

**TEITI** Tanzania  
Extractive  
Industries  
Transparency  
Initiative



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


## THE 10<sup>th</sup> TEITI REPORT FOR THE PERIOD JULY 1 2017 TO JUNE 30 2018



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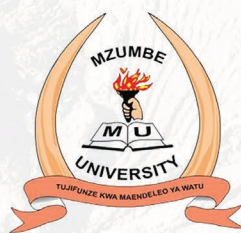


## TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

### THE 10<sup>th</sup> TEITI REPORT FOR THE PERIOD JULY 1 2017 TO JUNE 30 2018

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**APRIL 2020**



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# TABLE OF CONTENTS

<b>LIST OF TABLES</b> .....	<b>IV</b>
<b>LIST OF FIGURES</b> .....	<b>VI</b>
<b>LIST OF ABBREVIATIONS AND ACRONYMS</b> .....	<b>VII</b>
<b>ACKNOWLEDGEMENT</b> .....	<b>IX</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>X</b>
<b>(ii) Export of Minerals</b> .....	<b>xi</b>
<b>1 INTRODUCTION</b> .....	<b>1</b>
1.1 BACKGROUND.....	1
1.2 OBJECTIVE.....	1
1.3 NATURE AND EXTENT OF OUR WORK.....	1
<b>2 APPROACH AND METHODOLOGY</b> .....	<b>3</b>
2.1 SCOPING STUDY .....	3
2.2 DATA COLLECTION .....	4
2.3 RECONCILIATION AND INVESTIGATION OF DISCREPANCIES.....	5
2.4 RELIABILITY AND CREDIBILITY OF DATA REPORTED .....	5
2.4.1 Data submission.....	6
2.4.2 Data Certification .....	6
2.5 ACCOUNTING RECORDS .....	8
2.5.1 Extractive Companies.....	8
2.5.2 Government Agencies.....	8
<b>3 CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY</b> .....	<b>9</b>
3.1 KEY FEATURES OF THE EXTRACTIVE INDUSTRY .....	9
3.1.1 Mining Sector .....	9
3.1.2 The Oil and Gas Sector.....	11
3.2 LEGAL AND REGULATORY FRAMEWORK .....	11
3.2.1 Mining Sector .....	11
3.2.2 Oil and Gas Sector .....	16
3.3 FISCAL REGIME .....	20
3.3.1 Mining Sector .....	20
3.4 CONTRIBUTION OF THE EXTRACTIVE INDUSTRY TO THE ECONOMY .....	23
3.4.1 Contribution to Gross Domestic Product.....	23
3.5 PRODUCTION AND EXPORTS.....	24
3.5.1 Production and Export of Minerals .....	24
(i) Production of Minerals.....	24
(ii) Export of Minerals.....	25
3.5.2 Production and Export of Oil and Gas .....	26
3.6 STATE-OWNED ENTERPRISES.....	26
3.6.1 State Mining Corporation.....	26
3.6.2 National Development Corporation .....	31



3.6.3	Tanzania Petroleum Development Corporation .....	32
3.7	COLLECTION AND DISTRIBUTION OF THE EXTRACTIVE REVENUES.....	37
3.7.1	Budget Process.....	37
3.7.2	Revenue Collection.....	38
3.7.3	Revenue Distribution.....	40
3.8	LICENCES.....	40
3.8.1	Allocation of Mining Licences .....	40
3.8.2	Allocation of Petroleum Licences.....	45
3.9	CONTRACT DISCLOSURE.....	49
3.10	AUDIT AND ASSURANCE PRACTICES .....	49
3.10.1	Extractive Companies.....	49
3.10.2	Government Agencies .....	49
<b>4</b>	<b>DETERMINATION OF THE RECONCILIATION SCOPE.....</b>	<b>51</b>
4.1	REVENUE STREAMS.....	51
4.1.1	Ministry of Minerals.....	51
4.1.2	Tanzania Revenue Authority.....	51
4.1.3	Tanzania Petroleum Development Corporation .....	52
4.1.4	Local Government Authorities .....	52
4.1.5	Ministry of Finance and Planning.....	52
4.1.6	Ministry of Natural Resources and Tourism.....	52
4.1.7	Social and Other Payments .....	52
4.1.8	State’s Share of Production and Other In-kind Revenues .....	53
4.1.9	Infrastructure Provisions and Barter Arrangements.....	53
4.1.10	Other Significant Payments .....	54
4.1.11	Selected Revenue Stream for Reconciliation Exercise .....	54
4.2	EXTRACTIVE COMPANIES .....	54
4.3	RECONCILIATION SCOPE.....	57
4.4	LEVEL OF DISAGGREGATION .....	62
4.5	MATERIALITY DEVIATION.....	63
4.6	BENEFICIAL OWNERSHIP .....	63
<b>5</b>	<b>RECONCILIATION RESULTS .....</b>	<b>66</b>
5.1	PAYMENT RECONCILIATION BETWEEN EXTRACTIVE COMPANIES AND GOVERNMENT AGENCIES .....	66
5.1.1	Reconciliation by Extractive Company .....	66
5.1.2	Reconciliation by Revenue Stream .....	67
5.2	UNRECONCILED DIFFERENCES.....	68
<b>6</b>	<b>ANALYSIS OF REPORTED DATA .....</b>	<b>69</b>
6.1	ANALYSIS OF GOVERNMENT REVENUES.....	69
6.1.1	Analyses of Payments by Companies’ Contribution .....	69
6.1.2	Analysis of Payments by Contribution Flows.....	70
6.1.3	Revenues Declared by Local Government Authorities.....	71
6.2	ANALYSIS OF PAYMENT BY SECTOR .....	71
6.2.1	Mining Sector .....	71
6.2.2	Oil and Gas Sector .....	72
6.3	UNRECONCILED PAYMENT INDIRECT TAXES.....	73



6.4	EMPLOYMENT DATA .....	74
6.5	PRODUCTION DATA.....	74
6.6	EXPORT AND LOCAL SALES DATA.....	75
6.7	LOCAL PROCUREMENT OF GOODS AND SERVICES.....	76
<b>7</b>	<b>RECOMMENDATIONS .....</b>	<b>77</b>
7.1	RECOMMENDATION RELATING TO THE CURRENT REPORTING PERIOD .....	77
7.2	FOLLOW-UP ON THE LAST VALIDATION RESULTS.....	79
7.3	OUTCOMES AND IMPACTS .....	81
7.4	IMPLEMENTATION OF RECOMMENDATIONS GIVEN IN THE PREVIOUS REPORT.....	82
	<b>APPENDICES .....</b>	<b>85</b>



## LIST OF TABLES

---

Table 1: Certification of Reporting Templates .....	7
Table 2: Certification of Reporting Templates in LGAs.....	8
Table 3: Quantities of Major Mineral Deposits Available in Tanzania.....	9
Table 4: Fiscal terms for the Mining Sector .....	20
Table 5: Fiscal terms for the Oil and Gas Sector .....	21
Table 6: Mining and Quarrying Industry Share to GDP (at current prices) .....	23
Table 7: GDP by Sector at Current Price .....	24
Table 8: Production of Minerals in 2017/18.....	24
Table 9: Mineral Exports in 2017/18.....	25
Table 10: Production of Natural Gas in 2017/18.....	26
Table 11: STAMICO Participation in Mining Activities .....	29
Table 12: Description of the NDC projects in the mining area .....	31
Table 13: Level and Terms of NDC's Participation in Mining Projects.....	32
Table 14: Description of the TPDC Upstream Projects .....	33
Table 15: TPDC Participation in the Oil and Gas Activities .....	35
Table 16: Types of Mining Licences .....	41
Table 17: Licence for Dealing in Minerals .....	42
Table 18: Technical and Financial Requirements for Awarding Mineral Rights .....	42
Table 19: Mining Licences Awarded in 2017/18 .....	43
Table 20: Technical and Financial Requirements for Transfer of Mining Rights .....	43
Table 21: Mining Licences Transferred in 2017/18 .....	44
Table 22: Types of Oil and Gas Licences .....	45
Table 23: The Criteria for Awarding Petroleum Rights.....	47
Table 24: Categories of Fees and Charges Payable to MoM .....	51
Table 25: Categories of Taxes and Fees Payable to TRA.....	51
Table 26: Categories of Fees Payable to TPDC .....	52
Table 27: Revenue Streams for Reconciliation .....	54
Table 28: Payments Made by Extractive Companies .....	55
Table 29: Extractive Companies Included in the Reconciliation 2017/18.....	55
Table 30: Description of Major Taxes and Revenue Streams.....	57
Table 31: Extractive Companies included in Reconciliation Scope .....	58
Table 32: State-Owned Enterprises .....	59
Table 33: Government Agencies.....	59
Table 34: Reporting Entities Submitted Filled the Templates in Fiscal Year 2017/18.....	60
Table 35: Companies/Individuals that did not report in the Fiscal Year 2017/18 .....	61
Table 36: Companies/Individuals that did not report in the Fiscal Year 2017/18 .....	62
Table 37: Extractive Companies Profile and Beneficial Ownership .....	64
Table 38: Consolidated Figures by Extractive Entities .....	66
Table 39: Basic Payments by Revenue Streams with Adjustments .....	67
Table 40: Details of Unresolved Differences .....	68
Table 41: Government Revenues by Companies' Contribution .....	69
Table 42: List of Payments by Contribution Flows.....	70
Table 43: Revenue Declared by LGAs.....	71



Table 44: Companies working in the Mining Sectors .....	71
Table 45: Companies working in the Oil and Gas Sector .....	72
Table 46: Social Payment .....	73
Table 47: Unreconciled Indirect Taxes by Companies .....	73
Table 48: Unreconciled Indirect Taxes by Revenue Stream .....	74
Table 49: Employment Data .....	74
Table 50: Production Quantities and Mineral Type by Companies .....	75
Table 51: Sales of Gold .....	75
Table 52: Sales of Rough Diamonds .....	75
Table 53: Sales of Gold and Silver .....	75
Table 54: Sales of Silver .....	75
Table 55: Sales of Natural Gas .....	75
Table 56: Sales of Coal .....	76
Table 57: Procurement of Goods and Services from Local Companies .....	76
Table 57: Follow-up on the Last Validation Results .....	80
Table 58: Implementation of Previous Recommendations .....	83



## LIST OF FIGURES

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Figure 1: Types of mineral resources found in Tanzania.....	9
Figure 2: Payment Flows of Extractive Revenue Collection .....	40
Figure 3: Percent of Revenue Collected by Government Agency.....	70
Figure 4: The Contribution of Mining, Oil and Gas sub-sectors to the Government Revenue.....	72



## LIST OF ABBREVIATIONS AND ACRONYMS

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



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



## ACKNOWLEDGEMENT

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The Independent Administrator (IA) conveys gratitude to all organizations and individuals who contributed in one way or another in the successful preparation and publication of this report. In particular, we extend our sincere appreciation to the TEITI Committee and TEITI Secretariat for guidance and working closely with the IA team. Also, we are grateful for constructive comments from EITI International Secretariat that helped the IA team to address EITI requirements comprehensively.

Similarly, we acknowledge dedicated cooperation we received from reporting entities during data collection and reconciliation stages. These reporting entities include the Ministry of Minerals (MoM), Tanzania Revenue Authority (TRA), Tanzania Petroleum Development Corporation (TPDC), and National Social Security Fund (NSSF). Others are Public Service Social Security Fund (PSSSF), Petroleum Upstream Regulatory Authority (PURA), State Mining Corporation (STAMICO), Business Registration and Licensing Authority (BRELA), the Mining Commission and 34 extractive companies that submitted information to the IA.



## EXECUTIVE SUMMARY

The 10<sup>th</sup> TEITI report covers reconciliation of payments and receipts from extractive companies and government agencies, respectively, for the fiscal year 2017/18. The reconciliation exercise involved extractive companies that met the materiality threshold as approved by the TEITI Committee. As required by EITI standards, any State-Owned Enterprises (SOEs) operating in an extractive industry is required to disclose payments made to the government. Therefore, the SOEs covered in the reconciliation report are Tanzania Petroleum Development Corporation (TPDC), State Mining Corporation (STAMICO), and STAMIGOLD Company Limited.

### Contribution of the Extractive Industry

The National Bureau of Statistics (NBS) defines mining and quarrying sector as all activities, which involve the mining of coal and lignite and extraction of peat, crude petroleum, and natural gas, mining of metal ores and other mining and quarry.<sup>1</sup>

In 2017 and 2018, the share contribution of the extractive industry to Gross Domestic Product (GDP) (at current prices) was 4.8% equivalent to TZS 5,206,217 million and 5.08% equivalent to TZS 6,573,059 million, respectively. The sector showed slight growth in 2018 compared to 2017.

Year	Amount (TZS million)	Share (%)
2017	5,206,217	4.80
2018	6,573,059	5.08

However, the mining and quarrying is the 4<sup>th</sup> sector in terms of contribution to the GDP both in 2017 and 2018. The top three contributing sectors are crops, manufacturing, and livestock sectors. The table below presents the share contribution of major sectors of the economy to GDP.

Sector	2017 (in %)	2018 (in %)
Crops	16.56	16.21
Livestock	7.46	7.61
Forestry and hunting	2.79	2.67
Fishing	1.89	1.72
Mining and quarrying	4.80	5.08
Manufacturing	7.67	8.05
Electricity supply	0.35	0.27

The National Bureau of Statistics conducts Earning and Employment Survey (EES) that informs the contribution of each sector in the employment creation. The Bureau has not published the Formal Earning and Employment Survey (EES) that covers the reporting

<sup>1</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Highlights\\_for\\_the\\_Second\\_Quarter\\_GDP\\_2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights_for_the_Second_Quarter_GDP_2019.pdf)



period. The last EES conducted in 2016 indicates that the extractive sector contributes about 1.4% to the total employment.

## Production and Exports

### (i) Production and Export

As per the Mining Commission, the total value of minerals production in 2017/18 was TZS 3.77 trillion where the production value of gold dominated other minerals. The total production value of minerals decreased by TZS 1.01 trillion in 2017/18 compared to financial year 2016/17 in which the country realized a total mineral production value of TZS 4.78 trillion.

Type of Mineral	Unit	Unit Price (TZS)	Total (Weight)	Total Value (TZS)
Gold	kg	86,810,409.66	39,841.68	3,458,672,471,665.23
Diamond	kg	39,773.09	348,840.65	13,874,470,508.30
Silver	ct	1,203,671.69	9,991.98	12,027,058,898.93
Copper	lbs	-	-	-
Limestone	tons	64,732.71	47,597.82	3,081,135,481.36
Salt	tons	154,696.22	106,310.49	16,445,831,996.25
Sandstone/Clay/ Red soil	tons	15,642.28	4,422,204.49	69,173,341,796.87
Gypsum	tons	56,223.18	171,208.82	9,625,904,173.87
Aggregates	tons	22,325.70	793,376.62	17,712,690,343.13
Marble	tons	151,227.62	23,484.82	3,551,553,211.92
Tin	tons	214,629.50	11,102.10	2,382,838,128.22
Kaolin	tons	90,852.32	41,264.16	3,748,944,521.72
Galena	kg	5,406,254.67	30.00	162,187,640.08
Bauxite	tons	144,203.99	18,795.73	2,710,419,408.91
Tanzanite	ct	22,227,740.62	1,188.91	26,426,691,702.68
Coal	tons	101,369.02	591,228.63	59,932,264,626.82
Other Gemstones	tons	115,624.95	476,884.08	55,139,698,496.77
Phosphates	tons	130,154.61	1,063.00	138,354,353.60
Dolomite	tons	27,609.02	5,878.00	162,285,836.12
Pozzolana	tons	20,995.69	121,066.26	2,541,869,665.95
Sand, Stones & Bricks	tons	12,125.26	409,815.18	4,969,116,754.17
CO2	tons	1,662.62	5,319,583.73	8,844,434,245.59
Copper Ores	kg	-	-	-
Iron Ores	kg	66,254.16	8,637.30	572,257,098.88
Other Minerals	tons	462,375.18	4,034.57	1,865,486,082.88
<b>TOTAL</b>				<b>3,773,761,306,638.25</b>

### (ii) Export of Minerals

The total value of mineral exports decreased by 10.8 percent in 2018 compared to the 2017. The country exported minerals amounting to USD 1,659.00 million in 2018, against minerals of USD 1,860.52 million in 2017. The major reason for the decline of mineral export is decreasing demand and emergence of alternatives/substitutes in the world market. However, the country an increase in mineral export performance when the country starts to export processed minerals after the amendments of the Mining Act in 2017. The amendments prohibits the exportation of raw minerals and encourage



exportation of the processed minerals (value addition). Similarly, the government is implementing several measures to boost export figures including control of illegal mineral exportation, issuance of mining license and attracting local and foreign investors in the extractive industry.

Mineral Type	Unit	Export Quantity		Export Value (USD '000')	
		2017	2018	2017	2018
Diamond (Rough)	Carat ('000')	304,456	383,391	67,510	96,066
Gold	Grams ('000')	43,490	35,864	1,636,535	1,454,879
Gemstones	Grams ('000')	1,185,697	284,321	53,596	28,006
Salt	Ton	100,017	36,392	3,803	1,207
Phosphate	Ton	1,351	-	585	-
Limestone	Ton ('000')	3301	2,944	27,610	-
Tin Ore	Ton	91	8	1,037	-
Gypsum	Ton	123,675	241,260	3,187	-
Coal	Ton	563,053	725,911	22,250	34,260
Graphite	Ton	128	27,810	18	2,418
Silver	Grams ('000')	10,911	12,041	5,850	6,045
Copper	Pounds ('000')	2,934	-	7,741	-
Industrial Minerals	Ton	708,047	783,180	29,896	35,783
Bauxite	Ton	12,090	7,140	898	335
<b>Total</b>				<b>1,812,673</b>	<b>1,626,757</b>

In the upstream operations, Tanzania did not record any production of oil. The country still depends on the importation of oil from other countries. However, the country has produced substantial quantities of natural gas in 2017 and 2018, as shown in the table below. The major producers of natural gas are M & P Exploration Production (T) Limited at Mnazi Bay Gas Field and Pan African Energy at Songosongo Gas Field. To date, the country has not recorded any export of natural gas. All produced natural gas is consumed within the country.

Company	Gas Field	Production (Scf) in '000'		Value (USD)	
		2017	2018	2017	2018
M & P Exploration (T) Limited	Mnazi Bay	17,960,300	30,405,160	19,466,121	40,683,088
Pan African Energy Tanzania Limited	Songosongo	29,496,560	28,736,840	22,795,142	22,406,171
<b>TOTAL</b>		<b>47,456,860</b>	<b>59,142,000</b>	<b>42,261,263</b>	<b>63,089,259</b>

### Reporting Scope

This report covers the reconciliation of payments and receipts for the fiscal year 2017/18. All payments and receipts made before 1<sup>st</sup> July of 2017 and those which were made after 30<sup>th</sup> June 2018 are not included in this reconciliation report.



## **Reporting Entities**

The reporting entities participated in this reconciliation included extractive companies (dealing with mining, oil, and gas), and government agencies. During the TEITI Committee meeting held on 24<sup>th</sup> November 2019, the Committee approved a materiality threshold of TZS 700 million. As a result, a total of sixty-two (62) companies were scoped after met the materiality threshold. State Owned Enterprises (SoEs) are required to participate in reconciliation irrespective of whether they have met materiality or not. As a result, sixty-two (62) scoped companies include three (3) SOEs. The contribution of these sixty-two (62) reporting entities amounted to 94.06% of the total government revenue collected from the extractive companies in 2017/18. Hence, all sixty-two (62) companies were required to fill and submit reporting templates. However, only thirty-four (34) extractive companies submitted filled templates within the given time. The contribution of these 34 extractive companies amounted to 86.60% of the total government revenue from the mining, oil and gas sector in 2017/18.

## **Reliability and Credibility of Data**

As required by EITI standards (4.9), the IA set measures to ensure that the reported data are reliable and credible. The measures include sign-off of data or report by senior-level management; provision of relevant receipts for each payment and certification of the completed reporting templates by an External Auditor.

For the case of extractive companies, confirmation was sought from a professional registered external auditor. The Auditor was requested to confirm that the 2017/18 financial statements have been audited under International Auditing Standards and that the figures reported in the reporting templates are according to the instructions provided by the IA. For the case of government agencies, confirmation for the same was provided by the Controller and Auditor General (CAG).

Out of thirty-four (34) reporting templates submitted by extractive companies, thirty (31) were signed by the management (authorized senior officer) while three (3) had no management sign-off. Similarly, reporting templates of twenty-one (21) extractive companies were signed by the external auditor while thirteen (13) templates were not certified by external auditors. The reporting templates of all government agencies were signed by the authorised officers. In that regard, our assessment of the comprehensiveness, relevance and accuracy of data from extractive companies and government agencies is rated satisfactory.

## **Summary of the Reconciliation Results**

Section five presents reconciliation results and discrepancies between the payments reported by extractive companies and those acknowledged by Government Agencies. The section reports the initial amounts reported by reporting entities, the adjustments made following reconciliation, as well as the final amounts and unreconciled differences. The adjustments were carried out on the basis of confirmations from



extractive companies and Government Agencies and were supported by adequate evidence whenever deemed appropriate.

Unreconciled discrepancies have been recorded as positive if the amount reported by a company exceeds that which has been reported by the government agency as a receipt. In contrast, the discrepancy is labelled negative if the amount reported by a company is small than the amount acknowledged by the government agency. After the adjustment, the total payment reported by companies was TZS 732,362,376,542.46 and the total receipt reported by government agencies was TZS 728,900,359,245.76, creating a net discrepancy of TZS 3,462,017,296.70. This net discrepancy is equivalent to 0.47% of total payments reported by Government Agencies. The discrepancy is the sum of positive differences of TZS 31,309,677,653.88 and negative differences of TZS 27,847,660,357.17.

### **Limitations**

During the reconciliation process, the IA encountered several challenges that deterred timely access to required information. These challenges include:

- Lack of up to date database of contact details of extractive companies that were included in the reconciliation scope. The IA had to start from the scratch to establish the contact details of reporting entities, a situation that delayed sending of reporting templates to a few extractive companies.
- The reluctance of some extractive companies to fill and return the templates on time. Some companies have not filled the forms despite frequent physical and electronic follow up by the IA.
- Poor record-keeping among small-scale/individual miners who were included in the reconciliation scope for 2017/18. Some of these individuals were unable to produce evidence for the payments they made to government agencies. This challenge prolonged the reconciliation process and a few unreconciled amounts are attributed to poor record-keeping.
- Unwillingness of extractive companies to disclose beneficial ownership. Despite close follow-ups, over half of the scoped extractive companies did not disclose the beneficial ownership of their companies.
- A few extractive companies provided inaccurate information in the reporting templates. The IA had to seek clarification and/or confirmation from such companies, which eventually delayed the reconciliation exercise.

### **Findings and Recommendations**

As per the terms of the assignment, the IA has prepared the 10<sup>th</sup> TEITI report of material payments made by the extractive companies and material receipts by the government agencies in the financial year 2017/18. The findings revealed that there are discrepancies between the data provided by the extractive companies and government agencies. Furthermore, the following issues were also identified:

- i. Low compliance on disclosure of the beneficial ownership information;
- ii. Incomplete and un-updated database for contact details of extractive entities;



- iii. Delay in submission of the completed reporting templates by reporting entities;
- iv. A few reporting entities submitted incorrectly filled reporting templates.

The above issues are given high priority, and several recommendations are provided with respect to these issues in section seven. If these recommendations would be addressed, Tanzania will record significant improvements in the quality of reporting activities of the extractive industries and implementation of EITI requirements.



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CPA. Dr. Gabriel Komba  
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# 1 INTRODUCTION

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## 1.1 Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of Government, Extractive Companies, and Civil Society Organizations (CSOs) working together to improve transparency and accountability in the management of revenues from extractive industries. Tanzania joined the EITI in February 2009, with the intention to improve governance in its mining, oil and gas sectors. The country attained a compliant status of the EITI in December 2012, after meeting the transparency standards of the initiative. Since then, Tanzania has published nine (9) TEITI reports covering the period from 1<sup>st</sup> July 2008 to 30<sup>th</sup> June 2017. The 9<sup>th</sup> report, covering fiscal year 2016/17, is the latest and was published on 31<sup>st</sup> December 2019. The current report is the 10<sup>th</sup> and covers the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018.

## 1.2 Objective

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

## 1.3 Nature and Extent of our Work

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

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

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

- i. Introduction;
- ii. Approach and Methodology;
- iii. Contextual Information on the Extractive Industry;
- iv. Determination of the reconciliation scope;
- v. Reconciliation results;



- vi. Analysis of reported data; and
- vii. Recommendations.

The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise stated. The report includes information received from reporting entities up to 3<sup>rd</sup> June 2020. The report does not include any information received after this date.



## 2 APPROACH AND METHODOLOGY

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

- Conducting a study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing a list of extractive companies that made material payment to the Government, and a list of Government entities that received material payments from extractive companies which should be disclosed in the 2017/18 report.
- Preparation of reporting templates and reporting instructions, after obtaining information relating to the different types of taxes, fees, charges payable in the mining, oil and gas sectors. This information was analysed to determine revenue streams;
- Presentation and approval of the scoping study, reporting templates, and reporting instructions by the TEITI Committee;
- Conduct training to extractive companies and government agencies on how to complete reporting templates.
- Collection of payment data from government agencies and extractive companies which provided the basis for reconciliation;
- Comparison of the amounts reported by government agencies and extractive companies to determine if there are discrepancies between the two sources of data; and

Contact with government agencies and extractive companies to investigate and resolve identified discrepancies.

### 2.1 Scoping Study

The Independent Administrator (IA) carried out a scoping study as per the terms of reference. The scoping study started with the meeting between the IA, Ministry of Minerals (MoM), TEITI Committee, and representatives from the EITI International Secretariat (Ms Ines Marques and Ms Lyydia Kilpi). The meeting was held on 21<sup>st</sup> October 2019, and it discussed the urgency of Tanzania to publish the 2016/2017 and 2017/2018 TEITI reports by 31<sup>st</sup> December 2019.

TEITI has published eight (8) scoping study reports spanning from 2008/09 to 2015/16 fiscal years. The scoping study covered the years 2016/17 and 2017/18. The study was conducted from 4<sup>th</sup> to 15<sup>th</sup> November 2019. The IA made consultations with representatives from Government entities, including:

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



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

Based on the results of the study, the IA reported various issues to the TEITI Secretariat for consideration in determining the scope of the 2017/18 reconciliation. These issues included:

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

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

## **2.2 Data Collection**

We developed reporting templates and filling instructions for extractive companies and government agencies. Then, TEITI Secretariat organized a Stakeholder Workshop which intended to acquaint the reporting entities with templates, and specifically:

- The EITI process;
- The reconciliation scope;
- The reporting template and instructions on how to fill the templates;
- Lessons learnt from the previous reconciliation reports; and
- Reconciliation issues.

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

The reporting package included the reporting templates and instructions. The TEITI Secretariat sent the package electronically to the reporting entities. These entities were required to report directly to the IA within the provided timeframe. They were also requested to enquire about anything related to filling of the reporting templates from the IA. The deadline for submission of the reporting templates was 12<sup>th</sup> December 2019. However, the deadline was extended to 30<sup>th</sup> January 2020 to allow more entities to submit the same. The last template included in this report was received on 3<sup>rd</sup> June 2020. Approved reporting templates are presented in Appendix 1 and 2 of the report.



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

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

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

- Figures reported by extractive companies were compared item-by-item to figures reported by government agencies. Consequently, all discrepancies identified were listed item-by-item in relation to each government agency and extractive company;
- Where data reported by extractive company tallied with the data reported by the government agency, the data from the government agency was taken, and no further action was undertaken;
- We carried further investigation where the discrepancies between individual financial flows exceeded TZS 2.0 million and concluded the reconciliation exercise when the discrepancy was less than one percent of the total reported company payments and government revenues, and
- The IA requested government agencies and the extractive companies to provide supporting documents and confirmation for any adjustments to the information provided on the original filled templates.

In cases where we were unable to resolve discrepancies, we contacted the reporting entities and reviewed additional supporting documentation that provided evidence for the payments declared. In some cases, these differences remained unresolved. Section 5.0 presents the results of the reconciliation exercise.

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

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

- For each company the “payment/receipt report” should be signed by an authorised Senior Officer;
- For every Government Agency the “payment/receipt report” must be signed by an authorised Senior Officer;
- All figures reported in the “payment/receipt flow template” must be detailed



- payment-by-payment and date-by-date in the supporting schedule;
- Each “reporting template” must be certified by an External Auditor:
    - *Extractive companies*: should provide certification of a registered external auditor that their 2017/18 financial statements were audited under International Auditing Standards and that the figures reported in the reporting template are in accordance with instructions issued by the IA, are complete, and are in agreement with the accounts for the 2017/18 period; and
    - *Government Agencies*: should provide certification of the Controller and Auditor General (CAG) that the transactions reported in the reporting templates are in accordance with instructions issued by the IA, are complete, and are in agreement with the accounts of the Government for the 2017/18 period. The CAG is the head of the National Audit Office of Tanzania (NAOT). Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised in 2000) and Section 32 of the Public Audit Act NO. 11 Of 2008 mandates the Office of the CAG to audit the revenues and expenditures of all collecting authorities and state-owned entities.
  - The CAG is required to provide a letter confirming that the accounts of the government agencies were audited under International Auditing Standards; and
  - To make any changes to the information provided on the original data reported in the templates, the IA requested supporting documents and confirmation from reporting entities.

#### **2.4.1 Data submission**

Sixty-two (62) reporting entities were included in the reconciliation scope. Out of these, thirty four (34), including three (3) State-Owned Enterprises (SOEs), submitted reporting templates. All Government Agencies included in the reconciliation scope submitted their reporting templates. Details of submission by reporting entity are set out in the approved reporting templates presented in Appendix 1 and 2 of the report. The IA scrutinised all submitted data to ensure that they fully meet requirements of completeness, relevance, and correctness/accuracy.

#### **2.4.2 Data Certification**

Out of thirty-four (34) reporting templates submitted by extractive companies, thirty (31) were signed by the management (authorized senior officer) while three (3) had no management sign-off. Similarly, reporting templates of twenty-one (21) extractive companies were signed by the external auditor while thirteen (13) templates were not certified by external auditors. The reporting templates of all SOEs were signed by the authorised officers. The certification status of reporting entities is shown in Table 1.



**Table 1: Certification of Reporting Templates**

SN	COMPANY/INDIVIDUAL NAME	MANAGEMENT SIGN-OFF	AUDITOR SIGN-OFF	NAME OF THE AUDIT FIRM
1	GEITA GOLD MINING LIMITED	✓	X	-
2	NORTH MARA GOLD MINE LIMITED	✓	✓	Ernst & Young Tanzania
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	✓	✓	KG Consulting
4	PANGEA MINERALS LTD	✓	✓	Ernst & Young Tanzania
5	PAN AFRICAN ENERGY TANZANIA LIMITED	✓	✓	KPMG Tanzania
6	BULYANHULU GOLD MINE LIMITED	✓	✓	Ernst & Young Tanzania
7	AUMS (T) LIMITED	✓	✓	PwC Tanzania
8	SHANTA MINING COMPANY LIMITED	✓	✓	BDO East Africa
9	WILLIAMSON DIAMONDS LTD.	✓	✓	Deloitte Consulting Ltd
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	✓	✓	Deloitte Consulting Ltd
11	EQUINOR TANZANIA AS	✓	✓	KPMG Tanzania
12	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	✓	✓	KPMG Tanzania
13	AFRICAN EXPLOSIVES (T) LTD.	✓	✓	Diamond Financial Consultants
14	MANTRA TANZANIA LIMITED.	✓	✓	KPMG Tanzania
15	NDOVU RESOURCES LIMITED.	✓	✓	Hekima Associates
16	GLOBELEQ TANZANIA SERVICES LIMITED	✓	✓	Ernst & Young Tanzania
17	GRAYSON L. BANDA	✓	X	-
18	JAC RIJK AFRICA LIMITED	✓	✓	Ark Partners
19	NEELKANTH SALT LIMITED.	✓	X	-
20	OXLEY LIMITED	✓	X	-
21	NITRO EXPLOSIVES (T) LTD.	✓	X	-
22	MBOGO MINING AND GENERAL SUPPLY LIMITED	✓	✓	G-Washington & Company
23	SEA SALT LIMITED	X	X	-
24	BUSOLWA MINING LIMITED	✓	✓	G-Washington & Company
25	KATAVI MINING COMPANY LIMITED	✓	X	-
26	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	✓	X	-
27	WEIR MINERALS EAST AFRICA LIMITED	✓	X	-
28	TANSINO QUARRIES LTD.	X	X	-
29	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	✓	✓	E. K. Mangesho & Company
30	BEARING MAN GROUP TANZANIA LIMITED	✓	X	-
31	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	✓	✓	CAG
32	STAMIGOLD COMPANY LIMITED	✓	✓	KPMG Tanzania
33	STATE MINING COOPERATION (STAMICO)	✓	X	-
34	NITRO EXPLOSIVE (T) LIMITED	X	X	-

Key: ✓ = Yes; X = Not

With the exception of TPDC, the submitted reporting templates of other Government agencies (the MoM and TRA) were only signed by authorised officers. Since these government agencies were audited by the CAG in 2017/18,<sup>2</sup> the IA relied on the management sign-off to ascertain the validity of the data reported. Due to challenges of locating extractive companies operating in the Local Authorities, the Chairman of the TEITI Committee through the Regional Administration and Local Government Authorities (PO-RALG) requested Regional Administrative Secretaries (RAS) to identify extractive companies making payments to the LGAs under their jurisdiction. The IA, therefore, received letters from RASS or the Executive Directors (EDs) certifying the amounts that LGAs filled in reporting templates for the extractive companies operating in the respective local authorities. Table 2 below shows the certification status of reporting templates filled by LGAs.

<sup>2</sup> <https://www.nao.go.tz/uploads/reports/CENTRAL-GOVERNMENT-GENERAL-REPORT-2017-2018.pdf>  
<https://www.nao.go.tz/index.php/reports/category/general-audit-reports>



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

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

On this basis, and except for the effects of the matters described above, the IA concluded that the final assessment of the overall comprehensiveness and reliability of data from the extractive companies and government agencies was satisfactory.

## **2.5 Accounting Records**

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

The reconciliation was carried out on a cash basis. Accordingly, payments made before 1<sup>st</sup> July 2017 were excluded. The same was applied to payments made after 1<sup>st</sup> July 2018.

The reporting currency is Tanzanian Shilling (TZS). For payments made in foreign currency, the reporting entities were required to report in the currency of payment. Payments made in US Dollars were converted to TZS at the computed daily average rate for the 2017/18 period as per Bank of Tanzania (BoT) of USD 1 = 2,254.43.<sup>3</sup>

### **2.5.1 Extractive Companies**

Extractive companies normally prepare annual accounting records on the accrual basis, i.e., the tax expense is recognised at the time it is due rather than the time when it is paid. However, only the amounts actually paid during the Government fiscal year from 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 were declared in the reporting templates

### **2.5.2 Government Agencies**

Government agencies were required to report only the amounts received during the period of the fiscal year 2017/2018, irrespective of whether the receipt was recorded in the previous or subsequent fiscal year.

<sup>3</sup><https://www.bot.go.tz/FinancialMarkets/IFEMsummaries/IFEMsummaries.asp>



### 3 CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY

#### 3.1 Key Features of the Extractive Industry

##### 3.1.1 Mining Sector

Tanzania is endowed with a variety of mineral resources in categories of metallic, gemstones, industrial and energy minerals. It also possesses various types of building materials. Figure 1 below presents the types of these mineral resources found in Tanzania.

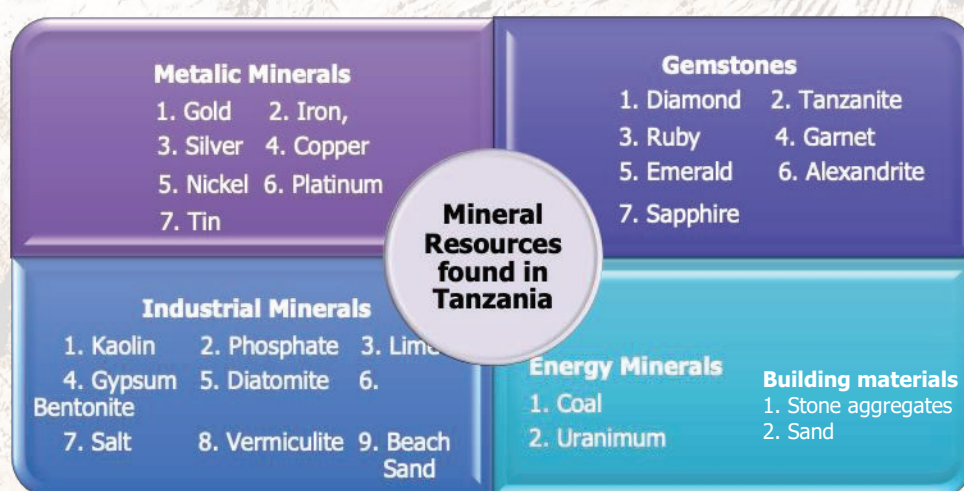


Figure 1: Types of mineral resources found in Tanzania<sup>4</sup>

The country possesses enormous proven quantities of these mineral resources. Table 3 provides quantities of major mineral deposits available in Tanzania.

