments include other payments made by reporting entities but are not included in the revenue streams, such as litigations and others.

4.1.3 Selected Revenue Streams for Reconciliation Exercise

Table 36 presents the selected revenue streams for the reconciliation exercise. TEITA Committee agreed that Pay-As-You-Earn, Value-Added Taxes, withholding taxes, NSSF and PSSF contributions be included in the 13th TEITI report as contextual information. The reason being that companies pay these payments on behalf of employees and service providers and, therefore, they are not direct payments from the extractive companies and service providing companies.

Table 36: Revenue Streams for Reconciliation

SN	Revenue Streams
PAYMENTS MADE TO MC	
1.	Annual Rent
2.	Application fee
3.	Clearance & Inspection fees
4.	Fines, Penalties and Forfeitures
5.	Geological Fees
6.	Laboratory Services
7.	Mineral Rent
8.	Mining Royalties
9.	Preparation fee
PAYMENTS MADE TO TPDC	
1.	Royalty on Oil and Gas
2.	Profit per Production Sharing Agreement
3.	Training Fees

SN	Revenue Streams
4.	Acreage/Licence fees
5.	Tariff
6.	Condensate
PAYMENTS MADE TO TRA (LTD & DRD)	
1.	Corporate Tax
2.	Excise Duty
3.	Skill Development Levy

4.1.4 Scope of Extractive and Supporting Companies

The scoping study focused on the information about the payments received by the TRA, TPDC, TR, and MC from the extractive industry. Based on the data collected from these four government agencies during the fiscal year 2020/21, the total government receipts amounted to TZS 2.533 trillion from companies, small-scale miners, and supporting companies.

Companies that contributed to this total revenue at least TZS 1 billion were 55, while companies that contributed between TZS 500 million and TZS 1 billion were 40. Similarly, companies that contributed between TZS 100 million and TZS 500 million were 115 and all the remaining companies contributed below TZS 100 million. Table 37 provides a breakdown of these payments and number of companies.

Table 37: Breakdown of Payments made by Extractive Companies to the Government

Payment threshold	Number of Extractive and Supporting Companies	Revenue Collected by Tanzanian Government (TZS billion)	%
Amount > TZS 1 billion	55	2,295.91	90.61
TZS 500 million <Amount <TZS 1 billion	40	28.90	1.14
TZS 100 million <Amount <500 million	115	27.10	1.07
TZS 50 million <Amount <100 million	77	56.28	0.22
TZS 10 million <Amount <50 million	360	81.72	0.32
Amount <10 million	Others	43.81	6.64
Total		2,533.72	100.00

The approved materiality threshold for the reconciliation exercise was based on the government receipts from the four Government Agencies in the fiscal year 2020/21. The threshold set at TZS 1 billion (0.05%) of the total government receipts means that 55 companies, contributing TZS 2,295.91 billion (90.6%), are required to participate in the reconciliation exercise. The list of these 55 companies is shown in Table 38.

Table 38: Companies Scoped for Reconciliation Exercise 2020/21

SN	COMPANY
MINING COMPANY	
1.	GEITA GOLD MINING LIMITED
2.	NORTH MARA GOLD MINE LIMITED
3.	BULYANHULU GOLD MINE LIMITED
4.	PANGEA MINERALS LTD
5.	SHANTA MINING COMPANY LIMITED

SN	COMPANY
6.	SEA SALT LIMITED
7.	SUN SHINE MINING LIMITED
8.	TANCOAL ENERGY LIMITED
9.	RUVUMA COAL LIMITED
10.	TAIFA MINING & CIVILS LIMITED
11.	WILLIAMSON DIAMONDS LTD.
12.	STAMIGOLD COMPANY LTD
13.	BUSOLWA MINING LIMITED
14.	CATA MINING COMPANY LIMITED
15.	MANTRA TANZANIA LIMITED
16.	MBOGO MINING AND GENERAL SUPPLY LIMITED
17.	TANGA CEMENT PUBLIC LIMITED COMPANY
18.	TANZANIA PORTLAND CEMENT COMPANY LIMITED
19.	DANGOTE CEMENT LIMITED
20.	KATAVI MINING COMPANY LIMITED
21.	GLITTER GEM LTD
22.	MAZABU MINE CO. LTD
23.	MMG GOLD LIMITED
24.	MAWENI LIMESTONE CO.LTD
25.	STATE MINING CORPORATION
26.	NATIONAL DEVELOPMENT CORPORATION
	OIL AND GAS COMPANY
27.	GBP TANZANIA LIMITED
28.	PAN AFRICAN ENERGY TANZANIA LIMITED
29.	M&P EXPLORATION PRODUCTION TANZANIA LIMITED
30.	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.
31.	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED
32.	EQUINOR TANZANIA AS
33.	TOL GASES COMPANY LTD
34.	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
	SERVICE PROVIDING COMPANY
35.	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED
36.	AUMS (T) LIMITED
37.	CAPITAL DRILLING (T) LTD.
38.	ORICA TANZANIA LIMITED
39.	ZEM DEVELOPMENT (T) CO. LIMITED
40.	OXLEY LIMITED
41.	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION
42.	AECI MINING TANZANIA LIMITED
43.	GLOBELEQ TANZANIA SERVICES LIMITED
44.	WEIR SERVICES TANZANIA LIMITED
45.	JAC RIJK AFRICA LIMITED
46.	GENGETATU EXTECH COMPANY LTD
47.	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.
48.	TIANYU GEOLOGICAL TEST CENTRE (T) CO LIMITED
49.	GOGOTA (TZ) LIMITED
50.	BEARING MAN GROUP TANZANIA LIMITED
51.	GLOBAL FLUIDS INTERNATIONAL LIMITED
52.	AFRICAN EXPLOSIVE (T) LIMITED
53.	CASPIAN LIMITED

SN	COMPANY
54.	SAMAX RESOURCES LTD.
55.	TNR LIMITED

Out of the fifty-five (55) selected companies participating in the reconciliation exercise, three (3) are SOEs. Table 39 provides the list of the three SOE companies.

Table 39: State-Owned Companies

SN	COMPANY
1.	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
2.	STATE MINING CORPORATION
3.	NATIONAL DEVELOPMENT CORPORATION

4.1.5 Scope of Government Agencies

The Government Agencies that participated in the reconciliation exercise were determined using the types of revenue streams relevant to them. Table 40 provides the list of the Government Agencies.

Table 40: Government Agencies Scoped for the Reconciliation in 2020/21

SN	MINISTRIES AND GOVERNMENT AGENCIES	
1.	MINISTRY OF FINANCE AND PLANNING (MOFP)	2. TREASURY REGISTRAR
3.	MINING COMMISSION (MC)	4. TANZANIA REVENUE AUTHORITY (TRA)
5.	TANZANIA FORESTRY SERVICE AGENCY	6. TANZANIA PETROLEUM DEVELOPMENT CORPORATION
LOCAL GOVERNMENT AUTHORITIES (LGAs)		
1.	ARUSHA DISTRICT COUNCIL	2. MTWARA DISTRICT COUNCIL
3.	BIHARAMULO DISTRICT COUNCIL	4. MTWARA MIKINDANI DISTRICT COUNCIL
5.	BUTIAMA DISTRICT COUNCIL	6. MTWARA DISTRICT COUNCIL
7.	CHALINZE DISTRICT COUNCIL	8. MUFINDI DISTRICT COUNCIL
9.	CHUNYA DISTRICT COUNCIL	10. MUSOMA DISTRICT COUNCIL
11.	GEITA DISTRICT COUNCIL	12. MWANZA CITY COUNCIL
13.	GEITA TOWN COUNCIL	14. NYANG'WALE DISTRICT COUNCIL
15.	HAI DISTRICT COUNCIL	16. RUANGWA DISTRICT COUNCIL
17.	ILEJE DISTRICT COUNCIL	18. RUFJI DISTRICT COUNCIL
19.	KAHAMA DISTRICT COUNCIL	20. SIMANJIRO DISTRICT COUNCIL
21.	KIBITI DISTRICT COUNCIL	22. SONGWE DISTRICT COUNCIL
23.	KILWA DISTRICT COUNCIL	24. TARIME DISTRICT COUNCIL
25.	KINONDONI MUNICIPAL COUNCIL	26. TEMEKE MUNICIPAL COUNCIL
27.	KISHAPU DISTRICT COUNCIL	28. MSALALA DISTRICT COUNCIL
29.	KOROGWE DISTRICT COUNCIL	30. MOROGORO DISTRICT COUNCIL
31.	LINDI MUNICIPAL COUNCIL	32. MKURANGA DISTRICT COUNCIL
33.	LINDI DISTRICT COUNCIL	34. MBINGA DISTRICT COUNCIL
35.	MAGU DISTRICT COUNCIL	

4.2 Level of Disaggregation

The reporting entities included in the reconciliation exercise were required to report data as explained below:

4.2.1 Companies (Taxpayers)

The required details for companies were:

- i. The name of the taxpayer (company). The taxpayer's name was required to be completed using the full and exact representation of the company as it appears in its Articles of Incorporation or, as revised by any official name change where appropriate.
- ii. The unique Taxpayer Identification Number (TIN) of the company.
- iii. Details of the licences operated by the taxpayer.
- iv. The sector in which the taxpayer operates.
- v. Amounts paid by the company and include payments made on its behalf by another taxpayer.
- vi. Payment streams disaggregated by each individual project.

4.2.2 Government Agencies

Government agencies were requested to submit a separate template for each taxpayer according to the TIN. In addition, the agencies were required to disaggregate revenue by each project.

4.2.3 Project Reporting

Companies and Government Agencies were required to report all data disaggregated by each project, company/Government Agency, and revenue stream. A project is defined as *“operational activities governed by an agreement, single licence and form the basis for payment liabilities with the government.”*

With that understanding, all payments attributed to a specific project, like royalty, profit share, training fees, licence fees, application fees, annual rent, etc., were required to be disaggregated and reported at a project level. Payments levied at a company level rather than at a project level like corporate tax, PAYE, etc., were required to be disclosed at a company level (non-project level) rather than at a project level.

4.3 Materiality Deviation

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

4.4 Beneficial Ownership

EITI has expanded the disclosure requirement which tasks extractive companies to declare beneficial ownership. As per requirement 2.5 of the EITI Standard 2019, companies which participate in mineral, oil and natural gas activities should disclose beneficial ownership. Disclosure of beneficial ownership is paramount in the transparency and accountability of natural resources as it reduces the illegal activities and conducts in the extractive industry. Such notable illegal activities include but not limited to tax evasion, corruption, illicit financial flows, and outcomes of conflict of interests. Moreover, such disclosure enhances transparency and accountability of extractive companies and reduces the chances of having shadow extractive companies, which are popular in tax evasion activities.

Information regarding beneficial ownership in Tanzania is maintained in the BRELA register. BRELA is mandated to maintain such a register under the Companies Act, Cap 212, and Business Registration and Licensing Authority Act, 2007. According to BRELA, full companies' registration must contain information related to the corporate entity's full name, legal status, year of incorporation, and list of directors and their physical addresses. Also, some large mining, oil, and natural gas companies are public listed companies in domestic as well as international stock markets. Recently, BRELA announced the needs for all companies operating in Tanzania including those in mining, oil and gas to register their beneficial ownership status through a portal that was created for the same purpose.⁶⁹ Therefore, in Tanzania, it is mandatory for all companies to disclose beneficial ownership information.

The issue of beneficial ownership disclosure was addressed in the Finance Act, 2020.⁷⁰ Specifically, the Act amended various laws, including the Anti-Money Laundering Act, Cap. 423 by introducing the concept of beneficial ownership to establish parameters for identifying owners and beneficiaries on multiple entities for tax purposes. Section 3 of the Act is amended to add the definition of the term "beneficial owner".

The amendments state the "beneficial owner" means any natural person who ultimately owns or controls the customer, the natural person on whose behalf a transaction or activity is being conducted, a person who exercises ultimate effective control over a legal person or legal arrangement or beneficiary of an insurance policy or other investment linked insurance policy. The amendments provide further details under which conditions a customer is a beneficial owner. The Anti-Money Laundering (Amendment) Act, 2022 is available through the Tanzanian Parliament website – www.parliament.go.tz⁷¹.

Section 15 of the amended Companies Act, Cap. 212 ensures that accurate and up-to-date records of beneficial owners of legal entities are identified, obtained, verified, and maintained. Part III of the amended Companies Act, Cap. 212 require companies

⁶⁹ <https://bo.brela.go.tz>

⁷⁰ www.tra.go.tz/index.php/laws

⁷¹ [http://www.parliament.go.tz/polis/uploads/bills/1643887111-THE%20ANTI-MONEY%20LAUNDERING%20\(AMENDMENTS\)%20ACT.%202022%20EDITED%20CHAPA%201%20FEBRUARY%202022%20charity.pdf](http://www.parliament.go.tz/polis/uploads/bills/1643887111-THE%20ANTI-MONEY%20LAUNDERING%20(AMENDMENTS)%20ACT.%202022%20EDITED%20CHAPA%201%20FEBRUARY%202022%20charity.pdf)

to provide information regarding the beneficial owners who are not currently regulated under the Act and whose information is vital for, among other things, tax purposes, control of anti-money laundering and financing of terrorism. Parallel to these legal requirements, the Government through TEITI is creating and implementing several awareness programmes among mining, oil and gas companies to enhance the disclosure of beneficial ownership.

Data on beneficial ownership were submitted by twenty-five (25) out of forty-five (45) reporting entities. This represents 55.6% of all companies that were required to report in the financial year 2020/21. Thus, the summary trend of beneficial ownership disclosure for three (3) years is as shown in Table 41.

Table 41: Trend of Beneficial Ownership Disclosure

Year	2018/19			2019/19			2020/21		
	%ge of Entities submitted BO	# of Entities submitted BO	Total # of Entities Reported	%ge of Entities Submitted BO	# of Entities submitted BO	Total # of Entities Reported	%ge of Entities submitted BO	# of Entities submitted BO	Total # of Entities Reported
2020/21	65.0%	27	41	65.0%	26	40	55.6%	25	45

Table 42 provides more details regarding beneficial ownership information for all companies that submitted BO forms.

Table 42: Beneficial Ownership

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
1.	M & P Exploration Production (T) Ltd	73702	109-123-196	Plot No. 1338/9 Block No.1, House No. 9, Mwaya Street, Mwaya Road, Msasani, Kinondoni, D'salaam.	Government of Indonesia through Pertamina Internasional Eksplorasi Dan Produksi ("PIEP")	Indonesia	42.71%	YES	EURONEXT PARIS	NONE	The Company is owned jointly by affiliates of Parent Companies of M&P and Wentworth.
					FIL Investment Advisors (UK) Ltd		3.78%				
					Vitol Holding BV		3.76%				
					Ophorst Van Marwijk Kooy Vermogensbeheer NV		2.94%				
					Robert P. McBean		2.15%				
					GWM Assets Management Ltd		1.55%				
2.	Jac Rijk Africa Ltd	132588	132-575-398	2 nd Floor Mikumi House, Plot 368, Msasani Rd. Oysterbay, P.O. Box 9673 D'salaam	Holding Barizon B.V.	Netherlands	99%	NO	N/A	NONE	Majority owned by Holding Barizon B.V. of Netherlands
					Joost Rijk		1%				
3.	Shanta Mining Company Ltd	41557	101-849-937	202, 2 nd Floor Renaissance Plaza, Plot 498 Haille selasie Rd. P.O. box 79408, D'salaam	Shanta Gold Holdings Ltd	United Kingdom	99%	YES	AIM London	NONE	Shanta Mining Company Ltd is a wholly owned subsidiary of Shanta Gold Holdings Ltd of UK
					Shanta Gold Ltd		1%	NO			
4.	Pan African Energy (T) Ltd	41999	101-181-316	Oyster Plaza Building (5th Floor), Haile Sellasie Road, D'salaam	PAE Panafrican Energy Corporation	Mauritius	100%	NO	N/A	NONE	Wholly owned by PAE Panafrican Energy Corporation of Mauritius
5.	Pan African Mining Services Tanzania Limited	36620	100-244-209	Nyerere Rd. Vingunguti, Industrial Area P.O. Box 40575 D' Salaam	Pan African Equipment Limited		99%	NO	N/A	NONE	Majority owned by Pan African Mining Services Tanzania Limited
					Rupert Charles Field - Marsham		1%				
6.	OXLEY Limited	96331	122-434-656	P.O BOX 3016, 368, MSASANI ROAD SELOUS HOUSE DAR ES SALAAM Email: Akansha@oxley.co.tz Phone: 0784 800812	Gulabchand P. Shah	Tanzania	60%	NO	N/A	NONE	Wholly owned by OXLEY Limited of Tanzania
					Pujan Sumaria Shah	Tanzania	10%				
					Akansha Agarwal	Tanzania	10%				
					Arpan Masue	Tanzania	20%				
					Nobel Industries AS	Norway	0.01%				

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
7.	Mbogo Mining and General Supply Ltd	95327	119-505-887	Mwanza, Tanzania	Barnabas Athanas Nibengo	Tanzania	25%	NO	N/A	NONE	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%				
					Ministry of Finance	Tanzania	0.02%				
					Magreth Ezekiel Bamira	Tanzania	15%				
					Joshua Bamira Ezekiel	Tanzania	15%				
					Sibulele Songea	South Africa	1%				
8.	Geita Gold Mining Limited (GGML)	19982	100-222-930	Msasani, Kinondoni, D'salaam	Anglogold Ashanti Ltd	South Africa	100%	YES	New York, Johannesburg & Australia SE	NONE	Wholly owned by AngloGold Ashanti Ltd of South Africa.
9.	Mantra (Tanzania) Ltd	29785	105-158-750	Masaki, Kinondoni, D'salaam	Manta Resources Ltd	Australia	100.00%	YES	Australia SE	NONE	100% owned by Mantra Resources Ltd of Australia
10.	Shell Exploration & Production (T) Ltd	83340	113-593-865	369 Touré Drive, Oysterbay, D'salaam	BG International Limited		100%	NO	N/A	NONE	Wholly owned by BG International Limited
11.	National Development Corporation (NDC)	GN 90/1969	100-105-969	Development House, Ohio/Kivukoni Front, D'salaam	Intra Energy (T) Limited	Tanzania	70%	NO	N/A	NONE	Wholly owned by the Government of Tanzania
					National Development Corporation	Tanzania	30%				
12.	State Mining Corporation (STAMICO)		102-904-303	United Nations Road, D'salaam	Government of Tanzania	Tanzania	100%	NO	N/A	NONE	Wholly owned by the Government of Tanzania
13.	Williamson Diamonds Ltd	484	100-108-682	Dar-es-Salaam, Tanzania	Willcroft Company Ltd	Bermuda	75%	NO	N/A	NONE	Majority ownership by Willcroft Company Ltd of Bermuda and minority ownership by the Government of Tanzania
					The United Republic of Tanzania Government	Tanzania	25%				
14.	Bulyanhulu Gold Mine Ltd	23039	100-206-188	Plot No. 34/1, New Bagamoyo Road, D'Salaam	BlackRock Inc	Canada	6.35%	NO	N/A	NONE	It is a wholly owned subsidiary of Barrick Gold Corporation (Canada) listed under New York and Toronto SE Markets
					Draper Gardens	United Kingdom	3.94%				
					VanEck Associates	New York	3.77%				
15.	Pangea Minerals Ltd	23250	100-227-754	Plot No. 34/1, New Bagamoyo Road, D'Salaam	BlackRock Inc	Canada	6.35%	NO	N/A	NONE	It is a wholly owned subsidiary of Barrick Gold Corporation (Canada) listed under New York and Toronto SE Markets
					Draper Gardens	United Kingdom	3.94%				
					VanEck Associates	New York	3.77%				
16.	Orica Tanzania Limited	64394	106-505-489	Msasani, Kinondoni, D'salaam	Orica Norway AS	Norway	99.99%	NO	N/A	NONE	Wholly owned by Orica Norway AS of Norway
17.	Mazabu Mine Co. Ltd	238028	139-238-028	0769919504	Zacharia Maduhu	Tanzanians	33.3%	NO	N/A	NONE	Owned equally by individual Tanzanians
					Maduhu Shiwa Pakiti		33.3%				
					Bunga M. Msorasa		33.3%				

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
18.	ZEM(T) CO. Limited	59497	128-524-339	Nyasirori Butiama Mara P.O.Box Mwanza 2321 +255 783648528 zemtza@gmail.com	Henan Tanrui Mining Co Limited	China	99.0%	NO	N/A	NONE	Majority owned by Henan Tanrui Mining Company Limited
					Henan Afro-Asia Geo Engineering (T)Co.Ltd		1.0%				
19.	Dangote Cement Limited	62749	106-820-805	Mayanga Ward P.O. Box 1241 Mtwara	Dangote Cement PLC	Nigeria	99.0%	NO	N/A	NONE	Majority owned by Dangote Cement PLC
					Dangote Industries		0.7%				
					Aliko Dangote		0.3%				
20.	North Mara Gold Mine Ltd	23446	100-220-555	Plot No. 34/1, New Bagamoyo Road, D'Salaam	BlackRock Inc	Canada	6.35%	NO	N/A	NONE	It is a wholly owned subsidiary of Barrick Gold Corporation (Canada) listed under New York and Toronto SE Markets
					Draper Gardens	United Kingdom	3.94%				
					VanEck Associates	New York	3.77%				
21.	Maweni Limestone Limited	59140	107-053-670	Plot 33 and 34 Kange Industrial Area P.O. Box 212 Muheza Road Tanga	Huaxin Cement Co. Limited	China	100%	NO	N/A	NONE	It is a wholly owned subsidiary of Huaxin Cement Co. Limited listed under Shanghai SE Markets
22.	MMG Gold Limited	78847	110-911-882	MMG GOLD LIMITED P.O.BOX 105361 TOURE DRIVE 368, MASAKI MSASANI ROAD DAR ES SALAAM - TANZANIA	Evgeny Myshkovskiy	Russia	50%	NO	N/A	NONE	Majority owned by EVGENY MYSHKOVSKIY
					Harutyun Pambukyan	Armenia	29%				
					Capella Alliance Corporation	British Virginia	12%				
					Valentin Minasyan	Russia	9%				
23.	AUMS (T) Limited	121072	128-368-973	4F-1 Amverton Tower 1127 Chole Road, Masaki, Dar es salaam P.O Box 23057 Oysterbay, D'salaam +255 682 660 910	Perenti International Pty Limited		50%	NO	N/A	NONE	
					Marmenco AUMS Holdins Pty Limited		50%				
24.	Sandvik Mining and Construction Tanzania Limited	36982	100-250-241	Aderick Rweikiza Plot No. 03, Bohari Street, Mkuyuni Industrial Area, Mwanza, Tanzania Aderick.rweikiza@sandvik.com +255 764 567 064	Sandvik Finance B.V	The Netherlands	98%	NO	N/A	NONE	Wholly owned by Dutch company/ individuals.
					Sandvik Benelux	The Netherlands	2%				

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
25.	Equinor Tanzania AS	60884	105-935-730	Msasani Peninsula Mahando Street, Plot 429 Block A D'salaam, Tanzania	Equinor ASA	Norway	100%	YES	Oslo Stock Exchange NYSE	N/A	The company is a subsidiary of Equinor ASA which is a register company in Oslo Stock Exchange and NYSE.

5 RECONCILIATION RESULTS

In this section, IA provide a comprehensive overview of the results obtained from the reconciliation exercise, focusing on the discrepancies between the payments made by extractive companies and the amounts received by government agencies. IA highlight the initial reported amounts, the adjustments made during the reconciliation process, and the final amounts, including any remaining unreconciled differences.

The adjustments were made after obtaining confirmation from both the extractive companies and the Government Agencies involved. These adjustments were supported by sufficient evidence, ensuring transparency and accuracy throughout the reconciliation process.

By presenting these detailed results, we aim to provide a thorough understanding of the discrepancies identified and the measures taken to address them, ultimately fostering trust and accountability in the extractive industry payment systems.

5.1 Payment Reconciliation between Extractive Companies and Government Agencies

5.1.1 Reconciliation by Extractive and Service Providing Companies

Table 44 provides a summary of the disparities observed between the payments reported by extractive companies and the receipts reported by government agencies. The table includes consolidated figures derived from the reporting templates submitted by each extractive company and government agency, as well as the adjustments made during the reconciliation process and the resulting unreconciled differences.

According to Table 43, the extractive companies initially reported payments totaling TZS 1,434,653,091,528.83 to the Government Agencies. In contrast, the Government Agencies reported receipts of TZS 1,066,608,108,288.83 from the companies. This indicates that the companies' reported payments exceeding the reported receipts by the Government by TZS 368,044,983,239.99.

After conducting the necessary adjustments, the final payments made by the companies amounted to TZS 1,040,389,423,680.27, while the final revenue received by the Government Agencies totaled TZS 1,035,968,474,883.87 resulting into a difference of TZS 4,420,948,796.39.

The unresolved discrepancy between the payments made by the companies and the revenue reported by the Government Agencies amounts to TZS 4,420,948,796.39 arrived through a detailed reconciliation exercise can be found in sections 5.2 and 5.3, where a step-by-step breakdown of the process is provided.

By presenting these findings in Table 43 and referring to the subsequent sections, we aim to provide a comprehensive overview of the reconciliation exercise and the remaining unreconciled differences, ensuring transparency and accountability in the extractive industry payment reporting.

Table 43: Results of the Reconciliation per Company

No.	COMPANY	Company (i)	Original Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + vi)	Final Amount Government (viii) = (ii + viii)	Difference (ix) = (vii - viii)
1	GEITA GOLD MINING LIMITED	465,981,155,336.24	466,000,537,999.33	(19,382,663.09)	427,301,379.58	-	427,301,379.58	466,408,456,715.82	466,000,537,999.33	407,918,716.49
2	NORTH MARA GOLD MINE LIMITED	369,260,908,648.30	98,467,225,258.52	270,793,683,389.78	(269,524,278,768.64)	-	(269,524,278,768.64)	99,736,629,879.66	98,467,225,258.52	1,269,404,621.14
3	PAN AFRICAN ENERGY TANZANIA LIMITED	73,761,464,321.32	103,825,242,290.93	(30,063,777,969.61)	-	(30,639,633,404.96)	30,639,633,404.96	73,761,464,321.32	73,185,608,885.97	575,855,435.35
4	BULYANHULU GOLD MINE LIMITED	76,562,419,074.89	41,253,691,133.29	35,308,727,941.60	(34,152,493,002.00)	-	(34,152,493,002.00)	42,409,926,072.89	41,253,691,133.29	1,156,234,939.60
5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	89,877,188,164.25	89,215,563,614.14	661,624,550.11	-	-	-	89,877,188,164.25	89,215,563,614.14	661,624,550.11
6	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	3,587,778,503.23	3,351,955,938.74	235,822,564.49	-	-	-	3,587,778,503.23	3,351,955,938.74	235,822,564.49
7	PANGEA MINERALS LTD	77,259,889,874.02	28,796,604,908.84	48,463,284,965.18	(48,531,038,405.68)	-	(48,531,038,405.68)	28,728,851,468.34	28,796,604,908.84	(67,753,440.50)
8	SHANTA MINING COMPANY LIMITED	61,932,991,976.48	62,361,954,363.68	(428,962,387.20)	-	-	-	61,932,991,976.48	62,361,954,363.68	(428,962,387.20)
9	AUMS (T) LIMITED	2,202,766,777.34	2,078,971,907.42	123,794,869.92	-	-	-	2,202,766,777.34	2,078,971,907.42	123,794,869.92
10	SAMAX RESOURCES LTD.	110,320,874,833.22	110,320,874,833.22	-	-	-	-	110,320,874,833.22	110,320,874,833.22	-
11	CAPITAL DRILLING (T) LTD.	643,065,780.00	1,403,474,213.78	(760,408,433.78)	-	-	-	643,065,780.00	1,403,474,213.78	(760,408,433.78)
12	ORICA TANZANIA LIMITED	275,284,980.85	636,527,839.29	(361,242,858.44)	399,092,817.62	-	399,092,817.62	674,377,798.47	636,527,839.29	37,849,959.18
13	ZEM DEVELOPMENT (T) CO. LIMITED	400,096,065.74	272,103,405.32	127,992,660.42	-	-	-	400,096,065.74	272,103,405.32	127,992,660.42
14	OXLEY LIMITED	69,024,577.25	61,727,890.19	7,296,687.06	-	-	-	69,024,577.25	61,727,890.19	7,296,687.06
15	SEA SALT LIMITED	141,341,533.49	686,253,322.12	(544,911,788.63)	-	-	-	141,341,533.49	686,253,322.12	(544,911,788.63)
16	TNR LIMITED	17,497,098.45	265,155,289.75	(247,658,191.30)	-	-	-	17,497,098.45	265,155,289.75	(247,658,191.30)
17	TANCOAL ENERGY LIMITED	3,310,369,981.59	3,674,527,815.58	(364,157,833.99)	-	-	-	3,310,369,981.59	3,674,527,815.58	(364,157,833.99)
18	RUVUMA COAL LIMITED	6,807,111,131.45	6,400,246,165.24	406,864,966.21	-	-	-	6,807,111,131.45	6,400,246,165.24	406,864,966.21
19	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	1,254,542,597.96	1,259,525,561.14	(4,982,963.18)	-	-	-	1,254,542,597.96	1,259,525,561.14	(4,982,963.18)
20	GLOBEIQ TANZANIA SERVICES LIMITED	1,437,500,368.57	1,240,498,906.15	197,001,462.42	-	-	-	1,437,500,368.57	1,240,498,906.15	197,001,462.42
21	JAC RUK AFRICA LIMITED	133,032,142.90	242,121,252.53	(109,089,109.63)	-	-	-	133,032,142.90	242,121,252.53	(109,089,109.63)
22	TAIFA MINING & CIVILS LIMITED	352,534,684.30	325,583,361.27	26,951,323.03	-	-	-	352,534,684.30	325,583,361.27	26,951,323.03
23	WILLIAMSON DIAMONDS LTD.	1,168,113,598.08	1,544,058,552.19	(375,944,954.10)	-	-	-	1,168,113,598.08	1,544,058,552.19	(375,944,954.10)
24	STAMIGOLD COMPANY LTD	3,560,042,065.43	3,559,822,000.08	220,065.35	-	-	-	3,560,042,065.43	3,559,822,000.08	220,065.35
25	BUSOLWA MINING LIMITED	2,115,682,411.34	1,150,875,105.10	964,807,306.24	-	-	-	2,115,682,411.34	1,150,875,105.10	964,807,306.24
26	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	398,807,954.97	400,207,954.97	(1,400,000.00)	-	-	-	398,807,954.97	400,207,954.97	(1,400,000.00)
27	CATA MINING COMPANY LIMITED	2,864,565,816.19	2,574,776,498.11	289,789,318.07	-	-	-	2,864,565,816.19	2,574,776,498.11	289,789,318.07
28	EQUINOR TANZANIA AS	858,819,839.00	858,819,838.89	0.11	-	-	-	858,819,839.00	858,819,838.89	0.11
29	MANTRA TANZANIA LIMITED	2,463,156,221.64	2,303,294,248.29	159,861,973.35	-	-	-	2,463,156,221.64	2,303,294,248.29	159,861,973.35
30	AECI MINING TANZANIA LIMITED	765,051,432.93	1,235,753,400.79	(470,701,967.86)	-	-	-	765,051,432.93	1,235,753,400.79	(470,701,967.86)
31	MBOGO MINING AND GENERAL SUPPLY LIMITED	99,062,601.84	350,547,567.85	(251,484,966.01)	-	-	-	99,062,601.84	350,547,567.85	(251,484,966.01)
32	TANGA CEMENT PUBLIC LIMITED COMPANY	6,648,396,631.41	1,639,082,649.18	5,009,313,982.23	(4,042,486,912.21)	-	(4,042,486,912.21)	2,605,909,719.20	1,639,082,649.18	966,827,070.02
33	TANZANIA PORTLAND CEMENT COMPANY LIMITED	41,239,085,015.72	1,620,580,210.32	39,618,504,805.40	(38,839,764,957.23)	-	(38,839,764,957.23)	2,399,320,058.49	1,620,580,210.32	778,739,848.17
34	DANGOTE CEMENT LIMITED	2,868,987,208.04	2,802,938,638.02	66,048,570.02	-	-	-	2,868,987,208.04	2,802,938,638.02	66,048,570.02
35	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,531,158.31	422,627,618.31	(415,096,460.00)	-	-	-	7,531,158.31	422,627,618.31	(415,096,460.00)
36	GLITTER GEM LTD	88,498,332.00	22,915,343.86	65,582,988.14	-	-	-	88,498,332.00	22,915,343.86	65,582,988.14
37	MAZABU MINE CO. LTD	1,262,596,547.35	1,352,811,514.72	(90,214,967.37)	-	-	-	1,262,596,547.35	1,352,811,514.72	(90,214,967.37)
38	GOGOTA (TZ) LIMITED	1,215,149,499.44	1,215,149,499.44	-	-	-	-	1,215,149,499.44	1,215,149,499.44	-
39	BEARING MAN GROUP TANZANIA LIMITED	108,633,142.89	156,370,963.13	(47,737,820.24)	-	-	-	108,633,142.89	156,370,963.13	(47,737,820.24)
40	MMG GOLD LIMITED	485,745,191.41	442,010,729.28	43,734,462.13	-	-	-	485,745,191.41	442,010,729.28	43,734,462.13
41	TOL GASES COMPANY LTD	914,680,875.31	1,014,501,526.14	(99,820,650.83)	-	-	-	914,680,875.31	1,014,501,526.14	(99,820,650.83)
42	MAWENI LIMESTONE CO.LTD	1,161,806,516.65	1,011,820,205.46	149,986,311.19	-	-	-	1,161,806,516.65	1,011,820,205.46	149,986,311.19
43	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	17,382,548,426.27	17,382,777,093.58	(228,667.31)	-	-	-	17,382,548,426.27	17,382,777,093.58	(228,667.31)
44	STATE MINING CORPORATION	1,347,903,049.17	1,306,061,129.69	41,841,919.48	-	-	-	1,347,903,049.17	1,306,061,129.69	41,841,919.48
45	NATIONAL DEVELOPMENT CORPORATION	39,389,541.62	99,938,730.99	(60,549,189.37)	-	-	-	39,389,541.62	99,938,730.99	(60,549,189.37)
	TOTAL	1,434,653,091,528.83	1,066,608,108,288.83	368,044,983,239.99	(394,263,667,848.56)	(30,639,633,404.96)	(363,624,034,443.60)	1,040,389,423,680.27	1,035,968,474,883.87	4,420,948,796.39

5.1.2 Reconciliation by Revenue Stream

Table 44 shows the total payments reported by extractive companies, service providing companies, and Government Agencies, considering all adjustments.

