



2nd Floor, Harbour View Towers,
Apt. 232, Samora Avenue,
P. O. BOX 7281,
Dar es Salaam, TANZANIA
Tel: +255 22-2134920
Fax: +255 22-2134921
Email: info@mmattorneys.co.tz
Website:

MM ATTORNEYS

FINAL REPORT

TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

FOR THE

PERIOD JULY 1 2014 TO JUNE 30, 2015

JUNE 2017

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LIST OF ABBREVIATION

<i>ASM</i>	<i>Artisanal and Small Mining</i>
<i>CAG</i>	<i>Controller and Accountant General</i>
<i>EITI</i>	<i>Extractive Industries' Transparency Initiative</i>
<i>MEM</i>	<i>Ministry of Energy and Minerals</i>
<i>MOTNR</i>	<i>Ministry of Tourism & Natural Resources</i>
<i>MSG</i>	<i>Multi-Stakeholder Group</i>
<i>NDC</i>	<i>National Development Corporation</i>
<i>NEMC</i>	<i>National Environment Management Council</i>
<i>NSSF</i>	<i>National Social Security Fund</i>
<i>PAYE</i>	<i>Pay As You Earn</i>
<i>PPF</i>	<i>Parastatal pension Fund</i>
<i>PSA</i>	<i>Production Sharing Agreement</i>
<i>TEITI</i>	<i>Tanzania Extractive Industries' Transparency Initiative</i>
<i>TMAA</i>	<i>Tanzania Mineral Audit Agency</i>
<i>TPDC</i>	<i>Tanzania Petroleum Development Corporation</i>
<i>TRA</i>	<i>Tanzania Revenue Authority</i>
<i>TZS</i>	<i>Tanzania Shillings</i>
<i>USD</i>	<i>United States Dollars</i>
<i>VAT</i>	<i>Value Added Tax</i>

STATEMENT FROM THE INDEPENDENT ADMINISTRATOR

The Tanzania Extractive Industries' Transparency Initiative (TEITI) through the Ministry of Energy and Minerals procured the services of Messrs Boas & Associates and MM Attorneys as the Independent Administrator for the production of Tanzania EITI report.

The engagement was made in accordance with the International Standard on Related Services as applicable to agreed upon procedures. The assignment was conducted using procedures as set out in the Terms of Reference, except where indicated otherwise in the report as well as its appendices.

The procedures undertaken were not designed to constitute an audit or review made in accordance with International Standards on Auditing Engagements, and as such we do not provide any assurances other than those expressed in this report. Had we performed additional procedures, other matters would have come to our attention that would have been reported to you.

The report is to inform TEITI on matters expressed in the Terms of Reference and not for any other purpose.

Kwaku Boa-Amponsem



MANAGING PARTNER

BOAS & ASSOCIATES

JUNE 28 2017

EXECUTIVE SUMMARY

The Extractive Industries Transparency Initiative (EITI) is a global standard for improving transparency and accountability in the oil, gas and mining sectors. It is an initiative that encourages citizens of resource rich countries to monitor how benefits from the extractive industry sector are generated, distributed and utilized.

Rich in mineral resources and natural gas, Tanzania began the implementation of the Extractive Industries Transparency Initiative (EITI) in February 2009. Tanzania joined the initiative to improve the transparency and governance of its extractive sector. Among other requirements, EITI implementing countries such as Tanzania are required to disclose payments made by extractive companies and revenues collected by government agencies. The EITI requires implementing countries to prepare and publish an annual report disclosing company payments and government revenues from the extractive sector.

Since joining the EITI, Tanzania has produced six EITI reports, which indicate that from July 1, 2008 to June 30, 2014, the government collected US\$ 2.599 billion from the extractive companies. During this period, through an EITI validation process, Tanzania also attained compliance with the initiative's transparency standards. Tanzania is currently undergoing a second validation process, which began in January 2017.

This is the seventh EITI Report for Tanzania and it covers the period from 1 July 2014 to 30th June 2015.

Objectives

The objectives of the report include the following: (a). Collect and Analyze payments made by Mining/Oil and Gas companies to the Government of Tanzania (b) Reconcile extractive companies' submissions of Mining/Oil and Gas payments to those received by Government. (c) To produce a report covering the 2014/15 financial year in accordance with the 2016 EITI Standard.

APPROACH AND METHODOLOGY

The assignment was composed of two main phases:

- ❖ The preliminary information gathering /inception phase which included a scoping study,
- ❖ The Reconciliation phase included *data collection and analysis, Initial reconciliation, Draft reporting and Final reporting.*

Table A: Participating companies

	Company Name	Commodity	Sector	Activity	Area
1.	Geita Gold Mining Limited	Gold	Mining	Production	Geita
2.	Bulyanhulu Gold Mine Limited	Gold	Mining	Production	Kahama
3.	North Mara Gold Mine Limited	Gold	Mining	Production	Tarime
4.	Pangea Minerals Ltd	Gold	Mining	Production	Kahama
5.	Shanta Mining Company Limited	Gold	Mining	Production	Chunya
6.	Williamson Diamonds Ltd	Diamonds	Mining	Production	Kishapu
7.	Mantra Tanzania Limited.	Uranium	Mining	Exploration	Namtumbo
8.	Resolute (Tanzania) Limited	Gold	Mining	Production	Nzega
9.	Tanzania Portland Cement Co Ltd	Limestone	Mining	Production	Dar es salaam
10.	Kabanga Nickel Company Limited	Nickel	Mining	Exploration	Ngara
11.	Uranex Tanzania Limited	Graphite	Mining	Exploration	Ruangwa,Lindi
12.	Tanzanite One Mining Ltd	Tanzanite	Mining	Production	Simanjiro

13.	Tanzania China International Mineral Resources Limited	Iron ore, Coal	Mining	Exploration	Ludewa
14.	Active Resources T Limited	Mineral sands	Mining	Exploration	Lindi
15.	Stamigold Company Limited	Gold	Mining	Production	Biharamulo
16.	Tanzgraphite (Tz) Limited	Graphite	Mining	Exploration	Lindi
17.	Mbeya Cement Co. Ltd	Limestone	Mining	Production	Mbeya
18.	Henan Afro Asia Geoengineering Tz Ltd	Gold	Mining	Exploration	Shinyanga Rural
19.	Jacana Resources Tanzania Limited	Mineral sands, graphite, nickel, and coal	Mining	Exploration	Tanga
20.	Tanga Cement Co. Ltd	Limestone	Mining	Production	Tanga
21.	Abg Exploration Limited	Gold	Mining	Exploration	Shinyanga
22.	State Mining Corporation	Gold	Mining	Exploration	Biharamulo, Merelani, Kyerwa, Buhemba
23.	Tanzania Petroleum Development Corporation	Gas	Oil and Gas	Production	Kisangire-Lukurilo, Mandawa, seleous West Songo Songo
24.	Pan African Energy Tanzania Limited	Gas	Oil and Gas	Production	Songo Songo

25.	Etablissements Maurel & Prom	Gas	Oil and Gas	Production	Mnazi Bay, Bigwa-Mafia Channel
26.	M&P Exploration Production Tanzania Limited	Gas	Oil and Gas	Exploration	Bigwa and Mafia channel
27.	Statoil Tanzania As	Gas	Oil and Gas	Exploration	Deep sea –Block 2
28.	BG Tanzania Limited	Gas	Oil and Gas	Exploration	Deep sea Block-1
29	PETROBRAS TANZANIA LIMITED	Gas	Oil and Gas	Exploration	Deep sea Blocks 5,6 &8
30	NDOVU RESOURCES LIMITED.	Gas	Oil and Gas	Exploration	Nyuni block Lindi
31	BEACH PETROLEUM LTD	Gas	Oil and Gas	Exploration	South Lake Tangayika

Revenue Streams

These included the following:

REVENUE STREAMS		
Protected Gas Revenue	Training Fees	Excise Duty
Additional Gas Revenue	Quasi-Fiscal Expenditure	Import Duty
Profit per Production Sharing Agreement	Royalties for Minerals	Stamp Duty
Licences Charges/Fees (Oil & Gas)	Rent & Licence Fee (Mining)	Fuel Duty
Royalties for Oil and Gas	Tax Exemptions on fuel	Capital Gains Tax
Corporation Tax (including provisional Tax and advance tax)	Local Levy	
Skill and Development Levy (SDL)	Payments to MOTNR	

RESULTS OF RECONCILIATION

Total government receipts amounted to TZS 311,250,624,831, whilst total company payments amounted to TZS 337,811,375,708, creating a net discrepancy of TZS26,560,750,877 and an absolute discrepancy of TZS 27,620,584,289

The contributions made by the revenue streams towards government receipts are shown below in the table B below.

The reconciliation results by revenue streams and companies are shown in Tables C and D respectively.

Table B: Contribution of revenue streams to EITI government receipts:

Revenue Stream	Amount(TZS)	%
Royalties for Minerals	137,711,161,872	44
Corporation Tax (including provisional tax and advance tax)	106,373,812,928	34
Skills & Development Levy(SDL)	19,824,955,829	6
Rent & Licence fee	9,309,294,796	3
Additional Gas Revenue	8,331,849,540	3
Protected Gas /Additional Gas Revenues	5,397,320,739	2
Service Levy	1,575,401,599	1
Stamp duty paid	1,383,200,609	0
Training fess	1,163,484,912	0
Profit per Production Sharing Agreement	948,492,502	0
License Charges/Fees	971,280,114	0
Excise duty paid	1,642,796,516	1
Import duty paid	13,946,870,218	4
Local Levy	19,844,930	0
Fuel duty paid	2,650,857,728	1
Total	311,250,624,831	100

Table C: Reconciliation by revenue streams

COMPANY'S NAME: RECONCILIATION BY REVENUE STREAMS											
REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015											
Revenue Streams	Company			Government			Final Amounts		Unresolved		
	TZs	Resolved	Final	TZs	Resolved	Final	Company	Government	Over	Under	
Payments to the Ministry of Energy & Minerals (MEM)											
Royalties for Minerals	129,102,422,100	8,608,739,772	137,711,161,872	135,755,168,549	1,955,993,323	137,711,161,872	137,711,161,872	137,711,161,872	-	-	
Royalties for Oil & Gas	-	-	-	-	-	-	-	-	-	-	
Rent & Licence fee	11,196,447,780	(861,546,645)	10,544,207,035	8,411,470,601	897,824,195	9,309,294,796	10,544,207,035	9,309,294,796	1,234,912,239	-	
Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-	-	
Protected Gas/Additional Gas Revenues	13,584,407,883	-	13,584,407,883	5,397,320,739	-	5,397,320,739	13,584,407,883	5,397,320,739	8,187,087,144	-	
Other Material Payments made to MEM	-	-	-	-	-	-	-	-	-	-	
Payments made to Tanzania Development Corporation (TPDC)											
Protected Gas Revenue	-	-	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	8,331,849,540	8,331,849,540	8,331,849,540	-	8,331,849,540	8,331,849,540	8,331,849,540	-	-	
Profit per Production Sharing Agreement	16,656,666,540	(15,708,174,038)	948,492,502	948,492,502	-	948,492,502	948,492,502	948,492,502	-	-	
License Charges/Fees	1,133,835,032	642,748,492	1,776,583,524	870,860,592	100,419,522	971,280,114	1,776,583,524	971,280,114	805,303,410	-	
Royalties for Oil & Gas	1,359,894,600	-	1,359,894,600	-	-	-	1,359,894,600	-	1,359,894,600	-	
Training fess	1,238,022,862	490,764,965	1,728,787,827	993,842,063	169,642,849	1,163,484,912	1,728,787,827	1,163,484,912	565,302,915	-	
Quasi-Fiscal Expenditure	-	-	-	-	-	-	-	-	-	-	
Other material Payments made to TPDC	-	-	-	-	-	-	-	-	-	-	
(LTD/DRD/CED)											
Corporation Tax (including provisional tax and advance tax)	139,312,435,280	(23,513,922,969)	115,798,512,311	107,306,837,259	(933,024,331)	106,373,812,928	115,798,512,311	106,373,812,928	9,424,699,383	-	
Skills & Development Levy(SDL)	20,653,827,956	(345,804,311)	20,308,023,645	19,816,943,845	8,011,984	19,824,955,829	20,308,023,645	19,824,955,829	491,498,650	(8,430,834)	
Excise duty paid	2,634,441,037,825	(2,632,795,200,593)	1,645,837,232	260,432,408	1,382,364,108	1,642,796,516	1,645,837,232	1,642,796,516	3,040,716	-	
Import duty paid	12,507,417,916	967,265,563	13,456,193,365	13,486,841,743	460,028,475	13,946,870,218	13,456,193,365	13,946,870,218	21,806,143	(512,482,996)	
Stamp duty paid	899,267,701	487,295,011	1,386,855,028	1,383,200,609	-	1,383,200,609	1,386,855,028	1,383,200,609	12,657,295	(9,002,876)	
Fuel duty paid	3,432,779,773	(566,418,105)	2,866,361,668	-	2,464,824,168	2,464,824,168	2,866,361,668	2,464,824,168	401,537,500	-	
Capital Gains Tax paid	380,000,000	(193,966,440)	186,033,560	-	186,033,560	186,033,560	186,033,560	186,033,560	-	-	
Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-	-	
Other Tax exemptions	-	-	-	-	-	-	-	-	-	-	
Other material payments made to TRA	-	-	-	11,002,387	-	-	-	-	-	-	
Payments to Local Authorities											
Local Levy	125,028,509	-	125,028,509	19,844,930	-	19,844,930	125,028,509	19,844,930	105,183,579	-	
Service Levy	5,493,134,094	387,729,013	5,880,863,107	1,575,401,599	-	1,575,401,599	5,880,863,107	1,575,401,599	4,305,461,508	-	
Other local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-	-	
Payments made to Ministry of Finance (MoF)											
Dividends for Government shares held in the company	-	-	-	-	-	-	-	-	-	-	
Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-	-	
Resources											
Payments to MOTNR	172,282,500	-	172,282,500	-	-	-	172,282,500	-	172,282,500	-	
NSSF											
Total payments made to government	2,991,688,908,350	(2,654,068,640,745)	337,811,375,708	304,569,509,366	6,692,117,852	311,250,624,831	337,811,375,708	311,250,624,831	27,090,667,583	(529,916,706)	

Table D: Reconciliation by companies

Companies	Company			Government			Final Amounts(TZ)		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
ABG Exploration Limited	606,395,410	(257,837,232)	348,558,178	348,558,178	-	348,558,178	348,558,178	348,558,178	-	-
Bulyanhulu Gold Mine Limited	38,379,884,098	(210,600,337)	38,169,283,761	36,058,902,493	828,394,658	36,887,297,151	38,169,283,761	36,887,297,151	1,801,469,606	(519,482,996)
Geita Gold Mining Limited	2,786,413,581,999	(2,632,117,526,570)	154,296,055,429	151,202,435,540	3,093,619,889	154,296,055,429	154,296,055,429	154,296,055,429	-	-
Jacana Resources Tanzania Limited	371,045,710	(19,368,600)	351,677,110	365,712,253	(5,605,643)	360,106,609	351,677,110	360,106,609	-	(8,429,500)
Kabanga Nickel Company Limited	980,191,686	(14,708,938)	965,482,748	967,709,128	(2,226,380)	965,482,748	965,482,748	965,482,748	-	-
Mantra Tanzania Limited	3,022,284,260	191,108,103	3,213,392,363	3,006,381,580	34,728,284	3,041,109,864	3,213,392,363	3,041,109,864	172,282,500	(1)
Mbeya Cement Company Limited	1,007,739,906	(756,953,113)	250,786,793	250,786,793	-	250,786,793	250,786,793	250,786,793	-	-
North Mara Gold Mine Limited	33,458,667,108	1,856,374,550	35,315,041,658	32,735,139,644	745,341,473	33,480,481,117	35,315,041,658	33,480,481,117	1,834,560,541	-
Panga Minerals Limited	27,371,242,289	2,210,147,103	29,581,389,392	29,567,519,860	-	29,567,519,860	29,581,389,392	29,567,519,860	13,869,532	-
Resolute (Tanzania) Limited	820,295,663	277,857,393	1,098,153,057	1,060,628,450	950	1,060,629,400	1,098,153,057	1,060,629,400	37,523,657	-
Shanta Mining Company Limited	9,213,286,560	308,282,875	9,521,569,435	7,328,739,007	1,720,897,190	9,049,636,197	9,521,569,435	9,049,636,197	471,933,239	-
Tanga Cement Company Limited	715,815,508	(715,815,508)	-	-	-	-	-	-	-	-
Tanzania Portland Cement Company Limited	1,333,835,356	(212,449,236)	1,121,386,120	1,121,386,120	-	1,121,386,120	1,121,386,120	1,121,386,120	-	-
Tanzania One Mining Limited	661,720,851	440,229,850	1,101,950,701	1,088,380,495	-	1,088,380,495	1,101,950,701	1,088,380,495	13,570,206	-
Uranex Tanzania Limited	892,350,422	(126,350,094)	766,000,328	831,886,119	(84,399,519)	747,486,600	766,000,328	747,486,600	18,513,728	-
Williamson Diamonds Limited	4,062,310,263	3,159,323,181	7,221,633,444	6,844,623,106	290,700,000	7,135,323,106	7,221,633,444	7,135,323,106	86,310,338	-
Tanzania China International Mineral Resource Limited	584,425,299	56,541,644	640,966,943	640,966,943	-	640,966,943	640,966,943	640,966,943	-	-
Active Resources T Limited	614,381,150	(10,925,000)	603,456,150	603,456,150	-	603,456,150	603,456,150	603,456,150	-	-
Stamigold Company Limited	1,543,432,503	(778,554,946)	764,877,557	81,987,714	638,170,100	720,157,814	764,877,557	720,157,814	44,719,743	-
State Mining Corporation	-	-	-	-	-	-	-	-	-	-
Tanzgraphite (Tz) Limited	490,938,214	(51,862,273)	439,075,941	451,722,536	(12,646,595)	439,075,941	439,075,941	439,075,941	-	-
Henan Afro Asia Geoenigneering	709,285,417	(347,755,083)	361,530,334	385,358,695	(23,828,361)	361,530,334	361,530,334	361,530,334	-	-
BG Tanzania Limited	1,536,012,709	963,990,666	2,500,003,375	2,500,003,375	-	2,500,003,375	2,500,003,375	2,500,003,375	-	-
Pan African Energy Tanzania Limited	46,436,441,531	(29,163,810,165)	17,272,631,366	16,291,536,669	-	16,291,536,669	17,272,631,366	16,291,536,669	981,094,697	-
Ettablissement Maurel et Prom	573,225,211	767,214,163	1,340,439,374	1,141,223,614	-	1,141,223,614	1,340,439,374	1,141,223,614	199,215,760	-
M&P Exploration Production Tanzania Limited	1,945,919,473	786,149,142	2,732,068,615	1,707,323,863	(683,302,224)	1,024,021,639	2,732,068,615	1,024,021,639	1,709,048,952	(1,001,976)
Statoil Tanzania AS	2,151,298,070	(110,234,219)	2,041,063,851	1,882,600,758	158,463,092	2,041,063,851	2,041,063,851	2,041,063,851	-	-
Ndovu Resources Limited	523,260,445	-	523,260,445	79,580,886	(6,189,061)	73,391,825	523,260,445	73,391,825	449,869,954	(1,334)
Tanzania Petroleum Development Corporation	24,241,319,505	-	24,241,319,505	5,397,320,739	-	5,397,320,739	24,241,319,505	5,397,320,739	18,843,998,766	-
Petrobras Tanzania Limited	1,028,321,734	-	1,028,321,734	616,636,271	-	616,636,271	1,028,321,734	616,636,271	412,686,363	(1,000,900)
Total	2,991,688,908,350	(2,653,877,532,642)	337,811,375,708	304,558,506,979	6,692,117,852	311,250,624,831	337,811,375,708	311,250,624,831	27,090,667,583	(529,916,706)

OBSERVATIONS AND RECOMMENDATIONS

1 PAYMENT RESTRUCTURING

OBSERVATION

Currently, TPDC receives payments from companies out of hydrocarbon allocation and pays royalty to MEM. Oil and Gas Companies pay license fees to TPDC, which in turn pays same to MEM.

RECOMMENDATION

Payment of petroleum benefits needs to be streamlined. Since companies already pay bonuses and directly to MEM, license fees could also be paid through similar arrangement. Secondly, if royalty paid to MEM by TPDC is ultimately intended to be paid to the National Treasury, then it is recommended that TPDC pays directly to the National Treasury.

2 UNPAID DIVIDEND BY SONGAS LIMITED OF USD 476,997

OBSERVATION

Songas Ltd declared a dividend of \$15million thus Government was to receive \$4,350,000 representing 29% of the declared amount. Outstanding amount is \$ 476,997 [Source: http://www.nao.go.tz](http://www.nao.go.tz)

However during the year under review, Songas Limited paid dividend to TPDC amounting to USD. 3,873,003.

RECOMMENDATION

Songas Ltd should arrange to settle the outstanding dividend to TPDC.

3 CLASSIFICATION OF REVENUE STREAMS. OBSERVATION

It was observed that the TRA templates included corporate tax payments for exploration companies. However some of the companies including Statoil and Uranex indicated that they have not made any corporate tax payments as they have not commenced production.

RECOMMENDATION

The TRA should endeavour to categorize payments made by extractive companies correctly, as corporate income tax is one of the largest revenue streams expected in the sector. Wrong classification of payments will create the impression that the country is already earning income from profits made by companies.

4 PAYMENT OF RENT /LICENCES AND ROYALTY ON MINERALS OBSERVATION

It was observed that details of payments for licences and royalties provided by MEM had frequent payments, some weekly and even daily payments. There were instances where cash payments were made by some companies.

RECOMMENDATION

In order to ensure transparency in the payments of rent/licences and mineral royalty, payments should be made by bank transfer and whole, for specific concessions. The provision of supporting documents should indicate clearly, the date of payment, mineral right licence, or mineral export with corresponding bank transfer details.

5 APPLICATION OF TEITA ACT

OBSERVATION

It was observed that a number of reporting entities were not readily willing to provide the data required for the production of the EITI Report. The lack of co-operation is inconsistent with the requirements of the TEITA Act.

RECOMMENDATION

It is recommended that the Tanzania EITI Committee should raise awareness to encourage effective voluntary compliance.

6 WRONG COMPLETION OF REPORTING TEMPLATES

OBSERVATION

It was observed some companies incorrectly filled the reporting template. For instance some companies reported dollars amounts in place of Shilling. This error has resulted in huge and avoidable discrepancies.

RECOMMENDATION

It is recommended that the company senior managers thoroughly verify their data before they are submitted to the Independent Administrator. Training should be provided to ensure that templates are correctly filled.

7 IMPROVEMENT OF ONLINE LICENSE REPOSITORY

OBSERVATION

There is a publicly maintained register of mineral rights but this should be improved to provide all the information needed as a full cadastral system.

RECOMMENDATION

An online repository should have on public display other related information about each license. For example it should provide details of changes in ownership of mineral rights. contract associated with the license, production levels, product reserves and payments made at the project-level by the companies.

1.0: BACKGROUND

The Extractive Industries Transparency Initiative (EITI) is a global standard for improving transparency and accountability in the oil, gas and mining sectors.

EITI implementation has two core components:

- ❖ **Transparency:** oil, gas and mining companies disclose information about their operations, including payments to the government, and the government discloses its receipts and other relevant information on the industry. The figures are reconciled by an Independent Administrator, and published annually alongside other information about the extractive industries in accordance with the EITI Standard.
- ❖ **Accountability:** a multi-stakeholder group (MSG) with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI reporting, and promote the integration of EITI into broader transparency efforts in that country.
The initiative encourages citizens of a resource rich country to monitor how the benefits from the extractive industry sector have been generated, distributed and utilized.

Messrs Boas & Associates and MM Attorneys were hired by the Tanzania Extractive Industries Transparency Initiative (TEITI) to undertake Tanzania's seventh EITI report which covers the period from July1, 2014 to June 30, 2015.

1.1 OBJECTIVES AND CONTENTS OF THE REPORT

The objectives of the report include the following:

- a) To collect, analyze and aggregate payments made by Mining/Oil and Gas companies to the Government of Tanzania
- b) Reconcile extractive companies' submissions of Mining/Oil and Gas payments to those received by Government.
- c) To produce a report covering the 2014/15 financial year in accordance with the 2016 EITI Standard.

The report includes the overview of the mining and oil/ gas sectors in Tanzania as well registration of mineral rights ; exploration, production and exports; beneficial ownership; contract transparency; state participation in the extractive sector; revenue collection and allocation; social and economic spending; and the outcomes and impact of the EITI in Tanzania.

In the concluding section, the report provides recommendations which will assist in the effective management of the extractive sector, as well as improving the EITI reporting process in Tanzania. A scoping report had earlier been prepared as a prelude to the Seventh EITI Report.

1.2 EITI IN TANZANIA

Rich in mineral resources and natural gas, Tanzania began the implementation of the Extractive Industries Transparency Initiative (EITI) in February 2009. Tanzania joined the initiative to improve the transparency and governance of its extractive sector

Since joining the EITI in Feb 2009, Tanzania has produced six EITI reports, which indicate that from July 1, 2008 to June 30, 2014, the government collected U\$ 2.599 billion from the extractive companies. During this period, through an EITI validation process, Tanzania also attained compliance with the initiative's transparency standards. Tanzania is currently undergoing a second validation process, which began in January 2017.

The 2014/15 EITI Report is due for submission by end of June 2017.

The Tanzania (MSG) is made up of representatives from the following government organizations:

Prime Minister's Office, The Ministry of Energy and Minerals, the Tanzania Petroleum Development Corporation , the Tanzania Revenue Authority and the Attorney General's Office. Civil Society is represented by Gender and People with Disabilities, Inter-Faith Organization, HAKI MADINI, PWYP-Haki Rasilmali, and Trade Union. Industry is represented by Oil and Gas Association in Tanzania, Small Scale Miners, two representatives from the Tanzania Chamber of Mines and Energy and Geita Gold Mine. The MSG is led by an Independent chairperson.

2.0: APPROACH AND METHODOLOGY

The assignment was composed of two main phases:

- ❖ The preliminary information gathering /inception phase which included a scoping study.
- ❖ Reconciliation phase.

The preliminary information gathering stage involved interactions with stakeholders in order to put the assignment into the correct perspective and establish reporting timelines. A scoping study was undertaken by the Independent Administrator to identify the reporting parameters.

After the scoping study parameters including the following were identified and agreed with the MSG.

- ❖ *Threshold for reporting or materiality*
- ❖ *Reporting entities (Extractive and Government)*
- ❖ *Relevant revenue streams*
- ❖ *Reporting Template*
- ❖ *Necessary information required from participants in order to assure credibility in fulfillment of requirement 5.2(c) of the EITI standards.*
- ❖ *Guidelines for the completion of templates.*
- ❖ *Schedule for publishing the EITI Report.*

Document review

In addition to information sourced from the world-wide-web and also data obtained from government, the following were reviewed.

- ❖ *The Mining Act, 2010;*
- ❖ *The Petroleum Act, 2015;*
- ❖ *The Oil and Gas Revenues Management Act, 2015;*
- ❖ *The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015;*
- ❖ *The Income Tax Act, 2004;*
- ❖ *The Environmental Management Act, 2004;*
- ❖ *The IMF Government Finance Statistics;*
- ❖ *Annual reports of the Bank of the United Republic of Tanzania;*
- ❖ *Government Budgets for 2014-2015;*
- ❖ *Review of the relevant background information including governance arrangements;*
- ❖ *Previous scoping work;*

- ❖ *Relevant recommendations from previous EITI reports;*
- ❖ *Validation Reports;*
- ❖ *TEITI Work-plans;*
- ❖ *Model Production Sharing Agreement;*
- ❖ *Reports of seminars and workshops held on the EITI;*
- ❖ *TPDC Reports; and*
- ❖ *Reporting guidelines; and other relevant documentations from the World Bank Consultative Group on EITI.*

Document review and desk top study were undertaken throughout the duration of the assignment, and aided greatly in the provision of contextual information.

This preliminary/inception phase culminated in the production of inception and scoping reports by the Independent Administrator which confirmed all the agreed reporting parameters.

The **reconciliation** phase involved

- ❖ *Data collection and Analysis*
- ❖ *Initial reconciliation*
- ❖ *Draft reporting and*
- ❖ *Final reporting*

Activities and results at the reconciliation phase are detailed in chapter 7 of the report.