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

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

**Source:** Poncian and Kigodi (2018)<sup>5</sup>

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

<sup>4</sup> [http://www.teiti.or.tz/wp-content/uploads/2014/03/0014\\_11032013\\_Mineral\\_Policy\\_of\\_Tanzania\\_20091.pdf](http://www.teiti.or.tz/wp-content/uploads/2014/03/0014_11032013_Mineral_Policy_of_Tanzania_20091.pdf)

<sup>5</sup> <https://doi.org/10.1080/21665095.2018.1486219>



Stamigold Biharamulo Mine (SBM), formerly known as Tulawaka Gold Mine in Kagera Region.

Apart from large-scale gold mining production, gold is also produced through Artisanal and Small-Scale Mining (ASM). The study conducted by the United Nations Environmental Programme (UNEP) estimated that ASM produced 4 tons of gold per annum, accounting for approximately 10 percent of Tanzania gold production. However, data from MoM declared annual average gold production from ASM is around 1.1 tons.<sup>6</sup> About 24 percent of ASM takes place within the Geita Region. Other ASM areas are found in Mara, Singida, Mbeya, Tanga, Morogoro, and Arusha Regions.

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

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

In 2019, the Government opened Tanzania Mineral Trading Centres (TMTTCs) in an effort to promote mineral trading in the country and curbing the rampant smuggling of these minerals out of the country. The first MTC was opened in Geita Region on 17<sup>th</sup> March 2019. As of February 2020, the Government had established 28 TMTTCs as part of the initiatives to curb illegal mineral trading as well as increasing the benefits of mineral trading to the Government, small-scale miners, dealers, and brokers.<sup>7</sup> Consistent with the initiative of introducing MTCs, the Parliament of the United Republic of Tanzania approved the bill whereby small-scale miners will not be charged a 5 percent withholding tax and 18 percent value-added tax when selling their minerals, as it was in the past.

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

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

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

<sup>6</sup> <https://pubs.iied.org/pdfs/16641IIED.pdf>

<sup>7</sup> <https://drive.google.com/file/d/1GQsgFWboRhVzJ0IXXse1MUqc8nuaDUWL/view>



Besides, the MoM, in collaboration with the Multi-Sector Partnership Initiative (MSPI), has established three mining demonstration centres. One is located in Lwamgasa (Geita region), the second in Itumbi (Chunya, Mbeya region), and the third in Katente (Bukombe, Geita region).<sup>8</sup> The three demonstration centres have been equipped with modern mineral processing facilities, which are expected to provide practical skills to small-scale miners in the area of mineral processing. Lwamgasa centre is dedicated to processing gold while the facilities at Itumbi and Katente can process a variety of minerals.

In another development, the MoM has allocated 11 sites with a total of 38,952 Ha for artisanal and small-scale mining. The sites are located in Biharamulo II, Itigi, Kyerwa, D-Reef, Ibinda, Kap anda, Ngapa, Nzega, Kitowelo, Msasa and Matabe.<sup>9</sup>

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

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

As of 2018, Tanzania's natural gas reserves were estimated at 57.54 trillion cubic feet.<sup>10</sup> Following the significant discoveries of natural gas, the government embarked on devising legal and regulatory reforms aiming at improving the governance of the Oil and Gas Sector in the country. These initiatives aims at ensuring the benefits from the sector are accrued to the Government and its citizens.

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

## **3.2 Legal and Regulatory Framework**

### **3.2.1 Mining Sector**

Mining activities in Tanzania are guided by the Mining policy of 2009, The Mining Act, 2010 and its various regulations. In 2017, the Parliament of the United Republic of Tanzania passed the Written Laws (Miscellaneous Amendments) Act, 2017, which introduced extensive amendments to the Mining Act, Cap.123 of the Laws of Tanzania

<sup>8</sup> [https://drive.google.com/file/d/1BxWAK1A\\_hRq9sq3hBjEAnSdvvoHkX9Nu/view](https://drive.google.com/file/d/1BxWAK1A_hRq9sq3hBjEAnSdvvoHkX9Nu/view) (on page 23)

<sup>9</sup> [https://drive.google.com/file/d/1BxWAK1A\\_hRq9sq3hBjEAnSdvvoHkX9Nu/view](https://drive.google.com/file/d/1BxWAK1A_hRq9sq3hBjEAnSdvvoHkX9Nu/view) (on page 25)

<sup>10</sup> National Environment Statistics Report (NESR, 2017) – Tanzania Mainland.



(Act No. 14 of 2010). In addition, the Government passed new legislations: namely, The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act of 2017 (Natural Wealth Act), and The Natural Wealth and Resources (Permanent Sovereignty) Act 2017 (Natural Resources Act) which has had some impact on the operations of the mining sector.

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

The Mining Act [Cap 123, R.E. 2018] is the principal legislation for guiding the operations of the mining sector in the country. It provides for the allocation and registration of mineral rights and licensing arrangements for participating in mining activities. In addition, it also determines the royalties, fees and other charges payable by operators of the mining sector. The Act also addresses issues of local content, CSR, integrity pledge, and disputes settlement.

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

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

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

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

Through these amendments, the Government has also prohibited exportation of mineral concentrates and ores for metallic minerals such as gold, copper, nickel, and silver, with



effect from 2<sup>nd</sup> March 2017. The Mining Commission is empowered to analyse and value the concentrates, and thereafter, the concentrates will be processed locally. This measure was intended to promote mineral value addition activities within the country. Undertaking of value addition activities is expected to creating employment, generating revenue, and stimulating technology transfer in the country.

Moreover, the amendments included provisions relating to local content. The local content provisions, amongst others, require the mineral right holder to buy goods that are produced in Tanzania or the services (insurance, legal, and financial services) that are rendered by local companies or citizens. The implementation of local content with regard to the acquisition of insurance, legal, and financial services is provided in sections 30, 32, and 34 of the Mining (Local Content) Regulations of 2018.

With respect to financial services, the Regulations require mining companies to use the services of Tanzanian financial institutions or organizations in the course of undertaking mining activities. However, under some circumstances, a mining Companies may engage the services of foreign financial institutions after the approval of the Mining Commission. The Mining (Local Content) (Amendments) Regulations, 2019, requires mining companies to maintain a bank account with Tanzanian banks and carry out all transactions related to mining activities through such banks. The Regulations defines a Tanzanian bank as a bank that has one hundred percent Tanzanian or not less than twenty percent Tanzanian shareholding.<sup>11</sup>

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

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

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<sup>11</sup> [https://www.madini.go.tz/wp-content/uploads/2019/02/THE-MINING-LOCAL-CONTENTAMENDMENTS-REGULATIONS-2019\\_GN-NO-139-OF-2019.pdf](https://www.madini.go.tz/wp-content/uploads/2019/02/THE-MINING-LOCAL-CONTENTAMENDMENTS-REGULATIONS-2019_GN-NO-139-OF-2019.pdf)



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

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

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

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

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

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

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



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

Institutionally, the MoM is the apex body that regulates the activities of the mining sector and enforces the implementation of the Mining Act, Cap 123. In 2018, the government introduced institutional changes in the regulatory framework of the mining sector. The changes disestablished the Tanzania Mineral Audit Agency (TMAA) and Geological Survey Agency. The two institutions were disestablished by The Executive Agency (Tanzania Mineral Audit Agency) (Disestablishment): Order, 2018 and The Executive Agency (Geological Survey Agency) (Disestablishment): Order, 2018, respectively. Following such changes, the role of TMAA is currently undertaken by the Mining Commission, which was established under the Mining Act, Cap 123. Similarly, the Geological Survey Agency is formed as the Geological Survey of Tanzania (GST). The regulatory and institutional framework of the Mining sector is made up by the MoM, Ministry of Natural Resources and Tourism, National Environment Management Council (NEMC), TRA, the Mining Commission, and TEITI.

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

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

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

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

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

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

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

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



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

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

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

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

### **3.2.2 Oil and Gas Sector**

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

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

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

- Restructuring of the State-owned utility Company: The Policy proposes for the State owned utility company to be unbundled into independent generation, transmission, and distribution companies. However, to date, this policy focus has not been implemented. The State-owned utility company still performs the three functions.
- Prioritization of the local market for oil and gas products: The Policy recommends that the local market be prioritised over export markets for the purposes of promoting domestic utilisation of oil and gas products.
- Mobilization of financial resources: The Policy points out the necessity of mobilisation of financial resources for implementation of energy programmes and projects. Through this Policy, the government aims to establish a favourable investment climate to attract private investments in the energy sector.
- Energy pricing: Through this Policy, the Government aims to have efficient and effective energy pricing for the sustainability of the energy sector. However, the



main challenges are the fluctuations of exchange rates, inflation, and the ability of consumers to afford energy.

- **Public Private Partnership:** The Policy advocates for cooperation between the private and public sector to bring rapid growth in the energy sector and ensure speedy structuring and financing of PPP projects in the energy sector.

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

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

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

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

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

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

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



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

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

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

Model PSA serves as the basic framework for negotiations between foreign oil companies, the Government, and TPDC. It sets out the terms under which exploration and production activities can take place. Under the MPSA, exploration and production companies incur operational expenses and then apportion the profit from oil and gas income with TPDC. Key provisions of the MPSA that are beneficial to the country include minimum state participation of 25 percent, the government royalty, and additional profit tax. The MPSA of 2013 reinforces the compulsions with respect to training and improvement of local staff, including increasing the annual training expenditure requirement from \$150,000 under the MPSA of 2008 to a minimum of \$500,000. In general, the MPSA of 2013 reinforces the inspiration of TPDC in oil and gas accomplishments.

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

Tanzania Extractive Industries (Transparency and Accountability) Act, 2015<sup>12</sup> was enacted to ensure transparency and accountability of players in the extractive industries in Tanzania. Among other matters, section 4 of the Act establishes a Committee, which is an oversight body for promoting and enhancing transparency and accountability in the extractive industry. From section 5 to 10 of the Act, provides other matters with respect to functional arrangement of the Committee. Moreover, section 10 (1) (b) and (c) of the Act empowers the Committee to obtain information from extractive companies with respect to their operations. In addition, section 15 (1) to (3) of the Act set a requirement for extractive industry companies to provide information on local content, corporate social responsibility, and capital expenditure. Similarly, section 16 (1) (a) and (b) requires the Committee to publish the information of extractive industry companies, including disclosure of contracts and beneficial ownership. Section 23 of the Act sets out penalties for individuals and corporations, which fail to produce a document or information required under the law. An individual could pay a fine of up to TZS 10.0 Million while a body corporate could be fined a maximum of TZS 150.0 Million.

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<sup>12</sup> <http://parliament.go.tz/polis/uploads/bills/acts/1452053429-ActNo-23-2015-Book-21-25.pdf>



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

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

### **3.2.2.1 Regulatory and Institutional Framework of the Oil and Gas sector**

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

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

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

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

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

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

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

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

Energy and Water Utilities Regulatory Authority is responsible for technical and economic regulation of the electricity, petroleum, natural gas, and water sectors in

<sup>13</sup> <https://www.madini.go.tz/wp-content/uploads/2019/02/TEITA-REGULATIONS-GN-NO.141-OF-2019.pdf>



Tanzania pursuant to Cap 414 and sector legislation. EWURA is also responsible for promoting effective competition and economic efficiency, protecting the interests of consumers, and promoting the availability of regulated services to all consumers.

#### v. Bank of Tanzania

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

### 3.3 Fiscal Regime

#### 3.3.1 Mining Sector

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

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

SN	Fiscal category	Description
1	Royalty	Mining companies pay royalties to the MoM. From July 2017, the amendments made to the Mining Act, Cap 123 set the royalty rate of 6% for diamond and gemstones and 6% for metallic minerals such as copper, gold, silver, and platinum.
2	Inspection fees	Mining companies pay 1% of the value of all mineral exports to the MoM as inspection fees.
3	Free carried interest shares	The mining amendments introduced a requirement for Mining Licence and Special Mining Licence holders to give the Government not less than 16% free carried interest shares in the capital of their companies.
2	Corporate Tax	Mining and oil and gas companies are charged corporate tax at the same fixed corporate tax of 30% of taxable income as per the Income Tax Act, Cap 233 [R.E. 2008]
3	Value Added Tax	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with 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.
5	Depreciation allowance for capital expenditure	The third schedule of the Income Tax Act, Cap 233 [R.E. 2008] as amended by the Finance Act 2016, set the depreciation allowance at the rate of 20% per year for five years.
6	Loss carry-forwards	If a corporation made a loss from the corporation's business, it is allowed to be deducted for five consecutive years and in the third year will be taxed at the rate of 0.3% on turnover.
7	Withholding tax on dividends	Mining companies pay withholding tax of 5 percent on dividends from Dar es Salaam Stock Exchange-listed corporations. Also, they are obliged to pay withholding tax of 10 percent on dividends from other companies, as per the first schedule of the



SN	Fiscal category	Description
		Income Tax Act, Cap 233 [R.E. 2008].
8	Withholding tax on interest	Withholding tax on interest on foreign loans is at the rate of 10 percent, and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
9	Withholding tax on payment for technical services and on management fees	This withholding tax is capped at the rate of 5 percent (entities with Mineral Development Agreements (MDAs) signed before 2014 pay 3%) when the technical service fee or the management fee is paid to a resident person, or 15 percent when is paid to a non-resident person.
10	Customs duty on imports of mining equipment and supplies	Under the terms of the Customs Traffic Act, import duty payable by a mining company or its subcontractors is zero percent during exploration and in the first year of operation; thereafter, it will not exceed 5 percent.
12	Capital Gains Tax	The capital gains tax rate is 30% for corporate entities in Tanzania.

### 3.3.2 Oil and Gas Sector

As it is in the mining sector, the Tanzanian Government generates revenue from companies operating in the oil and gas sector through taxation, fees, and other duties as stipulated in the Income Tax Act, 2004, Oil and Gas Revenue Management Act, 2015, and MPSA of 2013. Table 5 below presents a summary of the fiscal regime for the oil and gas sector.

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

SN	Fiscal Category	Description
1	Royalty	<ol style="list-style-type: none"> <li>Royalty for oil and gas is paid to TPDC as provided 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% in the onshore and shelf areas and 7.5% in the offshore areas.</li> <li>The Petroleum Act and MPSA of 2013 requires payment of royalty out of gross production before the operation of the sharing formula.</li> </ol>
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.
5	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.
6	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.



SN	Fiscal Category	Description
7	Income Tax	<ol style="list-style-type: none"> <li>1. A contractor pays income tax as corporate tax as per the Income Tax Act, Cap 332 [R.E. 2008]</li> <li>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.</li> <li>3. Resident Company is taxed at 30% on its worldwide income. A non-resident is taxed 30% on its Tanzanian sourced income. A new company is taxed at 25% if it is listed on the Dar es Salaam Stock Exchange (DSE) and at least 30% of its shares are held by the general public.</li> </ol>
8	Branch Profit Tax	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.
9	Withholding tax	This is the amount of a service or goods provider's pay withheld by the taxable entity and sent directly to the government as partial payment of income tax. The rate is 5% from the payment of resident providers of technical or management services. The dividend is taxed 10%, but 5% for companies listed at DSE or in case 25% of shares owned by residents.
10	Annual Rental Fee	The contractor pays the following rental fees indexed to US\$ inflation rates (as per MPSA 2013): <ol style="list-style-type: none"> <li>i. 50 US\$/sq. km for the initial exploration period;</li> <li>ii. 100 US\$/sq. km for the first extension period; and</li> <li>iii. 200 US\$/sq. km for the second extension period</li> </ol>
11	Import Duty Exemption	All equipment and material imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
12	Capital Gains Tax	Capital Gain Tax applies in case of corporate 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.
13	Value Added Tax (VAT)	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 40 million must be registered for VAT purposes. The oil and gas exploration companies are exempted from the VAT to extent provided in their respective PSAs.
14	Bonuses	International Oil Companies pay two types of bonuses: signature and production bonuses. These are front-end loaded taxes payable upfront to the State. Bonuses were initially introduced by Article 11 (c) of the MPSA 2013. The same is provided in PA under Section 115 and Section 116. The signature bonus rate is not less than \$2.5million, and production bonus is not less than \$5million. Bonuses are not recoverable under the PSA, but they are deductible for tax purposes
15	Ring Fencing	Ring-fencing has been introduced for purposes of separating income and losses arising from different operations. Contract expenses are ring-fenced within the Contract Area. The recoverable Contract



SN	Fiscal Category	Description
		expenses must have been incurred prior to the commencement of production. Activities in different contract areas are treated as separate operations and are taxed separately as per Section 20 of the Finance Act 2013, Section 118 PA 2015, Section 19 of Income Tax Act, 2004, Article 12(c) MPSA 2013
16	Transfer Pricing	All arrangements between separate mining and petroleum operations and other activities should reflect the arm's length principle. This principle requires associated persons to transact with each other independently and on 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.
17	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.

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

The National Bureau of Statistics (NBS) defines mining and quarrying sector as all the activities of extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas).<sup>14</sup> The following sections present the contribution of the mining and quarry sector to the country's economy.

#### 3.4.1 Contribution to Gross Domestic Product

The contribution of the extractive industry to the country's economy is notable. The industry contribution to the economy is recorded in terms of its share contribution to Gross Domestic Product (GDP), and employment. The contribution of the mining and quarrying sector to GDP was 4.80% and 5.08% in 2017 and 2018, respectively as depicted in Table 6. In absolute terms, the sector's contribution has been increasing, as indicated in the same table. In 2017 and 2018, the sector contributed TZS 5,206,217 million and TZS 6,573,059 million, respectively to the GDP.

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

Year	Amount (TZS million)	Share (%)
2017	5,206,217	4.80
2018	6,573,059	5.08

Source: National Bureau of Statistics<sup>15</sup>

Furthermore, the percentage share contribution of other sectors to the GDP at current prices is as shown in Table 7.

<sup>14</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Highlights for the Second Quarter GDP 2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights%20for%20the%20Second%20Quarter%20GDP%202019.pdf)

<sup>15</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Highlights for the Second Quarter GDP 2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights%20for%20the%20Second%20Quarter%20GDP%202019.pdf)



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

Sector	2017 (in %)	2018 (in %)
Crops	16.56	16.21
Livestock	7.46	7.61
Forestry and hunting	2.79	2.67
Fishing	1.89	1.72
Mining and quarrying	4.80	5.08
Manufacturing	7.67	8.05
Electricity supply	0.35	0.27

Source: National Bureau of Statistics<sup>16</sup>

## ii. Contribution to Employment

The National Bureau of Statistics conducts Earning and Employment Survey (EES) that informs the contribution of each sector to the employment creation. The Bureau has not published the Formal Earning and Employment Survey (EES) that covers the reporting period. The last EES, which was conducted in 2016, indicates that the extractive sector contributed about 1.4% to the total employment.

## 3.5 Production and Exports

The production and export of minerals is presented in section 3.5.1 whereas details of the production and export of oil and gas are presented in section 3.5.2.

### 3.5.1 Production and Export of Minerals

#### (i) Production of Minerals

As per the Mining Commission, the total value of minerals produced in 2017/18 was TZS 3.77 trillion where the production value of gold dominated the production of other minerals. In 2016/17, the total production value of minerals was TZS 4.78 trillion. Thus production value of minerals decreased by TZS 1.01 trillion during the reporting period. Table 8 presents the production of minerals in fiscal year 2017/18.

**Table 8: Production of Minerals in 2017/18**

Type of Mineral	Unit	Unit Price (TZS)	Total (Weight)	Total Value (TZS)
Gold	kg	86,810,409.66	39,841.68	3,458,672,471,665.23
Diamond	kg	39,773.09	348,840.65	13,874,470,508.30
Silver	ct	1,203,671.69	9,991.98	12,027,058,898.93
Copper	lbs	-	-	-
Limestone	tons	64,732.71	47,597.82	3,081,135,481.36
Salt	tons	154,696.22	106,310.49	16,445,831,996.25
Sandstone/Clay/ Red soil	tons	15,642.28	4,422,204.49	69,173,341,796.87
Gypsum	tons	56,223.18	171,208.82	9,625,904,173.87
Aggregates	tons	22,325.70	793,376.62	17,712,690,343.13
Marble	tons	151,227.62	23,484.82	3,551,553,211.92
Tin	tons	214,629.50	11,102.10	2,382,838,128.22

<sup>16</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Highlights for the Second Quarter GDP 2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights%20for%20the%20Second%20Quarter%20GDP%202019.pdf)



Kaolin	tons	90,852.32	41,264.16	3,748,944,521.72
Galena	kg	5,406,254.67	30.00	162,187,640.08
Bauxite	tons	144,203.99	18,795.73	2,710,419,408.91
Tanzanite	ct	22,227,740.62	1,188.91	26,426,691,702.68
Coal	tons	101,369.02	591,228.63	59,932,264,626.82
Other Gemstones	tons	115,624.95	476,884.08	55,139,698,496.77
Phosphates	tons	130,154.61	1,063.00	138,354,353.60
Dolomite	tons	27,609.02	5,878.00	162,285,836.12
Pozzolana	tons	20,995.69	121,066.26	2,541,869,665.95
Sand, Stones & Bricks	tons	12,125.26	409,815.18	4,969,116,754.17
CO <sub>2</sub>	tons	1,662.62	5,319,583.73	8,844,434,245.59
Copper Ores	kg	-	-	-
Iron Ores	kg	66,254.16	8,637.30	572,257,098.88
Other Minerals	tons	462,375.18	4,034.57	1,865,486,082.88
<b>TOTAL</b>				<b>3,773,761,306,638.25</b>

Source: The Mining Commission

### (ii) Export of Minerals

The total value of mineral exports decreased by 10.8 percent in 2018 compared to the 2017. Table 9 shows that the country exported minerals amounting to USD 1,659.00 million in 2018, against minerals of USD 1,860.52 million in 2017. The major reason for the decline of mineral export is decreasing demand and emergence of alternatives/substitutes in the world market. However, the country an increase in mineral export performance when the country starts to export processed minerals after the amendments of the Mining Act in 2017. The amendments prohibits the exportation of raw minerals and encourage exportation of the processed minerals (value addition). Similarly, the government is implementing several measures to boost export figures including control of illegal mineral exportation, issuance of mining license and attracting local and foreign investors in the extractive industry.

**Table 9: Mineral Exports in 2017/18**

Mineral Type	Unit	Export Quantity		Export Value (USD '000')	
		2017	2018	2017	2018
Diamond (Rough)	Carat ('000')	304,456	383,391	67,510	96,066
Gold	Grams ('000')	43,490	35,864	1,636,535	1,454,879
Gemstones	Grams ('000')	1,185,697	284,321	53,596	28,006
Salt	Ton	100,017	36,392	3,803	1,207
Phosphate	Ton	1,351	-	585	-
Limestone	Ton ('000')	3301	2,944	27,610	-
Tin Ore	Ton	91	8	1,037	-
Gypsum	Ton	123,675	241,260	3,187	-
Coal	Ton	563,053	725,911	22,250	34,260
Graphite	Ton	128	27,810	18	2,418
Silver	Grams ('000')	10,911	12,041	5,850	6,045



Mineral Type	Unit	Export Quantity		Export Value (USD '000')	
		2017	2018	2017	2018
Copper	Pounds ('000')	2,934	-	7,741	-
Industrial Minerals	Ton	708,047	783,180	29,896	35,783
Bauxite	Ton	12,090	7,140	898	335
<b>Total</b>				<b>1,812,673</b>	<b>1,626,757</b>

Source: Ministry of Finance<sup>17</sup>

### 3.5.2 Production and Export of Oil and Gas

In the upstream operations, Tanzania did not record any production of oil. The country still depends on the importation of oil from other countries. However, the country has produced substantial quantities of natural gas in 2017 and 2018. The major producers of natural gas are M&P Exploration Production (T) Limited (operating in Mnazi Bay Gas Field) and Pan African Energy Tanzania Limited (operating in Songosongo Gas Field). They both produced a total of 47,456,860,000 Scf, as shown in Table 10. The production of natural gas has been stimulated by the growing industrial and domestic demand for gas.<sup>18</sup>

Table 10: Production of Natural Gas in 2017/18

Company	Gas Field	Production (Scf) in '000'		Value (USD)	
		2017	2018	2017	2018
M & P Exploration (T) Limited	Mnazi Bay	17,960,300	30,405,160	19,466,121	40,683,088
Pan African Energy Tanzania Limited	Songosongo	29,496,560	28,736,840	22,795,142	22,406,171
<b>TOTAL</b>		<b>47,456,860</b>	<b>59,142,000</b>	<b>42,261,263</b>	<b>63,089,259</b>

Source: Ministry of Finance<sup>19</sup>

The country is yet to export natural gas as the economy consumes all the produced natural gas for domestic and industrial uses.

### 3.6 State-Owned Enterprises

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

#### 3.6.1 State Mining Corporation

STAMICO was re-established through the Public Corporations (Establishment) (Amendment) Order, 2015, with the aim of increasing the contribution of the mineral sector to the national economy and creating employment opportunities for Tanzanians. The Corporation operates under the MoM, and it is governed by a Board of Directors.

<sup>17</sup> <https://www.mof.go.tz/docs/THE%20ECONOMIC%20SURVEY%202018.pdf>

<sup>18</sup> [https://www.nbs.go.tz/nbs/takwimu/na/National\\_Accounts\\_Statistics\\_Popular\\_Version\\_2018.pdf](https://www.nbs.go.tz/nbs/takwimu/na/National_Accounts_Statistics_Popular_Version_2018.pdf)

<sup>19</sup> <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>



The Board is headed by the Chairperson, who is a presidential appointee and constitutes eight Board members appointed by the Minister for Minerals.

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

- Tanzanite Mine which is located in Block C at Mirerani Area in Simanjiro District, Manyara Region. STAMICO owns 50% of the shares, while TanzaniteOne Mining Ltd (TML) owns the remaining 50% of the shares. Joint Venture Agreement for this mine started in 2013.<sup>20</sup>
- Buckreef Gold Mine situated in north-central Tanzania to the south of Lake Victoria and 110km Southwest of Mwanza. Under this joint venture, STAMICO owns 45% of the shares, and TANZAM 2000, which is the project operator, owns the other 55% shares.<sup>21</sup>
- Other advanced STAMICO projects potential for joint ventures are Kiwira Coal Power, Buhemba, STAMIGOLD (Gold Tailings), and Ubena Zomozi Stone Quarry projects. These projects are in different stages of development. For instance, the corporation is in advanced stages of getting an investor to partner in operating the Buhemba Gold mine. The partnership structure and other operational details will be determined after negotiation with the investor is completed.

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

With regard to ownership structure, in 2017/18, there is no change of ownership for any of the subsidiary or projects of STAMICO. The Corporation reported a loss of TZS 22,527,876,000; as a result, there were no retained earnings from STAMICO operations during this period. Similarly, the Corporation neither reinvested nor paid dividends or any transfer/contribution to the government despite receiving direct funding of TZS 3,335,270,000 from the Government in the form of employees' salaries and other charges. Payment of dividend and other transfers to the Government is provided in

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<sup>20</sup> More information regarding operations of this Tanzanite mine can be accessed at <http://www.tanzaniteone.com>

<sup>21</sup> Additional information about the Buckreef Gold project can be accessed at [http://www.stamico.co.tz/wp-content/uploads/2017/10/Buckreef\\_Profile.pdf](http://www.stamico.co.tz/wp-content/uploads/2017/10/Buckreef_Profile.pdf).



section 47 (f) of the Finance Act, 2015<sup>22</sup> and section 23 (1) to (6) of the Public Corporations Act, 1992.

With respect to financing, STAMICO did not grant any loan or offered any loan guarantee to any extractive company in 2017/18. There is no legal arrangement for STAMICO to finance or support the financing of mining companies. However, the Corporation provides technical support to artisanal, small and medium scale miners to develop business plans for mining projects that could be financed by financial institutions. The Corporation does not provide guarantees to these artisanal miners.

On the other hand, STAMICO has not received a loan or loan guarantee from the Government in 2017/18. According to section 23 (1) of the Public Corporations Act, 1992, the Corporation is eligible to seek third party financing, but it has not so far obtained any financing from third parties. STAMICO has not reported any quasi-fiscal expenditure in 2017/18. The information on state participation in mining operations through STAMICO is summarized in Table 11 below.

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<sup>22</sup> <https://www.tro.go.tz/en/documents/>



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

I. Level and terms of state participation									
Company/project with state participation	Level of SOE ownership or participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 17/18	Terms of the transaction(s)	Links or references to supporting documentation			
STAMIGOLD Company Ltd	100%	Subsidiary	Fully paid equity	None	N/A				
Kyerwa Tin Company Ltd	100%	Subsidiary	Fully paid equity	None	N/A				
Buckreef Gold Company Ltd	45%	Associate	Fully paid equity	None	N/A				
TanzaniteOne Mine Company Ltd	50%	Joint Venture	Fully paid equity	None	N/A				
II. Financial relationship between STAMICO and the Government									
Statutory rules for financial relationship between STAMICO and the Government	Retained earnings (TZS)	Reinvested (TZS)	Divided paid to the Government (TZS)	Other transfers to the Government	Funds received from the Government (TZS)				
The financial relationships between Public Corporations (including STAMICO) is provided in section 23 of the Public Corporations Act, 1992 as well as section 47 (f) of the Finance Act, 2015.	NIL	NIL	NIL	NIL	3,335,270,000				
III. Loans and guarantees from SOEs to mining companies, including STAMICO									
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies.	Active loan/guarantee from the SOE to extractive compan(ies)	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee	Name of the entity loan or guarantee provided to	Total value of loan or guarantee	Outstanding value at the end of FY 17/18	Interest rate	Loan tenure and repayment schedule
There is no statutory rule/framework guiding STAMICO to give loans or guarantee to extractive companies.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IV. Loans and guarantees from the State to extractive companies, including STAMICO									
Statutory rules governing the Government's right to grant loans or guarantees to extractive companies.	Active loan or loan guarantee from the state	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee	Government entity granting loan or guarantee	Total value of loan or guarantee.	Outstanding value at the end of FY 17/18	Interest rate	Loan tenure and repayment schedule
Provision of loans or guarantee from the state to SOEs is provided under section 23 (6) of the Public Corporation Act, 1992.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/	N/A
V. Third-party financing									
Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in	Value of outstanding loans from extractive companies.	Value of outstanding loans from other third-party entities	Total value of outstanding third-party	Links or references to supporting documentation				



<p>STAMICO can access third party financing upon the approval of the Treasury registrar (Ministry of Finance and Planning). Third party financing is according to section 23 of the Public Corporations Act, 1992.</p>	<p>2017/18</p> <p>None</p>	<p>None</p>	<p>None</p>	<p>loans</p> <p>None</p>	<p>None</p>
<p><b>VI. Quasi-Fiscal Expenditures on behalf on the government</b></p>					
<p><b>Duration</b></p> <p>2017/18</p>	<p><b>QFE Type</b></p> <p>None</p>	<p><b>Client</b></p> <p>None</p>	<p><b>QFE Amount</b></p> <p>None</p>	<p><b>Related Law/Agreement</b></p> <p>None</p>	<p><b>Explanation</b></p> <p>None</p>
					<p><b>Comment</b></p> <p>None</p>



### 3.6.2 National Development Corporation

The Government of the United Republic of Tanzania wholly owns the National Development Corporation (NDC). On the basis of shareholding structure, NDC is among SOEs, but not confined its operations in the extractive industries exclusively. It runs operations in various industries, and the mining sector is just one of them. NDC has a stake in four mining projects through joint ventures. These projects include Liganga iron ore, Sponge iron ore, Mchuchuma-Katewaka coal, and Ngaka coal as detailed in Table 12 below.

**Table 12: Description of the NDC projects in the mining area**

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

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



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

Name of the project NDC participates	Level of NDC ownership/ participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 17/18	Terms of the transaction(s)	Links or references to supporting documentation
Liganga iron ore and Steel project	20%	Joint Venture	Non-cash equity	None	N/A	Project details <sup>23</sup>
The Sponge iron ore project	50%	Joint Venture	Paid Equity	None	N/A	Project details <sup>24</sup>
Mchuchuma-Katewaka coal project	20%	Joint Venture	Non-cash equity	None	N/A	Project details <sup>25</sup>
Ngaka coal project	30%	Joint Venture	Non-cash equity	None	N/A	Project details <sup>26</sup>

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

### 3.6.3 Tanzania Petroleum Development Corporation

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

TPDC undertakes downstream and midstream projects involving the oil and gas sector. According to the report of the Controller and Auditor General (CAG) of 2017/18, two major downstream projects were implemented in 2017/18. These were the National Natural Gas Infrastructure (NNGI) and National Gas Distribution Networks projects. The latter consists of nine sub-projects dealing with gas distribution from NNGI to various locations. Similarly, TPDC undertook five upstream projects in West Songosongo (WSS) Block. These include West Songosongo project, Block 4/1B and 4/1C project, Stratigraphic Nomenclature project, Eyasi Wembere project, and Liquefied Natural Gas (LNG) Project.

<sup>23</sup> <http://ndc.go.tz/iron-and-steel-metallurgical-complex/>.

<sup>24</sup> <https://motisungroup.com/mining.php>

<sup>25</sup> <http://ndc.go.tz/power-production/>

<sup>26</sup> <http://ndc.go.tz/power-production/>



Table 14 below provides details of TPDC upstream projects during 2017/18

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

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

Source: CAG Report, 2016/17

Under the Petroleum Act, 2015, the state shall own at least 25% in each oil and gas field in Tanzania. TPDC is the Government's vehicle for participating in the development of oil and gas resources in the country. It participates in the exploration and development of gas projects in two scenarios: First, it undertakes petroleum operations in the exploration and development stages using the normal Government Budgetary System. As of May 2020, TPDC is undertaking petroleum explorations operations in four strategic Blocks. Second, it undertakes petroleum operations in the gas projects jointly with National Oil Companies (IOCs) through a signed Production Sharing Agreement (PSAs). As per the PSAs, during the exploration stage, TPDC neither participate nor contribute exploration expenses, but after the discoveries of gas reserves, TPDC elects to participate and contribute the participating interest in the development stage as specified in the PSA with a respective IOC. This second scenario is a legal requirement whereby oil and gas companies interested in operating in Tanzania are required to partner with TPDC and enter into tripartite Production Sharing Agreements (PSAs). By 2017/18, there were 13 active PSAs signed between TPDC and oil and gas companies for the exploration/development of oil and gas fields in the country.<sup>27</sup>

<sup>27</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>



The ownership structure of the TPDC and its subsidiaries and projects had not changed in 2017/18. The Corporation reported a loss of TZS 701,197,000,000; as a result, there were no retained earnings from TPDC operations during this period. Section 6 of the Oil and Gas Revenue Management Act, 2015 permits TPDC to retain earnings from surface rentals, bonuses, block fees, training fees, and profit share resulted from direct TPDC investment/participation in the upstream operations. Similarly, the Corporation neither reinvested nor paid dividends or any transfer/contribution to the Government during this reporting period despite receiving direct funding of TZS 3,655,525,100 from the Government in the form of employees' salaries and Other Charges (OCs). Payment of dividend and other transfers to the Government is provided in section 47 (f) of the Finance Act, 2015<sup>28</sup> and section 23 (1) to (6) of the Public Corporations Act, 1992.

With respect to financing, TPDC has not granted a loan or offer loan guarantee to any oil and gas company in 2017/18. Currently, there is no legal arrangement for TPDC to finance or support the financing of oil and gas companies. On the other hand, in 2017/18, TPDC neither received a loan or loan guarantee from the Government nor reported any quasi-fiscal expenditure. The information on state participation in oil and gas activities through TPDC is summarized in Table 15 below.