Table 44: Results of the reconciliation per revenue stream

No.	Description of the payment	Company (i)	Template Original Lodged Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Final Amount Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	Payments to the Mining Commission (MC)	377,085,501,734.02	374,992,119,296.86	2,093,382,437.16	427,301,379.58	-	427,301,379.58	377,512,803,113.60	374,992,119,296.86	2,520,683,816.74
1	Annual Rent	10,694,715,369.13	10,537,331,297.46	157,384,071.67	63,585,316.10	-	63,585,316.10	10,758,300,685.23	10,537,331,297.46	220,969,387.77
2	Application fee	1,086,675,339.99	-	1,086,675,339.99	-	-	-	1,086,675,339.99	-	1,086,675,339.99
3	Clearance & Inspection fees	51,885,369,674.33	52,810,507,151.39	(925,137,477.07)	-	-	-	51,885,369,674.33	52,810,507,151.39	(925,137,477.07)
4	Fines, Penalties and Forfeitures	219,786,520.28	605,241,818.76	(385,455,298.49)	-	-	-	219,786,520.28	605,241,818.76	(385,455,298.49)
5	Geological Fees	77,019,836.16	604,827,756.40	(527,807,920.24)	-	-	-	77,019,836.16	604,827,756.40	(527,807,920.24)
6	Laboratory Services	6,616,640.00	-	6,616,640.00	-	-	-	6,616,640.00	-	6,616,640.00
7	Mineral Rent	792,621.80	-	792,621.80	-	-	-	792,621.80	-	792,621.80
8	Mining Royalties	310,926,641,612.47	310,434,211,272.85	492,430,339.62	363,716,063.48	-	363,716,063.48	311,290,357,675.95	310,434,211,272.85	856,146,403.10
9	Preparation fee	1,951,185,819.87	-	1,951,185,819.87	-	-	-	1,951,185,819.87	-	1,951,185,819.87
10	Other payments (please indicate, you can add rows)	236,698,300.00	-	236,698,300.00	-	-	-	236,698,300.00	-	236,698,300.00
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	110,849,435,411.60	111,327,545,027.67	(478,109,616.07)	-	-	-	110,849,435,411.60	111,327,545,027.67	(478,109,616.07)
11	Royalty	25,101,319,788.21	-	25,101,319,788.21	-	-	-	25,101,319,788.21	-	25,101,319,788.21
12	Acreage/Licence fees	972,568,150.62	1,138,951,290.77	(166,383,140.15)	-	-	-	972,568,150.62	1,138,951,290.77	(166,383,140.15)
13	Training Fees	1,446,715,508.07	1,447,730,091.11	(1,014,583.04)	-	-	-	1,446,715,508.07	1,447,730,091.11	(1,014,583.04)
14	Profit Share	80,496,979,839.81	105,909,011,520.91	(25,412,031,681.10)	-	-	-	80,496,979,839.81	105,909,011,520.91	(25,412,031,681.10)
15	Tariff on gas transport through pipeline	2,831,852,124.88	2,831,852,124.88	-	-	-	-	2,831,852,124.88	2,831,852,124.88	-
	Payments made to Tanzania Revenue Authority (Large Tax payers & Domestic Revenue Department)	917,168,217,038.42	553,936,817,012.68	363,231,400,025.74	(394,690,969,228.14)	(30,639,633,404.96)	(364,051,335,823.18)	522,477,247,810.28	523,297,183,607.72	(819,935,797.44)
16	Corporate tax	872,384,367,948.49	509,546,414,714.93	362,837,953,233.56	(394,690,969,228.14)	(30,639,633,404.96)	(364,051,335,823.18)	477,693,398,720.35	478,906,781,309.97	(1,213,382,589.62)
17	Skill Development Levy (SDL)	18,395,514,076.98	18,010,789,243.56	384,724,833.42	-	-	-	18,395,514,076.98	18,010,789,243.56	384,724,833.42
18	Excise Duty	26,388,335,012.95	26,379,613,054.19	8,721,958.76	-	-	-	26,388,335,012.95	26,379,613,054.19	8,721,958.76
	Payments made to Local Authorities	21,451,963,304.79	18,233,652,911.62	3,218,310,393.17	-	-	-	21,451,963,304.79	18,233,652,911.62	3,218,310,393.17
19	Arusha District Council	119,425.79	-	119,425.79	-	-	-	119,425.79	-	119,425.79
20	Biharamulo District Council	148,138,288.88	106,740,948.10	41,397,340.78	-	-	-	148,138,288.88	106,740,948.10	41,397,340.78
21	Buthama District Council	156,193,854.66	159,518,434.61	(3,324,579.95)	-	-	-	156,193,854.66	159,518,434.61	(3,324,579.95)
22	Chalinze District Council	3,957,551.76	-	3,957,551.76	-	-	-	3,957,551.76	-	3,957,551.76
23	Chunya District Council	3,642,590.59	26,557,934.86	(22,915,344.27)	-	-	-	3,642,590.59	26,557,934.86	(22,915,344.27)
24	Geita District Council	2,546,944,490.66	2,213,981,009.00	332,963,481.66	-	-	-	2,546,944,490.66	2,213,981,009.00	332,963,481.66
25	Geita Town Council	7,003,826,532.92	6,610,395,633.67	393,430,899.25	-	-	-	7,003,826,532.92	6,610,395,633.67	393,430,899.25
26	Ileje District Council	3,148,242.29	-	3,148,242.29	-	-	-	3,148,242.29	-	3,148,242.29
27	Kahama District Council	2,814,567,231.67	2,802,632,443.28	11,934,788.39	-	-	-	2,814,567,231.67	2,802,632,443.28	11,934,788.39
28	Kilwa District Council	637,023,146.00	-	637,023,146.00	-	-	-	637,023,146.00	-	637,023,146.00
29	Kinondoni District Council	76,839,565.10	-	76,839,565.10	-	-	-	76,839,565.10	-	76,839,565.10
30	Kishapu District Council	31,909,300.39	31,909,300.39	-	-	-	-	31,909,300.39	31,909,300.39	-
31	Magu District Council	1,398,896.99	-	1,398,896.99	-	-	-	1,398,896.99	-	1,398,896.99
32	Mbinga District Council	3,039,920.00	165,292,010.10	(162,252,090.10)	-	-	-	3,039,920.00	165,292,010.10	(162,252,090.10)
33	Morogoro District Council	46,035,774.35	-	46,035,774.35	-	-	-	46,035,774.35	-	46,035,774.35
34	Msalala District Council	1,284,443,906.47	1,229,396,943.25	55,046,963.22	-	-	-	1,284,443,906.47	1,229,396,943.25	55,046,963.22
35	Mtwara Rural District Council	550,243,044.90	-	550,243,044.90	-	-	-	550,243,044.90	-	550,243,044.90
36	Mtwara District Council	881,641,837.38	-	881,641,837.38	-	-	-	881,641,837.38	-	881,641,837.38
37	Musoma District Council	36,406,794.89	22,316,148.25	14,090,646.64	-	-	-	36,406,794.89	22,316,148.25	14,090,646.64
38	Mwanza City Council	62,349,309.99	-	62,349,309.99	-	-	-	62,349,309.99	-	62,349,309.99
39	Songwe District Council	917,543,908.44	851,710,759.83	65,833,148.61	-	-	-	917,543,908.44	851,710,759.83	65,833,148.61
40	Tarime District Council	4,011,787,062.46	4,013,201,346.28	(1,414,283.82)	-	-	-	4,011,787,062.46	4,013,201,346.28	(1,414,283.82)
41	Temeke City Council	208,552,325.54	-	208,552,325.54	-	-	-	208,552,325.54	-	208,552,325.54
42	Ubungu Business Council	22,210,302.66	-	22,210,302.66	-	-	-	22,210,302.66	-	22,210,302.66
	Payment to the Treasury Registrar	8,097,974,040.00	8,117,974,040.00	(20,000,000.00)	-	-	-	8,097,974,040.00	8,117,974,040.00	(20,000,000.00)
43	Dividends for Government Shares held in the Company	8,097,974,040.00	8,117,974,040.00	(20,000,000.00)	-	-	-	8,097,974,040.00	8,117,974,040.00	(20,000,000.00)
	Total payments included in the reconciliation scope	1,434,653,091,528.83	1,066,608,108,288.83	368,044,983,239.99	(394,263,667,848.56)	(30,639,633,404.96)	(363,624,034,443.60)	1,040,389,423,680.27	1,035,968,474,883.87	4,420,948,796.39

5.1.3 Unilateral Disclosure of Revenues by Government Agencies

5.1.3.1 Unilateral Disclosure of Revenues Collected by Large Taxpayer Department

Government Agencies were requested to disclose unilaterally revenue streams collected from companies but not included within the reconciliation scope. Details of revenues by Payment Flow are shown in Table 45.

Table 45: Payment Excluded from the Reconciliation Scope

SN	Company	Withholding Taxes	Pay As You Earn	Stamp duty	Advertising fees
1	GEITA GOLD MINING LIMITED	9,518,517,066.52	38,856,619,154.49	-	-
2	NORTH MARA GOLD MINE LIMITED	13,926,640,890.06	19,568,878,081.38	-	-
3	GBP TANZANIA LIMITED	226,099,559.44	441,930,564.54	68,397,329.20	19,202,277.76
4	PAN AFRICAN ENERGY TANZANIA LIMITED	113,385,504.32	4,521,937,439.18	10,114,978.49	432,800.00
5	BULYANHULU GOLD MINE LIMITED	1,033,416,022.95	11,479,598,472.48	-	-
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	412,167,956.27	3,116,050,523.85	35,190,301.52	-
7	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	179,932,977.94	1,205,222,390.67	3,606,219.65	-
8	PANGEA MINERALS LTD	113,184,046.29	2,732,612,308.16	-	-
9	SHANTA MINING COMPANY LIMITED	261,998,724.24	7,724,096,620.66	1,246,168.53	-
10	AUMS (T) LIMITED	4,616,361,729.75	8,871,341,724.45	1,676,414.58	-
11	SAMAX RESOURCES LTD.	5,829,922,215.00	-	-	-
12	GLOBAL FLUIDS INTERNATIONAL (T) LIMITED	-	2,833,377.80	-	-
13	CAPITAL DRILLING (T) LTD.	1,969,438,745.47	2,024,651,096.54	6,134,302.00	-
14	ORICA TANZANIA LIMITED	117,954,881.65	958,574,140.65	942,108.72	-
15	ZEM DEVELOPMENT (T) CO. LIMITED	109,371,830.31	56,525,159.36	-	-
16	OXLEY LIMITED	2,940,027.00	179,676,404.92	3,392,431.99	-
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	847,759,630.00	112,041,391.23	799,294.00	-
18	SEA SALT LIMITED	11,551,013.05	154,068,665.33	261,141.62	-
19	TNR LIMITED	674,156,564.91	480,507,413.25	7,150,908.00	-
20	SUN SHINE MINING LIMITED	349,669,078.34	91,074,900.74	1,399,600.00	-
21	TANCOAL ENERGY LIMITED	39,232,428.37	492,728,499.66	-	-
22	RUVUMA COAL LIMITED	600,000.00	74,252,246.05	62,500.00	-
23	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	407,527,318.92	187,406,519.89	180,000.00	-
24	GLOBEIQ TANZANIA SERVICES LIMITED	174,152,173.98	1,932,056,517.36	-	-
25	WEIR SERVICES TANZANIA LIMITED	-	51,089,479.71	-	-
26	JAC RIJK AFRICA LIMITED	854,936,415.71	258,615,077.80	-	-
27	TAIFA MINING & CIVILS LIMITED	728,168,351.78	1,229,926,968.50	-	-
28	WILLIAMSON DIAMONDS LTD.	155,295,459.86	1,951,032,167.68	-	-
29	BUSOLWA MINING LIMITED	33,669,764.03	228,640,331.16	-	-
30	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	374,405,838.16	2,047,261,349.61	12,163,844.57	-
31	EQUINOR TANZANIA AS	300,497,460.79	1,476,919,369.28	18,606,126.48	-
32	AECI MINING TANZANIA LIMITED	-	803,914,441.37	1,238,846.75	-
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	3,707,087.08	55,613,618.20	362,875.00	-
34	KATAVI MINING COMPANY LIMITED	1,150,000.00	215,442,067.13	737,424.48	-
35	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	106,227,274.51	199,306,086.39	-	28,497,915.37
36	TIANYU GEOLOGICAL TEST CENTRE (T) CO LIMITED	10,912,902.24	8,648,660.00	18,333.40	-
37	BEARING MAN GROUP TANZANIA LIMITED	63,788,333.02	149,043,475.99	-	-
38	MMG GOLD LIMITED	476,632,063.81	387,210,227.29	-	-
39	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	-	521,100,539.72	-	-
	Total	44,045,371,325.77	114,848,447,472.47	173,681,148.98	48,132,993.13

5.1.4 Unilateral Disclosure of Revenues Collected by Custom and Excise Department

TRA Custom and Excise Department were requested to disclose unilaterally revenue streams collected from companies but not included within the reconciliation scope. Details of revenues by Payment Flow are shown in Table 46

Table 46: Revenue Collected by TRA Custom and Excise Department

SN	Company	Customs Processing Fee	Excise Duty	Import Duty	Railroad Dev Levy	Value Added Tax	Vehicle Registration Tax
1	GEITA GOLD MINING LIMITED	553,274,536.00	29,323,569.00	2,573,791,873.00	1,628,129,442.00	17,905,112,087.00	850,000.00
2	NORTH MARA GOLD MINE LIMITED	708,671,628.00	246,021,514.00	3,220,318,682.00	1,970,494,737.00	24,036,909,326.00	3,800,000.00
3	GBP TANZANIA LIMITED	953,010,746.00	60,603,995,880.00	111,456,031.00	2,442,909,173.00	327,154,720.00	6,600,000.00
4	PAN AFRICAN ENERGY TANZANIA LIMITED	13,950,865.00	235,435.00	96,511,538.00	15,136,455.00	198,530,812.00	-
5	BULYANHULU GOLD MINE LIMITED	280,960,919.00	147,112,771.00	1,727,692,111.00	995,441,893.00	12,555,278,963.00	850,000.00
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	5,308,048.00	63,798,916.00	189,583,904.00	13,512,184.00	211,142,537.00	-
7	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	510,302,212.00	9,890,033.00	7,113,939,214.00	1,329,289,362.00	17,565,261,552.00	5,300,000.00
8	PANGEA MINERALS LTD	163,883,766.00	8,564,861.00	737,259,134.00	778,139,449.00	9,503,596,764.00	-
9	SHANTA MINING COMPANY LIMITED	127,366,311.00	17,699,462.00	1,220,989,441.00	343,612,136.00	3,259,935,740.00	550,000.00
10	AUMS (T) LIMITED	122,299,062.00	5,269,188.00	2,746,053,732.00	331,783,898.00	4,560,731,970.00	1,650,000.00
12	GLOBAL FLUIDS INTERNATIONAL (T) LIMITED	177,465,893.00	696,316.00	10,901,126.00	433,294,867.00	5,429,349,237.00	-
13	CAPITAL DRILLING (T) LTD.	77,690,896.00	17,570,350.00	1,306,436,423.00	197,358,779.00	2,656,538,978.00	2,200,000.00
14	ORICA TANZANIA LIMITED	55,132,233.00	16,938,986.00	557,863,404.00	124,500,564.00	2,922,787,211.00	-
16	ZEM DEVELOPMENT (T) CO. LIMITED	24,536,224.00	14,522,756.00	285,813,068.00	62,860,255.00	728,886,547.00	2,175,000.00
17	OXLEY LIMITED	6,777,620.00	-	148,654,263.00	165,582,951.00	2,047,051,234.00	-
18	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	17,109,272.00	-	12,615,713.00	874,329.00	12,972,344.00	-
19	SEA SALT LIMITED	2,127,700.00	59,266.00	114,478,207.00	8,107,019.00	1,403,977,602.00	-
20	TNR LIMITED	26,198,617.00	69,164.00	18,057,959.00	68,729,136.00	264,819,571.00	2,750,000.00
22	SUN SHINE MINING LIMITED	19,105,462.00	24,866,529.00	317,763,514.00	57,670,265.00	767,208,838.00	550,000.00
23	TANCOAL ENERGY LIMITED	599,459.00	263,843.00	14,616,159.00	1,831,581.00	25,094,816.00	-

SN	Company	Customs Processing Fee	Excise Duty	Import Duty	Railroad Dev Levy	Value Added Tax	Vehicle Registration Tax
24	RUVUMA COAL LIMITED	2,095,040.00	-	10,801,643.00	5,386,537.00	21,792,329.00	-
25	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	16,334,049.00	3,454,514.00	2,116,199.00	18,797,792.00	2,851,074.00	7,700,000.00
26	GLOBEIQ TANZANIA SERVICES LIMITED	331.00	-	13,968.00	839.00	12,782.00	-
27	WEIR SERVICES TANZANIA LIMITED	16,000,070.00	7,050,375.00	126,233,228.00	42,322,155.00	542,353,984.00	-
28	JAC RIJK AFRICA LIMITED	4,265,284.00	794,710.00	45,849,761.00	11,282,195.00	146,677,875.00	550,000.00
29	TAIFA MINING & CIVILS LIMITED	52,023,628.00	10,880,771.00	748,775,523.00	135,607,467.00	1,527,992,087.00	16,200,000.00
30	WILLIAMSON DIAMONDS LTD.	15,178.00	407,341.00	1,486,914.00	40,334.00	1,421,536.00	-
32	BUSOLWA MINING LIMITED	15,659,011.00	-	23,942,723.00	40,756,404.00	169,006,264.00	-
33	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,839.00	-	161,445.00	9,689.00	147,736.00	-
35	EQUINOR TANZANIA AS	11,739.00	-	-	29,788.00	364,926.00	-
37	AECI MINING TANZANIA LIMITED	21,546,160.00	-	31,285,055.00	59,988,632.00	1,226,292,036.00	-
39	MBOGO MINING AND GENERAL SUPPLY LIMITED	2,865,066.00	-	30,022,358.00	15,268,847.00	225,256,369.00	-
40	TANGA CEMENT PUBLIC LIMITED COMPANY	-	-	-	41,744.00	607,237.00	-
43	KATAVI MINING COMPANY LIMITED	4,336,724.00	160,120.00	25,520,180.00	13,594,868.00	170,988,190.00	-
45	TIANYU GEOLOGICAL TEST CENTRE (T) CO LIMITED	6,240,313.00	-	103,927,502.00	16,751,231.00	28,607,755.00	3,600,000.00
46	GLITTER GEM LTD	1,604,270.00	33,884,275.00	67,768,549.00	4,066,113.00	68,210,533.00	550,000.00
48	GOGOTA (TZ) LIMITED	8,950,449.00	4,575,358.00	2,839,392.00	557,471.00	7,341,257.00	-
49	BEARING MAN GROUP TANZANIA LIMITED	3,798,969.00	3,322,963.00	76,589,646.00	9,731,543.00	135,006,557.00	-
50	MMG GOLD LIMITED	2,044,725.00	-	1,775,316.00	2,494,595.00	64,066,035.00	-
	Total	4,003,566,314	61,271,429,266.00	23,823,904,896.00	11,345,986,719.00	110,721,337,411.00	55,875,000.00

5.2 Adjustments

5.2.1 Adjustment of Extractive and Service Providing Companies Payments

The adjustments made during the reconciliation process were conducted in accordance with confirmations received from both the extractive companies and the Government Agencies. These adjustments were supported by sufficient evidence wherever deemed necessary to ensure accuracy and reliability of the information and data used in the reconciliation exercise.

To provide a clear overview of the adjustments made, Table 49 presents the total amount that was either added to or deducted from the original amount reported by each company. This table offers a consolidated view of the adjustments applied to the company amounts, highlighting any modifications made to ensure alignment with the reconciled figures.

Table 47: Total Amount of Adjustments made to Extractive/Supporting Companies

Adjustments to Extractive/Service provider Payments	Total Amount (TZS)
Tax paid but not reported	826,394,197.20
Tax reported but not paid	(425,729,695,450.72)
Total added/deducted to amount originally reported	426,556,089,647.92

5.2.1.1 Tax Paid by Companies but Not Reported

Table 48 presents payments reported by Government Agencies which were not reported by companies. These payments were adjusted by adding to the companies' payments. After examining the details of payments sent by Geita Gold Mining Limited and Orica Tanzania Limited, the IA released that these two companies did not report some of the payment made to the Government Agencies. The IA, therefore, adjusted the payments based on confirmations from the Government Agencies through a review of the supporting documents.

Table 48: Taxes Paid but Not Reported

SN	Company	Tax paid but not reported
1	GEITA GOLD MINING LIMITED	427,301,379.58
2	ORICA TANZANIA LIMITED	399,092,817.62
	Total Adjustments	826,394,197.20

5.2.1.2 Taxes Reported but Not Paid

Table 49 shows the amount declared by companies which was not paid in the financial year 2020/21. It was discovered that North Mara Gold Mine Limited, as well as Bulyanhulu Gold Mine Limited, submitted evidence suggesting that they had offset the corporation tax against other tax refunds. However, there was no written agreement in place with the TRA to support this offset arrangement. Additionally, Tanga Cement Public Limited Company and Tanzania Portland Cement Company Limited claimed to have made payments for corporate tax. However, there was insufficient evidence from the TRA to verify the receipt of these payments. The total adjustments of TZS (395,090,062,045.76) arrived from the above explanation as shown on Table 49.

Table 49: Taxes Reported but Not Paid

SN	Company	Tax reported but not paid
1	NORTH MARA GOLD MINE LIMITED	(269,524,278,768.64)
2	BULYANHULU GOLD MINE LIMITED	(34,152,493,002.00)
3	PANGEA MINERALS LTD	(48,531,038,405.68)
4	TANGA CEMENT PUBLIC LIMITED COMPANY	(4,042,486,912.21)
5	TANZANIA PORTLAND CEMENT COMPANY LIMITED	(38,839,764,957.23)
	Total Adjustments	(395,090,062,045.76)

5.2.2 Adjustments of Government Agencies Payments

The adjustments were carried out based on confirmations received from reporting companies or Government Agencies and supported by payment receipts wherever deemed appropriate. Table 50 shows the adjusted amount arising from incorrectly reported revenues by Government Agencies. The evidence submitted by TRA in regard to this amount indicates that it is a rightful revenue to the government being payment is additional profit tax.

Table 50: Taxes Received but Not Reported

Company	Tax incorrect reported
PAN AFRICAN ENERGY TANZANIA LIMITED	30,639,633,404.96
Total Adjustments	30,639,633,404.96

5.3 Unreconciled Differences

Unreconciled discrepancies are categorized as positive when the amount reported by a company surpasses the receipt reported by the government agency. Conversely, if the amount reported by a company is lower than that received by the government agency, the discrepancy is labelled as negative. After making the necessary adjustments, Table 51 reveals an unresolved difference of TZS 4,341,103,791.29 by the company. This difference represents 0.42% of the total payments reported by Government Agencies.

Table 51: Unresolved Differences by Company

SN	Company	Amount
1	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	(228,667.31)
2	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	(1,400,000.00)
3	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	(4,982,963.18)
4	BEARING MAN GROUP TANZANIA LIMITED	(47,737,820.24)
5	NATIONAL DEVELOPMENT CORPORATION	(60,549,189.37)
6	PANGEA MINERALS LTD	(67,753,440.50)

7	MAZABU MINE CO. LTD	(90,214,967.37)
8	TOL GASES COMPANY LTD	(99,820,650.83)
9	JAC RIJK AFRICA LIMITED	(109,089,109.63)
10	TNR LIMITED	(247,658,191.30)
11	MBOGO MINING AND GENERAL SUPPLY LIMITED	(251,484,966.01)
12	TANCOAL ENERGY LIMITED	(364,157,833.99)
13	WILLIAMSON DIAMONDS LTD.	(375,944,954.10)
14	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	(415,096,460.00)
15	SHANTA MINING COMPANY LIMITED	(428,962,387.20)
16	AECI MINING TANZANIA LIMITED	(470,701,967.86)
17	SEA SALT LIMITED	(544,911,788.63)
18	CAPITAL DRILLING (T) LTD.	(760,408,433.78)
	TOTAL	(4,341,103,791.29)

On the other hand, the unreconciled difference by the Government Agencies is TZS 8,762,052,587.69, as shown in Table 52. This difference accounts for 0.85% of the total payment reported by the Government Agencies.

Table 52: Unresolved Differences by Government

SN	Company	Amount
1	NORTH MARA GOLD MINE LIMITED	1,269,404,621.14
2	BULYANHULU GOLD MINE LIMITED	1,156,234,939.60
3	TANGA CEMENT PUBLIC LIMITED COMPANY	966,827,070.02
4	BUSOLWA MINING LIMITED	964,807,306.24
5	TANZANIA PORTLAND CEMENT COMPANY LIMITED	778,739,848.17
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	661,624,550.11
7	PAN AFRICAN ENERGY TANZANIA LIMITED	575,855,435.35
8	GEITA GOLD MINING LIMITED	407,918,716.49
9	RUVUMA COAL LIMITED	406,864,966.21
10	CATA MINING COMPANY LIMITED	289,789,318.07
11	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	235,822,564.49
12	GLOBELEQ TANZANIA SERVICES LIMITED	197,001,462.42
13	MANTRA TANZANIA LIMITED	159,861,973.35
14	MAWENI LIMESTONE CO.LTD	149,986,311.19
15	ZEM DEVELOPMENT (T) CO. LIMITED	127,992,660.42
16	AUMS (T) LIMITED	123,794,869.92
17	DANGOTE CEMENT LIMITED	66,048,570.02
18	GLITTER GEM LTD	65,582,988.14
19	MMG GOLD LIMITED	43,734,462.13
20	STATE MINING CORPORATION	41,841,919.48
21	ORICA TANZANIA LIMITED	37,849,959.18
22	TAIFA MINING & CIVILS LIMITED	26,951,323.03
23	OXLEY LIMITED	7,296,687.06
24	STAMIGOLD COMPANY LTD	220,065.35
25	EQUINOR TANZANIA AS	0.11
	TOTAL	8,762,052,587.69

Finally, adding the positive difference of TZS 8,762,052,587.69 and negative difference of TZS 4,341,103,791.29, results in the unreconciled difference of TZS 4,420,948,796.39, representing 0.43% of total payments reported by Government Agencies.

6 ANALYSIS OF REPORTED DATA

6.1 Analysis of Government Revenues

6.1.1 Analysis of Payments by Companies' Contribution

The examination of payments based on companies' contributions reveals that 9 companies account for 95.27% of the total payments in the fiscal year 2020/21. Remarkably, each of these 9 companies individually contributes more than 1% to the overall government revenue collected from the extractive industry during this period. Furthermore, the analysis highlights that mining companies make a larger contribution compared to other sectors.

Specifically, within the mining sector, Geita Gold Mining Limited stands out as the highest contributor among the mining companies. Geita Gold Mining Limited's contribution represents 44.98% of the extractive industry's revenue in the fiscal year 2020/21. In the oil and gas sector, M&P Exploration Production Tanzania Limited's contribution accounts for 8.61% of the extractive receipts during the same period.

For detailed information on the government revenues categorized by companies' contributions, refer to Table 53.

Table 53: Government Revenues by Companies' Contribution

SN	Company	Amount	%
1	GEITA GOLD MINING LIMITED	466,000,537,999.33	44.98
2	SAMAX RESOURCES LTD.	110,320,874,833.22	10.65
3	NORTH MARA GOLD MINE LIMITED	98,467,225,258.52	9.50
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	89,215,563,614.14	8.61
5	PAN AFRICAN ENERGY TANZANIA LIMITED	73,185,608,885.97	7.06
6	SHANTA MINING COMPANY LIMITED	62,361,954,363.68	6.02
7	BULYANHULU GOLD MINE LIMITED	41,253,691,133.29	3.98
8	PANGEA MINERALS LTD	28,796,604,908.84	2.78
9	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	17,382,777,093.58	1.68
10	RUVUMA COAL LIMITED	6,400,246,165.24	0.62
11	TANCOAL ENERGY LIMITED	3,674,527,815.58	0.35
12	STAMIGOLD COMPANY LTD	3,559,822,000.08	0.34
13	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	3,351,955,938.74	0.32
14	DANGOTE CEMENT LIMITED	2,802,938,638.02	0.27
15	CATA MINING COMPANY LIMITED	2,574,776,498.11	0.25
16	MANTRA TANZANIA LIMITED	2,303,294,248.29	0.22
17	AUMS (T) LIMITED	2,078,971,907.42	0.20
18	TANGA CEMENT PUBLIC LIMITED COMPANY	1,639,082,649.18	0.16
19	TANZANIA PORTLAND CEMENT COMPANY LIMITED	1,620,580,210.32	0.16
20	WILLIAMSON DIAMONDS LTD.	1,544,058,552.19	0.15
21	CAPITAL DRILLING (T) LTD.	1,403,474,213.78	0.14
22	MAZABU MINE CO. LTD	1,352,811,514.72	0.13
23	STATE MINING CORPORATION	1,306,061,129.69	0.13
24	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	1,259,525,561.14	0.12
25	GLOBELEQ TANZANIA SERVICES LIMITED	1,240,498,906.15	0.12
26	AECI MINING TANZANIA LIMITED	1,235,753,400.79	0.12
27	GOGOTA (TZ) LIMITED	1,215,149,499.44	0.12
28	BUSOLWA MINING LIMITED	1,150,875,105.10	0.11
29	TOL GASES COMPANY LTD	1,014,501,526.14	0.10
30	MAWENI LIMESTONE CO.LTD	1,011,820,205.46	0.10

SN	Company	Amount	%
31	EQUINOR TANZANIA AS	858,819,838.89	0.08
32	SEA SALT LIMITED	686,253,322.12	0.07
33	ORICA TANZANIA LIMITED	636,527,839.29	0.06
34	MMG GOLD LIMITED	442,010,729.28	0.04
35	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	422,627,618.31	0.04
36	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	400,207,954.97	0.04
37	MBOGO MINING AND GENERAL SUPPLY LIMITED	350,547,567.85	0.03
38	TAIFA MINING & CIVILS LIMITED	325,583,361.27	0.03
39	ZEM DEVELOPMENT (T) CO. LIMITED	272,103,405.32	0.03
40	TNR LIMITED	265,155,289.75	0.03
41	JAC RIJK AFRICA LIMITED	242,121,252.53	0.02
42	BEARING MAN GROUP TANZANIA LIMITED	156,370,963.13	0.02
43	NATIONAL DEVELOPMENT CORPORATION	99,938,730.99	0.01
44	OXLEY LIMITED	61,727,890.19	0.01
45	GLITTER GEM LTD	22,915,343.86	0.00
	TOTAL	1,035,968,474,883.87	100.00

6.1.2 Analysis of Payments by Contribution Flows

Table 54 shows that corporate tax accounts for 46.23% of extractive receipts in 2020/21. Corporate tax is followed by mining royalty 29.97% from the Mining Commission. The contribution of the remaining streams is as shown in Table 54.

Table 54: Government Revenue by Revenue Stream

SN	Description of the payment	Amount	%
	Payments to the Mining Commission (MC)	374,992,119,296.86	36.20
1	Annual Rent	10,537,331,297.46	1.02
2	Clearance & Inspection fees	52,810,507,151.39	5.10
3	Fines, Penalties and Forfeitures	605,241,818.76	0.06
4	Geological Fees	604,827,756.40	0.06
5	Mining Royalties	310,434,211,272.85	29.97
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	111,327,545,027.67	10.75
6	Royalty	-	-
7	Acreage/Licence fees	1,138,951,290.77	0.11
8	Training Fees	1,447,730,091.11	0.14
9	Profit Share	105,909,011,520.91	10.22
10	Tariff on gas transport through gas pipeline	2,831,852,124.88	0.27
	Payments made to Tanzania Revenue Authority (Large Tax payers & Domestic Revenue Department)	523,297,183,607.72	50.51
11	Corporate tax	478,906,781,309.97	46.23
12	Skill Development Levy (SDL)	18,010,789,243.56	1.74
13	Excise Duty	26,379,613,054.19	2.55
	Payments made to Local Authorities	18,233,652,911.62	1.76
14	Biharamulo District Council	106,740,948.10	0.01
16	Butihama District Council	159,518,434.61	0.02
18	Chunya District Council	26,557,934.86	0.00
20	Geita District Council	2,213,981,009.00	0.21
22	Geita Town Council	6,610,395,633.67	0.64
24	Kahama District Council	2,802,632,443.28	0.27
26	Kishapu District Council	31,909,300.39	0.00
28	Mbinga District Council	165,292,010.10	0.02
30	Msalala District Council	1,229,396,943.25	0.12
32	Musoma District Council	22,316,148.25	0.00

SN	Description of the payment	Amount	%
34	Songwe District Council	851,710,759.83	0.08
36	Tarime District Council	4,013,201,346.28	0.39
	Payment to the Treasury Registrar	8,117,974,040.00	0.78
37	Dividends for Government Shares held in the Company	8,117,974,040.00	0.78
	Total	1,035,968,474,883.87	100.00

6.1.3 Analysis of Payments by Government Agencies

Table 55 shows that MC collected 36.20% of the total government revenues from the extractive industry in 2020/21. TRA collected 50.51%, TPDC collected 10.75%, and LGAs collected 1.76% of the Government revenues in 2020/21. These four Government Agencies collected 99.22% of the total Government revenues during the reconciliation period. TR collected less than 1% of the Government revenues from the extractive industry.