3.0: EXTRACTIVE SECTOR IN TANZANIA

Tanzania is endowed with vast quantities and types of resources extraction of which has been central to the country's economic growth. It has extensive gold reserves in its deposits, which have been exploited since the pre-colonial era, and its gemstone deposits that include Tanzanite (uniquely found in the country), diamonds, rubies, garnets, tourmaline, sapphires, topaz and emeralds.

Other metallic mineral deposits include iron-ore, copper, cobalt and silver. Industrial minerals such as clay, limestone and gypsum are being consumed by local industries.

In 2010, Tanzania discovered offshore gas deposits of around 47 trillion cubic feet (TCF) in the Southern part of the country, which add significantly to the on-shore 8.1 TCF gas reserves.

The Extractive Industries (EI) sector is made up of large-scale mining (LSM) projects, gas projects and artisanal and small-scale mining (ASM).

3.1: MINING SECTOR

Minerals make up Tanzania's largest export earnings while only constituting about 2.4%¹ of the GDP. Gold contributed about 32.9% of exports up from 32.5% in 2014.

Gold is by far the country's largest export by value. Tanzania is the fourth largest producer of gold in Africa following South Africa, Ghana and Mali

- **Large Scale Mining**

The current large-scale mining operations consist of five gold mines (Bulyanhulu Gold Mine, Buzwagi Gold Mine, Geita Gold Mine, North Mara Gold Mine and New Luika Gold Mine (Shanta).

A number of other mining projects are in the pipeline ([See Appendix 1](#)).

- **Artisanal and Small-Scale Mining**

In addition to large-scale mining, Tanzania has a number of medium, as well as artisanal and small scale mining operations. According to figures provided by the Ministry of Energy and Minerals, seven-hundred thousand individuals participate in the sub-sector as artisanal and small-scale operators.²

According to the same Ministry, in 2014, artisanal and small scale operators and traders declared minerals worth of \$128, 334,475.³ The ASM activity is mainly clustered around the gold and precious stone producing regions in the northern part of Tanzania. The ASM sector is estimated to produce about 5% of the total diamond production in 2015.

The EITI reporting in Tanzania does not cover the ASM sub-sector. However mineral traders and dealers who withhold and pay royalties on behalf of ASM operators are covered in the scoping stage.

¹ Source: National Bureau of Statistics

² See <http://documents.worldbank.org/curated/en/846261468304269754/pdf/PAD11770PJPRO00Boxx391421B00UO090.pdf>

³ See: <https://mem.go.tz/wp-content/uploads/2015/11/17.11.15annual-report-minerals-division.pdf>

Due to lower payments, traders and dealers do not meet the materiality threshold set for a fiscal year. According to the secretariat, it advertised a scoping study that will map out the sub-sector, address challenges of reporting payments and come up with a dedicated materiality threshold and reporting template for artisanal and small-scale operations.

COMMODITY REVIEW

▪ **GOLD**

Gold output (from gold bars and Copper Concentrate products) by the major gold mines in year 2014/15 was 1,315,658 ounces and exported 1,314,373.38 oz valued at US \$ 1,602,536,955.89. Geita Gold Mine (GGM) was the leading gold producer in year 2015 with 39 percent of total production.

▪ **IRON ORE**

State-owned National Development Corp. (NDC) and Sichuan Hongda Company Ltd. of China were engaged in a joint venture to develop the Liganga iron ore deposits, which also contained titanium and vanadium. Inferred resources at Liganga were estimated to be more than 1.5 billion metric tons at grades of 50% iron, 13% titanium dioxide, and 0.4% vanadium pentoxide. NDC and Sichuan Hongda planned to produce 3 million metric tons per year (Mt/yr) of iron ore for consumption in a new steel plant; steel output was likely to be 1.25 Mt/yr.

▪ **NICKEL**

The Kabanga deposit in northwestern Tanzania. Resources were estimated to be 54.4 million metric tons (Mt) at a grade of 2.24% nickel; the deposit also contained cobalt, copper, and platinum.

▪ **COPPER**

ACACIA of the United Kingdom produced more than **6,292** t of copper as a co product at the Bulyanhulu and the Buzwagi gold mines in 2014/5. Walkabout Resources Ltd. of Australia started drilling at its Kigoma project in western Tanzania.

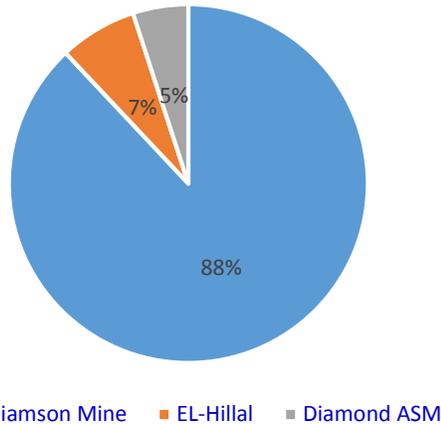
▪ **DIAMOND**

In 2015, Tanzania produced and exported a total of 216,909 carats of rough diamonds valued at \$ 58,768,313 from large, medium artisanal and small scale mining operations in the country.

Year 2015 diamond production has decreased by 14% as compared to the 2014 production. Williamson Diamond Mine (WDL) the large scale mine produced 191,407 carats at \$ 53,339,351 which is 88% of the total production. EL-HILLAL Minerals the medium scale diamond mine produced 16,154 carats at \$ 4,212,239 representing 7% of the total production volume and the remaining 5% approximately 9,334 carats by small scale mining operations.

Williamson Mine export decreased in 2015 compared to 2014 due to price slump at the world market which resulted in the mine resorting to stocking awaiting better prices. Exports from dealers decreased in 2015 due to low production by small scale mines. www.kimberleyprocess.com

Diamond Production in 2015



■ COAL

Intra Energy Corporation Ltd. of Australia and its joint-venture partner National Development Corp. (NDC) (owned by the Government of Tanzania) operated a coal mine at the Ngaka coal field in the Mbinga District in the Ruvuma Region. During year 2014, the mine produced 249,495 metric tons and sold 259,050 metric tons of coal worth \$12.2 million.

During 2014/5 Matuli Coal Mine owned by Off Route Technologies (Tanzania) Limited and located in Kyela District produced 4,961.16 tons of coal worth \$452,897.

■ GRAPHITE

The Epanko graphite project owned by Kibaran Resources is located in the Mahenge Graphite Province, Tanzania. The project received the environmental impact assessment certificate in May 2015. The project is expected to produce 40,000 tonnes a year (t/y) of high-grade graphite flake concentrate for the first 15 years, over its mine life of 25 years. The Epanko graphite mine is estimated to contain proven and probable ore reserves of 10.9 million tonnes (Mt) at a total graphitic carbon (TGC) grade of 8.6%. The mine is anticipated to contain 938,000t of graphite. <http://www.mining-technology.com/projects/epanko-graphite-project/>

■ URANIUM

Uranium One Inc. of Canada (Rosatom of Russia, 100%) was engaged in a new feasibility study on a mine at the Mkuju River project. A previous feasibility study estimated that Mkuju River could support a new uranium mine with average production of 1,900 t/yr of uranium oxide (U₃O₈) over an estimated 12-year mine life. Measured and indicated resources were 143 Mt at a grade of 0.03% U₃O₈.

Uranex held the Manyoni deposit, which had resources of 92 Mt at a grade of 0.014% U₃O₈.

- **RARE EARTH MINERALS**

Resources at its Ngualla rare-earth project were estimated about 195 Mt at a grade of 2.26% rare-earth oxides (REOs), which includes a high-grade bastnaesite zone with 21.6 Mt at a grade of 4.54% REOs. Peak Resources planned to produce about 4,800 t/yr of cerium oxide, 2,800 t/yr of lanthanum oxide, 2,100 t/yr of mixed praseodymium oxide and neodymium oxide, and 290 t/yr of heavy rare-earth oxides and yttrium oxide (Peak Resources Ltd.)

3.1.1: Legal and Institutional Framework

3.1.2: Overview and Description of Mining Laws & Regulation

The principal legislation regulating mining is the Mining Act, No. 15 of 2010 (“the Mining Act”) as well as regulations made under the Act concerning mineral rights, environmental protection, mineral beneficiation, safety and occupational health, mineral trading and mining of radioactive material.

The Mining Act, 2010 guarantees investors’ security of tenure, repatriation of capital and profits, and transparency in the issuance and administration of mineral rights. It also addresses environmental concerns.

The various mining regulations that have been established under the Mining Act, 2010 are:

The Mining (Mineral Rights) Regulations, 2010, The Mining (Environmental Protection for Small Scale Mining) Regulations, 2010, The Mining (Safe Working and Occupational Health) Regulations, 2010

The Mining (Mineral Trading) Regulations, 2010, The Mining (Radioactive Minerals) Regulations, 2010

The Mining (Mineral Beneficiation) Regulations, 2010, The Mining Development Agreement Model 2010

The Mining (Salt production and Iodation) Regulations, 1999, The Merelani (Controlled Area) Regulations, 2002, The Mining (Diamond Trading) Regulations, 2003, Mining (Dispute Settlement Resolution) Rules, 1999;

Other laws affecting the mining industry include the Environmental Management Act, 2004.

The Income Tax Act, 2004 sets out a special regime for the mining sector, and the **Tanzania Investment Act, 1997** which contains provisions that prohibit expropriation of property without due process of law. This guarantees fair and speedy compensation, guarantee of profit, and capital repatriation as well as access to international arbitral process.

The Explosives Act of 1963 sets out the legal framework for importation, exportation, handling and application of explosives in mining. The Explosives Regulations, 1964 have been established under the Explosives Act, 1963 to regulate explosives matters in mining.

Extractive Industry Transparency and Accountability Act , 2015, which requires concessions, contracts and licenses to be published, disclosure of beneficial ownership.

Tanzania is also a signatory to the WTO and 20 bilateral investment treaties.

Table 3.1: Key fiscal terms applying to Mining Companies in Tanzania

Fiscal Term		Description
	Royalty	Royalties are chargeable on the gross back value of minerals produced under license at the rate of 5 per cent for uranium, gemstones and diamonds, and 4 per cent and 3 per cent respectively for metallic minerals including gold, and other minerals. Gross value is defined under the Mining Act to mean the market value of minerals at the point of refining or sale.
	Corporate Tax	Corporate tax is payable under the Income Tax Act, 2006 (Income Tax Act Revised Edition) at a rate not exceeding 30%.
	Value Added Tax	VAT special relief is limited to cover only exploration and prospecting activities, while excise duty exemptions abolished.
	Expenditure on Another License	Expenditure on prospecting and mining operations in respect of another license area may, for the purpose of ascertaining taxable income, be treated as though it was expenditure incurred in respect of the mining licenses.
1.	Depreciation allowance for capital expenditure	Depreciation is deducted at the rate of 100 per cent on capital expenditure for exploration and development.
2.	Loss carry-forwards	Losses may be carried forward indefinitely until recovered against income.
3.	Withholding tax on dividends	The rate is 10 per cent.
4.	Withholding tax on interest	Withholding tax on the interest on foreign loans is at the rate of 10 per cent and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
5.	Withholding tax on payment for technical services and on management fees	This withholding tax is capped at the rate of 5 per cent (entities with Mineral Development Agreements –MDAs– signed before 2014 pay 3%), where the technical service fee or the management fee is paid to a resident person, or 15 per cent on a non-resident person.
6.	Customs duty on imports of mining equipment and supplies	Import duties under the terms of the Customs Traffic Act by a mining company or its subcontractors are at a 0 per cent rate during exploration and in the first year of operation; thereafter it will not exceed 5 per cent.
7.	Tax stability guarantee	Special Mining License holder may enter into an MDA with the government and receive a tax stabilization assurance for a large investment project of over US\$100 million for the full life of the project with review milestones every 10 years.
8.	Capital Gains Tax	The rate is 30% for corporate entities in Tanzania.

In July 2016, Tanzania's Finance Act, 2016 was passed by the National Assembly. It introduced amendments to the **Income Tax Act, 2004 (ITA, 2004)**. These include the elimination of the deduction of withholding tax (WHT) credit withheld on dividends paid to non-resident shareholders and the introduction of a new tax regime applicable for mining and petroleum operations.

And the Introduction of new income tax rate at 30% applicable for petroleum operations. Losses are ring fenced for each mining and petroleum operation. Losses carry forward deduction is limited to 70 % of the respective income.

Tanzania is a signatory to the Kimberley Process Certification Scheme, which is a certification system established to reduce the trade in conflict diamond.

In late 2012, the Government issued new regulations requiring all foreign-owned gemstone mining companies to cede 50% of their shares. The regulations applied to new mining rights requiring gemstones licences to be granted to Tanzanians or joint ventures, where a local shareholding constitutes not less than 50% of the share.

3.1.3: Fiscal Regime

The laws regulating the sector establish the financial obligations of the mining companies in Tanzania. Key fiscal terms that apply to the mining sector are outlined below.

3.1.4: Regulatory Institutions for the Mining Sub-sector

Ministry of Energy and Minerals

The responsibilities of the Ministry includes issuing mineral rights, enforcing laws and regulations for mining and protection of environment, environmental monitoring and auditing, mining conflict resolutions and coordinating CSR initiatives

Vice President's Office (Division of Environment)

Responsible for the development of policy options and coordination of broad-based environment programs and projects. Facilitating meaningful involvement of civil society in environmental Activities. Conducting environmental research Responsible for environment planning, monitoring and coordination at a national and international level.

Ministry of Water and Irrigation

Enforce laws and regulations for water quality. Issuance and regulation of water rights. Enforce water and effluent discharge laws as per standards.

Ministry of Lands and Human Settlements Development

Issuing of Right of Occupancy, Land use planning, Land valuation and compensation.

Ministry of Natural Resources and Tourism

Enforcement of laws and regulations for forestry resources management. Issuance of permits to conduct mining operations in forest and reserved areas.

National Environment Management Council (NEMC)

Conducting environment education and public awareness. Serves as a think-tank for the Government on environment matters. Performing environmental audits in all sectors to ensure compliance with environmental laws and regulations. Enforcing pollution control measures.

Tanzania Revenue Authority (TRA)

Administering tax laws for the purpose of assessing, collecting and accounting for all revenue to which those laws apply. Monitoring, overseeing and coordinating business activities and ensure fair, efficient and effective administration of revenue laws.

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.

Tanzania Minerals Audit Agency (TMAA)

Mandated to monitor and audit, technical, financial and tax records of mining entities, and ensuring sound environmental management at all mining areas for large, medium and small scale miners.

Tanzania Extractive Industries Transparency Initiative (TEITI)

Tanzania joined EITI on 16th February, 2009. TEITI seeks to create transparency and accountability in revenue flows from the extractive industry.

3.1.5 Mining Licenses

The Mining Act, 2010 regulates all matters pertaining to granting of mineral rights and licenses. The Act allows both foreign and national participation in mining activities. In mining, license areas are clearly delineated and have been assigned to specific entities on a first come, first served basis. License allocation and geological data are publically available on the cadastre database.

Parts IV and V of the Mining Act, 2010 detail the process of awarding or transferring mining license, information required from the recipients, technical and financial criteria for evaluating applications.

(For more details, see:

https://mem.go.tz/wpcontent/uploads/2014/02/0013_11032013_Mining_Act_2010.pdf).

There were no deviations from Mining Act, 2010 significantly known or reported on during 2014/5 as well as any regulation which seeks to prevent some companies from making full disclosures of their activities.

Information on companies which received award of licenses prior to 2014/5 can be found at

https://mem.go.tz/wp-content/uploads/2014/02/0013_11032013_Mining_Act_2010.pdf).

<https://www.flexicadastre.com/tanzania/>

As noted above there are no bids for mining licences as they are granted on “first-come-first served.”

In general the first come first served system is not that efficient as the tendering or bidding process.

Below is a description of the types of mining licenses issued in Tanzania, which facilitate the prospecting, production, trading, processing of mineral resources.

Table 3.2: Types of mining licenses issued in Tanzania

	Type of License	Description
1.	Prospecting License	Prospecting License (PL) is issued for an initial period of 4 years for a maximum area of 300 km ² . It may be renewed for a 3 year period followed by a final 2 year period. Following each renewal period, 50% of the license area must be relinquished. A PL for gemstones cannot exceed two years and is not subject to renewal. A maximum area of 10 km ² is allowed for a PL for gemstones and building materials.
2.	Retention License	Retention License (RL) is issued to a holder of a Prospecting License, other than a Prospecting License for building materials or gemstones. It is particularly issued when a significant ore body has been identified through a feasibility study and cannot be developed due to difficult market conditions. The RL is granted for a period not exceeding 5 years and may be renewed for additional single period of 5 years.
3.	Special Mining License	Special Mining License (SML) is issued to only large mining operations with over US\$100 million investments for the purpose of producing minerals. The license allows the extraction of minerals in an area of a minimum size of 35 km ² other than superficial and 70 km ² superficial. It is granted for a period covering the life of the mine or a period not exceeding 25 years. The SML can only be renewed for a period not exceeding twenty-five years.
4.	Mining License	Covering an investment between US\$100,000 to US\$100,000,000, a Mining License (ML) is granted for a period not exceeding 10 years and may be renewed for the same duration. The Mining Act requires that the size of each ML shall be 10 km ² for all minerals except gemstones and building materials. The ML allocates a maximum area of 1 km ² for building materials.
5.	Primary Mining License	Primary Mining License (PML) is only granted to Tanzanian nationals. It is granted for a period of 5 years and may be renewed for the same duration. The Mining Act allows the

		conversion of a PML or several PMLs into a Mining License. The PML holders are allowed to undertake mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials.
6.	Broker License	Broker License is only issued to Tanzanian nationals and allows them to buy minerals and sell to dealers within the country.
7.	Dealer License	Dealer License allows the buying of minerals within the country and exporting them to overseas. The license may be granted to Tanzanians or joint ventures where the local shareholding constitutes not less than 25% of the company.
8.	Smelting License	Smelting License (SL) can be issued under this category to companies and individuals interested in establishing metal smelting facilities. In the same vein, the Act also allows the issuing of a Refining License to process minerals in Tanzania.

There are different procedures applicable to different mineral rights acquisition. **These are prescribed under the Mining Act, 2010 and the Regulations** and there is no substantial difference regarding the procedure based on the type of minerals.

Application for Special Mining Licence (SML) and Mining Licence (ML) must be accompanied by an environmental impact assessment, a plan for resettlement and compensation of surface rights holders, plan for procurement of local goods and services, employment, and training of Tanzanians.

The cost involved in acquiring a Primary Mining License is Application fee TSH 50,000. Demarcation fee TSH 50,000, Annual fee TSH 80,000 (for gold, kimberlitic diamonds or gemstones for each licensed area having less than 2Ha). There is an application renewal fee of TSH 100,000 (Source: MEM)

Trading licenses are divided into two: 1) Broker License (BL) and 2) Dealer License (DL). The Broker License is only issued to Tanzanian nationals and allows them to buy minerals and sell to dealers within the country. The Dealer License allows the buying of minerals within the country and exporting them to overseas. The license may be granted to Tanzanians or joint ventures where the local shareholding constitutes not less than 25% of the company.

Processing licenses facilitate the processing of mineral ores in Tanzania. Under the Mining Act, a Smelting License (SL) can be issued under this category to companies and individuals interested in establishing metal smelting facilities. In the same vein, the Act also allows the issuing of a Refining License to process minerals in Tanzania. STAMICO is Tanzania's SOE in mining. Its licenses are shown below. [Source: STAMICO website.](#)

3.1.5.1 Mining Licenses Register

In accordance with the requirement of the Mining Act, 2010 the Ministry of Energy and Minerals maintains a central register of all mineral rights. An online portal, it allows registered users to undertake renewals, relinquishment and cancellations of licenses and to make online payments. The central register is accessible at: <http://portal.mem.go.tz/map/>

The licensing system needs improvement as potential users of the system would have to obtain registration codes in person. This is somewhat restrictive and could be made more open and user friendly.

Information available on the register included 1. License holder(s), coordinates of the license area, date of application, date of award and duration of license.

Access to the register details and its guidance can be obtained through www.portal.mem.go.tz at no cost to the applicant. Some of the licences granted in 2014 are as below:

Table 3.3: Some Important Licences Granted in 2014

Name of Mine	Owner	Operator	District	Licence	Mineral Type
Mchuchuma Coal Mine	Tanzania China Mineral Dev. (TCMDC). (NDC 20%,Sichuan Hongda Group 80%)	TCMDC	Ludewa	SML534/14	Coal
New Luika Mine	Shanta Mining	Shanta	Chunya	ML 518/14 ML 519/14	Gold
Liganga Iron Ore	Tanzania China Mineral Dev. Co (TCMDC). NDC 20%, Sichuan Hongda Group 80%	TCMDC	Ludewa	ML 533/14	Iron Ore
Magamba Coal	Magamba			ML 514/14, ML 515/14, ML 516/14	Coal
Lake Cement	Lake Cement			ML 509/14	
Magambazi Gold	Canaco Resources Inc.			ML 525/14	
Saza Makongolosi Gold Project-Bafex	Helio Resources Inc.	Bafex Tanzania Ltd		RL 0009/2014, RL 0010/2014, RL 0011/2014, RL 0012/2014	Gold

Source: www.portal.mem.go.tz

Table 3.4: Active Licenses in 2015 and 2014

Type of license	2015	2014
Primary Mining License (PML)		28,502
Mining License (ML)		263
Prospecting Licenses (PL)		2,073
Total active licenses		<u>30,838</u>

The Independent Administrator could not obtain information on mineral rights that changed ownership in 2014/2015.

The license register includes information about licenses held by all entities.

There are no significant legal or practical barriers preventing such comprehensive disclosure.

Information on the register is available at <http://portal.mem.go.tz/map/>.

The registry should have on public display other related information about each license, including beneficial ownership of each license-holding company, contract associated with the license, production levels, product reserves and payments made at the project-level by the companies.

3.1.6 Contracts

There are no publicly disclosed mining contract or license.

However, the Tanzania EITI Law, 2015 demands that all new concessions, contracts and licenses, as well as the individual names and shareholders who own interests in companies, are made available to the public.

3.1.7 MINING EXPLORATION AND RESERVES: Mining Exploration Activities and Reserves have been Shown in Table 3.4.1

Table 3.4.1: Exploration and Reserves and Production

Exploration Target/Mine	Mineral	Reserves	Exploration Activity
Bahi Uranium Project	Uranium	6.1 Moz	The exploration work program comprises an initial phase of geological mapping, ground radiometrics and trenching covering both the Kisalalo and Makanda anomalies, as a prelude to target definition and shallow drilling.
Buckreef Gold	Gold	1.3 Moz	Economic Assessment study supported the development of a new mine that would produce an average of about 3,500 kg/yr of gold over its estimated 12-year life. Resources at Buckreef were estimated to be 47.2 Mt at a grade of 1.4 g/t gold.
Dutwa Nickel Project	Nickel	110 Mt @ 0.93 % Ni and 0.02% Co	The Laterite Project is targeting hill top open pit mining, which minimal pre-stripping and a low energy blasting which will minimise mining costs. The concentrate is expected to contain around 50% metal in the case of a mixed sulphide product (MSP) or 35% in the case of a mixed hydroxide product (MHP)
Handeni Gold Project/ Magambazi	Gold	0.721 Moz	Handeni Gold Inc conducted extensive airborne and ground geophysical surveys (magnetic, radiometric, EM and IP), geological mapping and soil and rock sampling as well as over 10,000 meters of drilling. Drilling was focused on two targets namely the Magambazi East target and the Kwandege target. http://www.handenigold.com/handeni-gold
Liganga Iron Ore Project	Iron Ore	126Mt	Inferred resources at Liganga were estimated to be more than 1.5 billion metric tons at grades of 50% iron, 13% titanium dioxide, and 0.4% vanadium pentoxide. NDC and Sichuan Hongda planned to produce 3 million metric tons per year (Mt/yr) of iron ore for consumption in a new steel plant; steel output was likely to be 1.25 Mt/yr. https://minerals.usgs.gov/minerals/pubs/country
Bulyanlulu Mine	Gold	17.1Moz	Gold production in 2015 was 273,552 ounces. Copper production of 6.3 million pounds in 2015. In 2015, brownfield exploration was focused on the Bulyanhulu ore body where surface and underground diamond core drilling targeted extensions to both Reef 1 and Reef 2 mineralised systems.
NEW LUIKA GOLD MINE	Gold		The drilling campaign conducted during 2014 targeted the depth extensions of both Bauhinia Creek and Luika with a view to confirming possible pay shoot extensions at depth and upgrading existing Inferred Mineral Resources to

			Indicated Mineral Resources. The campaign added twenty five holes for 3,954.81 metres of drilling to confirm the presence of the ore zone down to 360 metres below surface and to the west of the ore body at Bauhinia Creek,
North Mara	Gold	1.9Moz	Production of 287,000 in 2015. Exploration continues on deposits situated in the Mara Musoma greenstone belt. There are several types of gold mineralisation including shear-zone-related quartz vein and disseminated gold.
Buzwagi	Gold	0.6Moz	Production of 171,000 oz in 2015. Further exploration on Buzwagi deposit which is a shear-hosted quartz-veined deposit, hosted in porphyritic granite continues The mine is a low grade bulk deposit with a single large open pit.
GEITA	Gold	2.6Moz	Production of 527,000 oz in 2015. In 2015, the decision was taken to go underground at the Star and Comet deposits at GGM. Preparations are under way to start underground mining at the deposits.
WILLIAMSON	Diamonds	40.4 Million carats	Production of 191,000 carats in 2015. Run Of Mine throughput is planned at 4.6 Mt at a grade of ca. 6 cpht during FY 2017 as well as enhancements being made to the plant (introduction of an additional crusher circuit and two autogenous mills)

3.1.8 Production in the Mining Sector.

Gold production (gold bars and Copper Concentrate products) by major gold mines increased by 7.1% from 1.27 million troy ounces in 2014 to 1.36 million troy ounces in 2015. The increase was mainly contributed by higher gold output at GGM and BGM. GGM was the leading gold producer in 2015, which contributed 38.6% of total production.