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<sup>28</sup> <https://www.tro.go.tz/en/documents/>



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

I. Level and terms of state participation									
Company/project with state participation	Level of SOE ownership participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 17/18	Terms of the transaction(s)	Links or references to supporting documentation			
GASCO	100%	Subsidiary	Fully Paid Equity	None	None				
COPEC/TANOIL	100%	Subsidiary	Fully Paid Equity	None	None				
Songosongo Gas Project	29%	Shareholder	Fully Paid Equity	None	None				
Mnazi bay Gas project	20%	Joint Venture	Carried Interest	None	None				
II. Financial relationship between TPDC and the Government									
Statutory rules for financial relationship between TPDC and the Government	Retained earnings (TZS)	Reinvested (TZS)	Dividend paid to the Government (TZS)	Other transfers to the Government	Funds received from the Government (TZS)				
The financial relationship between TPDC and the Government regarding retained earnings is provided in section 6 of the Oil and Gas Revenue Management Act, 2015, and section 114 and 115 of the Petroleum Act, 2015. Payment of dividend is provided in section 47 (f) of the Finance Act, 2015. Also, section 23 (1) to (6) of the Public Corporations Act, 1992 <sup>29</sup> provides for financial relationships between Public Corporations (TPDC inclusive) and the Government.	NIL	NIL	NIL	NIL	3,629,578,900				
III. Loans and guarantees from TPDC to oil and gas companies									
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies.	Active loan/guarantee from the SOE to extractive companies(ies)	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee	Name of the entity loan or guarantee provided to	Total value of loan or guarantee	Outstanding value at the end of FY 17/18	Interest rate	Loan tenure and repayment schedule
There is no statutory rule/framework guiding TPDC to grant loans or guarantee to extractive companies.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IV. Loans and guarantees from the State to extractive companies, including TPDC									
Statutory rules governing the government's right to grant loans or guarantees to extractive companies.	Active loan or guarantee from the state	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee	Government entity granting loan or guarantee	Total value of loan or guarantee.	Outstanding value at the end of FY 17/18	Interest rate	Loan tenure and repayment schedule
Provision of loans or	None	N/A	N/A	N/A	N/A	N/A	N/A	N/	N/A

<sup>29</sup> <https://www.parliament.go.tz/polis/uploads/bills/acts/1566551814-The%20Public%20Corporations%20Act,%201992.pdf>



guarantee from the state to SOEs is provided under section 23 (6) of the Public Corporation Act, 1992. <sup>30</sup>													
<b>V. Third-party financing</b>													
<b>Statutory rules governing SOE's right to seek third-party financing (debt and equity)</b>													
TPDC can access third party financing upon the approval of the Treasury registrar (Ministry of Finance and Planning). Third party financing is according to section 23 of the Public Corporations Act, 1992.	None	None	None	Value of outstanding loans from extractive companies.	None	None	Value of outstanding loans from other third-party entities	None	None	Total value of outstanding third-party loans	None	Links or references to supporting documentation	None
<b>VI. Quasi-Fiscal Expenditures on behalf on the government</b>													
<b>Duration</b>	<b>QFE Type</b>	<b>Client</b>	<b>QFE Amount</b>	<b>Related Law/Agreement</b>	<b>Explanation</b>	<b>Comment</b>							
2017/18	None	None	None	None	None	None							

<sup>30</sup> <https://www.parliament.go.tz/polis/uploads/bills/acts/1566551814-The%20Public%20Corporations%20Act,%201992-.pdf>



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

### **3.7.1 Budget Process**

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

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

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

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

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

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

- Tabling in Legislature
- Budget speeches presentation (Budget Day)
- Debate in the parliament
- Budget voting

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

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

- MDAs, Regions, Parastatal Organisations and LGAs prepare action plans (work plans)
- Budget is executed by 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:

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

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

Service levy is one of the main own source revenue of the LGAs (Section 6 to 9 of the Local Government Finance Act, 1982). It is thus planned, budgeted, and used in accordance with the national and local level financial regulations and guidelines, which include Public Finance Act (2001), Local Government Finance Act (1982), Local Authority Financial Memorandum (2010), and Finance Act issued annually after approval of budget estimates by Parliament. Others are Budget Act (2015) and its related budget regulations, Public Procurement Act (2016) and its related regulations, guideline on the use of LGA own source revenue (i.e. 60 percent of own-source revenue to development projects) and 10% contribution to women, youth and disabled groups.<sup>31</sup>

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

#### **3.7.2 Revenue Collection**

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

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<sup>31</sup><https://www.mof.go.tz/mofdocs/budget/Guideline/GUIDELINES%20FOR%20THE%20PREPARATION%20OF%20PLANS%20AND%20BUDGET%20FOR%20201718.pdf>



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

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

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

Also, according to section 9 of the Revenue Management Act 2015 and its Regulations, and section 113 of the Petroleum Act 2015, the royalties and Government profit share paid by the oil and gas companies/license holders are collected by TPDC and remitted to the Oil and Gas Fund<sup>32</sup> maintained at BOT under the management of the Treasury. In addition, TPDC collects tariff on gas transportation through Mtwara-Dar es Salaam and Songas gas pipelines. During the reporting period (2017/18), TPDC collected TZS 22,539,032,336.91 from Pan African Energy (Tanzania) Limited.

The MoM, on the other hand, receives royalties, Licences fees, application fees, and annual rental fees from mining companies, including SOEs. MNRT collects forest management fees through TFS. LGAs and social security funds collect service levy and social security contributions, respectively. Specifically, the Local Government Act of 1982 empowers LGAs to charge extractive companies operating in their jurisdiction a service levy of up to 0.3% of annual turnover. The extractive revenue collections framework is diagrammatically summarized in Figure 3.

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<sup>32</sup> See for the example, the report of the Controller and Auditor General on the consolidated and Separate Financial statements of TPDC for the year ended 30 June 2018. <https://tpdc.co.tz/downloads.php>



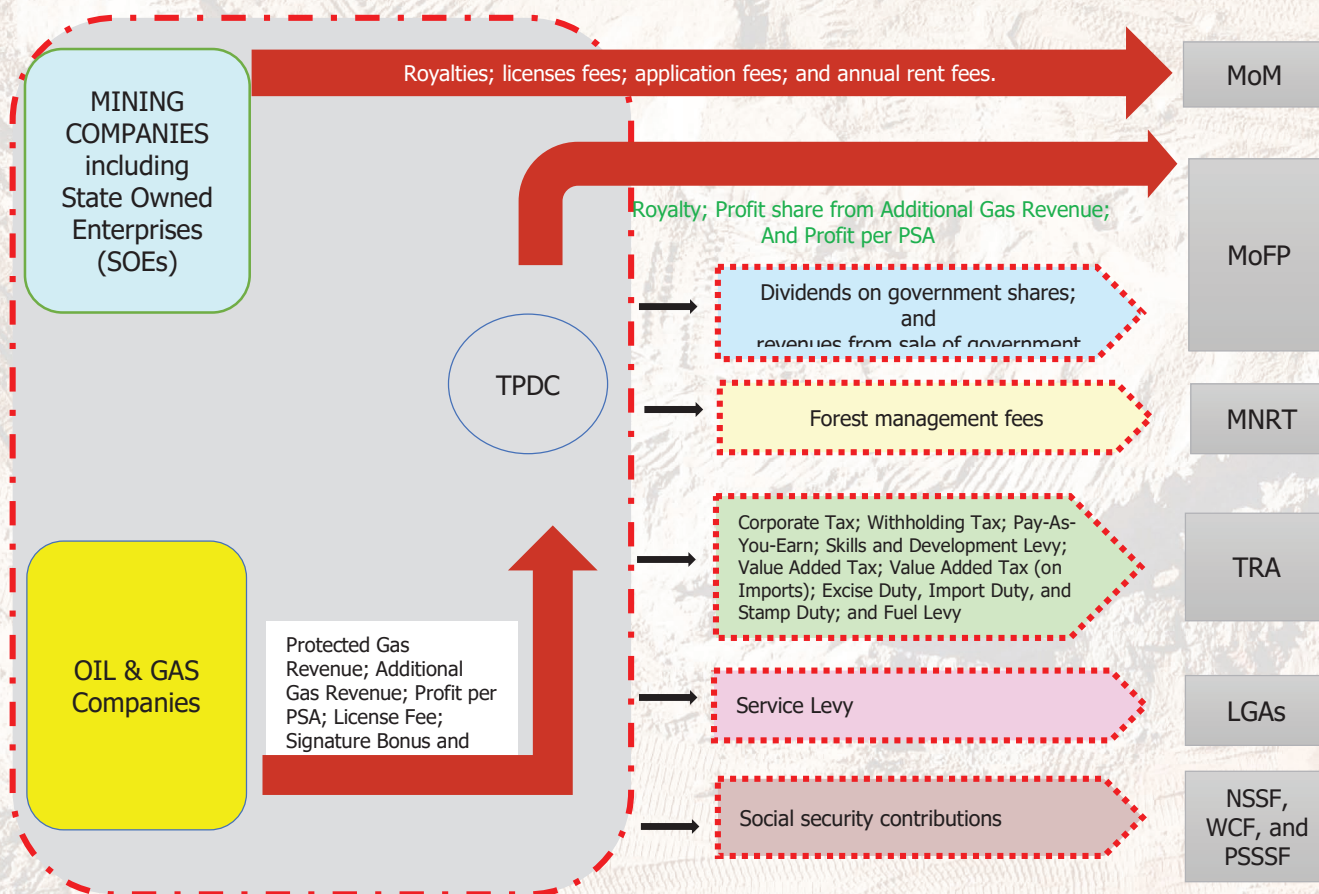


Figure 2: Payment Flows of Extractive Revenue Collection

### 3.7.3 Revenue Distribution

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

## 3.8 Licences

### 3.8.1 Allocation of Mining Licences

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



16 below shows the types and descriptions of the mining licences issued in the United Republic of Tanzania.

**Table 16: Types of Mining Licences**

Type of Licence	Description
Prospecting Licence	Prospecting Licences are issued to individuals/entities which wish to conduct prospecting operations. Prospecting Licence (PL) is initially issued for a period not exceeding four years. The first renewal shall have a duration of three (3) years. PL will not be renewed after the second period of renewal.
Retention Licence	All retention Licences issued before coming into force on the Mining Act Cap 123.R.E.2018 are cancelled and have ceased to have legal effects.
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 Licence allows the extraction of minerals in the maximum area size of 35 sq. km, for superficial deposits, the maximum area shall be 70 sq. km (7,000 hectares). Granted for a maximum of ten (10) years and estimated life of ore body or such period as the applicant may request whichever period is shorter (Mineral Rights): Regulations, 2018[G.N. NO. 1 of 2018]. The Special Mining Licence is renewable if the application to renew is received not later than one (1) year before expiration.
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. The Mining Licence is renewable if the application to renew is received not later than six (6) months before the expiration of the licence. The maximum area allowed is 10 sq. km.
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. Not later than three (3) months, the holders of PML may apply 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 is given for the period not exceeding ten (10) years and shall be subject to renewal.
Smelting and Refining Licence	The smelting and Refining Licence may be issued to individuals or entities for the period not exceeding 25 years. These Licences shall be subject to renewal.

Source: Mining Act, 2015

Apart from mining rights, Part V of the Act provides other issuable licenses to individuals and entities that would wish to deal with minerals other than participating directly in mining operations.



Table 17 below presents various licenses for dealing with minerals

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

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 within 3 (three) months from the date the Licence was granted. The dealer Licence can be in respect of the following minerals; gold, metallic minerals, coloured gemstones, diamond, coal, industrial minerals and building materials. DL is valid for the maximum period of twelve (12) months and shall expire on 30 <sup>th</sup> June of each year. DL is subject to renewal, and the applicant shall apply for the renewal one month before expiration.
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. The maximum period for BL is twelve (12) months. As such, the Licence will expire on 30 <sup>th</sup> June of each year. The holder of BL may apply for renewal one month before expiration.

Source: Mining Act, 2015

### 3.8.1.1 Mineral Rights

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

#### i. Awarding of Mineral Rights

As per the Mining Act, Cap 123, R.E.2018, awarding of mineral rights is guided by two approaches. The first approach is “first-come-first-served,” where an applicant identifies a mining area and applies to the Licensing Authority through the public register. If the applicant fulfils the requirements stipulated in part IV and V of the Act, he/she is granted mineral rights. However, the “first-come-first-served” procedure is ineffective when two or more applicants request mineral rights simultaneously. When that scenario happens, applicants are usually informed, and the Licensing Authority will announce a tender, and the respective applicants will be invited to submit competitive bids. The Licensing Authority will select the bidder with comparatively better technical expertise and financial capability. Table 18 shows the technical and financial criteria for awarding mineral rights: However, in 2017/18, there is no any tendering process that was conducted as there were no two or more applicants wanted mineral rights of the same location.

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

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

Source: Ministry of Minerals

The second approach for awarding mineral rights is through an open tendering process. By considering public interests, the Minister may invite applications for the licence



(prospecting, mining, or special mining licences) through the *Gazette* or local newspaper. Applicants will submit bids, and the Licensing Authority will proceed to evaluate the competing bids and select the bid, which is likely to promote expeditious and beneficial development of the mineral resources of the area. The main criteria for choosing the successful bidder are technical expertise and financial resources, proposed programme and expenditure, which the applicant plans to spend, and previous experience of the applicant in conducting mining operations.

In year 2017/18, the Mining Commission issued and transferred a total of 3,680 licences. Table 19 indicates the different types of licences awarded in the same year.

**Table 19: Mining Licences Awarded in 2017/18**

SN	Licence Type	Number of Licences
1	Prospecting Licence	227
2	Retention Licence	0
3	Special Mining Licence	0
4	Mining Licence	25
5	Primary Mining Licence	3,428
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	<b>TOTAL</b>	<b>3,680</b>

Source: The Mining Commission<sup>33</sup>

## ii. Transfer of Mineral Rights

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

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

SN	Technical Criteria	Financial Criteria
1	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	EIA report and certificate.	

Source: Ministry of Minerals

In fiscal year 2017/18, the Licensing Authority transferred a total of 161 licences. Table 21 shows the distribution of transferred licences by types.

<sup>33</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e9/d3a/73e/5e9d3a73e391b672982435.pdf>  
<http://www.teiti.go.tz/storage/app/uploads/public/5e9/d3a/a3e/5e9d3aa3e4471943588770.pdf>  
<http://www.teiti.go.tz/storage/app/uploads/public/5e9/d3a/fff/5e9d3aff3dfa299732473.pdf>



**Table 21: Mining Licences Transferred in 2017/18**

SN	Licence Type	Number of Licences
1	Prospecting Licence	15
2	Retention Licence	0
3	Special mining Licence	0
4	Mining Licence	16
5	Primary mining Licence	130
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	<b>TOTAL</b>	<b>161</b>

Source: The Mining Commission<sup>34</sup>

These approaches of awarding/transferring mineral rights are regarded as effective and efficient as they are conducted in a transparent manner. They reduce the chances of malpractices in awarding or transferring licences because all applications are logged and processed in an open system (Mining Cadastre). Moreover, the system allows an entity to appeal in a situation that one is not satisfied with the process or decision of awarding/transferring a mining licence to another entity. MoM has provided the procedures and requirements for applying and issuing mineral rights in Tanzania. Each licence type involves different procedures and requirements.<sup>35</sup> The mining register contains all information about all transferred, awarded, and cancelled mineral rights.<sup>36</sup>

#### **i. Material Deviations in Issuing/Transferring Mineral Rights**

Reporting countries are required by EITI to disclose any material deviations from applicable legal and regulatory framework regarding issuance/transfer of mineral rights. As per information from the Mining Commission, in this reporting year, there were no noticeable deviations from legal and regulatory requirements in the process of issuing/transferring mining licences.

#### **ii. Suspension and Cancellation of Mineral Rights**

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

<sup>34</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e9/d3a/73e/5e9d3a73e391b672982435.pdf>

<http://www.teiti.go.tz/storage/app/uploads/public/5e9/d3a/a3e/5e9d3aa3e4471943588770.pdf>

<http://www.teiti.go.tz/storage/app/uploads/public/5e9/d3a/fff/5e9d3afff3dfa299732473.pdf>

<sup>35</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/procedures-for-applying-for-mineral-rights-in-tanzania.pdf>.

<sup>36</sup> <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.



### 3.8.1.2 Mining Licence Registry

The Parts III of the Mining Act, Cap 123, requires the Licensing Authority to maintain a mining cadastre. The Mining Cadastre receives and processes applications for mineral rights and mining licences, administers mineral rights and mineral processing licences, and maintains public cadastral maps and cadastre registers. The register allows applicants and holders of valid licences (Division A, B, C, and D) to renew, relinquish, cancel, and make online payments. There are two levels of access to the cadastre register. The first level is for users/applicants of the mining licences and the second level is for public access. The former is required to go through a lengthy procedure to access the cadastre. The Licensing Authority thinks that is the better way of ensuring the authenticity of the applicants/users of the system. For the second level of uses (public access), the cadastre register can be accessed online with important information like (Licence number, owner, date applied, date granted, expiry date, mineral commodity and area).<sup>37</sup>

### 3.8.2 Allocation of Petroleum Licences

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

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

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

Source: Petroleum Act, 2015

<sup>37</sup> <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.



### **3.8.2.1 Petroleum Rights**

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

#### **i. Awarding of Petroleum Rights**

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

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

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



granting of a licence for all reserved blocks shall be caused unless such a reservation is amended or revoked by the Minister through a *Gazette*.<sup>38</sup>

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

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

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

Source: Petroleum Act, 2015

In 2017/18, PURA did not issue any new Exploration and Development Licences. The licences for all ongoing petroleum projects in the country were issued in the previous years. The last time PURA launched a campaign to issue petroleum rights was in 2013 (4<sup>th</sup> round) which did not turn out to be successful. There were no any licences issued as negotiations between PURA and potential companies stalled.

## **ii. Transfer of Petroleum Rights**

The Petroleum Act, 2015, does not allow the transfer of exclusive petroleum operation rights granted to the National Oil Company and cannot be transferred to any other person(s). However, Sections 85 and 86 of the Petroleum Act, 2015, provides room for the transfer of petroleum rights. It allows interest in a licence to be created by an instrument in writing. The Minister must approve the transfer of an interest in a licence. The application for approval of a transfer of licence by the Minister must satisfy several

<sup>38</sup> [http://pura.go.tz/sites/default/files/file\\_manager/PETROLEUM%20ACT%202015.pdf](http://pura.go.tz/sites/default/files/file_manager/PETROLEUM%20ACT%202015.pdf).



conditions. The application for transfer must indicate the ability of transferee capability in discharging transferor obligations, certificate of incorporation or compliance by the transferee, and transfer agreements between transferee and transferor. Also, it requires the tax clearance certificate from TRA, an integrity pledge by the transferee, and particulars of technical and industrial qualifications of the transferee and their employees. Moreover, particulars of the kinds of financial resources available to the transferee, including the capital, credit facilities, and guarantees so available. Furthermore, the process requires the applicant to provide the particulars of available technical and industrial resources, a proposal regarding how the project plans to train Tanzanians, and other matters that the Minister may consider necessary.

Although the Act allows the transfer of petroleum licences, there were no petroleum rights transferred in 2017/18. The petroleum licences for ongoing projects were allocated/transferred in the previous. These projects are reported as ongoing projects in this report.

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

All reporting countries are required to disclose any information on material deviations from applicable legal and regulatory framework regarding the issuance/transfer of licences. In the financial year 2017/18, PURA did not issue any new petroleum rights.

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

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

#### **3.8.2.2 Petroleum Registry**

Regarding the transfers and registration records for petroleum licences, Section 84 (1) – (6) of the Petroleum Act, 2015 has mandated PURA to establish and maintain a Registry of petroleum agreements, licences, permit authorizations, and any change in the interests of an existing petroleum agreement, permit, or licence. The registry shall contain the information on the licence, permit, or petroleum agreements, including applications for grants, assignments, renewal, surrender, termination, and revocation. The same registry is supposed to contain information about court decisions, including arbitration, award, deeds or instruments related to the licence. The law requires that information recorded in the petroleum registry to be public except otherwise as



provided by the law. Any person may request access to information in the Petroleum Registry. So far, in the efforts towards establishing a Central Register for oil and gas, PURA has disclosed oil and gas licences information through an activity map.<sup>39</sup> Currently, PURA is in the process of establishing a central Register that will capture all issues regarding licences as required by the Petroleum Act, 2015.

### **3.9 Contract Disclosure**

Contract disclosure for extractive industries is paramount. The URT government is about to initiate an instrument for complying with the contract disclosure requirements (as per EITI standards of 2019). It requires the disclosure of any contract entered, granted or amended from January 2021. In the meantime, MoM has committed to start publishing all mining contracts signed between mining companies and the government. The process of creating a portal that will publish these contracts is underway.<sup>40</sup> Currently, the government is reviewing and negotiating on MDAs and PSAs as it is required by sections 4 and 6 of The Natural Wealth and Contracts (Review and Renegotiation of Unconscionable Terms) Act of 2017. Following this review, it has been agreed to wait for the approval of these contracts before their publication.

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

#### **3.10.1 Extractive Companies**

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

During the reporting period (from 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018), twenty-one (21) reporting extractive companies, had their reporting templates signed by external auditors, who audited their financial statements. Eleven (11) reporting extractive companies submitted reporting templates which were not signed by their external auditors.

#### **3.10.2 Government Agencies**

All Public Sector Entities (PSEs) in the Government of Tanzania (GoT), i.e. Ministries, Departments and Agencies (MDAs), Regions, Parastatal Organizations and Local Government Authorities (LGAs) are required through Public Finance Act (2001) as revised 2004 and amended 2010 to prepare their respective annual financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and table them for external audit.

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<sup>39</sup> [https://www.pura.go.tz/sites/default/files/file\\_manager/Activity%20Map%2C%20September%20-%202019.pdf](https://www.pura.go.tz/sites/default/files/file_manager/Activity%20Map%2C%20September%20-%202019.pdf).

<sup>40</sup> <https://www.thecitizen.co.tz/news/Tanzania-now-set-to-disclose-mining-contracts/1840340-5178810-ulvuoc/index.html>



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

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

The CAG prepares two categories of the report, (1) Individual Report issued to the respective PSE (with auditor's opinion and detailed management letter) and (2) Annual General Report relating to the central government, parastatal organisations and local government authorities. The Annual General Report provides summarized information in respect of audit mandates, objective, scope, methodologies and applicable standards; audit opinion; follow up on the implementation of previous years' audit recommendations; summary audit issues on the financial statements of the PSEs and general conclusion and recommendations. The annual general report of the CAG (including of the reporting period, 2017/18) is publicly available on the NAOT website.<sup>41</sup>

All three (3) government agencies (STAMICO, TPDC, and STAMIGOLD) which reported receipts that they received during the reporting period 2017/18, had their annual accounts/financial statements audited by the CAG. In addition, as provided in the TEITA Act, 2015, the CAG has the responsibility of investigating material discrepancies in the TEITI reports.

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<sup>41</sup> [www.nao.go.tz/CAG general reports](http://www.nao.go.tz/CAG_general_reports).



## 4 DETERMINATION OF THE RECONCILIATION SCOPE

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

### 4.1 Revenue Streams

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

#### 4.1.1 Ministry of Minerals

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

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

REVENUE STREAM	AMOUNT (TZS)	%
Royalty on Minerals	256,193,497,592.07	94.58
Annual Rent	10,191,646,773.00	3.76
Geological Fee	4,476,090,651.58	1.65
<b>TOTAL</b>	<b>270,861,235,016.65</b>	<b>100.00</b>

#### 4.1.2 Tanzania Revenue Authority

Table 25 shows categories of the taxes paid by the extractive companies to TRA (Large Taxpayers Department, Domestic Revenue Department, and the Customs and Excise Department) during fiscal year 2017/18.

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

REVENUE STREAM	AMOUNT (TZS)	%
Value Added Tax	222,391,862,123.02	32.39
Corporate Tax	149,892,800,639.04	21.83
PAYE	141,783,098,832.18	20.65
Withholding Tax	72,685,546,589.36	10.59
Excise Duty	26,380,183,957.26	3.84
SDL	24,060,272,239.92	3.50
Import Duty	22,315,976,729.00	3.25
Petroleum Levy	11,257,596,708.00	1.64
Railroad Dev Levy	9,945,338,895.00	1.45
Customs Processing Fee	3,173,796,580.00	0.46
Fuel Levy	1,628,512,667.00	0.24



REVENUE STREAM	AMOUNT (TZS)	%
Personal Income Tax	654,022,865.21	0.10
Stamp Duty	201,596,190.50	0.03
Small Scale Miners	76,103,358.73	0.01
Vehicle Registration Tax	53,770,000.00	0.01
Advertising Fees	52,600,933.00	0.01
Income Tax Interest and Penal	17,400,000.00	0.00
Trade Levy Zanzibar	10,744,621.00	0.00
Bed Night levy	5,506,540.00	0.00
Motor Vehicle Information Search Fees	3,000.00	0.00
<b>Total</b>	<b>686,586,733,468.22</b>	<b>100.00</b>

#### 4.1.3 Tanzania Petroleum Development Corporation

Tanzania Petroleum Development Corporation (TPDC) collects several revenue streams from oil and gas companies. TPDC is authorized under Section 6 of the Oil and Gas Revenue Management Act 2015 to collect non-tax revenues. Table 26 shows categories of the fees paid by the oil and gas companies to the TPDC during fiscal year 2017/18.

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

REVENUE STREAM	AMOUNT (TZS)	%
Royalty on Oil and Gas	28,336,915,993.94	86.07
Training Fees	3,201,812,056.66	9.72
License fees	1,385,622,184.44	4.21
<b>Total</b>	<b>32,924,350,235.04</b>	<b>100.00</b>

#### 4.1.4 Local Government Authorities

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

#### 4.1.5 Ministry of Finance and Planning

Dividends received from SOEs in 2017/18 as well as the revenues received from the sale of shares of companies that the government has an interest were included in the scope of the reconciliation.

#### 4.1.6 Ministry of Natural Resources and Tourism

Extractive companies pay forest management fees to the Tanzania Forest Service Agency (TFS) as part of the forest and natural resource management. The TEITI Committee agreed to include this payment stream in the reconciliation scope.

#### 4.1.7 Social and Other Payments

Social and other Payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement



6.1. This Standard encourages TEITI Committee to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it might not be possible to reconcile them.

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

According to the Mining Act, Cap 123 Section 105 (1) requires that a mineral right holder on an annual basis, prepare a credible corporate social responsibility plan jointly agreed by the relevant local government authority or local government authorities in consultation with the Minister responsible for local government authorities and the Minister responsible for Finance. The corporate social responsibility has to account for environmental, social, economic and cultural activities based on local government authority priorities of the host community.

In this reconciliation exercise, it was agreed to report these social payments through unilateral disclosure of extractive companies.

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

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

There were 13 PSAs for Oil and Gas exploration, and two production Licences in 2017/18.<sup>42</sup> Therefore, there are no in-kind revenues in the oil and gas sector, as reported by TPDC. The Petroleum Act, 2015 provides provisions for production-sharing arrangements. In the event of discovery and commencement of oil production, the company would be subject to pay royalties at a rate of 12.5% in the onshore and shelf areas and 7.5% in the offshore areas.<sup>43</sup>

##### **ii. Mining**

Our scoping study of the existing payment and income streams did not find the existence of any in-kind revenues in the mining sector. Additionally, STAMICO reported that there were no any in-kind revenues collected during the fiscal year 2017/18.

#### **4.1.9 Infrastructure Provisions and Barter Arrangements**

The scoping study of the existing payment and revenue streams in the extractive industry did not find the existence of infrastructure provisions and other barter arrangements. Additionally, STAMICO reported that there were no quasi-fiscal expenditures during the year 2017/18.

<sup>42</sup> <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

<sup>43</sup> <http://www.tpdc.co.tz/wp-content/uploads/2016/02/SHERIA-PETROLEUM-ACT-2015-Updated-version-15-6.pdf>



#### 4.1.10 Other Significant Payments

The reporting template required reporting entities to report any other significant payments made/collected during the fiscal year 2017/18. These payments include any other payments made by reporting entities, but it are not included in the revenue streams such as litigations and others.

#### 4.1.11 Selected Revenue Stream for Reconciliation Exercise

For the revenue streams, the selection of material payments and companies included in the reconciliation exercise were based on the amount of revenue collected by the MoM, TRA and TPDC. With that regard, the TEITI Committee agreed that Pay-As-You-Earn, Value-Added Taxes, withholding taxes, NSSF, GEPF and PPF contributions should be reconciled in aggregate and included in the 10<sup>th</sup> TEITI report as contextual information as they are payments paid by companies on behalf of employees and service providers and, therefore, they are not direct payment from the companies. Table 27 presents the selected revenue streams for the main reconciliation exercise.

**Table 27: Revenue Streams for Reconciliation**

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

#### 4.2 Extractive Companies

The information provided during the scoping study was limited to the payments received by TRA, TPDC, and MoM from mining, oil and gas companies. TPDC received payments from nine companies from the oil and gas sector. These payments include upstream payments, training fees and licence fees. The rest of the companies made payments to either TRA or MoM. The total government receipts during the fiscal year 2017/18 amounted to TZS 990 billion from 6,570 companies, including those indirectly involved in the mining, oil and gas sectors. Table 28 provides a picture of the payments received by the Government through TRA, MoM, and TPDC.



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

Payment threshold	Number of Extractive Companies	Revenue Collected by Tanzanian Government (TZS million)
Amount > TZS 1 billion	45	917
TZS 500 million <Amount <TZS 1 billion	30	22
TZS 100 million <Amount <500 million	126	29
TZS 50 million <Amount <100 million	85	6
TZS 10 million <Amount <50 million	463	10
Amount <10 million	5821	6
<b>Total</b>	<b>6,570</b>	<b>990</b>

Based on the government receipts, TEITI Committee agreed on the materiality threshold of TZS 700 million that accounts for 92.91% of total government receipts for the fiscal year 2017/18. Thus, the reconciliation scope allows coverage of more than 92% of the total revenue collected in the mining, oil and gas sectors, including those indirectly involved in the mining, oil and gas sectors. Table 29 provides the list of companies included in the reconciliation for the fiscal year 2017/18.

**Table 29: Extractive Companies Included in the Reconciliation 2017/18**

SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue Collected by Government	%
<b>COMPANY/INDIVIDUAL</b>						
1	GEITA GOLD MINING LIMITED	197,185,935,420.23		84,497,756,299.00	281,683,691,719.23	28.44
2	NORTH MARA GOLD MINE LIMITED	48,952,189,358.11		51,831,576,948.00	100,783,766,306.11	10.18
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	55,405,147,858.60	26,472,843,450.66		81,877,991,309.26	8.27
4	PANGEA MINERALS LTD	32,672,990,026.81		34,156,949,524.00	66,829,939,550.81	6.75
5	PANAFRICAN ENERGY TANZANIA LIMITED	51,779,757,143.97	77,300,476.87		51,857,057,620.84	5.24
6	BULYANHULU GOLD MINE LIMITED	42,136,836,639.90		6,614,349,509.00	48,751,186,148.90	4.92
7	AUMS (T) LIMITED	48,130,264,147.03			48,130,264,147.03	4.86
8	SHANTA MINING COMPANY LIMITED	23,557,427,390.02		12,442,771,649.00	36,000,199,039.02	3.64
9	WILLIAMSON DIAMONDS LTD.	10,629,095,091.86		10,221,670,246.00	20,850,765,337.86	2.11
10	LYABONDE GROUP			12,964,260,367.00	12,964,260,367.00	1.31
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	8,114,887,912.95	870,462,183.35		8,985,350,096.30	0.91
12	EQUINOR TANZANIA AS	8,641,021,120.01			8,641,021,120.01	0.87
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	6,838,834,521.36			6,838,834,521.36	0.69
14	AFRICAN EXPLOSIVES (T) LTD.	6,504,570,219.28		6,229,000.00	6,510,799,219.28	0.66
15	MANTRA TANZANIA LIMITED.	3,586,289,047.92		2,339,307,920.00	5,925,596,967.92	0.60
16	TANCOAL ENERGY LIMITED	4,272,715,820.52		1,612,965,870.00	5,885,681,690.52	0.59
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	5,073,585,655.40			5,073,585,655.40	0.51
18	NDOVU RESOURCES LIMITED.	1,611,105,017.38	3,165,844,508.47	600,000.00	4,777,549,525.85	0.48
19	GLOBELEQ TANZANIA SERVICES LIMITED	4,561,816,172.97			4,561,816,172.97	0.46
20	SAHARA TANZANIA LIMITED	3,921,555,549.00			3,921,555,549.00	0.40
21	MUBARAK GEMSTONES LIMITED			3,432,268,827.00	3,432,268,827.00	0.35
22	GRAYSON BANDA			3,126,118,498.00	3,126,118,498.00	0.32
23	CHINA PETROLEUM PIPELINE BUREAU (CPP)	2,980,707,224.17			2,980,707,224.17	0.30
24	HERITAGE RUKWA (TZ) LIMITED	778,623,182.06	2,039,346,155.72		2,817,969,337.78	0.28
25	MINERAL OIL CORPORATION LIMITED	2,777,856,186.30			2,777,856,186.30	0.28
26	ZEM (T) CO.LIMITED	2,292,889,320.16		356,750,046.00	2,649,639,366.16	0.27
27	JAC RIJK AFRICA LIMITED	2,168,160,027.75		70,000.00	2,168,230,027.75	0.22



SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue Collected by Government	%
28	NEELKANTH SALT LIMITED.	1,951,903,385.28		121,139,235.00	2,073,042,620.28	0.21
29	MATABE GOLD PROCESSING			1,991,335,450.00	1,991,335,450.00	0.20
30	OXLEY LIMITED	1,909,720,380.59			1,909,720,380.59	0.19
31	EVEN ENTERPRISES COMPANY LIMITED	1,666,580,232.00			1,666,580,232.00	0.17
32	NITRO EXPLOSIVES (T) LTD.	1,640,233,296.00			1,640,233,296.00	0.17
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,625,326,213.14		12,084,800.00	1,637,411,013.14	0.17
34	NITRO LOGISTICS LIMITED	1,320,131,641.61			1,320,131,641.61	0.13
35	TANZANITE ONE MINING LTD	1,266,677,820.00			1,266,677,820.00	0.13
36	SEA SALT LIMITED	1,157,074,831.20		65,000,000.00	1,222,074,831.20	0.12
37	BUSOLWA MINING LIMITED	1,199,066,159.89			1,199,066,159.89	0.12
38	HAMIS RAJABU			1,107,310,628.00	1,107,310,628.00	0.11
39	KATAVI MINING COMPANY LIMITED	1,097,361,529.88		6,794,699.00	1,104,156,228.88	0.11
40	KABULAS LIMITED			1,076,611,200.00	1,076,611,200.00	0.11
41	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,031,406,573.59			1,031,406,573.59	0.10
42	SUNSHINE MINING LIMITED	901,478,861.00		107,634,031.00	1,009,112,892.00	0.10
43	MMG GOLD LIMITED	592,841,360.00		381,438,982.00	974,280,342.00	0.10
44	BUSOLWA 'B' GOLD RUSH (EVARIST GERVAS)			971,652,990.00	971,652,990.00	0.10
45	GASTON SAMBALA			946,224,800.00	946,224,800.00	0.10
46	KAKOLA MINING COMPANY LIMITED	935,098,042.38			935,098,042.38	0.09
47	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	928,439,535.51			928,439,535.51	0.09
48	JOHN GODFREY RUPIA			897,960,000.00	897,960,000.00	0.09
49	SAID MAKUBEL			884,109,782.00	884,109,782.00	0.09
50	WEIR MINERALS EAST AFRICA LIMITED	874,884,077.54			874,884,077.54	0.09
51	FORTUNATUS J. NUGWANA			873,349,200.00	873,349,200.00	0.09
52	TANSINO QUARRIES LTD.	670,407,701.51		199,746,256.00	870,153,957.51	0.09
53	BUSOLWA GOLD MINE (TANZANIA) LIMITED	9,600,000.00		805,661,037.00	815,261,037.00	0.08
54	TNR LIMITED	804,994,109.23		230,000.00	805,224,109.23	0.08
55	GM & CO (TANZANIA) LTD	790,320,302.67			790,320,302.67	0.08
56	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	101,318,808.70		653,127,679.00	754,446,487.70	0.08
57	TANZANIA PORTLAND CEMENT CO. LTD			725,229,436.00	725,229,436.00	0.07
58	BEARING MAN GROUP TANZANIA LIMITED	723,861,643.57			723,861,643.57	0.07
59	JV OF CR15G & NEWCENTRY COMPANY LTD			713,057,114.00	713,057,114.00	0.07
<b>Sub-total</b>		<b>597,772,986,559.05</b>	<b>32,625,796,775.07</b>	<b>236,143,342,022.00</b>	<b>866,542,125,356.12</b>	<b>87.50</b>
<b>STATE-OWNED ENTERPRISES</b>						
60	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	52,536,790,191.35		1,803,500.00	52,538,593,691.35	5.30
61	STAMIGOLD COMPANY LIMITED	91,689,524.00		943,535,575.00	1,035,225,099.00	0.10
62	STATE MINING COOPERATION (STAMICO)	-	-	1,357,092.00	1,357,092.00	0.00
<b>Sub-total</b>		<b>52,628,479,715.35</b>	<b>-</b>	<b>946,696,167.00</b>	<b>53,575,175,882.35</b>	<b>5.41</b>
<b>RECONCILIATION SCOPE</b>		<b>650,401,466,274.40</b>	<b>32,625,796,775.07</b>	<b>237,090,038,189.00</b>	<b>920,117,301,238.47</b>	<b>92.91</b>
63	OTHER COMPANIES/INDIVIDUALS (not meeting materiality threshold)	30,532,139,514.82	298,553,459.97	39,424,324,506.65	70,255,017,481.44	7.09
<b>TOTAL REVENUE COLLECTED</b>		<b>674,510,176,555.56</b>	<b>32,924,350,235.04</b>	<b>271,514,362,695.65</b>	<b>990,372,318,719.91</b>	<b>100.00</b>



### 4.3 Reconciliation Scope

The reconciliation scope includes 37 revenue streams, 62 extractive companies, and 23 government agencies. These revenue streams, extractive companies, State-Owned Enterprises, and government agencies are shown in Table 30, Table 31, Table 32 and Table 33, respectively.