Table 55: Government Revenue by Government Agencies

SN	Description of the payment	Amount	%
1	Payments to the Mining Commission	374,992,119,296.86	36.20
2	Payments made to Tanzania Petroleum Development Corporation	111,327,545,027.67	10.75
3	Payments made to Tanzania Revenue Authority	523,297,183,607.72	50.51
4	Payments made to Local Authorities	18,233,652,911.62	1.76
5	Payment to the Treasury Registrar	8,117,974,040.00	0.78
	Total	1,035,968,474,883.87	100.00

6.1.4 Analysis of Payments by sector

This section presents the contribution of the Government revenues made by the extractive companies and service providing companies involved in the reconciliation exercise.

6.1.4.1 Mining Sector

Table 56 presents the contribution of the mining companies to the government revenues in the financial year 2020/21. The mining companies have contributed 70.58% of the Government revenues collected from the extractive industry in 2020/21 as shown in Table 59.

Table 56: Contribution of the Mining Companies on Government Revenues

SN	Company	Amount	%
1	GEITA GOLD MINING LIMITED	466,000,537,999.33	44.98
2	NORTH MARA GOLD MINE LIMITED	98,467,225,258.52	9.50
3	SHANTA MINING COMPANY LIMITED	62,361,954,363.68	6.02
4	BULYANHULU GOLD MINE LIMITED	41,253,691,133.29	3.98
5	PANGEA MINERALS LTD	28,796,604,908.84	2.78
6	RUVUMA COAL LIMITED	6,400,246,165.24	0.62
7	TANCOAL ENERGY LIMITED	3,674,527,815.58	0.35
8	STAMIGOLD COMPANY LTD	3,559,822,000.08	0.34
9	DANGOTE CEMENT LIMITED	2,802,938,638.02	0.27
10	CATA MINING COMPANY LIMITED	2,574,776,498.11	0.25
11	MANTRA TANZANIA LIMITED	2,303,294,248.29	0.22

SN	Company	Amount	%
12	TANGA CEMENT PUBLIC LIMITED COMPANY	1,639,082,649.18	0.16
13	TANZANIA PORTLAND CEMENT COMPANY LIMITED	1,620,580,210.32	0.16
14	WILLIAMSON DIAMONDS LTD.	1,544,058,552.19	0.15
15	MAZABU MINE CO. LTD	1,352,811,514.72	0.13
16	STATE MINING CORPORATION	1,306,061,129.69	0.13
17	GOGOTA (TZ) LIMITED	1,215,149,499.44	0.12
18	BUSOLWA MINING LIMITED	1,150,875,105.10	0.11
19	MAWENI LIMESTONE CO.LTD	1,011,820,205.46	0.10
20	SEA SALT LIMITED	686,253,322.12	0.07
21	MMG GOLD LIMITED	442,010,729.28	0.04
22	MBOGO MINING AND GENERAL SUPPLY LIMITED	350,547,567.85	0.03
23	ZEM DEVELOPMENT (T) CO. LIMITED	272,103,405.32	0.03
24	JAC RIJK AFRICA LIMITED	242,121,252.53	0.02
25	NATIONAL DEVELOPMENT CORPORATION	99,938,730.99	0.01
26	GLITTER GEM LTD	22,915,343.86	0.00
	TOTAL	731,151,948,247.01	70.58

6.1.4.2 Oil and Gas Sector

The oil and gas companies have contributed 17.70% of the Government revenues from the extractive industry in 2020/21, as shown in

Table 57. The contribution made by the oil and gas companies is almost half the contribution by the mining companies.

Table 57: Oil and Gas Companies' Contribution to the Government Revenue

SN	Company	Amount	%
1	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	89,215,563,614.14	8.61
2	PAN AFRICAN ENERGY TANZANIA LIMITED	73,185,608,885.97	7.06
3	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	17,382,777,093.58	1.68
4	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	1,259,525,561.14	0.12
5	TOL GASES COMPANY LTD	1,014,501,526.14	0.10
6	EQUINOR TANZANIA AS	858,819,838.89	0.08
7	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	400,207,954.97	0.04
	TOTAL	183,317,004,474.82	17.70

6.1.4.3 Service Providing companies to the Extractive Industry

The service providing companies operating in the mining and oil and gas subsector have contributed 11.73% of the government revenue from the extractive industry, as shown in Table 58. This contribution account for a small percentage of the revenue collected in the extractive industry.

Table 58: Service Providing Companies' Contribution to the Government Revenue

SN	Company	Amount	%
1	SAMAX RESOURCES LTD.	110,320,874,833.22	10.65

SN	Company	Amount	%
2	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	3,351,955,938.74	0.32
3	AUMS (T) LIMITED	2,078,971,907.42	0.20
4	CAPITAL DRILLING (T) LTD.	1,403,474,213.78	0.14
5	GLOBELEQ TANZANIA SERVICES LIMITED	1,240,498,906.15	0.12
6	AECI MINING TANZANIA LIMITED	1,235,753,400.79	0.12
7	ORICA TANZANIA LIMITED	636,527,839.29	0.06
8	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	422,627,618.31	0.04
9	TAIFA MINING & CIVILS LIMITED	325,583,361.27	0.03
10	TNR LIMITED	265,155,289.75	0.03
11	BEARING MAN GROUP TANZANIA LIMITED	156,370,963.13	0.02
12	OXLEY LIMITED	61,727,890.19	0.01
	TOTAL	121,499,522,162.04	11.73

Comparatively, the mining sub-sector contributes TZS 731,151,948,247.01 equivalent to 70.58% to the government revenue in 2020/21 while the oil and gas sub-sector contributes TZS 183,317,004,474.82, which is equivalent to 17.70%. The remaining percentage of the government revenue, TZS 121,499,522,162.04, equivalent 11.73%, was contributed by the service providing companies to the extractive sector in 2020/21.

6.1.5 Revenue Declared by Local Government Authorities

Table 59 shows the contribution of the LGAs through the Service Levy collected from the companies. These payments were included in the reconciliation scope as they are important to the areas served by LGAs.

Table 59: Payment Made to LGAs

SN	Local Government Authority	Amount
1.	Biharamulo District Council	106,740,948.10
2.	Butiama District Council	159,518,434.61
3.	Chunya District Council	26,557,934.86
4.	Geita District Council	2,213,981,009.00
5.	Geita Town Council	6,610,395,633.67
6.	Kahama District Council	2,802,632,443.28
7.	Kishapu District Council	31,909,300.39
8.	Mbinga District Council	165,292,010.10
9.	Msalala District Council	1,229,396,943.25
10.	Musoma District Council	22,316,148.25
11.	Songwe District Council	851,710,759.83
12.	Tarime District Council	4,013,201,346.28
13.	Nyang'hwale District Council	552,102,073.44
	Total	18,785,754,985.06

6.2 Analysis of Social Payment

Companies were requested to report social payments and transfers made during the fiscal year 2020/21. Table 60 shows that education projects received a more significant amount, followed by infrastructure projects in 2020/21.

Table 60: Social Payment

SN	Company	Education projects/activities	Health services projects	Water and sanitation projects	Infrastructure development projects	Sports/arts and entertainment activities projects	Economic empowerment projects	Environmental conservation projects	Humanitarian aids contribution	Other contribution/payments
1	GEITA GOLD MINING LIMITED	1,432,402,692.00	2,285,198,771.00	685,119,588.00	1,318,400,000.00	-	1,982,000,000.00	20,168,500.00	200,000,000.00	712,145,859.00
2	NORTH MARA GOLD MINE LIMITED	52,961,215.40	162,429,550.50	102,161,720.00	3,188,436,223.18	-	-	-	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	844,324,629.63	-	-	-	-	-	-	-	-
4	BULYANHULU GOLD MINE LIMITED	2,121,326,629.00	1,575,914,565.00	306,500,000.00	53,816,875.00	-	756,328,760.00	-	76,866,500.00	100,086,338.00
5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	378,098,550.00	-	-	-	-	-	-	-	-
6	PANGEA MINERALS LTD	1,278,502,600.00	382,772,080.00	92,131,712.50	242,165,351.24	-	194,998,100.00	-	155,337,486.00	11,709,000.00
7	SHANTA MINING COMPANY LIMITED	124,772,580.00	20,401,976.00	177,270,893.00	325,303,651.00	29,472,930.00	16,744,344.00	7,906,218.00	636,406.98	220,412,621.00
8	AUMS (T) LIMITED	84,714,577.02	-	-	-	15,620,000.00	-	-	-	140,327,650,400.00
9	CAPITAL DRILLING (T) LTD.	2,132,620.80	-	-	-	-	-	-	-	-
10	TANCOAL ENERGY LIMITED	-	-	7,645,800.00	-	-	-	-	-	8,857,500.00
11	WILLIAMSON DIAMONDS LTD.	-	-	-	-	-	-	-	-	2,100,000.00
12	STAMIGOLD COMPANY LTD	2,313,500.00	-	-	-	-	-	-	1,700,000.00	-
13	BUSOLWA MINING LIMITED	291,900,000.00	5,300,000.00	-	165,500,000.00	-	-	-	-	50,000,000.00
14	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	31,153,385.06	-	-	-	-	1,797,699,999.00	28,388,865.68	-	-
15	CATA MINING COMPANY LIMITED	5,000,000.00	-	-	-	1,060,000.00	-	-	-	3,700,000.00
16	EQUINOR TANZANIA AS	42,851,343.73	115,001,700.00	-	-	-	-	-	-	-
17	MANTRA TANZANIA LIMITED	32,495,400.00	50,562,148.20	19,500,000.00	-	4,370,000.00	-	4,073,000.00	10,460,000.00	12,558,373.00
18	MBOGO MINING AND GENERAL SUPPLY LIMITED	-	-	-	-	-	-	-	3,000,000.00	3,410,000.00
19	TANZANIA PORTLAND CEMENT COMPANY LIMITED	44,000,000.00	-	-	-	-	-	-	-	10,000,000.00
20	DANGOTE CEMENT LIMITED	949,572,436.91	15,551,942.54	60,941,454.24	-	45,508,228.81	6,667,944.83	3,030,373.17	-	14,265,840.42
21	MMG GOLD LIMITED	-	-	-	-	-	-	-	-	18,000,000.00
22	TOL GASES COMPANY LTD	3,142,500.00	3,500,000.00	-	3,700,000.00	160,000.00	-	-	-	12,000,000.00
23	STATE MINING CORPORATION	-	-	-	-	-	-	-	-	5,000,000.00
	TOTAL	7,721,664,659.55	4,616,632,733.24	1,451,271,167.74	5,297,322,100.42	96,191,158.81	4,754,439,147.83	63,566,956.85	448,000,392.98	141,511,895,931.42

6.3 Analysis of Employment Data

Extractive companies and service providing companies were asked to provide information regarding the number of foreign and domestic employees, with a gender breakdown for the year 2020/21. According to Table 61, the extractive industry employed a total of 405 foreign employees, consisting of 393 males and 12 females. In addition, there were 8,968 local employees, with 8,068 males and 900 females. These figures indicate that the extractive industry has a higher proportion of male employees (90.27%) compared to female employees (9.73%). Table 61 also highlights that the reporting companies have a greater number of skilled employees compared to unskilled employees.

Table 61: Employment Data

SN	Company	Foreign Employees		Local Employees - Skilled		Local Employees - Unskilled		Foreign Employees	Local Employees - Skilled	Local Employees - Unskilled
		Male	Female	Male	Female	Male	Female			
1	GEITA GOLD MINING LIMITED	51	1	1,669	206	111	22	29,998,702,822.52	119,126,685,859.00	5,580,543,041.00
2	NORTH MARA GOLD MINE LIMITED	51	-	736	58	-	-	25,234,566,321.77	40,237,374,687.67	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	1	-	91	19	2	2	1,455,335,845.14	15,802,646,250.00	7,770,655.00
4	BULYANHULU GOLD MINE LIMITED	71	-	1,041	105	-	-	15,501,620,594.20	25,707,816,150.04	-
5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6	1	64	24	-	-	4,396,036,538.40	4,210,565,790.56	-
6	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	-	-	-	-	-	-	1,334,580,108.31	1,660,282,255.63	-
7	PANGEA MINERALS LTD	1	-	14	3	-	-	-	12,180,723,948.06	-
8	SHANTA MINING COMPANY LIMITED	6	-	732	49	79	5	1,531,788,977.91	21,409,927,108.12	749,640,538.27
9	AUMS (T) LIMITED	49	2	176	15	123	26	21,843,638,778.00	6,987,548,747.00	4,029,576,836.00
10	CAPITAL DRILLING (T) LTD.	16	-	193	4	-	-	1,009,638,506.40	4,757,158,800.00	-
11	ORICA TANZANIA LIMITED	-	-	7	2	44	2	-	1,196,924,362.80	2,570,204,061.60
12	OXLEY LIMITED	2	2	23	10	-	-	292,828,340.00	243,073,000.00	-
13	SEA SALT LIMITED	7	-	55	4	35	4	396,358,462.20	442,180,412.08	89,121,049.39
14	TANCOAL ENERGY LIMITED	-	-	-	-	-	-	-	-	4,761,645,772.00
15	RUVUMA COAL LIMITED	-	-	57	2	263	6	-	59,496,860.32	374,793,489.20
16	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	1	-	7	2	-	-	363,864,516.50	385,253,274.00	-
17	GLOBEIQ TANZANIA SERVICES LIMITED	2	-	52	4	-	-	1,487,786,970.77	7,045,632,413.06	-
18	JAC RIJK AFRICA LIMITED	3	-	149	5	15	1	207,600,000.00	1,054,367,831.00	16,900,000.00
19	WILLIAMSON DIAMONDS LTD.	-	-	-	-	-	-	904,869,041.94	4,696,969,995.55	85,462,757.55
20	STAMIGOLD COMPANY LTD	-	-	195	43	59	2	-	6,176,858,980.55	131,712,000.00
21	BUSOLWA MINING LIMITED	-	-	37	3	93	8	-	107,097,471.00	52,711,855.00
22	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1	-	9	9	-	-	2,280,763,103.12	3,992,183,115.96	-
23	CATA MINING COMPANY LIMITED	43	1	46	9	283	30	5,439,007,486.48	612,000,000.00	2,305,513,984.25
24	EQUINOR TANZANIA AS	3	-	8	6	-	-	2,337,021,216.46	2,354,737,323.00	-
25	MANTRA TANZANIA LIMITED	4	-	11	3	-	-	1,473,561,695.53	1,951,611,024.34	-
26	AECI MINING TANZANIA LIMITED	3	-	47	2	-	-	906,402,303.01	2,171,937,748.62	-
27	MBOGO MINING AND GENERAL SUPPLY LIMITED	1	-	29	5	20	4	46,190,800.00	268,736,800.97	200,000,000.00
28	TANGA CEMENT PUBLIC LIMITED COMPANY	5	-	235	29	-	1	4,744,111,471.37	9,942,000,000.00	19,644,000.00
29	TANZANIA PORTLAND CEMENT COMPANY LIMITED	10	-	217	30	-	-	5,660,680,108.76	12,068,651,692.04	-
30	DANGOTE CEMENT LIMITED	47	0	349	61	-	-	-	7,111,332,812.82	-
31	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	-	-	13	-	-	-	-	798,645,041.06	-
32	BEARING MAN GROUP TANZANIA LIMITED	1	-	4	-	-	-	213,741,123.87	157,743,853.00	-
33	MMG GOLD LIMITED	5	-	20	-	140	20	9,185,521.90	2,986,190.48	995,396.83
34	TOL GASES COMPANY LTD	2	-	114	-	-	-	785,012,646.00	2,458,945,066.44	-
35	MAWENI LIMESTONE CO.LTD	48	5	291	24	-	-	-	4,521,773,500.00	-
36	STATE MINING CORPORATION	-	-	85	28	25	3	-	2,366,000,000.00	11,000,000.00
	Total	393	12	6,776	764	1,292	136	129,854,893,300.56	324,267,868,365.16	20,987,235,436.08

6.4 Analysis of Production Data

Table 62 presents the production quantities by the mining company and mineral types the mining companies as reported by extractive companies themselves in the financial year 2020/21. Table 62 shows that 9 companies produced 1,201,630.95 ounces of gold in the financial year 2020/21. A total of 87,355.52 ounces of silver was produced during the same reporting period and a total of 21,227,000,000.00 Cubic feet of natural gas was produced in this reporting year.

Table 62: Production Quantities and Mineral Type by Company

SN	Company	Gold (Ounces)	Silver (Ounces)	Gas (Cubic Feet)	Clinker (Tons)	Cement (Tons)	Coal (Carats)	Salt (Tons)
1	GEITA GOLD MINING LIMITED	609,431.13	-	-	-	-	-	-
2	NORTH MARA GOLD MINE LIMITED	300,524.69	-	-	-	-	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	21,227,000,000.00	-	-	-	-

SN	Company	Gold (Ounces)	Silver (Ounces)	Gas (Cubic Feet)	Clinker (Tons)	Cement (Tons)	Coal (Carats)	Salt (Tons)
4	BULYANHULU GOLD MINE LIMITED	100,482.36	-	-	-	-	-	-
5	PANGEA MINERALS LTD	91,911.89	-	-	-	-	-	-
6	SHANTA MINING COMPANY LIMITED	69,676.84	85,217.37	-	-	-	-	-
7	SEA SALT LIMITED	-	-	-	-	-	-	26,311.92
8	TANCOAL ENERGY LIMITED	-	-	-	-	-	295,168.17	-
9	RUVUMA COAL LIMITED	-	-	-	-	-	627,295.70	-
10	STAMIGOLD COMPANY LTD	11,536.45	2,138.16	-	-	-	-	-
11	BUSOLWA MINING LIMITED	5,442.91	-	-	-	-	-	-
12	CATA MINING COMPANY LIMITED	9,738.29	-	-	-	-	-	-
13	TANGA CEMENT PUBLIC LIMITED COMPANY	-	-	-	-	1,080,487.97	-	-
14	TANZANIA PORTLAND CEMENT COMPANY LIMITED	-	-	-	-	1,966,421.88	-	-
15	DANGOTE CEMENT LIMITED	-	-	-	-	1,870,602.74	-	-
16	MMG GOLD LIMITED	2,886.39	-	-	-	-	-	-
17	MAWENI LIMESTONE CO.LTD	-	-	-	684,176.64	-	-	-
18	STATE MINING CORPORATION	-	-	-	-	-	6,956.70	-
19	M&P EXPLORATION PRODUCTION (T) LTD	-	-	51,528,681.25	-	-	-	-
	TOTAL	1,201,630.95	87,355.52	21,278,528,681.25	684,176.64	4,917,512.59	955,732.49	26,311.92

6.5 Analysis of Export and Local Sales Data

Table 63 presents export and local sales and types of commodities provided by extractive companies during the reporting period of the financial year 2020/21. From the table, it can be noted that gold accounted for the highest sales compared to other products. The revenue from gold is equivalent to TZS 5.10 trillion.

Table 63: Sales Data

SN	Company	Gold		Diamonds		Silver		Gas		Clinker		Cement		Coal		Salt
		Ounces	Amount	Carats	Amount	Ounces	Amount	Cubic Feet	Amount	Amount	Tons	Amount	Carats	Amount	Tons	Amount
1	GEITA GOLD MINING LIMITED	605,442.31	2,383,164,337,138.37	-	-	-	-	-	-	-	-	-	-	-	-	-
2	NORTH MARA GOLD MINE LIMITED	303,366.00	1,296,848,047,763.60	-	-	83,342.00	4,825,227,646.58	-	-	-	-	-	-	-	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	-	-	21,227,000,000.00	215,574,502,923.82	-	-	-	-	-	-	-
4	BULYANHULU GOLD MINE LIMITED	95,918.00	403,869,909,011.69	-	-	55,748.00	3,262,007,321.81	-	-	-	-	-	-	-	-	-
5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	PANGEA MINERALS LTD	132,835.39	613,858,430,697.34	-	-	70,392.33	4,645,762,970.48	-	-	-	-	-	-	-	-	-

SN	Company	Gold		Diamonds		Silver		Gas		Clinker		Cement		Coal		Salt	
		Ounces	Amount	Carats	Amount	Ounces	Amount	Cubic Feet	Amount	Amount	Tons	Amount	Carats	Amount	Tons	Amount	
8	SHANTA MINING COMPANY LIMITED	71,186.42	264,883,432,117.67	-	-	88,517.90	4,918,582,647.30	-	-	-	-	-	-	-	-	-	
9	SEA SALT LIMITED	-	-	-	-	-	-	-	-	-	-	-	-	-	26,311.92	10,000,330,634.33	
10	TANCOAL ENERGY LIMITED	-	-	-	-	-	-	-	-	-	-	299,029.72	23,001,170,778.18	-	-	-	
11	RUVUMA COAL LIMITED	-	-	-	-	-	-	-	-	-	-	623,680.96	57,741,853,551.87	-	-	-	
12	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	GLOBELEG TANZANIA SERVICES LIMITED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	WILLIAMSON DIAMONDS LTD.	-	-	30,339.00	10,536,295,688.60	-	-	-	-	-	-	-	-	-	-	-	
15	STAMIGOLD COMPANY LTD	11,536.45	49,399,669,749.00	-	-	2,138.16	127,366,917.70	-	-	-	-	-	-	-	-	-	
16	BUSOLWA MINING LIMITED	2,721.45	8,585,564,668.25	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	CATA MINING COMPANY LIMITED	9,738.29	70,964,007,223.90	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	TANGA CEMENT PUBLIC LIMITED COMPANY	-	-	-	-	-	-	-	-	-	1,080,487.97	234,324,929,279.58	-	-	-	-	
19	TANZANIA PORTLAND CEMENT COMPANY LIMITED	-	-	-	-	-	-	-	-	-	1,972,496.28	(211,749,217,055,638.00)	-	-	-	-	
20	DANGOTE CEMENT LIMITED	-	-	-	-	-	-	-	-	-	1,870,602.74	365,043,762,697.83	-	-	-	-	
21	MMG GOLD LIMITED	2,886.39	4,976,656,060.02	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	MAWENI LIMESTONE CO.LTD	-	-	-	-	-	-	-	642,575.73	83,119,042,172.87	-	-	-	-	-	-	
23	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	STATE MINING CORPORATION	-	-	-	-	-	-	-	-	-	-	15,332.70	1,320,483,541.15	-	-	-	
25	M&P EXPLORATION PRODUCTION (T) LTD	-	-	-	-	-	-	27,889,653.25	231,702,573,361	-	-	-	-	-	-	-	
	Total	1,235,630.70	5,096,550,054,429.84	30,339.00	10,536,295,688.60	300,138.39	17,778,947,503.87	21,254,889,653.25	447,277,076,284.82	642,575.73	83,119,042,172.87	4,923,586.99	(211,149,848,363,660.00)	938,043.38	82,063,507,871.20	26,311.92	10,000,330,634.33

6.6 Analysis of Local Procurement of Goods and Services

Companies were asked to provide information regarding the procurement of goods and services from local companies in Tanzania. Table 64 shows the amount of money spent by companies in procuring goods and services from local companies in Tanzania.

Table 64: Procurement of Goods and Services from Local Companies

SN	Company	Goods	Service
1.	GEITA GOLD MINING LIMITED	223,749,335,245.90	1,075,039,487,315.67
2.	NORTH MARA GOLD MINE LIMITED	300,610,090,522.08	176,330,779,705.11
3.	PAN AFRICAN ENERGY TANZANIA LIMITED	198,504,743,928.07	-
4.	BULYANHULU GOLD MINE LIMITED	193,992,401,017.20	178,968,537,834.34
5.	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	1,933,766,264.45	2,027,278,109.49
6.	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	4,202,818,048.75	-
7.	PANGEA MINERALS LTD	85,206,759,132.26	83,650,228,875.10
8.	SHANTA MINING COMPANY LIMITED	174,440,143,045.32	86,336,458,212.60
9.	AUMS (T) LIMITED	45,704,140,386.42	4,327,407,159.09
10.	ORICA TANZANIA LIMITED	12,250,650,070.72	-
11.	ZEM DEVELOPMENT (T) CO. LIMITED	763,073,406.20	123,067,665.90
12.	OXLEY LIMITED	494,462,518.60	704,071,909.88
13.	SEA SALT LIMITED	1,592,827,674.85	5,052,231,208.44
14.	TANCOAL ENERGY LIMITED	-	2,839,417,867.10
15.	RUVUMA COAL LIMITED	2,398,798,828.70	9,034,147,197.12
16.	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	-	7,229,689,024.62
17.	GLOBELEQ TANZANIA SERVICES LIMITED	-	112,461,606.23
18.	JAC RIJK AFRICA LIMITED	785,421,880.00	407,038,372.00
19.	WILLIAMSON DIAMONDS LTD.	2,496,382,430.53	11,829,629,209.57
20.	STAMIGOLD COMPANY LTD	36,233,098,528.39	1,158,903,096.95
21.	BUSOLWA MINING LIMITED	1,703,598,110.01	1,139,883,624.76
22.	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	83,610,198.03	7,653,255,334.88
23.	CATA MINING COMPANY LIMITED	9,689,173,000.92	589,488,009.01
24.	EQUINOR TANZANIA AS	209,794,318.76	9,978,754,100.68
25.	MANTRA TANZANIA LIMITED	494,194,237.53	4,762,752,487.90
26.	AECI MINING TANZANIA LIMITED	7,196,530,698.22	12,645,726,950.03
27.	MBOGO MINING AND GENERAL SUPPLY LIMITED	5,006,526,610.54	386,309,777.90
28.	TANGA CEMENT PUBLIC LIMITED COMPANY	58,257,494,918.72	15,139,483,524.60
29.	TANZANIA PORTLAND CEMENT COMPANY LIMITED	185,460,036,880.54	176,984,110,295.32
30.	DANGOTE CEMENT LIMITED	70,767,198,067.49	51,563,415,369.69
31.	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	-	897,236,609.06
32.	BEARING MAN GROUP TANZANIA LIMITED	38,554,944.00	-
33.	MMG GOLD LIMITED	4,366,320,798.00	2,761,313,925.22
34.	STATE MINING CORPORATION	9,901,117,295.85	755,998,132.03
	Total	1,638,533,063,007.1	1,930,428,562,510.3

6.7 Analysis of Operation Cost

Companies were asked to provide information regarding the operation costs of running their businesses. Table 65 shows the capital expenditure and company operation costs incurred by the companies.

Table 65: Operation Costs

SN	Company	Capital Expenditure	Company operation costs
1	GEITA GOLD MINING LIMITED	266,047,363,802.91	1,236,792,754,940.81
2	PAN AFRICAN ENERGY TANZANIA LIMITED	83,233,697,816.30	131,500,962,665.48
3	BULYANHULU GOLD MINE LIMITED	226,618,726,541.61	351,002,389,641.57

SN	Company	Capital Expenditure	Company operation costs
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	396,994,830.60	26,216,590,621.74
5	SANDVIK MINING AND CONSTRUCTION TANZANIA LTD	625,398,442.78	113,067,030,877.16
6	PANGEA MINERALS LTD	-	297,421,445,240.43
7	SHANTA MINING COMPANY LIMITED	56,588,058,052.56	236,989,884,565.26
8	AUMS (T) LIMITED	10,056,982,002.06	136,408,046,922.56
9	CAPITAL DRILLING (T) LTD.	6,315,065,904.90	34,483,104,020.40
10	ORICA TANZANIA LIMITED	499,391,279.91	9,682,798,397.27
11	ZEM DEVELOPMENT (T) CO. LIMITED	-	3,292,229,000.00
12	OXLEY LIMITED	59,205,084.74	2,488,349,099.42
13	TNR LIMITED	8,233,574,842.60	8,842,116,418.07
14	TANCOAL ENERGY LIMITED	175,083,889.60	26,051,581,229.00
15	RUVUMA COAL LIMITED	23,470,872,000.00	5,662,547,000.00
16	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	2,258,234,862.24	976,124,471.22
17	GLOBELEQ TANZANIA SERVICES LIMITED	-	293,782,726.16
18	JAC RIJK AFRICA LIMITED	-	9,831,872,581.92
19	WILLIAMSON DIAMONDS LTD.	903,030,140.00	54,043,236,000.00
20	STAMIGOLD COMPANY LTD	-	45,750,620,000.00
21	BUSOLWA MINING LIMITED	2,362,492,998.00	15,594,897,723.18
22	SHELL EXPLORATION AND PRODUCTION TANZANIA LTD	-	13,249,418,819.49
23	CATA MINING COMPANY LIMITED	931,980,137.94	41,345,630,779.39
24	EQUINOR TANZANIA AS	-	46,068,793,930.42
25	MANTRA TANZANIA LIMITED	11,220,391.99	72,015,191,726.18
26	AECI MINING TANZANIA LIMITED	526,569,669.49	10,633,184,286.63
27	MBOGO MINING AND GENERAL SUPPLY LIMITED	423,314,678.00	1,952,772,738.53
28	TANGA CEMENT PUBLIC LIMITED COMPANY	4,510,082,638.77	-
29	TANZANIA PORTLAND CEMENT COMPANY LIMITED	14,502,699,824.33	335,214,582,103.17
30	DANGOTE CEMENT LIMITED	22,207,715,018.42	265,852,798,177.47
31	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	-	262,957,388.16
32	MMG GOLD LIMITED	27,200,637,689.84	21,889,260,451.55
33	TOL GASES COMPANY LTD	8,585,290,234.70	7,137,285,819.19
34	MAWENI LIMESTONE CO.LTD	103,332,062,000.00	107,561,341,500.00
35	STATE MINING CORPORATION	5,732,000,000.00	25,405,000,000.00
	Total	875,807,744,774.29	3,694,980,581,861.83

6.8 Analysis of Payments made to Social Security Funds

Companies were asked to provide information regarding the payments made to social security funds. Table 66 shows the contribution made by companies to the social security funds.

Table 66: Payments made to the Social Security Funds

SN	Company	PSSSF	NSSF	WCF
1.	GEITA GOLD MINING LIMITED	-	72,606,340,785,857.90	2,502,596,828,811.92
2.	NORTH MARA GOLD MINE LIMITED	-	13,751,365,611.63	309,680,413.79
3.	PAN AFRICAN ENERGY TANZANIA LIMITED	-	1,806,168,052.30	99,843,192.30
4.	BULYANHULU GOLD MINE LIMITED	-	7,510,814,382.72	200,289,289.96
5.	M&P EXPLORATION PRODUCTION TANZANIA LTD	-	1,705,644,623.66	78,231,454.76
6.	PANGEA MINERALS LTD	-	2,368,924,045.73	101,599,422.08
7.	SHANTA MINING COMPANY LIMITED	-	6,735,469,368.86	326,040,275.82
8.	AUMS (T) LIMITED	-	6,474,717,619.10	323,770,480.43
9.	CAPITAL DRILLING (T) LTD.	-	846,881,580.00	-
10.	ORICA TANZANIA LIMITED	706,699,639.77	-	35,341,851.56
11.	ZEM DEVELOPMENT (T) CO. LIMITED	-	38,848,800.00	3,361,308.00
12.	OXLEY LIMITED	-	179,650,670.16	8,982,026.57
13.	SEA SALT LIMITED	-	175,244,159.48	-
14.	RUVUMA COAL LIMITED	-	208,285,561.86	8,409,227.28

SN	Company	PSSF	NSSF	WCF
15.	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	-	144,314,595.39	6,613,929.25
16.	GLOBEIQ TANZANIA SERVICES LIMITED	-	1,366,015,225.18	52,688,422.24
17.	JAC RIJK AFRICA LIMITED	-	369,027,124.40	15,369,595.00
18.	TAIFA MINING & CIVILS LIMITED	-	139,627,414.00	-
19.	WILLIAMSON DIAMONDS LTD.	7,490,000.00	1,727,001,321.26	82,077,568.62
20.	STAMIGOLD COMPANY LTD	883,601,574.59	43,902,332.33	-
21.	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	-	896,491,374.03	57,530,594.28
22.	CATA MINING COMPANY LIMITED	-	108,465,754.74	30,178,159.61
23.	MANTRA TANZANIA LIMITED	-	562,800,661.36	33,671,480.84
24.	AECI MINING TANZANIA LIMITED	-	460,505,387.04	-
25.	MBOGO MINING AND GENERAL SUPPLY LIMITED	-	86,930,373.70	3,718,498.39
26.	TANGA CEMENT PUBLIC LIMITED COMPANY	-	3,549,370,049.50	178,379,432.98
27.	TANZANIA PORTLAND CEMENT COMPANY LIMITED	-	2,951,078,741.39	160,837,608.48
28.	DANGOTE CEMENT LIMITED	-	1,365,506,962.50	70,960,826.53
29.	PANAFRICAN MINING SERVICES (TANZANIA) LTD	-	166,609,198.91	6,101,839.78
30.	MAZABU MINE CO. LTD	-	-	820,000.00
31.	BEARING MAN GROUP TANZANIA LIMITED	-	79,595,533.00	3,979,776.66
32.	MMG GOLD LIMITED	-	338,876,503.94	14,041,838.21
33.	TOL GASES COMPANY LTD	-	323,730,476.80	23,625,096.49
34.	MAWENI LIMESTONE CO.LTD	-	400,446,000.00	40,237,500.00
35.	STATE MINING CORPORATION	-	132,774,338.85	-
	Total	1,597,791,214.36	72,663,355,869,701.70	2,504,873,209,921.84

6.9 Environmental Impact of the Extractive Activities

The environment and living things on the environment are prone to the operations, processes, and outputs of extractive activities. Mining activities affect the environment differently from oil and gas activities. The impacts of these two sub-sectors to the environment are elaborated as follows:

6.9.1 Environmental Impact of Mining Activities

In the mining sector, the key threat to the environment is the usage of mercury in processing of raw gold. Mercury is the primary source of mercury-related environmental pollution globally and nationally. It is estimated that the country uses between 13.2 and 214.4 tonnes of mercury every year in various economic activities. Out of these, ASM, who are the dominant users of mercury, consumes between 13.2 and 24.4 tonnes per year. Regions with a high proportion of ASM including Geita, Mbeya, Shinyanga, and Mara⁷² account for larger production of gold and they lead in mercury consumption as well.