Table 3.4.2 Production and Value of Minerals in 2014/5⁴

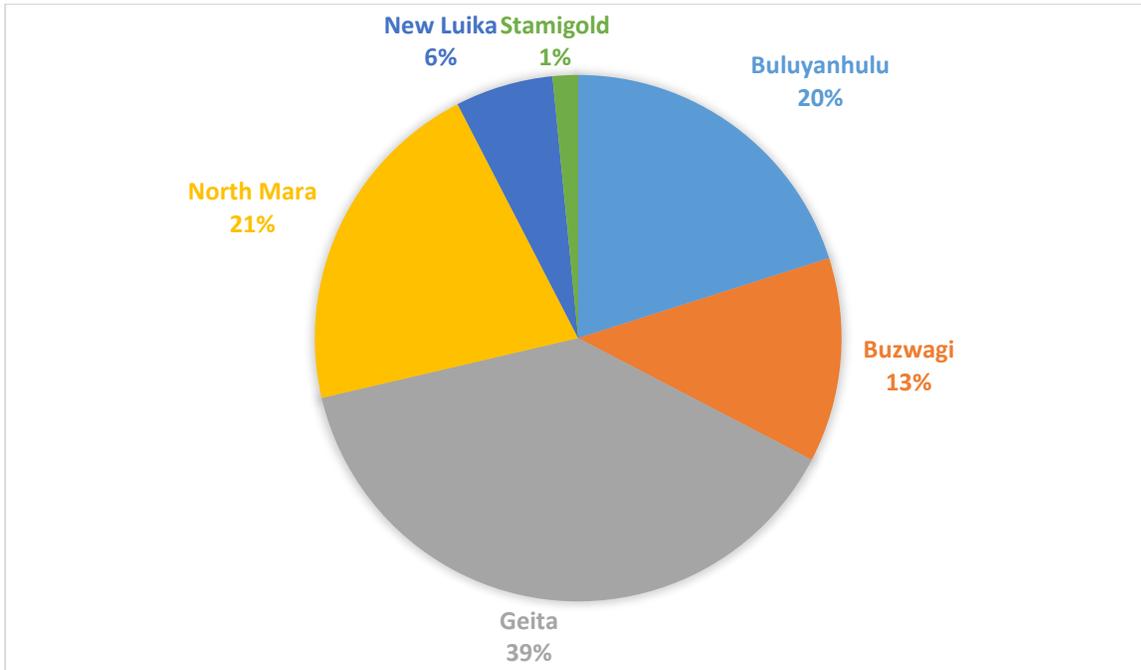
Description	2015			2014	
	Unit	Vol.	Value (\$)	Vol.	Value(\$)
Large Scale Mines (Gold)	Oz	1,363,611	1,582,770,908	1,272,822	1,611,634,488
Elution/Vat Operators(Gold)		41,760	48,471,667	30,204	38,244,002
Artisanal Small Mines (Gold)*	Oz	1,620	1,880,366	n/a	n/a
Sub Total		1,406,991	1,633,122,941		
Copper	Lb	14,258,865	37,928,580	12,824,121	34,112,161
Silver	Oz	508,629	8,901,007	466,349	8,161,107
Diamonds	Carat	216,909	58,768,313	253,180	80,668,041
Coal	Ton	255,884	11,514,780	249,495	11,476,770
Tanzanite	Gram	365,290	683,156	759,680	1,805,077

Source: <https://www.kimberleyprocess.com/en/kp-action>, Company Annual Reports

*Based on ASM Figures from Chunya, Geita, Kahama and Mufindi district

⁴ Figures based on Production from Jul 2014 to June 2015

Fig 3.1: Production of Mines in 2014/2015(in percentages)



3.1.9: OPERATIONAL STATISTICS OF 5 PRODUCING MINES

Table 3.4.3: Operational statistics of 5 producing mines

Indicator	Buluyanhulu		Buz-wagi		North Mara		Geita		New Luika
	2015	2014	2015	2014	2015	2014	2015	2014	2015
Produced (oz)	27355 2	2347 86	171172	2100 63	287188	27380 3	527000	477000	81,873
Gold Sold(oz)	26534 1	2157 40	166957	2133 99	288905	27454 0	n/a	n/a	80622
Cash Cost US\$/oz	797	812	1046	791	590	623	480	599	n/a
AISC per oz sold(\$/oz)	1253	1266	1187	1055	915	947	717	890	834
Copper Produced(klb)	6308	5289	8672	8780	-	-	-	-	-
Copper Sold (klb)	5424	4925	7894	8523	-	-	-	-	-
Silver Produced	14984 3		119383		35676		70644		121682
Head Grade (g/t)	8.6	8.7	1.4	1.7	3.6	3.5	3.18	2.86	4.96
Capital Expenditure(\$)	95	137	4	43	50	97	116	129	28.2
Tons Milled (kT)	983	909	4085	4086	2833	2804	5200	5200	563

Source: Company Annual Reports

Fig 3.2: Mining tonnage and grade and its relation with total production.

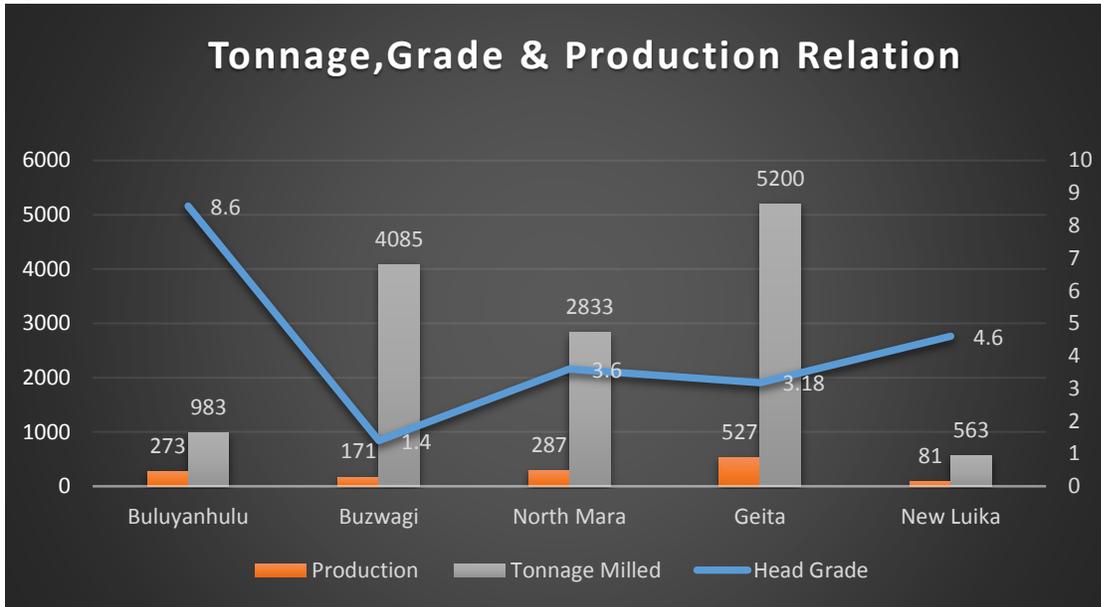
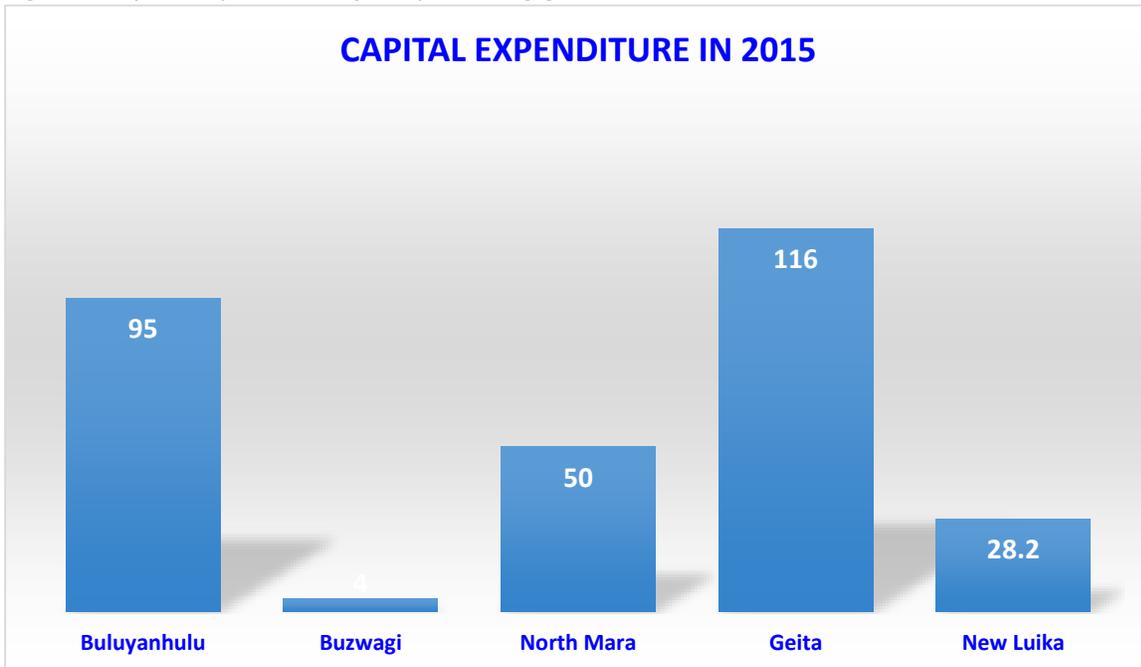


Fig 3.3: Capital Expenditure of the producing gold mines in Tanzania



3.1.10 MINERALS EXPORT

Minerals exported valued \$ 1.43bn in 2015 slightly lower than the \$1.61 recorded in 2014. (See Tables 3.4.4; 3.4.5; 3.4.6)

Table 3.4.4: Minerals Exports by Type (Year 2014-2015)

Mineral Type	2015			%	2014		
	Unit	Vol	Value (\$) ⁵		Vol	Value(\$)	%
Gold	Oz	1,365,249	1,322,500,000	92.3	1,268,282	1,476,200,000	91.6
Diamonds	Carat	216,909.49	58,768,313.85*	4.0	254,954.72	80,826,159	4.9
Tanzanite	Carat	2,395,548	4,480,093	0.3	4,064,936	9,658,706	0.6
Coal	Ton	21,449	965,205	0.06	27,776	1,277,696	0.06
Copper	lb	13,757,098	36,593,880*	2.5	13,540,369	36,017,381	2.2
Silver	oz	497,152	8,700,160*	0.6	439,704	7,694,820	0.4
Total			1,432,007,651			1,611,674,762	

*Updated with Kimberley Certification figures

Using Copper price \$2.66/lb and silver \$17.5/oz

Source: Bank of Tanzania/Kimberley/TMAA/Annual Company Reports/Boas

Table 3.4.5: Total merchandise exports in 2014 and 2015

Commodity	2014		2015	
	Volume(T)	Value(US\$m)	Volume(T)	Value(US\$m)
Minerals		1611.6		1432.0
o/w Gold	1,268,282	1476.2	1,365,249	1322.5
o/w Diamonds	254,954.72	54.2	216,909.49	62.1
Coffee	49.7	126.7	45.7	148.8
Cotton	75.8	92.1	47.2	52.4
Sisal	14.2	19.6	11.5	17.8
Tea	28.0	46.8	29.2	44.9
Tobacco	74.2	357.8	74.8	358.7
Cashew Nut	124.9	133.4	175.9	252.8
Cloves	5.4	59.9	2.8	30.6

Source: Bank of Tanzania

Table 3.4.6 Percentage contribution to total some major exports (2013-5)

Product	2013	2014	2015
Gold	40.0	39.6	32.5
Manufacturing	25.7	31.0	32.4
Fish & Fish Products	3.6	4.5	4.5
Horticultural Exports	3.6	4.1	3.7
Re-Exports	4.1	4.6	8.0
Other Exports	13.9	16.2	18.8

Source: Bank of Tanzania

⁵ Volumes are based on standard unit of measure of the metal eq. Gold (oz) Value of Gold is volume multiplied by the realized price per ounce. Diamond values are negotiated. Copper and silver values based on average price multiplied by the price per oz or lb.

3.2 OIL AND GAS SECTOR

3.2.1 Overview

Oil and gas exploration activities in Tanzania have been ongoing over the past 60 years. Although oil has not yet been found, natural gas was first discovered in 1974, and production started in 2004. The Songo Songo field in Kilwa district and Mnazi Bay/Msimbati field in the Mtwara region currently produce gas in Tanzania

Since 2010, Tanzania has witnessed active gas exploration activities by oil and gas companies. The exploration activities take place both on-shore and off-shore areas. Oil and gas companies active in Tanzania include Statoil, British Gas/Shell, Etablissement Maurel et Prom, Ndovu Resources, Pan African Energy, Ras Al Khaimah Gas, and Swala Oil and Gas. Currently, Etablissement Maurel et Prom, Ndovu Resources, PanAfrican Energy are producing gas in Tanzania.

Gas Discoveries

The active exploration activities resulted in major gas findings. Tanzania has discovered 57 trillion cubic feet (TCF) of natural gas from on-shore and off-shore fields. The discoveries were made in Block 1 (Chaza, Jodari, Mzia and Mkizi), Block 2 (Zafarani, Lavani and Tangawizi, Mlonge and Binzari), Block 3 (Papa) and Block 4 (Pweza, Chewa and Ngisi).

Gas sector Gas Reserves in Place in Tanzania as of December 2015 is 55.08 TCF composed of 8 TCF in onshore discoveries and 47.08 TCF in deep offshore discoveries.

The proven onshore reserves includes Songo Songo (880 billion cubic feet (BCF)), Kiliwani (27 BCF) and Mnazi Bay (262 BCF). No reserves have been proven offshore yet.

Natural gas is currently produced in Songo Songo Island and Mnazi Bay with more than 80% being used for power generation. The two producing gas fields – Songo Songo and Mnazi – are onshore and in shallow waters along the East coast of Tanzania.

The Songo Songo gas field, operated by Pan African Energy delivers gas to Dar es Salaam via a 225 km pipeline that was completed in July 2004 when the project started commercial production.

The 150 million cubic feet (MMcf) of gas produced per day is primarily used for power generation at Songas Ubungu power plant in Dar es Salaam. Some of the gas also supplies a local cement plant, Wazo Hill, as well as 34 other industrial companies and power plants in Dar es Salaam

The Mnazi Bay gas field operated by Wentworth Resources and Maurel and Prom started production in 2006 and supplies the Mtwara Power Plant. A US\$1.3 billion transnational pipeline was completed in September 2014 to connect the Mnazi Bay gas field to Dar es Salaam.

Another significant offshore gas resources were discovered in Southern Tanzania. The BG Group, in partnership with Ophir Energy and Pavilion Energy, discovered about 17 TCF of recoverable gas resources. Statoil, in partnership with ExxonMobil, discovered about 22 TCF of natural gas in the same area 49. A consortium of these international oil companies has proposed to build a 10 million tons per annum (mtpa).

3.2.2 Legal and Regulatory Framework

The Ministry of Energy and Minerals has the overall responsibility of developing policies and overseeing oil and gas operations in Tanzania. The Petroleum Upstream Regulatory Authority regulates upstream operations. The Energy and Water Utilities Regulatory Authority (EWURA) is responsible for regulating midstream and downstream activities. The Tanzania Petroleum Development Corporation serves as the national oil and gas company. All of these agencies come under MEM and serve its legal and policy implementation arms.

During the reporting period, the principal law governing the exploration and production of oil and gas in Tanzania was the Petroleum (Exploration and Development) Act of 1980. On July 6, 2015, the National Assembly passed the Petroleum Act, 2015 and the Oil and Gas Revenues Management Act (2015), which replaced the Petroleum Act of 1980. Other key laws for managing oil and gas include the Constitution of Tanzania, 1977 the Income Tax Act, 2004 and the Environmental Act, 2004.

During the reporting period, the Petroleum Act of 1980 was complemented by a Model Production Sharing Agreement (MPSA 13). Key provisions of the Petroleum Act of 1980 include the following:

- Petroleum deposits in Tanzania belong to the state;
- The government can enter into an agreement under which an oil and gas company may be granted exclusive rights to explore and produce petroleum;
- The government and the Tanzania Petroleum Development Corporation can enter into a Production Sharing Agreement (PSA) with oil and gas companies;
- MEM issues petroleum exploration and production licenses;
- TPDC has the mandate to promote exploration and production of oil and gas resources; and
- TPDC maintains exploration and production data in Tanzania.

National Petroleum Policy, 2014

Ensuring transparency in the sector and that all documents are made available to the public

Ensuring effective and efficient management of the country's petroleum

Maximising national benefits and sustainable development of the citizenry.

Establishing a mechanism to ensure reliable and affordable supply of petroleum

<http://www.tpdc-tz.com/wp-content/uploads/2015/04/National-Petroleum-Policy.pdf>

Petroleum Act, 2015 (replacing previous acts) provides for comprehensive regulatory framework
<https://mem.go.tz/wp-content/uploads/2014/02/17.06.15A-BILL-PETROLEUM-ACT2015-Updated-version-15.6.15.pdf>

This new Petroleum Act seeks to create a much more comprehensive framework to regulate development and mid-stream activities than its predecessor (which was enacted in 1980). Amongst the

changes introduced is the creation of a separate Petroleum Upstream Regulatory Authority (“PURA”) that will take over regulatory functions from TPDC, including the responsibility of negotiation PSAs.

Oil and Gas Revenues Management Act, 2015

The Act, which was signed into law on 4th August 2015, applies to both Tanzania Mainland and Zanzibar as far as the management of oil and gas revenues derived from exploration, development and production of oil and gas activities are concerned.

<http://parliament.go.tz/polis/uploads/bills/acts/1452057603-ActNo-22-2015-Book-21-25.pdf>

Extractive Industries Transparency and Accountability Act, 2015

The Extractive Industries (Transparency and Accountability) Act was passed by the government in August 2015 to make transparency and accountability a mainstay in the extractive industry.

The Act, which applies only to Tanzania Mainland, stipulates various transparency and accountability measures including, among others,

The establishment of transparency and accountability committee; nomination committee. Obligations of extractive companies and statutory recipients; obligation to publish information; appointment and the role of reconciler; discrepancies and role of controller and auditor-general

<http://faolex.fao.org/docs/pdf/tan153762.pdf>

In Tanzania, the Petroleum Upstream Regulatory Authority (PURA) has the option to make contracts and licenses available to the public. This includes also information from the Petroleum Registry and the National Petroleum and Gas Information System. Tanzania Extractive Industries (Transparency and Accountability) Committee (TEIAC) is responsible for implementing the global Extractive Industries Transparency Initiative (EITI) standards on revenue transparency. The Tanzania Extractive Industries Transparency and Accountability (TEITA) Act makes revenue disclosures mandatory.

The Law of Contract Act, Cap.345 is the law governing contracts in Tanzania.

The Contract (informally called agreement) is enforceable by law, preceded by offer, acceptance and promise. TPDC is mandated to contract, hold equity or participate in oil and gas concessions, franchising and licensing on behalf of the Government of Tanzania. The contracts/agreements made in the oil and gas sector constitute agreements as enabled by section 14 of the Petroleum (Exploration and Production) Act of 1980.

The Income Tax (Transfer Pricing) Regulation, 2014

The Income Tax Transfer Pricing Regulations of 2014 have been made under the Income Tax Act, Cap 332. They apply to a controlled transaction when a person, who is a party to the transaction, is located in and subject to tax in the United Republic of Tanzania (URT) and when the other person, who is a party to the transaction, is located in or outside.

REFORMS TO IMPROVE LOCAL CONTENT IN TANZANIA

Local Content Policy, 2014

The specific objective is to develop Tanzania's local businesses to become globally competitive through the empowerment of local suppliers to meet the needs of the oil and gas industry;

https://mem.go.tz/wp-content/uploads/2014/05/07.05.2014_local-content-policy-of-tanzania-foroil-gas-industry.pdf

MODEL PETROLEUM SHARING AGREEMENT (MPSA)

Petroleum (Exploration and Production) Act of 1980 vests ownership of petroleum resources and control of these resources in the Tanzanian government. The Act permits the TPDC, on behalf of the Tanzanian government, to enter into a Production Sharing Agreement (PSA) with an exploration and production company.

- The current MPSA of 2013 has been amended from the MPSA of 2004 and MPSA of 2008. The MPSA is accessible at <http://www.tpdz.com/tpdc/>.

3.2.3 Regulatory Bodies in the Petroleum Sector

Key public institutions, most of which have their legal basis from the above acts are:

1. *Petroleum Upstream Regulatory Authority (PURA)*
PURA advises the Minister on agreements and licenses as well as on development plans and processes. It manages license applications and monitors license holders. It also promotes local content, maintains petroleum data, and performs overall monitoring and auditing of upstream operations and activities.
2. *The Commissioner for Petroleum Affairs* is responsible for advising the Minister on both daily administrative and regulatory issues within the sector.
3. *The Oil and Gas Advisory Bureau* is placed in the Office of the President and is responsible for advising the Cabinet on strategic matters relating to the oil and gas economy.
4. *Tanzania Petroleum Development Corporation (TPDC)* is the country's national oil company. Government has a 51% ownership stake. TPDC is the vehicle for Government's commercial participation in petroleum projects, either directly or through subsidiary companies. A number of its other tasks are outlined in Article 5 of the law.
5. *The Petroleum Registry* is established and maintained by PURA, and contains data on petroleum agreements, licenses, permit authorizations.
6. *The Oil and Gas Revenues Fund* contains revenues accruing to Government through royalties, profit shares, participation in operations, corporate income tax, and returns on Fund investment.

The Fund will guarantee transparency and accountability in the collection, allocation, expenditure and management of oil and gas revenues. It will also ensure that funds are used for sustainable development purposes and benefit present and future generations. The law describes the relations and functions between the Fund and other Tanzanian institutions such as the Bank of Tanzania, Tanzania Revenue Authority and TPDC.

7. *The Decommissioning Fund* is designed to cover costs related to implementing a decommissioning plan for petroleum operations.
8. Extractive Industries Transparency and Accountability Act (EITAA) institutionalizes EITI in Tanzania.
9. *The Tanzania Extractive Industries (Transparency and Accountability) Committee (TEIAC)*, is an independent entity composed of 15 persons from civil society, extractive industry companies and Government. It ensures the implementation of EITI rules for Tanzania.
10. *Ministry of Finance (MOF)*, as the lead policy institution in setting royalty and profit-sharing terms at the project level
11. *Ministry of Energy and Minerals (MEM)* - MEM is mandated to develop energy and mineral resources and manage the energy sector. It is responsible for the formulation and articulation of policies to create an enabling environment for stakeholders in the sector. The MEM plays an essential policy guidance role, complementing the other major players (i.e., the REA, TANESCO, EWURA, private companies, and financiers). *See www.mem.go.tz*
12. *Energy and Water Utilities Regulatory Authority (EWURA)* - EWURA is an autonomous, independent regulatory authority established by the Energy and Water Utilities Regulatory Authority Act. It is responsible for the technical and economic regulation of Tanzania's electricity, petroleum, natural gas, and water sectors. *See www.ewura.go.tz*
13. *Tanzania Electric Supply Company (TANESCO)* - TANESCO is owned by the Government of Tanzania and is the country's principal electricity generator, transmitter, and distributor. Currently, it provides the vast majority of the effective generating capacity to the national grid, and is responsible for transmission and distribution, serving customers on the main grid and in 18 isolated grids. *See www.tanESCO.co.tz*
14. *Attorney General's office* is also involved in negotiation and devising contracts;
15. *Tanzania Revenue Authority* collects income taxes from gas companies, while MEM collects the large share of non-tax revenues from petroleum activities via TPDC including royalties, license fees, application fees and annual rent, and profit oil and gas, with MOF collecting revenues from equity holdings,
16. *Local Authorities* collect local service levy from oil/gas companies

17. *The National Environment Management Council*; in coordination with Local Authorities manages environmental issues;

18. *The Ministry of Labour and Employment*, leads on the formulation of labour, labour market, social security and employment policies.

19. *The Ministry of Lands, Housing and Human Settlements Development* has to approve land allocations for extractives use.

3.2.4 *Fiscal Regime for the Petroleum Industry: The fiscal regime within the petroleum sector in Tanzania*, is shown in table 3.5 below.

Table 3.5: Fiscal regime of the Petroleum sector in Tanzania

Fiscal Term	Brief Description
Royalty	<ol style="list-style-type: none"> 1. This is based on the total production value and payable by TPDC at the rates of 12.5 per cent for onshore and 7.5 per cent for offshore operations. 2. Under most PSAs currently in force, a royalty is payable out of TPDC's share of profit hydrocarbons. The 2008 and 2013 MPSAs provide for settlement out of gross production before operation of the sharing formula. The rate specified is 7.5% (as opposed to the 5% provided for under the PSA model gas terms, formerly provided on the TPDC website).
Cost Recovery	Cost recovery is limited to 50% of production (net of royalties) in any period. The model gas terms provide a more generous 70%. Profit hydrocarbons are shared based on production volumes as in previous MPSAs.
Petroleum Profits	After deduction of cost, the profit petroleum is shared between the contractor and TPDC.
Additional Profit Tax	The 2013 MPSA, like its 2008 predecessor, includes an "Additional Profits Tax" based on an R-factor calculation.
Income Tax	<ol style="list-style-type: none"> 1. Corporate tax in Tanzania is 30%. 2. A PSA contractor is subject to income tax on sales of profit oil or gas and cost recovery oil or gas with deductions as set out in the Income Tax Act ("ITA"). This calculation is entirely separate from the production sharing formula in the PSA, and any income tax payable is due from the contractors' share (i.e. it is not carved out of the state share). 3. If the contractor consists of more than one legal entity each is required to calculate and pay its income tax separately and submit a separate return.

	4. A lower rate of 25% applies for the initial three years for companies newly listed on the Dar es Salaam stock exchange (“DSE”) that have issued at least 30% of their share capital to the public.
Branch Profit Tax	Applies on 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
Withholding Tax	Withholding tax of 10% is applied to dividend distribution by the contractor in the event of repatriating profit.
Annual License Fee	The contractor pays the following charges indexed to US\$ inflation rates: <ol style="list-style-type: none"> 1. 50 US\$/sq. km for the initial exploration period; 2. 100 US\$/sq. km for the first extension period; and 3. 200 US\$/sq. km for the second extension period.
Import Duty Exemption	All equipment and material etc. 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.
Capital Gains Tax	30% for corporate entities. This applies to land, buildings, and shares or securities held as investments. There is an instalment tax due at the time of transfer of land or buildings, which is 10% for resident persons and 20% for non-resident persons. The instalment tax is payable before the title in land or shares can be transferred.
Asset Sale	Sale of assets may also attract VAT at 18% (collected from the buyer and payable to the revenue authority by the seller) and stamp duty at 1% (payable by the purchaser unless the sale and purchase agreement states the liability is on the seller).
TPDC Equity	Both the 2008 and 2013 MPSAs provide a minimum TPDC equity entitlement of 25% with a carry arrangement on favorable terms. Older PSAs provide much lower equity entitlements, mostly in the range of 10 – 15%.
Bonuses	Commencing with the 2013 MPSA, Signature bonus: not less than USD 2.5 million; Production bonus: not less than USD 5 million on commencement of production from each development license area in the contract area.
Ring Fencing	There are ring fencing provisions applicable to specific industries and sectors, e.g. petroleum operations. Income arising from one PSA may not be offset by costs of losses arising from another PSA held by the same entity
Transfer Pricing	The ITA includes transfer pricing provisions and these are applied in practice by the revenue authority. The Ministry of Finance has issued detailed transfer pricing regulations to support the transfer pricing provision in the ITA. PSAs also generally include their own detailed transfer pricing rules which apply for the purposes of sharing profit oil or gas and calculating cost recovery.
Losses	Subject to triggering change in control provisions (i.e. a change of more than 50% of the underlying direct or indirect ownership of the Tanzanian entity) and the “same business” test, losses can be carried forward indefinitely. There are no provisions to allow carry back of losses.
Interest deductibility and thin capitalization	The ITA limits interest deductions for “exempt controlled resident entities” on the basis of a maximum debt-to-equity ratio of 7:3. The total amount of interest expense that an entity may deduct as an allowable expense for

	corporation tax purposes should not exceed the interest equivalent to that arising under a debt to equity ratio of 7:3. Any additional interest expense on debt exceeding this ratio is disallowed
Farm Out	In practice, farm out transactions are treated as disposals of assets, with proceeds allocated to the tax written down values of the assets disposed. Farm out transactions may be subject to VAT at 18%.

Source: TPDC

TAX TREATIES

Tanzania has nine double tax treaties, which are with Canada, Denmark, Finland, India, Italy, Norway, South Africa, Sweden and Zambia.

VALUE ADDED TAX

VAT Tanzania introduced VAT in 1997. The standard rate for goods and services is 18%.

A new VAT Act came into effect on 1 July 2015 which introduces some changes affecting the VAT treatment of oil and gas activities. Key features of the VAT regime for oil and gas companies are

1. Goods imported for use in exploration activities are eligible for exemption from VAT. This does not extend to services, or goods procured from local suppliers. This exemption does not apply in the development and production phases.
2. Imports of certain capital items are potentially subject to a ‘deferral’ under which the importer is permitted to record any import VAT as output and input VAT in the same month’s VAT return.

EXCISE TAX

Excise tax is applicable on the importation and manufacturing of excisable goods. In oil and gas activities, excise tax applies on importation of excisable pipelines (used for compressed or liquefied gas) at 25%, manufacturing of petroleum products in the midstream sector and on the natural gas used in industrial activities at approximately US\$240 per 1Mmcf (1,000,000 cubic feet).

Stamp duty Stamp duty applies on various instruments including loan arrangements and share transfers, generally at fixed or ad valorem rates of up to 1%.

The model PSA of 2013 provides that in the case that stamp duty is not paid on the assignment of a PSA interest, a transferee fee is chargeable at the following rates:

1. For Consideration of up to US\$100 million : 1%;
2. For Additional consideration up to US\$200 million : 1.5% of the additional amount;
3. For Additional consideration in excess of US\$200 million : 2% of the additional amount.

ROYALTY

For new PSAs, royalties are allocated out of production before the application of the production sharing formula. The 2013 model PSA provides a 7.5% royalty rate for deep water production and 12.5% for onshore/shelf areas.

Under the 2004 model PSA and most PSAs currently in force, the national oil company (“TPDC”) pays the royalty out of its share of profit hydrocarbons.