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

SN	Revenue Stream	Description
<b>PAYMENT MADE TO TRA</b>		
1	Corporate tax	Corporation Tax is a tax charged on the taxable incomes (Profits) of entities such as limited companies and other organizations including clubs, societies, associations and other unincorporated bodies. Corporate Tax is payable by Tanzanian companies on their worldwide taxable income at the rate of 30% as provided on the Income Tax Act 2004. Extractive companies are taxed at the same fixed corporate tax of 30% of taxable income, but as per the Finance Act, 2016 mining companies are a granted depreciation allowance of 100% on equipment used for prospecting and exploration of minerals or petroleum.
2	Import duty	Customs/Import duty is a tax levied on specified goods imported into Tanzania.
3	Excise duty	Excise Duty is a duty charged on specific goods and services manufactured locally or imported on varying rates.
4	Skills Development Levy (SDL)	Skills and development levy is a levy collected by TRA under the Vocational Education Training Act and Income Tax Act. It is tax borne by the employer at a rate of 4.5 percent of gross remuneration payable monthly.
5	Petroleum levy	Petroleum levy is charged on petroleum, diesel, and kerosene
6	Railroad Development Levy (RDL)	RDL is a 1.5% infrastructure development levy on imports. This levy is charged based on customs value on goods entered for home consumption in Mainland Tanzania. The levy is not applicable to imported goods that have relief or exemption under the East African Community Customs Management Act 2004 (EACCMA 2004), goods in transit, pharmaceutical goods, etc.
7	Fuel levy	The fuel levy is charged on petroleum and diesel
8	Customs processing fee	The fee charged to Extractive Companies for inspection of imported goods regardless of their value, in the country.
9	Value Added Tax	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 100 million must be registered for VAT purposes.
10	Pay- As-You-Earn	Tax paid by employees on all their salary. The employer acts as an agent for the Government and deducts the tax from the employee salaries which it remits to TRA.
<b>PAYMENTS MADE TO TPDC</b>		
11	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).



SN	Revenue Stream	Description
12	Training fees	Fees payable by Licenced producers/contractor, depending on the Profit-Sharing Agreement (PSA), for training and research activities.
13	Licence fees	Fees paid when applying for conducting oil and gas activities over a Licenced area.
<b>PAYMENTS MADE TO MoM</b>		
14	Royalty on Minerals	Payments made by extractive companies on the gross value of export or local consumption upon delivery of minerals. The rates are 5% on Uranium, 6% on Gemstone and diamond, and metallic minerals, 1% on gem, and 3% on other minerals, including building materials, salt, all minerals within the industrial minerals group
15	Annual Rent	Annual fees payable for all mineral rights other than mineral rights under division D, and for minerals under division D based on Licence area.
16	Geological fee (licence and permit fees)	General term for various fees including application, preparation, transfer, search, blasting certificate, etc.
17	Application Fee	None-refundable fees payable by mining companies on the application of Licence. The fees include applications for prospecting Licence, retention Licence, special mining Licence, mining Licence, and primary Licence.
18	Penalty	Payment made by a Mineral Right holder for failure to pay annual rent and royalty on time
19	Export permit	Payment made by applicant to export samples and minerals.
20	Import Permit	Payment made by applicant to import samples and minerals.
<b>LOCAL TAXES</b>		
21	Service levy	The Local Government Authorities (LGAs) are entitled to charge a 0.3% service levy based on turnover generated by corporate bodies in the relevant district.

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

SN	COMPANY	SN	COMPANY
1	GEITA GOLD MINING LIMITED	31	EVEN ENTERPRISES COMPANY LIMITED
2	NORTH MARA GOLD MINE LIMITED	32	NITRO EXPLOSIVES (T) LTD.
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	33	MBOGO MINING AND GENERAL SUPPLY LIMITED
4	PANGEA MINERALS LTD	34	NITRO LOGISTICS LIMITED
5	PANAFRICAN ENERGY TANZANIA LIMITED	35	TANZANITE ONE MINING LTD
6	BULYANHULU GOLD MINE LIMITED	36	SEA SALT LIMITED
7	AUMS (T) LIMITED	37	BUSOLWA MINING LIMITED
8	SHANTA MINING COMPANY LIMITED	38	HAMIS RAJABU
9	WILLIAMSON DIAMONDS LTD.	39	KATAVI MINING COMPANY LIMITED
10	LYABONDE GROUP	40	KABULAS LIMITED
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	41	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED
12	EQUINOR TANZANIA AS	42	SUNSHINE MINING LIMITED
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	43	MMG GOLD LIMITED
14	AFRICAN EXPLOSIVES (T) LTD.	44	BUSOLWA 'B' GOLD RUSH (EVARIST' GERVAS)
15	MANTRA TANZANIA LIMITED.	45	GASTON SAMBALA
16	TANCOAL ENERGY LIMITED	46	KAKOLA MINING COMPANY LIMITED



SN	COMPANY	SN	COMPANY
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	47	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.
18	NDOVU RESOURCES LIMITED.	48	JOHN GODFREY RUPIA
19	GLOBEIQ TANZANIA SERVICES LIMITED	49	SAID MAKUBEL
20	SAHARA TANZANIA LIMITED	50	WEIR MINERALS EAST AFRICA LIMITED
21	MUBARAK GEMSTONES LIMITED	51	FORTUNATUS J. NUGWANA
22	GRAYSON BANDA	52	TANSINO QUARRIES LTD.
23	CHINA PETROLEUM PIPELINE BUREAU (CPP)	53	BUSOLWA GOLD MINE (TANZANIA) LIMITED
24	HERITAGE RUKWA (TZ) LIMITED	54	TNR LIMITED
25	MINERAL OIL CORPORATION LIMITED	55	GM & CO (TANZANIA) LTD
26	ZEM (T) CO.LIMITED	56	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED
27	JAC RIJK AFRICA LIMITED	57	TANZANIA PORTLAND CEMENT CO. LTD
28	NEELKANTH SALT LIMITED.	58	BEARING MAN GROUP TANZANIA LIMITED
29	MATABE GOLD PROCESSING	59	JV OF CR15G & NEWCENTRY COMPANY LTD
30	OXLEY LIMITED		

**Table 32: State-Owned Enterprises**

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

**Table 33: Government Agencies**

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

Out of the sixty-two (62) companies/individuals scoped to participate in the reconciliation exercise, IA managed to locate fifty (50) companies/individuals. The remaining twelve (12) companies/individuals were not located. The reporting templates were sent via emails and physical delivery to all located companies/individuals. However, only 34 reporting entities submitted filled templates within the given time. The contribution of these 34 entities amounted to 86.60% of the



government revenue from the mining, oil and gas sector in 2017/18. Table 34 presents a list of these 34 reporting extractive companies.

**Table 34: Reporting Entities Submitted Filled the Templates in Fiscal Year 2017/18**

SN	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
<b>MINING COMPANIES</b>						
1	GEITA GOLD MINING LIMITED	197,185		84,497,	281,683	28.44
2	NORTH MARA GOLD MINE LIMITED	48,952		51,831,	100,783	10.18
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	55,405	26,472		81,877	8.27
4	PANGEA MINERALS LTD	32,672		34,156	66,829	6.75
5	PAN AFRICAN ENERGY TANZANIA LIMITED	51,779	77,300,		51,857	5.24
6	BULYANHULU GOLD MINE LIMITED	42,136		6,614	48,751	4.92
7	AUMS (T) LIMITED	48,130			48,130	4.86
8	SHANTA MINING COMPANY LIMITED	23,557		12,442	36,000	3.64
9	WILLIAMSON DIAMONDS LTD.	10,629		10,221	20,850	2.11
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	8,114	870,462		8,985	0.91
11	EQUINOR TANZANIA AS	8,641			8,641	0.87
12	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	6,838			6,838	0.69
13	AFRICAN EXPLOSIVES (T) LTD.	6,504		6,229	6,510	0.66
14	MANTRA TANZANIA LIMITED.	3,586		2,339	5,925	0.60
15	NDOVU RESOURCES LIMITED.	1,611	3,165	0.6	4,777	0.48
16	GLOBELEQ TANZANIA SERVICES LIMITED	4,561			4,561	0.46
17	GRAYSON BANDA			3,126	3,126	0.32
18	JAC RIJK AFRICA LIMITED	2,168		0.07	2,168	0.22
19	NEELKANTH SALT LIMITED.	1,951,		121	2,073	0.21
20	OXLEY LIMITED	1,909			1,909	0.19
21	NITRO EXPLOSIVES (T) LTD.	1,640			1,640	0.17
22	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,625		12	1,637	0.17
23	SEA SALT LIMITED	1,157		6	1,222	0.12
24	BUSOLWA MINING LIMITED	1,199			1,199	0.12
25	KATAVI MINING COMPANY LIMITED	1,097		6,794	1,104	0.11
26	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	928			928	0.09
27	WEIR MINERALS EAST AFRICA LIMITED	874			874	0.09
28	TANSINO QUARRIES LTD.	670		199	870	0.09
29	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	101		653	754	0.08



SN	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
30	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY			725	725	0.07
31	BEARING MAN GROUP TANZANIA LIMITED	723			723	0.07
<b>STATE-OWNED COMPANIES</b>						
32	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	52,536		1,803	52,538	5.30
33	STAMIGOLD COMPANY LIMITED	91		943	1,035	0.10
34	STATE MINING COOPERATION (STAMICO)	-	-	1	1	0.00
<b>TOTAL</b>					<b>857,523</b>	<b>86.60</b>

Sixty-two (62) extractive companies were scoped to participate in the 2017/18 report. However, twenty-eight (28) companies/individuals did not return the reporting templates until the preparation of the final report. Table 35 shows a list of reporting entities that did not return the templates and reasons or remark for failure to submit.

**Table 35: Companies/Individuals that did not report in the Fiscal Year 2017/18**

SN	COMPANY NAME	Remarks
1	LYABONDE GROUP	Could not be located
2	TANCOAL ENERGY LIMITED	Confirmed to report but did not return templates
3	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	Could not be located
4	SAHARA TANZANIA LIMITED	Closed operation
5	MUBARAK GEMSTONES LIMITED	Could not be located
6	CHINA PETROLEUM PIPELINE BUREAU (CPP)	Could not be located
7	HERITAGE RUKWA (TZ) LIMITED	Closed Operation
8	MINERAL OIL CORPORATION LIMITED	They said they cannot fill as they are not extractive company. Instead they sent a letter to TEITI
9	ZEM (T) CO. LIMITED	Confirmed to report but did not return templates
10	MATABE GOLD PROCESSING	Could not be located
11	EVEN ENTERPRISES COMPANY LIMITED	Could not be located
12	NITRO LOGISTICS LIMITED	Confirmed to report but did not return templates
13	TANZANITE ONE MINING LTD	The responsible person was not around because the activities of the company have been suspended
14	HAMIS RAJABU	Could not be located
15	KABULAS LIMITED	Confirmed to report but did not return templates
16	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	They operate jointly with ORECOP. All financial information are reported by ORECOP
17	SUNSHINE MINING LIMITED	The custodians of records are not in the country as they do not produce at the moment.
18	MMG GOLD LIMITED	Could not be located
19	BUSOLWA 'B' GOLD RUSH (EVARIST GERVA)	Could not be located
20	GASTON SAMBALA	Could not be located
21	KAKOLA MINING COMPANY LIMITED	Closed operations and the company declared Bankrupt
22	JOHN GODFREY RUPIA	Could not be located
23	SAID MAKUBEL	Could not be located
24	FORTUNATUS J. NUGWANA	Could not be located
25	BUSOLWA GOLD MINE (TANZANIA) LIMITED	Could not be located
26	TNR LIMITED	Confirmed to report but did not return templates
27	GM & CO (TANZANIA) LTD	Could not be located
28	JV OF CR1SG & NEWCENTRY COMPANY LTD	Could not be located

The contribution of these 28 companies/individuals that did not report is 6.31% of the government revenue. The contribution of Lyabonde group is the highest (1.31%), while the contribution of each of the remaining companies/individuals is less than 1% of the



government revenue. Table 36 presents details of each company/individual that did not submit the templates.

**Table 36: Companies/Individuals that did not report in the Fiscal Year 2017/18**

SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue Collected by Government	%
1	LYABONDE GROUP			12,964,260,367.00	12,964,260,367.00	1.31
2	TANCOAL ENERGY LIMITED	4,272,715,820.52		1,612,965,870.00	5,885,681,690.52	0.59
3	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	5,073,585,655.40			5,073,585,655.40	0.51
4	SAHARA TANZANIA LIMITED	3,921,555,549.00			3,921,555,549.00	0.40
5	MUBARAK GEMSTONES LIMITED			3,432,268,827.00	3,432,268,827.00	0.35
6	CHINA PETROLEUM PIPELINE BUREAU (CPP)	2,980,707,224.17			2,980,707,224.17	0.30
7	HERITAGE RUKWA (TZ) LIMITED	778,623,182.06	2,039,346,155.72		2,817,969,337.78	0.28
8	MINERAL OIL CORPORATION LIMITED	2,777,856,186.30			2,777,856,186.30	0.28
9	ZEM (T) CO. LIMITED	2,292,889,320.16		356,750,046.00	2,649,639,366.16	0.27
10	MATABE GOLD PROCESSING			1,991,335,450.00	1,991,335,450.00	0.20
11	EVEN ENTERPRISES COMPANY LIMITED	1,666,580,232.00			1,666,580,232.00	0.17
12	NITRO LOGISTICS LIMITED	1,320,131,641.61			1,320,131,641.61	0.13
13	TANZANITE ONE MINING LTD	1,266,677,820.00			1,266,677,820.00	0.13
14	HAMIS RAJABU			1,107,310,628.00	1,107,310,628.00	0.11
15	KABULAS LIMITED			1,076,611,200.00	1,076,611,200.00	0.11
16	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,031,406,573.59			1,031,406,573.59	0.10
17	SUNSHINE MINING LIMITED	901,478,861.00		107,634,031.00	1,009,112,892.00	0.10
18	MMG GOLD LIMITED	592,841,360.00		381,438,982.00	974,280,342.00	0.10
19	BUSOLWA 'B' GOLD RUSH (EVARIST GERVAS)			971,652,990.00	971,652,990.00	0.10
20	GASTON SAMBALA			946,224,800.00	946,224,800.00	0.10
21	KAKOLA MINING COMPANY LIMITED	935,098,042.38			935,098,042.38	0.09
22	JOHN GODFREY RUPIA			897,960,000.00	897,960,000.00	0.09
23	SAID MAKUBEL			884,109,782.00	884,109,782.00	0.09
24	FORTUNATUS J. NUGWANA			873,349,200.00	873,349,200.00	0.09
25	BUSOLWA GOLD MINE (TANZANIA) LIMITED	9,600,000.00		805,661,037.00	815,261,037.00	0.08
26	TNR LIMITED	804,994,109.23		230,000.00	805,224,109.23	0.08
27	GM & CO (TANZANIA) LTD	790,320,302.67			790,320,302.67	0.08
28	JV OF CR15G & NEWCENTRY COMPANY LTD			713,057,114.00	713,057,114.00	0.07
<b>Sub-total</b>					<b>62,579,228,359.81</b>	<b>6.31</b>

#### 4.4 Level of Disaggregation

The Reporting Templates and the data were submitted by:

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

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



#### 4.5 Materiality Deviation

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

#### 4.6 Beneficial Ownership

Requirement 2.5 of the EITI Standard demands extractive companies to disclose information of beneficial owners (i.e. natural persons who owns interests in the extractive companies). Disclosure of beneficial ownership aims at reducing illegal practices and conducts in the extractive industries such as tax evasion, corruption, illicit financial flows and outcomes of conflict of interests. Besides, it enhances transparency and accountability of extractive companies, adherence to the rule of law, and revenue collection by unveiling shadow companies, which are likely to evade tax payment.

In Tanzania, BRELA maintains a register containing information of all legally registered companies operating in Tanzania pursuant to Companies Act, Cap 212 and Business Registration and Licensing Authority Act, 2007. The information contained in the register includes corporate entity's full name, legal status, year of incorporation, and list of directors. On the other hand, major oil, gas, and mining companies are public companies listed in international stock markets, which maintain strict disclosure requirements of ownership. Despite the legal emphasis that extractive companies should disclose beneficial owners in their companies, the majority do not disclose such information during TEITI reporting.

As part of the remedy, the government, through TEITI, undertook a study on beneficial ownership in the extractive industries in 2017. The study involved 54 companies (33 mining and 22 oil and gas), which provided details of entities/persons whom they are cooperating. The findings show that eight companies disclosed natural person as beneficial owners, 31 companies declared their beneficial owners as a combination of company and individuals, 11 companies disclosed company as beneficial owner, and 25 companies disclosed persons with influence over the actions or management of their companies. Similarly, two companies disclosed the existence of Politically Exposed Persons (PEPs) in their companies.<sup>44</sup>

During fiscal year 2017/18, 16 entities (47.1%) out of 34, which filled reporting templates disclose information on beneficial ownership. Out of 16 entities, 2 are government agencies, while 14 are private companies. Eleven (11) private entities out of 14 disclosed the companies as beneficial owners and two entities disclosed individuals as the beneficial owner. One company discloses a mixture of individuals and companies as beneficial owners. All entities had no Politically Exposed Persons (PEPs).

<sup>44</sup> <http://teiti.go.tz/storage/app/uploads/public/5e0/9c7/db0/5e09c7db0c4cc755122821.pdf>



Table 37 provides details of the beneficial ownership of the 16 reporting entities. A template used to gather information of beneficial ownership is shown in Appendix 3.

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

SN	Company	Shareholders	Nationality of Shareholders	% of interest	Listed Entity (Yes/No)	Stock Exchange	Beneficial Ownership Information <sup>45</sup>
1	STAMIGOLD Company Ltd	Government (State Mining Corporation)	Tanzania	99.9%	No	N/A	Wholly owned by Tanzanian government through STAMICO
2	PANAFRICAN Energy (T) Ltd	PAE PANAFRICAN Energy Corporation	Mauritius	100%	No	N/A	100% owned by PAE PANAFRICAN Energy Corporation of Mauritius
3	Williamson Diamonds Ltd	Willcroft Company Ltd	Bermuda	75%	No	N/A	Majority ownership by Willcroft Company Ltd of Bermuda and minority ownership by the Government of Tanzania
		The United Republic of Tanzania Government	Tanzania	25%			
4	State Mining Corporation	Treasury Registrar (TR)	Tanzania	100%	No	N/A	Wholly owned by the government through Treasury Registrar (TR)
5	Mantra (Tanzania) Ltd	Mantra Resources Ltd	Australia	100%	Yes	Australia Securities Exchange	100% owned by Mantra Resources Ltd of Australia
6	Busolwa Mining Ltd	Baraka Ezekiel Nyandu	Tanzania	70%	No	N/A	Wholly owned by Tanzanian individuals. Contacts of Beneficial Owners provided (Baraka E. Nyandu, Magreth Bamira and Joshua Ezekiel).
		Magreth Ezekiel Bamira	Tanzania	15%			
		Joshua Bamira Ezekiel	Tanzania	15%			
7	Mbogo Mining and General Supply Ltd	Barnabas Athanas Nibengo	Tanzania	25%	No	N/A	Majority ownership by Tanzanian individuals  Other beneficial owners holding 40% not disclosed.
		Generoza Leonidas Mudeli	Tanzania	15%			
		Onesmo Athanas Nibengo	Tanzania	10%			
		James Gideon Mtana	Tanzania	10%			
8	African Explosives (Tanzania) Ltd	African Explosives and Chemical Industries (AECI Ltd)	South Africa	100%	Yes	JSE, South Africa	100% owned by African Explosives and Chemical Industries (AECI Ltd) of South Africa
9	Bearing Man Group (T) Ltd	Invicta Offshore Holding Ltd	Mauritius	70%	No	N/A	Invicta Offshore Holding Ltd is the majority shareholder (70%)
		BMG Offshore Holdings	Mauritius	30%	No	N/A	
10	Jac Rijk Africa Ltd	Holding Barizon B.V.	Netherlands	99%	No	N/A	99% owned by Holding Barizon B.V of Netherlands
		Joost Rijk	Netherlands	1%	No	N/A	
11	M & P Exploration Production (T) Ltd	Establishments Maurel et Prom SA	France	99%			99% owned by Establishments Maurel et Prom SA of France
		Jean-Francois Henin	France	1%			
12	BULYANHUL U GOLD MINE LTD	BlackRock Inc	CANADA	6.35%	No		
		Draper Gardens	UK	3.94%	No		

<sup>45</sup> For entity holding a total of 25% or more of the equity shares



SN	Company	Shareholders	Nationality of Shareholders	% of interest	Listed Entity (Yes/No)	Stock Exchange	Beneficial Ownership Information <sup>45</sup>
13	NEELKANTH SALT LIMITED	Pujara Kumar Vinodrai	Mauritius	35%	No	N/A	70% owned by Pramukh Associates Ltd Mauritius Reg no: 095064
		Vishnu Rooplal Wadhawan	Mauritius	35%			
		Rashid Ahmed Hamoud	Tanzanian	20%			
		Neelam Hitendra Tanna	Tanzanian	10%			
14	MURRAY & ROBERTS CEMENTATION TANZANIA LTD	Subulele Songea	NIL	1%	No	N/A	99% of shared is owned by Murray & Roberts Cementation PTY Limited.
		Murray & Roberts Cementation PTY Limited	NIL	99%			
15	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	National Development Corporation	Tanzania	20%	No	N/A	A joint venture Company where majority shareholder (80%) is Sichuan Hongda Group.
		Sichuan Hongda Group	China	80%			
16	NITRO EXPLOSIVES (T) LIMITED	Yusuf Hamisi Mushi	Tanzania	1%	NO	N/A	50% of the shares are owned by Austin Powder African.
		Johannes Jacobus Viljoen	Tanzania	1%			
		Zamzam Yusuf Mushi	Tanzania	2.6%			
		Lightness Jacobus Viljoen	Tanzania	0.1%			
		JV Trust Limited	Tanzania	20.9%			
		Y. H Holdings Limited	Tanzania	21.9%			
		Yelena Management Limited	Tanzania	2.5%			
		Austin Powder African	South Africa	50%			



## 5 RECONCILIATION RESULTS

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

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

#### 5.1.1 Reconciliation by Extractive Company

Table 38 summarises the differences between the payments reported by extractive companies and receipts reported by government agencies. The Table includes consolidated figures based on the reporting templates filled by every extractive company and government agency, adjustments made by us following the reconciliation work and the residual unreconciled differences.

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

S N	Company/Individual	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	GEITA GOLD MINING LIMITED	218,828,350.6 02.57	204,662,670. 467.82	14,165,680.1 34.75	15,440,925.29 2.51	9,149,797.50 4.91	6,291,127.787. 60	234,269,275.8 95.08	213,812,467. 972.74	20,456,807.9 22.35
2	NORTH MARA GOLD MINE LIMITED	268,909,580.8 41.95	65,490,893.8 30.72	203,418,687. 011.23	(91,548,299.89 1.18)	114,280,152. 602.97	(205,828,452.4 94.16)	177,361,280.9 50.76	179,771,046. 433.69	(2,409,765.4 82.93)
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	41,905,735.47 9.75	43,272,205.5 57.29	(1,366,470.0 77.54)	27,805,272.66	1,211,760.81 0.07	(1,183,955,537. .41)	41,933,540.75 2.41	44,483,966.3 67.36	(2,550,425.6 14.95)
4	PANGEA MINERALS LTD	43,791,965.97 3.95	41,557,145.6 23.75	2,234,820.35 0.20	1,223,661,930. 12	3,080,981.58 9.95	(1,857,319,659 .83)	45,015,627.90 4.07	44,638,127.2 13.70	377,500,690. 37
5	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	96,708,779.71 2.92	78,221,966.1 73.04	18,486,813.5 39.88	(25,937,400.91 6.64)	-	(25,937,400.91 6.64)	70,771,378.79 6.28	78,221,966.1 73.04	(7,450,587.3 76.76)
6	PAN AFRICAN ENERGY TANZANIA LIMITED	48,909,092.96 5.43	46,011,245.6 54.38	2,897,847.31 1.04	-	-	-	48,909,092.96 5.43	46,011,245.6 54.38	2,897,847.31 1.04
7	BULYANHULU GOLD MINE LIMITED	20,082,145.50 5.72	12,989,861.3 06.59	7,092,284.19 9.13	819,222,458.0 0	17,100,173.6 82.95	(16,280,951.22 4.95)	20,901,367.96 3.72	30,090,034.9 89.54	(9,188,667.0 25.81)
8	AUMS (T) LIMITED	9,977,663,071. 00	9,784,137.49 0.62	193,525,580. 38	-	-	-	9,977,663,071 .00	9,784,137.49 0.62	193,525,580. 38
9	SHANTA MINING COMPANY LIMITED	25,967,685.29 0.49	23,045,572.7 50.22	2,922,112.54 0.27	-	-	-	25,967,685.29 0.49	23,045,572.7 50.22	2,922,112.54 0.27
10	WILLIAMSON DIAMONDS LTD.	12,461,390.82 4.95	10,013,525.2 78.95	2,447,865.54 6.00	-	1,318,947.25 3.51	(1,318,947,253 .51)	12,461,390.82 4.95	11,332,472.5 32.46	1,128,918.29 2.49
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,577,695,539. 98	1,679,106.32 5.06	(101,410.78 5.08)	-	-	-	1,577,695,539 .98	1,679,106.32 5.06	(101,410,785 .08)
12	EQUINOR TANZANIA AS	1,497,802,742. 71	875,213,230. 96	622,589,511. 75	-	-	-	1,497,802,742 .71	875,213,230. 96	622,589,511. 75
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	821,328,841.2 0	811,864,175. 00	9,464,666.20	-	-	-	821,328,841.2 0	811,864,175. 00	9,464,666.20
14	AFRICAN EXPLOSIVES (T) LTD.	2,466,868,005. 24	1,887,273,33 3.49	579,594,671. 75	-	641,879,845. 00	(641,879,845.0 0)	2,466,868,005 .24	2,529,153,17 8.49	(62,285,173. 25)
15	MANTRA TANZANIA LIMITED.	2,413,564,380. 15	2,545,852,07 1.92	(132,287,69 1.77)	-	-	-	2,413,564,380 .15	2,545,852,07 1.92	(132,287,691 .77)
16	NDOVU RESOURCES LIMITED.	4,520,824,687. 08	4,634,998,82 6.11	(114,174.13 9.03)	-	-	-	4,520,824,687 .08	4,634,998,82 6.11	(114,174,139 .03)
17	GLOBELEQ TANZANIA SERVICES LIMITED	229,918,164.0 0	229,918,145. 45	18.55	-	-	-	229,918,164.0 0	229,918,145. 45	18.55
18	GRAYSON BANDA	5,400,803.00	3,126,118.49 8.00	(3,120,717.6 95.00)	-	-	-	5,400,803.00	3,126,118.49 8.00	(3,120,717.6 95.00)
19	JAC RIJK AFRICA LIMITED	139,517,867.3 0	281,861,028. 00	(142,343,16 0.70)	-	-	-	139,517,867.3 0	281,861,028. 00	(142,343,160 .70)
20	NEELKANTH SALT LIMITED.	1,062,354,914. 00	975,217,061. 00	87,137,853.0 0	-	-	-	1,062,354,914 .00	975,217,061. 00	87,137,853.0 0
21	BUSOLWA MINING LIMITED	1,243,275,815. 59	1,312,905,68 2.00	(69,629,866. 41)	-	-	-	1,243,275,815 .59	1,312,905,68 2.00	(69,629,866. 41)
22	OXLEY LIMITED	304,543,257.7 9	297,255,174. 00	7,288,083.79	-	-	-	304,543,257.7 9	297,255,174. 00	7,288,083.79
23	NITRO EXPLOSIVES (T)	338,199,697.9	665,137,431.	(326,937,73)	-	-	-	338,199,697.9	665,137,431.	(326,937,733)



S N	Company/Individual	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
3	LTD.	5	00	3.05)				5	00	.05)
2	MBOGO MINING AND GENERAL SUPPLY LIMITED	771,556,283.55	556,657,038.00	214,899,245.55	-	-	-	771,556,283.55	556,657,038.00	214,899,245.55
2	SEA SALT LIMITED	480,117,786.20	401,425,793.00	78,691,993.20	-	-	-	480,117,786.20	401,425,793.00	78,691,993.20
2	KATAVI MINING COMPANY LIMITED	1,125,337,358.08	343,529,720.00	781,807,638.08	-	-	-	1,125,337,358.08	343,529,720.00	781,807,638.08
2	STAMIGOLD COMPANY LIMITED	1,273,652,365.75	391,249,193.00	882,403,172.75	-	-	-	1,273,652,365.75	391,249,193.00	882,403,172.75
2	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	189,926,016.75	41,723,903.00	148,202,113.75	-	-	-	189,926,016.75	41,723,903.00	148,202,113.75
2	WEIR MINERALS EAST AFRICA LIMITED	418,290,333.36	106,821,857.00	311,468,476.36	-	-	-	418,290,333.36	106,821,857.00	311,468,476.36
3	TANSINO QUARRIES LTD.	472,264,128.09	310,648,892.00	161,615,236.09	-	-	-	472,264,128.09	310,648,892.00	161,615,236.09
3	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	679,454,662.50	656,955,869.00	22,498,793.50	-	-	-	679,454,662.50	656,955,869.00	22,498,793.50
3	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY	22,607,112.678.74	24,750,760.174.02	(2,143,647.495.28)	-	-	-	22,607,112.678.74	24,750,760.174.02	(2,143,647.495.28)
3	BEARING MAN GROUP TANZANIA LIMITED	148,810,192.85	183,591,310.00	(34,781,117.15)	-	-	-	148,810,192.85	183,591,310.00	(34,781,117.15)
3	STATE MINING CORPORATION	6,255,606.40	1,357,092.00	4,898,514.40	-	-	-	6,255,606.40	1,357,092.00	4,898,514.40
	<b>TOTAL</b>	<b>832,336,462.397.00</b>	<b>582,116,665.956.40</b>	<b>250,219,796.440.60</b>	<b>(99,974,085.854.54)</b>	<b>146,783,693.289.36</b>	<b>(246,757,779.143.89)</b>	<b>732,362,376.542.46</b>	<b>728,900,359.245.76</b>	<b>3,462,017.296.70</b>

## 5.1.2 Reconciliation by Revenue Stream

Table 39 shows the total basic payments reported by extractive companies and government agencies, taking into account all adjustments.

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

S N	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	Royalties for minerals	342,719,387.581.46	203,834,713.399.00	138,884,674.182.46	-	135,974,662.325.88	(135,974,662.325.88)	342,719,387.581.46	339,809,375,724.88	2,910,011,856.59
2	Royalties for oil and gas	25,937,400,916.64	-	25,937,400,916.64	(25,937,400,916.64)	-	(25,937,400,916.64)	-	-	-
3	Annual rental fee	2,737,221,747.36	117,554,722.00	2,619,667,025.36	-	-	-	2,737,221,747.36	117,554,722.00	2,619,667,025.36
4	License and permit fee	2,253,658,861.44	2,407,539,710.00	(153,880,848.56)	-	-	-	2,253,658,861.44	2,407,539,710.00	(153,880,848.56)
5	Profit per Production Sharing Agreements	2,194,987,864.63	-	2,194,987,864.63	-	-	-	2,194,987,864.63	-	2,194,987,864.63
6	Application and preparation fee	-	-	-	-	8,955,390.308.41	(8,955,390.308.41)	-	8,955,390.308.41	(8,955,390.308.41)
7	Protected Gas Revenue	8,314,199,823.80	8,314,199,823.80	-	-	-	-	8,314,199,823.80	8,314,199,823.80	-
8	Profit per Production Sharing Agreement	55,900,359,784.29	28,162,088,115.52	27,738,271,668.76	(3,017,468,864.12)	24,159,850,865.44	(27,177,319,729.56)	52,882,890,920.17	52,321,938,980.96	560,951,939.21
9	License Charges/fees	2,554,347,959.78	2,554,280,326.88	67,632.90	-	-	-	2,554,347,959.78	2,554,280,326.88	67,632.90
1	Royalties for oil and gas	28,336,915,993.94	54,274,316,910.58	(25,937,400,916.64)	3,017,468,864.12	(22,948,090,055.37)	25,965,558,919.49	31,354,384,858.06	31,326,226,855.21	28,158,002,815.5
1	Training Fees	4,656,146,217.86	4,656,089,789.48	56,428.38	-	-	-	4,656,146,217.86	4,656,089,789.48	56,428.38
1	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	250,808,281.78	-	250,808,281.78	-	-	-	250,808,281.78	-	250,808,281.78
1	Navy Allowance	638,813,030.37	-	638,813,030.37	-	-	-	638,813,030.37	-	638,813,030.37
1	Tariff on gas transport through SONGAS pipeline	22,373,677,955.54	-	22,373,677,955.54	-	-	-	22,373,677,955.54	-	22,373,677,955.54
1	Other material payment made to TPDC (TZS > 20 million)	-	22,373,677,955.54	(22,373,677,955.54)	-	-	-	-	22,373,677,955.54	(22,373,677,955.54)
1	Corporation Tax (including provisional tax and advance tax)	259,713,678,940.12	155,052,724,483.98	104,660,954,456.14	(91,548,299,891.18)	641,879,845.00	(92,190,179,736.18)	168,165,379,048.93	155,694,604,328.98	12,470,774,719.95
1	Skills and Development Levy (SDL)	20,669,446,048.70	20,753,830,627.22	(84,384,578.52)	-	-	-	20,669,446,048.70	20,753,830,627.22	(84,384,578.52)
1	Excise Duty paid to LTD	7,570,476,224.64	24,697,795,623.77	(17,127,319,399.13)	10,944,522,602.25	-	10,944,522,602.25	18,514,998,826.89	24,697,795,623.77	(6,182,796,796.88)
1	Corporation Tax (including provisional tax and advance tax)	966,389,298.00	990,476,660.00	(24,087,362.00)	-	-	-	966,389,298.00	990,476,660.00	(24,087,362.00)
2	Skills and Development Levy (SDL)	668,341,224.56	683,804,563.00	(15,463,338.44)	-	-	-	668,341,224.56	683,804,563.00	(15,463,338.44)
2	Excise Duty paid to CED	11,083,251,243.59	188,456,910.00	10,894,794,333.59	(10,890,156,158.59)	-	(10,890,156,158.59)	193,095,085.00	188,456,910.00	4,638,175.00
2	Import Duty paid to CED	15,552,507,931.15	20,070,885,938.00	(4,518,378,006.85)	4,719,920,542.00	-	4,719,920,542.00	20,272,428,473.15	20,070,885,938.00	201,542,535.15
2	Fuel Levy paid to CED	4,679,949,033.84	626.00	4,679,948,407.84	-	-	-	4,679,949,033.84	626.00	4,679,948,407.84
2	Vehicle Reg Tax	4,400,000.00	24,350,000.00	(19,950,000.00)	2,750,000.00	-	2,750,000.00	7,150,000.00	24,350,000.00	(17,200,000.00)
2	Railroad Dev Levy	1,282,965,781.36	9,292,061,612.00	(8,009,095,830.64)	2,042,884,388.12	-	2,042,884,388.12	3,325,850,169.47	9,292,061,612.00	(5,966,211,442.53)
2	Customs Processing Fee	411,912,261.56	2,971,138,802.00	(2,559,226,540.44)	1,272,709,461.00	-	1,272,709,461.00	1,684,621,722.56	2,971,138,802.00	(1,286,517,079.44)
2	Petroleum levy (kerosene, gas oil, and motor spirit)	-	10,737,305,317.00	(10,737,305,317.00)	6,110,831,111.00	-	6,110,831,111.00	6,110,831,111.00	10,737,305,317.00	(4,626,474,206.00)



S N	Description of the payment	Template Original Lodged			Company/In dividual (iv)	Adjustments Governme nt (v)	Difference (vi) = (iv - v)	Company/In dividual (vii) = (i + iv)	Final Amount	
		Company/In dividual (i)	Government (ii)	Difference (iii) = (i - ii)					Governme nt (viii) = (ii + v)	Difference (ix) = (vii - viii)
2 8	Service Levy	8,418,887,047 .34	9,878,528,605 .63	(1,459,641, 558.29)	3,308,153,007 .51	-	3,308,153,007 .51	11,727,040,05 4.85	9,878,528,6 05.63	1,848,511,44 9.22
2 9	Other Local Taxes, Fees and Levies	2,446,331,343 .24	80,845,435.00	2,365,485,9 08.24	-	-	-	2,446,331,343 .24	80,845,435. 00	2,365,485,90 8.24
Total		832,336,462,3 97.00	582,116,665,9 56.40	250,219,79 6,440.60	(99,974,085,8 54.54)	146,783,69 3,289.36	(246,757,779, 143.89)	732,362,376,5 42.46	728,900,35 9,245.76	3,462,017,29 6.70

## 5.2 Unreconciled Differences

Unreconciled discrepancies are indicated as positive if the amount reported by a company exceeds that reported by the government agency as a receipt. If the amount reported by a company is lower than that received by the government agency, the resulting discrepancy is labelled negative. Final company payments obtained was TZS 732,362,376,542.46 and the final government receipts came up to TZS 728,900,359,245.76 creating a net discrepancy of TZS 3,462,017,296.70 representing 0.47% of total payments reported by Government Agencies. This is the sum of positive differences of TZS 31,309,677,653.88 and negative differences of TZS 27,847,660,357.17 as shown in Table 40.