6.9.2 Environmental Impact of Oil and Gas Activities

Besides, oil and gas upstream activities such as seismic acquisition, drilling, development, and production of oil and gas pose greater threat to the environment. Specifically, it has been revealed that offshore seismic acquisition leads to acoustic emission and accidental spills of chemicals that pollute the sea. Similarly, during onshore data acquisition aquatic life is affected because a vast area of vegetation is usually cleared to improve accessibility to vibrations and other seismic acquisition

⁷² https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan_Tanzania_2020.pdf

equipment. In addition, discharging drilling fluids to the environment is a common possibility, especially during drilling activities. Drilling discharges are known to affect the marine environment and fishing activities, which is the primary occupation of the coastal communities.

6.9.3 Interventions for Addressing Environmental Impact of Extractive Activities

In an attempt to address the environmental impact of extractive activities, the country has enacted a policy, legal, and regulatory/institutional framework for addressing environmental issues in general. The framework is made up of an environmental policy, Act, and Regulations that set measures to prevent or control the impact of various economic activities to the environment, including extractive activities. Part 52 to 54 of the National Environmental Policy 1997⁷³ outlines the objectives of addressing the environmental impact of energy and mining projects where section 105 of the Environmental Management Act, 2004 sets a requirement for undertaking Strategic Environmental Assessment (SEA) for mineral, petroleum, hydro-electric power and major water projects. Similarly, the Environmental Management (Environmental Impact Assessment and Audit), 2005 as amended in 2018, provides for application for environmental impact assessment certification (regulation 5), environmental audit (regulation 46 and 48), as well as preparation and submission of environmental impact statement (Regulation 18 to 21).

In addition to policy and legal instruments for environmental protection, the country has established institutions for coordinating and monitoring the implementation of environmental management initiatives. At the National level, NEMC was established to undertake environmental enforcement, compliance, review and monitor environmental impact statements, research, and awareness-raising.⁷⁴ Also, the Environmental Division in the Office of the Vice President of the United Republic of Tanzania was established, among other functions, to coordinate and monitor environmental programs, plans, and strategies. Furthermore, it coordinates the implementation of Multilateral Regional and Sub-regional Environmental Agreements. At the Mining Commission, there is an Department for Mines inspection and environment responsible to monitor the activities of mining companies and their compliance with measures for environmental protection.

Apart from the policy, legal, and regulatory/institutional framework other specific measures have been undertaken to protect and manage the environmental impact of extractive activities. These specific measures include:

- Preparation of the National Action Plan for reducing the use of mercury by Artisanal and Small-Scale mining (2020-2025),⁷⁵ which is consistent with the Minamata Convention on mercury of 2013.⁷⁶ The plan seeks to reduce the

⁷³ <https://www.nemc.or.tz/uploads/publications/en-1576228807-NEP%201997.pdf>

⁷⁴ <https://www.nemc.or.tz/pages/background>

⁷⁵ https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan_Tanzania_2020.pdf

⁷⁶ <https://www.mercuryconvention.org/Portals/11/documents/Booklets/COP3-version/Minamata-Convention-booklet-Sep2019-EN.pdf>

use of mercury by ASGM by 30% when it reaches 2025. The implementation of the Plan is coordinated by the office of the Vice President.

- NEMC has enforced a requirement for each extractive project to undertake an Environment Impact Assessment (EIA) before commencement or financing of extractive projects. Extractive companies have been complying to this requirement diligently and environmental challenges emanating from new projects have been minimized significantly.
- Environmental regulatory bodies have been conducting ad-hoc environmental inspection of large, medium and small-scale mines throughout the country to evaluate compliance with the environmental requirements. For the Financial Year 2020/2021, 11 large scale mines (out of 15 planned), 110 medium scale mines (out of 200 planned) and 6,012 small scale mines (out of 3000 planned) were inspected.⁷⁷ The number of inspected mines has been increasing yearly and positively increasing the number of compliances of the mining activities.
- NEMC has registered environmental experts who facilitate companies, including those in the extractive industries, to carry out EIA according to the legal requirement.
- The country has set mechanisms to ensure that each company with Mining and Special Mining Licences prepare and get approval of mines' closure plan in ensuring that and eventually the mines' closure will be conducted in a manner that is safe to the environment and the socio-economy.

6.9.4 Review and Approvals of Mines Closure Plans

The Mining Commission formed the National Mine Closure Committee (NMCC), responsible for reviewing and approving the Mine Closure Plans (MCP) submitted by all Mining and Special Mining Licence holders. The submission of MCP is according to the Mining (Safety, Occupational Health and Environment Protection) Regulations, 2010.

In the year 2020/21, the National Mine Closure Committee meetings were held with Williamson Diamond Limited (WDL), Buzwagi and North Mara Gold Mine. The Mine Closure Planting Plan (MCP) committee report that was submitted for review and approval presented insufficient information on pit closure, hydrological and geological studies. Following review of the submitted MCPs, the NMCC gave directives for amendment; hence, no MCP was approved.

⁷⁷ <https://www.tumemadini.go.tz/publications/report>

7 OUTCOME AND IMPACTS

This section presents outcomes and impacts resulting from implementing the EITI process in the country and offers recommendations based on the experience of carrying out the scoping study and the reconciliation exercise for the reporting year 2020/21. In addition, the section elaborates the progress made on the implementation of the IA recommendation provided in the 12th report.

7.1 Implementation of the Recommendations of Previous TEITI Reports

In the 12th TEITI report, the IA provided two recommendations for improving future TEITI reporting. Table 67 presents a summary of those recommendations and progress made in implementing each recommendation.

Table 67: Implementation of Recommendations of Previous Reports

SN	Recommendation	Observation to IA	Recommended by IA	Progress
1.	Disaggregation of Revenue Streams	The MC receives various payments (revenue streams) from extractive companies. However, the payment and collection systems (GePG) does not have capability to classify each payment to the respective revenue streams. This weakness limits reconciliation per revenue stream to be done as required by EITI Standard 2019, Requirement 4.1 (c). As such, during the scoping study, the MC provided the aggregated data to the IA to determine the materiality threshold. However, to conform with EITI Standard 2019, during the reconciliation exercise, the MC was required to provide disaggregated data. The process of disaggregating data by MC took long time. This challenge has been the main cause for the delay in the preparation of the reconciliation report.	The IA recommends that MC should send recommendation to the custodian of GePG system to ensure the system disaggregate the payments according to the revenue streams.	In April 2023, TEITI wrote letter to MC regarding the implementation of this recommendation. MC confirmed to communicate with the Ministry of Finance on the classification of revenue streams.
2.	Systematic Disclosure of Granted and Transferred Licences	During the preparation of 12 th TEITI report, the IA noted that MC through online platforms only publishes the number of licences issued and transferred without categorically indicating the respective holders of the mining licences. The names of licence holders are available upon request.	To enhance transparency and accountability in granting and transferring mining licences, the IA recommends that in each financial year, the MC should provide the quantities of issued and transferred licences as well as the corresponding names of licence holders	TEITI communicated with MC on implementing these recommendations. MC is still working on the recommendations.

SN	Recommendation	Observation to IA	Recommended by IA	Progress
			through platforms.	online

7.2 Implementation of the Recommendation of 2020 Validation

In 2020, the validation process raised 10 recommendations regarding EITI standard implementation in Tanzania. However, in April 2023, another validation commenced and it is still underway. Progress of implementation of the recommendations of 2020 validation can be accessed through

<https://www.teiti.go.tz/storage/app/uploads/public/643/fe0/398/643fe0398c84a611201881.pdf>

7.3 Outcomes and Impacts

As of June 2023, Tanzania has implemented EITI standards for fourteen years since joining the initiative in 2009. Participation of Tanzania in EITI has brought positive outcomes and impacts. EITI reporting has provided detailed information about revenues generated from natural resources, payments made by extractive companies, and how these funds are managed and utilized by the government. The following are notable outcomes and impacts related to the country's participation in EITI.

i. Enhanced Transparency and Accountability

TEITI reports have played a crucial role in increasing transparency and accountability in Tanzania's extractive sector. By disclosing information about payments made by extractive companies and revenues received by the government, TEITI reports have helped shed light on the financial flows in the sector. This transparency has helped prevent corruption, promote good governance, and ensure that the revenues generated from natural resources are effectively managed and that they benefit the citizens.

ii. Increased Public Awareness and Participation

TEITI reports provide accessible and comprehensive information about the extractive sector, including data on production volumes, revenues, and taxes. This information empowers citizens, civil society organizations, and the media to better understand the sector's operations and hold both companies and the government accountable. It promotes informed public debates, discussions, and participation in decision-making processes related to the extractive industry.

iii. Stimulated Policy and Legal Reforms

Publication of TEITI reports serves as a basis for policy and legal reforms in the extractive sector. The information disclosed in the reports usually highlight areas of improvement, identify loopholes or inconsistencies in existing laws, and guide policymakers in developing better regulations. For example, over the years, TEITI reports have revealed discrepancies in tax payments and highlight the need for stricter monitoring of environmental regulations. The legal reforms of the Mining and Natural

resources sector in 2017 is an example of increased public awareness on natural resources management.

iv. Increased Investors' Confidence

Transparency in the extractive sector is crucial for attracting and maintaining investor confidence. TEITI reports provide investors with reliable and credible information about the sector's operations, financial performance, and governance. When investors have access to transparent and verifiable data, it reduces uncertainty and risks associated with investing in the Tanzanian extractive industry, thereby fostering a more conducive investment climate.

v. Enhanced International Reputation

Tanzania's commitment to implementing the EITI standard and producing regular reports positively contributes to the country's international reputation. It demonstrates a willingness to promote transparency, good governance, and responsible management of natural resources. This helps build trust with international partners, investors, and lenders, leading to potential opportunities for technical assistance, partnerships, and increased foreign direct investment.

7.4 Recommendation Relating to the Current Reporting Period

The IA offers the following recommendations:

i. TEITA Committee to enforce provisions of Section 23 of the TEITA Act, 2015 against the entities that violated the data provision requirement

Up to the time of compiling this report, seven (7) reporting companies had not submitted filled reporting templates despite close and frequent follow ups and reminders by both the IA and TEITI Secretariat. Unfortunately, these companies did not provide reasonable justification for their failure to submit the required data. These companies are GBP Tanzania Limited, Katavi Mining, Sunshine Mining, and Gengetatu Extech Company. Others are China Petroleum Technology and Development Corporation, Tianyu Geological Test Centre (T) Co. Limited, and Weir Minerals Services.

Since these companies have not provided strong justification for their failure to respond to the request for information which is in line with the requirements of Section 23 of the TEITI Act 2015 (as amended), the IA is convinced that these companies have deliberately refused to comply with legal requirement. Therefore, it is recommended that TEITA Committee enforce provisions of Section 23 of the TEITA Act, 2015 and its attendant regulations against these entities for violating the data provision requirement.

ii. TEITA Committee to expand the scope of capacity building on EITI implementation

The IA observed some extractive companies are unaware of EITI matters and demanded justification as to why they should report. Most medium scale companies

were hesitant to provide data because they linked the reconciliation process with tax obligations. After giving them clarification about the essence of reporting, they understood and cooperated. The IA recommends that the TEITA Committee to expand the scope of capacity building on EITI implementation to reach as many entities as possible. A mixture of various direct and indirect contact dissemination approaches may be used to increase awareness of EITI matters and implementation to these stakeholders.

iii. Improvement of Handling Tax Offsetting

The IA observed that some reporting entities reported taxes settled through offset arrangements without providing evidence. Absence of offset arrangement evidence creates difficulties during reconciliation exercise. Thus, the IA recommends that the TEITA Committee to direct reporting entities to report only those offset taxes that have been approved and they must provide evidence.

iv. TEITA Committee to strengthen disclosure of Beneficial Ownership as per the requirement of the Tanzanian Laws

According to the Tanzanian Laws such as Finance Act, 2020 and TEITA Act, 2015, a beneficial owner is recognized as a natural person who directly or indirectly ultimately owns or exercises substantial control over an entity or an arrangement. Extractive companies are required to disclose information about their beneficial owners as per the requirement of the Tanzanian Laws. However, the IA noted that very few extractive companies disclose their beneficial owners at the level of natural persons. The majority discloses legal persons as beneficial owners. Therefore, the IA recommends that the TEITA Committee to obtain the information of beneficial owners of extractive companies as per the requirement of the Tanzanian Laws.

7.5 Impact of the Corona Virus Pandemic on the Extractive Sector

The global impact of the COVID-19 pandemic was evident across various economic and social domains, leading to a decline in production activities and an increase in the cost of living. Consequently, the economic growth of the country decreased from 7.0 percent in 2019 to 4.7 percent in 2022⁷⁸.

The mining sector in Tanzania was not subject to any government-imposed restrictions, indicating that any impact on mining was primarily influenced by global factors. It is important to highlight that the country's mineral economy heavily relies on gold ore, which contributes approximately 80% of the income derived from mineral resources. Despite the expectations of stable gold prices in 2021 according to global economic analysts, Tanzania's four large-scale gold mines still experienced the benefits of a high gold price⁷⁹. The price of gold ore per ounce increased significantly from an average of USD 1,412.98 in July 2019 to USD 1,947.83 in March 2022. This

⁷⁸ Speech of the minister of finance and planning, Hon. Dr. Mwigulu Lameck Nchemba Madelu (MP), presenting to parliament the government's proposals on the estimates of income and expenditure for the year 2023/24, 15 June 2023, Dodoma.

⁷⁹ <https://resourcegovernance.org/analysis-tools/publications/tanzania-updated-assessment-coronavirus-extractive>

rise in gold price can be attributed to various factors, including the presence of the COVID-19 pandemic and gold's perception as a safe-haven asset.

In 2021, the prices of commercially valuable minerals such as Diamonds experienced an upward trend in the global market, reaching an average of 241 US dollars per carat compared to the average of 150 US dollars per carat in 2020⁸⁰. This price increase continued until February 2022, with diamonds reaching an average of 369 US dollars per carat. The rise in prices can be attributed to several factors, including the decrease in the prevalence of the COVID-19 pandemic⁸¹ and the high demand for products that incorporate diamond jewellery, particularly during the Christmas and New Year holidays.

During the height of the COVID-19 pandemic in Tanzania, the artisanal and small-scale mining sector (ASM) faced significant challenges. A recent scoping study⁸² conducted on mining sites in northern Tanzania revealed a slowdown in production at some sites, as well as a drop in mineral prices. Specifically, there was an average decrease of 22 percent in gold prices per gram in May 2022 compared to pre-pandemic prices. These developments resulted in reduced incomes for mining communities. However, interviews conducted subsequent to the study indicated that mineral prices, particularly gold prices, have started to rebound following the lifting of travel restrictions. Miners in the ASM sector are optimistic about the sector's recovery.

To date, the ongoing COVID-19 pandemic has not caused any disruptions to the current onshore gas production in Tanzania. This gas primarily caters to the domestic market, with the government determining its price, thereby reducing the influence of global market dynamics. There are no evident supply chain challenges affecting these projects. However, the global economic ramifications of the pandemic could potentially impact the outlook for new gas projects in the future. Specifically, the pandemic's global economic impact could further delay the country's long-awaited offshore LNG project⁸³.

7.5.1 Results of the Survey

The IA administered questionnaires to all companies that were selected in the reconciliation scope for 2020/21. The questionnaire focused on seeking information to assess the impact of COVID-19 pandemic on the economic situation, business environment, and the current financial situation and outlook of the extractive industry in Tanzania. The following sections present the results from the survey.

7.5.1.1 Impact on the Economic Situation

Responding companies were asked to rate the impact of the COVID-19 crisis in the extractive industry. Based on the received responses, the impact of the COVID-19

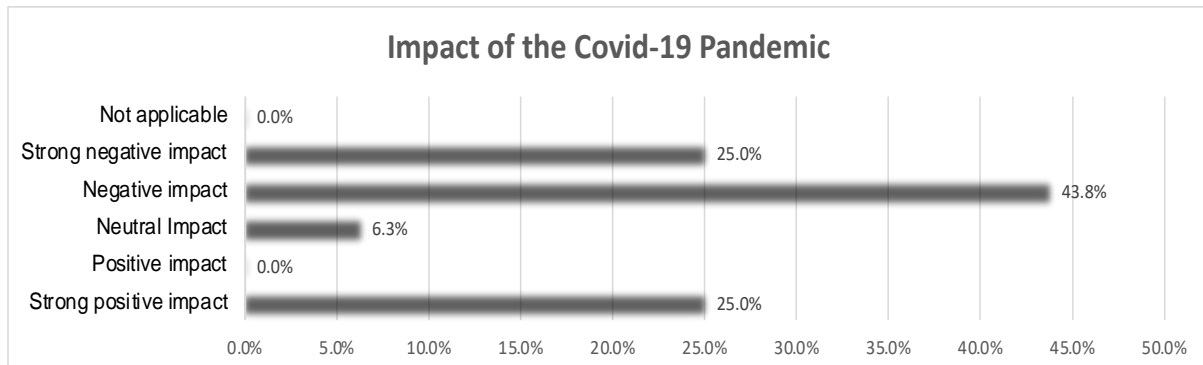
⁸⁰ <https://resourcegovernance.org/analysis-tools/publications/tanzania-updated-assessment-coronavirus-extractive>

⁸¹ Speech of the Minister of Minerals, Hon. Dr. Doto Mashaka Biteko (MP), Presenting to Parliament the estimates of income and expenditure for the financial year 2022/2023

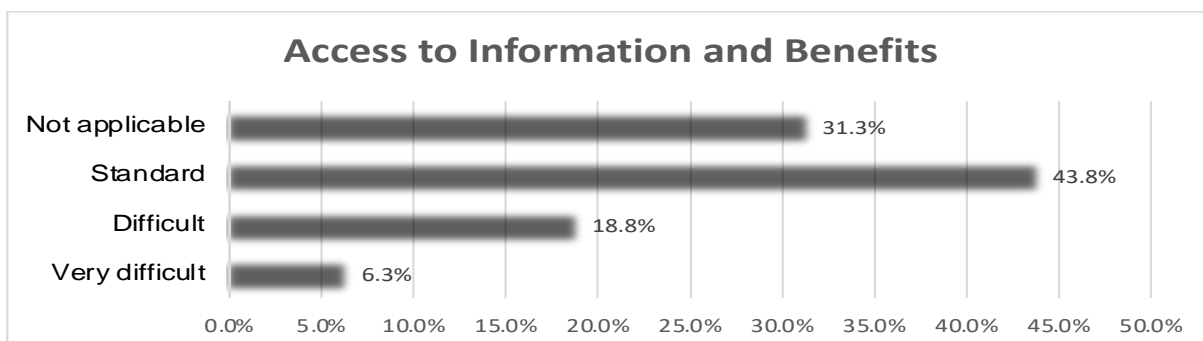
⁸² https://ipisresearch.be/wp-content/uploads/2020/08/202008_ASM-Covid-NTanzania_Layout1.pdf

⁸³ <https://resourcegovernance.org/analysis-tools/publications/tanzania-updated-assessment-coronavirus-extractive>

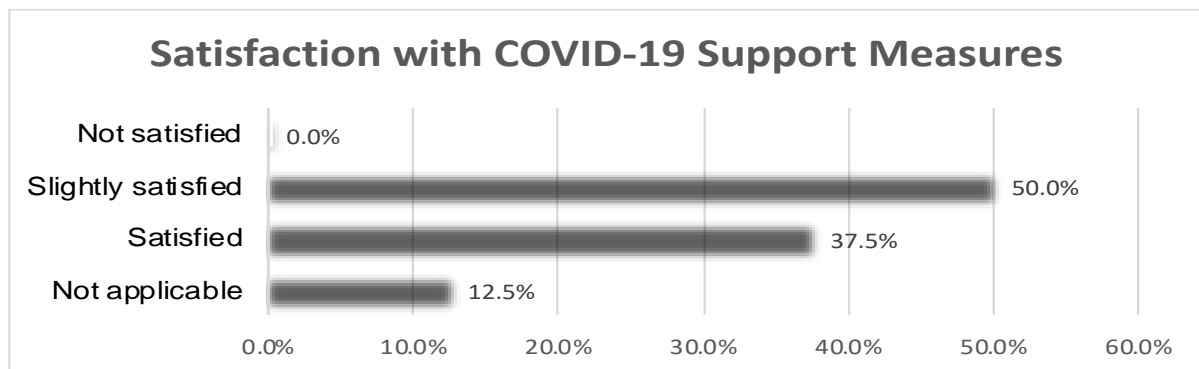
crisis on the mining sector in Tanzania appears to be widely perceived as negative. Approximately 43.8% of the respondents believe it has had a negative impact, while an equal proportion of 25% consider it to have a strong negative impact. This indicates that a significant portion of those surveyed has a highly pessimistic outlook on the effects of the pandemic on the mining sector in Tanzania. Additionally, a minority of 6.3% view the impact as neutral, suggesting a relatively small group that perceives no significant changes. These ratings collectively highlight the prevailing concern and perceived detrimental consequences of the COVID-19 crisis in 2020/21 on the mining industry in Tanzania.



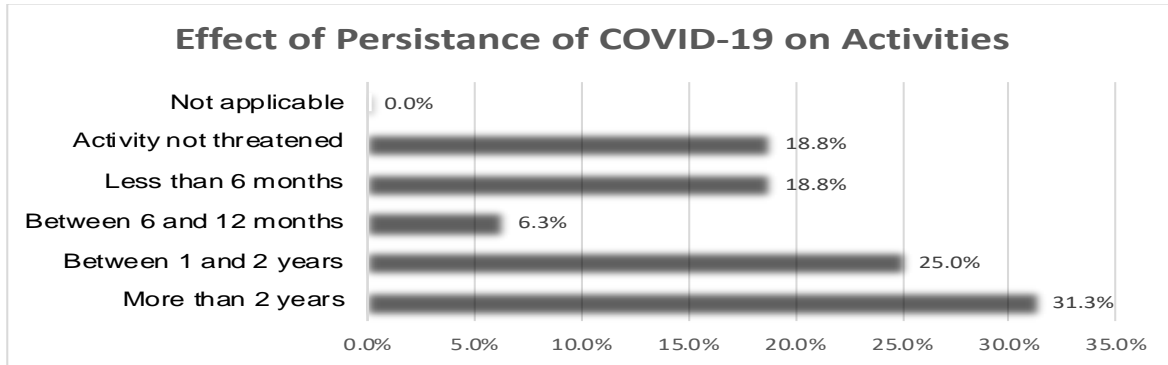
When asked about the ease of accessing information and benefits from government COVID-related assistance programs, many respondents, comprising 43.8%, considered the process to be standard. This indicates that a significant portion of respondents had a relatively smooth experience in obtaining the necessary information and support. On the other hand, 18.8% reported facing difficulties, suggesting that a smaller percentage encountered challenges in accessing the assistance programs. Additionally, 6.3% found it very difficult, indicating a minor group that experienced significant obstacles in accessing the information and benefits. Notably, 31.3% considered the question as not applicable, potentially indicating that they did not require or seek government COVID-related assistance programs. These findings suggest a mixed perception of the ease of accessing information and benefits from the government's COVID-related assistance programs, with a majority having a standard or moderate experience, while a smaller subset faced difficulties or did not require such assistance.



According to the survey responses, when asked about their satisfaction with COVID-19 Government support measures for extractive companies, a majority of 50% expressed being very satisfied. This indicates a high level of contentment among respondents regarding the assistance provided by the government during the COVID-19 crisis. Additionally, 37.5% reported being satisfied, further emphasizing the overall positive sentiment towards the government support measures. A smaller portion of 12.5% marked the response as "not applicable," indicating that these participants did not have a direct involvement or experience with the COVID-19 Government support measures for extractive companies. These were mostly extractive companies from oil and gas sector which had no interaction with international markets during the pandemic. Overall, these results reflect a predominantly positive perception of the COVID-19 Government support measures for extractive companies, with a significant majority expressing high levels of satisfaction.

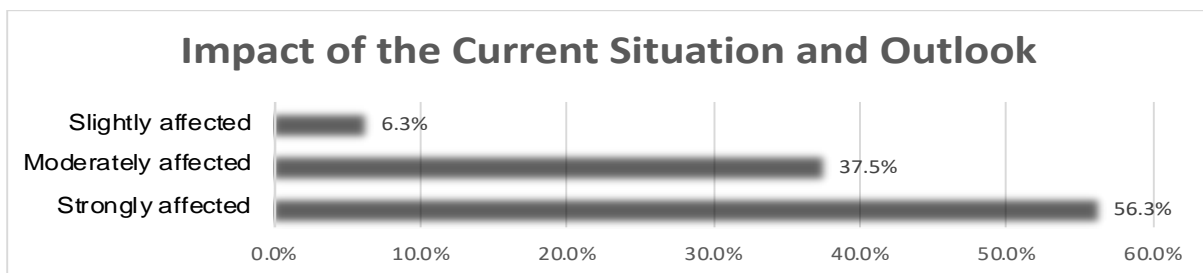


When extractive companies were asked about the duration after which their activity would be threatened in the event of non-eradication of the COVID-19 pandemic and stagnation of the current economic situation, findings revealed varying expectations regarding the potential threat timeline for extractive companies in the face of a prolonged COVID-19 pandemic and economic stagnation. A significant proportion of responding companies, however, acknowledging potential risks within the next two years. A smaller portion of 6.3% expressed that their activity would be threatened within 6 to 12 months, while 18.8% stated that it would be threatened in less than 6 months. Interestingly, 18.8% responded that their activity would not be threatened, suggesting a level of confidence or resilience in their operations despite the ongoing challenges.



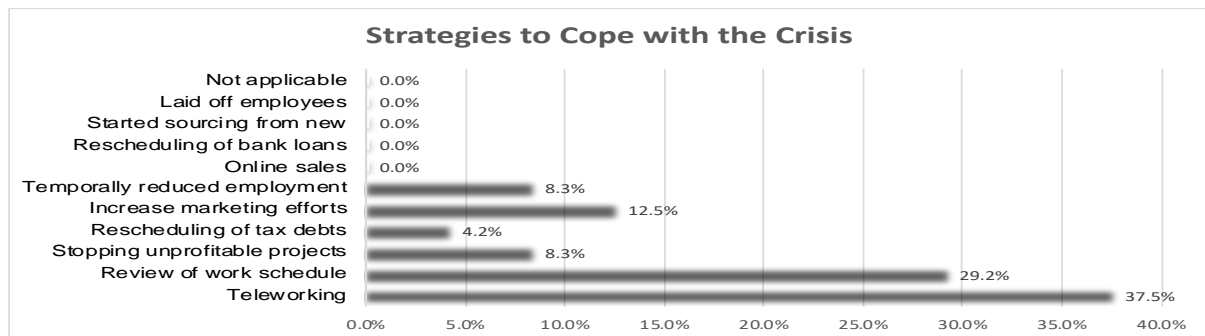
7.5.1.2 Impact of the Current Situation and Outlook

The survey sought to know how business operations of extractive companies were affected by the COVID-19 crisis in 2022/21. According to the survey responses, the business operations of extractive companies were significantly impacted by the COVID-19 crisis. Most respondents, accounting for 56.3%, reported being strongly affected by the crisis. This suggests that a significant portion of extractive companies experienced substantial disruptions and challenges during this period. Additionally, 37.5% indicated that their operations were moderately affected, implying a significant impact but perhaps with some level of adaptability or mitigation measures in place. A smaller percentage of 6.3% (mainly from the oil and gas sector whose trade was not affected by global factors) stated that their operations were slightly affected, suggesting a minority that experienced comparatively milder disruptions. These findings collectively indicate a widespread and notable impact on the business operations of extractive companies due to the COVID-19 crisis in 2022/21, with a majority expressing strong levels of disruption.

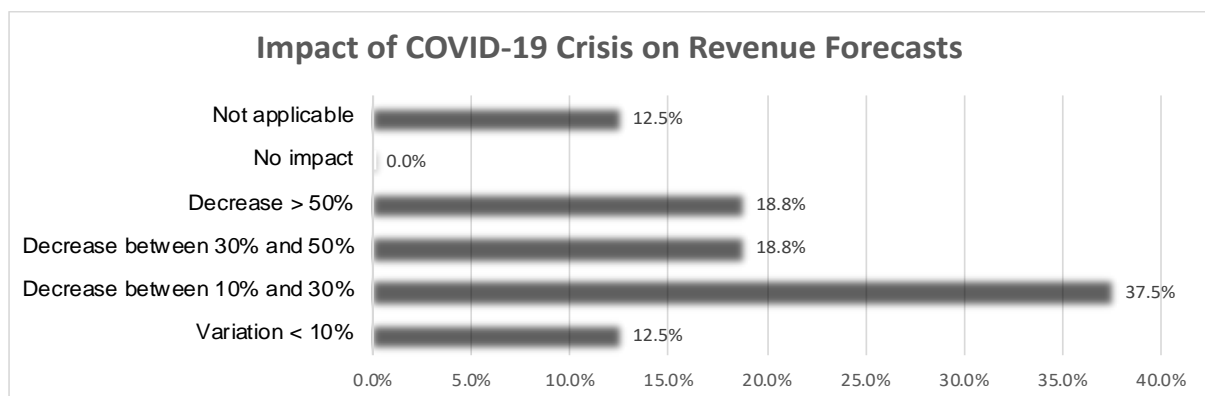


Moreover, the survey findings highlight the strategies adopted by extractive companies to cope with the COVID-19 crisis. The most prevalent strategy was teleworking, with 37.5% of companies implementing remote work arrangements. This indicates a significant shift towards remote operations to ensure continuity during the crisis. A considerable portion of 29.2% reported the review of work schedules, suggesting the adjustment of working hours or shifts to optimize productivity under challenging circumstances. Additionally, 12.5% of companies increased their marketing efforts, potentially aiming to mitigate the impact of reduced demand or explore new market opportunities. Strategies such as stopping unprofitable projects (8.3%), temporally reducing employment (8.3%), and rescheduling tax debts (4.2%)

were also adopted by a smaller proportion of companies. Interestingly, no companies reported implementing online sales, rescheduling bank loans, starting sourcing from new suppliers, or laying off employees as strategies during the crisis. These results demonstrate a range of measures undertaken by extractive companies, predominantly focusing on remote work and operational adjustments, indicating their adaptability and resilience in navigating the challenges posed by the COVID-19 crisis.

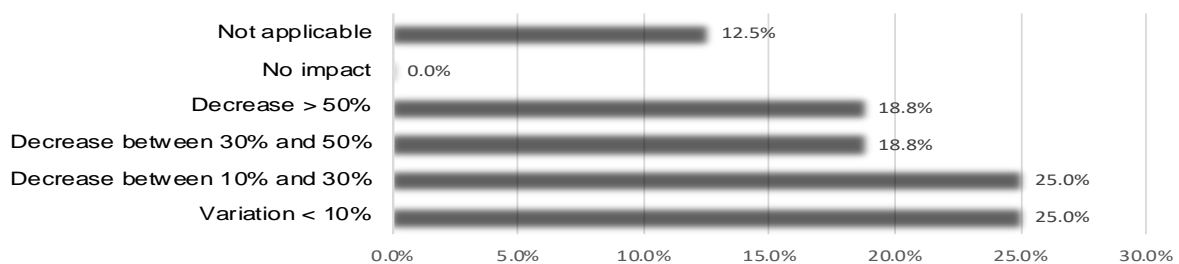


Reporting companies were also asked to estimate in what way did the COVID-19 crisis impacted their forecasts for revenue for 2021. According to the survey analyses, the impact of the COVID-19 crisis on revenue forecasts for 2020/21 varied among reporting companies. A minority of 12.5% indicated a variation of less than 10% in their revenue forecasts, suggesting relatively minimal disruption. However, most respondents reported significant decreases in revenue forecasts. Specifically, 37.5% estimated a decrease between 10% and 30%, while 18.8% projected a decrease between 30% and 50%. An equal proportion of 18.8% anticipated a decrease of more than 50%, indicating a substantial impact on revenue expectations. Importantly, no companies reported no impact on revenue forecasts, highlighting the widespread effects of the COVID-19 crisis on business performance. Additionally, 12.5% marked the response as "not applicable," possibly indicating that they have had negligible interaction with the global markets because their products were not exported, and some had not started production. These findings demonstrate the substantial negative impact of the COVID-19 crisis on revenue forecasts for many reporting companies, with varying degrees of projected decreases, underscoring the challenges faced by businesses during this period.



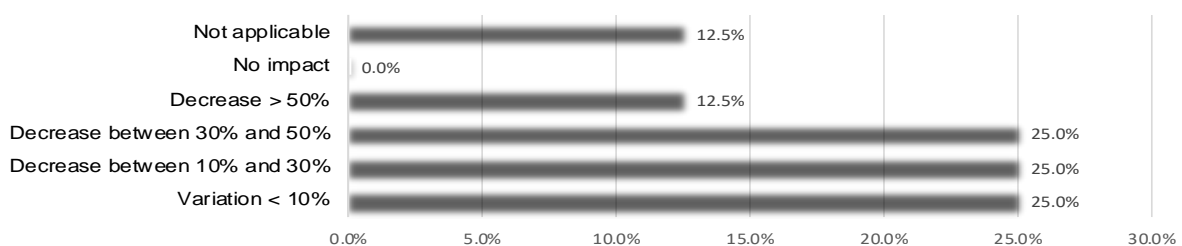
The survey further inquired about the way COVID-19 crisis impacted on the level of production as of 30 June 2021. The findings reveal a range of effects among the surveyed companies. Approximately 25% reported a variation of less than 10% in their production levels, suggesting relatively minimal disruption. Similarly, another 25% experienced a decrease between 10% and 30%, indicating a moderate impact. Additionally, 18.8% of companies reported a decrease between 30% and 50%, while an equal proportion noted a decrease of more than 50%, indicating a significant decline in production. Importantly, no companies reported no impact on their production, underscoring the widespread effects of the crisis. Moreover, 12.5% marked the response as "not applicable," implying that production level impact was not relevant or applicable to their specific circumstances (this was mainly the case with diamond producers⁸⁴ and oil and gas companies). These findings highlight the varying degrees of impact on production levels due to the COVID-19 crisis, ranging from minimal variations to substantial decreases, reflecting the challenges faced by companies across different sectors.