FISCAL DECENTRALISATION

The Local Government Finance Act 1982 empowers municipal councils to administer and collect a service levy in respect of companies operating in their municipalities. The levy is chargeable at a maximum of 0.3% on turnover. The levy is collected by the council responsible for the area in which a company has its offices.

Table 3.7: Comparison of MPSA 2008 and MPSA 2013

Fiscal Term	MPSA 2008	MPSA 2013
State Participation	Minimum of 25%	Same as MPSA 2008
Annual Training Expenditure	Annual training expenditure requirement of US\$ 150,000	Minimum of US\$ 500,000
Capital Gains Tax	No Provision	Capital gains on a transfer of interest.
Royalty		Rate pegged at 12.5% of the total oil or gas production for onshore or shallow operations and a 7.5 % royalty rate for offshore production. It is allocated out of production before the application of the production sharing formula

3.3 OIL AND GAS LICENSES

Under Sub-Part II of the Petroleum Act (2015), the Petroleum Upstream Regulatory Authority grants exploration and development licenses for the oil and gas sector. Granted to the Tanzania Petroleum Development Corporation, the Exploration License is given for an initial term of 4 years. The license can be extended for a further two terms. The first extension lasts 3 years and the second extension 2 years. Depending of the location, the Minister may grant a final 1 year discretionary extension of the license.

In accordance with Sub-Part II of the Petroleum Act (2015), and subject to the approval of the Cabinet, the Development License is granted to a holder of an exploration license. The license is granted for a period of 25 years. Any additional extension must also approved by the Cabinet.

Sub-Part II of the Petroleum Act (2015) details the process of awarding or transferring oil and gas licenses, information required from the recipients and technical and financial criteria for evaluating applications. (For more details, see: <http://www.teiti.or.tz/wp-content/uploads/2014/03/The-Petroleum-Act-2015.pdf>).

3.4: PETROLEUM LICENSING ALLOCATION PROCESS

Licensing is by bidding rounds and occasionally awards are directly made. The process is generally more transparent than a first-come first-served system

ONSHORE

There was an onshore mini-bid round in 2007 (TPDC 2007), but there were a couple of 'direct award' and 'limited tendering' in 2006-7

Before the fourth and latest off-shore bid round in 2014, 25-26 licenses, of which two thirds are onshore or near shore, had been granted.

OFFSHORE

The first major off-shore licensing round, closed in April 2001, attracted few bids and resulted in only one license (to Petrobras).

Since then, another three rounds have been carried out, attracting some of the major oil companies, including Shell, Statoil, British Gas and ExxonMobil, the latter two entered through farm-ins in existing licenses (European Association of Geoscientists and Engineers 2004;)

Tanzania launched its fourth licensing round which included seven offshore deep water blocks and the North Lake Tanganyika block. The round closed on 15 May 2014, resulted in five bids, including a number of new large players on the Tanzanian exploration scene; CNOOC, Mubadal, Gazprom and RAK gas, the latter of which, however, already has shares in two blocks, Nyuni and Pande (James and Jones 2014).

TPDC applied for allocation of offshore Block 4 1B and C to it during the year under review. (www.tpdc-tz.com)

3.4.1 Oil and Gas Registry

Pursuant to Section 84 of Petroleum Act 2015, the Petroleum Upstream Regulatory Authority maintains a Petroleum Registry of petroleum agreements, licenses, permit authorizations and any change in interests of an existing petroleum agreement, permit or license. The Petroleum Registry contains information on licenses, permits or petroleum agreements, including applications for grants, assignments, renewal, surrender, termination and revocation. The Petroleum Registry also contains a record of any court decision including arbitration, award, deeds or instruments related to the license. The information recorded in the registry is public except as otherwise provided by law. (*See Appendix 2*)

There is no online cadastral system for the Petroleum sub sector.

<http://tanzaniapetroleum.com/2016/08/17/list-of-oil-and-gas-operating-companies-in-tanzania/>

Relinquishments

In 2016 Swala Energy relinquished its Pangani exploration license.

Publication of Licenses-Oil/Gas

The Tanzania Petroleum Development Corporation and Ministry of Energy and Minerals publishes information on www.tpdz.com/activity_map_2012.pdf

3.4.2: Transfer of Licences and Rights and Licenses- Petroleum

TPDC is given a right of first refusal over any PSA interests to be transferred. The MPSA addresses disposals of interests in the PSA or of a majority of shares in a contractor party.

SITUATION ON LICENSING (OCT 2014 TO MAY 2015)

The Fourth Offshore and Lake Tanganyika North Licencing Round was much delayed. Originally scheduled to be launched in September 2012, it finally opened in October 2013, and closed on 15 May 2015.

The bids received in the period October 2014 to May 2015 were low in patronage. For eight blocks, only four bids were received, of which only two were *deemed* acceptable. Statoil and ExxonMobil's and Mubadala's bids were disqualified 'for being well below the bidding thresholds'. (See Appendix 2)

Gazprom withdrew its bid before the round closed.

There was no significant deviation from the official bidding process which merited attention. There were no award of petroleum rights in 2014/5. The current offshore licensing status is shown in Table 3.8.

Table 3.8: Current Offshore Licensing Status

OPERATOR	LICENSE HOLDER	BLOCK	EQUITY HOLDER (%)	RESOURCES (TCF)	RELEVANT MPSA
BG	BG	BLOCK 1 BLOCK 4	BG (60%), OPHIR (20%) PAVILLON (20%)	16	2004
STATOIL	STATOIL	BLOCK 2	STATOIL (65%) EXXONMOBIL (35%)	21	2004
PETROBRAS		BLOCK 8	PETROBRAS (100%)		2004
SIGNET PETROLEUM	HYDROTANZ	MNAZI BAY NORTH	SIGNET (80%) HYDROTANZ (20%)		
TPDC		BLOCK 4/1B & 4/1C	TPDC		2013

Source: Danish Institute for International Studies.

http://pure.diis.dk/ws/files/783639/DIIS_WP_2017_1.pdf

3.4.3: PETROLEUM CONTRACTS DISCLOSURE

The Extractive Industries Transparency Act, 2015 has provisions and objectives which are intended to promote contract disclosure. MPSA is publicly available.

Tanzania Open Government Partnership Action Plan also provides for the publication of all newly signed extractive contracts from 2014 onwards.

The TPDC website provides three model PSAs (“MPSA”) dated 2004, 2008 and 2013.

http://www.tpdc-tz.com/psa_agreement.php

The 2004 MPSA is the basis for many of the PSAs currently in effect. The 2013 MPSA was posted on the website in November 2013 and was planned to form the basis for PSAs in respect of the eight blocks which were the subject of Tanzania’s fourth licensing round.

Contracts and licenses that govern oil, gas and minerals exploration and exploitation in Tanzania are still held as classified documents.

Top officials at Tanzania's state-owned oil agency were arrested in Nov 2014 (during the period under review) on charges of failing to release to parliament oil and gas contracts the government signed with foreign and local investors.⁶

Available contracts

The following contract have been made available by a private institution.

CONTRACT	TITLE	COMPANY	DATE SIGNED	LINK
TANZANIA BLOCK	ADDENDUM PSA	TPDC, STATOIL, EXXONMOBIL	22 ND FEB 2012	http://www.resourcecontracts.org/contract/ocds-591adf-8344502322/view#
SONGO SONGO	PSA	PAN AFRICAN,TPDC	2001	http://www.resourcecontracts.org/contract/ocds-591adf-1440947345/view#
SONGO SONGO	PORTFOLIO GSA	PAN AFRICAN,TANESCO	2011	http://www.resourcecontracts.org/contract/ocds-591adf-0075411163/view#

Source: ResourceContracts.org

PETROLEUM CONTRACTS – PSA AS OF 6TH FEB 2016

<i>Table 3.9 Petroleum Sales Agreement</i>	<i>Operator</i>
SONGA SONGA DEVELOPMENT	PAN AFRICAN ENERGY
MNAZI BAY GAS DEVELOPMENT	MAUREL AND PROM
NYUNI-EAST SONGA SONGA RUVUMA	NDOVU/AMINEX
BIGWA MAFIA	MAUREL AND PROM
LATHANA AND KIMBIJI	PETRODEL

⁶ <http://www.thecitizen.co.tz/News/Muhongo--Why-Bunge-won-t-see-gas-contracts/-/1840392/2521930/-/ff5vvi/-/index.html>

TANGA	AFREN
DEEP SEA BLOCK 1	BG INTERNATIONAL
DEEP SEA BLOCK 4	BG INTERNATIONAL
DEEP SEA BLOCK 2	STATOIL/EXXON MOBIL
DEEP SEA BLOCK 8	PETROBRAS/SHELL
LAKE TANGANYIKA SOUTH	BEACH PETROLEUM TZ LTD
RUVU	DODSAL HYDROCARBONS
RUKWA BASIN	HERITAGE RUKWA TZ LTD
KYELA BASIN	HERITAGE
PANGANI BASIN	SWALA ENERGY
KILOSA KILOMBERO BASIN	SWALA ENERGY
MNAZI BAY NORTH	HYDROTANZ LTD
MALAGARASI	MOTHERLAND IND
RUHUU	JACKA RESOURCES
LAKE TANGAYIKA NORTH (UNDER APPLICATION)	RAKGAS TZ LTD

3.5 PETROLEUM PRODUCTION

SONGA SONGA FIELD

Under the terms of the Songo Songo Project agreements, gas produced from the Songo Field is processed at a gas processing plant on Songo Songo Island and then transported to Dar es Salaam where it is sold under contract to Songas Limited. The gas supplied to Songas is known as Protected Gas and is a maximum average of approximately 45 MMscfd. Also under the terms of the project agreements, Pan African Tanzania (PAT) has the exclusive right to explore, develop, produce and market all the gas in excess of the Protected Gas from the license. This is termed Additional Gas.

Table 3.10: Gas production in Tanzania (2012-2015)

ITEM	2012	2013	2014	2015
Total Gas Production Vol. (MMscuft)	31,636	35,937	33,845	37,176
Total Gas Production Value (US\$M)	107.3	119.0	103.5	104.6
Total Gas Consumed(MMscuft)	36,745	35,762	33,666	37,054
Songa Songa Contribution	98.2	98.0	97.7	84.4

Source: NBS, TPDC

During July 2014 to Jun 2015, about 33,091.73 MMscuft was produced at US\$ 86,811,297. (See table 3.11)

Table 3.11: Monthly Gas Production data (2014-2015)

MONTH	YEAR	GAS PRODUCED (MMscuft)	GAS CONSUMED (MMscuft)	VALUE(US\$) ⁷
JAN	2014	3067.79	3055.45	8088062
FEB		2720.95	2707.24	7327223
MAR		2968.37	2950.50	8843725
APR		2466.52	2448.17	7844473
MAY		2624.97	2583.99	8497289
JUN		2814.78	2822.05	10145301
JUL		2946.18	2931.86	10145623
AUG		2942.93	2925.08	8799610
SEP		2855.60	2842.98	9200315
OCT		2782.86	2765.95	8421689
NOV		2774.03	2762.20	8059246
DEC		2880.11	2871.31	8143023
JAN	2015	2799.23	2789.12	5449238
FEB		2579.72	2570.23	3983343
MAR		2738.08	2726.97	4972843
APR		2478.68	2468.97	4972843
MAY		2632.72	2621.43	7075721
JUN		2681.59	2671.35	7587803
JUL		2707.48	2696.91	7779785
AUG		2739.02	2728.53	7858373
SEPT		3515.17	3505.45	8953017
OCT		37776.55	3766.34	13321450
NOV		4115.17	4105.99	15049834
DEC		4412.63	4402.93	15987567

Source: TPDC

*Gas produced includes flared gas and process fuels. Gas consumed are marketed gas and exclude flared and process fuels. Gas Values are for consumed gas and excludes value of flared and process fuels.

MMscft: millions of standard cubic feet

PETROLEUM EXPORT

Currently Tanzania is not exporting any petroleum products from its upstream activities.

⁷ The Value of Gas consumed is obtained by multiplying the volumes by the Agreed Price per MMscuft reached between producers and consumers.

4.0: BENEFICIAL OWNERSHIP

The EITI recommends that “implementing countries maintain a publicly available register of the beneficial owners of the corporate entity (ies) that bid for, operate or invest in extractive assets, including the identity (ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted.”

Under Section Sixteen of the Tanzania Extractive Industries (Transparency and Accountability) Act, the Tanzania EITI “Committee can cause the Minister to publish-(b) individual names and shareholders who own interests in the extractive industry companies.” To this end, the Tanzania EITI Committee prepared a roadmap for the regular disclosure of information on beneficial ownership of the extractive companies. In February 2016, the Committee also commissioned a study for disclosing the beneficial ownership of sixty-eight extractive companies that participated in the reporting of the fifth and sixth Tanzania EITI Reports.

As part of the study, the Committee approved a Tanzanian definition of beneficial ownership; materiality threshold of 1%; and a reporting template. The study is now in its final stages of completion.

As a preliminary step in understanding some Tanzanian extractive companies (In –Scope) and their background, Appendix 4 provides useful ownership information. Source: Company Reports.

5.0: STATE PARTICIPATION IN THE EXTRACTIVE SECTOR

5.1: STATE MINING CORPORATION

5.1.1 Financial Relationship

Under Section 10 (2) of the Mining Act, the state can have a free-carried interest in mining ventures in Tanzania, although the law does not establish any level. The government pursues this objective through the State Mining Corporation (STAMICO). As the government's investing arm in the mining sector, STAMICO was established in 1972 under the Public Corporations Act, Cap. 257, which was amended from time to time

5.1.2 Governance

The Corporation operates under the Ministry of Energy and Minerals and its work is overseen by a Board of Directors consisting of nine members. The Board is led by a Chairperson appointed by the President of the United Republic of Tanzania. The Minister of Energy and Minerals appoints the other eight members.

STAMICO is involved in a number of mining operations in Tanzania. It owns Biharamulo Gold Mine (formerly Tulawaka) through its subsidiary, STAMIGOLD Company Limited. STAMIGOLD owns 99% of the shares, while 1% share is held by the Treasury Registrar of the Ministry of Finance and Planning. According to information provided by STAMICO officials, from November 2013 (when the mine was acquired from Acacia) up to December 2016, the project produced gold 47,504 oz of gold. Another mineral producing project, which is focused on Tanzanite, is a 50-50 joint venture with TanzaniteOne at Merelani, Arusha.

The Corporation also owns 99% of the shares of the Kyerwa Tin Company Limited, which buys cassiterite from small scale miners in northwestern Tanzania. The remaining 1% share is held by the Treasury Registrar.

STAMICO has fifty-four active and inactive prospecting licenses. The details of the licenses, including their geographical coordinates, are available at the Corporation's website (See <http://www.stamico.co.tz/prospecting-licences-2015/>). Projects under development, which are not currently producing minerals, consist of Buckreef Gold Mine, Buhemba Gold Mine and Kiwira Coal Mine.

5.1.3 Change of Ownership

In order to comply with the 2010 Mining Act, which requires that at least 50% of shares must be owned by Tanzanians in the gemstone sector, the owner of Tanzanite One - Richland Resources – entered into a 50:50 joint venture with STAMICO in 2013 to renew the mining license for a further 10 years. In 2015 Richland Resources sold its 50% share in Tanzanite One to national investors Sky Associates Group Limited.

5.2 TANZANIA PETROLEUM DEVELOPMENT CORPORATION

Established under GN No. 140 of 1969, the Tanzania Petroleum Development Corporation (TPDC) is the official national oil and gas company. Its functions include participation in petroleum reconnaissance and the development of projects; the aggregation of natural gas; the ownership and operation of major gas infrastructure on its own or through its subsidiaries; and the establishment of appropriate subsidiaries to manage specific projects.

Historically, the TPDC also had the responsibility of regulating the oil and gas sector in Tanzania. This put the Corporation in an apparent position of conflict of interest. With the adoption of Petroleum Act (2015), the responsibility of regulating the sector has been transferred to the newly-established Petroleum Upstream Regulatory Authority. The TPDC is now the official national oil company, and Section 8(3) of the Petroleum Act (2015) allows it to establish subsidiaries. The TPDC has currently one subsidiary, GASCO, which was established following the adoption of the Petroleum Act (2015).

Under the Petroleum Act (2015), the state shall own at least 25 percent in each oil and gas field in Tanzania. The TPDC serves as the government's vehicle of participating in the development of oil and gas resources. Therefore, under the law, oil and gas companies interested in operating in Tanzania are required to partner with TPDC and enter into Production-Sharing Agreements (PSAs) with MEM and the Corporation.

5.2.1 Governance of TPDC.

The overall management of TPDC is vested in the Board of Directors as Governing body under the supervision of the Minister of Energy and Minerals.

5.2.2 Financing of TPDC

The TPDC owns the licenses of the blocks subject to these agreements. During the reporting period, The TPDC had the responsibility of collecting the following revenues from the extractive companies: license fees, training fees, royalties, profit per PSA, protected gas revenue, and additional gas revenue. Except training fees, the TPDC was required to transfer all of these revenues to the Ministry of Energy and Minerals, which then deposits in the Ministry of Finance.

During the reporting period, TPDC had an arrangement where the Ministry of Finance transfers 50% of revenues from protected gas and additional gas to the corporation to meet operational cost and strategic investments in the oil and gas sector. This practice is no longer in place; under Section 6(3) of the new Oil and Gas Revenue Management Act, the TPDC is allowed to retain surface rentals or annual block fees, signature bonuses and training fees.

5.2.3 Other Activities

TPDC annual reports can be accessed [at http://www.tpdz-tz.com/tpdc/](http://www.tpdz-tz.com/tpdc/) and audit reports can be accessed at http://nao.go.tz/?page_id=51

The government reserved blocks 4-1B and 4-1C for TPDC in 2013, with a view to building its operational capacity. Prior to this period, the TPDC was engaged acreage development with international oil companies. The award of the blocks is designed to make the TPDC an operator in its own right and

undertake exploration and drilling activities. To date, the TPDC has completed 2D-seismic surveys of the blocks.

TPDC is in partnership with Shell, Statoil, Exxon Mobil and Ophir Energy on the construction of two-train onshore Liquefied Natural Gas terminal at Likong'o village in Lindi, Tanzania. TPDC owns title deed of the 2,071.705 hectares of land that have been set aside for the construction of the terminal, and participates in the project as its equity. The start date of the construction has not yet been finalized. Close to large off-shore gas finds, when completed, the terminal will be used for gas.

The Corporation is also involved in downstream activities in the gas sector. In September 2015, it signed a joint venture agreement with international companies (Ferrostaal GmbH, HaldorTopsoe, Fauji Fertiliser and Minjingu Fertiliser) for building a fertilizer plant, which is at its initial stages. TPDC owns 20% equity in the project. Located in Kilwa district, the plant is set to produce about 3,850 metric tonnes of Urea and 2,220 metric tonnes of Ammonia

1. Songo Songo Operations

TPDC is responsible for overseeing the Songo Songo gas operations involving production, marketing of natural gas produced from the Songo Songo gas fields.

Songa Tanzania produces, transports and delivers the natural gas from Songo Songo gas fields to the Ubungo TANESCO Complex for power generation.

Sales Revenue is grouped two, namely protected gas and Additional Gas

Protected Gas

This represents gas from Songo Songo field required to operate the Ubungo Complex for generating electricity as per agreement between TPDC and Pan African Energy Ltd.

Additional Gas

Represents natural gas produced in excess of the protected gas and is developed and marketed to other industrial consumers by Pan African Energy Tanzania Ltd under the terms of the Production Sharing Agreement (PSA) which expires in October 2026.

2. Mnazi Bay Operations

TPDC oversees the production of gas at Mnazi Bay Gas Field in Mtwara. Gas was initially used to generate power for only Lindi and Mtwara Regions.

Following the increase in gas production and the completion of pipeline and processing plant at Madimba, some of the natural gas is transported to Dar Es Salaam for power generation and connected to the national grid. Gas production started in 2016 and is produced by Maurel & Prom under the terms of the Production Sharing Agreement.

TPDC holds shares in

- ❖ BP Tanzania Limited,
- ❖ TAZAMA Pipeline Limited,

TAZAMA (Tanzania Zambia Mafuta) Pipelines Limited was incorporated in 1968 and is owned by the government of the Republic of Zambia with 66.7% share capital and the government of the United Republic of Tanzania with 33.3% share capital.

The company was formed for the purpose of cheaply transporting crude oil or its petroleum products from the port of Dar-es-Salaam into landlocked Zambia.

TAZAMA owns, operates and maintains a crude oil pipeline from the port of Dar-es-Salaam to INDENI Refinery in Ndola covering a total distance of 1,710km (954km is 8 inch pipeline and 798km is 12 inch pipeline).

TAZAMA also manages the Ndola Fuel Terminal and is the government agent in the sale of petroleum products to Oil Marketing Companies (OMC's).

However, the Petroleum Act 2015 states that the "government shall at all times maintain a minimum of fifty one percent of shares in the National Oil Company

5.2.4 TPDC Capital Expenditure

Capital projects in progress totaling 2,004,907,253,995 as at 30 June 2015 has been captured in the corporation's financial statements. These are accumulated as follows

	30 June 2015	30 June 2014
1. Building	183,001,520	108,563,993
2. Ubungo-Mikocheni Pipeline	-	5,178,037,486
3. CNG Filling Station	235,342,500	135,342,500
4. LPG Extraction		1,170,000
5. Mtwara-DSM Natural Gas Pipeline	2,004,588,909,975	
TOTAL	2,004,907,253,995	1,294,694,566,160

5.2.5 TPDC Investment in Properties

A total of **TZS 5,694,769,445** worth of investment properties are held in its name as at 30 June 2015. These are

1. Five petrol station outlets valued at **TZS 709,438,642** that have been hired out to private petrol station operators.
2. Ubungo-Mikocheni Gas Pipeline valued at **TZS 4,985,330,804** owned by TPDC. The design of this pipeline was meant to **connect 57 houses at Mikocheni TPDC Estate and is intended to supply natural gas to other nearby industries in Dar es Salaam.**

5.2.6 TPDC SHARES IN COMPANIES: TPDC's shares in companies are detailed in table

Table 5.1: TPDC shareholdings in companies.

Name of OIL AND GAS Company	Shareholding (%)	Value as at 30 June 2015	Value at 30 June 2014
Songas Tanzania Ltd	29	5,991,462,000	3,292,241,036
Agro Eco Energy ⁸	5	1,500,000,000	1,500,000,000
Artumas/ Maurel Et Prom Participating Interest ⁹	20	73,387,301,059	61,647,777,303
Name of Company (Other Sectors)			
TANZAMA Pipeline	33.3		

Source: TPDC

5.2.7 TPDC receivables

As at 30 June 2015, outstanding licenses totaling TZS 1,568,064,677 and Training Fees totaling TZS 6,379,592,458 are owed TPDC. There is uncertainty regarding the recovery of some TZS 6,834,815,415 from Pan African Energy (T) Ltd (PAET) for costs related to market and marketing research provided under the PSA which is over five years.

5.2.8 TPDC overdue gas sales

Songas Ltd, Pan African Energy Tanzania Ltd and TANESCO are indebted to TPDC on gas sales. As of These are as follows: As of 30 June 2015 outstanding balances in the books of TPDC are as follows;(see Table 5.2)

Table 5.2: TPDC'S Outstanding balances as at 30th June 2015

Name of Company	Narrative	Amount (TZS)
Songas Tanzania Ltd	Protected Gas Sales	60,457,564,972
Pan African Energy Tanzania Ltd	Additional Gas Sales	70,689,481,165
TANAESCO	Somanga Fungu	170,153,252
TOTAL		131,314,673,682

5.2.8.1 Mtwara – DSM Pipeline Project Finance

The Government of Tanzania contributed an amount of **TZS 132,317,825,600** representing **5%** of the **Mtwara-DSM Pipeline Project cost as TPDC's contribution to the project.**

⁸ Shares in Agro Energy were acquired by the Government through TPDC for the manufacture of ethanol at Bagamoyo

⁹ Artumas/Maurel et Prom PSA TPDC opted to acquire 20% participating interest covering the development area.

TPDC is cited as the Facility End-User of government's borrowing of **TZS 1,864,127,290,036** as of 30th June 2015 from Exim Bank of China towards the Songo Songo to Dar Es Saleem Gas Pipeline and processing plant project. **The total loan amount was US\$ 1,165,065,400**

5.2.8.2 TPDC Carried Interest in Artumas/Maurel & prom

Government acquired 20% equity interest in the Artumas/Maurel and Prom through TPDC. The acquisition cost was paid up by Artumas/Maurel & Prom at the outset and agreed to be settled over a 20 year period with effect from 2011/12 by applying Government share of revenue proceeds on the project towards repayment over the long term period agreed.

Opening Balance	56,755,868,546
2014/5 Carried Interest	9,839,523,756
Closing Balance	66,595,392,302

5.2.9 TPDC Liabilities to Government of Tanzania

TPDC is mandated to receive gas sales from Songas Tanzania Ltd and Pan African Energy Ltd and remit same to the government of Tanzania. Other Liabilities include payment of license Fees and Royalties paid by oil and Gas companies. As of 30th June 2015 TPDC is yet to remit the following:

Gas Sales Due from Songas Tanzania Ltd	52,828,386,785
Gas Sales Due from Pan African Energy Tanzania Ltd	70,689,481,164
Gas Sales Due from TANESCO	51,597,001
Gas Sales Collected from Producers yet to be remitted to Government as of 30 June 2015	8,986,563,972
Total	132,556,028,923
Others	
License Fees	1,932,521,585
Royalties	2,953,127,519

In 2014/15, TPDC made donations totaling TZS 506,205,983 to entities as part of its general and administrative expenses.

No new PSAs were granted in 2014/5 as there was a slow down of industry caused by low oil price.

5.2.10 GASCO (Subsidiary of TPDC)

Operator of Madimba Gas Processing Centre receives gas from Mnazi Bay Gas field. Maurel & Prom (operator, 48.06% interest) opened the first two wells of the Mnazi Bay gas field that delivers the Madimba processing centre the entry point of the gas pipeline linking Mtwara to Dar es Salaam.

Petrotan (COPEC) was also being revived by end of June 2015. Construction of Mtwara-Dar Es Saalem gas pipeline was about 98% complete by June 2015.

5.3 NATIONAL DEVELOPMENT CORPORATION (NDC)

NDC is wholly owned by the government of Tanzania. It has investment interest in the following projects: (See Table 5.3)

Table 5.3: Investment interest of NDC.

NDC Investment	Project Description
Liganga Iron Ore project	Located in Ludewa District, about 850 km Southwest of Dar es Salaam. It is the biggest iron ore resources identified in the country with the proven reserve of 126 million tones. The project is being developed by Tanzania China International Mineral Resources Ltd (TCIMRL) as an integrated project with Mchuchuma. TCIMRL, which is a joint venture company between NDC and Sichuan Hongda Group of China. The Liganga project is expected to start operation by 2018/19.
Sponge Iron Product	The sponge iron plant will be established in Ludewa district utilizing iron ore from Maganga Matitu (part of Liganga) and coal from Katewaka to produce sponge iron. Maganga Matitu Resource Development Limited (MMRDL) is implementing the project and the shareholders are NDC and MM Steel Resources Public Limited Company (MMSR PLC). Project due diligence and bankable document are being finalized. The project intends to establish a 400,000 tpa of Sponge Iron Plant that will be used to produce 300,000 tons of iron and steel products per year. Production is expected to start in 2018/19.
Mchuchuma-Katewaka Coal	The project is located in Ludewa district about 900 km from Dar es Salaam. Mchuchuma have a reserve of 428 million tones of coal. NDC on behalf of the Government in September 2011 signed a Joint Venture Agreement with Sichuan Hongda Group Limited to implement the project under a Joint Venture company namely; Tanzania China International Mineral Resources Limited (TCIMRL).
Ngaka coal	Located in Ruhuhu Basin, Mbinga district about 1,100 km from Dar es Salaam. The Ngaka coalfield comprise of Mbalawala sub basin, Ngaka cenral basin and Mbuyura. The project is being implemented by Tancoal Energy Ltd, a Joint Venture Company between NDC and Intra Energy Corporation Ltd of Australia. The power station is expected to be operational in 2018/19.

6.0 REVENUE COLLECTION

The following government agencies and local government authorities collect revenues from the extractive companies. The Office of the Controller and Auditor General (CAG) audits the revenues and expenditures of these collecting authorities. The Office of the Controller and Auditor General derives its mandate from Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised in 2000), and Section 30 (1) of the Public Finance Act No. 6 of 2001 (revised in 2004).