**Table 40: Details of Unresolved Differences**

SN	Company/Individual	Amount reported by company but not confirmed by Government Entities	Amount reported by Government Entities but not confirmed by Company
1	GEITA GOLD MINING LIMITED	20,456,807,922.35	
2	NORTH MARA GOLD MINE LIMITED		(2,409,765,482.93)
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED		(2,550,425,614.95)
4	PANGEA MINERALS LTD	377,500,690.37	
5	TANZANIA PETROLEUM DEVELOPMENT CORPORATION		(7,450,587,376.76)
6	PAN AFRICAN ENERGY TANZANIA LIMITED	2,897,847,311.04	
7	BULYANHULU GOLD MINE LIMITED		(9,188,667,025.81)
8	AUMS (T) LIMITED	193,525,580.38	
9	SHANTA MINING COMPANY LIMITED	2,922,112,540.27	
10	WILLIAMSON DIAMONDS LTD.	1,128,918,292.49	
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED		(101,410,785.08)
12	EQUINOR TANZANIA AS	622,589,511.75	
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	9,464,666.20	
14	AFRICAN EXPLOSIVES (T) LTD.		(62,285,173.25)
15	MANTRA TANZANIA LIMITED.		(132,287,691.77)
16	NDOVU RESOURCES LIMITED.		(114,174,139.03)
17	GLOBEIQ TANZANIA SERVICES LIMITED	18.55	
18	GRAYSON BANDA		(3,120,717,695.00)
19	JAC RIJK AFRICA LIMITED		(142,343,160.70)
20	NEELKANTH SALT LIMITED.	87,137,853.00	
21	BUSOLWA MINING LIMITED		(69,629,866.41)
22	OXLEY LIMITED	7,288,083.79	
23	NITRO EXPLOSIVES (T) LTD.		(326,937,733.05)
24	MBOGO MINING AND GENERAL SUPPLY LIMITED	214,899,245.55	
25	SEA SALT LIMITED	78,691,993.20	
26	KATAVI MINING COMPANY LIMITED	781,807,638.08	
27	STAMIGOLD COMPANY LIMITED	882,403,172.75	
28	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	148,202,113.75	
29	WEIR MINERALS EAST AFRICA LIMITED	311,468,476.36	
30	TANSINO QUARRIES LTD.	161,615,236.09	
31	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	22,498,793.50	
32	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY		(2,143,647,495.28)
33	BEARING MAN GROUP TANZANIA LIMITED		(34,781,117.15)
34	STATE MINING CORPORATION	4,898,514.40	
<b>Total</b>		<b>31,309,677,653.88</b>	<b>(27,847,660,357.17)</b>



## 6 ANALYSIS OF REPORTED DATA

### 6.1 Analysis of Government Revenues

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

Table 41 shows the government revenues contributed by 31 extractive companies and three (3) SOEs in the fiscal year 2017/18. Geita Gold Mining Limited accounts for 29.33% of the country's extractive revenues for fiscal year 2017/18 followed by North Mara Gold Mine Limited (24.66%). This trend also was the same in the fiscal year 2016/17 whereby Geita Gold Mining Limited and North Mara Gold Mine Limited contributed more than others. From the oil and gas sector, Tanzania Petroleum Development Corporation contributed 10.73% of the country's extractive revenues for the fiscal year 2017/18. This trend of contribution is different from the fiscal year 2016/17, where Pan African Energy Tanzania Limited contributed more than any other company from oil and gas companies. The analysis of the revenue collected by the government shows that the mining companies are contributing more than companies from the oil and gas sector.

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

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	116,854,118,799.82	-	93,647,553,773.91	3,310,795,399.00	213,812,467,972.74	29.33
2	NORTH MARA GOLD MINE LIMITED	10,929,739,144.38	-	166,111,289,752.97	2,730,017,536.34	179,771,046,433.69	24.66
3	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	10,934,031,755.00	67,252,130,225.04	1,803,500.00	34,000,693.00	78,221,966,173.04	10.73
4	PAN AFRICAN ENERGY TANZANIA LIMITED	23,104,103,901.50	22,907,141,752.88	-	-	46,011,245,654.38	6.31
5	PANGEA MINERALS LTD	6,020,291,166.47	-	37,237,931,113.95	1,379,904,933.28	44,638,127,213.70	6.12
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	17,558,124,156.88	26,456,753,384.08	-	469,088,826.40	44,483,966,367.36	6.10
7	BULYANHULU GOLD MINE LIMITED	5,914,419,949.34	-	23,714,883,191.95	460,731,848.25	30,090,034,989.54	4.13
8	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY	24,025,530,738.02	-	725,229,436.00	-	24,750,760,174.02	3.40
9	SHANTA MINING COMPANY LIMITED	9,822,663,810.40	-	12,442,729,799.00	780,179,140.82	23,045,572,750.22	3.16
10	WILLIAMSON DIAMONDS LTD.	1,622,752,994.95	-	9,340,034,009.51	369,685,528.00	11,332,472,532.46	1.55
11	AUMS (T) LIMITED	9,398,749,154.32	-	-	385,388,336.30	9,784,137,490.62	1.34
12	NDOVU RESOURCES LIMITED.	890,010,191.93	3,744,388,634.18	600,000.00	-	4,634,998,826.11	0.64
13	GRAYSON BANDA	-	-	3,126,118,498.00	-	3,126,118,498.00	0.43
14	MANTRA TANZANIA LIMITED.	186,670,039.21	-	2,339,307,920.00	19,874,112.71	2,545,852,071.92	0.35
15	AFRICAN EXPLOSIVES (T) LTD.	2,503,216,491.96	-	6,229,000.00	19,707,686.53	2,529,153,178.49	0.35
16	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	800,218,908.72	878,887,416.34	-	-	1,679,106,325.06	0.23
17	BUSOLWA MINING LIMITED	341,252,692.00	-	971,652,990.00	-	1,312,905,682.00	0.18
18	NEELKANTH SALT LIMITED.	851,638,826.00	-	123,578,235.00	-	975,217,061.00	0.13
19	EQUINOR TANZANIA AS	568,100,911.62	307,112,319.34	-	-	875,213,230.96	0.12
20	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	811,864,175.00	-	-	-	811,864,175.00	0.11
21	NITRO EXPLOSIVES (T) LTD.	665,137,431.00	-	-	-	665,137,431.00	0.09
22	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	13,383,319.00	-	643,572,550.00	-	656,955,869.00	0.09
23	MBOGO MINING AND GENERAL SUPPLY LIMITED	556,657,038.00	-	-	-	556,657,038.00	0.08
24	SEA SALT LIMITED	131,885,905.00	-	269,539,888.00	-	401,425,793.00	0.06
25	STAMIGOLD COMPANY LIMITED	11,340,433.00	-	379,908,760.00	-	391,249,193.00	0.05
26	KATAVI MINING COMPANY LIMITED	336,735,021.00	-	6,794,699.00	-	343,529,720.00	0.05
27	TANSINO QUARRIES LTD.	110,902,636.00	-	199,746,256.00	-	310,648,892.00	0.04
28	OXLEY LIMITED	297,255,174.00	-	-	-	297,255,174.00	0.04
29	JAC RIJK AFRICA LIMITED	281,861,028.00	-	-	-	281,861,028.00	0.04
30	GLOBELEQ TANZANIA SERVICES LIMITED	229,918,145.45	-	-	-	229,918,145.45	0.03
31	BEARING MAN GROUP TANZANIA LIMITED	183,591,310.00	-	-	-	183,591,310.00	0.03
32	WEIR MINERALS EAST AFRICA LIMITED	106,821,857.00	-	-	-	106,821,857.00	0.01
33	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	41,723,903.00	-	-	-	41,723,903.00	0.01
34	STATE MINING CORPORATION	-	-	1,357,092.00	-	1,357,092.00	0.00
TOTAL		246,104,711,007.97	121,546,413,731.87	351,289,860,465.29	9,959,374,040.63	728,900,359,245.76	100.00



### 6.1.2 Analysis of Payments by Contribution Flows

This section presents the payments by revenue stream collected by TRA, MoM and TPDC from 34 reporting companies as shown in Table 42. The pie chart shows the revenue collected by MOM contributed 48% of the total Government extractive revenues, followed by TRA 34%, TPDC 17%, and Local Government Authorities 1%. It can be noted from Table 40 that Royalties for minerals accounts for the highest proportion of total government revenue (46.62%), followed by Corporate tax (21.50%). The rest of the remaining streams are below 10% contribution individually.

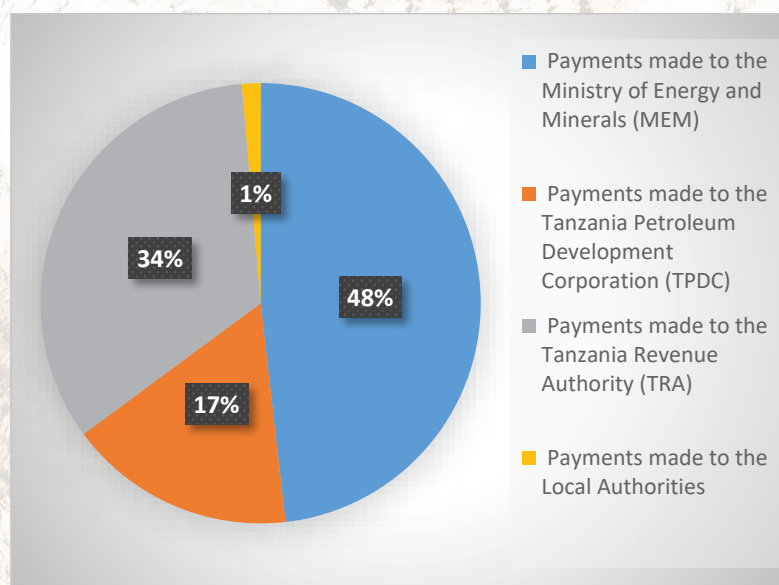


Figure 3: Percent of Revenue Collected by Government Agency

Table 42: List of Payments by Contribution Flows

SN	Description of the payment	Amount (TZS)	%
<b>Payments made to the Ministry of Energy and Minerals (MEM)</b>		<b>351,289,860,465.29</b>	<b>48.19</b>
1	Royalties for minerals	339,809,375,724.88	46.62
2	Annual rental fee	117,554,722.00	0.02
3	License and permit fee	2,407,539,710.00	0.33
4	Application and preparation fee	8,955,390,308.41	1.23
<b>Payments made to the Tanzania Petroleum Development Corporation (TPDC)</b>		<b>121,546,413,731.87</b>	<b>16.68</b>
5	Protected Gas Revenue	8,314,199,823.80	1.14
6	Profit per Production Sharing Agreement	52,321,938,980.96	7.18
7	License Charges/fees	2,554,280,326.88	0.35
8	Royalties for oil and gas	31,326,226,855.21	4.30
9	Training Fees	4,656,089,789.48	0.64
10	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	22,373,677,955.54	3.07
<b>Payments made to the Tanzania Revenue Authority (TRA)</b>		<b>246,104,711,007.97</b>	<b>33.76</b>
11	Corporation Tax (including provisional Tax and advance tax)	156,685,080,988.98	21.50
12	Skills and Development Levy (SDL)	21,437,635,190.22	2.94
13	Excise Duty paid to LTD	24,886,252,533.77	3.41
14	Import Duty paid to CED	20,070,885,938.00	2.75
15	Fuel Levy paid to CED	626.00	0.00
16	Vehicle Registration Tax	24,350,000.00	0.00
17	Railroad Dev Levy	9,292,061,612.00	1.27
18	Customs Processing Fee	2,971,138,802.00	0.41
19	Petroleum levy (kerosene, gas oil, and motor spirit)	10,737,305,317.00	1.47
<b>Payments made to the Local Authorities</b>		<b>9,959,374,040.63</b>	<b>1.37</b>
21	Service Levy	9,878,528,605.63	1.36
22	Other Local Taxes, Fees and Levies	80,845,435.00	0.01
<b>TOTAL</b>		<b>728,900,359,245.76</b>	<b>100.00</b>



### 6.1.3 Revenues Declared by Local Government Authorities

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

**Table 43: Revenue Declared by LGAs**

Local Government Authority	Service Levy (TZS)	Other Local Taxes, Fees and Levies (TZS)
Geita Town Council	3,716,057,848.01	-
Kishapu District Council	369,685,528.00	-
Kahama Town Council	1,379,904,933.28	-
Mtwara District Council	600,082,869.01	-
Kinondoni Municipal Council	40,361,874.00	731,3000
Songwe District Council	728801392.82	80,845,435.00
Mbinga District Council	209,668,121.90	-
Msalala District Council	472,528,660.16	-
Tarime District Council	2,730,017,536.34	-
Mwanza City Council	33,764,641.00	-
<b>Total</b>	<b>10,280,873,404.52</b>	<b>88,158,435.00</b>

### 6.2 Analysis of Payment by Sector

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

#### 6.2.1 Mining Sector

Table 44 shows the government revenues contributed by 27 companies working in the mining sector. The contribution of these companies is 75.83% of the total government revenues in the fiscal year 2017/18. The contribution made by companies working in the mining sector is much higher compared to the companies working in the oil and gas sector.

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

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	116,854,118,799.82	93,647,553,773.91	3,310,795,399.00	213,812,467,972.74	29.33
2	NORTH MARA GOLD MINE LIMITED	10,929,739,144.38	166,111,289,752.97	2,730,017,536.34	179,771,046,433.69	24.66
3	PANGEA MINERALS LTD	6,020,291,166.47	37,237,931,113.95	1,379,904,933.28	44,638,127,213.70	6.12
4	BULYANHULU GOLD MINE LIMITED	5,914,419,949.34	23,714,883,191.95	460,731,848.25	30,090,034,989.54	4.13
5	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY	24,025,530,738.02	725,229,436.00	-	24,750,760,174.02	3.40
6	SHANTA MINING COMPANY LIMITED	9,822,663,810.40	12,442,729,799.00	780,179,140.82	23,045,572,750.22	3.16
7	WILLIAMSON DIAMONDS LTD.	1,622,752,994.95	9,340,034,009.51	369,685,528.00	11,332,472,532.46	1.55
8	AUMS (T) LIMITED	9,398,749,154.32	-	385,388,336.30	9,784,137,490.62	1.34
9	GRAYSON BANDA	-	3,126,118,498.00	-	3,126,118,498.00	0.43
10	MANTRA TANZANIA LIMITED.	186,670,039.21	2,339,307,920.00	19,874,112.71	2,545,852,071.92	0.35
11	AFRICO EXPLOSIVES (T) LTD.	2,503,216,491.96	6,229,000.00	19,707,686.53	2,529,153,178.49	0.35
12	BUSOLWA MINING LIMITED	341,252,692.00	971,652,990.00	-	1,312,905,682.00	0.18
13	NEELKANTH SALT LIMITED.	851,638,826.00	123,578,235.00	-	975,217,061.00	0.13
14	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	811,864,175.00	-	-	811,864,175.00	0.11
15	NITRO EXPLOSIVES (T) LTD.	665,137,431.00	-	-	665,137,431.00	0.09
16	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	13,383,319.00	643,572,550.00	-	656,955,869.00	0.09
17	MBOGO MINING AND GENERAL SUPPLY LIMITED	556,657,038.00	-	-	556,657,038.00	0.08
18	SEA SALT LIMITED	131,885,905.00	269,539,888.00	-	401,425,793.00	0.06
19	STAMIGOLD COMPANY LIMITED	11,340,433.00	379,908,760.00	-	391,249,193.00	0.05
20	KATAVI MINING COMPANY LIMITED	336,735,021.00	6,794,699.00	-	343,529,720.00	0.05
21	TANSINO QUARRIES LTD.	110,902,636.00	199,746,256.00	-	310,648,892.00	0.04
22	OXLEY LIMITED	297,255,174.00	-	-	297,255,174.00	0.04
23	JAC RIJK AFRICA LIMITED	281,861,028.00	-	-	281,861,028.00	0.04
24	BEARING MAN GROUP TANZANIA LIMITED	183,591,310.00	-	-	183,591,310.00	0.03
25	WEIR MINERALS EAST AFRICA LIMITED	106,821,857.00	-	-	106,821,857.00	0.01
26	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	41,723,903.00	-	-	41,723,903.00	0.01
27	STATE MINING CORPORATION	-	1,357,092.00	-	1,357,092.00	0.00
<b>TOTAL</b>		<b>192,020,203,036.87</b>	<b>351,287,456,965.29</b>	<b>9,456,284,521.23</b>	<b>552,763,944,523.40</b>	<b>75.84</b>



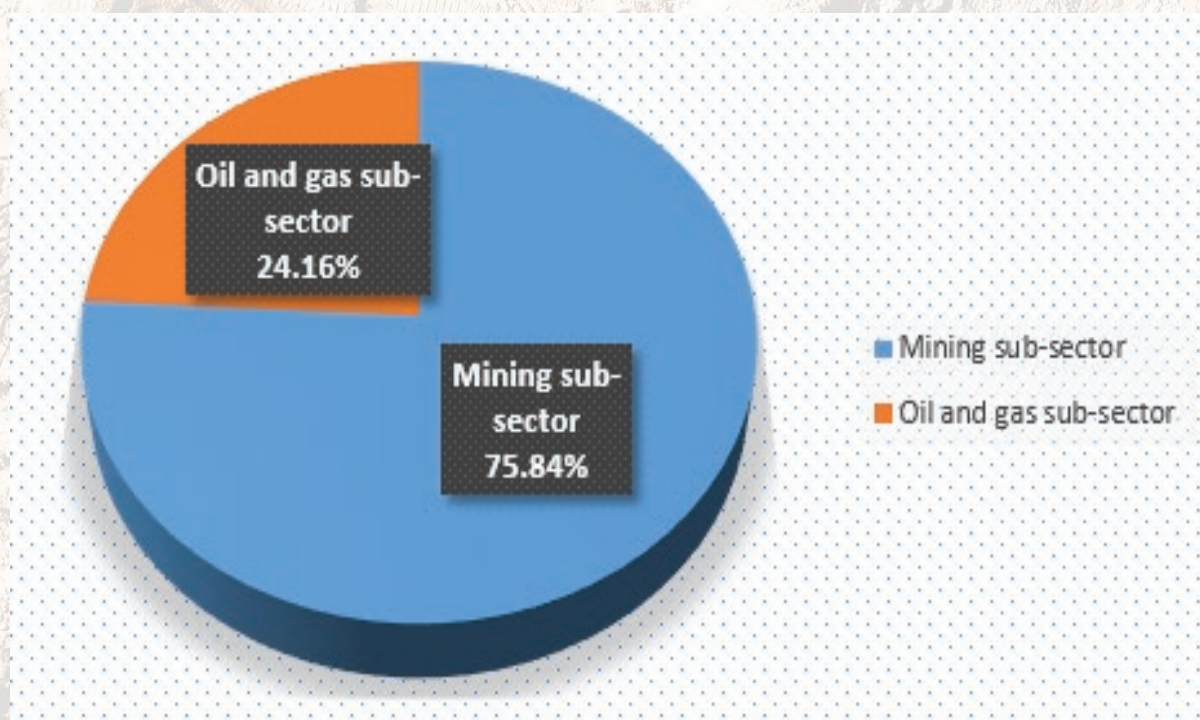
## 6.2.2 Oil and Gas Sector

Table 45 shows the government revenues contributed by 7 companies working in the oil and gas sector. The contribution of these companies is 24.16% of the total government revenues in the fiscal year 2017/18.

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

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	10,934,031,755.00	67,252,130,225.04	1,803,500.00	34,000,693.00	78,221,966,173.04	10.73
2	PAN AFRICAN ENERGY TANZANIA LIMITED	23,104,103,901.50	22,907,141,752.88	-	-	46,011,245,654.38	6.31
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	17,558,124,156.88	26,456,753,384.08	-	469,088,826.40	44,483,966,367.36	6.10
4	NDOVU RESOURCES LIMITED.	890,010,191.93	3,744,388,634.18	600,000.00	-	4,634,998,826.11	0.64
5	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	800,218,908.72	878,887,416.34	-	-	1,679,106,325.06	0.23
6	EQUINOR TANZANIA AS	568,100,911.62	307,112,319.34	-	-	875,213,230.96	0.12
7	GLOBEIQ TANZANIA SERVICES LIMITED	229,918,145.45	-	-	-	229,918,145.45	0.03
TOTAL		54,084,507,971.10	121,546,413,731.86	2,403,500.00	503,089,519.40	176,136,414,722.36	24.16

Comparatively, the mining sub-sector contributes TZS 552,763,944,523.40 equivalent to 75.86% to the government revenue in 2017/18 while the oil and gas sub-sector contributes TZS 176,136,414,722.36, which is equivalent to 24.16%. Figure 4 presents the contribution of these sub-sectors.



**Figure 4: The Contribution of Mining, Oil and Gas sub-sectors to the Government Revenue**

Companies were requested to report social payments and transfers made during the fiscal year 2017/18 unilaterally.

Table 46 shows the amounts reported by extractive companies and by category for cash payments.



**Table 46: Social Payment**

SN	Company/Individual	Education	Health	Infrastructure	Sport	Community, Social and Economic Empowerment	Others
1	GEITA GOLD MINING LIMITED	131,905,484.78	-	3,590,522,163.30	794,461,458.08	1,510,032,520.22	-
2	NORTH MARA GOLD MINE LIMITED	4,011,560,164.43	-	-	-	-	-
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	65,000,000.00	-	-	-	-	-
4	PANGEA MINERALS LTD	1,619,650,932.07	-	-	-	-	-
5	PAN AFRICAN ENERGY TANZANIA LIMITED	37,898,490.00	-	-	-	91,242,525.00	-
6	BULYANHULU GOLD MINE LIMITED	327,223,156.92	522,407,285.50	-	-	49,337,766.68	235,329,695.18
7	SHANTA MINING COMPANY LIMITED	51,580,175.40	-	-	-	80,120,473.33	-
8	WILLIAMSON DIAMONDS LTD.	-	-	-	-	5,225,000.00	-
9	EQUINOR TANZANIA AS	428,462,368.40	255,043,400.00	-	-	13,129,000.52	-
10	AFRICAN EXPLOSIVES (T) LTD.	-	-	-	6,162,000.00	-	-
11	MANTRA TANZANIA LIMITED.	-	-	-	-	-	112,825,933.05
12	BUSOLWA MINING LIMITED	-	5,300,000.00	-	-	-	50,000,000.00
<b>TOTAL</b>		<b>6,673,280,772.00</b>	<b>782,750,685.50</b>	<b>3,590,522,163.30</b>	<b>800,623,458.08</b>	<b>1,749,087,285.75</b>	<b>398,155,628.23</b>

### 6.3 Unreconciled Payment Indirect Taxes

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

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

SN	Company/Individual	Government Receipt	%
1	GEITA GOLD MINING LIMITED	80,331,251,536.53	19.77
2	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	48,284,471,665.00	11.88
3	AUMS (T) LIMITED	38,731,514,992.71	9.53
4	NORTH MARA GOLD MINE LIMITED	38,022,450,213.73	9.36
5	BULYANHULU GOLD MINE LIMITED	36,189,489,272.14	8.91
6	TANZANIA PORTLAND CEMENT CO. LTD	33,545,043,281.75	8.25
7	PAN AFRICAN ENERGY TANZANIA LIMITED	28,675,653,242.47	7.06
8	PANGEA MINERALS LTD	26,652,698,860.34	6.56
9	SHANTA MINING COMPANY LIMITED	13,734,088,579.62	3.38
10	WILLIAMSON DIAMONDS LTD.	8,985,920,526.91	2.21
11	EQUINOR TANZANIA AS	8,072,920,208.39	1.99
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	7,314,669,004.23	1.80
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	6,026,970,347.00	1.48
14	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	4,787,157,051.27	1.18
15	AFRICAN EXPLOSIVES (T) LTD.	4,643,233,572.32	1.14
16	MANTRA TANZANIA LIMITED.	3,399,619,008.71	0.84
17	GLOBELEQ TANZANIA SERVICES LIMITED	3,299,643,967.52	0.81
18	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	2,309,645,632.00	0.57
19	JAC RIJK AFRICA LIMITED	1,865,178,997.00	0.46
20	OXLEY LIMITED	1,612,465,158.00	0.40
21	NDOVU RESOURCES LIMITED.	1,601,583,532.18	0.39
22	NITRO EXPLOSIVES (T) LTD.	1,504,558,889.00	0.37
23	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,068,669,175.00	0.26
24	NEELKANTH SALT LIMITED.	1,055,818,759.00	0.26
25	SEA SALT LIMITED	1,025,185,926.00	0.25
26	BUSOLWA MINING LIMITED	857,813,469.00	0.21
27	WEIR MINERALS EAST AFRICA LIMITED	768,062,221.00	0.19
28	KATAVI MINING COMPANY LIMITED	760,626,509.00	0.19
29	TANSINO QUARRIES LTD.	559,505,065.00	0.14
30	BEARING MAN GROUP TANZANIA LIMITED	540,270,334.00	0.13
31	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	88,150,110.00	0.02
32	STAMIGOLD COMPANY LIMITED	80,349,091.00	0.02
33	GRAYSON BANDA	0.00	0.00
34	STATE MINING CORPORATION	0.00	0.00
<b>TOTAL</b>		<b>406,394,678,197.82</b>	<b>100.00</b>



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

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

SN	Description of the payment	Government Receipt	%
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department)</b>	<b>307,011,747,820.82</b>	<b>75.55</b>
1	Withholding Taxes paid on company TIN where tax payer is witholdee	48,211,098,240.37	11.86
2	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	21,841,726,526.23	5.37
3	Pay- As-You-Earn (PAYE)	131,784,608,941.11	32.43
5	VAT paid to LTD	96,877,775,290.95	23.84
6	VAT paid to LTD (To be refunded)	477,751,330.00	0.12
7	Excise Duty paid to LTD	7,362,201,935.73	1.81
8	Personal Income Tax	838,789.00	0.00
9	Management and Technical Service fees (mining oil and gas)	166,836,608.00	0.04
	<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department)</b>	<b>9,334,135,353.00</b>	<b>2.30</b>
10	Withholding Taxes paid on company TIN where tax payer is witholdee	840,273,634.00	0.21
11	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	160,420,208.00	0.04
12	Pay- As-You-Earn (PAYE)	3,043,793,226.00	0.75
13	VAT	5,282,483,855.00	1.30
14	Stamp Duty	7,164,430.00	0.00
	<b>Payments made to Tanzania Revenue Authority (Customs and Excise Department)</b>	<b>90,048,795,024.00</b>	<b>22.16</b>
15	VAT paid to CED	90,048,795,024.00	22.16
<b>TOTAL</b>		<b>406,394,678,197.82</b>	<b>100.00</b>

#### 6.4 Employment Data

Companies were requested to provide the number of foreign and local employees' during the fiscal year 2017/18. Table 49 shows the number of employees reported by the extractive companies.

**Table 49: Employment Data**

SN	Company/Individual	Foreign	Local
1	GEITA GOLD MINING LIMITED	93	1769
2	NORTH MARA GOLD MINE LIMITED	37	718
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	8	90
4	PANGEA MINERALS LTD	2	294
5	BULYANHULU GOLD MINE LIMITED	32	314
6	AUMS (T) LIMITED	109	229
7	SHANTA MINING COMPANY LIMITED	16	808
8	WILLIAMSON DIAMONDS LTD.	14	683
9	EQUINOR TANZANIA AS	22	20
10	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	3	57
11	MANTRA TANZANIA LIMITED.	2	16
12	NDOVU RESOURCES LIMITED.	1	0
13	JAC RIJK AFRICA LIMITED	1	125
14	BUSOLWA MINING LIMITED	1	1
15	KATAVI MINING COMPANY LIMITED	3	7
16	STAMIGOLD COMPANY LIMITED	0	407
17	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD	7	9
<b>TOTAL</b>		<b>258</b>	<b>3778</b>

#### 6.5 Production Data

Table 50 presents the production of mining in quantities and by mineral type as reported by the extractive companies in the fiscal year 2017/18.



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

SN	Company/Individual	Gold (Ounces)	Rough diamonds (Ounces)	Silver (Ounces)	Gas (Cubic feet)	Limestone (Tons)	Gold and Silver (Ounces)
1	GEITA GOLD MINING LIMITED	538,920.00	-	55,071.00	-	-	-
2	NORTH MARA GOLD MINE LIMITED	306,718.46	-	-	-	-	-
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	25,566,940,900.00	-	-
4	PANGEA MINERALS LTD	215,800.56	-	-	-	-	-
5	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	14,081,777,352.00	-	-
6	BULYANHULU GOLD MINE LIMITED	71,920.08	-	1,150,377.59	-	-	-
7	SHANTA MINING COMPANY LIMITED	77,720.71	-	-	-	-	-
8	WILLIAMSON DIAMONDS LTD	-	2,406.40	-	-	-	-
9	NDOVU RESOURCES LIMITED	-	-	-	1,063,515,429.99	-	-
10	JAC RIJK AFRICA LIMITED	-	-	-	-	2,233,204.96	-
11	NEELKANTH SALT LIMITED.	14,927.05	-	-	-	-	-
12	BUSOLWA MINING LIMITED	193,051.00	-	-	-	-	-
13	STAMIGOLD COMPANY LIMITED	-	-	-	-	-	6,215.26
<b>TOTAL</b>		<b>1,419,057.86</b>	<b>2406.40</b>	<b>1,205,448.59</b>	<b>40,712,233,682.00</b>	<b>2,233,204.96</b>	<b>6,215.26</b>

## 6.6 Export and Local Sales Data

Table 51 to Table 56 present export and local sales and types of commodities provided by extractive companies in the fiscal year 2017/18.

**Table 51: Sales of Gold**

SN	Company	Quantity (Ounces)	Value (TZS)
1	GEITA GOLD MINING LIMITED	538,556.00	1,568,261,215,627.08
2	NORTH MARA GOLD MINE LIMITED	305,195.00	894,720,004,312.56
4	PANGEA MINERALS LTD	180,110.00	526,143,437,493.54
5	BULYANHULU GOLD MINE LIMITED	71,920.08	138,662,202,498.78
6	SHANTA MINING COMPANY LIMITED	10,772,437.11	223,134,514,765.38
7	BUSOLWA MINING LIMITED	6,809.67	15,979,615,143.39
<b>TOTAL</b>		<b>11,875,027.86</b>	<b>3,366,900,989,840.7</b>

**Table 52: Sales of Rough Diamonds**

Company	Quantity (Carats)	Value (TZS)
WILLIAMSON DIAMONDS LIMITED	253,524.00	154,408,165,130.00

**Table 53: Sales of Gold and Silver**

Company	Quantity (Ounces)	Value (TZS)
STAMIGOLD COMPANY LIMITED	6,215.26	18,167,311,237.12

**Table 54: Sales of Silver**

SN	Company/Individual	Quantity (Ounces)	Value (TZS)
1	GEITA GOLD MINING LIMITED	54,086.00	
2	NORTH MARA GOLD MINE LIMITED	49,290.00	3,482,343,534.63
3	PANGEA MINERALS LTD	49,290.00	1,884,895,636.34
4	BULYANHULU GOLD MINE LIMITED	1,150,377.59	1,478,495,007.23
<b>TOTAL</b>		<b>1,303,043.59</b>	<b>6,845,734,178.2</b>

**Table 55: Sales of Natural Gas**



Company	Quantity (Cubic feet)	Value (TZS)
PAN AFRICAN ENERGY TANZANIA LIMITED	14,081,777,352.00	58,177,790,493.94
M&P EXPLORATION PRODUCTION TANZANIA LIMITED	26,165,058,750.00	182,472,107,860.47
<b>TOTAL</b>	<b>40,246,836,102</b>	<b>240,649,898,354.41</b>

**Table 56: Sales of Coal**

Company	Quantity (Carats)	Value (TZS)
STATE MINING CORPORATION	3,227.92	206,586,880.00

## 6.7 Local Procurement of Goods and Services

Extractive companies were asked to provide information with regard to the procurement of goods and services from local companies in Tanzania. Table 57 shows the amount of money spent by companies in the procurement of goods and services from local companies in Tanzania.

**Table 57: Procurement of Goods and Services from Local Companies**

SN	Company	Goods (TZS)	Services (TZS)
1	NORTH MARA GOLD MINE LIMITED	12,684,406,989.55	102,512,443,155.69
2	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	16,113,166,724.40	-
3	PANGEA MINERALS LTD	17,976,966,342.79	83,772,272,514.65
4	PAN AFRICAN ENERGY TANZANIA LIMITED	135,849,735,695.31	160,365,552,765.75
5	BULYANHULU GOLD MINE LIMITED	9,086,582,578.71	64,157,913,334.79
6	AUMS (T) LIMITED	59,091,938,427.00	10,184,195,264.00
7	SHANTA MINING COMPANY LIMITED	115,011,253,130.66	50,013,699,378.70
8	WILLIAMSON DIAMONDS LTD.	26,928,592,670.89	100,632,311,136.42
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	341,635,510.61	40,577,161,382.97
10	EQUINOR TANZANIA AS	1,146,537,719.53	88,868,839,295.07
11	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,188,992,671.86	2,171,773,939.19
12	AFRICAN EXPLOSIVES (T) LTD.	10,866,478,690.27	7,993,937,143.73
13	MANTRA TANZANIA LIMITED.	198,028,319.61	4,755,650,332.94
14	NDOVU RESOURCES LIMITED.	550,961,773.02	-
15	GLOBELEQ TANZANIA SERVICES LIMITED	-	54,137,656.58
16	JAC RIJK AFRICA LIMITED	2,696,371,929.00	44,983,118.00
17	NEELKANTH SALT LIMITED.	6,600,253,233.70	-
18	BUSOLWA MINING LIMITED	2,858,450,985.05	-
19	MBOGO MINING AND GENERAL SUPPLY LIMITED	6,602,030,342.00	-
20	SEA SALT LIMITED	1,666,480,051.00	-
21	STAMIGOLD COMPANY LIMITED	9,642,687,772.89	439,982,511.17
22	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	753,033,578.61	4,574,366,126.62
23	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	-	118,845,980.20
<b>TOTAL</b>		<b>30,819,307,892.25</b>	<b>5,133,194,617.99</b>



## 7 RECOMMENDATIONS

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This section presents recommendations drawn by the IA from experiences acquired in conducting the 10<sup>th</sup> TEITI reconciliation report with view of improving monitoring of the EITI process in Tanzania in the future.

### 7.1 Recommendation Relating to the Current Reporting Period

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

Compliance on the disclosure of beneficial ownership among extractive companies is still low and inadequate. During the reporting period 2017/18, only 16 out of 34 entities (47.1%) which submitted filled reporting templates, disclosed beneficial ownership which includes information on the name of the beneficial owner, his/her nationality, country of residence, national identity number, date of birth, residential or service address, contact details as well as identifying any Politically Exposed Persons (PEPs).