Impact of COVID-19 Crisis on Level of Production



The survey results indicate the estimated impact of the COVID-19 crisis on the level of projected production for extractive companies in 2020. An important observation is that no companies reported no impact on their projected production, emphasizing the widespread effects of the COVID-19 crisis. Generally, the findings underscore the varying degrees of impact on projected production levels due to the COVID-19 crisis, ranging from minor variations to significant decreases, reflecting the challenges faced by extractive companies during this period.

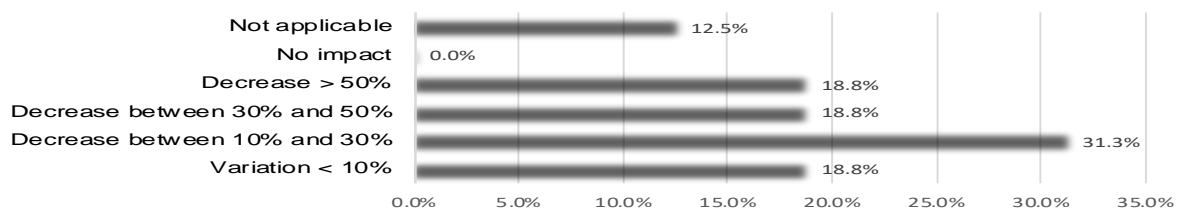
Impact of COVID-19 Crisis on Projected Level of Production



⁸⁴ https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report_2019_2020.pdf

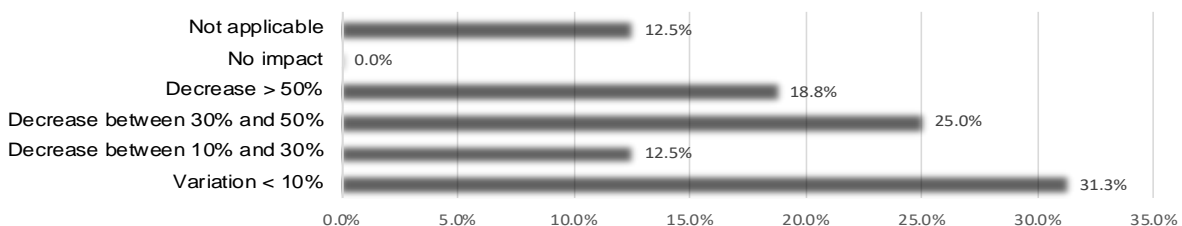
The survey examined the impact of the COVID-19 crisis on the level of exports for reporting companies as of June 30, 2021. The findings indicate a range of effects on export levels. For example, 18.8% of the companies reported a variation of less than 10% in their export levels, suggesting minimal disruption. On the other hand, 31.3% experienced a decrease between 10% and 30%, indicating a moderate impact on their export activities. These findings highlight the varying degrees of impact on export levels due to the COVID-19 crisis, ranging from minor variations to substantial decreases, indicating the challenges faced by reporting companies in maintaining their export activities.

Impact of COVID-19 Crisis on Current Exports



Likewise, the questionnaire intended to establish the magnitude of the impact of COVID-19 crisis on the level of projected exports for 2021. Again, the findings highlight the varying levels of projected export impact due to the COVID-19 crisis, ranging from minimal variations to substantial decreases, underscoring the challenges faced by companies in forecasting and maintaining their export activities in 2021. Specifically, 31.3% of the respondents reported a variation of less than 10% in their projected exports, suggesting minimal disruption and relatively stable projections, 25.0% projected a decrease between 30% and 50%, while 18.8% anticipated a decrease of more than 50%, signifying a significant decline in their expected export volumes.

Impact of COVID-19 Crisis on Projected Exports



Furthermore, the survey assessed the impact of COVID-19 crisis on budget of personnel expenses for 2021. The findings reveal a range of effects on personnel expense budgets among the respondents. A significant proportion, comprising 50%, reported a variation of less than 10%, indicating relatively minimal impact and a relatively stable budget for personnel expenses. In contrast, 12.5% experienced an increase between 10% and 30%, suggesting additional costs or adjustments to address new workforce requirements. Moreover, 31.3% estimated a decrease

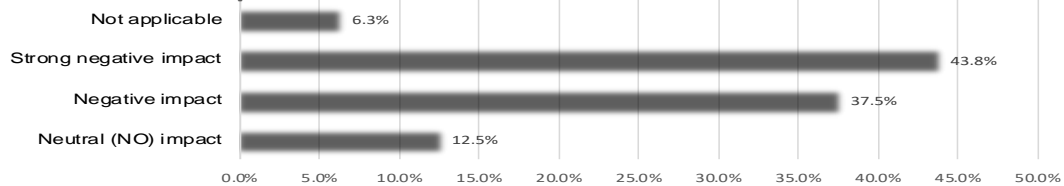
between 30% and 50% in their personnel expense budgets, potentially reflecting cost-cutting measures such as reduced staffing or salary adjustments.

Impact of COVID-19 Crisis on Personnel Budget



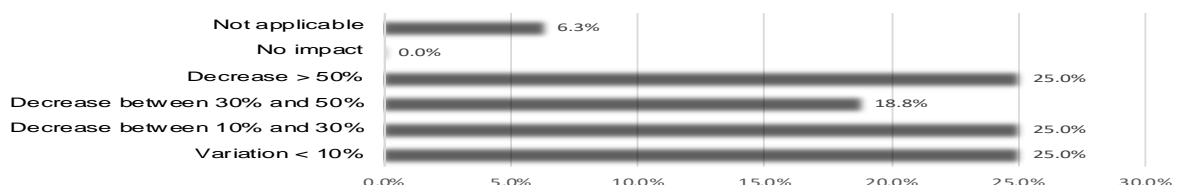
Another survey question aimed to assess the impact of the COVID-19 crisis on the cash position of the respondents. The findings reveal that 12.5% of the respondents reported a neutral impact, indicating that their cash position remained relatively stable despite the crisis. However, a significant majority of 81.3% experienced a negative impact, with 37.5% reporting a negative impact and 43.8% reporting a strong negative impact on their cash position. This indicates a substantial financial strain caused by the crisis, likely due to reduced revenue, increased expenses, or cash flow disruptions. Additionally, 6.3% marked the response as "not applicable," suggesting that the question was not relevant or applicable to their specific circumstances. These results highlight the severe financial consequences of the COVID-19 crisis, with many respondents facing significant challenges in maintaining a healthy cash position.

Impact of COVID-19 Crisis on Cash Position




The survey question sought to determine the impact of the COVID-19 crisis on the investment forecasts of the respondents for 2020. The findings indicate a range of effects on investment forecasts. Approximately 25% of the respondents reported a variation of less than 10%, suggesting minimal impact and relatively stable investment forecasts. Similarly, 25% estimated a decrease between 10% and 30%, indicating a moderate impact on their investment projections. Additionally, 18.8% projected a decrease between 30% and 50%, while another 25% anticipated a decrease of more than 50%, signifying a significant decline in their investment forecasts. Overall, these findings indicate a widespread influence of the crisis, as no respondents reported no impact on their investment forecasts.

Impact of COVID-19 Crisis on Investment Forecast



APPENDICES

APPENDIX 1: Reporting Templates for Extractive Companies



TEITI
Tanzania Extractive Industries Transparency Institute
Kilimo Mwanoozi wa Mwanji, Mkoa wa Dar es Salaam

EITI PAYMENTS REPORTING COMPANIES TEMPLATE (From 1 July 2020 to 30 June 2021)

NOTE
Provision of information required in the preparation of TEITI reports is a legal requirement according to section 10 (1) (b) and (c) of the TEITA Act, 2015 and section 4 (1) and (2) of TEITA Regulations, 2019. Pursuant to Section 23 of TEITA Act, 2015 a person will commit an offence without reasonable causes within the specified time and could lead to substantial fines of up to TZS 10 million for individuals and TZS 150 million for corporates.

Basic Information

Name of the Entity (Extractive company)						
TIN						
Type of License	License Number	Date Issued	Expiry Date	Commodity for the License	Issuing Authority	Owners of the License
1						
2						
3						
4						
Reporting template prepared by					Position	
Email address					Tel.	
Physical address					Mobile	

Company Information

Company Shareholding	Name	Amount (TZS)	% Interest	Number of shares
	Total	-	0%	

Core business

Secondary activities

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

Name of the last financial statements Auditor

Direct Payments and Revenues

PAYMENTS TO THE MINING COMMISSION (MC)		Currency	NON-PROJECT PAYMENTS Project Licences Project Location	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL			
				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10				
A1	Annual Rent	TZS															
		USD															
A2	Application fee	TZS															
		USD															
A3	Clearance & Inspection fees	TZS															
		USD															
A4	Fines, Penalties and Forfeitures	TZS															
		USD															
A5	Geological Fees	TZS															
		USD															
A6	Laboratory Services	TZS															
		USD															
A7	Mineral Rent	TZS															
		USD															
A8	Mining Royalties	TZS															
		USD															
A9	Preparation fee	TZS															
		USD															
		TZS															
A10	Other payments (please indicate, you can add rows)	USD															
		TZS															
		USD															
TOTAL		TZS															
		USD															

D PAYMENTS TO TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)		Currency	NON-PROJECT PAYMENTS		PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)												
			Project Licence	Project Location	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL		
B1	Royalty	TZS															
		USD															
B2	Licence Fees	TZS															
		USD															
B3	Training Fees	TZS															
		USD															
B4	Profit Share	TZS															
		USD															
B5	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	TZS															
		USD															
B6	Tariff on gas transport through SoNGAS pipeline	TZS															
		USD															
B7	Other payments(please indicate, you can add rolls)	TZS															
		USD															
TOTAL		TZS															
		USD															

C PAYMENTS TO TANZANIA REVENUE AUTHORITY - LARGE TAX PAYER & DOMESTIC REVENUE DEPARTMENTS		Currency	NON-PROJECT PAYMENTS		PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)												
			Project Licence	Project Location	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL		
C1	Corporate tax	TZS															
		USD															
C2	Withholding Taxes paid on company TIN where tax payer is withholder	TZS															
		USD															
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT	TZS															
		USD															
C3	Pay As You Earn (PAYE)	TZS															
		USD															
C4	Skill Development Levy (SDL)	TZS															
		USD															
C5	VAT	TZS															
		USD															
C6	VAT (To be refunded)	TZS															
		USD															
C7	VAT (refunded)	TZS															
		USD															
C8	Excise Duty	TZS															
		USD															
C9	Capital Gain Tax	TZS															
		USD															
C10	Personal Income Tax	TZS															
		USD															
C11	Bed Night Levy	TZS															
		USD															
C12	Natural Resources Payment	TZS															
		USD															
C13	Stamp duty	TZS															
		USD															
C14	Advertising fees	TZS															
		USD															
C15	Dividends	TZS															
		USD															
C16	Sign Board Fees	TZS															
		USD															
C17	Small Scale Minors	TZS															
		USD															
C18	Port Departure Charges	TZS															
		USD															
C19	Sign Board Fees	TZS															
		USD															
C20	Other payments(please specify, you can add more rows)	TZS															
		USD															
TOTAL		TZS															
		USD															

D	PAYMENTS TO TANZANIA REVENUE AUTHORITY - CUSTOMS & EXCISE DEPARTMENT (CED)		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)												
				Project Licence	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL		
				Project Location													
D1	Import Duty	TZS															
		USD															
D2	Excise Duty for Vehicles	TZS															
		USD															
D3	Trade Levy Zanzibar	TZS															
		USD															
D4	Excise Duty	TZS															
		USD															
D5	Fuel Levy	TZS															
		USD															
D6	Petroleum Levy	TZS															
		USD															
D7	VAT	TZS															
		USD															
D8	Vehicle Registration Tax	TZS															
		USD															
D9	Customs Processing Fees	TZS															
		USD															
D10	Railroad Development Levy	TZS															
		USD															
D11	Other payments (please specify, you can add more rows)	TZS															
		USD															
TOTAL		TZS															
		USD															

E	SERVICE LEVY PAID TO THE LOCAL GOVERNMENT	Name of the Local Government Authority (LGA)	Location (Specify Region & District)	Currency	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF												
				Project Licence	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	TOTAL				
				Project Location													
E1	1			TZS													
				USD													
E2	2			TZS													
				USD													
E3	3			TZS													
				USD													
E4	4			TZS													
				USD													
E5	5			TZS													
				USD													
E6	6			TZS													
				USD													
E7	7			TZS													
				USD													
E8	8			TZS													
				USD													
E9	9			TZS													
				USD													
TOTAL				TZS													
				USD													

F	PAYMENTS TO THE MINISTRY OF FINANCE AND PLANNING (MoFP)	Dividends for Government Shares held in the		Revenue to Government for Shareholding Sale		TOTAL	
		TZS	USD	TZS	USD	TZS	USD
TOTAL PAYMENTS MADE TO THE GOVERNMENT		TZS	USD				

4 Social (CSR) contribution and Other Payments						
Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount		In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities						
Health services projects						
Water and sanitation projects						
Infrastructure development projects						
Sports/arts and entertainment activities projects						
Economic empowerment projects						
Environmental conservation projects						
Humanitarian aids contribution						
Other contribution/payments						
TOTAL						

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

6 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)

7 Operation costs		
Type of costs	Value (TZS)	Value (USD)
Capital Expenditure		
Company operation costs		


8 Employment Information				
Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees				
Local Employees - Skilled				
Local Employees - Unskilled				

9 Accident Records				
	Quantity		Compensation Paid	
	Male	Female	Amount TZS	Amount USD
Fatal Accidents				
Permanent Disability				
Deaths				

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/received is complete and has been faithfully extracted from the Entity accounting records;																				
2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;																				
3. The amounts paid/received exclude payments/income made before 1 July 2018 and payments/income made after 30 June 2019;																				
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;																				
5. The amounts paid/received do not include amounts paid/received 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 and an unqualified audit opinion been issued in accordance with International Standards on Auditing.																				
Name: <input style="width: 100%;" type="text"/>																				
Position: <input style="width: 100%;" type="text"/>																				
Signature and Stamp: <input style="width: 100%;" type="text"/>																				
Auditors Certification																				
1. (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: <input style="width: 100%;" type="text"/>																				
Position within the Audit firm: <input style="width: 100%;" type="text"/>																				
Name of the Audit Firm (if applicable): <input style="width: 100%;" type="text"/>																				
Address of the Audit Firm (or Auditor): <input style="width: 100%;" type="text"/>																				
Signature and Stamp: <input style="width: 100%;" type="text"/>																				

APPENDIX 2: Reporting Templates for Supporting Companies

ETIT PAYMENTS REPORTING COMPANIES TEMPLATE (From 1 July 2020 to 30 June 2021)		 <small>TEITI TANZANIA ELECTRICITY TRANSMISSION INFRASTRUCTURE REGULATORY AUTHORITY KAWATA ROAD, DAR ES SALAAM, TANZANIA</small>				
NOTE provision of information required in the preparation of TEITI reports is a legal requirement according to section 10 (1) (b) and (c) of the TEITA Act, 2015 and section 4 (1) and (2) of TEITA Regulations, 2019. Pursuant to Section 23 of TEITA Act, 2015 it is an offence to any person, who without reasonable causes, or fails to produce a document or an information required, within the specified time which could lead to substantial						
Basic Information						
Name of the Entity						
(Supporting company)						
Tax Identification Number (TIN)						
Information on Licenses						
Type of License	License Number	Date Issued	Expiry Date	Commodity	Issuing Authority	Owners of the License
1						
2						
3						
4						
Reporting template prepared by				Position		
Email address				Tel.		
Physical address				Mobile		
Company information						
Company Shareholding		Name	Amount (TZS)	% Interest	Number of Shares	
		Total	0	0%		
Core business						
Secondary activities						
Please state if the last financial statements have been audited (yes/no)						
Name of the last financial statements Auditor						
Direct Payments and Revenues						
PAYMENTS TO THE TANZANIA REVENUE AUTHORITY (TRA) - LARGE TAX PAYERS OR DOMESTIC REVENUE DEPARTMENT	Type of Payment Made	AMOUNT PAID				
		TZS	USD			
A1	Corporate Tax					
A2	Withholding Taxes paid on company TIN where tax payer is withholder					
A2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder					
A3	Pay As You Earn (PAYE)					
A4	Skill Development Levy (SDL)					
A5	VAT					
A6	VAT (To be refunded)					
A7	VAT (refunded)					
A8	Excise Duty					
A9	Capital Gain Tax					
A10	Personal Income Tax					
A11	Bed Night Levy					
A12	Natural Resources Payment					
A13	Stamp duty					
A14	Advertising fees					
A15	Dividends					
A16	Sign Board Fees					
A17	Small Scale Minors					
A18	Port Departure Charges					
A19	Sign Board Fees					
A21	Other payments (please specify, you can add more rows)					
	TOTAL					

B	PAYMENTS TO THE TANZANIA REVENUE AUTHORITY (TRA) - CUSTOMS AND EXCISE DEPARTMENT (Please insert the name and licence number for each project)	Type of Payment Made	AMOUNT PAID			
			TZS	USD		
B1	Import Duty					
B2	Excise Duty for Vehicles					
B3	Trade Levy Zanzibar					
B4	Excise Duty					
B5	Fuel Levy					
B6	Petroleum Levy					
B7	Value Added Tax (VAT)					
B8	Vehicle Registration Tax					
B9	Customs Processing Fee					
B10	Railway Development Levy					
B11	Other payments (please specify, you can add more rows)					
	TOTAL					
C	SERVICE LEVY PAID TO LOCAL GOVERNMENT AUTHORITIES (LGAs)	Name of the Local Government Authority (LGA)	Location		Amount Paid	
			Region	District	TZS	USD
C1	1					
C2	2					
C3	3					
C4	4					
C5	5					
	TOTAL					
D	PAYMENTS TO THE MINISTRY OF FINANCE AND PLANNING (MoFP)	Types of Payment made to MoFP	PAYMENT			
			TZS	USD		
D1	Dividends for Government Shares held in the Company					
D2	Revenue to Government for Shareholding Sale in the Company					
D3	Other payments					
	TOTAL					
			TZS	USD		
	TOTAL PAYMENTS MADE TO THE GOVERNMENT					
4	Social (CSR) contribution and Other Payments					
Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities						
Health services projects						
Water and sanitation projects						
Infrastructure development projects						
Sports/arts and entertainment activities projects						
Economic empowerment projects						
Environmental conservation projects						
Humanitarian aids contribution						
Other contribution/payments						
				TOTAL		

5 Operation costs				
Type of costs	Value (TZS)	Value (USD)		
Capital Expenditure				
Company operation costs				
TOTAL				
6 Employment Information				
Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees				
Local Employees - Skilled				
Local Employees - Unskilled				
TOTAL				
7 Accident Records				
Accident Records	Quantity		Compensation Paid	
	Male	Female	Amount TZS	Amount USD
Fatal Accidents				
Permanent Disability				
Deaths				
TOTAL				
8 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)				
TOTAL				
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/received is complete and has been faithfully extracted from the Entity accounting records;				
2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;				
3. The amounts paid/received exclude payments/income made before 1 July 2018 and payments/income made after 30 June 2019;				
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;				
5. The amounts paid/received do not include amounts paid/received 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 and an unqualified audit opinion been issued 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:				

APPENDIX 3: Reporting Templates for Government Agencies

TEITI PAYMENTS REPORTING
 GOVERNMENT TEMPLATE (Form 1 July 2018 to 30 June 2021)

NOTE
 provision of information required in the preparation of TEITI reports is a legal requirement according to section 10 (1) (b) and (c) of the TEITA Act, 2015 and section 4 (1) and (2) of TEITA Regulations, 2019
 Pursuant to Section 23 of TEITA ACT, 2015 a person will commit an offence by failing to provide the requested information without reasonable causes within the specified time and could lead to substantial fines of up to TZS 10 million for individuals and TZS 150 million for corporates.

Basic Information

NAME OF THE GOVERNMENT ENTITY	
TAX PAYER'S NAME	
TAX PAYER IDENTIFICATION NUMBER	
SECTOR (Mineral/Oil/Gas)	

Direct Payments and Revenues

PAYMENTS RECEIVED BY THE MINING COMMISSION (MC)	Currency	NON-PROJECT PAYMENTS Project Licence Project Location	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL	
			Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10		
			A10	Annual Rent	TZS USD									
A2	Application fee	TZS USD												
A3	Clearance & Inspection fees	TZS USD												
A4	Fines, Penalties and Forfeitures	TZS USD												
A5	Geological Fees	TZS USD												
A6	Laboratory Services	TZS USD												
A7	Mineral Rent	TZS USD												
A8	Mining Royalties	TZS USD												
A9	Preparation fee	TZS USD												
A10	Other payments (please indicate, you can add rows)	TZS USD												
TOTAL		TZS USD												

PAYMENTS RECEIVED BY THE MINISTRY OF TANZANIA PETROLEUM DEVELOPMENT COOPERATION (TPDC)	Currency	NON-PROJECT PAYMENTS Project Licence Project Location	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL	
			Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10		
			B1	Royalty	TZS USD									
B2	Acreage/Licence fee	TZS USD												
B3	Training Fees	TZS USD												
B4	Profit Share	TZS USD												
B5	Tariff on gas transport through Mwarua-Dar es Salaam Gas Pipeline	TZS USD												
B6	Tariff on gas transport through Sokgas pipeline	TZS USD												
B7	Condensate	TZS USD												
B8	Other payments (please indicate, you can add rows)	TZS USD												
TOTAL		TZS USD												

C	PAYMENTS RECEIVED BY THE MINISTRY OF TANZANIA REVENUE AUTHORITY (TRA) - LTD & ORD		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL		
					Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10			
					Project Licence	Project Location											
C1	Corporate Tax	TZS															
		USD															
C2	Withholding Taxes paid on company TIN where tax payer is withholder	TZS															
		USD															
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	TZS															
		USD															
C3	Pay As You Earn (PAYE)	TZS															
		USD															
C4	Skill Development Levy (SDL)	TZS															
		USD															
C5	VAT	TZS															
		USD															
C6	VAT (To be refunded)	TZS															
		USD															
C7	VAT (refunded)	TZS															
		USD															
C8	Excise Duty	TZS															
		USD															
C9	Capital Gain Tax	TZS															
		USD															
C10	Personal Income Tax	TZS															
		USD															
C11	Sod Night Levy	TZS															
		USD															
C12	Natural Resources Payment	TZS															
		USD															
C13	Stamp duty	TZS															
		USD															
C14	Advertising fees	TZS															
		USD															
C15	Dividends	TZS															
		USD															
C16	Sign Board Fees	TZS															
		USD															
C17	Small Scale Mines	TZS															
		USD															
C18	Port Deperture Charges	TZS															
		USD															
C19	Sign Board Fees	TZS															
		USD															
C20	Other payments (please specify, you can add more rows)	TZS															
		USD															
	TOTAL	TZS															
		USD															
D	PAYMENTS RECEIVED BY THE MINISTRY OF TANZANIA REVENUE AUTHORITY (TRA) - CED		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL		
					Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10			
					Project Licence	Project Location											
D1	Import Duty	TZS															
		USD															
D2	Excise Duty for Vehicles	TZS															
		USD															
D3	Trade Levy Zanzibar	TZS															
		USD															
D4	Excise Duty	TZS															
		USD															
D5	Fuel Levy	TZS															
		USD															
D6	Petroleum Levy	TZS															
		USD															
D7	VAT	TZS															
		USD															
D8	Vehicle Registration Tax	TZS															
		USD															
D9	Customs Processing Fees	TZS															
		USD															
D10	Railroad Development Levy	TZS															
		USD															
D11	Other payments (please specify, you can add more rows)	TZS															
		USD															
	TOTAL	TZS															
		USD															

E	SERVICE LEVY PAID TO THE LOCAL GOVERNMENT	Name of the Local Government Authority (LGA)	Location (Province Region & District)	Currency	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENSE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECTS)								TOTAL	
					Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8		
	E1	1		Project License										
				Project Location										
	E1	1		TZS										
				USD										
	E2	2		TZS										
				USD										
	E3	3		TZS										
				USD										
	E4	4		TZS										
				USD										
	E5	5		TZS										
				USD										
	E6	6		TZS										
				USD										
	E7	7		TZS										
				USD										
	E8	8		TZS										
				USD										
	E9	9		TZS										
				USD										
	TOTAL				TZS									
					USD									
F	PAYMENT RECEIVED BY THE MINISTRY OF FINANCE AND PLANNING (MoFP)		Dividends for Government Shares held in the Company		Revenue to Government for Shareholding Sale in the Company		TOTAL							
			TZS	USD	TZS	USD	TZS	USD						
	Non-Project Payments													
	TOTAL PAYMENTS RECEIVED BY THE GOVERNMENT		TZS	USD										
G	Social (CSR) contribution and Other Payments			Recipient of the Payment		Amount	Amount	In-kind						
	Type of payment or contribution made	Description of the payments	Name of the Institution	Location (District & Region)	TZS	USD								
	Education projects/activities													
	Health services projects													
	Water and sanitation projects													
	Infrastructure development projects													
	Sports and entertainment activities projects													
	Economic empowerment projects													
	Environmental conservation projects													
	Humanitarian aid contribution													
	Other contributions/payments													
	TOTAL				0	0	0							
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/received is complete and has been faithfully extracted from the Entity's accounting records;														
2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;														
3. The amounts paid/received exclude payments/income made before 1 July 2018 and payments/income made after 30 June 2019;														
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;														
5. The amounts paid/received do not include amounts paid/received 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 and an unqualified audit opinion been issued in accordance with International Standards on Auditing.														
Name: _____														
Position: _____														
Signature and Stamp: _____														
Auditors Certification														
I, (name), I have examined the foregoing TBE 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														
Name: _____														
Position within the Office of the Control and Auditor General: _____														
Signature and Stamp: _____														

APPENDIX 4: Reporting template for the Mining Commission – Total mineral output per commodity and company

A. Total output per commodity in 2018/19								
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>1,650,000,000</i>	<i>1,450,000</i>	<i>1,600,000,000</i>	<i>240,000,000</i>		
B. 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 5: Reporting template for PURA – Contracts and licence information

Oil and gas licences of Tanzania										
<i>Last updated:</i>										
Name of the Field/area	Licence Number	Commoddit(ies)	Licence holder(s) and their share (%)	Operator	Award Procedure*	Date of Application	Date of Award	Date of Expiry or Duration	Coordinates	Comments/Links

*Including a reference to the bidding round or other method of awarding contract/licence e.g., direct negotiation.

APPENDIX 6: Reporting templates for State-Owned Enterprises – STAMICO, TPDC, & NDC

I. Information on Level and Terms of State Participation

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 19/20	Terms of the transaction(s), incl. valuation and revenues (<i>indicate currency</i>)	Changes in level of ownership or participation in FY 19/20	Terms of the transaction(s), incl. valuation and revenues (<i>indicate currency</i>)	Links or references to supporting documentation

II. Information on Retained Earnings and Transfers

Financial relationship between the SOE and the government					
<i>Indicate currency</i>	Retained earnings	Reinvestment	Dividends paid to the government	Other transfers to the government	Funds received from the government
Summary of statutory rules and link or reference to relevant law(s) or polic(ies)					
Value in FY 2020/21					

NB: 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.

III. Information on Loans and Financing

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	Active loan/loan guarantee from SOE to EC in FY 19/20	Date of granting loan or guarantee	Date of full 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 19/20	Outstanding value at the end of FY 19/20	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	Active loan/loan guarantee from the state to the SOE in FY 19/20	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 19/20	Outstanding value at the end of FY 19/20	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	supporting Links or references					
FY 19/20											

IV. Information on Quasi-Fiscal Expenditure

Quasi-fiscal expenditures on behalf on the government, e.g. subsidies, national debt servicing, public infrastructure, social services, other government expenditures						
	QFE type	Client	QFE expenditure amount	Related law / agreement	Explanation	Comment
FY 19/20						

APPENDIX 7: Reporting Template for Disclosure of Beneficial Ownership of the Extractive Companies



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: Licences Held by the Entity			
10. Provide a list of all extractive Licences (oil, gas and mining) held by the entity			
	Issuing authority	Licence number	Licence 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	Licence number	Licence 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 1% 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] [Date of birth and/or national identify number] [Nationality] [Country of residence]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[date]	[residential/ service address]/ other

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			
[Full name as it appears on national identify card] [Date of birth and/or national identify number] [Nationality]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[date]	[residential/ service address]/ other

[Country of residence]					provide company registration, country of incorporation, registered office address]		
------------------------	--	--	--	--	--	--	--

Beneficial Owner Three

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] [Date of birth and/or national identify number] [Nationality] [Country of residence]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[If the beneficial owner holds shares...]	[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 8: Questionnaire for assessing the Impact of the Covid-19 Pandemic on the Extractive Industries in Tanzania for the extractive companies

This questionnaire intends to assess the impact of the Covid-19 on the extractive industries in Tanzania during the reporting period of the financial year 2020/2021

1. How would you rate the impact of the COVID-19 crisis on the mining sector in Tanzania?
 - a. Strong positive impact ()
 - b. Positive impact ()
 - c. Neutral Impact ()
 - d. Negative impact ()
 - e. Strong negative impact ()
2. Have you benefited from COVID-19 Government support measures for companies?
 - a. Yes ()
 - b. Under Consideration ()
 - c. No ()
3. How easy is it to access information and benefits from government COVID-related assistance programmes?
 - a. Very difficult ()
 - b. Difficult ()
 - c. Standard ()
 - d. Not applicable ()
4. Are you satisfied with the COVID-19 Government support measures for extractive companies?
 - a. Not applicable ()
 - b. Satisfied ()
 - c. Slightly satisfied ()
 - d. Not satisfied ()
5. In the event of non-eradication of the COVID-19 pandemic and stagnation of the current economic situation, after how long would your activity be threatened?
 - a. More than 2 years ()
 - b. Between 1 and 2 years ()
 - c. Between 6 and 12 months ()
 - d. Less than 6 months ()
 - e. Activity not threatened ()
6. How have your business operations been affected by the coronavirus (COVID-19) pandemic?
 - a. Strongly affected ()
 - b. Moderately affected ()
 - c. Slightly affected ()
7. Have you adopted any of the following strategies to cope with the crisis?