- **Ministry of Energy and Minerals**

The Ministry of Energy and Minerals (MEM) sets policies, strategies and laws for sustainability of energy and minerals resources to enhance growth and development of the economy. The MEM is also responsible for issuing licenses and collecting royalties, permit fees, annual rental fees and other charges from oil, gas and mining companies. Annex Three provides details of the payments collected by MEM from the extractive companies.

- **Tanzania Revenue Authority**

The Tanzania Revenue Authority (TRA) consists of four departments: i) Large Taxpayers Department; ii) Customs and Excise Department; iii) Tax Investigations Department; and iv) Domestic Revenue Department. TRA is responsible for collecting non-sector taxes including corporate income tax, value added tax, import duty and excise duty. Annex Four provides details of the payments collected by TRA from the extractive companies.

- **Tanzania Petroleum Development Corporation**

Tanzania Petroleum Development Corporation (TPDC), the national oil and gas company, collects a number of revenue streams: royalty, protected gas revenue, additional gas revenue, profit per production sharing agreement, license fees, and training fees.

The Treasury Registrar of the Ministry of Finance has the responsibility of collecting dividend payments, particularly from the companies where the State has shares. The Treasury is also responsible for collecting revenues when a company that the State owns shares is sold.

- **Local Governments**

Under the Local Government Act of 1982, local government authorities are allowed to collect a levy from companies operating in their respective jurisdictions. Under Section 6 (1) (u) of the Act, the current rate of the local levy is up to "0.3% of the turnover net of the value added tax and the excise duty." Local governments currently collecting payments from oil, gas and mining companies are Biharamulo, Chunya, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga, and Tarime.

- **National Social Security Fund/Parastatal Pensions Fund**

The funds provide pensions and other allied terminal benefits to all eligible employees of the parastatals and privates companies in Tanzania. Oil, gas and mining companies operating in Tanzania are required to contribute to either of the funds, depending on the plan in which their employees participate. Companies are required to deposit 20% of each employee's monthly salary to one of the funds. On the National Social Security Fund, the employer contributes 10% and the employee 10%. On the Parastatal Pension Fund, the employer contributes 15% and the employee 5

7.0 RECONCILIATION

The EITI requirement 4.1c states amongst others that, implementing countries must provide a comprehensive reconciliation of government revenues and company payments, including payments to and from state owned enterprises, in accordance with the agreed scope.

7.1 MATERIALITY

Prior to reconciliation the independent Administrator undertook a scoping exercise to determine the materiality threshold and other reporting parameters.

Extractive industry companies make several payments to the government of Tanzania through government Agencies. (See Table 7.1).

Table 7.1: Flows of Payments for Reconciliation

Paying Entity	Type of Payment	Receiving Entity
Oil, Gas and Mining Companies, including State Mining Corporation and Tanzania Petroleum Development Corporation	Corporate Tax; Withholding Tax; Pay-As-You-Earn; Skills and Development Levy; Value Added Tax; Value Added Tax (on Imports); Excise Duty, Import Duty, and Stamp Duty; and Fuel Levy.	Tanzania Revenue Authority
Oil and Gas Companies	Protected Gas Revenue; Additional Gas Revenue; Profit per PSA; License Fee; Signature Bonus and Production Bonus.	Tanzania Petroleum Development Corporation
Tanzania Petroleum Development Corporation	Royalty; Profit per production Sharing Agreement(PSA);	Ministry of Energy and Minerals
Tanzania Petroleum Development Corporation	Protected Gas Revenue; Additional Gas Revenue;	Ministry of Finance
Mining Companies	Royalty; licenses fees; application fees; and annual rent fees.	Ministry of Energy and Minerals

Oil, Gas and Mining Companies, including State Mining Company and Tanzania Petroleum Development Corporation	Dividends on government shares; and revenues from sale of government shares.	Ministry of Finance
Oil, Gas and Mining Companies, including State Mining Company and Tanzania Petroleum Development Corporation	Local Levy	Local Government Authorities
Oil, Gas and Mining Companies, including State Mining Company and Tanzania Petroleum Development Corporation	National Social Security/Parastatal Pension Contributions	National Social Security Fund/Parastatal Pension Fund

These payments include, Corporate Tax, Mineral and Gas royalties, licence fees, withholding taxes, PAYE, stamp duties, excise duties, dividend, Social security, protected gas/additional gas revenues and profit per production sharing agreement.

In the determination of revenue streams and materiality levels, indirect taxes such as withholding taxes, PAYE and VAT were excluded. PAYE and withholding taxes are paid by individuals and service providers and are collected by the extractive companies on behalf of the government

The materiality threshold established was three-hundred and fifty-eight million Tanzanian Shillings (TZS 358,000,000). This amount represents 0.10% of the preliminary government receipts of TZS 328,840,172, 894.44 Tanzanian Shillings from the extractive companies from July1, 2014 to June 30, 2015.

Thus, any extractive entity that made payment/s amounting to three hundred and fifty eight million Tanzania shillings (358,000,000 TZs) or more from 1july 2014 to 30th June 2015 was required to report.

Table 7.2 outlines payments used for establishing materiality and their respective percentage contribution to preliminary government receipts). This means that all extractive companies that together made 95.22% of the preliminary government receipts were required to participate in the Seventh EITI Report. Table 7.3A and [Appendix 4](#) provides a list of the 29 companies and two state owned companies that meet the materiality threshold. [Appendix 3](#) provides a list of 459 companies that did not meet the proposed materiality threshold.

For the purpose of the reconciliation, the reporting entities shall be required to provide justification for any discrepancy between individual financial flows exceeding 1 million Tanzanian Shillings. The reconciliation exercise of material payments should be concluded when the discrepancy is less than 1% of the total reported company payments and government revenues.

Table 7.2A: Payments Used for Establishing Materiality Threshold

Payments Made by 488 Extractive Companies to the Tanzania Revenue Authority			
	%	Tax Code	Amount Paid
Corporate Tax	38.29%	COR	125,925,988,299.62
Skills and Development Levy	6.03%	SDL	19,834,402,583.73
Personal Income Tax	0.01%	PIT	16,890,351.20
Income tax Interest and Penalties	0.12%	PEN	390,249,143.20
Tax on Insurance Premium	0.00%	PRE	1,779,624.97
Stamp Duty on Land Transactions	0.00%	SLT	32,000.00
Stamp Duty.	0.15%	STP	478,893,593.21
MV Foreign Vehicle Permit	0.00%	MVF	104,400.00
Motor Vehicle Annual fee	0.01%	MVA	16,990,000.00
Excise Duty (Others)	0.25%	EXO	820,982,925.77
Excise Duty on Natural Gas (Industrial use)	2.46%	NGI	8,101,874,524.39
Sales of Revenue and Stamp duty	0.00%	SRD	3,710,000.00
Total Payment Made to the Tanzania Revenue Authority	47.32%		155,591,897,446.09
Payments Made by 488 Extractive Companies to the Ministry of Energy and Minerals			
	%		Amount Paid
Licence fee	0.09%		290,700,000.00
Royalties	48.45%		159,308,367,212.35
Total Payment Made to the Ministry of Energy and Minerals	48.53%		159,599,067,212.35

Payments Made by Oil and Gas Companies to the Tanzania Petroleum Development Corporation			
	%		Amount Paid
Licence fee	0.51%		1,682,762,075.00
Training fee	0.55%		1,796,901,250.00
Additional Gas	2.53%		8,331,849,540.00
Profit per PSA	0.56%		1,837,695,371.00
Total Payment Made to the Tanzania Petroleum Development Corporation	4.15%		13,649,208,236.00
Grand Total	100%		328,840,172,894.44

7.2 REVENUE STREAMS

All the revenue streams listed in Table 7.1 (Flows of payments for reconciliation) were reconciled, however, the MSG agreed that pay-as-you-earn, value added taxes, withholding taxes, NSSF and PPF contributions were to be reconciled separately, and included in the Seventh EITI Report as contextual information. (See Appendix 6) The selected revenue streams for the main reconciliation exercise, included the following. (See Table 7.2b)

Table 7.2B: Revenue Streams for Reconciliation

REVENUE STREAMS		
Protected Gas Revenue	Training Fees	Excise Duty
Additional Gas Revenue	Quasi-Fiscal Expenditure	Import Duty
Profit per Production Sharing Agreement	Royalties for Minerals	Stamp Duty
Licences Charges/Fees (Oil & Gas)	Rent & Licence Fee (Mining)	Fuel Duty
Royalties for Oil and Gas	Tax Exemptions on fuel	Capital Gains Tax
Corporation Tax (including provisional Tax and advance tax)	Local Levy	
Skill and Development Levy (SDL)	Payments to MOTNR	

7.3 REPORTING ENTITIES:

7.3.1 EXTRACTIVE COMPANIES

Twenty-nine extractive companies met the proposed materiality threshold for reporting. These companies, shown in Table 7.3A were required to participate in the Seventh Report. TPDC and STAMICO, which are state-owned enterprises, were also required to report.

Table 7.3A: List of Oil, Gas and Mining Companies

	Company Name	Commodity	Sector	Activity	Area
1.	Geita Gold Mining Limited	Gold	Mining	Production	Geita
2.	Bulyanhulu Gold Mine Limited	Gold	Mining	Production	Kahama
3.	North Mara Gold Mine Limited	Gold	Mining	Production	Tarime
4.	Pangea Minerals Ltd	Gold	Mining	Production	Kahama
5.	Shanta Mining Company Limited	Gold	Mining	Production	Chunya
6.	Williamson Diamonds Ltd	Diamonds	Mining	Production	Kishapu
7.	Mantra Tanzania Limited.	Uranium	Mining	Exploration	Namtumbo
8.	Resolute (Tanzania) Limited	Gold	Mining	Production	Nzega
9.	Tanzania Portland Cement Co Ltd	Limestone	Mining	Production	Dar es salaam
10.	Kabanga Nickel Company Limited	Nickel	Mining	Exploration	Ngara
11.	Uranex Tanzania Limited	Graphite	Mining	Exploration	Ruangwa, Lindi

12.	Tanzanite One Mining Ltd	Tanzanite	Mining	Production	Simanjiro
13.	Tanzania China International Mineral Resources Limited	Iron ore, Coal	Mining	Exploration	Ludewa
14.	Active Resources T Limited	Mineral sands	Mining	Exploration	Lindi
15.	Stamigold Company Limited	Gold	Mining	Production	Biharamulo
16.	Tanzgraphite (Tz) Limited	Graphite	Mining	Exploration	Lindi
17.	Mbeya Cement Co. Ltd	Limestone	Mining	Production	Mbeya
18.	Henan Afro Asia Geoengineering Tz Ltd	Gold	Mining	Exploration	Shinyanga Rural
19.	Jacana Resources Tanzania Limited	Mineral sands, graphite, nickel, and coal	Mining	Exploration	Tanga
20.	Tanga Cement Co. Ltd	Limestone	Mining	Production	Tanga
21.	Abg Exploration Limited	Gold	Mining	Exploration	Shinyanga
22.	State Mining Corporation	Gold	Mining	Exploration	Biharamulo, Merelani, Kyerwa, Buhemba
23.	Tanzania Petroleum Development Corporation	Gas	Oil and Gas	Production	Kisangire-Lukurilo, Mandawa, seious West Songo Songo
24.	Pan African Energy Tanzania Limited	Gas	Oil and Gas	Production	Songo Songo

25.	Etablissements Maurel & Prom	Gas	Oil and Gas	Production	Mnazi Bay, Bigwa-Mafia Channel
26.	M&P Exploration Production Tanzania Limited	Gas	Oil and Gas	Exploration	Bigwa and Mafia channel
27.	Statoil Tanzania As	Gas	Oil and Gas	Exploration	Deep sea –Block 2
28.	BG Tanzania Limited	Gas	Oil and Gas	Exploration	Deep sea Block-1
29	PETROBRAS TANZANIA LIMITED	Gas	Oil and Gas	Exploration	Deep sea Blocks 5,6 &8
30	NDOVU RESOURCES LIMITED.	Gas	Oil and Gas	Exploration	Nyuni block, Lindi
31	BEACH PETROLEUM LTD	Gas	Oil and Gas	Exploration	South Lake Tangayika

7.4 REPORTING GOVERNMENT ENTITIES

The following government agencies were required to disclose revenues collected from the extractive sector entities during the reporting period: the Tanzania Revenue Authority, the Ministry of Energy and Minerals, the Tanzania Petroleum Development Corporation, the Ministry of Finance, the National Social Security Fund, and the Parastatal Pension Fund. The following local governments that host oil, gas and mining companies were also required to participate in the reporting: Biharagmulo, Chunya, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga, and Tarime.

7.5 REPORTING CURRENCY: The Tanzanian shilling was applied as the reporting currency. Where payments were made in US dollars, an exchange rate of US\$1:1900 TZs has been used to translate dollars unto Tanzanian shillings.

7.6 BASIS OF RECONCILIATION: Cash basis was applied for the reconciliation exercise. Thus only payments/revenues that were made/received within the period of 1 July 2014 to 30 June 2015 were considered.

7.6.1 Auditing

All the participating companies had their financial statements audited by Independent Auditors for the period under consideration (i.e. 1 July 2014 to 30th June 2015).

The independent Auditors employed auditing standards issued by the International Auditing and Assurance Standards Board. None of the companies Auditors' statements was qualified.

The Controller and Auditor General of Tanzania authenticated the templates of the government reporting Agencies.

The Controller and Auditor General of Tanzania, is a member of the International

Organization of Supreme Audit Institutions (INTOSAI) and Supreme Audit Institutions of

Africa (AFROSAI). The Auditor General of Tanzania applies the International Standards of Supreme Audit Institutions (ISSAI) issued by (INTOSAI) in its auditing work.

The Controller and Auditor General (CAG) monitors the use and management of Public Funds and also has the responsibility to investigate discrepancies in EITI reports. This role has been captured in the Tanzania Extractive Industries (Transparency and Accountability) Act.

7.7 DATA COLLECTION:

Data Collection and Analysis

Credibility of data

To assure the credibility of the data in accordance with EITI standard, the MSG agreed that the following should be provided as part of the completed templates by participants.

Sign-off from a senior company or government official from each reporting entity attesting that the completed reporting template is a complete and accurate record.

- ❖ An endorsement on the template by the companies' external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements.
- ❖ All the templates should include appropriate supporting documents, such as receipts and bank statements.
- ❖ Government reporting entities obtain a certification of the accuracy of the government's disclosures from the Controller and Auditor General.

The MSG had the view that the Auditors attestation will ensure the completeness and reliability of the data as they are professionally enjoined to provide true and fair view of financial statements.

Again with the provision of supporting documents, the independent Administrator can also have the opportunity to comment on the reliability of the data.

The Independent Administrator provided templates to reporting entities on 5th May 2017. The companies had until 10th June, 2017 to submit their templates, however the last template was received on the 18th of June 2017.

Data reliability check

The Independent Administrator however did not evaluate the internal controls within any of the participating companies/government entities, and could therefore not place any reliance on them (internal controls).

Data collected was scrutinised to ensure that they fully meet the requirements set out for the completion of templates. As a result data reliability was checked against the following criteria:

- ❖ **Completeness:-** Templates submitted by participating entities were checked to ensure that all requisite responses have been thoroughly completed.
- ❖ **Relevance:-** Attached documentations such as receipts and schedules were checked for their relevance to figures and periods provided on the templates.

- ❖ **Correctness/accuracy:-** Figures provided in the templates were checked for correctness against receipts or other documentions provided. Also figures on receipts were summed up to ensure they tally with the figures provided in the templates.

To confirm the accuracy and reliability of data the following activities were undertaken.

Licences

Payments made were checked, to ensure that they were made in accordance with the Minerals and Mining Act, 2010 and the procedures for acquiring mineral right licences. They include primary,prospecting. Mining and Special Mining licences.

Fees paid was checked and compared with amount payable on the schedule of payments detailed for licences.

For Royalty: A list of the payments of royalties made in 2014 were obtained from the MEM.

- ❖ Details of mineral production in 2014 was obtained from TRA.
- ❖ Production figures were compared to export figures from the Bank of Tanzania.
- ❖ Royalty payable was computed based on rate levied(based on contract between the company and Government of Tanzania) and the value of production and export as provided by MEM/Bank of Tanzania.
- ❖ Computed royalty payable was compared to actual payment indicated on templates and any discrepancy resolved if any.

Other checks for reliability were performed for all the remaining revenue streams applying the relevant laws and clauses in contracts(where available) between the companies and the government of Tanzania.

Certification:- Templates were checked to ensure that they have been properly endorsed by completing officers with appropriate signatories and official stamps. Attestation from auditors and the Controller and Auditor General of Tanzania were checked for reporting companies and government entities respectively.

Initial Reconciliation

A database in Microsoft excel was set up for the reporting entities and populated with details from the templates.

Reconciliation was undertaken on company by company basis and at mining lease level.

All discrepancies were identified.

Investigation of Discrepancies

The following steps were undertaken to investigate discrepancies.

Examination of supporting documents

Where necessary, clarifications were sought from the reporting entities

Amendments to initial amounts provided by the entities were undertaken to obtain final figures.

Final figures are reconciled to obtain the final amounts.

7.8 RESULTS OF RECONCILIATION:

COMPANIES

Thirty extractive companies (including Stamico and TPDC) provided templates for reconciliation. The templates were duly authenticated as requested by TEITI. The only company that did not provide any template because it no longer operates in Tanzania was Beach Petroleum (Tanzania) Ltd.

GOVERNMENT AGENCIES

The Tanzania Revenue Authority, the Ministry of Energy and Minerals, the Tanzania Petroleum Development Corporation, the Ministry of Finance, the National Social Security Fund, and the Parastatal Pension Fund as well as some districts completed templates for the reconciliation exercise. The templates were endorsed by the Controller and Auditor General's Office.

However there was no report on the State Mining Corporation from any government Agency.

7.8.1 Unilateral Declaration by Government Entity.

The amount declared by government agency (TPDC) on Beach Petroleum (Tanzania) Ltd in 2014/15 is shown below.(See Table 7.3b)

Table 7.3B: Unilateral declaration by Gov't Agencies

Extractive company	Amount collected by Government Agencies(TZS)
Beach Petroleum(Tanzania) Ltd	395,687,072

7.9 RECONCILIATION BY COMPANIES AND REVENUE STREAMS

Reconciliation of company payment and government receipts by companies and revenue streams are shown in tables 7.4 and 7.5 below.

For the Cement producing Companies, only payments made to MEM were reconciled.

Table 7.4: Reconciliation by companies

DETAILS OF RECONCILIATION

COMPANY'S NAME: RECONCILIATION BY COMPANIES

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Companies	Company			Government			Final Amounts(TZs)		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
ABG Exploration Limited	606,395,410	(257,837,232)	348,558,178	348,558,178	-	348,558,178	348,558,178	348,558,178	-	-
Bulyanhulu Gold Mine Limited	38,379,884,098	(210,600,337)	38,169,283,761	36,058,902,493	828,394,658	36,887,297,151	38,169,283,761	36,887,297,151	1,801,469,606	(519,482,996)
Geita Gold Mining Limited	2,786,413,581,999	(2,632,117,526,570)	154,296,055,429	151,202,435,540	3,093,619,889	154,296,055,429	154,296,055,429	154,296,055,429	-	-
Jacac Resources Tanzania Limited	371,045,710	(19,368,600)	351,677,110	365,712,253	(5,605,643)	360,106,609	351,677,110	360,106,609	-	(8,429,500)
Kabanga Nickel Company Limited	980,191,686	(14,708,938)	965,482,748	967,709,128	(2,226,380)	965,482,748	965,482,748	965,482,748	-	-
Mantra Tanzania Limited	3,022,284,260	191,108,103	3,213,392,363	3,006,381,580	34,728,284	3,041,109,864	3,213,392,363	3,041,109,864	172,282,500	(1)
Mbeya Cement Company Limited	1,007,739,906	(756,953,113)	250,786,793	250,786,793	-	250,786,793	250,786,793	250,786,793	-	-
North Mara Gold Mine Limited	33,458,667,108	1,856,374,550	35,315,041,658	32,735,139,644	745,341,473	33,480,481,117	35,315,041,658	33,480,481,117	1,834,560,541	-
Pangea Minerals Limited	27,371,242,289	2,210,147,103	29,581,389,392	29,567,519,860	-	29,567,519,860	29,581,389,392	29,567,519,860	13,869,532	-
Resolute (Tanzania) Limited	820,295,663	277,857,393	1,098,153,057	1,060,628,450	950	1,060,629,400	1,098,153,057	1,060,629,400	37,523,657	-
Shanta Mining Company Limited	9,213,286,560	308,282,875	9,521,569,435	7,328,739,007	1,720,897,190	9,049,636,197	9,521,569,435	9,049,636,197	471,933,239	-
Tanga Cement Company Limited	715,815,508	(715,815,508)	-	-	-	-	-	-	-	-
Tanzania Portland Cement Company Limited	1,333,835,356	(212,449,236)	1,121,386,120	1,121,386,120	-	1,121,386,120	1,121,386,120	1,121,386,120	-	-
Tanzanite One Mining Limited	661,720,851	440,229,850	1,101,950,701	1,088,380,495	-	1,088,380,495	1,101,950,701	1,088,380,495	13,570,206	-
Uranex Tanzania Limited	892,350,422	(126,350,094)	766,000,328	831,886,119	(84,399,519)	747,486,600	766,000,328	747,486,600	18,513,728	-
Williamson Diamonds Limited	4,062,310,263	3,159,323,181	7,221,633,444	6,844,623,106	290,700,000	7,135,323,106	7,221,633,444	7,135,323,106	86,310,338	-
Tanzania China International Mineral Resource Limited	584,425,299	56,541,644	640,966,943	640,966,943	-	640,966,943	640,966,943	640,966,943	-	-
Active Resources T Limited	614,381,150	(10,925,000)	603,456,150	603,456,150	-	603,456,150	603,456,150	603,456,150	-	-
Stamigold Company Limited	1,543,432,503	(778,554,946)	764,877,557	81,987,714	638,170,100	720,157,814	764,877,557	720,157,814	44,719,743	-
State Mining Corporation	-	-	-	-	-	-	-	-	-	-
Tanzgraphite (Tz) Limited	490,938,214	(51,862,273)	439,075,941	451,722,536	(12,646,595)	439,075,941	439,075,941	439,075,941	-	-
Henan Afro Asia Geoen지니어링	709,285,417	(347,755,083)	361,530,334	385,358,695	(23,828,361)	361,530,334	361,530,334	361,530,334	-	-
BG Tanzania Limited	1,536,012,709	963,990,666	2,500,003,375	2,500,003,375	-	2,500,003,375	2,500,003,375	2,500,003,375	-	-
Pan African Energy Tanzania Limited	46,436,441,531	(29,163,810,165)	17,272,631,366	16,291,536,669	-	16,291,536,669	17,272,631,366	16,291,536,669	981,094,697	-
Ettablissement Maurel et Prom	573,225,211	767,214,163	1,340,439,374	1,141,223,614	-	1,141,223,614	1,340,439,374	1,141,223,614	199,215,760	-
M&P Exploration Production Tanzania Limited	1,945,919,473	786,149,142	2,732,068,615	1,707,323,863	(683,302,224)	1,024,021,639	2,732,068,615	1,024,021,639	1,709,048,952	(1,001,976)
Statoil Tanzania AS	2,151,298,070	(110,234,219)	2,041,063,851	1,882,600,758	158,463,092	2,041,063,851	2,041,063,851	2,041,063,851	-	-
Ndovu Resources Limited	523,260,445	-	523,260,445	79,580,886	(6,189,061)	73,391,825	523,260,445	73,391,825	449,869,954	(1,334)
Tanzania Petroleum Development Corporation	24,241,319,505	-	24,241,319,505	5,397,320,739	-	5,397,320,739	24,241,319,505	5,397,320,739	18,843,998,766	-
Petrobras Tanzania Limited	1,028,321,734	-	1,028,321,734	616,636,271	-	616,636,271	1,028,321,734	616,636,271	412,686,363	(1,000,900)
Total	2,991,688,908,350	(2,653,877,532,642)	337,811,375,708	304,558,506,979	6,692,117,852	311,250,624,831	337,811,375,708	311,250,624,831	27,090,667,583	(529,916,706)

Table 7.5: Reconciliation by revenue streams

COMPANY'S NAME: RECONCILIATION BY REVENUE STREAMS										
REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015										
Revenue Streams	Company			Government			Final Amounts		Unresolved	
	TZs	Resolved	Final	TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	129,102,422,100	8,608,739,772	137,711,161,872	135,755,168,549	1,955,993,323	137,711,161,872	137,711,161,872	137,711,161,872	-	-
Royalties for Oil & Gas	-	-	-	-	-	-	-	-	-	-
Rent & Licence fee	11,196,447,780	(861,546,645)	10,544,207,035	8,411,470,601	897,824,195	9,309,294,796	10,544,207,035	9,309,294,796	1,234,912,239	-
Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-	-
Protected Gas /Additional Gas Revenues	13,584,407,883	-	13,584,407,883	5,397,320,739	-	5,397,320,739	13,584,407,883	5,397,320,739	8,187,087,144	-
Other Material Payments made to MEM	-	-	-	-	-	-	-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue	-	-	-	-	-	-	-	-	-	-
Additional Gas Revenue	-	8,331,849,540	8,331,849,540	8,331,849,540	-	8,331,849,540	8,331,849,540	8,331,849,540	-	-
Profit per Production Sharing Agreement	16,656,666,540	(15,708,174,038)	948,492,502	948,492,502	-	948,492,502	948,492,502	948,492,502	-	-
License Charges/Fees	1,133,835,032	642,748,492	1,776,583,524	870,860,592	100,419,522	971,280,114	1,776,583,524	971,280,114	805,303,410	-
Royalties for Oil & Gas	1,359,894,600	-	1,359,894,600	-	-	-	1,359,894,600	-	1,359,894,600	-
Training fees	1,238,022,862	490,764,965	1,728,787,827	993,842,063	169,642,849	1,163,484,912	1,728,787,827	1,163,484,912	565,302,915	-
Quasi-Fiscal Expenditure	-	-	-	-	-	-	-	-	-	-
Other material Payments made to TPDC	-	-	-	-	-	-	-	-	-	-
(LTD/DRD/CBD)										
Corporation Tax (including provisional tax and advance tax)	139,312,435,280	(23,513,922,969)	115,798,512,311	107,306,837,259	(933,024,331)	106,373,812,928	115,798,512,311	106,373,812,928	9,424,699,383	-
Skills & Development Levy(SDL)	20,653,827,956	(345,804,311)	20,308,023,645	19,816,943,845	8,011,984	19,824,955,829	20,308,023,645	19,824,955,829	491,498,650	(8,430,834)
Excise duty paid	2,634,441,037,825	(2,632,795,200,593)	1,645,837,232	260,432,408	1,382,364,108	1,642,796,516	1,645,837,232	1,642,796,516	3,040,716	-
Import duty paid	12,507,417,916	967,265,563	13,456,193,365	13,486,841,743	460,028,475	13,946,870,218	13,456,193,365	13,946,870,218	21,806,143	(512,482,996)
Stamp duty paid	899,267,701	487,295,011	1,386,855,028	1,383,200,609	-	1,383,200,609	1,386,855,028	1,383,200,609	12,657,295	(9,002,876)
Fuel duty paid	3,432,779,773	(566,418,105)	2,866,361,668	-	2,464,824,168	2,464,824,168	2,866,361,668	2,464,824,168	401,537,500	-
Capital Gains Tax paid	380,000,000	(193,966,440)	186,033,560	-	186,033,560	186,033,560	186,033,560	186,033,560	-	-
Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-	-
Other Tax exemptions	-	-	-	-	-	-	-	-	-	-
Other material payments made to TRA	-	-	-	11,002,387	-	-	-	-	-	-
Payments to Local Authorities										
Local Levy	125,028,509	-	125,028,509	19,844,930	-	19,844,930	125,028,509	19,844,930	105,183,579	-
Service Levy	5,493,134,094	387,729,013	5,880,863,107	1,575,401,599	-	1,575,401,599	5,880,863,107	1,575,401,599	4,305,461,508	-
Other local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company	-	-	-	-	-	-	-	-	-	-
Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-	-
Resources										
Payments to MOTNR	172,282,500	-	172,282,500	-	-	-	172,282,500	-	172,282,500	-
NSSF										
Total payments made to government	2,991,688,908,350	(2,654,068,640,745)	337,811,375,708	304,569,509,366	6,692,117,852	311,250,624,831	337,811,375,708	311,250,624,831	27,090,667,583	(529,916,706)

7.9.1 Discrepancies

Some discrepancies were obtained after the reconciliation exercise.