Out of 16 entities, 2 are government agencies, while 14 are private companies. Eleven (11) private entities out of 14 disclosed the companies as beneficial owners and two entities disclosed individuals as the beneficial owner. One company discloses a mixture of individuals and companies as beneficial owners. All entities had no Politically Exposed Persons (PEPs).

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

We recommend that TEITI Committee should organise awareness programs with a view of enhancing understanding and compliance of the extractive companies on disclosure requirements of beneficial ownership. This measure will ultimately raise compliance as well as the provision of accurate beneficial ownership information.

#### ii. Incomplete and Out-dated Database for Contact Details of Extractive Entities (Priority: High)

During the course of undertaking the assignment, we noted that the Mining Cadastre, lacked a comprehensive and updated database for contact details of extractive companies and government agencies. The same observation was raised in the 2015/16 TEITI report. The absence of such a database delays the completion of data collection, as the IA spends more time to locate reporting entities. During the reporting period, 2017/18, contact details of nine companies/individuals that were included in the reconciliation scope could not be traced.



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

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

### **iii. Delayed Submission of the Completed Reporting Templates by Reporting Entities (Priority: High)**

The deadline for submitting completed templates by extractive companies and government agencies for the reporting period 2017/18 was set on 12<sup>th</sup> December 2019. However, the deadline was extended to 30<sup>th</sup> January 2020 to allow more entities to submit the same. The last template included in this report was received on 3<sup>rd</sup> June 2020. As of that date, we received dully filled reporting templates from 34 out of targeted 62 reporting entities despite close follow up through physical visits, e-mails, and telephone.

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

### **iv. Improper and Inaccurate Completed Reporting Templates (Priority: High)**

The approved reporting templates were sent to reporting entities to collect data that are needed for the reconciliation exercise. The requested data included payments made in respect of various revenue streams, employment, production, Corporate Social Responsibility (CSR) contributions, dividends and payment flows.

However, it was observed that some of the entities did not provide the required information as detailed in the reporting templates, although they were oriented in the workshop for filling reporting templates. Specifically, shortfalls noted in some of the templates are: respective officials, not signing-off the templates; instructions contained in the forms were not followed; and data relating to employment, dividend, and payments were not provided. This led to a significant gap in the contextual information required in the report.

It is recommended that reporting entities should be reminded about the importance of providing information as required and instructed in the reporting templates. The reminder can be issued during a workshop for filling reporting templates. In addition,



TEITI Committee should convey the same message during its interaction with extractive companies of various other fora.

**v. Set a Convenient Schedule for Undertaking Reconciliation Exercise (Priority: High)**

The reconciliation exercise for fiscal years 2016/17 and 2017/18 was done simultaneously. It requires additional effort by all those who are involved in the reconciliation, including reporting entities, to execute their roles effectively. Thus, we recommend that the TEITI Committee should set a convenient schedule for undertaking reconciliation exercise each year. All involved stakeholders should be made aware of the process (including timetable), their respective roles and responsibilities and consequences or sanctions for non-adherence with laid down requirements.

It is also recommended that the reconciliation process should be initiated between May and August and finalized by November each year. This recommendation considers the fact that CAG's annual general reports on the financial statements of Central Government, LGAs, Public Authorities and Development Projects are normally made public after being tabled in Parliament which normally occurs by the second week of the month of April of each year.

**vi. The problem of Record-Keeping Among Small-Scale/Individual Miners**

In the 2017/18 reporting period, the few small-scale/individual miners who met the materiality threshold, were required to report the payments they made to government agencies. However, it was observed that proper record-keeping among small-scale/individual miners is highly problematic. The majority of these persons did not correctly provide all the information as directed in the reporting templates. Also, since they do not keep books of accounts, they did not provide supporting documents for all the payments they made. This challenge prolonged the reconciliation process and contributed to huge unreconciled amounts.

We recommend that the Committee should design a special program to empower small-scale/individual miners with skills related to proper record keeping of mining transactions/activities.

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

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



(7.3). Table 58 below summarises the current status of the recommendations proposed by the EITI Board.

**Table 58: Follow-up on the Last Validation Results**

Categories	Requirements	Level of Progress	EITI Board comments	Progress
<b>Licences and contracts</b>	#2.6 State participation	Meaningful progress	Details of how TPDC receives any financing other than from its share of protected and additional gas revenues, training fees and pipeline tariffs should be given. The level of TPDC's equity in all entities should be specified, and details of the terms attached to this equity and any changes in ownership given.	Please refer to Section "3.6.3" and Table 11.
			Significantly more details on the rules and practices regarding the financial relationship between the government and STAMICO should be provided.  A comprehensive list of its equity in projects and companies should be provided, and details of the terms attached to this equity and any changes in ownership given.  An active link to STAMICO's Licences (if it exists) should also be provided.	Please refer to Section "3.6.1" and Table 10.
<b>Revenue collection</b>	#4.2 In-kind revenues	Not applicable	Whether the government or STAMICO receive revenues in kind should be clarified. If this is the case, and the amount is material, the details of the subsequent sale of these minerals should be specified in the report.	Please refer to Section "4.1.8"
	#4.4 Transportation revenues	No progress	Whether the government or STAMICO receive revenues from the transportation of minerals should be clarified. If this is the case, whether these are deemed material should be determined and then specified in the report.	Not applicable for minerals transportation, but is applicable to transportation of oil and gas as detailed in Section 3.7.2.
	#4.5 SOE transactions	Inadequate level of progress	Transactions between the state and TPDC should be comprehensively and clearly disclosed. This should include revenues that TPDC transfers to the Ministry of Energy and Minerals, and any financing that the state provides to TPDC. A chart summarizing the revenue streams that TPDC transfers or not to the state would be helpful in this regard.	Please refer to Section "3.6.3" and Table 11.
			Transactions between the state and STAMICO should be comprehensively disclosed. If no transactions took	Please refer to Section "3.6.1" and



Categories	Requirements	Level of Progress	EITI Board comments	Progress
			place, this should be explicitly stated.	Table 10.
<b>Socio-economic contribution</b>	#6.2 SOE quasi-fiscal expenditures	No progress	The operations of TPDC should be clarified, distinguishing clearly between its public functions and its operations on its own account.	Please refer to Section "3.6.3" and Table 11.

### 7.3 Outcomes and Impacts

EITI implementation in Tanzania has significant implications in the management of the extractive sector. Based on the evidence available in previous TEITI reports, the impact of TEITI implementation manifests in the following areas:

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

The findings of the TEITI reports serve as important inputs for crucial government actions and decisions. Sections 18 (1) of the TEITA Act, 2015, provides the mandate to the TEITI Committee to submit reconciliation reports to the CAG when such reports ascertain a material discrepancy between payments made by extractive companies and receipts received by government entities. For example, the 8<sup>th</sup> TEITI report, that was published on April 30, 2018, reported a discrepancy of TZS 30.5 billion (Extractive companies reported to have paid TZS 465.1 while the government entities reported having received TZS 434.6). This level of discrepancy triggered the investigation of the CAG. The report of the CAG investigation has been submitted to the TEITI Committee for further action.

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

Implementation of TEITI in Tanzania increased the opportunity for the public to access information regarding the performance of extractive companies and receipts that government entities received from extractive companies. Through TEITI reports, the public is made aware of the benefits accrued from the extractive industries to the communities. The reports allow citizens to take part in debates regarding the governance of natural resources at the local, regional, and national levels. Similarly, TEITI reports provide inputs for Parliament debates regarding the performance of the Tanzanian extractive industries since 2010. For instance, the Minister of Minerals, Honourable Doto Biteko (MP) addressed the Parliament on TEITI issues during the presentation of the MoM Budget speech for the fiscal year 2019/20.<sup>46</sup>

#### iii. Contribution in Legal Reforms

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

<sup>46</sup> <https://www.madini.go.tz/wp-content/uploads/2019/05/DOC-20190529-WA00141.pdf>.



- i) Amendment of Section 25 of the Mining Act, 2010 to enable TEITI to acquire and publish information from mining companies. This is provided in TEITA Act, 2015, Part VII Consequential Amendments, Section 36.<sup>47</sup>
- ii) Amendment of Section 140(1) of the Income Tax Act (Cap. 332), which enables TEITI - MSG Committee to publish tax information from Extractive Companies. This is provided for in Section 58 of the TEITA Act, 2015.<sup>48</sup>
- iii) Discussions are ongoing with the Government to amend the TEITA Act, 2015, to align it more with the EITI standard 2019.
- iv) Discussions have also started between TEITI and the Ministry of Energy to amend the Tanzania Petroleum Act of 2015 to align it with the TEITA Act requirements.

#### iv. Expanded Disclosure Requirement

In the past, Tanzania EITI disclosures focused on company payments, government receipts, and data on production and exports. The TEITA Act, 2015 now raises the disclosure requirements beyond the EITI Standard. It requires the extractive companies to disclose information on local content, corporate social responsibility and capital expenditures.

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

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

The 9<sup>th</sup> TEITI report was prepared for the Fiscal Year 2016/2017. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee and the Government, as shown in Table 59 below. The Committee and the government were expected to implement their respective recommendations. However, the recommendations have not been implemented since this report is published at the same time as the 10<sup>th</sup> TEITI report. Therefore, the progress of implementation of both 9<sup>th</sup> and 10<sup>th</sup> TEITI reports should be provided in the 11<sup>th</sup> TEITI report.

**Table 59: Implementation of Previous Recommendations**

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
1.	Low Compliance on Disclosure of the Beneficial Ownership Information	In the 2016/17 TEITI report, it was observed that the majority of extractive companies did not disclose information about beneficial ownership. Non-disclosure of beneficial	The IA recommends that TEITI Committee should organize awareness programs that would emphasize the importance of extractive companies to comply in providing	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 <sup>th</sup> TEITI report.

<sup>47</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/TEITI-ACT-AND-MINING-ACT-AMENDMENT-BILLS-2015.pdf>

<sup>48</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/TEITI-ACT-AND-MINING-ACT-AMENDMENT-BILLS-2015.pdf>



S/N	Recommendation	Observation to IA	Recommended by IA	Progress
		ownership information limits transparency and accountability, and pose risks related to tax evasion, conflict of interests, corruption, and illicit financial flows in the extractive sector.	information relating to beneficial ownership of their companies.	
2.	Incomplete and out-dated database of extractive companies' contact details	In the course of undertaking the assignment, the IA noted that the Mining Cadastre does not have a comprehensive and updated database for contact details of extractive companies. As a result, some extractive companies may not be contacted when needed unless their contacts are secured from alternative sources.	The IA recommends that the Mining Commission to update the mining cadastre on a regular basis and should include at least the following information: <ul style="list-style-type: none"> <li>• The name of the extractive company</li> <li>• e-mail address, website (where applicable) and telephone numbers of the entity;</li> <li>• Location of the entity;</li> <li>• The name and position of key/contact persons;</li> <li>• e-mail and telephone numbers of key/contact persons;</li> <li>• A brief profile of the entity</li> </ul>	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 <sup>th</sup> TEITI report.
3.	Long delays in submitting the completed reporting templates by reporting entities	During data collection, it was noted that the majority of reporting entities were unable to submit the dully-filled reporting templates within the provided timeframe. Each entity cited different reasons as the source of the delay. The delays affect severely timely preparation and publication of the TEITI report.	The IA recommends that the contractual duration for the reconciliation exercise should be adequate so that companies and Government agencies could be given ample time to fill and submit the reporting templates. Similarly, the TEITI Committee should enforce penalty provisions pursuant to Section 23 of the TEITA Act, 2015 and its attendant regulations for entities that will not respond within the stipulated time frame.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 <sup>th</sup> TEITI report.
4.	Reporting Templates not properly and accurately completed	Reporting entities are required to provide key information for the reconciliation exercise, including payment made in respect of various revenue streams, employment, production, Corporate Social Responsibility (CSR) contributions, dividends, and payment flow. However, it was observed	The IA recommends that reporting entities should be reminded about the importance of providing information required in the reporting templates. This could be emphasized during workshop/training on filling the reporting templates.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 <sup>th</sup> TEITI report.



S/N	Recommendation	Observation to IA	Recommended by IA	Progress
		that despite attending a workshop on filling reporting templates, some of the entities did not provide all the information as requested in the reporting templates. This led to a significant gap in the information required for the preparation of the report.		
5.	Need for Timely Planning and Implementation of the Reconciliation Exercise	The reconciliation exercise has been conducted to cover two FYs, i.e. 2016/17 and 2017/18. This led to conducting the exercise within a very short time and tight schedules, thus providing challenges in obtaining the required data and information from the reporting entities timely.	We recommend the TEITI Committee to institute for an elaborate and systematic process of reconciliation with set timeframes/timetable. All involved stakeholders should be made aware of the process (including timetable). It is also recommended that the reconciliation process be initiated between May and August and finalized by November each year.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 <sup>th</sup> TEITI report.



## APPENDICES

### Appendix 1: Reporting Template for Companies

## TEITI PAYMENTS REPORTING TEMPLATE FOR COMPANIES (FROM 1 JULY 2017 TO 30 JUNE 2018)



### 1. Basic Information

Name of the Entity  
(Extractive company)

TIN

Licence No.

1	Type of license
2	Type of license

Reporting template filled in by  
Email address

Position  
Tel.

### 2. Company Information

Company Shareholding

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



Core business	
Secondary activities	

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

### 3 Direct Payments and Revenues

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

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

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

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



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

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

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

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

D1	Corporation Tax (including provisional ax and advance tax)	
----	--	--



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

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

E1	VAT paid to CED	
E2	Excise Duty paid to CED	
E3	Import Duty paid to CED	
E5	Fuel Levy paid to CED	
E6	Trade Levy Zanzibar	
E7	Vehicle Reg Tax	
E8	Railroad Dev Levy	
E9	Customs Processing Fee	



E10	Petroleum levy (kerosene, gas oil, and motor spirit)	
E11	Other material payments made to TRA (TZS > 20 million)	

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

F1	Service Levy	
F2	Other Local Taxes, Fees and Levies	

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

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

#### **H**

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

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

#### **Total payments made to government**

#### **4 Social and Other Payments**

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

#### **5 Social Security Funds**

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



	NSSF					
	WCF					
	GEPF					

**6 Production Data**

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

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

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

**8 Operation costs**

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

**9 Positions and Salaries of Foreign and Local Experts**

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

\* A specialized expert in Mining/Oil/Gas



**1 0 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		

**1 1 Management Sign-off**

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

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

Name:

Position:

Signature and Stamp:

**Auditors Certification**



I, (name), registered external auditor, have examined the foregoing TEITI reporting template of (insert name of Extractive Company) and can confirm that I have tested the completeness and accuracy of the extraction of the payments data included on the reporting template from the audited accounting records/financial statements of the Entity for the period(s) [stat dates] under International Auditing Standards.

Based on this examination, we confirm that the transactions reported therein are in accordance with instructions issued by TEITI, are complete, and are in agreement with the books of account for the respective period.

Name:

Position within the Audit firm:

Name of the Audit Firm (if applicable):

Address of the Audit Firm (or Auditor):

Signature and Stamp:





## Appendix 2: Reporting Template for Government Entities

### TEITI RECEIPTS REPORTING TEMPLATE FOR GOVERNMENT AGENCY (FROM 1 JULY 2017 TO 30 JUNE 2018)



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

### 5. Receipts from Companies

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

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



B1	Protected Gas Revenue		
B2	Additional Gas Revenue		
B3	Profit per Production Sharing Agreement		
B4	License Charges/fees		
B5	Royalties for oil and gas		
B6	Training Fees		
B7	Quasi- Fiscal Expenditures		
B8	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline		
<b>C. Pan African Energy payments for gas transportation received by SONGAS</b>			
B9	Tariff on gas transport through SONGAS pipeline		
B10	Other material payment made to TPDC (TZS > 20 million)		
<b>D. Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)</b>			
C1	Corporation Tax (including provisional Tax and advance tax)		
C2	Withholding Taxes paid on company TIN where tax payer is withholder		
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder		
C3	Pay- As-You-Earn (PAYE)		
C4	Skills and Development Levy (SDL)		
C5	VAT paid to LTD		
C6	VAT paid to LTD (To be refunded)		
C7	Excise Duty paid to LTD		
C8	Capital Gains Tax Paid to LTD		
C9	Tax Exemptions on fuel		
C10	Other tax exemptions		
C11	Sole Proprietor (Presumptive Tax)		
C12	Personal Income Tax		
C13	Income Tax Interest and Penalty		



C14	Bed Night levy			
C15	Mgt and Technical Service fees (mining oil and gas)			
C16	Dividends			
C17	Natural Resources Payments			
C18	Stamp Duty			
C19	Other material payments made to TRA LTD (TZS > 20 million)			
<b>E. Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)</b>				
D1	Corporation Tax (including provisional Tax and advance tax)			
D2	Withholding Taxes paid on company TIN where tax payer is withholdee			
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder			
D3	Pay- As-You-Earn (PAYE)			
D4	Skills and Development Levy (SDL)			
D5	VAT			
D6	VAT (To be refunded)			
D7	Excise Duty			
D8	Capital Gains Tax			
D9	Tax Exemptions on fuel			
D10	Other tax exemptions			
D11	Sole Proprietor (Presumptive Tax)			
D12	Personal Income Tax			
D13	Income Tax Interest and Penalty			
D14	Bed Night levy			
D15	Mgt and Technical Service fees (mining oil and gas)			
D16	Dividends			
D17	Natural Resources Payments			
D18	Stamp Duty			
D19	Other material payments made to TRA DRD (TZS > 20 million)			



<b>F. Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)</b>	
E1	VAT paid to CED
E2	Excise Duty paid to CED
E3	Import Duty paid to CED
E5	Fuel Levy paid to CED
E6	Trade Levy Zanzibar
E7	Vehicle Reg Tax
E8	Railroad Dev Levy
E9	Customs Processing Fee
E10	Petroleum levy (kerosine, gas oil, and motor spirit)
E11	Other material payments made to TRA (TZS > 20 million)
<b>G. Payments made to Local Authorities</b>	
F1	Service Levy
F2	Other Local Taxes, Fees and Levies
<b>H. Payments made to Ministry of Finance (MoF)</b>	
G1	Dividends for Government Shares held in the company
G2	Revenues to Government for shareholding sale in the companies
<b>I. Payments made to Ministry of Tourism and Natural Resources (MOTNR)</b>	
H1	Payments to MOTNR/TFS
<b>J. Donations received from extractive companies for Corporate Social Responsibility (please provide details of the nature of receipt and purpose including in kind receipts)</b>	
F1	
F2	



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

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

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

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

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

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

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

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

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



## Appendix 3: Reporting Template for Beneficial Ownership disclosure

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



#### Section I: Company Identification

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

#### Section II: Licenses Held by the Entity

10. Provide a list of all extractive licenses (oil, gas and mining) held by the entity



	Issuing authority	License number	License type
1			
2			
3			
4			
5			

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

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

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

### Section IV: Declaration of Beneficial Ownership

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

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

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



## Beneficial Owner Two

Identity of the beneficial owner	Information about how ownership is held or control over the company is exercised				Date when beneficial interest was acquired	Means of contact
	By shares		By % of voting rights			
[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 in the entity via a separate company provide company registration, country of incorporation, registered office address]	[date]  [residential /service address]/  other

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

## Summary of Beneficial Ownership

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



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

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

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

**Section VI: Politically Exposed Persons**

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

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



## Section VII: Management Sign-off

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

Name	
Position	
Signature	
Stamp	
Telephone	
E-mail address	















## Appendix 5: Reporting template for the Mining Commission

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

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



## Appendix 6: RECONCILIATION BY EXTRACTIVE COMPANIES AND STREAMS

### 1. GEITA GOLD MINING LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	97,416,556,269.73	84,497,756,269.00	12,918,800,000.73	-	24,800,936,175.76	(24,800,936,175.76)	97,416,556,269.73	109,298,692,444.76	(11,882,136,175.02)
2	Royalties for minerals	97,416,556,269.73	84,479,816,961.00	12,936,739,308.73	-	9,149,797,504.91	(9,149,797,504.91)	97,416,556,269.73	93,629,614,465.91	3,786,941,803.82
3	Annual rental fee	-	3,558,408.00	(3,558,408.00)	-	(3,558,408.00)	3,558,408.00	-	-	-
4	License and permit fee	-	14,380,900.00	(14,380,900.00)	-	(14,380,900.00)	14,380,900.00	-	-	-
5	Application and preparation fee	-	-	-	-	15,669,077,978.84	(15,669,077,978.84)	-	15,669,077,978.84	(15,669,077,978.84)
6	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	179,262,953,208.43	153,729,188,368.23	25,533,764,840.20	-	-	-	179,262,953,208.43	153,729,188,368.23	25,533,764,840.20
7	Corporation Tax (including provisional tax and advance tax)	116,266,668,211.35	95,863,270,997.80	20,403,397,213.55	-	-	-	116,266,668,211.35	95,863,270,997.80	20,403,397,213.55
8	Withholding Taxes paid on company TIN where tax payer is withholder	27,828,306,387.83	23,189,936,387.39	4,638,370,000.44	-	-	-	27,828,306,387.83	23,189,936,387.39	4,638,370,000.44
9	Pay-As-You-Earn (PAYE)	29,659,869,447.98	29,542,931,430.14	116,938,017.84	-	-	-	29,659,869,447.98	29,542,931,430.14	116,938,017.84
10	Skills and Development Levy (SDL)	5,142,483,730.00	5,132,484,469.02	9,999,260.98	-	-	-	5,142,483,730.00	5,132,484,469.02	9,999,260.98
11	VAT paid to LTD	365,625,431.27	-	365,625,431.27	-	-	-	365,625,431.27	-	365,625,431.27
12	Stamp Duty	-	565,083.88	(565,083.88)	-	-	-	-	565,083.88	(565,083.88)
13	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	43,456,747,052.00	(43,456,747,052.00)	43,456,747,052.00	-	43,456,747,052.00	43,456,747,052.00	43,456,747,052.00	-



SN	Description of the payment	Template Original Lodged		Adjustments		Final Amount				
		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)
14	VAT paid to CED	-	27,598,383,719.00	(27,598,383,719.00)	27,598,383,719.00	-	27,598,383,719.00	27,598,383,719.00	27,598,383,719.00	-
15	Excise Duty paid to CED	-	26,561,171.00	(26,561,171.00)	26,561,171.00	-	26,561,171.00	26,561,171.00	26,561,171.00	-
16	Import Duty paid to CED	-	4,719,920,542.00	(4,719,920,542.00)	4,719,920,542.00	-	4,719,920,542.00	4,719,920,542.00	4,719,920,542.00	-
17	Vehicle Reg Tax	-	2,750,000.00	(2,750,000.00)	2,750,000.00	-	2,750,000.00	2,750,000.00	2,750,000.00	-
18	Railroad Dev Levy	-	3,725,591,048.00	(3,725,591,048.00)	3,725,591,048.00	-	3,725,591,048.00	3,725,591,048.00	3,725,591,048.00	-
19	Customs Processing Fee	-	1,272,709,461.00	(1,272,709,461.00)	1,272,709,461.00	-	1,272,709,461.00	1,272,709,461.00	1,272,709,461.00	-
20	Petroleum levy (kerosene, gas oil, and motor spirit)	-	6,110,831,111.00	(6,110,831,111.00)	6,110,831,111.00	-	6,110,831,111.00	6,110,831,111.00	6,110,831,111.00	-
21	Payments made to Local Authorities	2,642,391.49	3,310,795,399.00	(3,308,153,007.51)	3,308,153,007.51	-	3,308,153,007.51	3,310,795,399.00	3,310,795,399.00	-
22	Service Levy	2,642,391.49	3,310,795,399.00	(3,308,153,007.51)	3,308,153,007.51	-	3,308,153,007.51	3,310,795,399.00	3,310,795,399.00	-



## 2. NORTH MARA GOLD MINE LIMITED

SN	Description of the payment	Template Original Lodged		Adjustments			Final Amount			
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
1	Payments to the Ministry of Energy and Minerals (MEM)	165,178,230,731.62	51,831,137,150.00	113,347,093,581.62	-	114,280,152,602.97	(114,280,152,602.97)	165,178,230,731.62	166,111,289,752.97	(933,059,021.35)
2	Royalties for minerals	164,659,900,031.44	51,814,753,503.00	112,845,146,528.44	-	105,324,762,294.56	(105,324,762,294.56)	164,659,900,031.44	157,139,515,797.56	7,520,384,233.88
3	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
4	Annual rental fee	518,330,700.18	5,303,301.00	513,027,399.18	-	-	-	518,330,700.18	5,303,301.00	513,027,399.18
5	License and permit fee	-	11,080,346.00	(11,080,346.00)	-	-	-	-	11,080,346.00	(11,080,346.00)
6	Application and preparation fee	-	-	-	-	8,955,390,308.41	(8,955,390,308.41)	-	8,955,390,308.41	(8,955,390,308.41)
7	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	94,082,087,763.56	2,533,787,872.38	91,548,299,891.18	(91,548,299,891.18)	-	(91,548,299,891.18)	2,533,787,872.38	2,533,787,872.38	0.00
8	Corporation Tax (including provisional Tax and advance tax)	91,548,299,891.18	-	91,548,299,891.18	(91,548,299,891.18)	-	(91,548,299,891.18)	-	-	-
9	Skills and Development Levy (SDL)	2,533,787,872.38	2,533,787,872.38	-	-	-	-	2,533,787,872.38	2,533,787,872.38	-
10	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	6,918,147,100.25	8,395,951,272.00	(1,477,804,171.75)	-	-	-	6,918,147,100.25	8,395,951,272.00	(1,477,804,171.75)
11	VAT paid to CED	-	-	-	-	-	-	-	-	-
12	Excise Duty paid to CED	-	47,573,262.00	(47,573,262.00)	-	-	-	-	47,573,262.00	(47,573,262.00)
13	Import Duty paid to CED	3,231,138,412.25	2,621,402,647.00	609,735,765.25	-	-	-	3,231,138,412.25	2,621,402,647.00	609,735,765.25
14	Fuel Levy paid to CED	3,687,008,688.00	-	3,687,008,688.00	-	-	-	3,687,008,688.00	-	3,687,008,688.00
15	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
16	Vehicle Reg Tax	-	2,200,000.00	(2,200,000.00)	-	-	-	-	2,200,000.00	(2,200,000.00)
17	Railroad Dev Levy	-	1,814,488,034.00	(1,814,488,034.00)	-	-	-	-	1,814,488,034.00	(1,814,488,034.00)
18	Customs Processing Fee	-	601,789,671.00	(601,789,671.00)	-	-	-	-	601,789,671.00	(601,789,671.00)



SN	Description of the payment	Template Original Lodged		Adjustments			Final Amount			
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Petroleum levy (kerosene, gas oil, and motor spirit)	-	3,308,497,658.00	(3,308,497,658.00)	-	-	-	-	3,308,497,658.00	(3,308,497,658.00)
20	Payments made to Local Authorities	2,731,115,246.51	2,730,017,536.34	1,097,710.17	-	-	-	2,731,115,246.51	2,730,017,536.34	1,097,710.17
21	Service Levy	2,731,115,246.51	2,730,017,536.34	1,097,710.17	-	-	-	2,731,115,246.51	2,730,017,536.34	1,097,710.17



### 3. 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)
1	Payments to the Ministry of Energy and Minerals (MEM)	12,955,488,761.80	6,614,709,509.00	6,340,779,252.80	-	30,626,753,682.95	(30,626,753,682.95)	12,955,488,761.80	37,241,463,191.95	(24,285,974,430.14)
2	Royalties for minerals	12,434,264,545.80	6,606,532,789.00	5,827,731,756.80	-	30,626,753,682.95	(30,626,753,682.95)	12,434,264,545.80	37,233,286,471.95	(24,799,021,926.14)
3	Annual rental fee	521,224,216.00	3,548,520.00	517,675,696.00	-	-	-	521,224,216.00	3,548,520.00	517,675,696.00
4	License and permit fee	-	4,628,200.00	(4,628,200.00)	-	-	-	-	4,628,200.00	(4,628,200.00)
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	33,270,523,149.60	33,002,425,650.48	268,097,499.12	0.00	-	0.00	33,270,523,149.60	33,002,425,650.48	268,097,499.12
6	Withholding taxes paid on company TIN where tax payer is withholdee	-	3,593,995,918.49	(3,593,995,918.49)	4,117,527,877.48	-	4,117,527,877.48	4,117,527,877.48	3,593,995,918.49	523,531,958.99
7	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	4,117,527,877.48	-	4,117,527,877.48	(4,117,527,877.48)	-	(4,117,527,877.48)	-	-	-
8	Pay- As-You-Earn (PAYE)	25,014,060,932.90	25,269,057,400.57	(254,996,467.67)	-	-	-	25,014,060,932.90	25,269,057,400.57	(254,996,467.67)
9	Skills and Development Levy (SDL)	4,138,934,339.22	4,136,183,183.34	2,751,155.88	-	-	-	4,138,934,339.22	4,136,183,183.34	2,751,155.88
10	Stamp Duty	-	3,189,148.08	(3,189,148.08)	-	-	-	-	3,189,148.08	(3,189,148.08)
11	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	14,487,983,205.00	9,101,483,571.00	5,386,499,634.00	-	-	-	14,487,983,205.00	9,101,483,571.00	5,386,499,634.00
12	VAT paid to CED	11,949,736,025.00	7,323,246,805.00	4,626,489,220.00	-	-	-	11,949,736,025.00	7,323,246,805.00	4,626,489,220.00
13	Excise Duty paid to CED	-	8,115,179.00	(8,115,179.00)	-	-	-	-	8,115,179.00	(8,115,179.00)
14	Import Duty paid to CED	1,141,656,576.00	928,936,383.00	212,720,193.00	-	-	-	1,141,656,576.00	928,936,383.00	212,720,193.00
15	Fuel Levy paid to CED	577,368,146.00	-	577,368,146.00	-	-	-	577,368,146.00	-	577,368,146.00
16	Vehicle Reg Tax	-	1,100,000.00	(1,100,000.00)	-	-	-	-	1,100,000.00	(1,100,000.00)
17	Railroad Dev Levy	-	597,608,273.00	(597,608,273.00)	819,222,458.00	-	819,222,458.00	819,222,458.00	597,608,273.00	221,614,185.00
18	Customs Processing Fee	-	142,025,227.00	(142,025,227.00)	-	-	-	-	142,025,227.00	(142,025,227.00)



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)
19	Petroleum levy (kerosene, gas oil, and motor spirit)	-	100,451,704.00	(100,451,704.00)	-	-	-	100,451,704.00	100,451,704.00	(100,451,704.00)
20	Other material payments made to TRA (TZS > 20 million)	819,222,458.00	-	819,222,458.00	(819,222,458.00)	-	(819,222,458.00)	-	-	-
21	Payments made to Local Authorities	1,268,697,682.70	460,731,848.25	807,965,834.45	-	-	-	1,268,697,682.70	460,731,848.25	807,965,834.45
22	Service Levy	1,268,697,682.70	460,731,848.25	807,965,834.45	-	-	-	1,268,697,682.70	460,731,848.25	807,965,834.45



#### 4. PANAFRICAN ENERGY TANZANIA LIMITED

SN	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 + w)	Government (viii) = (ii + v)	Difference (ix) = (viii - viii)
1	Payments made to Tanzania Petroleum Development Corporation (TPDC)	23,651,269,028.79	533,463,797.34	23,117,805,231.44	-	-	-	23,651,269,028.79	533,463,797.34	23,117,805,231.44
2	Profit per Production Sharing Agreement	948,690,373.30	455,371,379.18	493,318,994.12	-	-	-	948,690,373.30	455,371,379.18	493,318,994.12
3	License Charges/fees	78,092,418.16	78,092,418.16	-	-	-	-	78,092,418.16	78,092,418.16	-
4	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	250,808,281.78	-	250,808,281.78	-	-	-	250,808,281.78	-	250,808,281.78
5	Tariff on gas transport through SONGAS pipeline	22,373,677,955.54	-	22,373,677,955.54	-	-	-	22,373,677,955.54	-	22,373,677,955.54
6	Payments made to Tanzania Revenue Authority (Large Tax payer's Department)	51,347,917,059.58	51,307,732,760.97	40,184,298.61	-	-	-	51,347,917,059.58	51,307,732,760.97	40,184,298.61
7	Corporation Tax (including provisional ax and advance tax)	15,714,623,135.90	15,714,623,135.90	-	-	-	-	15,714,623,135.90	15,714,623,135.90	-
8	Withholding Taxes paid on company TIN where tax payer is withholdee	-	1,370,603,050.75	(1,370,603,050.75)	1,411,188,185.02	-	1,411,188,185.02	1,411,188,185.02	1,370,603,050.75	40,585,134.27
9	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,411,188,185.02	-	1,411,188,185.02	(1,411,188,185.02)	-	-	-	-	-
10	Pay- As-You-Earn (PAYE)	5,409,611,206.48	5,409,611,206.48	-	-	-	-	5,409,611,206.48	5,409,611,206.48	-
11	Skills and Development Levy (SDL)	843,858,434.81	843,858,434.81	-	-	-	-	843,858,434.81	843,858,434.81	-
12	VAT paid to LTD	21,576,754,800.77	21,576,754,800.77	-	-	-	-	21,576,754,800.77	21,576,754,800.77	-
13	Excise Duty paid to LTD	6,390,671,085.79	6,390,671,085.79	-	-	-	-	6,390,671,085.79	6,390,671,085.79	-
14	Income Tax Interest and Penalty	1,210,210.81	-	1,210,210.81	-	-	-	1,210,210.81	-	1,210,210.81
15	Stamp Duty	-	1,611,046.47	(1,611,046.47)	-	-	-	-	1,611,046.47	(1,611,046.47)
16	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	185,725,512.00	472,024,383.00	(286,298,871.00)	-	-	-	185,725,512.00	472,024,383.00	(286,298,871.00)



SN	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)
17	VAT paid to CED	-	317,073,138.00	(317,073,138.00)	-	-	-	317,073,138.00	-	(317,073,138.00)
18	Excise Duty paid to CED	-	72,113.00	(72,113.00)	-	-	-	72,113.00	-	(72,113.00)
19	Import Duty paid to CED	164,422,135.20	121,785,268.00	42,636,867.20	-	-	-	164,422,135.20	121,785,268.00	42,636,867.20
20	Railroad Dev Levy	21,303,376.80	24,098,600.00	(2,795,223.20)	-	-	-	21,303,376.80	24,098,600.00	(2,795,223.20)
21	Customs Processing Fee	-	8,995,264.00	(8,995,264.00)	-	-	-	-	8,995,264.00	(8,995,264.00)
22	Payments made to Local Authorities	2,122,945,768.14	-	2,122,945,768.14	-	-	-	2,122,945,768.14	-	2,122,945,768.14
23	Service Levy	491,808,281.00	-	491,808,281.00	-	-	-	491,808,281.00	-	491,808,281.00
24	Other Local Taxes, Fees and Levies	1,631,137,487.14	-	1,631,137,487.14	-	-	-	1,631,137,487.14	-	1,631,137,487.14