- a. Teleworking ()
- b. Review of work schedule ()
- c. Stopping unprofitable projects ()
- d. Rescheduling of tax debts ()
- e. Increase marketing efforts ()
- f. Temporally reduced employment ()
- g. Online sales ()
- h. Rescheduling of bank loans ()
- i. Started sourcing from new ()
- j. Laid off employees ()

- a. Variation < 10% ()
- b. Decrease between 10% and 30% ()
- c. Decrease between 30% and 50% ()
- d. Decrease > 50% ()

8. How has the COVID-19 crisis impacted your revenue forecasts for 2020?

9. As of 30 June 2020, how the COVID-19 crisis has impacted your level of current production?

- a. Variation < 10% ()
- b. Decrease between 10% and 30% ()
- c. Decrease > 50% ()
- a. Variation < 10% ()
- b. Decrease between 10% and 30% ()
- c. Decrease between 30% and 50% ()
- d. Decrease > 50% ()

10. How has the COVID-19 crisis impacted your level of projected production for 2020?

11. As of 30 June 2020, how the COVID-19 crisis has impacted your level of current exports?

- a. Variation < 10% ()
- b. Decrease between 10% and 30% ()
- c. Decrease between 30% and 50% ()
- d. Decrease > 50% ()

12. How has the COVID-19 crisis impacted your level of projected exports for 2020?

- a. Variation < 10% ()
- b. Decrease between 10% and 30% ()
- c. Decrease between 30% and 50% ()
- d. Decrease > 50% ()

13. How has the COVID-19 crisis impacted your budget of personnel expenses for 2020?

a. Variation < 10% ()

b. Increase between 10% and 30% ()

c. Decrease between 10% and 30% ()

a. Neutral impact ()

b. Negative impact ()

c. Strong negative impact ()

a. Variation < 10% ()

b. Decrease between 10% and 30% ()

c. Decrease between 30% and 50% ()

d. Decrease > 50% ()

14. How has the COVID-19 crisis impacted your cash position?

15. How has the COVID-19 crisis impacted your investment forecasts for 2020?

APPENDIX 9: Interview guide on the Impact of the Covid-19 Pandemic on the Extractive Industries in Tanzania for the Government Agencies

1. Legal or regulatory changes, including moratorium, in response to Covid-19
2. Adjustments to the fiscal regime, incentives or relief requested by or given to companies (ex. force majeure, modified consultation),
3. Delays or postponements of licence or contracts awards
4. Alternative approaches to licensing considering social distancing requirements
5. Suspended licences or operations in view of Covid-19
6. Changes in licensing and contract negotiations or amendments to contracts, revisions on work schedules if they are annexed to the contract
7. Changes in State participation and policies for State-owned enterprises
8. Ad-hoc SOE payments and transfers related to the Covid-19 crisis
9. Amendments to the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting, and corporate governance considering the Covid-19 crisis
10. Additional SOE quasi-fiscal expenditures agreed in response to the impact of the Covid-19 crisis
11. A narrative overview of sector developments and industry outlook considering Covid-19 and the commodity price downturn
12. Effects of Covid-19 and the decline in prices on exploration or development plans
13. Effects of Covid-19 on projected and actual production and export, disaggregated by commodity, company and project
14. Effects of Covid-19 on projected and current revenues and taxes from the extractive industries
15. Analysis of potentially foregone revenues where fiscal relief has been provided or is being considered to the industry.
16. Effects of Covid-19 and the declining commodity prices on expected revenues from the sale of the State's share of production and other revenues collected in-kind. This could include analysis of the potentially foregone revenues from commodity sales because of the declining prices.
17. New or renegotiated infrastructure agreements related to Covid-19 relief operations
18. New or renegotiated resource-backed loans
19. Changes to extractive commodities transportation arrangements considering the Covid-19 crisis.
20. Outlook for transportation arrangements, revenues, and any relevant extractive industries supply chain disruptions considering Covid-19 related movement restrictions.
21. Projected and actual subnational direct payments and possible implications for local government budgets
22. Budget re-alignments for extractive industry revenues earmarked for Covid-19 relief
23. Projected and actual subnational transfers and possible implications for local government budgets and local communities
24. The management of subnational transfers by local governments and any changes in response to the Covid-19 crisis

25. Revisions to revenue and budget projections (including breakeven commodity price assumptions)
 26. Reforms in legal and contractual social expenditure requirements considering the Covid-19 crisis.
 27. Social expenditures allocated by companies to support Covid-19 measures in areas of operation
 28. Changes to companies' social expenditure plans and possible impacts on local governments and local communities
-
-

APPENDIX 9: Reconciliation by Companies and Revenue Streams GEITA GOLD MINING LTD

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)
Payments to the Mining Commission (MC)										
1	Annual Rent	168,465,190,553.32	168,741,998,548.84	(276,807,995.51)	427,301,379.58	-	427,301,379.58	168,892,491,932.90	168,741,998,548.84	150,493,384.07
2	Clearance & Inspection fees	2,266,467,079.00	2,340,052,395.10	(63,585,316.10)	-	-	63,585,316.10	2,340,052,395.10	2,340,052,395.10	-
3	Fines, Penalties and Forfeitures	23,153,505,256.80	23,258,306,608.63	(104,801,351.84)	-	-	-	23,153,505,256.80	23,258,306,608.63	(104,801,351.84)
4	Geological Fees	-	1,289,683.61	(1,289,683.61)	-	-	-	-	1,289,683.61	(1,289,683.61)
5	Mining Royalties	-	28,374,265.25	(28,374,265.25)	-	-	-	-	28,374,265.25	(28,374,265.25)
8	Mining Royalties	143,045,218,217.52	143,124,025,596.24	(78,807,378.72)	363,716,063.48	-	363,716,063.48	143,408,934,281.00	143,124,025,596.24	284,908,684.76
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)										
19	Corporate tax	289,402,370,895.94	289,563,886,593.49	(161,515,697.55)	-	-	-	289,402,370,895.94	289,563,886,593.49	(161,515,697.55)
23	Skill Development Levy (SDL)	283,165,057,230.45	283,165,057,230.45	-	-	-	-	283,165,057,230.45	283,165,057,230.45	-
23	Skill Development Levy (SDL)	6,247,313,665.49	6,398,829,363.04	(161,515,697.55)	-	-	-	6,247,313,665.49	6,398,829,363.04	(161,515,697.55)
Payments made to Local Authorities (Service Levy)										
56	Geita District Council	8,113,593,886.98	7,694,652,857.00	418,941,029.98	-	-	-	8,113,593,886.98	7,694,652,857.00	418,941,029.98
57	Geita Town Council	2,315,619,695.34	2,213,981,009.00	101,638,686.34	-	-	-	2,315,619,695.34	2,213,981,009.00	101,638,686.34
57	Geita Town Council	5,797,974,191.63	5,480,671,848.00	317,302,343.63	-	-	-	5,797,974,191.63	5,480,671,848.00	317,302,343.63
Total payments included in the reconciliation scope										
		465,981,155,336.24	466,000,537,999.33	(19,382,663.09)	427,301,379.58	-	427,301,379.58	466,408,456,715.82	466,000,537,999.33	407,918,716.49

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSP	-	-	-	-
-	NSSF	-	-	31,437,578,464.16	-
-	WCF	-	-	1,083,501,930.60	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities	infrastructures (Classrooms, staff houses, dormitories, food medical equipment's,	Geita District/Regional schools	Geita Town, Geita, Mbogwe, Ch	1,432,402,692.00	-	-
Health services projects	Water supply to Geita Town	Geita District/Regional schools	Geita Town & Geita District, Co	2,235,196,771.00	-	-
Water and sanitation projects	Economic zone	Geita Town Water Supply Proj	Geita Town Council	685,116,588.00	-	-
Infrastructure development projects	None	Geita Town & Geita District, Co	Geita Town & Geita District, Co	1,318,400,000.00	-	-
Sports/arts and entertainment activities projects	None	None	None	-	-	-
Economic empowerment projects	auction Centre, Katandu & Katoro shopping complex	Geita Town & Geita District, Co	Geita Town & Geita District, Co	1,982,000,000.00	-	-
Environmental conservation projects	Planting of trees- Geita Primary schools	Geita Town Council	Geita Town Council	70,166,500.00	-	-
Humanitarian aids contribution	Support: Miyo wa Hurumi Orphanage Centre	Geita Town Council	Geita Town Council	290,000,000.00	-	-
Other contribution/payments	-	-	-	712,145,859.00	-	-
TOTAL				8,615,435,419.60	-	-

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced
	Gold	SML 45/99	Ounces	606,431.13

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)
	Gold	SML 45/99	Ounces	606,442.31	-	1,031,679,365.48

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital Expenditure	-	115,114,918.22
Company operation costs	-	535,514,738.32

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary In TZS	Salary In USD
Foreign Employees	51	1	-	12,989,038.00
Local Employees - Skilled	1,869	206	119,126,585,859.00	-
Local Employees - Unskilled	111	22	5,580,543,041.00	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (include Annex of companies provided goods	113,047,810,280.60	47,932,283.05
Service (include Annex of companies provided services	541,639,675,945.90	230,956,000.29

NORTH MARA 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)
Payments to the Mining Commission (MC)										
		93,006,000,305.78	91,714,414,700.33	1,291,585,605.45	-	-	-	93,006,000,305.78	91,714,414,700.33	1,291,585,605.45
1	Annual Rent	502,853,834.66	840,941,169.24	(338,087,334.58)	-	-	-	502,853,834.66	840,941,169.24	(338,087,334.58)
3	Clearance & Inspection fees	12,262,188,301.61	12,677,781,072.27	(415,592,770.67)	-	-	-	12,262,188,301.61	12,677,781,072.27	(415,592,770.67)
5	Geological Fees	-	29,410,738.31	(29,410,738.31)	-	-	-	-	29,410,738.31	(29,410,738.31)
8	Mining Royalties	80,240,958,169.51	78,166,281,720.50	2,074,676,449.01	-	-	-	80,240,958,169.51	78,166,281,720.50	2,074,676,449.01
Payments made to Tanzania Revenue Authority (Large Tax payers &)										
		272,318,110,349.49	2,813,556,065.16	269,504,554,284.33	(269,524,278,768.64)	-	(269,524,278,768.64)	2,793,831,580.85	2,813,556,065.16	(19,724,484.31)
19	Corporate tax	269,524,278,768.64	-	269,524,278,768.64	(269,524,278,768.64)	-	(269,524,278,768.64)	-	-	-
23	Skill Development Levy (SDL)	2,793,831,580.85	2,813,556,065.16	(19,724,484.31)	-	-	-	2,793,831,580.85	2,813,556,065.16	(19,724,484.31)
Payments made to Local Authorities (Service Levy)										
		3,936,797,993.03	3,939,254,493.03	(2,456,500.00)	-	-	-	3,936,797,993.03	3,939,254,493.03	(2,456,500.00)
84	Tarime District Council	3,936,797,993.03	3,939,254,493.03	(2,456,500.00)	-	-	-	3,936,797,993.03	3,939,254,493.03	(2,456,500.00)
Total payments included in the reconciliation scope		369,260,908,648.30	98,467,225,258.52	270,793,683,389.78	(269,524,278,768.64)	-	(269,524,278,768.64)	99,736,629,879.66	98,467,225,258.52	1,269,404,621.14
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind				
	-	PSSSF	-	-	-	-				
	-	NSSF	-	13,751,365,511.63	-	-				
	-	WCF	-	309,680,413.70	-	-				
Social (CSR) contribution and Other Payments										
	Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind			
			Name of the Institution	Location (District & Region)	TZS	USD				
	Education projects/activities	-	-	-	52,961,216.40	-				
	Health services projects	-	-	-	162,429,550.90	-				
	Water and sanitation projects	-	-	-	102,191,720.00	-				
	Infrastructure development projects	-	-	-	3,188,436,223.16	-				
					TOTAL	3,505,988,706.06				
Production Data										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	SML 17/96 and SML 18/96	OZ	300,524.69					
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)			
		Gold	SML 17/96 and SML 18/96	OZ	303,366.00	-	561,517,898.70			
		Diamonds	-	-	-	-	-			
		Silver	SML 17/96 and SML 18/96	OZ	83,342.00	-	2,089,259.18			
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	51	-	-	10,926,230.47					
	Local Employees - Skilled	736	58	34,274,097,556.40	2,582,019.42					
	Local Employees - Unskilled	-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods)	-	130,160,157.66							
	Service (include Annex of companies provided services)	-	76,348,874.54							

PAN AFRICAN 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)
Payments made to Tanzania Petroleum Development Corporation (TPDC)										
		46,360,482,381.23	46,421,550,093.80	(61,167,712.57)	-	-	-	46,360,482,381.23	46,421,650,093.80	(61,167,712.57)
12	Acreage/Licence fees	71,092,606.71	71,092,606.71	-	-	-	-	71,092,606.71	71,092,606.71	-
13	Training Fees	76,169,229.68	76,169,229.68	-	-	-	-	76,169,229.68	76,169,229.68	-
14	Profit Share	43,381,368,419.96	43,442,536,132.53	(61,167,712.57)	-	-	-	43,381,368,419.96	43,442,536,132.53	(61,167,712.57)
15	Tariff on gas transport through SoNGAS pipeline	2,831,852,124.88	2,831,852,124.88	-	-	-	-	2,831,852,124.88	2,831,852,124.88	-
Payments made to Tanzania Revenue Authority (Large Tax payers &)										
		26,763,958,794.09	27,403,592,197.13	(30,639,633,404.96)	-	(30,639,633,404.96)	30,639,633,404.96	26,763,958,794.09	26,763,958,792.17	1.92
19	Corporate tax	16,768,916,563.71	17,408,549,968.67	(30,639,633,404.96)	-	(30,639,633,404.96)	30,639,633,404.96	16,768,916,563.71	16,768,916,563.71	-
22	Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	-
23	Skill Development Levy (SDL)	565,834,163.46	565,834,161.54	1.92	-	-	-	565,834,163.46	565,834,161.54	1.92
27	Excise Duty	5,429,208,066.92	9,429,208,066.92	-	-	-	-	9,429,208,066.92	9,429,208,066.92	-
Payments made to Local Authorities (Service Levy)										
62	Likwa District Council	637,023,146.00	-	637,023,146.00	-	-	-	637,023,146.00	-	637,023,146.00
Total payments included in the reconciliation scope		73,761,464,321.32	103,825,242,290.93	(30,063,777,969.61)	-	(30,639,633,404.96)	30,639,633,404.96	73,761,464,321.32	73,185,608,885.97	575,855,435.35

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	-	-	-
-	NSSF	-	1,806,168,052.30	-	-
-	WCF	-	99,843,192.30	-	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities	-	-	-	844,324,629.63	-	-
TOTAL				844,324,629.63	-	-

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/Licence	Unit of measure	Quantity produced
	Gas	-	CFT	21,227,000,000.00

Sales (Exports and Local Sales) Data

Date/month of sale	Type/Quality of Minerals	Field/licence	Unit of measure	Quantity sold	Value (TZS)	Value (USD)
	Gas	-	-	21,227,000,000.00	-	93,340,883.00

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	-	36,639,080.43
Company operation costs	-	36,938,162.00

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	1	-	-	630,141.00
Local Employees - Skilled	91	19	15,802,846,250.00	-
Local Employees - Unskilled	2	2	7,770,655.00	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (Include annex of companies provided goods)	30,782,381,720.20	72,621,544.64
Service (include Annex of companies provided services)	-	-

BULYANHULU GOLD MINE 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)	
Payments to the Mining Commission (MC)											
1	Annual Rent	89,196,297,530.77	89,034,381,231.48	1,161,916,299.28	-	-	-	89,196,297,530.77	89,034,381,231.48	1,161,916,299.28	
a	Clearance & Inspection fees	532,579,924.00	531,834,421.17	745,502.83	-	-	-	532,579,924.00	531,834,421.17	745,502.83	
4	Fines, Penalties and Forfeitures	4,366,372,673.69	4,939,814,686.77	(573,442,013.08)	-	-	-	4,366,372,673.69	4,939,814,686.77	(573,442,013.08)	
5	Geological Fees	-	1,289,683.61	(1,289,683.61)	-	-	-	-	1,289,683.61	(1,289,683.61)	
8	Mining Royalties	-	20,778,705.65	(20,778,705.65)	-	-	-	-	20,778,705.65	(20,778,705.65)	
8	Mining Royalties	34,297,344,933.07	32,540,663,734.25	1,756,681,198.82	-	-	-	34,297,344,933.07	32,540,663,734.25	1,756,681,198.82	
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)											
19	Corporate tax	34,181,192,000.00	28,698,998.00	34,152,493,002.00	(34,152,493,002.00)	-	(34,152,493,002.00)	1,540,591,943.63	1,540,599,461.72	(7,518.09)	
23	Skill Development Levy (SDL)	1,511,892,945.63	1,511,900,463.72	(7,518.09)	-	-	-	1,511,892,945.63	1,511,900,463.72	(7,518.09)	
Payments made to Local Authorities (Service Levy)											
57	Nyang'wale District Council	1,673,036,598.49	1,678,710,440.09	(5,673,841.60)	-	-	-	1,673,036,598.49	1,678,710,440.09	(5,673,841.60)	
72	Msalala District Council	552,102,077.50	1,126,608,366.65	(5,673,845.66)	4.06	-	-	552,102,077.50	1,126,608,366.65	(5,673,845.66)	
72	Msalala District Council	1,120,934,520.99	1,126,608,366.65	(5,673,845.66)	-	-	-	1,120,934,520.99	1,126,608,366.65	(5,673,845.66)	
Total payments included in the reconciliation scope		76,562,419,074.89	41,253,691,133.29	35,308,727,941.60	(34,152,493,002.00)	-	(34,152,493,002.00)	42,409,926,072.89	41,253,691,133.29	1,156,234,939.60	
Social Security Funds											
Date (dd/mm/yyyy)		Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Rnd				
		- PSSSF		-	-	-	-				
		- NBSF		-	7,510,614,382.72	-	-				
		- WCF		-	200,289,285.96	-	-				
Social (CSR) contribution and Other Payments											
Type of payment or contribution made		Description of the payments		Recipient of the Payment		Amount	Amount	In-Rnd			
				Name of the institution	Location (District & Region)	TZS	USD				
Education projects/activities		-		-	-	2,121,326,620.00	-	-			
Health services projects		-		-	-	1,575,914,565.00	-	-			
Water and sanitation projects		-		-	-	306,500,000.00	-	-			
Infrastructure development projects		-		-	-	53,816,875.00	-	-			
Sports/arts and entertainment activities projects		-		-	-	-	-	-			
Economic empowerment projects		-		-	-	756,328,760.00	-	-			
Environmental conservation projects		-		-	-	-	-	-			
Humanitarian aids contribution		-		-	-	76,866,500.00	-	-			
Other contributions/payments		-		-	-	100,086,338.00	-	-			
				TOTAL		4,996,439,647.00	-	-			
Production Data											
Date/month of production		Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced						
		Gold	SML 44/00	OZ	100,482.36						
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)				
		Gold	SML 44/00	OZ	95,916.00	-	174,670,281.10				
		Diamonds	-	-	-	-	-				
		Silver	SML 44/00	OZ	55,748.00	-	1,412,406.64				
Operation costs											
Type of costs		Value (TZS)	Value (USD)								
Capital expenditure		-	98,122,886.81								
Company operation costs		-	151,976,150.71								
Employment Information											
Nature of employees		Quantity		Salaries Paid							
		Male	Female	Salary in TZS	Salary in USD						
Foreign Employees		71	-	-	6,711,594.85						
Local Employees - Skilled		1,041	105	22,719,787,987.33	1,293,784.94						
Local Employees - Unskilled		-	-	-	-						
Procurement of goods and services from local companies in Tanzania											
Type		Value (TZS)	Value (USD)								
Goods (include Annex of companies provided goods)		-	83,996,120.86								
Services (include Annex of companies provided services)		-	77,490,988.51								

M&P EXPLORATION PRODUCTION (T) LTD

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)
Payments made to Tanzania Petroleum Development Corporation (TPDC)		62,682,925,500.28	62,932,469,819.17	(249,544,318.89)	-	-	-	62,682,925,500.28	62,932,469,819.17	(249,544,318.89)
11	Royalty	25,101,319,788.21	-	25,101,319,788.21	-	-	-	25,101,319,788.21	-	25,101,319,788.21
12	Acreeage/Licence fees	229,170,134.40	229,170,134.40	-	-	-	-	229,170,134.40	229,170,134.40	-
13	Training Fees	236,824,157.82	236,824,296.39	(138.57)	-	-	-	236,824,157.82	236,824,296.39	(138.57)
14	Profit Share	37,115,611,419.85	62,466,475,388.39	(25,350,863,968.53)	-	-	-	37,115,611,419.85	62,466,475,388.39	(25,350,863,968.53)
Payments made to Tanzania Revenue Authority (Large Tax payers &		26,312,620,826.59	26,283,093,794.97	29,527,031.62	-	-	-	26,312,620,826.59	26,283,093,794.97	29,527,031.62
19	Corporate tax	14,702,758,887.34	14,702,758,887.34	-	-	-	-	14,702,758,887.34	14,702,758,887.34	-
23	Skill Development Levy (SDL)	341,140,124.10	313,705,951.24	27,434,172.86	-	-	-	341,140,124.10	313,705,951.24	27,434,172.86
27	Excise Duty	11,268,721,815.15	11,266,628,956.39	2,092,858.76	-	-	-	11,268,721,815.15	11,266,628,956.39	2,092,858.76
Payments made to Local Authorities (Service Levy)		881,641,837.38	-	881,641,837.38	-	-	-	881,641,837.38	-	881,641,837.38
75	Mtwara District Council	881,641,837.38	-	881,641,837.38	-	-	-	881,641,837.38	-	881,641,837.38
Total payments included in the reconciliation scope		89,877,188,164.25	89,215,563,614.14	661,624,550.11	-	-	-	89,877,188,164.25	89,215,563,614.14	661,624,550.11

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	-	-	-
-	NSSF	-	1,765,044,023.54	-	-
-	WCF	-	79,831,454.50	-	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities	-	-	-	378,098,550.00	-	-
TOTAL				378,098,550.00	-	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	386,534,818.04	-
Company operation costs	26,230,890,811.74	-

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	6	1	4,376,030,536.10	-
Local Employees - Skilled	64	24	4,210,565,790.56	-
Local Employees - Unskilled	-	-	-	-

SANDVIK MINING AND CONSTRUCTION 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &		3,188,584,460.12	3,174,329,679.30	14,254,780.82	-	-	-	3,188,584,460.12	3,174,329,679.30	14,254,780.82
19	Corporate tax	2,987,292,438.53	2,987,292,438.53	-	-	-	-	2,987,292,438.53	2,987,292,438.53	-
23	Skill Development Levy (SDL)	201,292,021.59	187,037,240.77	14,254,780.82	-	-	-	201,292,021.59	187,037,240.77	14,254,780.82
Payments made to Local Authorities (Service Levy)		399,194,043.11	177,626,259.44	221,567,783.67	-	-	-	399,194,043.11	177,626,259.44	221,567,783.67
56	SANDVIK District Council	10,217,366.00	-	10,217,366.00	-	-	-	10,217,366.00	-	10,217,366.00
57	Geita Town Council	108,267,360.39	74,837,682.84	33,429,677.55	-	-	-	108,267,360.39	74,837,682.84	33,429,677.55
72	Msalala District Council	152,289,381.13	102,788,576.60	49,500,804.53	-	-	-	152,289,381.13	102,788,576.60	49,500,804.53
78	Mwanza City Council	60,301,186.77	-	60,301,186.77	-	-	-	60,301,186.77	-	60,301,186.77
83	Songwe District Council	65,833,148.44	-	65,833,148.44	-	-	-	65,833,148.44	-	65,833,148.44
84	Tarime District Council	2,285,600.36	-	2,285,600.36	-	-	-	2,285,600.36	-	2,285,600.36
Total payments included in the reconciliation scope		3,587,778,503.23	3,351,955,938.74	235,822,564.49	-	-	-	3,587,778,503.23	3,351,955,938.74	235,822,564.49

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital Expenditure	-	170,789.18
Company operation costs	-	48,556,515.53

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	-	-	1,334,580,108.31	-
Local Employees - Skilled	-	-	1,660,282,255.53	-
Local Employees - Unskilled	-	-	-	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (include annex of companies provided goods)	2,091,150,309.54	914,323.95
Service (include Annex of companies provided services)	8,018,613,727.33	3,506,017.88

PANGEA MINERALS 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)
Payments to the Mining Commission (MC)										
		75,441,437,475.86	25,509,138,895.20	(67,701,419.34)	-	-	-	75,441,437,475.86	25,509,138,895.20	(67,701,419.34)
1	Annual Rent	407,864,764.00	403,826,463.06	4,038,300.94	-	-	-	407,864,764.00	403,826,463.06	4,038,300.94
3	Clearance & Inspection fees	5,061,595,647.15	4,798,060,073.40	263,535,573.74	-	-	-	5,061,595,647.15	4,798,060,073.40	263,535,573.74
5	Geological Fees	-	24,924,736.39	(24,924,736.39)	-	-	-	-	24,924,736.39	(24,924,736.39)
8	Mining Royalties	19,971,977,064.71	20,282,327,622.34	(310,350,557.63)	-	-	-	19,971,977,064.71	20,282,327,622.34	(310,350,557.63)
Payments made to Tanzania Revenue Authority (Large Tax payers &)										
		49,015,819,954.88	484,833,570.36	48,530,986,384.52	(48,531,038,405.68)	-	(48,531,038,405.68)	484,781,549.20	484,833,570.36	(52,021.16)
19	Corporate tax	48,531,038,405.68	-	48,531,038,405.68	(48,531,038,405.68)	-	(48,531,038,405.68)	-	-	-
23	Skill Development Levy (SDL)	484,781,549.20	484,833,570.36	(52,021.16)	-	-	-	484,781,549.20	484,833,570.36	(52,021.16)
Payments made to Local Authorities (Service Levy)										
		2,802,632,443.28	-	-	-	-	-	2,802,632,443.28	-	-
60	Kahamia District Council	2,802,632,443.28	2,802,632,443.28	-	-	-	-	2,802,632,443.28	2,802,632,443.28	-
Total payments included in the reconciliation scope										
		77,259,889,874.02	28,796,604,908.84	48,463,284,965.18	(48,531,038,405.68)	-	(48,531,038,405.68)	28,728,851,468.34	28,796,604,908.84	(67,753,440.50)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF	-	-	-	-	-			
	-	NSSF	-	-	2,368,024,046.73	-	-			
	-	WCF	-	-	101,599,422.08	-	-			
Social (CSR) contribution and Other Payments										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
				Name of the Institution	Location (District & Region)					
	Education projects/activities	-	-	-	-	1,279,502,660.00	-	-		
	Health services projects	-	-	-	-	382,772,060.00	-	-		
	Water and sanitation projects	-	-	-	-	92,131,712.50	-	-		
	Infrastructure development projects	-	-	-	-	242,166,361.24	-	-		
	Sports/arts and entertainment activities projects	-	-	-	-	-	-	-		
	Economic empowerment projects	-	-	-	-	194,008,100.00	-	-		
	Environmental conservation projects	-	0	-	-	-	-	-		
	Humanitarian aids contribution	-	0	-	-	155,337,486.00	-	-		
	Other contribution/payments	-	-	-	-	11,709,000.00	-	-		
						TOTAL	2,357,616,329.74	-		
Production Data										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	SML 274/2007	OZ	91,811.88					
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)			
		Gold	SML 274/2007	OZ	132,835.30	-	265,702,508.77			
		Silver	SML 274/2007	OZ	70,392.33	-	2,011,553.37			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	-							
	Company operation costs	-	129,779,516.50							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	1	-	-	-					
	Local Employees - Skilled	14	3	11,316,316,707.39	374,276.80					
	Local Employees - Unskilled	-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods)	-	36,893,389.65							
	Service (include Annex of companies provided services)	-	36,219,432.82							

SHANTA MINING COMPANY 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)
Payments to the Mining Commission (MC)										
		21,086,449,292.98	21,175,153,468.31	(88,704,175.34)	-	-	-	21,086,449,292.98	21,175,153,468.31	(88,704,175.34)
1	Annual Rent	98,499,571.46	384,324,571.83	(285,825,000.37)	-	-	-	98,499,571.46	384,324,571.83	(285,825,000.37)
2	Application fee	5,311,942.00	-	5,311,942.00	-	-	-	5,311,942.00	-	5,311,942.00
3	Clearance & Inspection fees	2,997,519,682.79	2,966,013,972.83	31,505,709.95	-	-	-	2,997,519,682.79	2,966,013,972.83	31,505,709.95
4	Fines, Penalties and Forfeitures	-	3,728,992.10	(3,728,992.10)	-	-	-	-	3,728,992.10	(3,728,992.10)
5	Geological Fees	-	12,348,034.54	(12,348,034.54)	-	-	-	-	12,348,034.54	(12,348,034.54)
8	Mining Royalties	17,985,118,096.73	17,808,737,897.00	176,380,199.72	-	-	-	17,985,118,096.73	17,808,737,897.00	176,380,199.72
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)										
19	Corporate tax	39,994,831,923.51	40,335,090,135.54	(340,258,212.03)	-	-	-	39,994,831,923.51	40,335,090,135.54	(340,258,212.03)
23	Skill Development Levy (SDL)	-	38,944,197,964.09	(38,944,197,964.09)	-	-	-	-	38,944,197,964.09	(38,944,197,964.09)
Payments made to Local Authorities (Service Levy)										
83	Songwe District Council	851,710,760.00	851,710,759.83	0.17	-	-	-	851,710,760.00	851,710,759.83	0.17
Total payments included in the reconciliation scope		61,932,991,976.48	62,361,954,363.68	(428,962,387.20)	-	-	-	61,932,991,976.48	62,361,954,363.68	(428,962,387.20)

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSGGF	-	-	-	-
-	NBSGF	-	6,735,469,368.86	-	-
-	WCF	-	326,040,275.82	-	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities	-	-	-	62,415,000.00	27,000.00	-
Health services projects	-	-	-	10,240,000.00	4,400.00	-
Water and sanitation projects	-	-	-	89,508,373.00	38,000.00	-
Infrastructure development projects	-	-	-	163,635,651.00	70,000.00	-
Sports/arts and entertainment activities projects	-	-	-	19,060,000.00	4,500.00	-
Economic empowerment projects	-	-	-	8,430,000.00	3,600.00	-
Environmental conservation projects	- 0	-	-	3,980,000.00	1,700.00	-
Humanitarian aids contribution	- 0	-	-	320,000.00	137.00	-
Other contribution/payments	-	-	-	110,709,471.00	47,500.00	-
TOTAL				468,318,695.00	196,837.00	

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced
	Gold	ML 408/2010 & ML 519/2014	ounce	69,676.84
	Diamonds	-	-	-
	Silver	ML 408/2010 & ML 519/2014	ounce	85,217.37
	Copper	-	-	-
	Gaux	-	-	-
	Salt	-	-	-
	Cement	-	-	-
	Coal	-	-	-

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)
	Gold	-	-	71,186.42	264,883,432,117.67	-
	Diamonds	-	-	-	-	3,600.00
	Silver	-	-	86,517.90	4,918,562,647.30	-
	Copper	-	-	-	-	-
	Gaux	-	-	-	-	-
	Salt	-	-	-	-	-
	Cement	-	-	-	-	-
	Coal	-	-	-	-	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	-	24,501,873.99
Company operation costs	-	102,613,457.47

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	6	-	-	603,244.19
Local Employees - Skilled	732	49	21,409,927,108.12	-
Local Employees - Unskilled	79	5	749,640,538.27	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (include annex of companies provided goods)	-	75,536,254.10
Services (include Annex of companies provided services)	-	37,382,534.28

AUMS (T) 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &		372,921,293.06	1,737,813,204.92	(1,364,891,911.86)	-	-	-	372,921,293.06	1,737,813,204.92	(1,364,891,911.86)
19	Corporate tax	372,921,293.06	372,921,293.06	-	-	-	-	372,921,293.06	372,921,293.06	-
23	Skill Development Levy (SDL)	-	1,364,891,911.86	(1,364,891,911.86)	-	-	-	-	1,364,891,911.86	(1,364,891,911.86)
Payments made to Local Authorities (Service Levy)		477,412,122.22	341,158,702.50	136,253,419.72	-	-	-	477,412,122.22	341,158,702.50	136,253,419.72
56	AUMS District Council	136,253,419.68	-	136,253,419.68	-	-	-	136,253,419.68	-	136,253,419.68
57	Geita Town Council	341,158,702.54	341,158,702.50	0.04	-	-	-	341,158,702.54	341,158,702.50	0.04
Total payments included in the reconciliation scope		850,333,415.28	2,078,971,907.42	(1,228,638,492.14)	-	-	-	850,333,415.28	2,078,971,907.42	(1,228,638,492.14)

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	-	-	-
-	NSSF	-	6,474,717,619.10	-	-
-	WCF	-	323,770,480.43	-	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities	-	-	-	84,714,577.02	-	
Health services projects	-	-	-	-	-	
Water and sanitation projects	-	-	-	-	-	
Infrastructure development projects	-	-	-	-	-	
Sports/arts and entertainment activities projects	-	-	-	15,620,000.00	-	
Economic empowerment projects	-	-	-	-	-	
Environmental conservation projects	- 0	-	-	-	-	
Humanitarian aids contribution	- 0	-	-	-	-	
Other contribution/payments	-	-	-	-	60,760,000.00	
TOTAL				100,334,577.02	60,760,000.00	

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	-	4,154,539.00
Company operation costs	-	59,662,864.00

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	49	2	21,843,638,778.00	-
Local Employees - Skilled	176	15	6,987,548,747.00	-
Local Employees - Unskilled	123	26	4,029,576,836.00	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (include annex of companies provided goods)	45,704,140,386.42	-
Service (include Annex of companies provided services)	4,327,407,159.09	-

SAMAX RESOURCES 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)
	Payments made to Tanzania Revenue Authority (Large Tax payers &	110,320,874,833.22	110,320,874,833.22	-	-	-	-	110,320,874,833.22	110,320,874,833.22	-
19	Corporate tax	110,320,874,833.22	110,320,874,833.22	-	-	-	-	110,320,874,833.22	110,320,874,833.22	-
	Total payments included in the reconciliation scope	110,320,874,833.22	110,320,874,833.22	-	-	-	-	110,320,874,833.22	110,320,874,833.22	-

CAPITAL DRILLING (T) 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &		343,806,894.00	1,296,854,150.78	(953,047,256.78)				343,806,894.00	1,296,854,150.78	(953,047,256.78)
19	Corporate tax	343,806,894.00	905,834,404.65	(562,027,510.65)	-	-	-	343,806,894.00	905,834,404.65	(562,027,510.65)
23	Skill Development Levy (SDL)	-	391,019,746.13	(391,019,746.13)	-	-	-	-	391,019,746.13	(391,019,746.13)
Payments made to Local Authorities (Service Levy)		135,930,336.00	106,620,063.00	29,310,273.00				135,930,336.00	106,620,063.00	29,310,273.00
57	Geita Town Council	133,061,280.00	103,751,007.00	29,310,273.00	-	-	-	133,061,280.00	103,751,007.00	29,310,273.00
84	Tarime District Council	2,869,056.00	2,869,056.00	-	-	-	-	2,869,056.00	2,869,056.00	-
Social Security Funds										
Date (dd/mm/yyyy)		Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-	PSSSF	-	-	-	-	-	-	-		
-	NSSF	-	-	-	846,881,580.00	-	-	-		
-	WCF	-	-	-	-	-	-	-		
Social (CSR) contribution and Other Payments										
Type of payment or contribution made		Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
				Name of the Institution	Location (District & Region)	TZS	USD			
Education projects/activities				-	-	2,132,620.80	-			
				TOTAL		2,132,620.80	-			
Operation costs										
Type of costs		Value (TZS)	Value (USD)							
Capital expenditure		6,315,065,904.90	-							
Company operation costs		34,483,104,020.40	-							
Employment Information										
Nature of employees		Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
Foreign Employees		16	-	-	437,160.00					
Local Employees - Skilled		193	4	4,757,158,800.00	-					
Local Employees - Unskilled		-	-	-	-					

ORICA TANZANIA 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &										
19	Corporate tax	-	572,192,786.09	(572,192,786.09)	399,092,817.62	-	399,092,817.62	399,092,817.62	572,192,786.09	(173,099,968.47)
23	Skill Development Levy (SDL)	-	173,099,968.47	(173,099,968.47)	-	-	-	-	173,099,968.47	(173,099,968.47)
Payments made to Local Authorities (Service Levy)										
57	Geita Town Council	53,298,032.86	39,909,430.89	13,388,601.97	-	-	-	53,298,032.86	39,909,430.89	13,388,601.97
60	Kahama District Council	11,934,788.39	-	11,934,788.39	-	-	-	11,934,788.39	-	11,934,788.39
63	Kinondoni Municipal Council	8,646,159.39	-	8,646,159.39	-	-	-	8,646,159.39	-	8,646,159.39
72	Msalala District Council	11,220,004.35	-	11,220,004.35	-	-	-	11,220,004.35	-	11,220,004.35
84	Tarime District Council	22,129,337.66	24,425,622.31	(2,296,284.65)	-	-	-	22,129,337.66	24,425,622.31	(2,296,284.65)
Total payments included in the reconciliation scope		107,228,322.65	636,527,839.29	(529,299,516.64)	399,092,817.62	-	399,092,817.62	506,321,140.27	636,527,839.29	(130,206,699.02)