Discrepancies are indicated as positive if for the same revenue stream, the amount reported by a company exceeds that reported by the government Agency as receipt. If the amount received by the government Agency exceeds payment by the company, the resulting discrepancy is labelled negative.

There were discrepancies between the amounts initially reported by some companies and the receipts reported by Government Agencies.

After resolution of some of the discrepancies total government receipts amounted to TZS 311,250,624,831, whilst total company payments came to TZS 337,811,375,708 , creating a net discrepancy of TZS26,560,750,877 and an absolute discrepancy of TZS 27,620,584,289

The absolute and net discrepancies represent 8.87% and 8.53% of total government revenues respectively.

The reasons for the discrepancies varied from non- disclosure of a revenue stream by either the company or government agency. This sometimes resulted from misclassification. For example some exploration companies including Statoil Ltd and Mantra Tanzania Ltd were reported by TRA as having paid corporate taxes, although they had not commenced production or any revenue generation venture.

The resolutions of the discrepancies have been shown in the reconciliation tables (7.4 and 7.5), under the caption resolved. Unresolved discrepancies have been shown in Tables 7.6.

Resolution of Discrepancies

The resolution of discrepancies involved adjustments to.

- i. Revenue streams paid by companies to government.
- ii. Reported receipts by government Agencies.

Table 7.6: Details of Unresolved Discrepancies (TEITI 2015 REPORT)

EXTRACTIVE COMPANY	Amounts reported by company but not confirmed by Gov't Agency	Amounts reported by government but not by company	TOTAL
Bulyanhulu Gold Mine Limited	1,801,469,606	(519,482,996)	1,281,986,610
Geita Gold Mining Limited	-	-	-
Jacan Resources Tanzania Limited	-	(8,429,500)	(8,429,500)
Kabanga Nickel Company Limited	-	-	-
Mantra Tanzania Limited	172,282,500	(1)	172,282,500
North Mara Gold Mine Limited	1,834,560,541	-	1,834,560,541
Pangea Minerals Limited	13,869,532	-	13,869,532
Shanta Mining Company Limited	471,933,239	-	471,933,239
Tanzanite One Mining Limited	13,570,206	-	13,570,206
Uranex Tanzania Limited	18,513,728	-	18,513,728
Williamson Diamonds Limited	86,310,338	-	86,310,338
Stamigold Company Limited	44,719,743	-	44,719,743
Pan African Energy Tanzania Limited	981,094,697	-	981,094,697
Ettablissement Maurel et Prom	199,215,760	-	199,215,760
M&P Exploration Production Tanzania	1,709,048,952	(1,001,976)	1,708,046,976
Ndovu Resources Limited	449,869,954	(1,334)	449,868,620
Tanzania Petroleum Development Corp	18,843,998,766	-	18,843,998,766
Petrobras Tanzania Limited	412,686,363	(1,000,900)	411,685,463
Total	27,090,667,583	(529,916,706)	26,560,750,877

7.9.2 Analysis of Results

The contribution of the mining and Oil/Gas sectors to government revenue is shown in Fig 7.1.

The percentage contributions of companies and revenue streams to the government extractive revenue have been shown in Tables 7.9 and 7.10 respectively.

Fig 7.1: Contribution of extractive sectors to government revenue

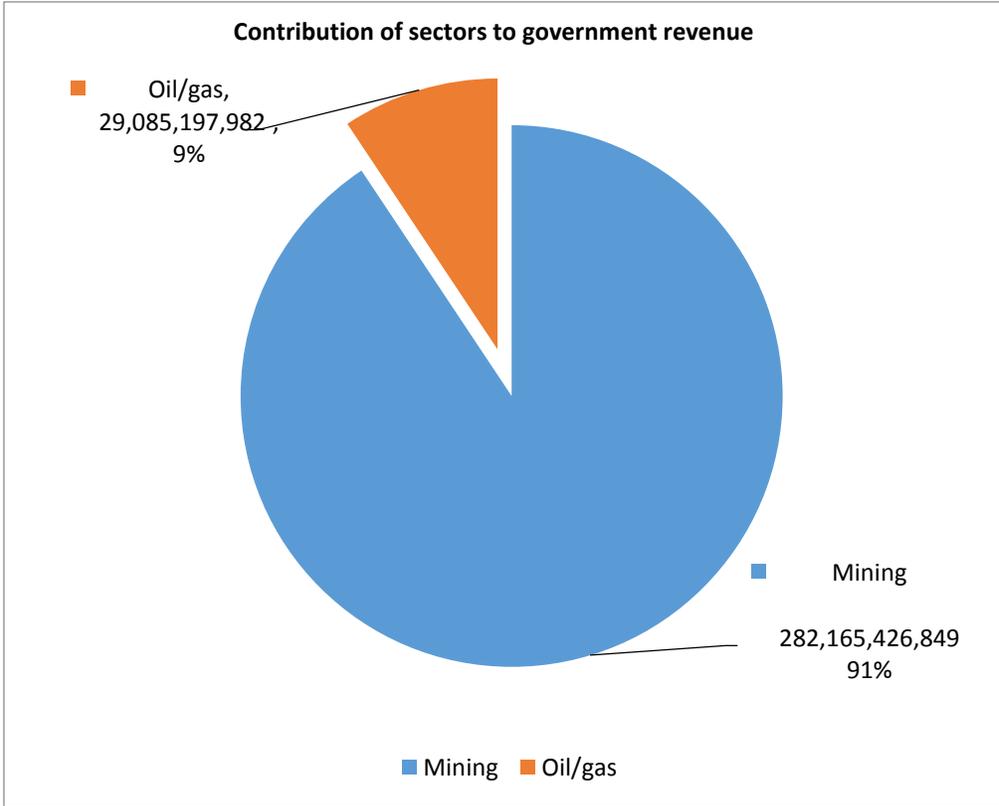


Table 7.9: Contribution of companies to government receipts.

Company		% contribution
Geita Gold Mining Limited	154,296,055,429	50
North Mara Gold Mine Limited	33,480,481,117	11
Bulyanhulu Gold Mine Limited	36,887,297,151	12
Pangea Minerals Limited	29,567,519,860	9
Pan African Energy Tanzania Limited	16,291,536,669	5
Shanta Mining Company Limited	9,049,636,197	3
Williamson Diamonds Limited	7,135,323,106	2
Tanzania Petroleum Development Corporation	5,397,320,739	2
Mantra Tanzania Limited	3,041,109,864	1
BG Tanzania Limited	2,500,003,375	1
Statoil Tanzania AS	2,041,063,851	1
M&P Exploration Production Tanzania Limited	1,024,021,639	0
Ettablissement Maurel et Prom	1,141,223,614	0
Tanzania Portland Cement Company Limited	1,121,386,120	0
Tanzanite One Mining Limited	1,088,380,495	0
Resolute (Tanzania) Limited	1,060,629,400	0
Kabanga Nickel Company Limited	965,482,748	0
Uranex Tanzania Limited	747,486,600	0
Tanzania China International Mineral Resource Limited	640,966,943	0
Petrobras Tanzania Limited	616,636,271	0
Active Resources T Limited	603,456,150	0
Tanzgraphite (Tz) Limited	439,075,941	0
Henan Afro Asia Geoengineering	361,530,334	0
Jacan Resources Tanzania Limited	360,106,609	0
ABG Exploration Limited	348,558,178	0
Mbeya Cement Company Limited	250,786,793	0
Stamigold Company Limited	720,157,814	0
Ndovu Resources Limited	73,391,825	0
Tanga Cement Company Limited	-	-
State Mining Corporation	-	-
		-
Total	311,250,624,830.85	100

Table 7.10: Contribution of revenue streams to EITI government receipts:

Revenue Stream	Amount(TZS)	%
Royalties for Minerals	137,711,161,872	44
Corporation Tax (including provisional tax and advance tax)	106,373,812,928	34
Skills & Development Levy(SDL)	19,824,955,829	6
Rent & Licence fee	9,309,294,796	3
Additional Gas Revenue	8,331,849,540	3
Protected Gas /Additional Gas Revenues	5,397,320,739	2
Service Levy	1,575,401,599	1
Stamp duty paid	1,383,200,609	0
Training fess	1,163,484,912	0
Profit per Production Sharing Agreement	948,492,502	0
License Charges/Fees	971,280,114	0
Excise duty paid	1,642,796,516	1
Import duty paid	13,946,870,218	4
Local Levy	19,844,930	0
Fuel duty paid	2,650,857,728	1
Total	311,250,624,831	100

GOVERNMENT RECEIPTS

An analysis of the top five revenue streams for 2014/2015 as compared with 2013/2014 figures are shown below. [See Fig 7.2](#)

Mineral Royalty

Out of the final government receipt of TZS 311,250,624,831, mineral royalty was 44% and was the highest contributor to government revenue.

At this stage of reconciliation the amount for mineral royalty exceeds that of 2013/2014. It shows that there was an increase of 15%.

Corporation Tax: The corporation tax figure for 2013/2014 dropped from TZS 491,765,542,687 to TZS 106,373,812,927.94. This was not expected, as increased mineral royalty figure suggested a possible rise in corporate tax amount (all things being equal). The reduced corporate tax amount could also be as a result of misclassification of some tax payments.

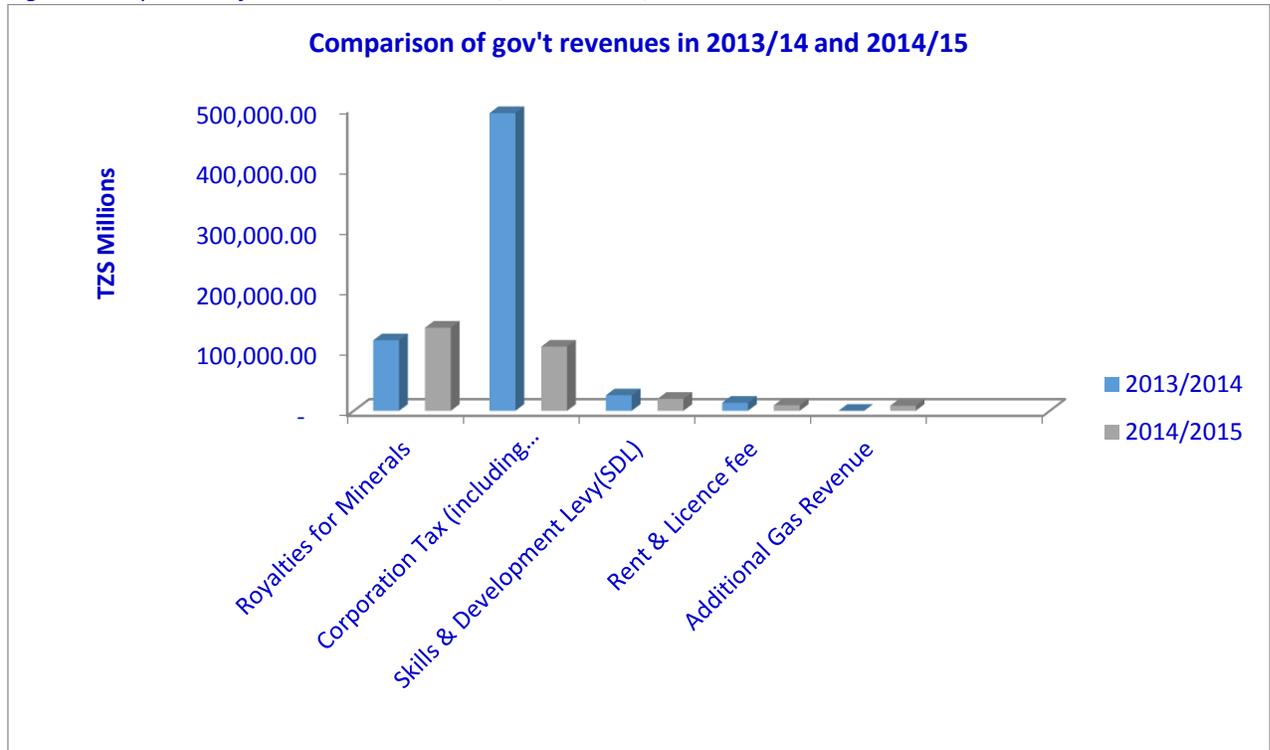
Rent and Licence Fees: There was a decrease of 30% in the rent and licence fees. Ordinarily this may suggest that exploration activities may be slowing down, which is not a good signal for sustainability of mining revenues. The Independent Administrator could not obtain all the necessary information to come to any definite conclusion.

Skills Development Levy: This payment which is based on gross salary of employees, may also give an idea of operating activities by companies,. Increased operations will mean more employees and

possible increase in skills development payment. This amount also dropped in 2014/2015 to TZS 19,824,955,828.69 from TZS 25,673,566,910 in 2013/2014.

Additional Gas Revenue: There was no record of additional gas revenue in 2013/2014. However in 2014/2015, an amount of TZS 8,331,849,540.00 was received from Pan African Energy Tanzania Ltd.

Fig 7.2: Comparison of Gov't revenues in 2013/14 and 2014/15



8.0 REVENUE MANAGEMENT & EXPENDITURE

Overview of the National Budget Process

The budget process is a cyclical process that is ongoing throughout the year. It is comprised of stages which feed into one another in a circular process. The four main phases are:

1. Budget formulation (Planning how to spend the money)
2. Debating and Approval of the Budget
3. Budget Execution (Spending the money)
4. Oversight and Control

The various phases of the budget process overlap. At any given point in the year, there may be multiple phases of the budget process occurring. For instance, while the coming year's budget is being prepared, the current year's budget is being executed, and the previous year's budget is being scrutinized. This means there are multiple opportunities for intervention at any point during the year.

Budgeting and audit reports can be accessed at the following links http://www.mof.go.tz/index.php?option=com_content&view=article&id=22&Itemid=452; <http://nao.go.tz/?cat=17>

8.1 DISTRIBUTION OF EXTRACTIVE INDUSTRY REVENUE

Once payments are lodged at the National Treasury they lose their identity. The Bank of Tanzania also publishes annual report on government's fiscal operations. The table culled from BOT Report records tax and non-tax revenues which include those from the Extractive sector.

Table 8.1: Tanzania Revenue and Expenditure (2013-2015) in MTShs

	2013	2014	2015
Total Domestic Revenue	9,280,598	10,541,126	12,540,711
Tax Revenue	8,512,201	9,593,049	11,117,965
Non Tax Revenue	693,148	870,294	1,182,793
Total Gas Revenue	75,248	77,783	239,953
Total Expenditure	13,336,199	14,280,938	17,008,160
Recurrent Expenditure	9,537,721	10,462,803	12,198,519
Development Expenditure	3,798,428	3,818,135	4,809,641
Financing	2,651,099	2,652,199	3,395,364

The Bank of Tanzania, Ministry of Finance and Planning, National Bureau of Statistics and the National Audit Office routinely publish information on revenue distribution in Tanzania. See http://www.mof.go.tz/index.php?option=com_content&view=section&id=4&Item http://www.bot.go.tz/Publications/publicationsAndStatistics.asp?sec=Financial_Statementsid=642 , <http://www.nao.go.tz/financial-year-201415-2/> And <http://www.nbs.go.tz/>

8.2 SUB-NATIONAL PAYMENTS

Local Government Act, 1982, mandates local government authorities to collect a levy from extractive companies operating under their jurisdictions. Under Section 6 (1) (u) of the Act, the local levy is up to "0.3% of the turnover net of the value added tax and the excise duty." Local governments currently collecting payments from oil, gas and mining companies are Biharamulo, Chunya, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga, and Tarime.

The following payments were made by extractive to local authorities in 2014/5 period.

8.3 RESOURCE DEPENDENCE

The international commodity price fall has also affected Tanzania. The World Bank Metals and Minerals index has fallen by 41% and gold prices by 25% since 2011.

Apart from having an adverse impact on government revenues from operating mines, the price downturn has also meant that no new projects have come on stream in the last four years. This follows a global trend of mining companies looking to cut costs by reducing operating expenses, slashing exploration budgets and delaying capital expenditures. LNG prices have fallen by around 50% since peaking in 2014. This could further delay the final investment decision by BG and Statoil to develop the offshore gas deposits until long term LNG prices are more certain

8.4 REVENUE ALLOCATIONS

According to the Ministry of Finance and Planning, revenues from the extractive sector are recorded in the national budget. However, information on the details regarding how they are recorded was not provided.

Extractive industry revenues are not currently referenced in accordance with international standards such as the IMF Government Finance Statistic (IMF – GFS). However, officials in the Ministry of Finance and Planning informed us that the Government is currently in the process of ensuring that the revenues are referenced according to the IMF – GFS standard.

Revenue transfers between national and national subnational entities are mandated by the Budget Act of 2015, which provides the process for allocating revenues and for auditing expenditures (<http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf>).

According to the Ministry of Finance and Planning, transfers of extractive revenues to sub-national entities are not made separately. Rather, revenues from all sources are put in a common basket from which the Government provides allocations to spending entities such as sub-nationals. Spending allocations are approved by the National Assembly.

In July 2015, the National Assembly passed the Oil and Gas Revenue Management Act. The Act establishes the Oil and Gas Fund and notes that in areas where oil and gas activities are undertaken, the Local Government Authorities (LGAs) shall receive revenue from a service levy following the approval of the National Assembly (Section 17 (3) of the Act: <http://bunge.go.tz/polis/uploads/bills/acts/1452057603-ActNo-22-2015-Book-21-25.pdf>).

Under Section 18, the Act provides provisions for transparency and accountability, including parliamentary oversight. The Government is currently in the process of finalizing the regulations for implementing the Act.

8.5 SOVEREIGN WEALTH FUND

The Natural Gas Revenue Fund (NGRF) is the proposed Sovereign Wealth Fund of Tanzania. The government was formulating legislation for the fund's establishment whose bill would be tabled in parliament once completed. The NGRF will be set up for the management of revenues accruing from the country's emerging gas industry.

8.6 SOCIAL AND ECONOMIC SPENDING

Social Expenditures

Extractive companies such as Acacia and AngloGold Ashanti make social expenditures through Corporate Social Responsibility (CSR) projects, beneficiaries of which are local mining communities. The Tanzanian law does not mandate the extractive companies to undertake CSR projects, and they are carried out on a voluntary basis. The Tanzanian law only requires the reporting of CSR project. Under Article 15 of the Tanzania Extractive Industries (Transparency and Accountability) Act, extractive companies are also required to submit an annual report on CSR projects to the Tanzania EITI Committee.

The importance of CSR has also been captured in the National Natural Gas Policy of Tanzania. The policy states that the government shall "ensure there is a contractual obligation to all investors and contractors in the natural gas activities to undertake locally prioritised community development programmes, and ensure that companies in the natural gas industry submit credible Corporate Social Responsibility action plans to the appropriate authority.

9.0 CONTRIBUTION TO NATIONAL ECONOMY

Employment

The Integrated Labor Force Survey (ILFS) is the main source of information on employment. Neither the latest ILFS (2014) published early 2015, nor earlier issues, published employment numbers for the petroleum industry separately. The mining and quarrying sub-sector in 2014 employed 218,024 persons on the Tanzania mainland (173,926 men and 44,098 women)

The seven major mining companies employed greater number of people as indicated below.

Table 9.1: Employment Contributions of Large Scale Mining Companies

Mine	2014		2015	
	Local	Expatriate	Local	Expatriate
Bulyanhulu Gold Mine	2028	138	1755	125
Buzwagi Gold Mine	934	19	899	10
Geita Gold Mine	1,518	67	1568	71
New Luika Gold Mine	313	29	421	36
North Mara Gold Mine	976	68	968	37
Tanzanite One Tanzanite Mine	574	16	1166	23
Williamson Diamonds Limited	558	11	558	11

❖ PETROLEUM INVESTMENT

According to EWURA's 2014/15 annual report, there has been some progress in the level of investment in gas infrastructure development. The Mtwara to Dar es Salaam pipelines has been commissioned. Installation works of two gas-processing plants at Madimba in Mtwara and Songo Songo Island in Lindi has been finalized. In addition, TPDC commissioned the low-pressure gas distribution pipeline from Ubungo to Mikocheni light industrial area.

❖ Gross Domestic Product (GDP)

The size of the Extractive Industry is 3,659,599 Million TZS of which Petroleum is 832,165 Million TZS

The biggest contribution to GDP is attributed to industry and construction. The sub category of Mining and Quarrying inclusive of Petroleum products contributed up to 4.0 % of GDP in 2015. The GDP share of crude oil and natural gas was 0.9% in 2015.

9.2 Contribution of Economic Activities to National GDP at Current Prices (2013-5) in Million TZS

Economic Activity	2013	2014	2015
Industry & Construction	16,108,617	18,240,277	22,093,681
%	22.7	23.0	24.3
Mining and Quarrying	2,986,466	2,923,420	3,659,599
%	4.2	3.7	4.0
o/w Mining and Metal Ores	1,766,416	1,622,193	2,196,351
%	2.5	2.0	2.4
o/w Crude Oil and Natural Gas	727,481	626,093	832,165
%	1.0	0.8	0.9
o/w Mining of Coal & Lignite	74,603	161,043	98,395
%	0.1	0.2	0.1
Other Mining and Quarrying	417,966	514,092	532,689
%	0.6	0.6	0.6
Manufacturing	4,575,334	4,448,568	4,768,917
%	6.4	5.6	5.3
Construction	7,674,179	9,899,350	12,374,188
%	10.8	12.5	13.6
GDP at Market Prices	70,953,227	79,442,499	90,863,681

Source: National Bureau of Statistics on National Accounts

Informal Sector

The informal economy is estimated to account for 34% of Gross Domestic Product (GDP) in Tanzania (Becker, 2004; and Economic and Social Research Foundation (ESRF), 2011. Thus it is estimated that 1.4% of GDP is accounted for by the extractive informal sector.

GDP GROWTH

In terms of GDP growth, Mining and Quarrying recorded 9.1% compared with 9.4% in 2014.

Table 9.3: Annual GDP growth rates by Economic Activity

Activity	2013	2014	2015
Industry & Construction	9.5	10.3	11.3
o/w Mining and Quarrying	3.0	9.4	9.1
Agriculture, Forestry & Fishing	3.2	3.4	2.3
Services	7.1	7.2	6.9
GDP at Market Prices	7.3	7.0	7.0

Source: NBS

9.1 CONTRIBUTION TO NATIONAL FISCAL COLLECTION

In 2014/15 Extractive Revenues constituted about 8.2% of the total Government Revenue.

Table 9.4: Extractive Revenue as a percentage of Total Government Revenue

FISCAL ITEM	AMOUNT Tsh	% TO TOTAL TRA COLLECTION
NON-TAX COLLECTION		
Mining License	290,700,000	
Royalties	159,308,367,212	1.6
INCOME TAX COLLECTION		
Corporate Tax	160,811,547,148	1.6
PAYE	169,311,466,352	1.7
Personal Income Tax	200,369,969	
OTHERS		
Withholding Tax on Goods & Services	170,934,584,681	1.7
Excise Duty on Natural Gas	8,101,874,525	
Value Added Tax	74,009,281,112	
Skills Development Levy	25,236,852,870	
Excise Duties (Others)	820,982,925	
Other TPDC (Petroleum Collections)	13,649,208,236	0.1
Total Extractive Sub-sector Collections ¹⁰	808,230,056,653	8.2
Total Collections	9,800,000,000,000	100

Source: BOAS/MM ATTORNEYS

9.2 CONTRIBUTION TO MERCHANDISE EXPORTS

In 2014/15 Gold contributed about 32.4% of the total merchandise exports down from 39.6% in 2014.

¹⁰ Total government payments to MEM, TRA and TPDC made in 2014/5.

PERCENTAGE CONTRIBUTION OF SOME MAJOR EXPORTS (2013-15)

Table 9.5: Contribution of major Export

Product	2013	2014	2015
Gold	40.0	39.6	32.5
Manufacturing	25.7	31.0	32.4
Fish & Fish Products	3.6	4.5	4.5
Horticultural Exports	3.6	4.1	3.7
Re-Exports	4.1	4.6	8.0
Other Exports	13.9	16.2	18.8

Source: DataSet

10.0 OUTCOMES AND IMPACT

10.1 Public Debate

The Tanzania 2013/2014 EITI Report was produced in a paper format and is also available online. The Tanzania EITI Committee decided to publish the report in accordance with section 10(H) of the TEITA Act to ensure the public is informed of the activities of the extractive industry. Therefore, excel sheets of the report is available and revenue data are referenced to machine readable GFS codes. Several media outlets such as the Daily News, the Guardian and Mtanzania published the key findings of the report.

In order to stimulate public debate, the Tanzania EITI Secretariat organized several workshops and outreach events during the reporting period. On May 7, 2015, for example, the Secretariat organized a workshop for business and financial journalists, with the objective of increasing awareness and enhancing the use of information within EITI report. Discussion and public debate on the data contained in the report focused on the corporate income tax by the extractive companies.

10.2. Data accessibility

Infographics summarizing the key findings of the 2013/2014 report were prepared in Kiswahili and in English and were disseminated to the public. The infographics provided analysis and clear authorship of different elements of the report. The infographics summarized and compared each revenue stream and indicate revenues collected by each government level.

In order to enhance data accessibility, the Ministry of Energy and Minerals is in the process of including EITI revenue information in its online cadastre. Through this online platform, the extractive companies will be able to report payments to the government. When company payments are reconciled with government revenues, the online cadastre will allow the public and other interested parties to access the EITI data along with a much broader set of information on the extractive sector in Tanzania.

10.3. Discrepancies and recommendations from the EITI Report

The 2013/2014 Tanzania EITI Report recorded a discrepancy of 0.20% of the total government revenues from the extractive sector. Prior to the production of the report, the Tanzania EITI Committee decided a threshold of 1% for investigating discrepancies. Given that the discrepancy was less than the threshold, an investigation was not conducted.

The report contained a number of recommendations, namely addressing delays in procuring the Independent Administrator; putting in place an online reporting portal; and conducting awareness-raising on the EITI and the Tanzania EITI law. Acting on these recommendations, the government revised the Public Procurement Act of 2011, and began the process of establishing an online reporting portal through the Ministry of Energy and Mineral's cadastre system. On its part, the Tanzania EITI Secretariat conducted a numerous awareness-raising and capacity-building workshops during the reporting period (See <http://www.teiti.or.tz/wp-content/uploads/2016/04/G7-Tanzania-Partnership-on-Transparency-in-The-Extractive-Sector-Annual-Semi-Annual-Progress-Report.pdf>).

Annual Report

Tanzania produces annual report, which document progress towards EITI implementation and impacts. The report includes a summary of activities undertaken; an assessment of progress against maintain compliance with EITI requirements; and efforts made towards exceeding requirements such as disclosure of beneficial ownership. The report is produced in consultation with EITI stakeholders in Tanzania.

10.4. Impacts of the EITI

The implementation of the EITI had noticeable impacts on the transparency and governance of the extractive sector in Tanzania. The EITI had an impact on the level of corporate income paid to the government. The EITI also contributed to a number of reform initiatives in the extractive sector in Tanzania. This section of the report highlights the impact of EITI in Tanzania.

10.4.1 Corporate Income Tax: Thanks to the contribution of the Tanzania EITI report, a major focus on public debate on the extractive sector has been the level of corporate income tax paid by the oil, gas and mining companies. The debate has led the government and Acacia Mining Company to review the income tax paid by the latter. In March 2016, Acacia Mining Company agreed to pay US\$20 million of corporate income tax to the government in 2016.¹¹

10.4.2 Institutionalization of the EITI: The EITI in Tanzania was implemented without specific legislation. During the report period, efforts to institutionalize and regulate EITI implementation gathered pace. On July 6, 2015, they culminated with the passing of the Tanzania Extractive Industries (Transparency and Accountability) Act by the National Assembly. The law now regulates the implementation of all EITI activities in Tanzania. The law established a Committee that has the overarching mandate of all matters pertaining to the implementation of the EITI in Tanzania. Appointed by each of the three TEITI constituencies, namely government, industry and civil society, the Committee consists of fifteen members. They are (a) five persons from government agencies, one of whom shall be the Attorney General or his representative; (b) five persons from extractive industry companies; and (c) five persons from civil society organizations. The Committee is led by a Chairman appointed by the President. The Committee is supported by a Secretariat established under the law and whose staff is recruited among the civil service. The office tenure of the Committee members and the Chairperson is a three-year period renewable for only additional three years.