## 5. PANGEA MINERALS

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	38,053,580,051.25	34,156,949,524.00	3,896,630,527.25	-	3,080,981,589.95	(3,080,981,589.95)	38,053,580,051.25	37,237,931,113.95	815,648,937.30
2	Royalties for minerals	37,663,184,559.25	34,152,304,882.00	3,510,879,677.25	-	3,080,981,589.95	(3,080,981,589.95)	37,663,184,559.25	37,233,286,471.95	429,898,087.30
3	Annual rental fee	390,395,492.00	1,365,600.00	389,029,892.00	-	-	-	390,395,492.00	1,365,600.00	389,029,892.00
4	License and permit fee	-	3,279,042.00	(3,279,042.00)	-	-	-	-	3,279,042.00	(3,279,042.00)
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	12,554,839,149.56	13,523,166,774.81	(968,327,625.25)	-	-	-	12,554,839,149.56	13,523,166,774.81	(968,327,625.25)
6	Corporation Tax (including provisional tax and advance tax)	-	450,000.00	(450,000.00)	-	-	-	-	450,000.00	(450,000.00)
7	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	4,141,354,303.78	4,141,354,303.78	0.00	-	-	-	4,141,354,303.78	4,141,354,303.78	0.00
8	Pay- As-You-Earn (PAYE)	7,012,627,370.85	7,921,254,578.56	(908,627,207.71)	-	-	-	7,012,627,370.85	7,921,254,578.56	(908,627,207.71)
9	Skills and Development Levy (SDL)	1,400,857,474.93	1,460,107,892.47	(59,250,417.54)	-	-	-	1,400,857,474.93	1,460,107,892.47	(59,250,417.54)
10	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	19,913,398,514.24	19,149,823,252.00	763,575,262.24	-	-	-	19,913,398,514.24	19,149,823,252.00	763,575,262.24
11	VAT paid to CED	16,044,133,763.00	14,590,089,978.00	1,454,043,785.00	-	-	-	16,044,133,763.00	14,590,089,978.00	1,454,043,785.00
12	Excise Duty paid to CED	-	18,179,640.00	(18,179,640.00)	-	-	-	-	18,179,640.00	(18,179,640.00)
13	Import Duty paid to CED	1,787,906,621.29	1,608,135,176.00	179,771,445.29	-	-	-	1,787,906,621.29	1,608,135,176.00	179,771,445.29
14	Fuel Levy paid to CED	415,572,199.84	-	415,572,199.84	-	-	-	415,572,199.84	-	415,572,199.84
15	Railroad Dev Levy	-	1,347,169,585.00	(1,347,169,585.00)	1,223,661,930.12	-	1,223,661,930.12	1,347,169,585.00	1,347,169,585.00	(123,507,654.88)
16	Customs Processing fee	-	368,724,229.00	(368,724,229.00)	-	-	-	-	368,724,229.00	(368,724,229.00)
17	Petroleum Levy (kerosene gas oil, and motor spirit)	-	1,217,524,644.00	(1,217,524,644.00)	-	-	-	-	1,217,524,644.00	(1,217,524,644.00)
18	Other material payments made to TRA (TZS > 20 million)	1,665,785,930.12	-	1,665,785,930.12	(1,223,661,930.12)	-	(1,223,661,930.12)	442,124,000.00	-	442,124,000.00
19	Payments made to Local Authorities	1,379,904,933.28	1,379,904,933.28	-	-	-	-	1,379,904,933.28	1,379,904,933.28	-
20	Service Levy	1,379,904,933.28	1,379,904,933.28	-	-	-	-	1,379,904,933.28	1,379,904,933.28	-



## 6. SHANTA MINING COMPANY LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	15,898,943,539.26	12,442,729,799.00	3,456,213,740.26	-	-	-	15,898,943,539.26	12,442,729,799.00	3,456,213,740.26
2	Royalties for minerals	15,898,943,539.26	12,433,589,919.00	3,465,353,620.26	-	-	-	15,898,943,539.26	12,433,589,919.00	3,465,353,620.26
3	Annual rental fee	-	2,253,980.00	(2,253,980.00)	-	-	-	-	2,253,980.00	(2,253,980.00)
4	License and permit fee	-	6,885,900.00	(6,885,900.00)	-	-	-	-	6,885,900.00	(6,885,900.00)
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	18,900,892,286.83	19,004,809,453.02	(103,917,166.19)	-	-	-	18,900,892,286.83	19,004,809,453.02	(103,917,166.19)
6	Corporation Tax (including provisional tax and advance tax)	6,937,008,463.65	6,937,408,219.65	(399,756.00)	-	-	-	6,937,008,463.65	6,937,408,219.65	(399,756.00)
7	Withholding Taxes paid on company TIN where tax payer is withholder	3,165,982,831.58	3,201,046,370.25	(35,063,538.67)	-	-	-	3,165,982,831.58	3,201,046,370.25	(35,063,538.67)
8	Pay-As-You-Earn (PAYE)	7,409,137,862.11	7,458,127,363.37	(48,989,501.26)	-	-	-	7,409,137,862.11	7,458,127,363.37	(48,989,501.26)
9	Skills and Development Levy (SDL)	1,388,763,129.49	1,407,827,499.75	(19,064,370.26)	-	-	-	1,388,763,129.49	1,407,827,499.75	(19,064,370.26)
10	Excise Duty paid to LTD	-	400,000.00	(400,000.00)	-	-	-	-	400,000.00	(400,000.00)
11	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	3,912,760,226.70	4,551,942,937.00	(639,182,710.30)	-	-	-	3,912,760,226.70	4,551,942,937.00	(639,182,710.30)
12	VAT paid to CED	3,015,396,779.00	3,074,914,846.00	(59,518,067.00)	-	-	-	3,015,396,779.00	3,074,914,846.00	(59,518,067.00)
13	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
14	Import Duty paid to CED	791,769,423.00	1,056,772,854.00	(265,003,431.00)	-	-	-	791,769,423.00	1,056,772,854.00	(265,003,431.00)
15	Vehicle Reg Tax	-	1,600,000.00	(1,600,000.00)	-	-	-	-	1,600,000.00	(1,600,000.00)
16	Railroad Dev Levy	79,717,369.00	310,973,559.00	(231,256,190.00)	-	-	-	79,717,369.00	310,973,559.00	(231,256,190.00)
17	Customs Processing Fee	25,876,655.70	107,681,678.00	(81,805,022.30)	-	-	-	25,876,655.70	107,681,678.00	(81,805,022.30)
18	Payments made to Local Authorities	845,606,710.39	780,179,140.82	65,427,569.57	-	-	-	845,606,710.39	780,179,140.82	65,427,569.57
19	Service Levy	765,668,265.39	699,333,705.82	66,334,559.57	-	-	-	765,668,265.39	699,333,705.82	66,334,559.57
20	Other Local Taxes, Fees and Levies	79,938,445.00	80,845,435.00	(906,990.00)	-	-	-	79,938,445.00	80,845,435.00	(906,990.00)



## 7. TANZANIA PETROLEUM DEVELOPMENT CORPORATION

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	28,132,388,781.27	1,803,500.00	28,130,585,281.27	-	-	-	28,132,388,781.27	1,803,500.00	28,130,585,281.27
2	Royalties for oil and gas	25,937,400,916.64	-	25,937,400,916.64	-	-	-	25,937,400,916.64	-	25,937,400,916.64
3	License and permit fee	-	1,803,500.00	(1,803,500.00)	-	-	-	-	1,803,500.00	(1,803,500.00)
4	Profit per Production Sharing Agreements	2,194,987,864.63	-	2,194,987,864.63	-	-	-	2,194,987,864.63	-	2,194,987,864.63
5	Payments made to Tanzania Petroleum Development Corporation (TPDC)	66,495,896,704.61	67,252,130,225.04	(756,233,520.43)	-	-	-	66,495,896,704.61	67,252,130,225.04	(756,233,520.43)
6	Protected Gas Revenue	8,152,631,225.84	8,314,199,823.80	(161,568,597.95)	-	-	-	8,152,631,225.84	8,314,199,823.80	(161,568,597.95)
7	Profit per Production Sharing Agreement	25,462,485,487.07	25,967,100,250.89	(504,614,763.82)	-	-	-	25,462,485,487.07	25,967,100,250.89	(504,614,763.82)
8	License Charges/fees	1,376,811,650.22	1,404,097,261.68	(27,285,611.46)	-	-	-	1,376,811,650.22	1,404,097,261.68	(27,285,611.46)
9	Royalties for oil and gas	28,336,915,993.94	28,336,915,993.94	-	-	-	-	28,336,915,993.94	28,336,915,993.94	-
10	Training Fees	3,167,052,347.53	3,229,816,894.74	(62,764,547.21)	-	-	-	3,167,052,347.53	3,229,816,894.74	(62,764,547.21)
11	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	23,052,675,621.90	52,708,349,779.00	(29,655,674,157.10)	4,961,116,389.47	-	-	28,013,792,011.37	52,708,349,779.00	(24,694,557,767.63)
12	Corporation Tax (including provisional tax and advance tax)	1,193,266,664.00	4,438,720,718.00	(3,245,454,054.00)	-	-	-	1,193,266,664.00	4,438,720,718.00	(3,245,454,054.00)
13	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	1,131,454,171.56	2,858,420,282.00	(1,726,966,110.44)	-	-	-	1,131,454,171.56	2,858,420,282.00	(1,726,966,110.44)
14	Pay-As-You-Earn (PAYE)	620,653,763.53	5,581,770,153.00	(4,961,116,389.47)	4,961,116,389.47	-	-	-	5,581,770,153.00	-
15	VAT paid to LTD	20,107,301,022.81	33,347,725,397.00	(13,240,424,374.19)	-	-	-	20,107,301,022.81	33,347,725,397.00	(13,240,424,374.19)
16	Excise Duty paid to LTD	-	6,481,713,229.00	(6,481,713,229.00)	-	-	-	-	6,481,713,229.00	(6,481,713,229.00)
17	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	28,440,412.00	(28,440,412.00)	-	-	-	-	28,440,412.00	(28,440,412.00)



SN	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)
18	VAT paid to CED	-	14,842,604.00	(14,842,604.00)	-	-	-	14,842,604.00	-	(14,842,604.00)
19	Excise Duty paid to CED	-	90,254.00	(90,254.00)	-	-	-	90,254.00	-	(90,254.00)
20	Import Duty paid to CED	-	9,508,924.00	(9,508,924.00)	-	-	-	9,508,924.00	-	(9,508,924.00)
21	Railroad Dev Levy	-	1,107,694.00	(1,107,694.00)	-	-	-	1,107,694.00	-	(1,107,694.00)
22	Customs Processing Fee	-	2,890,936.00	(2,890,936.00)	-	-	-	2,890,936.00	-	(2,890,936.00)
23	<b>Payments made to Local Authorities</b>	130,994,042.61	34,000,693.00	96,993,349.61	-	-	-	130,994,042.61	34,000,693.00	96,993,349.61
24	Service Levy	130,994,042.61	34,000,693.00	96,993,349.61	-	-	-	130,994,042.61	34,000,693.00	96,993,349.61



## 8. M&P EXPLORATION PRODUCTION TANZANIA LIMITED

SN	Description of the payment	Template Original Lodged											
		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)			
1	Payments made to Tanzania Petroleum Development Corporation (TPDC)	26,008,941,908.59	25,244,992,574.01	763,949,334.58	-	1,211,760,810.07	26,008,941,908.59	26,456,753,384.08	(447,811,475.49)				
2	Profit per Production Sharing Agreement	25,462,485,531.29	1,739,616,485.45	23,722,869,045.84	-	24,159,850,865.44	25,462,485,531.29	25,899,467,350.89	(436,981,819.60)				
3	License Charges/fees	268,740,298.46	274,066,185.53	(5,325,887.07)	-	-	268,740,298.46	274,066,185.53	(5,325,887.07)				
4	Royalties for oil and gas	-	22,948,090,055.37	(22,948,090,055.37)	-	(22,948,090,055.37)	-	-	-				
5	Training Fees	277,716,078.85	283,219,847.66	(5,503,768.81)	-	-	277,716,078.85	283,219,847.66	(5,503,768.81)				
6	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	44,346,751,778.01	54,892,202,335.60	(10,545,450,557.59)	10,944,522,602.25	-	55,291,274,380.26	54,892,202,335.60	399,072,044.66				
7	Corporation Tax (including provisional ax and advance tax)	4,148,043,650.63	6,549,836,250.63	(2,401,792,600.00)	-	-	4,148,043,650.63	6,549,836,250.63	(2,401,792,600.00)				
8	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	2,598,295,224.56	2,540,821,122.08	57,474,102.48	-	-	2,598,295,224.56	2,540,821,122.08	57,474,102.48				
9	Pay- As-You-Earn (PAYE)	2,511,927,913.77	2,136,233,206.99	375,694,706.78	-	-	2,511,927,913.77	2,136,233,206.99	375,694,706.78				
10	Skills and Development Levy (SDL)	-	375,694,706.78	(375,694,706.78)	-	-	-	375,694,706.78	(375,694,706.78)				
11	VAT paid to LTD	32,342,937,106.67	32,342,937,106.67	-	-	-	32,342,937,106.67	32,342,937,106.67	-				
12	Excise Duty paid to LTD	-	10,944,522,602.25	(10,944,522,602.25)	10,944,522,602.25	-	10,944,522,602.25	10,944,522,602.25	-				
13	Capital Gains Tax Paid to LTD	2,401,792,600.00	-	2,401,792,600.00	-	-	2,401,792,600.00	-	2,401,792,600.00				
14	Income Tax Interest and Penalty	341,234,837.00	-	341,234,837.00	-	-	341,234,837.00	-	341,234,837.00				
15	Stamp Duty	2,520,445.38	2,157,340.20	363,105.18	-	-	2,520,445.38	2,157,340.20	363,105.18				
16	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	10,916,717,329.59	171,710,686.00	10,745,006,643.59	(10,916,717,329.59)	-	-	171,710,686.00	(171,710,686.00)				
17	VAT paid to CED	-	107,945,382.00	(107,945,382.00)	-	-	-	107,945,382.00	(107,945,382.00)				



SN	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)
18	Excise Duty paid to CED	10,916,717,329.59	708.00	10,916,716,621.59	(10,916,717,329.59)	-	(10,916,717,329.59)	-	708.00	(708.00)
19	Import Duty paid to CED	-	52,714,582.00	(52,714,582.00)	-	-	-	-	52,714,582.00	(52,714,582.00)
20	Fuel Levy paid to CED	-	626.00	(626.00)	-	-	-	-	626.00	(626.00)
21	Railroad Dev Levy	-	8,052,506.00	(8,052,506.00)	-	-	-	-	8,052,506.00	(8,052,506.00)
22	Customs Processing Fee	-	2,996,682.00	(2,996,682.00)	-	-	-	-	2,996,682.00	(2,996,682.00)
23	Petroleum levy (kerosene, gas oil, and motor spirit)	-	200.00	(200.00)	-	-	-	-	200.00	(200.00)
24	<b>Payments made to Local Authorities</b>	316,588,170.36	469,088,826.40	(152,500,656.04)	-	-	-	316,588,170.36	469,088,826.40	(152,500,656.04)
25	Service Levy	316,588,170.36	469,088,826.40	(152,500,656.04)	-	-	-	316,588,170.36	469,088,826.40	(152,500,656.04)



## 9. SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED

SN	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)	
1	Payments made to Tanzania Petroleum Development Corporation (TPDC)	879,011,409.99	878,887,416.34	123,993.65	-	-	-	879,011,409.99	878,887,416.34	123,993.65	
2	License Charges/fees	263,149,175.89	263,081,542.99	67,632.90	-	-	-	263,149,175.89	263,081,542.99	67,632.90	
3	Training Fees	615,862,234.10	615,805,873.35	56,360.75	-	-	-	615,862,234.10	615,805,873.35	56,360.75	
4	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	7,791,390,620.06	8,112,994,140.95	(321,603,520.89)	-	-	-	7,791,390,620.06	8,112,994,140.95	(321,603,520.89)	
5	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,640,759,881.20	1,640,759,881.20	-	-	-	-	1,640,759,881.20	1,640,759,881.20	-	
6	Pay- As-You-Earn (PAYE) Levy (SDL)	5,445,085,680.73	5,664,728,309.28	(219,642,628.55)	-	-	-	5,445,085,680.73	5,664,728,309.28	(219,642,628.55)	
7	Skills and Development Levy (SDL)	697,133,719.38	799,094,611.72	(101,960,892.34)	-	-	-	697,133,719.38	799,094,611.72	(101,960,892.34)	
8	Stamp Duty	8,411,338.75	8,411,338.75	-	-	-	-	8,411,338.75	8,411,338.75	-	
9	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,550,410.61	1,893,772.00	(343,361.39)	-	-	-	1,550,410.61	1,893,772.00	(343,361.39)	
10	VAT paid to CED	-	769,475.00	(769,475.00)	-	-	-	-	769,475.00	(769,475.00)	
11	Excise Duty paid to CED	-	321,374.00	(321,374.00)	-	-	-	-	321,374.00	(321,374.00)	
12	Import Duty paid to CED	1,550,410.61	714,126.00	836,284.61	-	-	-	1,550,410.61	714,126.00	836,284.61	
13	Railroad Dev Levy	-	63,466.00	(63,466.00)	-	-	-	-	63,466.00	(63,466.00)	
14	Customs Processing Fee	-	25,331.00	(25,331.00)	-	-	-	-	25,331.00	(25,331.00)	



## 10. WILLIAMSON DIAMONDS LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	10,916,341,406.50	8,021,086,756.00	2,895,254,650.50	-	1,318,947,253.51	(1,318,947,253.51)	10,916,341,406.50	9,340,034,009.51	1,576,307,396.99
2	Royalties for minerals	10,571,413,616.50	8,018,564,156.00	2,552,849,460.50	-	1,318,947,253.51	(1,318,947,253.51)	10,571,413,616.50	9,337,511,409.51	1,233,902,206.99
3	Annual rental fee	344,927,790.00	-	344,927,790.00	-	-	-	344,927,790.00	-	344,927,790.00
4	License and permit fee	-	2,522,600.00	(2,522,600.00)	-	-	-	-	2,522,600.00	(2,522,600.00)
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	7,189,014,867.79	7,579,375,771.86	(390,360,904.07)	-	-	-	7,189,014,867.79	7,579,375,771.86	(390,360,904.07)
6	Corporation Tax (including provisional tax and advance tax)	-	390,360,904.00	(390,360,904.00)	-	-	-	-	390,360,904.00	(390,360,904.00)
7	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withhold	3,485,128,848.16	3,485,128,848.23	(0.07)	-	-	-	3,485,128,848.16	3,485,128,848.23	(0.07)
8	Pay- As-You-Earn (PAYE)	3,052,007,701.68	3,052,007,701.68	-	-	-	-	3,052,007,701.68	3,052,007,701.68	-
9	Skills and Development Levy (SDL)	651,878,317.95	651,878,317.95	-	-	-	-	651,878,317.95	651,878,317.95	-
10	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	2,882,358,011.03	3,029,297,750.00	(146,939,738.97)	-	-	-	2,882,358,011.03	3,029,297,750.00	(146,939,738.97)
11	VAT paid to CED	2,396,279,948.00	2,448,783,977.00	(52,504,029.00)	-	-	-	2,396,279,948.00	2,448,783,977.00	(52,504,029.00)
12	Excise Duty paid to CED	177,163.00	177,163.00	-	-	-	-	177,163.00	177,163.00	-
13	Import Duty paid to CED	294,512,491.00	320,283,616.00	(25,771,125.00)	-	-	-	294,512,491.00	320,283,616.00	(25,771,125.00)
14	Railroad Dev Levy	191,388,409.03	195,236,620.00	(3,848,210.97)	-	-	-	191,388,409.03	195,236,620.00	(3,848,210.97)
15	Customs Processing Fee	-	64,816,374.00	(64,816,374.00)	-	-	-	-	64,816,374.00	(64,816,374.00)
16	Payments made to Local Authorities	407,093,037.47	369,685,528.00	37,407,509.47	-	-	-	407,093,037.47	369,685,528.00	37,407,509.47
17	Service Levy	318,020,349.47	369,685,528.00	(51,665,178.53)	-	-	-	318,020,349.47	369,685,528.00	(51,665,178.53)
18	Other Local Taxes, Fees and Levies	89,072,688.00	-	89,072,688.00	-	-	-	89,072,688.00	-	89,072,688.00



## NDOVU RESOURCES LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	600,000.00	600,000.00	-	-	-	600,000.00	600,000.00	-
2	License and permit fee	600,000.00	600,000.00	-	-	-	600,000.00	600,000.00	-
3	Payments made to Tanzania Petroleum Development Corporation (TPDPC)	3,772,546,704.66	3,744,388,634.18	28,158,070.48	-	-	3,772,546,704.66	3,744,388,634.18	28,158,070.48
4	Profit per Production Sharing Agreement	3,017,468,864.12	-	3,017,468,864.12	(3,017,468,864.12)	-	-	-	-
5	License Charges/fees	227,830,599.18	227,830,599.18	-	-	-	227,830,599.18	227,830,599.18	-
6	Royalties for oil and gas	-	2,989,310,861.27	(2,989,310,861.27)	3,017,468,864.12	-	3,017,468,864.12	2,989,310,861.27	28,158,002.85
7	Training Fees	527,247,241.37	527,247,173.73	67.63	-	-	527,247,241.37	527,247,173.73	67.63
8	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	1,421,695,634.56	1,611,105,017.38	(189,409,382.82)	-	-	1,421,695,634.56	1,611,105,017.38	(189,409,382.82)
9	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	73,261,452.24	75,351,437.04	(2,089,984.80)	-	-	73,261,452.24	75,351,437.04	(2,089,984.80)
10	Pay- As-You-Earn (PAYE)	237,996,681.20	72,771,383.71	165,225,297.49	-	-	237,996,681.20	72,771,383.71	165,225,297.49
11	Skills and Development Levy (SDL)	8,985,092.52	9,521,485.20	(536,392.68)	-	-	8,985,092.52	9,521,485.20	(536,392.68)
12	VAT paid to LTD	398,088,137.00	570,279,231.70	(172,191,094.70)	-	-	398,088,137.00	570,279,231.70	(172,191,094.70)
13	Excise Duty paid to LTD	700,671,498.60	880,488,706.73	(179,817,208.13)	-	-	700,671,498.60	880,488,706.73	(179,817,208.13)
14	Stamp Duty	2,692,773.00	2,692,773.00	-	-	-	2,692,773.00	2,692,773.00	-
15	Payments made to Local Authorities	38,021,391.30	-	38,021,391.30	-	-	38,021,391.30	-	38,021,391.30
16	Service Levy	38,021,391.30	-	38,021,391.30	-	-	38,021,391.30	-	38,021,391.30



## 11. AFRICAN EXPLOSIVE (T) LIMITED

SN	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)	
1	Payments to the Ministry of Energy and Minerals (MEM)	6,650,568.50	6,229,000.00	421,568.50	-	-	-	6,650,568.50	6,229,000.00	421,568.50	
2	License and permit fee	6,650,568.50	6,229,000.00	421,568.50	-	-	-	6,650,568.50	6,229,000.00	421,568.50	
3	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	5,434,544,457.35	4,818,739,735.28	615,804,722.07	-	641,879,845.00	(641,879,845.00)	5,434,544,457.35	5,460,619,580.28	(26,075,122.93)	
4	Corporation Tax (including provisional tax and advance tax)	2,146,589,845.00	1,504,710,000.00	641,879,845.00	-	641,879,845.00	(641,879,845.00)	2,146,589,845.00	2,146,589,845.00	-	
5	Withholding Taxes paid on company TIN where tax payer is withhold	53,929,427.97	-	53,929,427.97	-	-	-	53,929,427.97	-	53,929,427.97	
6	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withhold	554,073,430.30	548,056,900.76	6,016,529.54	-	-	-	554,073,430.30	548,056,900.76	6,016,529.54	
7	Pay- As-You-Earn (PAYE)	1,042,385,351.15	1,042,204,931.14	180,420.01	-	-	-	1,042,385,351.15	1,042,204,931.14	180,420.01	
8	Skills and Development Levy (SDL)	87,867,209.37	166,536,367.96	(78,669,158.59)	-	-	-	87,867,209.37	166,536,367.96	(78,669,158.59)	
9	VAT paid to LTD	1,549,699,193.56	1,549,699,193.56	-	-	-	-	1,549,699,193.56	1,549,699,193.56	-	
10	Stamp Duty	-	7,532,341.86	(7,532,341.86)	-	-	-	-	7,532,341.86	(7,532,341.86)	
11	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,675,768,629.48	1,685,830,484.00	(10,061,854.52)	-	-	-	1,675,768,629.48	1,685,830,484.00	(10,061,854.52)	
12	VAT paid to CED	1,537,875,456.48	1,495,740,205.00	42,135,251.48	-	-	-	1,537,875,456.48	1,495,740,205.00	42,135,251.48	
13	Excise Duty paid to CED	-	227,289.00	(227,289.00)	-	-	-	-	227,289.00	(227,289.00)	
14	Import Duty paid to CED	74,657,876.00	102,361,718.00	(27,703,842.00)	-	-	-	74,657,876.00	102,361,718.00	(27,703,842.00)	
15	Railroad Dev Levy	44,964,110.00	65,666,832.00	(20,702,722.00)	-	-	-	44,964,110.00	65,666,832.00	(20,702,722.00)	
16	Customs Processing Fee	18,271,187.00	21,834,440.00	(3,563,253.00)	-	-	-	18,271,187.00	21,834,440.00	(3,563,253.00)	
17	Payments made to Local Authorities	87,867,209.37	19,707,686.53	68,159,522.84	-	-	-	87,867,209.37	19,707,686.53	68,159,522.84	
18	Service Levy	87,867,209.37	19,707,686.53	68,159,522.84	-	-	-	87,867,209.37	19,707,686.53	68,159,522.84	



## 12. EQUINOR TANZANIA AS

SN	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)
1	Payments made to Tanzania Petroleum Development Corporation (TPDC)	945,925,349.71	307,112,319.34	638,813,030.37	-	-	945,925,349.71	307,112,319.34	638,813,030.37	
2	License Charges/fees	307,112,319.34	307,112,319.34	-	-	-	307,112,319.34	307,112,319.34	-	
3	Navy Allowance	638,813,030.37	-	638,813,030.37	-	-	638,813,030.37	-	638,813,030.37	
4	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	8,981,006,764.25	8,602,878,297.01	378,128,467.24	-	-	8,981,006,764.25	8,602,878,297.01	378,128,467.24	
5	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	3,889,637,966.33	3,518,505,641.51	371,132,324.82	-	-	3,889,637,966.33	3,518,505,641.51	371,132,324.82	
6	Pay- As-You-Earn (PAYE)	4,531,543,140.00	4,531,543,139.53	0.47	-	-	4,531,543,140.00	4,531,543,139.53	0.47	
7	Skills and Development Levy (SDL)	551,877,393.00	551,877,393.62	(0.62)	-	-	551,877,393.00	551,877,393.62	(0.62)	
8	Stamp Duty	7,948,264.92	952,122.35	6,996,142.57	-	-	7,948,264.92	952,122.35	6,996,142.57	
9	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	38,142,823.00	(38,142,823.00)	-	-	-	38,142,823.00	(38,142,823.00)	
10	VAT paid to CED	-	21,919,305.00	(21,919,305.00)	-	-	-	21,919,305.00	(21,919,305.00)	
11	Excise Duty paid to CED	-	-	-	-	-	-	-	-	
12	Import Duty paid to CED	-	11,809,369.00	(11,809,369.00)	-	-	-	11,809,369.00	(11,809,369.00)	
13	Railroad Dev Levy	-	1,615,650.00	(1,615,650.00)	-	-	-	1,615,650.00	(1,615,650.00)	
14	Customs Processing Fee	-	2,798,499.00	(2,798,499.00)	-	-	-	2,798,499.00	(2,798,499.00)	



### 13. PANAFRICAN MINING SERVICES (TANZANIA) LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	7,650,408,772.40	6,715,139,230.00	935,269,542.40	-	-	7,650,408,772.40	6,715,139,230.00	935,269,542.40	
2	Corporation Tax (including provisional ax and advance tax)	332,076,987.00	332,076,987.00	-	-	-	332,076,987.00	332,076,987.00	-	
3	Withholding Taxes paid on company TIN where tax payer is withholder	907,547,150.79	267,133,249.00	640,413,901.79	-	-	907,547,150.79	267,133,249.00	640,413,901.79	
4	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	381,244,514.95	-	381,244,514.95	-	-	381,244,514.95	-	381,244,514.95	
5	Pay- As-You-Earn (PAYE)	2,490,655,834.75	2,492,248,748.00	(1,592,913.25)	-	-	2,490,655,834.75	2,492,248,748.00	(1,592,913.25)	
6	Skills and Development Levy (SDL)	431,457,551.03	432,842,789.00	(1,385,237.97)	-	-	431,457,551.03	432,842,789.00	(1,385,237.97)	
7	VAT	3,107,426,733.88	3,190,837,457.00	(83,410,723.12)	-	-	3,107,426,733.88	3,190,837,457.00	(83,410,723.12)	
8	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	123,695,292.00	(123,695,292.00)	-	-	-	123,695,292.00	(123,695,292.00)	
9	VAT paid to CED	-	76,750,893.00	(76,750,893.00)	-	-	-	76,750,893.00	(76,750,893.00)	
10	Excise Duty paid to CED	-	329,001.00	(329,001.00)	-	-	-	329,001.00	(329,001.00)	
11	Import Duty paid to CED	-	38,729,811.00	(38,729,811.00)	-	-	-	38,729,811.00	(38,729,811.00)	
12	Railroad Dev Levy	-	5,691,753.00	(5,691,753.00)	-	-	-	5,691,753.00	(5,691,753.00)	
13	Customs Processing Fee	-	2,193,834.00	(2,193,834.00)	-	-	-	2,193,834.00	(2,193,834.00)	
14	Payments made to Local Authorities	57,794,303.17	-	57,794,303.17	-	-	57,794,303.17	-	57,794,303.17	
15	Service Levy	57,794,303.17	-	57,794,303.17	-	-	57,794,303.17	-	57,794,303.17	



## 14. MANTRA TANZANIA LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	2,241,935,948.94	2,339,307,920.00	(97,371,971.06)	-	-	2,241,935,948.94	2,339,307,920.00	(97,371,971.06)	
2	License and permit fee	2,241,935,948.94	2,339,307,920.00	(97,371,971.06)	-	-	2,241,935,948.94	2,339,307,920.00	(97,371,971.06)	
3	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,505,106,063.29	3,558,521,249.92	(53,415,186.63)	-	-	3,505,106,063.29	3,558,521,249.92	(53,415,186.63)	
4	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	2,330,210,675.31	2,381,435,217.95	(51,224,542.64)	-	-	2,330,210,675.31	2,381,435,217.95	(51,224,542.64)	
5	Pay- As-You-Earn (PAYE)	1,003,266,956.77	1,003,266,956.77	-	-	-	1,003,266,956.77	1,003,266,956.77	-	
6	Skills and Development Levy (SDL)	171,628,431.21	171,628,431.21	-	-	-	171,628,431.21	171,628,431.21	-	
7	Stamp Duty	-	2,190,643.99	(2,190,643.99)	-	-	-	2,190,643.99	(2,190,643.99)	
8	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	1,685,830,484.00	(1,685,830,484.00)	-	-	-	1,685,830,484.00	(1,685,830,484.00)	
9	VAT paid to CED	-	1,495,740,205.00	(1,495,740,205.00)	-	-	-	1,495,740,205.00	(1,495,740,205.00)	
10	Excise Duty paid to CED	-	227,289.00	(227,289.00)	-	-	-	227,289.00	(227,289.00)	
11	Import Duty paid to CED	-	102,361,718.00	(102,361,718.00)	-	-	-	102,361,718.00	(102,361,718.00)	
12	Railroad Dev Levy	-	65,666,832.00	(65,666,832.00)	-	-	-	65,666,832.00	(65,666,832.00)	
13	Customs Processing Fee	-	21,834,440.00	(21,834,440.00)	-	-	-	21,834,440.00	(21,834,440.00)	
14	Payments made to Local Authorities	-	19,874,112.71	(19,874,112.71)	-	-	-	19,874,112.71	(19,874,112.71)	
15	Service Levy	-	19,874,112.71	(19,874,112.71)	-	-	-	19,874,112.71	(19,874,112.71)	



## 15. GLOBELEQ TANZANIA SERVICES LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	4,561,816,193.00	4,561,816,172.97	20.03	-	-	-	4,561,816,193.00	4,561,816,172.97	20.03
2	Corporation Tax (including provisional tax and advance tax)	1,032,254,060.00	1,032,254,060.00	-	-	-	-	1,032,254,060.00	1,032,254,060.00	-
3	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	126,446,197.00	126,446,196.68	0.32	-	-	-	126,446,197.00	126,446,196.68	0.32
4	Pay- As-You-Earn (PAYE)	1,490,253,938.00	1,490,253,937.84	0.16	-	-	-	1,490,253,938.00	1,490,253,937.84	0.16
5	Skills and Development Levy (SDL)	229,918,164.00	229,918,145.45	18.55	-	-	-	229,918,164.00	229,918,145.45	18.55
6	VAT paid to LTD	1,682,943,834.00	1,682,943,833.00	1.00	-	-	-	1,682,943,834.00	1,682,943,833.00	1.00



## 16. AUMS

SN	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)
1	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	36,965,027,061.00	29,623,927,872.03	7,341,099,188.97	-	-	-	36,965,027,061.00	29,623,927,872.03	7,341,099,188.97
2	Corporation Tax (including provisional ax and advance tax)	111,939,120.00	111,939,120.00	-	-	-	-	111,939,120.00	111,939,120.00	-
3	Withholding Taxes paid on company TIN where tax payer is withholdee	6,356,076,141.00	2,960,151,442.16	3,395,924,698.84	-	-	-	6,356,076,141.00	2,960,151,442.16	3,395,924,698.84
4	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,300,463,814.00	-	1,300,463,814.00	-	-	-	1,300,463,814.00	-	1,300,463,814.00
5	Pay- As-You-Earn (PAYE)	11,348,154,514.00	10,345,773,000.18	1,002,381,513.82	-	-	-	11,348,154,514.00	10,345,773,000.18	1,002,381,513.82
6	Skills and Development Levy (SDL)	1,758,275,240.00	1,602,181,524.32	156,093,715.68	-	-	-	1,758,275,240.00	1,602,181,524.32	156,093,715.68
7	VAT paid to LTD	16,089,399,232.00	14,603,153,785.37	1,486,235,446.63	-	-	-	16,089,399,232.00	14,603,153,785.37	1,486,235,446.63
8	Stamp Duty	729,000.00	729,000.00	-	-	-	-	729,000.00	729,000.00	-
9	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	18,099,934,044.00	18,506,336,275.00	(406,402,231.00)	-	-	-	18,099,934,044.00	18,506,336,275.00	(406,402,231.00)
10	VAT paid to CED	10,582,890,224.00	10,821,707,765.00	(238,817,541.00)	-	-	-	10,582,890,224.00	10,821,707,765.00	(238,817,541.00)
11	Excise Duty paid to CED	45,217,727.00	59,183,496.00	(13,965,769.00)	-	-	-	45,217,727.00	59,183,496.00	(13,965,769.00)
12	Import Duty paid to CED	6,359,732,616.00	6,544,685,314.00	(184,952,698.00)	-	-	-	6,359,732,616.00	6,544,685,314.00	(184,952,698.00)
13	Vehicle Reg Tax	4,400,000.00	8,700,000.00	(4,300,000.00)	-	-	-	4,400,000.00	8,700,000.00	(4,300,000.00)
14	Railroad Dev Levy	771,478,837.00	785,098,337.00	(13,619,500.00)	-	-	-	771,478,837.00	785,098,337.00	(13,619,500.00)
15	Customs Processing Fee	336,214,640.00	286,961,363.00	49,253,277.00	-	-	-	336,214,640.00	286,961,363.00	49,253,277.00
16	Payments made to Local Authorities	590,404,891.00	385,388,336.30	205,016,554.70	-	-	-	590,404,891.00	385,388,336.30	205,016,554.70
17	Service Levy	590,404,891.00	385,388,336.30	205,016,554.70	-	-	-	590,404,891.00	385,388,336.30	205,016,554.70



## 17. MBOGO MINING SERVICES AND GENERAL SUPPLIES LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	401,029,367.17	152,635,484.00	248,393,883.17	-	-	-	401,029,367.17	152,635,484.00	248,393,883.17
2	Corporation Tax (including provisional ax and advance tax)	55,470,949.00	20,816,297.00	34,654,652.00	-	-	-	55,470,949.00	20,816,297.00	34,654,652.00
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,493,389.80	1,238,644.00	254,745.80	-	-	-	1,493,389.80	1,238,644.00	254,745.80
4	Pay- As-You-Earn (PAYE)	52,276,751.40	47,637,642.00	4,639,109.40	-	-	-	52,276,751.40	47,637,642.00	4,639,109.40
5	Skills and Development Levy (SDL)	21,304,863.00	15,066,110.00	6,238,753.00	-	-	-	21,304,863.00	15,066,110.00	6,238,753.00
6	VAT	270,483,413.97	67,876,791.00	202,606,622.97	-	-	-	270,483,413.97	67,876,791.00	202,606,622.97
7	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	669,387,257.99	1,472,690,729.00	(803,303,471.01)	-	-	-	669,387,257.99	1,472,690,729.00	(803,303,471.01)
8	VAT paid to CED	-	951,916,098.00	(951,916,098.00)	-	-	-	-	951,916,098.00	(951,916,098.00)
9	Excise Duty paid to CED	-	10,085,275.00	(10,085,275.00)	-	-	-	-	10,085,275.00	(10,085,275.00)
10	Import Duty paid to CED	582,075,876.51	433,317,603.00	148,758,273.51	-	-	-	582,075,876.51	433,317,603.00	148,758,273.51
11	Vehicle Reg Tax	-	500,000.00	(500,000.00)	-	-	-	-	500,000.00	(500,000.00)
12	Railroad Dev Levy	87,311,381.48	65,380,573.00	21,930,808.48	-	-	-	87,311,381.48	65,380,573.00	21,930,808.48
13	Customs Processing Fee	-	11,491,180.00	(11,491,180.00)	-	-	-	-	11,491,180.00	(11,491,180.00)
14	Payments made to Local Authorities	25,393,213.56	-	25,393,213.56	-	-	-	25,393,213.56	-	25,393,213.56
15	Service Levy	25,393,213.56	-	25,393,213.56	-	-	-	25,393,213.56	-	25,393,213.56