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	706,699,639.77	-	-
-	NSSF	-	-	-	-
-	WCF	-	35,341,851.56	-	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	-	216,229.76
Company operation costs	5,544,522,129.73	1,791,818.40

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	-	-	-	-
Local Employees - Skilled	7	2	1,196,324,362.80	-
Local Employees - Unskilled	44	2	2,570,204,061.60	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (Include annex of companies provided goods)	-	5,304,368.00
Service (include Annex of companies provided services)	-	-

ZEM DEVELOPMENT (T) 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)
Payments to the Mining Commission (MC)		373,297,986.56	221,059,222.05	152,238,764.51	-	-	-	373,297,986.56	221,059,222.05	152,238,764.51
1	Annual Rent	-	203,125,168.25	(203,125,168.25)	-	-	-	-	203,125,168.25	(203,125,168.25)
2	Application fee	692,862.00	-	692,862.00	-	-	-	692,862.00	-	692,862.00
3	Clearance & Inspection fees	52,669,521.61	254,175.00	52,415,346.61	-	-	-	52,669,521.61	254,175.00	52,415,346.61
4	Fines, Penalties and Forfeitures	-	6,000,000.00	(6,000,000.00)	-	-	-	-	6,000,000.00	(6,000,000.00)
5	Geological Fees	-	10,917,353.80	(10,917,353.80)	-	-	-	-	10,917,353.80	(10,917,353.80)
6	Laboratory Services	3,923,000.00	-	3,923,000.00	-	-	-	3,923,000.00	-	3,923,000.00
8	Mining Royalties	316,012,602.95	762,525.00	315,250,077.95	-	-	-	316,012,602.95	762,525.00	315,250,077.95
Payments made to Tanzania Revenue Authority (Large Tax payers &		-	51,044,183.27	(51,044,183.27)	-	-	-	-	51,044,183.27	(51,044,183.27)
23	Skill Development Levy (SDL)	-	51,044,183.27	(51,044,183.27)	-	-	-	-	51,044,183.27	(51,044,183.27)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	38,848,800.00	-	-			
	-	WCF		-	3,361,308.00	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	-							
	Company operation costs	3,292,229,000.00	-							
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	763,073,406.20	-							
	Service (Include Annex of companies provided services	123,067,665.90	-							

OXLEY 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)
Payments to the Mining Commission (MC)										
		-	457,334.61	(457,334.61)	-	-	-	-	457,334.61	(457,334.61)
5	Geological Fees	-	457,334.61	(457,334.61)	-	-	-	-	457,334.61	(457,334.61)
Payments made to Tanzania Revenue Authority (Large Tax payers &										
		1,400,000.00	39,663,075.58	(38,263,075.58)	-	-	-	1,400,000.00	39,663,075.58	(38,263,075.58)
19	Corporate tax	1,400,000.00	1,400,000.00	-	-	-	-	1,400,000.00	1,400,000.00	-
23	Skill Development Levy (SDL)	-	38,263,075.58	(38,263,075.58)	-	-	-	-	38,263,075.58	(38,263,075.58)
Payments made to Local Authorities (Service Levy)										
		29,361,682.12	21,607,480.00	7,754,202.12	-	-	-	29,361,682.12	21,607,480.00	7,754,202.12
55	Chunya District Council	3,642,590.59	3,642,591.00	(0.41)	-	-	-	3,642,590.59	3,642,591.00	(0.41)
57	Geita Town Council	17,964,887.99	17,964,889.00	(1.01)	-	-	-	17,964,887.99	17,964,889.00	(1.01)
63	Kinondoni Municipal council	291,175.41	-	291,175.41	-	-	-	291,175.41	-	291,175.41
77	Musoma District Council	6,841,141.02	-	6,841,141.02	-	-	-	6,841,141.02	-	6,841,141.02
78	Mwanza City Council	621,887.11	-	621,887.11	-	-	-	621,887.11	-	621,887.11
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	179,650,670.16	-	-			
	-	WCF		-	8,982,026.57	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	59,205,044.74	-							
	Company operation costs	2,488,349,099.42	-							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	2	2	13,374,000.00	121,000.00					
	Local Employees - Skilled	23	10	243,073,000.00	-					
	Local Employees - Unskilled	-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	494,462,518.50	-							
	Service (include Annex of companies provided services	704,071,909.38	-							

SEA SALT 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)
Payments to the Mining Commission (MC)		373,297,986.56	221,059,222.05	152,238,764.51	-	-	-	373,297,986.56	221,059,222.05	152,238,764.51
1	Annual Rent	-	203,125,168.25	(203,125,168.25)	-	-	-	-	203,125,168.25	(203,125,168.25)
2	Application fee	692,862.00	-	692,862.00	-	-	-	692,862.00	-	692,862.00
3	Clearance & Inspection fees	52,669,521.61	254,175.00	52,415,346.61	-	-	-	52,669,521.61	254,175.00	52,415,346.61
4	Fines, Penalties and Forfeitures	-	6,000,000.00	(6,000,000.00)	-	-	-	-	6,000,000.00	(6,000,000.00)
5	Geological Fees	-	10,917,353.80	(10,917,353.80)	-	-	-	-	10,917,353.80	(10,917,353.80)
6	Laboratory Services	3,923,000.00	-	3,923,000.00	-	-	-	3,923,000.00	-	3,923,000.00
8	Mining Royalties	316,012,602.95	762,525.00	315,250,077.95	-	-	-	316,012,602.95	762,525.00	315,250,077.95
Payments made to Tanzania Revenue Authority (Large Tax payers &		-	51,044,183.27	(51,044,183.27)	-	-	-	-	51,044,183.27	(51,044,183.27)
23	Skill Development Levy (SDL)	-	51,044,183.27	(51,044,183.27)	-	-	-	-	51,044,183.27	(51,044,183.27)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	38,848,800.00	-	-			
	-	WCF		-	3,361,308.00	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	-							
	Company operation costs	3,292,229,000.00	-							
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods)	763,073,406.20	-							
	Service (include Annex of companies provided services)	123,067,665.90	-							

TNR 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &		17,497,098.45	265,155,289.75	(247,658,191.30)	-	-	-	17,497,098.45	265,155,289.75	(247,658,191.30)
19	Corporate tax	-	183,804,132.75	(183,804,132.75)	-	-	-	-	183,804,132.75	(183,804,132.75)
23	Skill Development Levy (SDL)	17,497,098.45	81,351,157.00	(63,854,058.55)	-	-	-	17,497,098.45	81,351,157.00	(63,854,058.55)
Total payments included in the reconciliation scope		17,497,098.45	265,155,289.75	(247,658,191.30)	-	-	-	17,497,098.45	265,155,289.75	(247,658,191.30)
Operation costs										
Type of costs		Value (TZS)	Value (USD)							
Capital Expenditure		8,233,574,842.60	-							
Company operation costs		8,842,116,418.07	-							

TANCOAL ENERGY 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)
Payments to the Mining Commission (MC)										
		3,170,903,726.15	3,385,061,560.14	(214,157,833.99)	-	-	-	3,170,903,726.15	3,385,061,560.14	(214,157,833.99)
1	Annual Rent	-	139,212,656.12	(139,212,656.12)	-	-	-	-	139,212,656.12	(139,212,656.12)
2	Application fee	-	-	-	-	-	-	-	-	-
3	Clearance & Inspection fees	217,010,982.00	334,455,892.67	(117,444,910.67)	-	-	-	217,010,982.00	334,455,892.67	(117,444,910.67)
4	Fines, Penalties and Forfeitures	-	450,172,051.57	(450,172,051.57)	-	-	-	-	450,172,051.57	(450,172,051.57)
5	Geological Fees	-	129,010,355.04	(129,010,355.04)	-	-	-	-	129,010,355.04	(129,010,355.04)
6	Laboratory Services	-	-	-	-	-	-	-	-	-
7	Mineral Rent	-	-	-	-	-	-	-	-	-
8	Mining Royalties	771,801,424.28	2,332,210,604.74	(1,560,409,180.46)	-	-	-	771,801,424.28	2,332,210,604.74	(1,560,409,180.46)
9	Preparation fee	1,951,185,819.87	-	1,951,185,819.87	-	-	-	1,951,185,819.87	-	1,951,185,819.87
10	Other payments/please indicate, you can add rows)	230,905,500.00	-	230,905,500.00	-	-	-	230,905,500.00	-	230,905,500.00
Payments made to Tanzania Revenue Authority (Large Tax payers &										
19	Corporate tax	-	150,000,000.00	(150,000,000.00)	-	-	-	-	150,000,000.00	(150,000,000.00)
23	Skill Development Levy (SDL)	-	139,466,255.44	(139,466,255.44)	-	-	-	-	139,466,255.44	(139,466,255.44)

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
		Education projects/activities	-	-	-	
Health services projects	-	-	-	-	-	
Water and sanitation projects	Mtunduulo village	-	-	7,645,800.00	-	
Other contribution/payments	Village stationary and office mentannace	-	-	8,857,500.00	-	
TOTAL				16,503,300.00	-	

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced
	Coal	-	Tons	255,168.17

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)
	Coal	-	-	299,029.72	23,001,170,778.18	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital Expenditure	1,75,083,889.60	-
Company operation costs	26,051,581,229.00	-

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	-	-	-	-
Local Employees - Skilled	-	-	-	-
Local Employees - Unskilled	-	-	4,761,645,772.00	-

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	2,839,417,867.10	-

RUVUMA COAL 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)
Payments to the Mining Commission (MC)		6,349,963,855.22	6,210,189,243.33	139,774,611.89	-	-	-	6,349,963,855.22	6,210,189,243.33	139,774,611.89
1	Annual Rent	139,872,000.00	138,663,854.59	1,208,145.41	-	-	-	139,872,000.00	138,663,854.59	1,208,145.41
3	Clearance & Inspection fees	1,746,160,891.90	1,198,788,765.27	547,372,126.63	-	-	-	1,746,160,891.90	1,198,788,765.27	547,372,126.63
5	Geological Fees	3,298,000.00	237,083,317.89	(233,785,317.89)	-	-	-	3,298,000.00	237,083,317.89	(233,785,317.89)
6	Laboratory Services	1,513,340.00	-	1,513,340.00	-	-	-	1,513,340.00	-	1,513,340.00
8	Mining Royalties	4,459,119,623.32	4,635,653,305.58	(176,533,682.26)	-	-	-	4,459,119,623.32	4,635,653,305.58	(176,533,682.26)
Payments made to Tanzania Revenue Authority (Large Tax payers & 19 Corporate tax)		215,000,000.00	24,764,911.81	190,235,088.19	-	-	-	215,000,000.00	24,764,911.81	190,235,088.19
23	Skill Development Levy (SDL)	-	19,764,911.81	(19,764,911.81)	-	-	-	-	19,764,911.81	(19,764,911.81)
Payments made to Local Authorities (Service Levy)		197,590,098.62	165,292,010.10	32,298,088.52	-	-	-	197,590,098.62	165,292,010.10	32,298,088.52
69	Mbinga District Council	-	165,292,010.10	(165,292,010.10)	-	-	-	-	165,292,010.10	(165,292,010.10)
85	Temeke Municipal Council	197,590,098.62	-	197,590,098.62	-	-	-	197,590,098.62	-	197,590,098.62

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	-	-	-
-	NSSF	-	208,285,561.86	-	-
-	WCF	-	8,409,227.28	-	-

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced
	Coal	-	Metric Tonne	627,295.70

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)
	Coal	-	Metric Tonne	623,680.96	57,741,853,551.87	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	23,470,872,000.00	-
Company operation costs	5,662,547,000.00	-

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	-	-	-	-
Local Employees - Skilled	57	2	59,496,860.32	-
Local Employees - Unskilled	263	6	374,793,489.20	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (Include annex of companies provided goods)	2,398,798,828.70	-
Service (include Annex of companies provided services)	9,034,147,197.12	-

DODSAL HYDROCARBONS AND POWER (T) PVT LTD

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)
Payments to the Mining Commission (MC)										
5	Geological Fees	-	3,643,336.53	(3,643,336.53)	-	-	-	-	3,643,336.53	(3,643,336.53)
Payments made to Tanzania Petroleum Development Corporation (TPDC)		1,225,382,545.09	1,226,312,574.39	(930,029.30)	-	-	-	1,225,382,545.09	1,226,312,574.39	(930,029.30)
12	Acreege/Licence fees	464,275,372.36	464,190,957.19	84,415.17	-	-	-	464,275,372.36	464,190,957.19	84,415.17
13	Training Fees	761,107,172.73	762,121,617.19	(1,014,444.46)	-	-	-	761,107,172.73	762,121,617.19	(1,014,444.46)
Payments made to Tanzania Revenue Authority (Large Tax payers & Skill Development Levy (SDL))										
23	Skill Development Levy (SDL)	-	29,569,650.22	(29,569,650.22)	-	-	-	-	29,569,650.22	(29,569,650.22)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF	-	-	-	-				
	-	NSSF	-	-	144,314,595.39	-				
	-	WCF	-	-	6,613,929.25	-				
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	977,785.56							
	Company operation costs	-	422,648.87							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	1	-	-	157,548.48					
	Local Employees - Skilled	7	2	385,253,274.00	-					
	Local Employees - Unskilled	-	-	-	-					
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)	-	3,130,358.87							

GLOBELEQ TANZANIA SERVICES 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)
	Payments made to Tanzania Revenue Authority (Large Tax payers &	1,187,479,066.00	1,240,498,906.15	(53,019,840.15)	-	-	-	1,187,479,066.00	1,240,498,906.15	(53,019,840.15)
19	Corporate tax	1,187,479,066.00	964,979,066.05	222,499,999.95	-	-	-	1,187,479,066.00	964,979,066.05	222,499,999.95
23	Skill Development Levy (SDL)	-	275,519,840.10	(275,519,840.10)	-	-	-	-	275,519,840.10	(275,519,840.10)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	1,366,015,225.18	-	-			
	-	WCF		-	52,688,422.24	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	-							
	Company operation costs	-	127,204.00							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	2	-	1,487,786,970.77	-					
	Local Employees - Skilled	52	4	7,045,632,413.06	-					
	Local Employees - Unskilled	-	-	-	-					
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)	11,447,500.00	43,737.76							

JAC RIJK AFRICA 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &		-	242,121,252.53	(242,121,252.53)	-	-	-	-	242,121,252.53	(242,121,252.53)
19	Corporate tax	-	165,677,003.40	(165,677,003.40)	-	-	-	-	165,677,003.40	(165,677,003.40)
23	Skill Development Levy (SDL)	-	76,444,249.13	(76,444,249.13)	-	-	-	-	76,444,249.13	(76,444,249.13)
Payments made to Local Authorities (Service Levy)		57,911,881.00	-	57,911,881.00	-	-	-	57,911,881.00	-	57,911,881.00
63	Kinondoni Municipal council	57,911,881.00	-	57,911,881.00	-	-	-	57,911,881.00	-	57,911,881.00
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	369,027,124.40	-	-			
	-	WCF		-	15,369,565.00	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital expenditure	-	-							
	Company operation costs	9,831,877,581.92	-							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	3	-	207,600,000.00	-					
	Local Employees - Skilled	149	5	1,054,367,831.00	-					
	Local Employees - Unskilled	15	1	16,900,000.00	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	785,421,880.00	-							
	Service (include Annex of companies provided services	407,038,372.00	-							

TAIFA MINING AND CIVILS 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &										
		-	325,583,361.27	(325,583,361.27)	-	-	-	-	325,583,361.27	(325,583,361.27)
19	Corporate tax	-	25,225,000.00	(25,225,000.00)	-	-	-	-	25,225,000.00	(25,225,000.00)
23	Skill Development Levy (SDL)	-	300,358,361.27	(300,358,361.27)	-	-	-	-	300,358,361.27	(300,358,361.27)
Social Security Funds										
Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind				
-	PSSSF	-	-	-	-	-				
-	NSSF	-	-	139,627,414.00	-	-				
-	WCF	-	-	-	-	-				

WILLIAMSON DIAMONDS 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)
Payments to the Mining Commission (MC)										
		737,788,557.80	1,082,944,634.32	(345,156,076.51)	-	-	-	737,788,557.80	1,082,944,634.32	(345,156,076.51)
1	Annual Rent	-	349,860,978.75	(349,860,978.75)	-	-	-	-	349,860,978.75	(349,860,978.75)
3	Clearance & Inspection fees	-	104,322,141.18	(104,322,141.18)	-	-	-	-	104,322,141.18	(104,322,141.18)
5	Geological Fees	-	2,828,667.31	(2,828,667.31)	-	-	-	-	2,828,667.31	(2,828,667.31)
8	Mining Royalties	737,788,557.80	625,932,847.08	111,855,710.73	-	-	-	737,788,557.80	625,932,847.08	111,855,710.73
Payments made to Tanzania Revenue Authority (Large Tax payers & Skill Development Levy (SDL))										
23	Skill Development Levy (SDL)	-	429,204,617.48	(429,204,617.48)	-	-	-	-	429,204,617.48	(429,204,617.48)
Payments made to Local Authorities (Service Levy)										
		31,909,300.39	31,909,300.39	-	-	-	-	31,909,300.39	31,909,300.39	-
64	Kishapu District Council	31,909,300.39	31,909,300.39	-	-	-	-	31,909,300.39	31,909,300.39	-

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	7,400,000.00	-	-
-	NSSF	-	1,727,901,321.26	-	-
-	WCF	-	82,077,568.62	-	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Other contribution/payments	-	-	-	2,100,000.00	-	-
			TOTAL	2,100,000.00	-	-

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)
	Gold	-	-	-	-	-
	Diamonds	-	CARATS	30,339.00	-	4,982,075.43

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital expenditure	-	391,000.00
Company operation costs	-	23,400,000.00

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	-	-	-	391,706.22
Local Employees - Skilled	-	-	4,696,968,895.55	-
Local Employees - Unskilled	-	-	85,462,757.55	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (Include annex of companies provided goods)	764,086,020.58	737,070.33
Service (include Annex of companies provided services)	5,152,838,411.86	2,890,961.29

STAMIGOLD COMPANY 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)		
Payments to the Mining Commission (MC)												
		3,072,053,909.22	3,453,081,051.98	(381,027,142.76)	-	-	-	3,072,053,909.22	3,453,081,051.98	(381,027,142.76)		
3	Clearance & Inspection fees	352,901,594.58	493,268,728.21	(140,367,133.63)	-	-	-	352,901,594.58	493,268,728.21	(140,367,133.63)		
5	Geological Fees	-	200,000.00	(200,000.00)	-	-	-	-	200,000.00	(200,000.00)		
8	Mining Royalties	2,719,152,314.64	2,959,612,323.78	(240,460,009.14)	-	-	-	2,719,152,314.64	2,959,612,323.78	(240,460,009.14)		
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)												
		120,140,270.00	-	120,140,270.00	-	-	-	120,140,270.00	-	120,140,270.00		
19	Corporate tax	120,140,270.00	-	120,140,270.00	-	-	-	120,140,270.00	-	120,140,270.00		
Payments made to Local Authorities (Service Levy)												
		148,138,288.88	106,740,948.10	41,397,340.78	-	-	-	148,138,288.88	106,740,948.10	41,397,340.78		
52	Biharamulo District Council	148,138,288.88	106,740,948.10	41,397,340.78	-	-	-	148,138,288.88	106,740,948.10	41,397,340.78		
Social Security Funds												
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind					
	-	PSSSF	-	-	883,601,574.59	-	-					
	-	NSSF	-	-	49,902,332.33	-	-					
	-	WCF	-	-	-	-	-					
Social (CSR) contribution and Other Payments												
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind				
				Name of the Institution	Location (District & Region)	TZS	USD					
	Education projects/activities	BUILDING OF NAMPALAHARA DISPENSARY		NAMPALAHARA DISPENSARY	USHIROMBO	2,313,900.00	-					
	Humanitarian aids contribution	ARTIFICIAL LAMB 0		NAVOTA CITIZEN	BIHARAMULO	1,700,000.00	-					
	Other contribution/payments					-	-					
						TOTAL	4,013,900.00	-				
Production Data												
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced							
		Gold	-	-	11,536.45							
		Diamonds	-	-	-							
		Silver	-	-	2,138.16							
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)					
		Gold	-	Trojan Oz	11,536.45	-	21,389,397.78					
		Diamonds	-	-	-	-	-					
		Silver	-	-	2,138.16	-	55,148.16					
Operation costs												
	Type of costs	Value (TZS)	Value (USD)									
	Capital expenditure	-	-									
	Company operation costs	45,750,620,000.00	-									
Employment Information												
	Nature of employees	Quantity		Salaries Paid								
		Male	Female	Salary in TZS	Salary in USD							
	Foreign Employees	-	-	-	-							
	Local Employees - Skilled	195	43	6,176,854,950.55	-							
	Local Employees - Unskilled	59	2	131,712,000.00	-							
Procurement of goods and services from local companies in Tanzania												
	Type	Value (TZS)	Value (USD)									
	Goods (include annex of companies provided goods)	36,233,096,628.39	-									
	Service (include Annex of companies provided services)	1,158,903,096.95	-									

BUSOLWA MINING 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)
Payments to the Mining Commission (MC)										
		1,891,722,319.70	863,409,322.68	1,028,312,997.02	-	-	-	1,891,722,319.70	863,409,322.68	1,028,312,997.02
1	Annual Rent	1,458,364,109.27	863,409,322.68	594,954,786.59	-	-	-	1,458,364,109.27	863,409,322.68	594,954,786.59
2	Application fee	291,704,110.43	-	291,704,110.43	-	-	-	291,704,110.43	-	291,704,110.43
4	Fines, Penalties and Forfeitures	141,654,100.00	-	141,654,100.00	-	-	-	141,654,100.00	-	141,654,100.00
	Payments made to Tanzania Revenue Authority (Large Tax payers &)	-	287,465,782.42	(287,465,782.42)	-	-	-	-	287,465,782.42	(287,465,782.42)
19	Corporate tax	-	200,256,887.15	(200,256,887.15)	-	-	-	-	200,256,887.15	(200,256,887.15)
23	Skill Development Levy (SDL)	-	87,208,895.27	(87,208,895.27)	-	-	-	-	87,208,895.27	(87,208,895.27)
	Payments made to Local Authorities (Service Levy)	84,854,009.64	-	84,854,009.64	-	-	-	84,854,009.64	-	84,854,009.64
56	Geita District Council	84,854,009.64	-	84,854,009.64	-	-	-	84,854,009.64	-	84,854,009.64
Social (CSR) contribution and Other Payments										
Type of payment or contribution made		Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
				Name of the Institution	Location (District & Region)	TZS	USD			
Education projects/activities		NYARUGUSU WARD 1. MILLION, CONTRIBUTION		GEITA DISTRICT COUNCIL	GEITA	291,900,000.00	-			
Health services projects		NYARUYEYE IKANDILO .BUSOLWA B. TOROGO,		GEITA DISTRICT COUNCIL	GEITA	5,300,000.00	-			
Water and sanitation projects				-	-	-	-			
Infrastructure development projects				-	-	-	-			
Sports/arts and entertainment activities projects				-	-	-	-			
Economic empowerment projects				-	-	-	-			
Environmental conservation projects		- 0		-	-	-	-			
Humanitarian aids contribution		- 0		-	-	-	-			
Other contribution/payments		MWENGE WA LHURU		GEITA DISTRICT COUNCIL	GEITA	50,000,000.00	-			
				TOTAL		512,700,000.00	-			
Production Data										
Date/month of production		Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	-	grams	154,303.88					
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)			
		Gold	-	-	77,151.94	8,585,564,664.25	-			
Operation costs										
Type of costs		Value (TZS)	Value (USD)							
Capital Expenditure		2,362,492,998.00	-							
Company operation costs		15,594,897,723.18	-							
Employment Information										
Nature of employees		Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
Foreign Employees		-	-	-	-					
Local Employees - Skilled		37	3	107,097,471.00	-					
Local Employees - Unskilled		93	8	52,711,855.00	-					
Procurement of goods and services from local companies in Tanzania										
Type		Value (TZS)	Value (USD)							
Goods (Include annex of companies provided goods		1,703,598,110.01	-							
Service (include Annex of companies provided services		1,139,883,524.76	-							

SHELL EXPLORATION AND PRODUCTION 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)		
Payments to the Mining Commission (MC)												
		166,467,555.31	-	166,467,555.31	-	-	-	166,467,555.31	-	166,467,555.31		
2	Application fee	166,467,555.31	-	166,467,555.31	-	-	-	166,467,555.31	-	166,467,555.31		
Payments made to Tanzania Petroleum Development Corporation (TPDC)												
		-	166,467,555.31	(166,467,555.31)	-	-	-	-	166,467,555.31	(166,467,555.31)		
12	Acreeage/Licence fees	-	166,467,555.31	(166,467,555.31)	-	-	-	-	166,467,555.31	(166,467,555.31)		
Payments made to Tanzania Revenue Authority (Large Tax payers &												
		-	233,740,399.66	(233,740,399.66)	-	-	-	-	233,740,399.66	(233,740,399.66)		
19	Corporate tax	-	1,400,000.00	(1,400,000.00)	-	-	-	-	1,400,000.00	(1,400,000.00)		
23	Skill Development Levy (SDL)	-	232,340,399.66	(232,340,399.66)	-	-	-	-	232,340,399.66	(232,340,399.66)		
Social Security Funds												
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind					
	-	PSSSF		-	-	-	-					
	-	NSSF		-	896,491,374.03	-	-					
	-	WCF		-	57,530,594.28	-	-					
Social (CSR) contribution and Other Payments												
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind				
				Name of the Institution	Location (District & Region)	TZS	USD					
	Economic empowerment projects	-		-	-	1,757,695,999.00	-					
	Environmental conservation projects	- 0		-	-	-	12,292.00					
	Humanitarian aids contribution	- 0		-	-	-	-					
	Other contribution/payments	-		-	-	-	-					
						TOTAL	1,757,695,999.90	12,292.00				
Operation costs												
	Type of costs	Value (TZS)	Value (USD)									
	Capital expenditure	-	-									
	Company operation costs	-	5,736,821.54									
Employment Information												
	Nature of employees	Quantity		Salaries Paid								
		Male	Female	Salary in TZS	Salary in USD							
	Foreign Employees	1	-	2,280,761,103.12	-							
	Local Employees - Skilled	9	9	3,992,183,115.96	-							
	Local Employees - Unskilled	-	-	-	-							
Procurement of goods and services from local companies in Tanzania												
	Type	Value (TZS)	Value (USD)									
	Goods (Include annex of companies provided goods	-	36,202.10									
	Service (include Annex of companies provided services	-	3,313,757.43									

CATA MINING COMPANY 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)
Payments to the Mining Commission (MC)										
		2,591,988,614.53	2,437,068,775.60	154,919,838.92	-	-	-	2,591,988,614.53	2,437,068,775.60	154,919,838.92
1	Annual Rent	56,814,684.00	66,278,075.42	(9,463,391.42)	-	-	-	56,814,684.00	66,278,075.42	(9,463,391.42)
2	Application fee	7,192,862.00	-	7,192,862.00	-	-	-	7,192,862.00	-	7,192,862.00
3	Clearance & Inspection fees	365,349,848.07	343,626,306.28	21,723,541.79	-	-	-	365,349,848.07	343,626,306.28	21,723,541.79
4	Fines, Penalties and Forfeitures	15,899,555.44	3,311,674.26	12,587,881.17	-	-	-	15,899,555.44	3,311,674.26	12,587,881.17
5	Geological Fees	-	7,444,007.68	(7,444,007.68)	-	-	-	-	7,444,007.68	(7,444,007.68)
8	Mining Royalties	2,146,731,665.02	2,016,408,711.97	130,322,953.05	-	-	-	2,146,731,665.02	2,016,408,711.97	130,322,953.05
9	Preparation fee	-	-	-	-	-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)		22,926.44	-	22,926.44	-	-	-	22,926.44	-	22,926.44
Payments made to Local Authorities (Service Levy)		134,383,142.56	137,707,722.51	(3,324,579.95)	-	-	-	134,383,142.56	137,707,722.51	(3,324,579.95)
53	Buthama District Council	112,316,994.31	115,641,574.26	(3,324,579.95)	-	-	-	112,316,994.31	115,641,574.26	(3,324,579.95)
77	Musoma District Council	22,066,148.25	22,066,148.25	-	-	-	-	22,066,148.25	22,066,148.25	-
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF	-	-	-	-	-			
	-	NSSF	-	-	108,465,764.74	-	-			
	-	WCF	-	-	30,178,159.61	-	-			
Social (CSR) contribution and Other Payments										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
				Name of the Institution	Location (District & Region)	TZS	USD			
	Education projects/activities	-	-	-	-	5,000,000.00	-	-		
	Sports/arts and entertainment activities projects	-	-	-	-	1,060,000.00	-	-		
	Other contribution/payments	-	-	-	-	3,700,000.00	-	-		
				TOTAL		9,760,000.00	-	-		
Production Data										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	-	Gram	276,076.00					
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)			
		Gold	-	Gram	276,076.00	35,497,638,253.36	15,356,724.27			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital expenditure	931,980,117.94	-							
	Company operation costs	41,345,630,779.39	-							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	43	1	-	2,355,017.68					
	Local Employees - Skilled	46	9	612,000,000.00	-					
	Local Employees - Unskilled	293	30	2,305,513,984.25	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods)	6,669,173,000.92	-							
	Service (include Annex of companies provided services)	589,488,009.01	-							

EQUINOR TANZANIA AS

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)
Payments made to Tanzania Petroleum Development Corporation (TPDC)		580,644,985.00	580,644,985.00	-	-	-	-	580,644,985.00	580,644,985.00	-
12	Acreege/Licence fees	208,030,037.15	208,030,037.15	-	-	-	-	208,030,037.15	208,030,037.15	-
13	Training Fees	372,614,947.84	372,614,947.84	-	-	-	-	372,614,947.84	372,614,947.84	-
Payments made to Tanzania Revenue Authority (Large Tax payers & Skill Development Levy (SDL)		-	278,174,853.89	(278,174,853.89)	-	-	-	-	278,174,853.89	(278,174,853.89)
23	Skill Development Levy (SDL)	-	278,174,853.89	(278,174,853.89)	-	-	-	-	278,174,853.89	(278,174,853.89)
Social Security Funds										
Date (dd/mm/yyyy)		Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-		PSSSF		-		-	-	-		
-		NSSF		883,920,219.00		-	-	-		
-		WCF		31,796,126.00		-	-	-		
Social (CSR) contribution and Other Payments										
Type of payment or contribution made		Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
				Name of the Institution	Location (District & Region)					
Education projects/activities		-		-		-	18,554.06	-		
Health seervices projects		-		-		115,001,700.00	-	-		
				TOTAL		115,001,700.00	18,554.06			
Operation costs										
Type of costs		Value (TZS)	Value (USD)							
Capital expenditure		-	-							
Company operation costs		-	19,547,173.00							
Employment Information										
Nature of employees		Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary In USD					
Foreign Employees		3	-	-	1,011,899.00					
Local Employees - Skilled		8	6	2,354,737,323.00	-					
Local Employees - Unskilled		-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
Type		Value (TZS)	Value (USD)							
Goods (Include annex of companies provided goods		92,368,067.00	50,844.00							
Service (include Annex of companies provided services		3,664,143,786.00	2,734,142.00							

MANTRA 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)
Payments to the Mining Commission (MC)		2,285,751,738.00	2,263,120,331.19	22,631,406.81	-	-	-	2,285,751,738.00	2,263,120,331.19	22,631,406.81
1	Annual Rent	2,285,751,738.00	2,263,120,331.19	22,631,406.81	-	-	-	2,285,751,738.00	2,263,120,331.19	22,631,406.81
Payments made to Tanzania Revenue Authority (Large Tax payers & 19 Corporate tax)		1,403,851.46	-	1,403,851.46	-	-	-	1,403,851.46	-	1,403,851.46
Payments made to Local Authorities (Service Levy)		40,173,917.10	40,173,917.10	-	-	-	-	40,173,917.10	40,173,917.10	-
84	Tarime District Council	40,173,917.10	40,173,917.10	-	-	-	-	40,173,917.10	40,173,917.10	-
Social Security Funds										
Date (dd/mm/yyyy)		Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-		PSSSF		-		-	-	-		
-		NSSF		-		562,800,661.36	-	-		
-		WCF		-		33,471,480.84	-	-		
Social (CSR) contribution and Other Payments										
Type of payment or contribution made		Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
				Name of the Institution	Location (District & Region)					
Education projects/activities		-		-	-	9,400,000.00	10,000.00	-		
Health services projects		-		-	-	49,800,000.00	330.00	-		
Water and sanitation projects		-		-	-	19,500,000.00	-	-		
Infrastructure development projects		-		-	-	-	-	-		
Sports/arts and entertainment activities projects		-		-	-	4,370,000.00	-	-		
Economic empowerment projects		-		-	-	-	-	-		
Environmental conservation projects		- 0		-	-	4,073,000.00	-	-		
Humanitarian aids contribution		- 0		-	-	10,460,000.00	-	-		
Other contribution/payments		-		-	-	12,558,373.00	-	-		
				TOTAL		110,161,373.00	10,330.00	-		
Operation costs										
Type of costs		Value (TZS)	Value (USD)							
Capital expenditure		-	4,858.28							
Company operation costs		-	31,101,617.00							
Employment Information										
Nature of employees		Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
Foreign Employees		4	-	-	638,032.55					
Local Employees - Skilled		11	3	1,121,294,798.13	369,616.66					
Local Employees - Unskilled		-	-	-	-					