10.4.3 Expanded Disclosure Requirements: In the past, Tanzania EITI disclosures focused on company payments, government receipts and data on production and exports. The Tanzania Extractive Industries (Transparency and Accountability) Act now raises the disclosure bar. It requires the extractive companies to disclose information on local content, corporate social responsibility and capital expenditures. It also requires the disclosure of contracts and information on beneficial ownership.

10.4.4 Role of the Office of the Controller and Auditor General: As witnessed in the First Tanzania EITI Report, there are instances where there is a major discrepancy between company payments and government revenues from the extractive sector. When such a circumstance arises, the EITI process in Tanzania curves the role of investigating the discrepancy for the Office of the Controller and Auditor General (CAG). Prior to the implementation of the EITI, CAG did not play this role in Tanzania.

¹¹ See: <http://www.acaciaminging.com/~media/Files/A/Acacia/press-release/2016/Agreement%20to%20Prepay%20Corporate%20Tax%20-%20Final.pdf>

The role of CAG in investigating a discrepancy between company payments and government revenues is codified in the Tanzania Extractive Industries (Transparency and Accountability) Act. The law requires that within fourteen days after receiving a report containing a major discrepancy, the Tanzania EITI Committee must submit such a report to CAG, which shall prepare an audit report. CAG must submit this report to the Committee which will then forward it to the Minister of Energy and Minerals for further action.

10.4.5 Instituting Penalties: Withholding information required for the production of the Tanzania EITI report has at times become a challenge. In order to address the challenge, the Tanzania Extractive Industries (Transparency and Accountability) Act now imposes penalties for individuals — including government officials — and corporations that fail to produce a document or information mandated by the law. The fine for an individual is not less than ten million shillings, whereas the fine for a corporate entity is not less than fifty million shillings. When false information on investment expenditures, production, exports and any other information related to the activities of the extractive industry is provided, the fine for the offending party is not less than one hundred and fifty million shillings.

10.4.6 Annual Report to the National Assembly: As a result of outreach programs by the Tanzania EITI Secretariat, Parliamentarians have taken interest in issues relating to EITI implementation such as tax incentives given to the extractive companies. Recognizing this interest, the Tanzania Extractive Industries (Transparency and Accountability) Act requires the Minister of Energy and Minerals to table an annual report before the National Assembly. The report shall update Parliamentarians on the implementation of the activities under the Act. The Minister is required to present such a report as soon as it is possible and not later than twelve months after the end of Tanzania's fiscal year (July 1-June 30).

10.4.7 The Tanzania Team of Negotiators for Oil and Natural Gas: In order to prepare itself for contract negotiations with oil and gas companies following the major gas discoveries, in March 2015, Tanzania established a multi-disciplinary team of twenty-five experts. Traditionally, contract negotiations in Tanzania were led by the Ministry of Energy and Minerals and participated by a few government departments. The EITI implementation in Tanzania has helped the government to engage a broader range of actors in contract negotiations, with a view to increasing openness and transparency. Tanzania's contract negotiations team therefore now includes representatives from the Ministry of Energy and Minerals, the Tanzania Petroleum Development Corporation, the State Mining Company, the Ministry of Finance, the Ministry of Labor, the Attorney General, the Tanzania Electric Supply Company, and the Planning Commission. The Prime Minister's Office, the Bank of Tanzania, the Tanzania Revenue Authority, the Ministry of Industries and Trade, the University of Dar es Salaam and the National Environment Management Council will also be represented in the team of experts.

10.4.8 Quasi-fiscal Expenditures

There were no quasi physical expenditures in the period under review.

10.4.9 Infrastructure Provisions and Barter Arrangements

There are no infrastructure and Barter arrangements in Tanzania.

10.4.10 Transportation Revenues

In situations where government agencies and state-owned enterprises are involved in transportation of oil, gas and minerals, the EITI Standard requires disclosure of details of arrangements in this regard. These details include the transported product(s), route(s), relevant companies and government entities, including SOE(s), taxes, tariffs or other relevant payments. Given that Tanzania's gas pipeline from Mtwara to Dar es Salaam was not operational during the reporting period, and that the oil pipeline from Uganda and Tanzania will not be functional until another three years or so, this report does not cover transportation revenues.

11.0: OBSERVATIONS AND RECOMMENDATIONS

11.1 PAYMENT RESTRUCTURING

OBSERVATION

Currently, TPDC receives payments from companies out of hydrocarbon allocation and pays royalty to MEM. Oil and Gas Companies pay license fees to TPDC, which in turn pays same to MEM.

RECOMMENDATION

Payment of petroleum benefits needs to be streamlined. Since companies already pay bonuses and directly to MEM, license fees could also be paid through similar arrangement. Secondly, if royalty paid to MEM by TPDC is ultimately intended to be paid to the National Treasury, then it is recommended that TPDC pays directly to the National Treasury.

11.2 UNPAID DIVIDEND BY SONGAS LIMITED OF USD 476,997

OBSERVATION

Songas Ltd declared a dividend of \$15million thus Government was to receive \$4,350,000 representing 29% of the declared amount. Outstanding amount is \$ 476,997

Source: <http://www.nao.go.tz>

However during the year under review, Songas Limited paid dividend to TPDC amounting to USD. 3,873,003.

RECOMMENDATION

Songas Ltd should arrange to settle the outstanding dividend to TPDC.

11.3 CLASSIFICATION OF REVENUE STREAMS

It was observed that the TRA templates included corporate tax payments for exploration companies. However some of the companies including Statoil and Uranex indicated that they have not made any corporate tax payments as they have not commenced production.

RECOMMENDATION

The TRA should endeavour to categorize payments made by extractive companies correctly, as corporate income tax is one of the largest revenue streams expected in the sector. Wrong classification of payments will create the impression that the country is already earning income from profits made by companies.

11.4 PAYMENT OF RENT /LICENCES AND ROYALTY ON MINERALS

OBSERVATION

It was observed that details of payments for licences and royalties provided by MEM had frequent payments, some weekly and even daily payments. There were instances where cash payments were made by some companies.

RECOMMENDATION

In order to ensure transparency in the payments of rent/licences and mineral royalty, payments should be made by bank transfer and whole, for specific concessions. The provision of supporting documents should indicate clearly, the date of payment, mineral right licence, or mineral export with corresponding bank transfer details.

11.5 APPLICATION OF TEITA ACT

OBSERVATION

It was observed that a number of reporting entities were not readily willing to provide the data required for the production of the EITI Report. The lack of co-operation is inconsistent with the requirements of the TEITA Act.

RECOMMENDATION

It is recommended that the Tanzania EITI Committee should raise awareness to encourage effective voluntary compliance.

11.6 WRONG COMPLETION OF REPORTING TEMPLATES

OBSERVATION

It was observed some companies incorrectly filled the reporting template. For instance some companies reported dollars amounts in place of Shilling. This error has resulted in huge and avoidable discrepancies.

RECOMMENDATION

It is recommended that the company senior managers thoroughly verify their data before they are submitted to the Independent Administrator. Training should be provided to ensure that templates are correctly filled.

11.7 IMPROVEMENT OF ONLINE LICENSE REPOSITORY

OBSERVATION

There is a publicly maintained register of mineral rights but this should be improved to provide all the information needed as a full cadastral system.

RECOMMENDATION

An online repository should have on public display other related information about each license. For example it should provide details of changes in ownership of mineral rights. Contract associated with the license, production levels, product reserves and payments made at the project-level by the companies.

12.0: CONCLUSION

Total government receipts obtained at reconciliation amounted to TZS 311,250,624,831 whilst total company payments amounted to TZS 337,811,624,831, with net discrepancy of TZS26,560,750,877 and an absolute discrepancy of TZS 27,620,584,289.

The net discrepancy represents 8.53% of government receipts.

Royalty for minerals was the highest contributor to government revenue, followed by corporate tax.

Due to time constraints, the independent Administrator could not continue with further resolutions of discrepancies. The MSG is encouraged to continue with the investigations and resolutions of the outstanding discrepancies.

The recording and classification of extractive sector payments should be enhanced.

Finally the MSG should ensure that ample time is provided to enable the Independent Administrator obtain the necessary feedback from stakeholders.

APPENDICES

APPENDIX 1: LIST OF PROSPECTIVE MINING PROJECTS IN TANZANIA

	Project Name	Description
1.	Mkuju River Project	<p>The project is located in Namtumbo District, Ruvuma Region, and 470 kilometers southwest of Dar es Salaam. Owned by Mantra Tanzania Limited, the project is operated by Uranium One Inc. of Canada on behalf of JSC Atomredmetzoloto (ARMZ) of Russia. ARMZ owns both companies.</p> <p>As of November 2011, mineral resource estimate for the project stands at a total of 119.4 million pounds of uranium. Measured & Indicated resources represent 93.3 million pounds of U3O8 (about 35,900 tons of uranium oxide), while Inferred resources constitute 26.1 million pounds (about 10,000 tons of uranium oxide).</p>
2.	Kabanga Project Nickel	<p>The project is an active mine exploration project located 130 kilometers southwest of Lake Victoria in the Ngara District of the Kagera Region. The project is a joint venture between Xstrata Nickel and Barrick Gold Corporation.</p> <p>Kabanga has a total estimated Measured and Indicated Resource of 37.2 million tons of grading 2.63% nickel and an Inferred Resource of 21 million tons of grading 2.6% nickel. At full production, it is estimated that the project may produce more than 40,000 tons of concentrate nickel per year.</p>
3.	Mchuchuma-Liganga Twin Projects	<p>The projects are located in Ludewa District, Njombe Region, and 850 kilometers southwest of Dar es Salaam. The National Development Corporation (NDC) has partnered with Sichuan Hongda Co. Ltd (SHCL) to develop the projects.</p> <p>According to a study conducted for the NDC in 1997, Mchuchuma has a reserve of 536 million tons of coal, with proven reserve representing 159 million tones. The Liganga project life is expected to produce a total of 219 million tons of iron ore, 175,400 tonnes of titanium and 5,000 tonnes of vanadium.</p> <p>SHCL intends to invest US\$ 1.3 billion dollars to develop the Mchuchuma coal mine and to build a thermal power</p>

		<p>station capable of generating 600MW. The generated power will be absorbed by the Liganga project and the rest will be connected to the national grid. SHCL also intends to invest USD 1.7 billion at the Liganga project. The Mchuchuma and Liganga projects are expected to be operational by 2017 and 2018 respectively.</p>
4.	Nyanzaga Project	<p>The project is located in Sengerema District, Mwanza Region, approximately 60 kilometers southwest of Mwanza City. Acquired by Acacia Mining Plc from Africa Barrick Gold in May 2010, the project is currently at an early stage of development. Indicated Resource Estimate stands at 3.75 million troy ounces of gold.</p>
5.	Buck reef Gold Project	<p>This project is located in Geita Region immediately to the south of Lake Victoria and it is 110km southwest of Mwanza. The project is operated by the Tanzania Royalty Exploration Company under joint venture agreement with STAMICO, each holding 55% and 45% shares, respectively. The project area comprises the dormant Buck reef Gold Mine and four prospects with known mineralization namely Buck reef, Buziba, Tembo and Bingwa.</p> <p>Exploration programs at Buck reef indicate a presence of 5.17 Mt of ore, grade 2.05g/t and a total minable gold of 0.34 Mil.Oz. (Measured Reserves); 38.97 Mt of ore, grade 1,12g/t and a total minable gold of 1.4 0 Mil.Oz. (Indicated Reserves); 5.23.35 Mt of ore, grade 0.98g/t and a total minable gold of 0.98 Mil.Oz (Inferred Reserves). Total Measurable and Indicate Reserves are 44.15 Mt of ore, grade 1.23 and a total minable gold of 1.74 Mil.Oz.</p>

Source: (State Mining Corporation, and the Tanzania Mineral Audit Agency)

APPENDIX 2A: OIL BLOCKS AND ACTIVITIES

BLOCK	Bidder(s)	Bid Accepted	Status
BLOCK 4/3A	China Offshore Oil Corp (CNOOC) STATOIL and EXXONMOBILE	CNOOC	Bid Withdrawn
BLOCK 4/3	GAZPROM	NONE	
BLOCK 4/4A BLOCK 4/4B BLOCK 4/5A BLOCK 5B	NO BIDS RECEIVED		
LAKE TANGAYIKA NORTH	RAK GAS	RAK GAS	MEM STATES PSA WITH ATTORNEY GENERAL

Source: Danish Institute for Internal Studies. http://pure.diis.dk/ws/files/783639/DIIS_WP_2017_1.pdf

APPENDIX 2B: OIL/GAS BLOCKS AND ACTIVITIES

Operator	Block Name	LOCATION/YEAR OF ENTRY	Partners	Status	SIZE/REMARK
AFREN	TANGA		PETRODEL (26%), AFREN (74%)	EXPLORATION	
AMINEX (NDOVU)	Kiliwani N	OFFSHORE	AMMINEX (54.575% WI) RAKGAS (23.75%), SOLO OIL (7.175%) BOUNTY OIL & GAS (9.5%), TPDC (5%)	PRODUCTION	
	RUVUMA	ONSHORE (80%) OFFSHORE (20%)	AMMINEX (75%) SOLO OIL (25%)	APPRAISAL & DEVELOPMENT	3,447
	MTWARA		SOLO OIL (25%), AMINEX (75%)	EXPLORATION	
	NTORYA	ONSHORE	SOLO OIL (25%), AMINEX (75%)	APPRAISAL	
	NYUNI	OFFSHORE	RAKGAS (25%) BOUNTY OIL AND GAS (5%) AMINEX (65%) KEY PETROLEUM (5%)	EXPLORATION	
BEACH ENERGY	SOUTH TANGANYIKA	ONSHORE, 2008	BEACH ENERGY (100%)	PSA	2D SEISMIC COMPLETED
BG GROUP(NOW SHELL)	BLOCK 1	OFFSHORE,2005	OPHIR (20%) PAVILION ENERGY (20%), BG(60% FARM OUT)	PRE-PRODUCTION	
	BLOCK 3	OFFSHORE,2006	OPHIR, PAVILION ENERGY		
	BLOCK 4	OFFSHORE,2006	OPHIR (20%) PAVILION ENERGY(20%), BG(60% FARM OUT)	PRE-PRODUCTION	
DODSAL HYDROCARBONS	RUVU	ONSHORE,2007	DODSAL HYDROCARBONS(100%)PSA	EXPLORATION, 2.17TCF Discovery	
HERITAGE OIL	KYELA	ONSHORE,2012	HERITAGE(100%)PSA	EXPLORATION	1934,2D COMPLETED
	RUKWA SOUTH	ONSHORE,2011	HERITAGE (100%)	EXPLORATION	4395,2D COMPLETED
JACKA RESOURCES	RUHUHU	ONSHORE,2013	JACKA RESOURCES(100%)PSA	NO EXPLORATION	10343

MAUREL ET PROM	BIGWA-RUFIJI-MAFIA	2004	HOLLICK TRADING (20%) PETROQUEST (20%) M&P(60%)	EXPLORATION	12,025
	BLOCK 4/1B	RESERVED	TPDC		
	BLOCK 4/1C	RESERVED	TPDC		
	MNAZI BAY PD	2009	WENTWORTH RESOURCES ((31.94) TPDC (20%) M&P(48.06) PSA	PRODUCTION	
MOTHERLAND HOMES	MALAGARASI	ONSHORE,2012	MOTHERLAND HOMES		NO DATA
ANTRIM RESOURCES	ZANZIBAR-PEMBA		-		
DOMINION	BLOCK 7	OFFSHORE,2007	DOMINION		
	EAST PANDE		RAKGAS		
ORCA	SONGO SONGO	ONSHORE	-		
PETROBRAS	BLOCK 6	OFFSHORE,2005	SHELL, STATOIL		
	BLOCK 8	OFFSHORE,2007	SHELL,PETROBRAS		
PETRODEL RESOURCES	KIMBIJI		-		
	LATHAM		HERITAGE OIL		
SHELL	BLOCK 9	OFFSHORE,2002	SHELL		
	BLOCK 10	OFFSHORE,2002	SHELL		
	BLOCK 11	OFFSHORE,2002	SHELL		
	BLOCK 12	OFFSHORE,2002	SHELL		
SIGNET	MNAZI BAY NORTH	OFFSHORE,2008	HYDROTANZ (20%) SIGNET (80%)		
STATOIL	BLOCK 2	OFFSHORE,2005	EXXON MOBIL STATOIL		
SWALA ENERGY	PANGANI	ONSHORE,2012	OTTO ENERGY LIMITED, TATA PETRODYNE		LICENSE RELINQUISHED IN 2016 17156
	KILOSA KILOMBERO	ONSHORE,2012	OTTO ENERGY LIMITED, TATA PETRODYNE	EXPLORATION	SEISMIC COMPLETED 17675

APPENDIX 3: BACKGROUND OF EXTRACTIVE COMPANIES

NAME OF COMPANY	OWNERS
GEITA GOLD MINING LTD	Controlling Company: AngloGold Ashanti. Listed on the Johannesburg, New York and Australian Stock Exchanges. Codes JSE:ANG, NYSE:AU, ASX:AGG
PAN AFRICAN ENERGY TANZANIA LIMITED	Pan African Energy Tanzania is the operator of the Songo Songo gas wells and gas processing plant on behalf of Songas Ltd, the owner of the infrastructure. Owned by Orca Exploration Group.
BULYANHULU GOLD MINE LIMITED	North Mara, Bulyanhulu and Buzwagi mines (100 percent owned by Barrick); Barrick Gold's (TSX, NYSE: ABX) subsidiary, African Barrick, is now known as Acacia Mining (LON:ACA), a company 64% owned by the Canadian gold giant.
NORTH MARA GOLD MINE LIMITED	North Mara, Bulyanhulu and Buzwagi mines (100 percent owned by Barrick); Barrick Gold's (TSX, NYSE: ABX) subsidiary, African Barrick, is now known as Acacia Mining (LON:ACA), a company 64% owned by the Canadian gold giant.
PANGEA MINERALS LTD	PANGEA MINERALS ALSO AFRICAN BARRICK Barrick Gold's (TSX, NYSE: ABX) subsidiary, African Barrick, is now known as Acacia Mining (LON:ACA), a company 64% owned by the Canadian gold giant.
SHANTA MINING COMPANY LIMITED	Odey AM 19% , Majedie AM 10%, Ketan Patel 7%, River & Mercantile 7%, Brooks Macdonald 6%, Hargreaves Lansdown AM 5%, JP Morgan Securities 5%, Hargreave Hale 4%, Jonathan Leslie 3%, Others 38%.
WILLIAMSON DIAMONDS LTD	In 1958, the mine was sold to an equal partnership between De Beers and the colonial Government of Tanganyika. From 1974 to 1993, the mine was operated by STAMICO. In 1993 De Beers returned to Williamson as operators. De Beers sold 75% interest to Petra in November 2008, and the acquisition of Williamson in February 2009. The mine is now 75% owned by Petra Diamonds and 25% by the Government of Tanzania
RESOLUTE (TANZANIA) LIMITED	ASX-listed gold miner Resolute Mining has divested its residual interests and assets in Tanzania.
TANZANIA PORTLAND CEMENT CO LTD	Scancem International - 69.3percent; General Public - 30.7percent. The 30.7percent held by the general public is actively traded on the Dar es Salaam Stock Exchange.
ETABLISSEMENTS MAUREL & PROM	PIEP 72.65%, Individual Investors 16.5%, Institutional Investors 4.77%, Others 3.01%, Treasury shares 2.27%, Employees 0.8%.

TANZANITE ONE MINING LTD	Directors of the holding company and their close family members control 10percent of the voting shares of Tanzanite One Limited
STAMIGOLD COMPANY LIMITED	
TANZGRAPHITE (TZ) LIMITED	TanzGraphite (TZ) Limited is a wholly owned subsidiary of Australian registered and Australian Securities Exchange listed company Kibaran Resources Limited
JACANA RESOURCES TZ LIMITED	Jacana was spun out of ASX listed Syrah Resources Limited (Syrah) in 2014. Strandline Resources Limited <u>ASX:STA</u> has executed Heads of Agreement to acquire a 100% interest in Jacana TZ Limited
TANGA CEMENT CO. LTD	AfriSam (Mauritius) Investment Holdings Limited 68.3%, SCBT Nominees SCB Consumer Banking Re Mr. Aunali F. Rajabali and Mr. Sajjad F. Rajabali 3.4% , Public Service Pension Fund 2.4% ,National Social Security Fund 1.8% , Social Action Trust Fund 1.2% Parastatal Pension Fund 1.3% , The Trustees of Tanga Cement Plc Employees' Share Scheme 0.8% ,Government Employees Provident Fund 0.4%

APPENDIX 4: LIST OF EXTRACTIVE COMPANIES FOR RECONCILIATION

			PERCENTAGE
S/N	COMPANY NAME	GRAND TOTAL PAID TO GOVERNMENT	(%) MATERIALITY LEVEL
1	GEITA GOLD MINING LIMITED	145,243,494,935.77	44.17%
2	PAN AFRICAN ENERGY TANZANIA LIMITED	50,184,302,511.43	15.26%
3	BULYANHULU GOLD MINE LIMITED	29,242,912,336.17	8.89%
4	NORTH MARA GOLD MINE LIMITED	29,074,277,007.98	8.84%
5	PANGEA MINERALS LTD	24,918,548,290.17	7.58%
6	SHANTA MINING COMPANY LIMITED	8,121,808,652.52	2.47%
7	WILLIAMSON DIAMONDS LTD	6,760,753,953.95	2.06%
8	MANTRA TANZANIA LIMITED.	2,971,344,187.20	0.90%
9	STATOIL TANZANIA AS	2,141,818,162.64	0.65%
10	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	1,679,460,875.92	0.51%
11	BG TANZANIA LIMITED	1,479,387,936.67	0.45%
12	RESOLUTE (TANZANIA) LIMITED	1,416,257,781.75	0.43%
13	ETABLISSEMENTS MAUREL & PROM	991,009,135.63	0.30%
14	TANZANIA PORTLAND CEMENT CO LTD	943,157,868.00	0.29%
15	KABANGA NICKEL COMPANY LIMITED	846,237,343.00	0.26%
16	URANEX TANZANIA LIMITED	752,046,125.00	0.23%
17	TANZANITE ONE MINING LTD	691,653,045.00	0.21%
18	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	647,273,516.00	0.20%
19	ACTIVE RESOURCES T LIMITED	614,381,150.00	0.19%
20	STAMIGOLD COMPANY LIMITED	595,498,555.80	0.18%

21	NDOVU RESOURCES LIMITED.	529,450,839.96	0.16%
22	TANZGRAPHITE (TZ) LIMITED	512,533,381.33	0.16%
23	MBEYA CEMENT CO.LTD	467,035,862.95	0.14%
24	PETROBRAS TANZANIA LIMITED	397,195,931.00	0.12%
25	BEACH PETROLEUM (TANZANIA) LIMITED	395,687,072.00	0.12%
26	HENAN AFRO ASIA GEOENGINEERING TZ LTD	390,801,500.00	0.12%
27	JACANA RESOURCES TANZANIA LIMITED	387,060,400.00	0.12%
28	TANGA CEMENT CO. LTD	373,329,306.20	0.11%
29	ABG EXPLORATION LIMITED	358,153,177.91	0.11%
	GRAND TOTAL	313,126,870,841.95	95.22%

APPENDIX 5: LIST OF EXTRACTIVE COMPANIES NOT MEETING THE PROPOSED MATERIALITY THRESHOLD

			PERCENTAGE
S/N	COMPANY NAME	GRAND TOTAL PAID TO GOVERNMENT	(%) MATERIALITY LEVEL
1	WILLIAM I KAZI	353,191,000.00	0.11%
2	Dodsal Hydrocarbons & Power (Tanzania) Ltd	348,370,168.00	0.11%
3	SEA SALT LIMITED	339,206,772.00	0.10%
4	CATA MINING COMPANY LIMITED	323,871,300.00	0.10%
5	HAI NAN GEOLOGY (TANZANIA) CO. LIMITED	308,303,500.00	0.09%
6	SWALA OIL AND GAS (TANZANIA) PUBLIC LIMITED COMPANY	298,410,947.41	0.09%
7	PAMBO MINING	291,904,700.00	0.09%
8	MINJINGU MINES & FERTILISER LTD	288,444,231.00	0.09%
9	EVEN ENTERPRISES CO LTD	273,872,461.00	0.08%
10	PACCO GEMS LIMITED	231,007,700.00	0.07%
11	JUBILEE RESOURCE LIMITED	227,234,750.00	0.07%
12	NMDC LTD	221,331,000.00	0.07%
13	HERITAGE RUKWA (TZ) LIMITED	213,513,181.77	0.06%
14	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	210,328,657.64	0.06%
15	TWIGG GOLD LIMITED	207,798,530.75	0.06%
16	LAKE CEMENT LTD	204,817,930.00	0.06%
17	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000	201,920,600.00	0.06%
18	PANONE & COMPANY LIMITED	200,278,667.28	0.06%
19	GENERAL EXPLORATION LIMITED	195,567,000.00	0.06%
20	MAMBA CEMENT COMPANY LIMITED	195,496,700.00	0.06%
21	MTEMI G (TANZANIA) LIMITED	190,139,444.70	0.06%
22	TRACY STANLEY AND JOHN MARK STANLEY	183,426,000.00	0.06%
23	SHIELD RESOURCES LIMITED	177,775,400.00	0.05%
24	TANSINO QUARRIES LTD	175,059,697.50	0.05%
25	REEF MINERS LTD.	173,870,700.00	0.05%
26	AMO GEMS CO. LTD	169,500,600.00	0.05%
27	EAGLE GOLD MINING LTD	160,053,150.00	0.05%
28	ERNEST M.MLINGI	157,904,400.00	0.05%
29	DONDOO MINERALS LTD	154,306,600.00	0.05%
30	TOL GASES LIMITED	150,673,016.00	0.05%
31	FLAMINGO MINING CO. LIMITED	142,234,900.00	0.04%
32	GRETA RESOURCES (TZ) LIMITED	135,646,700.00	0.04%

33	HG LIMITED	125,906,824.60	0.04%
34	PINE WOOD RESOURCES LIMITED	125,734,050.00	0.04%
35	SIWANDU METALS LTD	125,249,900.00	0.04%
36	MZURI EXPLORATION SERVICES LIMITED	123,214,056.58	0.04%
37	ASAB RESOURCES (T) LIMITED	121,523,496.00	0.04%
38	FRONTIER RESOURCES LIMITED	119,200,667.05	0.04%
39	NYAMONGO GOLD MINE LTD	113,913,308.00	0.03%
40	KASCCO MINING LTD	113,158,746.44	0.03%
41	GULF CONCERT & CEMENT PROD. CO. LTD	111,895,907.55	0.03%
42	NATIONAL DEVELOPMENT CORPORATION	110,838,400.00	0.03%
43	AIMS GOLD (TZ) LIMITED	110,426,100.00	0.03%
44	NEELKANTH LIME LTD	108,603,945.00	0.03%
45	TANZANIA PRECIOUS METALS REFINERY C	101,460,000.00	0.03%
46	TANCOAL ENERGY LIMITED	99,823,978.71	0.03%
47	H. J. STANLEY & SONS LTD.	89,143,401.83	0.03%
48	PMM ESTATE (2001) LTD	88,901,000.00	0.03%
49	CANACO TANZANIA LTD	88,849,700.00	0.03%
50	SERENGETI COMMODITY CONNECTION LTD	88,325,300.00	0.03%
51	MUTULHAN CONSTRUCTION INDUSTRY CO. LTD	87,420,800.00	0.03%
52	NYANZA MINES (TANGANYIKA) LIMITED	84,327,628.00	0.03%
53	RUKWA COAL LIMITED	83,276,050.00	0.03%
54	WESTERN METALS URANIUM LTD	82,319,400.00	0.03%
55	C E HOLDING (T) LTD	79,943,750.00	0.02%
56	TANZANIA ELECTRIC SUPPLY CO LTD	77,580,800.00	0.02%
57	BAFEX TANZANIA LTD	74,769,105.47	0.02%
58	MINERAW COMPANY LTD	73,396,500.00	0.02%
59	HENAN YUKUANG INTERNATIONAL MINING INVESTMENT (T) CO.LIMITED	70,442,750.00	0.02%
60	Dodsal Resources & Mining	70,354,150.00	0.02%
61	TEMBO GOLD T LTD	69,855,400.00	0.02%
62	TEMBO TILES LTD	68,496,230.00	0.02%
63	GARLAND GROUP LIMITED	68,354,680.00	0.02%
64	NYANZA ROAD WORKS LIMITED	66,791,981.00	0.02%
65	OFF ROUTE TECHNOLOGIES (T) LIMITED	66,427,687.04	0.02%
66	RAS AL KHAIMAH GAS TANZANIA LTD.	66,378,689.00	0.02%
67	HATUA RESOURCES (T) LIMITED	65,030,630.00	0.02%
68	TANZOZ MINERAL LIMITED	64,929,431.36	0.02%
69	SAVANNAH MINING LIMITED	64,473,300.00	0.02%
70	STRABAG INTL	64,430,791.73	0.02%
71	WEIR MINERALS EAST AFRICA LIMITED	63,948,094.98	0.02%
72	OYO REAL ESTATES COM	63,754,500.00	0.02%
73	MARINA GEMSTONE	63,410,800.00	0.02%