## 18. BUSOLWA MINING LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	1,003,605,960.16	971,652,990.00	31,952,970.16	-	-	1,003,605,960.16	971,652,990.00	31,952,970.16
2	Royalties for minerals	958,825,508.68	967,070,000.00	(8,244,491.32)	-	-	958,825,508.68	967,070,000.00	(8,244,491.32)
3	Royalties for oil and gas	-	-	-	-	-	-	-	-
4	Annual rental fee	44,580,451.48	1,799,700.00	42,780,751.48	-	-	44,580,451.48	1,799,700.00	42,780,751.48
5	License and permit fee	200,000.00	2,783,290.00	(2,583,290.00)	-	-	200,000.00	2,783,290.00	(2,583,290.00)
6	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	650,457,949.04	958,020,190.00	(307,562,240.96)	-	-	650,457,949.04	958,020,190.00	(307,562,240.96)
7	Corporation Tax (including provisional ax and advance tax)	50,005,000.00	77,557,500.00	(27,552,500.00)	-	-	50,005,000.00	77,557,500.00	(27,552,500.00)
8	Withholding Taxes paid on company TIN where tax payer is withholdee	10,313,360.38	70,781,157.00	(60,467,796.62)	-	-	10,313,360.38	70,781,157.00	(60,467,796.62)
9	Pay- As-You-Earn (PAYE)	448,413,578.66	662,954,124.00	(214,540,545.34)	-	-	448,413,578.66	662,954,124.00	(214,540,545.34)
10	Skills and Development Levy (SDL)	141,726,010.00	131,107,277.00	10,618,733.00	-	-	141,726,010.00	131,107,277.00	10,618,733.00
11	Stamp Duty	-	15,620,132.00	(15,620,132.00)	-	-	-	15,620,132.00	(15,620,132.00)
12	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	86,818,180.96	241,045,971.00	(154,227,790.04)	-	-	86,818,180.96	241,045,971.00	(154,227,790.04)
13	VAT paid to CED	86,818,180.96	108,458,056.00	(21,639,875.04)	-	-	86,818,180.96	108,458,056.00	(21,639,875.04)
14	Excise Duty paid to CED	-	11,238,320.00	(11,238,320.00)	-	-	-	11,238,320.00	(11,238,320.00)
15	Import Duty paid to CED	-	96,525,843.00	(96,525,843.00)	-	-	-	96,525,843.00	(96,525,843.00)
16	Vehicle Reg. Tax	-	2,200,000.00	(2,200,000.00)	-	-	-	2,200,000.00	(2,200,000.00)
17	Railroad Dev Levy	-	16,504,263.00	(16,504,263.00)	-	-	-	16,504,263.00	(16,504,263.00)
18	Customs Processing Fee	-	6,119,489.00	(6,119,489.00)	-	-	-	6,119,489.00	(6,119,489.00)
19	Payments made to Local Authorities	47,938,845.43	-	47,938,845.43	-	-	47,938,845.43	-	47,938,845.43
20	Service Levy	47,938,845.43	-	47,938,845.43	-	-	47,938,845.43	-	47,938,845.43



## 19. GRAYSON BANDA

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	7,329,218.15	3,126,118,498.00	(3,118,789,279.85)	-	-	-	7,329,218.15	3,126,118,498.00	(3,118,789,279.85)
2	Royalties for minerals	5,400,803.00	3,122,125,500.00	(3,116,724,697.00)	-	-	-	5,400,803.00	3,122,125,500.00	(3,116,724,697.00)
3	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
4	Annual rental fee	-	3,992,998.00	(3,992,998.00)	-	-	-	-	3,992,998.00	(3,992,998.00)
5	Other material payments made to MEM	1,928,415.15	-	1,928,415.15	-	-	-	1,928,415.15	-	1,928,415.15
6	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	2,600,000.00	-	2,600,000.00	-	-	-	2,600,000.00	-	2,600,000.00
7	Personal Income Tax	2,600,000.00	-	2,600,000.00	-	-	-	2,600,000.00	-	2,600,000.00



## 20. JACK RIJCK AFRICA LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	6,194,504,227.10	1,724,300,358.00	4,470,203,869.10	-	-	-	6,194,504,227.10	1,724,300,358.00	4,470,203,869.10
2	Corporation Tax (including provisional tax and advance tax)	-	21,120,000.00	(21,120,000.00)	-	-	-	-	21,120,000.00	(21,120,000.00)
3	Withholding Taxes paid on company TIN where tax payer is withholder	381,887,225.00	381,887,225.00	-	-	-	381,887,225.00	381,887,225.00	381,887,225.00	-
4	Pay- As-You-Earn (PAYE)	287,920,312.80	284,912,904.00	3,007,408.80	-	-	287,920,312.80	284,912,904.00	3,007,408.80	3,007,408.80
5	Skills and Development Levy (SDL)	85,402,592.30	84,462,983.00	939,609.30	-	-	85,402,592.30	84,462,983.00	939,609.30	939,609.30
6	VAT	5,439,294,097.00	951,917,246.00	4,487,376,851.00	-	-	5,439,294,097.00	951,917,246.00	4,487,376,851.00	4,487,376,851.00
7	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	443,859,667.00	(443,859,667.00)	-	-	-	443,859,667.00	443,859,667.00	(443,859,667.00)
8	VAT paid to CED	-	246,461,622.00	(246,461,622.00)	-	-	-	246,461,622.00	246,461,622.00	(246,461,622.00)
9	Excise Duty paid to CED	-	356,624.00	(356,624.00)	-	-	-	356,624.00	356,624.00	(356,624.00)
10	Import Duty paid to CED	-	169,824,208.00	(169,824,208.00)	-	-	-	169,824,208.00	169,824,208.00	(169,824,208.00)
11	Vehicle Reg Tax	-	3,100,000.00	(3,100,000.00)	-	-	-	3,100,000.00	3,100,000.00	(3,100,000.00)
12	Railroad Dev Levy	-	17,577,560.00	(17,577,560.00)	-	-	-	17,577,560.00	17,577,560.00	(17,577,560.00)
13	Customs Processing Fee	-	6,539,653.00	(6,539,653.00)	-	-	-	6,539,653.00	6,539,653.00	(6,539,653.00)
14	Payments made to Local Authorities	54,115,275.00	-	54,115,275.00	-	-	54,115,275.00	54,115,275.00	-	54,115,275.00
15	Service Levy	49,606,415.00	-	49,606,415.00	-	-	49,606,415.00	49,606,415.00	-	49,606,415.00
16	Other Local Taxes, Fees and Levies	4,508,860.00	-	4,508,860.00	-	-	4,508,860.00	4,508,860.00	-	4,508,860.00



## 21. NEELKANTH SALT LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	196,636,328.00	123,578,235.00	73,058,093.00	-	-	-	196,636,328.00	123,578,235.00	73,058,093.00
2	Royalties for minerals	15,686,550.00	32,863,908.00	(17,177,358.00)	-	-	-	15,686,550.00	32,863,908.00	(17,177,358.00)
3	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
4	Annual rental fee	180,949,778.00	82,691,927.00	98,257,851.00	-	-	-	180,949,778.00	82,691,927.00	98,257,851.00
5	License and permit fee	-	8,022,400.00	(8,022,400.00)	-	-	-	-	8,022,400.00	(8,022,400.00)
6	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	491,179,396.20	488,991,764.00	2,187,632.20	-	-	-	491,179,396.20	488,991,764.00	2,187,632.20
7	Corporation Tax (including provisional ax and advance tax)	122,412,182.00	-	122,412,182.00	-	-	-	122,412,182.00	-	122,412,182.00
8	Withholding Taxes paid on company TIN where tax payer is withholdee	23,450,085.20	26,496,177.00	(3,046,091.80)	-	-	-	23,450,085.20	26,496,177.00	(3,046,091.80)
9	Pay- As-You-Earn (PAYE)	287,150,344.00	284,962,871.00	2,187,473.00	-	-	-	287,150,344.00	284,962,871.00	2,187,473.00
10	Skills and Development Levy (SDL)	58,166,785.00	113,436,152.00	(55,269,367.00)	-	-	-	58,166,785.00	113,436,152.00	(55,269,367.00)
11	VAT paid to LTD	-	63,559,422.00	(63,559,422.00)	-	-	-	-	63,559,422.00	(63,559,422.00)
12	Stamp Duty	-	537,142.00	(537,142.00)	-	-	-	-	537,142.00	(537,142.00)
13	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,347,699,261.00	1,418,465,821.00	(70,766,560.00)	-	-	-	1,347,699,261.00	1,418,465,821.00	(70,766,560.00)
14	VAT paid to CED	666,430,072.00	680,263,147.00	(13,833,075.00)	-	-	-	666,430,072.00	680,263,147.00	(13,833,075.00)
15	Excise Duty paid to CED	-	7,714.00	(7,714.00)	-	-	-	-	7,714.00	(7,714.00)
16	Import Duty paid to CED	681,269,189.00	681,887,926.00	(618,737.00)	-	-	-	681,269,189.00	681,887,926.00	(618,737.00)
17	Railroad Dev Levy	-	47,323,128.00	(47,323,128.00)	-	-	-	-	47,323,128.00	(47,323,128.00)
18	Customs Processing Fee	-	8,983,906.00	(8,983,906.00)	-	-	-	-	8,983,906.00	(8,983,906.00)
19	Payments made to Local Authorities	3,870,430.00	-	3,870,430.00	-	-	-	3,870,430.00	-	3,870,430.00
20	Service Levy	3,870,430.00	-	3,870,430.00	-	-	-	3,870,430.00	-	3,870,430.00



## OXLEY LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	433,595,282.67	409,178,732.00	24,416,550.67	-	-	-	433,595,282.67	409,178,732.00	24,416,550.67
2	Corporation Tax (including provisional tax and advance tax)	52,500,000.00	52,500,000.00	-	-	-	-	52,500,000.00	52,500,000.00	-
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdable but withholder	44,202,331.91	35,701,964.00	8,500,367.91	-	-	-	44,202,331.91	35,701,964.00	8,500,367.91
4	Pay- As-You-Earn (PAYE)	160,197,880.00	143,127,338.00	17,070,542.00	-	-	-	160,197,880.00	143,127,338.00	17,070,542.00
5	Skills and Development Levy (SDL)	28,145,437.00	25,197,330.00	2,948,107.00	-	-	-	28,145,437.00	25,197,330.00	2,948,107.00
6	VAT paid to LTD	146,841,515.76	151,491,516.00	(4,650,000.24)	-	-	-	146,841,515.76	151,491,516.00	(4,650,000.24)
7	Stamp Duty	1,708,118.00	1,160,584.00	547,534.00	-	-	-	1,708,118.00	1,160,584.00	547,534.00
8	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,285,974,381.00	1,500,541,600.00	(214,567,219.00)	-	-	-	1,285,974,381.00	1,500,541,600.00	(214,567,219.00)
9	VAT paid to CED	1,086,280,597.00	1,280,983,756.00	(194,703,159.00)	-	-	-	1,086,280,597.00	1,280,983,756.00	(194,703,159.00)
10	Import Duty paid to CED	98,793,868.00	110,437,616.00	(11,643,748.00)	-	-	-	98,793,868.00	110,437,616.00	(11,643,748.00)
11	Vehicle Reg Tax	-	550,000.00	(550,000.00)	-	-	-	-	550,000.00	(550,000.00)
12	Railroad Dev Levy	86,292,188.00	103,455,337.00	(17,163,149.00)	-	-	-	86,292,188.00	103,455,337.00	(17,163,149.00)
13	Customs Processing Fee	14,607,728.00	5,114,891.00	9,492,837.00	-	-	-	14,607,728.00	5,114,891.00	9,492,837.00
14	Payments made to Local Authorities	24,204,036.79	-	24,204,036.79	-	-	-	24,204,036.79	-	24,204,036.79
15	Service Levy	24,204,036.79	-	24,204,036.79	-	-	-	24,204,036.79	-	24,204,036.79



## 22. SEA SALT LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	347,489,539.20	269,539,888.00	77,949,651.20	-	-	347,489,539.20	269,539,888.00	77,949,651.20
2	Royalties for minerals	291,264,055.00	267,256,939.00	24,007,116.00	-	-	291,264,055.00	267,256,939.00	24,007,116.00
3	Royalties for oil and gas	-	-	-	-	-	-	-	-
4	Annual rental fee	56,225,484.20	2,282,949.00	53,942,535.20	-	-	56,225,484.20	2,282,949.00	53,942,535.20
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	512,535,574.00	566,366,293.00	(53,830,719.00)	-	-	512,535,574.00	566,366,293.00	(53,830,719.00)
6	Corporation Tax (including provisional tax and advance tax)	45,915,188.00	33,889,782.00	12,025,406.00	-	-	45,915,188.00	33,889,782.00	12,025,406.00
7	Withholding Taxes paid on company TIN where tax payer is withholder	-	28,092,608.00	(28,092,608.00)	-	-	-	28,092,608.00	(28,092,608.00)
8	Pay- As-You-Earn (PAYE)	273,560,886.00	245,945,800.00	27,615,086.00	-	-	273,560,886.00	245,945,800.00	27,615,086.00
9	Skills and Development Levy (SDL)	67,470,233.00	86,979,767.00	(19,509,534.00)	-	-	67,470,233.00	86,979,767.00	(19,509,534.00)
10	VAT paid to LTD	125,589,267.00	171,422,336.00	(45,833,069.00)	-	-	125,589,267.00	171,422,336.00	(45,833,069.00)
11	Stamp Duty	-	36,000.00	(36,000.00)	-	-	-	36,000.00	(36,000.00)
12	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	590,705,538.00	(590,705,538.00)	-	-	-	590,705,538.00	(590,705,538.00)
13	VAT paid to CED	-	579,689,182.00	(579,689,182.00)	-	-	-	579,689,182.00	(579,689,182.00)
14	Excise Duty paid to CED	-	-	-	-	-	-	-	-
15	Import Duty paid to CED	-	7,110,183.00	(7,110,183.00)	-	-	-	7,110,183.00	(7,110,183.00)
16	Vehicle Reg Tax	-	500,000.00	(500,000.00)	-	-	-	500,000.00	(500,000.00)
17	Railroad Dev Levy	-	2,477,231.00	(2,477,231.00)	-	-	-	2,477,231.00	(2,477,231.00)
18	Customs Processing Fee	-	928,942.00	(928,942.00)	-	-	-	928,942.00	(928,942.00)
19	Payments made to Local Authorities	19,242,826.00	-	19,242,826.00	-	-	19,242,826.00	-	19,242,826.00
20	Service Levy	19,242,826.00	-	19,242,826.00	-	-	19,242,826.00	-	19,242,826.00



### 23. KATAVI MINING COMPANY LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	9,248,446.00	6,794,699.00	2,453,747.00	-	-	-	9,248,446.00	6,794,699.00	2,453,747.00
2	Annual rental fee	2,468,800.00	6,794,699.00	(4,325,899.00)	-	-	-	2,468,800.00	6,794,699.00	(4,325,899.00)
3	Other material payments made to MEM	6,779,646.00	-	6,779,646.00	-	-	-	6,779,646.00	-	6,779,646.00
4	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	1,132,674,459.53	653,746,908.00	478,927,551.53	-	-	-	1,132,674,459.53	653,746,908.00	478,927,551.53
5	Corporation Tax (including provisional ax and advance tax)	2,324,732.40	1,500,000.00	824,732.40	-	-	-	2,324,732.40	1,500,000.00	824,732.40
6	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	-	410,374,253.00	(410,374,253.00)	-	-	-	-	410,374,253.00	(410,374,253.00)
7	Pay-As-You-Earn (PAYE)	545,547,310.55	40,435,176.00	505,112,134.55	-	-	-	545,547,310.55	40,435,176.00	505,112,134.55
8	Skills and Development Levy (SDL)	105,668,776.33	6,605,989.00	99,062,787.33	-	-	-	105,668,776.33	6,605,989.00	99,062,787.33
9	VAT paid to LTD	-	194,831,490.00	(194,831,490.00)	-	-	-	-	194,831,490.00	(194,831,490.00)
10	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
11	Excise Duty paid to LTD	479,133,640.25	-	479,133,640.25	-	-	-	479,133,640.25	-	479,133,640.25
12	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	443,614,622.00	(443,614,622.00)	-	-	-	-	443,614,622.00	(443,614,622.00)
13	VAT paid to CED	-	114,985,590.00	(114,985,590.00)	-	-	-	-	114,985,590.00	(114,985,590.00)
14	Excise Duty paid to CED	-	4,645,090.00	(4,645,090.00)	-	-	-	-	4,645,090.00	(4,645,090.00)
15	Import Duty paid to CED	-	295,299,462.00	(295,299,462.00)	-	-	-	-	295,299,462.00	(295,299,462.00)
16	Railroad Dev Levy	-	21,644,433.00	(21,644,433.00)	-	-	-	-	21,644,433.00	(21,644,433.00)
17	Customs Processing Fee	-	7,040,047.00	(7,040,047.00)	-	-	-	-	7,040,047.00	(7,040,047.00)
18	Payments made to Local Authorities	528,961,763.10	-	528,961,763.10	-	-	-	528,961,763.10	-	528,961,763.10
19	Service Levy	2,000,000.00	-	2,000,000.00	-	-	-	2,000,000.00	-	2,000,000.00
20	Other Local Taxes, Fees and Levies	526,961,763.10	-	526,961,763.10	-	-	-	526,961,763.10	-	526,961,763.10



## 24. MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD

SN	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)	
1	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	969,945,503.86	2,316,234,559.00	(1,346,289,055.14)	-	-	969,945,503.86	2,316,234,559.00	(1,346,289,055.14)		
2	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	-	59,487,027.00	(59,487,027.00)	249,120,871.35	166,836,608.00	249,120,871.35	226,323,635.00	22,797,236.35		
3	Pay- As-You-Earn (PAYE)	325,337,951.22	1,582,533,523.00	(1,257,195,571.78)	-	-	325,337,951.22	1,582,533,523.00	(1,257,195,571.78)		
4	Skills and Development Levy (SDL)	60,916,302.89	28,787,282.00	32,129,020.89	-	-	60,916,302.89	28,787,282.00	32,129,020.89		
5	VAT paid to LTD	-	-	-	-	-	-	-	-		
6	VAT paid to LTD (To be refunded)	334,570,378.39	477,751,330.00	(143,180,951.61)	-	-	334,570,378.39	477,751,330.00	(143,180,951.61)		
7	Personal Income Tax	-	838,789.00	(838,789.00)	-	-	-	838,789.00	(838,789.00)		
8	Mgt and Technical Service fees (mining oil and gas)	249,120,871.35	166,836,608.00	82,284,263.35	(249,120,871.35)	(166,836,608.00)	-	-	(82,284,263.35)		
9	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	119,686,290.30	35,134,976.00	84,551,314.30	-	-	119,686,290.30	35,134,976.00	84,551,314.30		
10	VAT paid to CED	-	22,198,355.00	(22,198,355.00)	-	-	-	22,198,355.00	(22,198,355.00)		
11	Excise Duty paid to CED	115,574,408.00	-	115,574,408.00	-	-	115,574,408.00	-	115,574,408.00		
12	Import Duty paid to CED	3,400,738.49	10,644,016.00	(7,243,277.51)	-	-	3,400,738.49	10,644,016.00	(7,243,277.51)		
13	Railroad Dev Levy	510,110.05	1,655,819.00	(1,145,708.95)	-	-	510,110.05	1,655,819.00	(1,145,708.95)		
14	Customs Processing Fee	201,033.77	636,786.00	(435,752.23)	-	-	201,033.77	636,786.00	(435,752.23)		
15	Payments made to Local Authorities	9,323,423.56	-	9,323,423.56	-	-	9,323,423.56	-	9,323,423.56		
16	Service Levy	9,323,423.56	-	9,323,423.56	-	-	9,323,423.56	-	9,323,423.56		



## 25. WEIR MINERALS EAST AFRICA LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,965,756,810.56	872,221,097.00	1,093,535,713.56	-	-	1,965,756,810.56	872,221,097.00	1,093,535,713.56
2	Corporation Tax (including provisional tax and advance tax)	354,484,600.20	75,949,802.00	278,534,798.20	-	-	354,484,600.20	75,949,802.00	278,534,798.20
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdable but withholder	302,090,601.90	159,181,564.00	142,909,037.90	-	-	302,090,601.90	159,181,564.00	142,909,037.90
4	Pay- As-You-Earn (PAYE)	367,271,631.14	168,466,442.00	198,805,189.14	-	-	367,271,631.14	168,466,442.00	198,805,189.14
5	Skills and Development Levy (SDL)	63,805,733.15	29,940,321.00	33,865,412.15	-	-	63,805,733.15	29,940,321.00	33,865,412.15
6	VAT	878,104,244.16	438,682,968.00	439,421,276.16	-	-	878,104,244.16	438,682,968.00	439,421,276.16
7	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	2,662,981.00	(2,662,981.00)	-	-	-	2,662,981.00	(2,662,981.00)
8	VAT paid to CED	-	1,731,247.00	(1,731,247.00)	-	-	-	1,731,247.00	(1,731,247.00)
9	Import Duty paid to CED	-	749,313.00	(749,313.00)	-	-	-	749,313.00	(749,313.00)
10	Railroad Dev Levy	-	130,300.00	(130,300.00)	-	-	-	130,300.00	(130,300.00)
11	Customs Processing Fee	-	52,121.00	(52,121.00)	-	-	-	52,121.00	(52,121.00)



## 26. TANSINO QUARRIES LTD

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	261,676,905.00	199,746,256.00	61,930,649.00	-	-	261,676,905.00	199,746,256.00	61,930,649.00	
2	Royalties for minerals	261,676,905.00	198,938,956.00	62,737,949.00	-	-	261,676,905.00	198,938,956.00	62,737,949.00	
3	License and permit fee	-	807,300.00	(807,300.00)	-	-	-	807,300.00	(807,300.00)	
4	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	687,843,817.90	561,002,563.00	126,841,254.90	-	-	687,843,817.90	561,002,563.00	126,841,254.90	
5	Corporation Tax (including provisional tax and advance tax)	17,000,000.00	50,759,076.00	(33,759,076.00)	-	-	17,000,000.00	50,759,076.00	(33,759,076.00)	
6	Withholding Taxes paid on company TFN where tax payer is withholdee	4,844,922.50	20,574,923.00	(15,730,000.50)	-	-	4,844,922.50	20,574,923.00	(15,730,000.50)	
7	Pay- As-You-Earn (PAYE)	20,552,864.00	14,989,507.00	5,563,357.00	-	-	20,552,864.00	14,989,507.00	5,563,357.00	
8	Skills and Development Levy (SDL)	9,328,042.00	15,646,996.00	(6,318,954.00)	-	-	9,328,042.00	15,646,996.00	(6,318,954.00)	
9	VAT	360,543,127.91	459,032,061.00	(98,488,933.09)	-	-	360,543,127.91	459,032,061.00	(98,488,933.09)	
10	Income Tax Interest and Penalty	275,574,861.49	-	275,574,861.49	-	-	275,574,861.49	-	275,574,861.49	
11	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	113,620,765.15	109,405,138.00	4,215,627.15	-	-	113,620,765.15	109,405,138.00	4,215,627.15	
12	VAT paid to CED	65,768,047.06	64,908,574.00	859,473.06	-	-	65,768,047.06	64,908,574.00	859,473.06	
13	Excise Duty paid to CED	-	630.00	(630.00)	-	-	-	630.00	(630.00)	
14	Import Duty paid to CED	31,111,701.00	31,111,701.00	-	-	-	31,111,701.00	31,111,701.00	-	
15	Vehicle Reg Tax	-	550,000.00	(550,000.00)	-	-	-	550,000.00	(550,000.00)	
16	Railroad Dev Levy	-	9,295,961.00	(9,295,961.00)	-	-	-	9,295,961.00	(9,295,961.00)	
17	Customs Processing Fee	16,741,017.09	3,538,272.00	13,202,745.09	-	-	16,741,017.09	3,538,272.00	13,202,745.09	
18	Payments made to Local Authorities	136,406,463.00	-	136,406,463.00	-	-	136,406,463.00	-	136,406,463.00	
19	Service Levy	21,694,363.00	-	21,694,363.00	-	-	21,694,363.00	-	21,694,363.00	
20	Other Local Taxes, Fees and Levies	114,712,100.00	-	114,712,100.00	-	-	114,712,100.00	-	114,712,100.00	



## 27. TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	666,071,343.50	643,572,550.00	22,498,793.50	-	-	-	666,071,343.50	643,572,550.00	22,498,793.50
2	Royalties for minerals	-	636,696,398.00	(636,696,398.00)	-	-	-	-	636,696,398.00	(636,696,398.00)
3	Annual rental fee	666,071,343.50	3,962,640.00	662,108,703.50	-	-	-	666,071,343.50	3,962,640.00	662,108,703.50
4	License and permit fee	-	2,913,512.00	(2,913,512.00)	-	-	-	-	2,913,512.00	(2,913,512.00)
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	101,318,808.70	101,533,429.00	(214,620.30)	-	-	-	101,318,808.70	101,533,429.00	(214,620.30)
6	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withhold	19,668,821.70	19,883,451.00	(214,629.30)	-	-	-	19,668,821.70	19,883,451.00	(214,629.30)
7	Pay- As-You-Earn (PAYE)	67,920,039.00	67,920,030.00	9.00	-	-	-	67,920,039.00	67,920,030.00	9.00
8	Skills and Development Levy (SDL)	13,383,319.00	13,383,319.00	-	-	-	-	13,383,319.00	13,383,319.00	-
9	Stamp Duty	346,629.00	346,629.00	-	-	-	-	346,629.00	346,629.00	-



## 28. BEARING MAN GROUP TANZANIA LIMITED

SN	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)
1	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	497,714,619.57	474,774,820.00	22,939,799.57	-	-	-	497,714,619.57	474,774,820.00	22,939,799.57
2	Corporation Tax (including provisional tax and advance tax)	39,571,756.31	81,223,260.00	(41,651,503.69)	-	-	-	39,571,756.31	81,223,260.00	(41,651,503.69)
3	Withholding Taxes paid on company TIN where tax payer is withholdee	246,926,335.94	170,678,237.00	76,248,098.94	-	-	-	246,926,335.94	170,678,237.00	76,248,098.94
4	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	36,955,924.26	-	36,955,924.26	-	-	-	36,955,924.26	-	36,955,924.26
5	Pay- As-You-Earn (PAYE)	33,312,354.68	35,537,983.00	(2,225,628.32)	-	-	-	33,312,354.68	35,537,983.00	(2,225,628.32)
6	Skills and Development Levy (SDL)	6,609,007.62	6,033,578.00	575,429.62	-	-	-	6,609,007.62	6,033,578.00	575,429.62
7	VAT	127,174,810.76	174,137,332.00	(46,962,521.24)	-	-	-	127,174,810.76	174,137,332.00	(46,962,521.24)
8	Stamp Duty	7,164,430.00	7,164,430.00	-	-	-	-	7,164,430.00	7,164,430.00	-
9	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	246,897,639.06	249,086,824.00	(2,189,184.94)	-	-	-	246,897,639.06	249,086,824.00	(2,189,184.94)
10	VAT paid to CED	150,435,919.00	152,752,352.00	(2,316,433.00)	-	-	-	150,435,919.00	152,752,352.00	(2,316,433.00)
11	Excise Duty paid to CED	-	541.00	(541.00)	-	-	-	-	541.00	(541.00)
12	Import Duty paid to CED	96,461,720.06	80,687,396.00	15,774,324.06	-	-	-	96,461,720.06	80,687,396.00	15,774,324.06
13	Railroad Dev Levy	-	11,275,622.00	(11,275,622.00)	-	-	-	-	11,275,622.00	(11,275,622.00)
14	Customs Processing Fee	-	4,370,913.00	(4,370,913.00)	-	-	-	-	4,370,913.00	(4,370,913.00)
15	Payments made to Local Authorities	6,167,708.86	-	6,167,708.86	-	-	-	6,167,708.86	-	6,167,708.86
16	Service Levy	6,167,708.86	-	6,167,708.86	-	-	-	6,167,708.86	-	6,167,708.86



## 29. STAMIGOLD COMPANY LIMITED

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	1,146,160,102.51	379,908,760.00	766,251,342.51	-	-	-	1,146,160,102.51	379,908,760.00	766,251,342.51
2	Royalties for minerals	1,144,356,558.51	379,231,560.00	765,124,998.51	-	-	-	1,144,356,558.51	379,231,560.00	765,124,998.51
3	License and permit fee	-	677,200.00	(677,200.00)	-	-	-	-	677,200.00	(677,200.00)
4	Other material payments made to MEM	1,803,544.00	-	1,803,544.00	-	-	-	1,803,544.00	-	1,803,544.00
5	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	113,771.20	1,988,771.00	(1,874,999.80)	-	-	-	113,771.20	1,988,771.00	(1,874,999.80)
6	Corporation Tax (including provisional ax and advance tax)	-	1,875,000.00	(1,875,000.00)	-	-	-	-	1,875,000.00	(1,875,000.00)
7	Withholding Taxes paid on company TIN where tax payer is withholdee	-	113,771.00	(113,771.00)	113,771.20	-	113,771.20	113,771.20	113,771.00	0.20
8	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	113,771.20	-	113,771.20	(113,771.20)	-	(113,771.20)	-	-	-
9	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	97,631,635.75	89,700,753.00	7,930,882.75	-	-	-	97,631,635.75	89,700,753.00	7,930,882.75
10	VAT paid to CED	-	80,235,320.00	(80,235,320.00)	-	-	-	-	80,235,320.00	(80,235,320.00)
11	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
12	Import Duty paid to CED	97,631,635.75	1,281,277.00	96,350,358.75	-	-	-	97,631,635.75	1,281,277.00	96,350,358.75
13	Railroad Dev Levy	-	6,549,227.00	(6,549,227.00)	-	-	-	-	6,549,227.00	(6,549,227.00)
14	Customs Processing Fee	-	1,634,929.00	(1,634,929.00)	-	-	-	-	1,634,929.00	(1,634,929.00)
15	Payments made to Local Authorities	29,860,627.50	-	29,860,627.50	-	-	-	29,860,627.50	-	29,860,627.50
16	Service Levy	29,860,627.50	-	29,860,627.50	-	-	-	29,860,627.50	-	29,860,627.50



### 30. STATE MINING CORPORATION (STAMICO)

SN	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)
1	Payments to the Ministry of Energy and Minerals (MEM)	6,197,606.40	1,357,092.00	4,840,514.40	-	-	6,197,606.40	1,357,092.00	4,840,514.40	
2	Royalties for minerals	6,197,606.40	1,357,092.00	4,840,514.40	-	-	6,197,606.40	1,357,092.00	4,840,514.40	
3	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	153,944,652.06	-	153,944,652.06	-	-	153,944,652.06	-	153,944,652.06	
4	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	33,714,732.83	-	33,714,732.83	-	-	33,714,732.83	-	33,714,732.83	
5	Pay- As-You-Earn (PAYE)	85,220,500.00	-	85,220,500.00	-	-	85,220,500.00	-	85,220,500.00	
6	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
7	VAT	8,252,706.00	-	8,252,706.00	-	-	8,252,706.00	-	8,252,706.00	
8	VAT (To be refunded)	26,756,713.23	-	26,756,713.23	-	-	26,756,713.23	-	26,756,713.23	
9	Payments made to Local Authorities	58,000.00	-	58,000.00	-	-	58,000.00	-	58,000.00	
10	Service Levy	58,000.00	-	58,000.00	-	-	58,000.00	-	58,000.00	



### 31. TANZANIA PORTLAND CEMENT COMPANY LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount
		Company/ Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/ Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/ Individual (vii) = (i + iv)	Government (viii) = (ii + v)	
1	Payments to the Ministry of Energy and Minerals (MEM)	645,309,185.52	725,229,436.00	(79,920,250.48)	-	-	645,309,185.52	725,229,436.00	(79,920,250.48)	
2	Royalties for minerals	645,309,185.52	723,610,836.00	(78,301,650.48)	-	-	645,309,185.52	723,610,836.00	(78,301,650.48)	
3	License and permit fee	-	1,618,600.00	(1,618,600.00)	-	-	-	1,618,600.00	(1,618,600.00)	
4	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	52,713,488,255.02	24,025,530,738.02	28,687,957,517.00	-	-	52,713,488,255.02	24,025,530,738.02	28,687,957,517.00	
5	Corporation Tax (including provisional ax and advance tax)	21,374,082,856.00	23,374,082,856.00	(2,000,000,000.00)	-	-	21,374,082,856.00	23,374,082,856.00	(2,000,000,000.00)	
6	Withholding Taxes paid on company TIN where tax payer is withholdee	79,120,730.55	-	79,120,730.55	-	-	79,120,730.55	-	79,120,730.55	
7	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,855,898,909.61	-	1,855,898,909.61	-	-	1,855,898,909.61	-	1,855,898,909.61	
8	Pay- As-You-Earn (PAYE)	3,551,404,905.31	-	3,551,404,905.31	-	-	3,551,404,905.31	-	3,551,404,905.31	
9	Skills and Development Levy (SDL)	587,720,637.22	651,447,882.02	(63,727,244.80)	-	-	587,720,637.22	651,447,882.02	(63,727,244.80)	
10	VAT paid to LTD	24,508,960,216.33	-	24,508,960,216.33	-	-	24,508,960,216.33	-	24,508,960,216.33	
11	Capital Gains Tax Paid to LTD	756,300,000.00	-	756,300,000.00	-	-	756,300,000.00	-	756,300,000.00	
12	Payments made to Local Authorities	1,037,553,184.82	-	1,037,553,184.82	-	-	1,037,553,184.82	-	1,037,553,184.82	
13	Service Levy	843,530,591.82	-	843,530,591.82	-	-	843,530,591.82	-	843,530,591.82	
14	Other Local Taxes, Fees and Levies	194,022,593.00	-	194,022,593.00	-	-	194,022,593.00	-	194,022,593.00	



### 32. NITRO EXPLOSIVES (T) LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
1	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	541,575,924.51	529,463,024.00	12,112,900.51	-	-	-	541,575,924.51	529,463,024.00	12,112,900.51
2	Corporation Tax (including provisional tax and advance tax)	167,785,005.49	429,651,238.00	(261,866,232.51)	-	-	-	167,785,005.49	429,651,238.00	(261,866,232.51)
3	Withholding Taxes paid on company TIN where tax payer is withholder	82,490,559.06	-	82,490,559.06	-	-	-	82,490,559.06	-	82,490,559.06
4	Pay- As-You-Earn (PAYE)	240,866,924.50	-	240,866,924.50	-	-	-	240,866,924.50	-	240,866,924.50
5	Skills and Development Levy (SDL)	50,433,435.46	99,811,786.00	(49,378,350.54)	-	-	-	50,433,435.46	99,811,786.00	(49,378,350.54)
6	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,695,070,886.92	135,674,407.00	1,559,396,479.92	-	-	-	1,695,070,886.92	135,674,407.00	1,559,396,479.92
7	VAT paid to CED	1,535,119,204.33	-	1,535,119,204.33	-	-	-	1,535,119,204.33	-	1,535,119,204.33
8	Excise Duty paid to CED	5,564,616.00	370,108.00	5,194,508.00	-	-	-	5,564,616.00	370,108.00	5,194,508.00
9	Import Duty paid to CED	114,416,641.00	334,201.00	114,082,440.00	-	-	-	114,416,641.00	334,201.00	114,082,440.00
10	Vehicle Reg Tax	-	600,000.00	(600,000.00)	-	-	-	-	600,000.00	(600,000.00)
11	Railroad Dev Levy	-	106,183,926.00	(106,183,926.00)	-	-	-	-	106,183,926.00	(106,183,926.00)
12	Customs Processing Fee	-	28,186,172.00	(28,186,172.00)	-	-	-	-	28,186,172.00	(28,186,172.00)
13	Other material payments made to TRA (TZS > 20 million)	39,970,425.59	-	39,970,425.59	-	-	-	39,970,425.59	-	39,970,425.59
14	Payments made to Local Authorities	39,970,425.59	-	39,970,425.59	-	-	-	39,970,425.59	-	39,970,425.59
15	Service Levy	39,970,425.59	-	39,970,425.59	-	-	-	39,970,425.59	-	39,970,425.59