AECI MINING 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)
Payments to the Mining Commission (MC)		44,774,363.49	-	44,774,363.49	-	-	-	44,774,363.49	-	44,774,363.49
1	Annual Rent	7,500,000.00	-	7,500,000.00	-	-	-	7,500,000.00	-	7,500,000.00
2	Application fee	37,274,363.49	-	37,274,363.49	-	-	-	37,274,363.49	-	37,274,363.49
Payments made to Tanzania Revenue Authority (Large Tax payers &		540,542,998.00	1,235,753,400.79	(695,210,402.79)	-	-	-	540,542,998.00	1,235,753,400.79	(695,210,402.79)
19	Corporate tax	540,542,998.00	1,112,045,453.00	(571,502,455.00)	-	-	-	540,542,998.00	1,112,045,453.00	(571,502,455.00)
23	Skill Development Levy (SDL)	-	123,707,947.79	(123,707,947.79)	-	-	-	-	123,707,947.79	(123,707,947.79)
Payments made to Local Authorities (Service Levy)		56,026,123.65	-	56,026,123.65	-	-	-	56,026,123.65	-	56,026,123.65
63	Kinondoni Municipal council	9,990,349.30	-	9,990,349.30	-	-	-	9,990,349.30	-	9,990,349.30
71	Morgoro Municipa Council	46,035,774.35	-	46,035,774.35	-	-	-	46,035,774.35	-	46,035,774.35
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	NSSF	-	-	460,505,367.04	-	-			
	-	WCF	-	-	-	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital expenditure	-	227,997.64							
	Company operation costs	-	4,604,026.90							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	3	-	996,402,303.01	-					
	Local Employees - Skilled	47	2	2,171,897,748.62	-					
	Local Employees - Unskilled	-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods	603,502,334.14	2,854,693.30							
	Service (include Annex of companies provided services	1,310,079,166.57	4,908,184.22							

MBOGO MINING AND GENERAL SUPPLY 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)
Payments to the Mining Commission (MC)										
		36,824,488.00	-	36,824,488.00	-	-	-	36,824,488.00	-	36,824,488.00
1	Annual Rent	3,500,000.00	-	3,500,000.00	-	-	-	3,500,000.00	-	3,500,000.00
2	Application fee	32,144,188.00	-	32,144,188.00	-	-	-	32,144,188.00	-	32,144,188.00
5	Laboratory Services	1,180,300.00	-	1,180,300.00	-	-	-	1,180,300.00	-	1,180,300.00
Payments made to Tanzania Revenue Authority (Large Tax payers &)										
		51,000,000.00	350,547,567.85	(299,547,567.85)	-	-	-	51,000,000.00	350,547,567.85	(299,547,567.85)
19	Corporate tax	51,000,000.00	330,750,000.00	(279,750,000.00)	-	-	-	51,000,000.00	330,750,000.00	(279,750,000.00)
23	Skill Development Levy (SDL)	-	19,797,567.85	(19,797,567.85)	-	-	-	-	19,797,567.85	(19,797,567.85)
Payments made to Local Authorities (Service Levy)										
		4,921,567.84	-	4,921,567.84	-	-	-	4,921,567.84	-	4,921,567.84
54	Chalinze District Council	482,750.85	-	482,750.85	-	-	-	482,750.85	-	482,750.85
68	Magu District Council	1,398,896.99	-	1,398,896.99	-	-	-	1,398,896.99	-	1,398,896.99
69	Mbinga District Council	3,039,920.00	-	3,039,920.00	-	-	-	3,039,920.00	-	3,039,920.00
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
	-	PSSSF	-	-	-	-	-			
	-	NSSF	-	-	86,930,373.70	-	-			
	-	WCF	-	-	3,718,498.39	-	-			
Social (CSR) contribution and Other Payments										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
				Name of the Institution	Location (District & Region)	TZS	USD			
	Humanitarian aids contribution	-	0	-	-	3,000,000.00	-			
	Other contribution/payments	-	-	-	-	3,410,000.00	-			
					TOTAL	6,410,000.00	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	423,314,678.00	-							
	Company operation costs	1,952,772,738.53	-							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	1	-	-	20,000.00					
	Local Employees - Skilled	29	5	288,736,800.97	-					
	Local Employees - Unskilled	20	4	290,000,000.00	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods)	6,006,626,610.54	-							
	Service (include Annex of companies provided services)	386,309,777.90	-							

TANGA CEMENT PUBLIC LIMITED COMPANY

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)
Payments to the Mining Commission (MC)										
		1,837,014,644.72	1,639,082,649.18	197,931,995.54	-	-	-	1,837,014,644.72	1,639,082,649.18	197,931,995.54
1	Annual Rent	46,918,466.22	29,040,747.91	17,877,718.31	-	-	-	46,918,466.22	29,040,747.91	17,877,718.31
3	Clearance & Inspection fees	693,226,336.00	342,739,628.50	350,486,707.50	-	-	-	693,226,336.00	342,739,628.50	350,486,707.50
4	Fines, Penalties and Forfeitures	-	1,279,503.00	(1,279,503.00)	-	-	-	-	1,279,503.00	(1,279,503.00)
5	Geological Fees	-	19,864,717.20	(19,864,717.20)	-	-	-	-	19,864,717.20	(19,864,717.20)
8	Mining Royalties	1,096,869,842.50	1,246,158,052.57	(149,288,210.07)	-	-	-	1,096,869,842.50	1,246,158,052.57	(149,288,210.07)
9	Preparation fee	-	-	-	-	-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers &										
		4,042,486,912.21	-	4,042,486,912.21	(4,042,486,912.21)	-	(4,042,486,912.21)	-	-	-
19	Corporate tax	4,042,486,912.21	-	4,042,486,912.21	(4,042,486,912.21)	-	(4,042,486,912.21)	-	-	-

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSGF	-	-	-	-
-	NSSF	-	3,549,370,049.50	-	-
-	WCF	-	178,170,412.98	-	-

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced
	Gold	-	-	-
	Diamonds	-	-	-
	Silver	-	-	-
	Copper	-	-	-
	Gas	-	-	-
	Salt	-	-	-
	Cement	-	Tonne	1,090,487.97
	Coal	-	-	-

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)
	Salt	-	-	-	-	-
	Cement	-	-	1,090,487.97	222,471,334,933.04	5,132,448.17
	Coal	-	-	-	-	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital Expenditure	4,510,082,638.77	-
Company operation costs	-	-

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	5	-	4,744,111,471.37	-
Local Employees - Skilled	235	29	9,942,000,000.00	-
Local Employees - Unskilled	-	1	19,844,000.00	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (include annex of companies provided goods)	58,257,404,918.72	-
Service (include Annex of companies provided services)	15,139,483,524.80	-

TANZANIA PORTLAND CEMENT COMPANY 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)	
Payments to the Mining Commission (MC)											
		1,617,899,058.04	1,620,580,210.32	(2,681,152.28)	-	-	-	1,617,899,058.04	1,620,580,210.32	(2,681,152.28)	
1	Annual Rent	1,054,010,292.20	60,702,023.15	993,308,269.05	-	-	-	1,054,010,292.20	60,702,023.15	993,308,269.05	
2	Application fee	498,422,545.00	-	498,422,545.00	-	-	-	498,422,545.00	-	498,422,545.00	
3	Clearance & Inspection fees	3,233,356.00	497,920,545.00	(494,687,189.00)	-	-	-	3,233,356.00	497,920,545.00	(494,687,189.00)	
4	Fines, Penalties and Forfeitures	62,232,864.84	-	62,232,864.84	-	-	-	62,232,864.84	-	62,232,864.84	
5	Geological Fees	-	8,445,349.97	(8,445,349.97)	-	-	-	-	8,445,349.97	(8,445,349.97)	
8	Mining Royalties	-	1,053,512,292.20	(1,053,512,292.20)	-	-	-	-	1,053,512,292.20	(1,053,512,292.20)	
Payments made to Tanzania Revenue Authority (Large Tax payers &											
		38,839,764,957.23	-	38,839,764,957.23	(38,839,764,957.23)	-	(38,839,764,957.23)	-	-	-	
19	Corporate tax	38,839,764,957.23	-	38,839,764,957.23	(38,839,764,957.23)	-	(38,839,764,957.23)	-	-	-	
Social Security Funds											
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind				
	-	PSSSF	-	-	-	-	-				
	-	NSDF	-	-	2,951,078,741.39	-	-				
	-	WCF	-	-	160,437,608.48	-	-				
Social (CSR) contribution and Other Payments											
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind			
	Education projects/activities	-	-	Name of the Institution	Location (District & Region)	44,000,000.00	-	-			
	Humanitarian aids contribution	-	0	HOSSANA ENG MEDUN PRES	KAGERA	-	-	-			
	Other contribution/payments	-	-	Various orphanage	Dar es salaam	-	-	-			
		-	-	Other contribution/payments	Dar es salaam	10,000,000.00	-	-			
		-	-	TOTAL		54,000,000.00	-	-			
Production Data											
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced						
		Cement	-	ton	1,966,421.68						
		Coal	-	-	-						
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)				
		Salt	-	-	-	-	-				
		Cement	-	-	1,972,496.28	14,987,505,166.65	(14,987,505,166.65)				
		Coal	-	-	-	-	-				
Operation costs											
	Type of costs	Value (TZS)	Value (USD)								
	Capital expenditure	14,502,699,824.33	-								
	Company operation costs	335,214,583,103.17	-								
Employment Information											
	Nature of employees	Quantity		Salaries Paid							
		Male	Female	Salary in TZS	Salary in USD						
	Foreign Employees	10	-	5,660,880,108.76	-						
	Local Employees - Skilled	217	30	12,068,651,692.04	-						
	Local Employees - Unskilled	-	-	-	-						
Procurement of goods and services from local companies in Tanzania											
	Type	Value (TZS)	Value (USD)								
	Goods (Include annex of companies provided goods)	118,335,281,646.64	29,064,123.26								
	Service (include Annex of companies provided services)	90,541,264,407.53	37,428,598.72								

DANGOTE CEMENT 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)
Payments to the Mining Commission (MC)										
		1,024,615,070.00	1,506,809,544.88	(484,194,474.88)	-	-	-	1,024,615,070.00	1,506,809,544.88	(484,194,474.88)
1	Annual Rent	123,521,320.00	250,916,635.28	(127,395,315.28)	-	-	-	123,521,320.00	250,916,635.28	(127,395,315.28)
3	Clearance & Inspection fees	264,749,450.00	374,446,250.00	(109,696,800.00)	-	-	-	264,749,450.00	374,446,250.00	(109,696,800.00)
5	Geological Fees	-	6,230,009.60	(6,230,009.60)	-	-	-	-	6,230,009.60	(6,230,009.60)
8	Mining Royalties	631,567,500.00	877,216,650.00	(245,649,150.00)	-	-	-	631,567,500.00	877,216,650.00	(245,649,150.00)
10	Other payments (please indicate, you can add rows)	4,776,800.00	-	4,776,800.00	-	-	-	4,776,800.00	-	4,776,800.00
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)										
19	Corporate tax	1,294,129,093.14	1,294,129,093.14	-	-	-	-	1,294,129,093.14	1,294,129,093.14	-
Payments made to Local Authorities (Service Levy)										
74	Mhwaru Rural District Council	550,243,044.90	-	550,243,044.90	-	-	-	550,243,044.90	-	550,243,044.90
Social Security Funds										
Date (dd/mm/yyyy)		Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
		- P335F								
		- NSSF				1,385,606,062.60				
		- WCF				70,960,826.53				
Social (CSR) contribution and Other Payments										
Type of payment or contribution made		Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
				Name of the Institution Location (District & Region)		TZS	USD			
Education projects/activities						470,916,665.00	293,354.60			
Health services projects						7,860,000.00	3,330.51			
Water and sanitation projects						30,800,000.00	13,050.85			
Infrastructure development projects						-	-			
Sports/arts and entertainment activities projects						23,000,000.00	9,745.78			
Economic empowerment projects						3,370,000.00	1,427.97			
Environmental conservation projects		- 0				1,631,560.00	648.97			
Humanitarian aids contribution		- 0				-	-			
Other contribution/payments						7,210,000.00	3,055.08			
				TOTAL		553,686,415.00	234,613.74			
Production Data										
Date/month of production		Type/Quantity of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Cement	-	tonne	1,870,802.74					
		Coal	-	-	-					
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)			
		Cement	-	tonne	1,870,802.74	365,043,762,697.63	-			
		Coal	-	-	-	-	-			
Operation costs										
Type of costs		Value (TZS)	Value (USD)							
Capital expenditure		22,207,715,018.42	-							
Company operation costs		765,352,798,177.87	-							
Employment Information										
Nature of employees		Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
Foreign Employees		47	0	-	-					
Local Employees - Skilled		349	61	7,111,332,812.62	-					
Local Employees - Unskilled		-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
Type		Value (TZS)	Value (USD)							
Goods (Include annex of companies provided goods)		70,767,198,967.49	-							
Service (Include Annex of companies provided services)		51,563,415,369.89	-							

PAN AFRICAN MINING SERVICES (T) 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)
Payments to the Mining Commission (MC)										
1	Annual Rent	39,196,297,530.77	38,034,381,231.48	1,161,916,299.28	-	-	-	39,196,297,530.77	38,034,381,231.48	1,161,916,299.28
2	Application fee	532,579,924.00	531,834,421.17	745,502.83	-	-	-	532,579,924.00	531,834,421.17	745,502.83
3	Clearance & Inspection fees	4,366,372,873.69	4,939,814,686.77	(573,442,013.08)	-	-	-	4,366,372,873.69	4,939,814,686.77	(573,442,013.08)
4	Fines, Penalties and Forfeitures	-	1,289,683.61	(1,289,683.61)	-	-	-	-	1,289,683.61	(1,289,683.61)
5	Geological Fees	-	20,778,705.59	(20,778,705.59)	-	-	-	-	20,778,705.59	(20,778,705.59)
8	Mining Royalties	34,297,344,933.07	32,540,663,734.25	1,756,681,198.82	-	-	-	34,297,344,933.07	32,540,663,734.25	1,756,681,198.82
9	Preparation fee	-	-	-	-	-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)										
19	Corporate tax	34,181,192,000.00	28,698,998.00	34,152,493,002.00	(34,152,493,002.00)	-	(34,152,493,002.00)	28,698,998.00	28,698,998.00	-
23	Skill Development Levy (SDL)	-	1,511,900,463.72	(1,511,900,463.72)	-	-	-	-	1,511,900,463.72	(1,511,900,463.72)
Payments made to Local Authorities (Service Levy)										
57	Geita Town Council	552,102,077.50	552,102,073.44	4.06	-	-	-	552,102,077.50	552,102,073.44	4.06
72	Msalala District Council	1,120,934,520.99	1,126,608,366.65	(5,673,845.66)	-	-	-	1,120,934,520.99	1,126,608,366.65	(5,673,845.66)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF	-	-	-	-	-			
	-	NSSF	-	-	7,510,814,382.72	-	-			
	-	VGCF	-	-	200,289,289.96	-	-			
Social (CSR) contribution and Other Payments										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
				Name of the Institution	Location (District & Region)					
	Education projects/activities	-	-	-	-	2,121,326,629.00	-	-		
	Health services projects	-	-	-	-	1,575,914,965.00	-	-		
	Water and sanitation projects	-	-	-	-	306,500,000.00	-	-		
	Infrastructure development projects	-	-	-	-	51,916,875.00	-	-		
	Sports/arts and entertainment activities projects	-	-	-	-	-	-	-		
	Economic empowerment projects	-	-	-	-	756,328,760.00	-	-		
	Environmental conservation projects	-	0	-	-	-	-	-		
	Humanitarian aids contribution	-	0	-	-	76,866,500.00	-	-		
	Other contribution/payments	-	-	-	-	100,086,138.00	-	-		
						TOTAL	4,996,310,667.60	-		
Production Data										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	SML 44/99	OZ	100,482.36					
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)			
		Gold	SML 44/99	OZ	94,918.00	-	174,879,281.10			
		Diamonds	-	-	-	-	-			
		Silver	SML 44/99	OZ	55,746.00	-	1,412,406.64			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital expenditure	-	38,112,884.43							
	Company operation costs	-	151,979,950.71							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	71	-	-	6,711,964.85					
	Local Employees - Skilled	1,041	105	22,710,767,987.33	1,293,784.96					
	Local Employees - Unskilled	-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods)	-	83,996,120.88							
	Service (Include Annex of companies provided services)	-	77,690,988.61							

GLITTER GEM 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)
	Payments made to Tanzania Revenue Authority (Large Tax payers &	88,498,332.00	-	88,498,332.00	-	-	-	88,498,332.00	-	88,498,332.00
19	Corporate tax	88,498,332.00	-	88,498,332.00	-	-	-	88,498,332.00	-	88,498,332.00
47	Other payments(please specify, you can add more rows)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities (Service Levy)	-	22,915,343.86	(22,915,343.86)	-	-	-	-	22,915,343.86	(22,915,343.86)
55	Chunya District Council	-	22,915,343.86	(22,915,343.86)	-	-	-	-	22,915,343.86	(22,915,343.86)

MAZABU MINE COMPANY 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)
Payments to the Mining Commission (MC)										
		1,213,994,687.00	1,308,934,654.37	(94,939,967.37)	-	-	-	1,213,994,687.00	1,308,934,654.37	(94,939,967.37)
1	Annual Rent	11,830,000.00	-	11,830,000.00	-	-	-	11,830,000.00	-	11,830,000.00
2	Application fee	460,000.00	-	460,000.00	-	-	-	460,000.00	-	460,000.00
3	Clearance & Inspection fees	171,672,098.00	186,631,333.00	(14,959,235.00)	-	-	-	171,672,098.00	186,631,333.00	(14,959,235.00)
4	Fines, Penalties and Forfeitures	-	-	-	-	-	-	-	-	-
5	Geological Fees	-	2,515,340.37	(2,515,340.37)	-	-	-	-	2,515,340.37	(2,515,340.37)
8	Mining Royalties	1,030,032,589.00	1,119,787,981.00	(89,755,392.00)	-	-	-	1,030,032,589.00	1,119,787,981.00	(89,755,392.00)
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)										
		4,200,000.00	-	4,200,000.00	-	-	-	4,200,000.00	-	4,200,000.00
19	Corporate tax	4,200,000.00	-	4,200,000.00	-	-	-	4,200,000.00	-	4,200,000.00
Payments made to Local Authorities (Service Levy)										
		43,876,860.35	43,876,860.35	-	-	-	-	43,876,860.35	43,876,860.35	-
51	Arusha District Council	-	-	-	-	-	-	-	-	-
52	Biharamulo District Council	-	-	-	-	-	-	-	-	-
53	Bulhama District Council	43,876,860.35	43,876,860.35	-	-	-	-	43,876,860.35	43,876,860.35	-
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	-	-	-			
	-	WCF		-	820,000.00	-	-			

GOGOTA (T) 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)
Payments to the Mining Commission (MC)		1,215,149,499.44	1,215,149,499.44	-	-	-	-	1,215,149,499.44	1,215,149,499.44	-
1	Annual Rent	1,214,463,497.52	1,214,463,497.52	-	-	-	-	1,214,463,497.52	1,214,463,497.52	-
5	Geological Fees	686,001.92	686,001.92	-	-	-	-	686,001.92	686,001.92	-

BEARING MAN GROUP 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)
Payments made to Tanzania Revenue Authority (Large Tax payers &										
		92,156,948.48	156,370,963.13	(64,214,014.65)	-	-	-	92,156,948.48	156,370,963.13	(64,214,014.65)
19	Corporate tax	92,156,948.48	131,846,847.19	(39,689,898.71)	-	-	-	92,156,948.48	131,846,847.19	(39,689,898.71)
23	Skill Development Levy (SDL)	-	24,524,115.94	(24,524,115.94)	-	-	-	-	24,524,115.94	(24,524,115.94)
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	79,696,633.00	-	-			
	-	WCF		-	3,979,776.66	-	-			
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	1	-	213,741,123.87	-					
	Local Employees - Skilled	4	-	167,743,863.00	-					
	Local Employees - Unskilled	-	-	-	-					
Procurement of goods and services from local companies in Tanzania										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	38,664,044.00	-							
	Service (include Annex of companies provided services	-	-							

MMG GOLD 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)	
Payments to the Mining Commission (MC)											
		409,231,068.40	314,668,726.86	94,562,341.54	-	-	-	409,231,068.40	314,668,726.86	94,562,341.54	
1	Annual Rent	266,305,016.40	131,849,568.86	134,455,447.54	-	-	-	266,305,016.40	131,849,568.86	134,455,447.54	
2	Application fee	20,783,430.00	-	20,783,430.00	-	-	-	20,783,430.00	-	20,783,430.00	
3	Clearance & Inspection fees	-	25,602,737.00	(25,602,737.00)	-	-	-	-	25,602,737.00	(25,602,737.00)	
4	Fines, Penalties and Forfeitures	-	-	-	-	-	-	-	-	-	
5	Geological Fees	-	3,600,000.00	(3,600,000.00)	-	-	-	-	3,600,000.00	(3,600,000.00)	
6	Laboratory Services	-	-	-	-	-	-	-	-	-	
7	Mineral Rent	-	-	-	-	-	-	-	-	-	
8	Mining Royalties	121,126,622.00	153,616,421.00	(32,489,799.00)	-	-	-	121,126,622.00	153,616,421.00	(32,489,799.00)	
9	Preparation fee	-	-	-	-	-	-	-	-	-	
10	Other payments (please indicate, you can add rows)	1,016,000.00	-	1,016,000.00	-	-	-	1,016,000.00	-	1,016,000.00	
Payments made to Tanzania Revenue Authority (Large Tax payers & Skill Development Levy (SDL))											
		-	127,092,002.42	(127,092,002.42)	-	-	-	-	127,092,002.42	(127,092,002.42)	
23	Skill Development Levy (SDL)	-	127,092,002.42	(127,092,002.42)	-	-	-	-	127,092,002.42	(127,092,002.42)	
Payments made to Local Authorities (Service Levy)											
		7,499,505.62	250,000.00	7,249,505.62	-	-	-	7,499,505.62	250,000.00	7,249,505.62	
77	Musoma District Council	7,499,505.62	250,000.00	7,249,505.62	-	-	-	7,499,505.62	250,000.00	7,249,505.62	
Social Security Funds											
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind				
	-	PSSSF	-	-	-	-	-				
	-	NSSF	-	-	338,876,503.94	-	-				
	-	WCF	-	-	14,041,838.21	-	-				
Social (CSR) contribution and Other Payments											
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind			
	Other contribution/payments	AS PER CONTRACT		Name of the Institution	Location (District & Region)	TZS	USD	-			
				MUSOMA DISTRICT COUNCIL	MUSOMA, MASA	18,000,000.00	-	-			
				TOTAL		18,000,000.00	-	-			
Production Data											
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced						
		Gold	LICENCE No.: ML 449-45020	GRAM	81,827.71						
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)				
		Gold	LICENCE No.: ML 449-45020	GRAM	81,827.71	2,499,835,207.95	1,072,430.38				
Operation costs											
	Type of costs	Value (TZS)	Value (USD)								
	Capital Expenditure	13,663,211,000.00	5,861,524.24								
	Company operation costs	10,995,243,230.26	4,716,904.07								
Employment Information											
	Nature of employees	Quantity		Salaries Paid							
		Male	Female	Salary in TZS	Salary in USD						
	Foreign Employees	5	-	4,814,000.00	1,979.41						
	Local Employees - Skilled	20	-	1,500,000.00	643.50						
	Local Employees - Unskilled	140	20	500,000.00	214.50						
Procurement of goods and services from local companies in Tanzania											
	Type	Value (TZS)	Value (USD)								
	Goods (Include annex of companies provided goods)	4,366,320,798.90	-								
	Service (include Annex of companies provided services)	2,761,313,925.22	-								

TOL GASES COMPANY 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)
Payments to the Mining Commission (MC)										
		567,845,312.92	1,014,501,526.14	(446,656,213.22)	-	-	-	567,845,312.92	1,014,501,526.14	(446,656,213.22)
1	Annual Rent	50,255,590.40	50,627,405.87	(371,815.47)	-	-	-	50,255,590.40	50,627,405.87	(371,815.47)
2	Application fee	-	-	-	-	-	-	-	-	-
3	Clearance & Inspection fees	129,397,430.63	157,199,621.37	(27,802,190.74)	-	-	-	129,397,430.63	157,199,621.37	(27,802,190.74)
4	Fines, Penalties and Forfeitures	-	-	-	-	-	-	-	-	-
5	Geological Fees	-	4,673,346.13	(4,673,346.13)	-	-	-	-	4,673,346.13	(4,673,346.13)
6	Laboratory Services	-	-	-	-	-	-	-	-	-
7	Mineral Rent	-	-	-	-	-	-	-	-	-
8	Mining Royalties	388,192,291.89	802,001,152.77	(413,808,860.88)	-	-	-	388,192,291.89	802,001,152.77	(413,808,860.88)
9	Preparation fee	-	-	-	-	-	-	-	-	-
10	Other payments (please indicate, you can add rows)	-	-	-	-	-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers & Corporate tax)										
		212,375,000.00	-	212,375,000.00	-	-	-	212,375,000.00	-	212,375,000.00
19	Corporate tax	212,375,000.00	-	212,375,000.00	-	-	-	212,375,000.00	-	212,375,000.00
Payments made to Local Authorities (Service Levy)										
		12,507,888.82	-	12,507,888.82	-	-	-	12,507,888.82	-	12,507,888.82
51	Arusha District Council	119,425.79	-	119,425.79	-	-	-	119,425.79	-	119,425.79
78	Mwanza City Council	1,426,236.11	-	1,426,236.11	-	-	-	1,426,236.11	-	1,426,236.11
85	Temeke Municipal Council	10,962,226.92	-	10,962,226.92	-	-	-	10,962,226.92	-	10,962,226.92
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind				
	-	PSSSF	-	-	-	-				
	-	NSSF	-	323,730,476.80	-	-				
	-	WCF	-	23,625,096.49	-	-				
Social (CSR) contribution and Other Payments										
	Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind			
			Name of the Institution	Location (District & Region)	TZS	USD				
	Education projects/activities	Building material for Itagata Secondary School	Itagata Sec. School	Tukuyu Mbeya	3,142,500.00	-	-			
	Health services projects	Corporate social respobility mbeya	Mbeya	Mbeya	3,500,000.00	-	-			
	Water and sanitation projects	-	-	-	-	-	-			
	Infrastructure development projects	Ikama Village office bulding material	Ikama Village	Rungwe District	3,700,000.00	-	-			
	Sports/arts and entertainment activities projects	Jersey and other contribution for Itagata Football team	Itagata Football Team	Rungwe District	160,000.00	-	-			
	Economic empowerment projects	-	-	-	-	-	-			
	Environmental conservation projects	- 0	-	-	-	-	-			
	Humanitarian aids contribution	- 0	-	-	-	-	-			
	Other contribution/payments	TZS 10m	Mbeya	Mbeya	12,000,000.00	-	-			
					TOTAL	22,402,500.00	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	8,585,290,214.70	-							
	Company operation costs	7,137,285,819.10	-							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	2	-	-	339,900.00					
	Local Employees - Skilled	114	-	2,458,945,066.44	-					
	Local Employees - Unskilled	-	-	-	-					

MAWENI LIMESTONE COMPANY 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)
Payments to the Mining Commission (MC)										
		1,027,507,207.20	1,011,820,205.46	15,687,001.74	-	-	-	1,027,507,207.20	1,011,820,205.46	15,687,001.74
1	Annual Rent	80,094,847.20	78,204,218.78	1,890,628.42	-	-	-	80,094,847.20	78,204,218.78	1,890,628.42
2	Application fee	-	-	-	-	-	-	-	-	-
3	Clearance & Inspection fees	-	110,802,860.00	(110,802,860.00)	-	-	-	-	110,802,860.00	(110,802,860.00)
4	Fines, Penalties and Forfeitures	-	138,170,230.62	(138,170,230.62)	-	-	-	-	138,170,230.62	(138,170,230.62)
5	Geological Fees	-	18,364,046.06	(18,364,046.06)	-	-	-	-	18,364,046.06	(18,364,046.06)
8	Mining Royalties	947,412,360.00	666,278,850.00	281,133,510.00	-	-	-	947,412,360.00	666,278,850.00	281,133,510.00
Social Security Funds										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	400,446,000.00	-	-			
	-	WCF		-	40,237,500.00	-	-			
Production Data										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Salt	-	Tons	684,176.64					
		Cement	-	-	-					
		Coal	-	-	-					
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)			
		Salt	-	Tons	642,575.73	83,119,042,172.87	-			
		Cement	-	-	-	-	-			
		Coal	-	-	-	-	-			
Operation costs										
	Type of costs	Value (TZS)	Value (USD)							
	Capital expenditure	103,332,061,000.00	-							
	Company operation costs	107,561,341,500.00	-							
Employment Information										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	48	5	-	-					
	Local Employees - Skilled	291	24	4,621,773,500.00	-					
	Local Employees - Unskilled	-	-	-	-					

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 + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority (Large Tax payers &	10,484,574,386.27	10,484,574,386.27	-	-	-	-	10,484,574,386.27	10,484,574,386.27	-
19	Corporate tax	4,800,798,355.39	4,800,798,355.39	-	-	-	-	4,800,798,355.39	4,800,798,355.39	-
27	Excise Duty	5,683,776,030.88	5,683,776,030.88	-	-	-	-	5,683,776,030.88	5,683,776,030.88	-
	Payment to the Treasury Registrar	6,897,974,040.00	6,897,974,040.00	-	-	-	-	6,897,974,040.00	6,897,974,040.00	-
85	Dividends for Government Shares held in the Company	6,897,974,040.00	6,897,974,040.00	-	-	-	-	6,897,974,040.00	6,897,974,040.00	-
87	Revenue to Government for Shareholding Sale in the Company	-	-	-	-	-	-	-	-	-
	Total payments included in the reconciliation scope	17,382,548,426.27	17,382,777,093.58	(228,667.31)	-	-	-	17,382,548,426.27	17,382,777,093.58	(228,667.31)

STATE MINING CORPORATION (STAMICO)

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)
Payments to the Mining Commission (MC)		138,125,706.88	106,061,129.69	32,064,577.19	-	-	-	138,125,706.88	106,061,129.69	32,064,577.19
1	Annual Rent	29,648,707.20	85,693,267.02	(56,044,559.82)	-	-	-	29,648,707.20	85,693,267.02	(56,044,559.82)
2	Application fee	26,221,481.76	-	26,221,481.76	-	-	-	26,221,481.76	-	26,221,481.76
3	Clearance & Inspection fees	9,719,683.68	470,927.00	8,748,756.68	-	-	-	9,719,683.68	470,927.00	8,748,756.68
4	Fines, Penalties and Forfeitures	-	-	-	-	-	-	-	-	-
5	Geological Fees	73,035,834.24	17,071,380.67	55,964,453.57	-	-	-	73,035,834.24	17,071,380.67	55,964,453.57
8	Mining Royalties	-	2,825,555.00	(2,825,555.00)	-	-	-	-	2,825,555.00	(2,825,555.00)
Payments made to Tanzania Revenue Authority (Large Tax payers &)		6,629,100.00	-	6,629,100.00	-	-	-	6,629,100.00	-	6,629,100.00
27	Excise Duty	6,629,100.00	-	6,629,100.00	-	-	-	6,629,100.00	-	6,629,100.00
Payments made to Local Authorities (Service Levy)		3,148,242.29	-	3,148,242.29	-	-	-	3,148,242.29	-	3,148,242.29
59	Ileje District Council	3,148,242.29	-	3,148,242.29	-	-	-	3,148,242.29	-	3,148,242.29
Payment to the Treasury Registrar		1,200,000,000.00	1,200,000,000.00	-	-	-	-	1,200,000,000.00	1,200,000,000.00	-
86	Dividends for Government Shares held in the Company	1,200,000,000.00	1,200,000,000.00	-	-	-	-	1,200,000,000.00	1,200,000,000.00	-
87	Revenue to Government for Shareholding Sale in the Company	-	-	-	-	-	-	-	-	-

Social Security Funds

Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind
-	PSSSF	-	-	-	-
-	NSSF	-	122,774,938.86	-	-
-	WCF	-	-	-	-

Social (CSR) contribution and Other Payments

Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Other contribution/payments	-	-	-	5,000,000.00	-	-
		TOTAL		5,000,000.00	-	-

Production Data

Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced
	Coal	-	tonnes	6,956.70

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)
	Coal	-	tonnes	16,332.70	1,320,483,641.16	-

Operation costs

Type of costs	Value (TZS)	Value (USD)
Capital Expenditure	5,732,000,000.00	-
Company operation costs	25,405,000,000.00	-

Employment Information

Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees	-	-	-	-
Local Employees - Skilled	85	28	2,366,000,000.00	-
Local Employees - Unskilled	25	3	11,000,000.00	-

Procurement of goods and services from local companies in Tanzania

Type	Value (TZS)	Value (USD)
Goods (Include annex of companies provided goods)	5,793,421,946.13	1,804,566.47
Service (include Annex of companies provided services)	764,265,977.03	760.00

NATIONAL DEVELOPMENT CORPORATION (NDC)

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) = (v - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)		39,389,541.62	79,938,730.99	(40,549,189.37)	-	-	-	39,389,541.62	79,938,730.99	(40,549,189.37)
1	Annual Rent	-	64,154,899.48	(64,154,899.48)	-	-	-	-	64,154,899.48	(64,154,899.48)
2	Application fee	-	-	-	-	-	-	-	-	-
3	Clearance & Inspection fees	38,596,919.82	827.00	38,596,092.82	-	-	-	38,596,919.82	827.00	38,596,092.82
4	Fines, Penalties and Forfeitures	-	-	-	-	-	-	-	-	-
5	Geological Fees	-	15,778,044.14	(15,778,044.14)	-	-	-	-	15,778,044.14	(15,778,044.14)
6	Laboratory Services	-	-	-	-	-	-	-	-	-
7	Mineral Rent	792,621.80	-	792,621.80	-	-	-	792,621.80	-	792,621.80
8	Mining Royalties	-	4,960.37	(4,960.37)	-	-	-	-	4,960.37	(4,960.37)
Payment to the Treasury Registrar		-	20,000,000.00	(20,000,000.00)	-	-	-	-	20,000,000.00	(20,000,000.00)
85	Dividends for Government Shares held in the Company	-	20,000,000.00	(20,000,000.00)	-	-	-	-	20,000,000.00	(20,000,000.00)
87	Revenue to Government for Shareholding Sale in the Company	-	-	-	-	-	-	-	-	-