74	GEMLAND ENTERPRENEUR	63,293,500.00	0.02%
75	Butiama Resources & Exploration	60,030,025.00	0.02%
76	NGM GOLD MINE	59,429,100.00	0.02%
77	LIONTOWN RESOURCES (TANZANIA) LIMITED	59,079,745.00	0.02%
78	DALPH GEMSTONES AND MINING COMPANY LIMITED	57,524,850.00	0.02%
79	MAWENI LIMESTONE LIMITED	55,638,512.25	0.02%
80	DHAHABU RESOURCES (T) LIMITED	55,552,200.00	0.02%
81	FORTUNE MINING CO LTD	55,535,100.00	0.02%
82	PRNG MINERALS LIMITED	54,838,081.00	0.02%
83	GRAMACK (T) LTD.	53,178,620.00	0.02%
84	AUREOUS RESOURCES (T) LIMITED	52,652,800.00	0.02%
85	BARAKA MOLLEL CO. LTD	51,317,300.00	0.02%
86	LAKE VICTORIA RESOURCES T LTD	51,066,300.00	0.02%
87	RUVU GEMSTONE MINING CO. LTD.	49,162,992.00	0.01%
88	SIGNATURE GEMS LIMITED	48,935,986.00	0.01%
89	STATE MINING CORPORATION	47,921,800.00	0.01%
90	KIOO LIMITED	47,330,057.34	0.01%
91	FRANONE MINING AND GEMS COMPANY LIMITED	46,861,670.00	0.01%
92	MBEYA QUARRY ASSOCIATES LIMITED	44,599,025.60	0.01%
93	EdenVille International (Tanzania) Limited	44,499,900.00	0.01%
94	NEXT RESOURCES LTD	40,337,000.00	0.01%
95	PRIMA GEMS TANZANIA LIMITED	39,812,723.00	0.01%
96	AAZAM GEMS	39,768,200.00	0.01%
97	SONGWA DAM DIAMOND MINING LTD	39,691,000.00	0.01%
98	ARUSHA AGGREGATES LTD	39,072,910.00	0.01%
99	NETWORK FREIGHT FORWARDERS LTD	38,898,700.00	0.01%
100	FANCY GEM & JEWELLERS	38,016,300.00	0.01%
101	ZANIA AFRICAN RESOURCES LTD	36,618,700.00	0.01%
102	DIAMONDS AFRICA LTD	36,212,100.00	0.01%
103	TANZANITE AFRICA LIMITED	35,826,400.00	0.01%
104	SAMSON WASAWA	35,439,000.00	0.01%
105	TERRO CONSTRUCTION AND TRADING COMPANY LTD	35,121,473.00	0.01%
106	AMBASE PROSPECTING TZ LTD	35,100,600.00	0.01%
107	MATANDALA GOLD MINING	34,629,500.00	0.01%
108	TANZAOZ MINERALS T LTD	34,473,600.00	0.01%
109	MADABA MINERALS LTD	33,630,800.00	0.01%
110	LUTERA	33,385,700.00	0.01%
111	GRACE FILLEMON	33,304,200.00	0.01%
112	MUBARAK GEMSTONE	33,093,600.00	0.01%

113	TANSMIN RESOURCES (TANZANIA) LTD.	33,077,214.00	0.01%
114	MABUKI(KALOBÉ)	33,000,000.00	0.01%
115	TENSA MINING LTD	32,965,000.00	0.01%
116	TANKAZ MINERALS COMPANY LIMITED	32,163,700.00	0.01%
117	MP GOUP	32,022,300.00	0.01%
118	KESHI HOLDINGS LTD	31,597,000.00	0.01%
119	GURUS RESOURCES LTD	30,885,925.00	0.01%
120	kwetu resources	30,857,600.00	0.01%
121	KCS Gold Mining Limited	30,403,800.00	0.01%
122	TANZANITE FOREVER LTD	30,331,500.00	0.01%
123	MWANZIA MARA	30,282,500.00	0.01%
124	WASAUZ COMPANY LTD	30,237,349.44	0.01%
125	MAWARID MINING TANZANIA LIMITED	29,389,200.00	0.01%
126	ARL GOLD TANZANIA LIMITED	29,306,942.00	0.01%
127	PERFALBION MINERALS LIMITED	29,004,391.34	0.01%
128	ECO FRIENDS GOLD LINK	28,960,078.00	0.01%
129	EAGLE GROUP TANZANIA LIMITED	28,590,455.00	0.01%
130	SHILLOH MINERALS CO. LTD	27,827,400.00	0.01%
131	GEMINEX COMPANY LTD	27,510,558.00	0.01%
132	DAWSONS FOOD PRODUCTS LTD.	26,273,862.80	0.01%
133	TANZOZ PTY LTD	26,273,200.00	0.01%
134	ADVALUE RESOURCES	26,173,000.00	0.01%
135	CHINA GOLD RICH MINERAL RESOURCES CO LTD	26,068,000.00	0.01%
136	WILLY ENTREPRISES	26,020,646.00	0.01%
137	SOLVOCHEM TANZANIA LIMITED	25,837,113.44	0.01%
138	SULTAN MOHAMED	25,442,430.00	0.01%
139	P.Z GOLD MINING CO. LTD	25,434,200.00	0.01%
140	NSME INCORATION LTD	25,297,900.00	0.01%
141	SELEMAN JUMA MALALE	25,281,800.00	0.01%
142	BOMBA GOLD PLANT	24,574,100.00	0.01%
143	ROYALTY TANZANITE ONE TRADING	24,513,800.00	0.01%
144	TANZANIA GEM CENTRE LIMITED	24,445,116.50	0.01%
145	NAMSRAY TANZANIA LIMITED	24,293,300.00	0.01%
146	GM & CO (TANZANIA) LTD	24,232,165.00	0.01%
147	XINYE T MINING LTD	24,133,800.00	0.01%
148	SUGEC MINING CO. LIMITED	24,089,400.00	0.01%
149	PAUL SHIJA MADATA	23,848,800.00	0.01%
150	SUFIAN MINERALS (T) LTD	23,704,100.00	0.01%
151	ODZUNGWA GEMSTONE DEALERS CO .LTD	23,652,400.00	0.01%
152	JEMA AFRIKA CO LTD	23,077,735.00	0.01%
153	Kani Exploration Limited	22,887,400.00	0.01%

154	CREDIT RESOURCES MINING COMOANY LIMITED	22,800,000.00	0.01%
155	MARIA BREACK	22,718,000.00	0.01%
156	AHMED HUWEL	22,269,301.20	0.01%
157	GUANG DAR TRADING CO LTD	21,913,700.00	0.01%
158	MEZZO HOLDINGS LTD	21,817,700.00	0.01%
159	KILIMANJARO MINES LTD	21,796,800.00	0.01%
160	HANSHAN INVESTMENT CO. LTD	21,320,900.00	0.01%
161	MAKONDE RESORT LTD	21,164,100.00	0.01%
162	AMANI GOLD	20,986,286.24	0.01%
163	PAMOJA MINING COMPANY LIMITED	20,950,487.00	0.01%
164	M.A.KHARAFI SONS	20,926,690.00	0.01%
165	SAMSON	20,890,000.00	0.01%
166	K & V STONE QUARRY LIMITED.	20,692,383.00	0.01%
167	GOLF CONCRETE & CEMENT PRODUCT	20,287,000.00	0.01%
168	CURRIE ROSE RESOURCES (T) LIMITED	20,131,249.41	0.01%
169	AJIRA ROBERT MBOMA	20,000,000.00	0.01%
170	CHICO DAR OFFICE	20,000,000.00	0.01%
171	SUNSHINE MINING LTD	19,549,100.00	0.01%
172	NYARUGUSU GOLD MINE PROJECT	19,446,800.00	0.01%
173	LAURUS TANZANIA LIMITED	19,336,129.00	0.01%
174	ZARI EXPLORATION LTD	19,176,700.00	0.01%
175	PANKAG ECOSTAR	19,133,000.00	0.01%
176	VAST TANZANIA LTD	19,026,600.00	0.01%
177	JUMA NYABUGONGWE	18,882,300.00	0.01%
178	Castillian Resources (Tanzania) Limited	18,810,000.00	0.01%
179	LOYAL FAITH MINERALS LIMITED	18,450,000.00	0.01%
180	GEM CORPORATION LTD (WILLIAM KATI)	18,050,000.00	0.01%
181	BONIFACE PETER AND PARTNERS	18,039,100.00	0.01%
182	MZOMBE RESOURCES LIMITED	17,818,200.00	0.01%
183	AL- HUSHOOM INVESTMENT	17,498,559.00	0.01%
184	SHIMBA PIUS	17,461,000.00	0.01%
185	MOMBO GEMSTONES	17,417,600.00	0.01%
186	MANG'ONYI DHAHABU LTD	17,214,000.00	0.01%
187	BRASS GROUP LIMITED	16,910,000.00	0.01%
188	DEEP YELLOW TANZANIA LIMITED	16,807,400.00	0.01%
189	OPHIR TANZANIA (BLOCK 1) LIMITED	15,781,668.00	0.00%
190	CAPRI GENERAL TRADING CO LTD	15,752,900.00	0.00%
191	BARAKA REWEGASIRA	15,698,900.00	0.00%
192	MARKET INSIGHT LTD	15,585,800.00	0.00%
193	P& N	15,582,660.00	0.00%
194	KAZAKHSTAN INVESTEMENT HOLDING CO LTD	15,545,800.00	0.00%

195	TRYPHONE JOHN NDIKA	15,499,410.00	0.00%
196	MGUSU MINERS CO OP SOC	15,490,000.00	0.00%
197	MARUTI GREEN GEMS LIMITED	15,418,000.00	0.00%
198	TANZOZ URANIUM LTD	15,397,600.00	0.00%
199	BRITONS INTERNATIONAL GEMS LTD	15,382,166.00	0.00%
200	KUDU RESORCES TZ LTD	15,350,100.00	0.00%
201	MASEYU QUARRIES LIMITED	15,018,765.00	0.00%
202	G S MINING(T)LTD	15,011,900.00	0.00%
203	A.R GEM LTD	15,005,500.00	0.00%
204	PRITHVI RESOURCES (T) LIMITED	14,604,261.56	0.00%
205	ALFRED H KNIGHT TANZANIA LIMITED	14,588,737.93	0.00%
206	BISMARCK HOTEL CO LTD	14,548,300.00	0.00%
207	CHRISTOPHER KADEO	14,447,220.00	0.00%
208	KIOMBOI PROCESSING	14,317,050.00	0.00%
209	EVERSHINE MINING LTD	14,262,500.00	0.00%
210	TANZANIA SAND & STONE QUARRIES LTD.	14,237,201.00	0.00%
211	JACARANDA HOLDINGS LIMITED	14,208,000.00	0.00%
212	GOLD ONE CO LTD	14,204,800.00	0.00%
213	CARLTON KITONGO TZ	14,014,400.00	0.00%
214	SYLIVESTER MWITA & PARTINERS	13,990,000.00	0.00%
215	SWALA GEM TRADERS LTD.	13,769,393.47	0.00%
216	NAVAL GEMS LTD.	13,754,431.00	0.00%
217	JGR MINING AND COMMODITIES LIMITED	13,747,800.00	0.00%
218	JDR MINING LIMITED	13,702,800.00	0.00%
219	AFRO GEMS TANZANIA LTD	13,652,500.00	0.00%
220	CLASSIC GEMS LIMITED	13,500,000.00	0.00%
221	MMG GOLD LIMITED	13,494,926.00	0.00%
222	EYES OF AFRICA LTD	13,446,100.00	0.00%
223	VICENT & PERTNERS	13,276,733.53	0.00%
224	KWANZA KILWA MINING	12,615,500.00	0.00%
225	BIRIKA KING SELEMANI	12,589,200.00	0.00%
226	EB HANCE COMPANY LIMITED	12,566,600.00	0.00%
227	GEITA BCM CO LTD	12,458,000.00	0.00%
228	SSJ CO LTD	12,335,800.00	0.00%
229	MINERAL ACCESS SYSTEM T LTD	12,053,400.00	0.00%
230	EMMANUEL FRANCIS	11,909,000.00	0.00%
231	AFRICA BARRICK GOLD	11,889,890.00	0.00%
232	SUNGURA CEMENT	11,807,600.00	0.00%
233	MOONSTAN GEMSTONE	11,771,200.00	0.00%
234	KGK CRAFTS LIMITED	11,749,000.00	0.00%
235	OLIVO MKAKILWA	11,593,600.00	0.00%

236	SUNRISE METALS TANZANIA LTD	11,590,000.00	0.00%
237	MARMO E. GRANITO MINES LTD	11,472,729.00	0.00%
238	MKATA MINING INVESTMENT	11,400,000.00	0.00%
239	PSP GROUP	11,397,700.00	0.00%
240	JOMU HILL PLANT CO LTD	11,200,710.00	0.00%
241	NAGI ENETRPRISES LTD	11,187,200.00	0.00%
242	SOJANA HOLDING	10,689,000.00	0.00%
243	RSR EXPLORATION & MANAGEMENT LTD	10,659,000.00	0.00%
244	QUALITY QUARRY	10,624,997.00	0.00%
245	MADICK GEMSTONES	10,371,100.00	0.00%
246	MAHENGE RESOURCES LIMITED	10,355,000.00	0.00%
247	Diadem Services Company Limited	10,286,600.00	0.00%
248	NEW COM RESOURCES LTD	10,271,400.00	0.00%
249	ABACHWEZI	10,188,000.00	0.00%
250	JODARI FISHERIES	9,883,800.00	0.00%
251	TANCAN MINING COMPANY LIMITED	9,876,200.00	0.00%
252	J N MINING CO. LTD	9,791,913.00	0.00%
253	VISION GEOSOURCE COMPANY LTD	9,446,800.00	0.00%
254	ALJABBIR	9,424,500.00	0.00%
255	786 GEMS TANZANIA LIMITED	9,402,816.00	0.00%
256	TRD MINERAL LTD	9,161,400.00	0.00%
257	SAN MARIA TANZANIA LIMITED	9,063,000.00	0.00%
258	NOBLE METALS	8,811,000.00	0.00%
259	WEGMAR LTD	8,779,200.00	0.00%
260	CARBON NOIR CORPORATION LTD	8,707,700.00	0.00%
261	TUMA MUSA TUMA	8,671,600.00	0.00%
262	Afrogeocon Resources Limited	8,504,400.00	0.00%
263	NDANDE CO LTD	8,370,176.64	0.00%
264	ISLE OF GEMS LIMITED	8,360,000.00	0.00%
265	UNDER EARTH CO. LTD	8,358,900.00	0.00%
266	BHAVANI STONE QUARRIES LIMITED	8,000,000.00	0.00%
267	JOKA MINING COMPANY LIMITED	8,000,000.00	0.00%
268	PREMIX CONCRETE LTD	7,997,500.00	0.00%
269	BURIKI DIAMOND LTD	7,957,200.00	0.00%
270	S.S MINERALS LTD	7,810,900.00	0.00%
271	MTG MINERAL LTD	7,600,000.00	0.00%
272	CHARMING GEMS LIMITED	7,599,350.00	0.00%
273	BARRICK	7,524,000.00	0.00%
274	R&E PLANT	7,466,500.00	0.00%
275	APEX MINETECH LTD	7,390,800.00	0.00%
276	GEM AND ROCK VENTURES CO. LTD	7,377,802.00	0.00%

277	MABANGU MINING LTD	7,332,100.00	0.00%
278	NOBLE GEMS ENTERPRISES	7,314,500.00	0.00%
279	IESCO TANZANIA CO LTD	7,252,300.00	0.00%
280	MARA MINE DEVELOPMENT LIMITED	7,225,400.00	0.00%
281	SAFA PETROLEUM & MINERALS	7,141,250.00	0.00%
282	MADINGA ENTERPRISES CO LTD	7,060,400.00	0.00%
283	KIMCOR ALMAS LTD	7,052,800.00	0.00%
284	ASANTE RESOURCE PTY	6,650,000.00	0.00%
285	AIBA TANZANIA LTD	6,400,600.00	0.00%
286	ABEL KAPENE	6,396,000.00	0.00%
287	WINGU HILL MINING CO LTD	6,328,900.00	0.00%
288	MIHANA CO LTD	6,303,690.00	0.00%
289	EUROMET T LTD	6,270,000.00	0.00%
290	MATUNDAS EXPLORATION CO.LTD	6,015,400.00	0.00%
291	TERA ATRAS LTD	5,994,500.00	0.00%
292	TANZANITE ONE	5,975,300.00	0.00%
293	NYANZA GOLD FIELDS LTD	5,891,900.00	0.00%
294	PRODEGO MINE SUPPORT LTD	5,704,000.00	0.00%
295	KATAVI MINING COMPANY LIMITED	5,700,000.00	0.00%
296	KORONGO EXPLORATION & MINING LIMITED	5,633,500.00	0.00%
297	KAZYMATE CO LTD	5,482,400.00	0.00%
298	EL-HILLAL MINERALS LTD	5,250,000.00	0.00%
299	NEELKANTH SALT LIMITED.	5,206,095.60	0.00%
300	ABEL ZAPHANIA	5,200,000.00	0.00%
301	CORE ORE MINING (T) Ltd	5,130,000.00	0.00%
302	Autrad Mining Company Limited	4,824,100.00	0.00%
303	SPLENDOUR INTERNATIONAL INVESTMENT T CO LTD	4,541,000.00	0.00%
304	CHUSA MINING COMPANY LIMITED	4,500,000.00	0.00%
305	DEMWA INVESTMENT COMPANY LTD	4,389,000.00	0.00%
306	STEVEN R. CHUWA	4,218,000.00	0.00%
307	KING GARNET LIMITED	4,135,000.00	0.00%
308	AWAN HK TANZANIA LIMITED	4,114,000.00	0.00%
309	SONGSHAN GEOLOGY MINERALS (T) CO.LIMITED	4,022,900.00	0.00%
310	CORE NATURAL RESOURCES LIMITED	3,990,000.00	0.00%
311	Dangote Industries Limited	3,990,000.00	0.00%
312	ORICA TANZANIA LTD	3,950,000.00	0.00%
313	MANGA GEMS LTD	3,933,000.00	0.00%
314	UNIVERSAL MINES LIMITED	3,876,500.00	0.00%
315	MAGINGA BUSINESS HOLDINGS CO LTD	3,830,400.00	0.00%
316	RARE TANZANITE	3,800,000.00	0.00%

317	URU DIAMOND LIMITED	3,784,676.00	0.00%
318	MBOGO MINING AND GENERAL SUPPLY LIMITED	3,780,050.00	0.00%
319	ISLE OF JEWELS LIMITED	3,512,573.10	0.00%
320	QIANNENG MINING (T) LIMITED	3,501,700.00	0.00%
321	kamal alloys ltd	3,477,000.00	0.00%
322	MINERAL RESOURCES INSTITUTE	3,437,100.00	0.00%
323	MTEMI RESOURCES (T) LTD	3,311,700.00	0.00%
324	HET OIL MILL LIMITED	3,230,000.00	0.00%
325	TZ -NITE GEMS & JEWELERY LIMITED.	3,214,683.80	0.00%
326	MPONDI MINING CO LTD	3,093,250.00	0.00%
327	GP INTERNATIONAL (T) LIMITED	2,925,000.00	0.00%
328	NORTHERN GEM (T) LIMITED	2,870,000.00	0.00%
329	MAHAD LTD	2,850,000.00	0.00%
330	RHINO PLANT EQUIPMENT	2,850,000.00	0.00%
331	TANGA SURVEYORS & EXPLORATION LIMITED	2,850,000.00	0.00%
332	CHINA GOLD DEVELOPMENT GROUP LIMITED	2,741,140.00	0.00%
333	P.B MINING COMPANY LIMITED	2,724,200.00	0.00%
334	BUSANDA MINERALS ENTERPRISES LTD	2,660,000.00	0.00%
335	NJOZI (TZ) LTD	2,660,000.00	0.00%
336	SOCIETE PETROLIERE TZ LIMITED	2,642,300.00	0.00%
337	MSATA QUARRY	2,580,812.00	0.00%
338	NYAKAGWE RESOURCES COM LTD	2,470,000.00	0.00%
339	GLITTER GEMS LIMITED	2,450,000.00	0.00%
340	ANDREW NJILE & PARTNERS	2,375,000.00	0.00%
341	SHIKITA MINING COMPANY LIMITED	2,308,500.00	0.00%
342	BUSOLWA MINING LTD	2,280,000.00	0.00%
343	GEOTANO MINERALS LTD	2,280,000.00	0.00%
344	KILAMANGO GOLD LTD	2,280,000.00	0.00%
345	MAJENGO GOLD EXTRACTION CO LTD	2,280,000.00	0.00%
346	MEGA BUILDERS LIMITED	2,280,000.00	0.00%
347	TANZANIA TIN RESOURCES	2,280,000.00	0.00%
348	VAURUS TANZANIA LTD	2,154,600.00	0.00%
349	TELESISI MINING COMPANY LTD	2,090,000.00	0.00%
350	JAHA INVESTMENT LIMITED	2,090,000.00	0.00%
351	NYAMIGOGO GRANDVEZIR HOLDINGS LTD	2,086,200.00	0.00%
352	SKY GEMS LTD	1,966,900.00	0.00%
353	MEGA GAS & GENERAL ENTERPRISES LIMITED	1,932,000.00	0.00%
354	CSK DEVELOPERS LTD	1,900,000.00	0.00%
355	ELEGANT BUILDING SUPPLIES LIMITED	1,900,000.00	0.00%
356	HUGO GEMS	1,900,000.00	0.00%
357	STEVEN MULELA	1,900,000.00	0.00%

358	KIDEE MINING TANZANIA LIMITED	1,880,000.00	0.00%
359	RASH INTERNATIONAL T LTD	1,875,300.00	0.00%
360	BENETTON GEMS COMPANY LIMITED	1,802,600.00	0.00%
361	JAROT CONTRACTORS AND ENGINEERING SERVICES LTD	1,719,500.00	0.00%
362	ASSALAAM ALMAS LTD	1,710,000.00	0.00%
363	LETUBI MINING CO LTD	1,710,000.00	0.00%
364	MWAMBA RESOURCES LIMITED	1,710,000.00	0.00%
365	CLASSIC MINING CO LTD	1,622,600.00	0.00%
366	IRAQW MINING TANZANIA LTD	1,500,000.00	0.00%
367	NAKODA FINE GEMS LIMITED	1,500,000.00	0.00%
368	MGS MINING SERVICES	1,482,000.00	0.00%
369	AL-DOLA INVESTMENT COMPANY LIMITED	1,350,000.00	0.00%
370	VICUTUY TANZANIA CO LTD	1,330,000.00	0.00%
371	MERU MINERAL RESOURCES LIMITED	1,300,831.39	0.00%
372	GEM CREATION (T) LTD	1,300,000.00	0.00%
373	FACET GEM COMPANY LIMITED	1,254,800.00	0.00%
374	KONDOA MINING TANZANIA LIMITED	1,250,000.00	0.00%
375	SARA DIAMOND GROUP LIMITED	1,200,000.00	0.00%
376	TOMGEMS COMPANY LIMITED	1,200,000.00	0.00%
377	TULYAR RESOURCES LIMITED	1,168,900.00	0.00%
378	SUNSHINE INDUSTRIAL CO LTD	1,140,000.00	0.00%
379	HASMOS MINING LIMITED	1,116,000.00	0.00%
380	PARADISO MINERALS (TANZANIA) LTD.	1,012,500.00	0.00%
381	REFINER49ER TANZANIA LIMITED	1,010,000.00	0.00%
382	CHENGDU CHENMA INTERNATIONAL LTD	950,000.00	0.00%
383	DMT MINING LTD	950,000.00	0.00%
384	DONZAM INVESTMENT LTD	950,000.00	0.00%
385	Jiangsu Geology & Engineering Co. Ltd	950,000.00	0.00%
386	KALALO QUARRY LTD	950,000.00	0.00%
387	KANI MINING GROUP LTD	950,000.00	0.00%
388	KIMANI MINERAL LTD	950,000.00	0.00%
389	LUMBA MINING CO LTD	950,000.00	0.00%
390	MAGMA RESOURCES LTD	950,000.00	0.00%
391	MKUJU RESOURCES TANZANIA LIMITED	950,000.00	0.00%
392	MWIBARA INVESTMENT	950,000.00	0.00%
393	QURRATULAIN LTD	950,000.00	0.00%
394	STERLING RESOURCES LTD	950,000.00	0.00%
395	VULCAN RESOURCES LTD	912,000.00	0.00%
396	EMRUSA GEM & MINING LTD.	900,000.00	0.00%
397	SAMBARU MINING GROUP LIMITED	880,650.00	0.00%

398	CHANG METAL INTERNATIONAL MINING RESOURCES COMPANY TANZANIA LIMITED	853,000.00	0.00%
399	METRO GEMS & JEWELLERS	851,950.00	0.00%
400	TEAM RESOURCES LIMITED	840,000.00	0.00%
401	MKWAMBA MINERALS MINING COMPANY LTD	798,000.00	0.00%
402	MBUYU INVESTMENT LTD	760,000.00	0.00%
403	NGWENA LTD	760,000.00	0.00%
404	HAI NAN MINING CO LIMITED	740,000.00	0.00%
405	TANGA MINING CO LIMITED	676,350.00	0.00%
406	VENUS GEME LIMITED	652,984.00	0.00%
407	WILLIAM MOLLEL	643,800.00	0.00%
408	TANZANIA - CHINA MINERAL RESOURCE EXPLOITATION GROUP LIMITED	603,000.00	0.00%
409	MTWARA ENERGY RESOURCES LTD	602,300.00	0.00%
410	HANA CONSOLIDATED TANZANIA LIMITED	600,000.00	0.00%
411	ARUSHA CEMENT CO LTD	570,000.00	0.00%
412	BUDHA MINING AND EXPLORATION LTD	570,000.00	0.00%
413	DENWILL MINING SERVICE LTD	570,000.00	0.00%
414	G.M & CO T LTD	570,000.00	0.00%
415	IYAYI MINING MONOPOLY LTD	570,000.00	0.00%
416	KIWI GOLD (T) LIMITED	570,000.00	0.00%
417	NEW NOVELTY ENTERPRISES CO LTD	570,000.00	0.00%
418	TWIGA CHEMICAL INDUSTRIES T LTD	570,000.00	0.00%
419	GEM WAY LIMITED	543,000.00	0.00%
420	AL- MAROOF GEMS LTD.	500,000.00	0.00%
421	NEXUS MINERALS TZ LIMITED	476,900.00	0.00%
422	VADA GEMS TRADERS COMPANY LIMITED	475,000.00	0.00%
423	TUNDURU RESOURCES & EXPLORATION CO. LIMITED	467,280.00	0.00%
424	KYA MINING TANZANIA LIMITED	456,720.00	0.00%
425	GEMS & BULLION LIMITED	450,000.00	0.00%
426	MIDLANDS MINES CO LTD	380,000.00	0.00%
427	NILIF LIMITED	380,000.00	0.00%
428	SUSUE DIDAS	380,000.00	0.00%
429	WAJA MINERALS COMPANY LTD	380,000.00	0.00%
430	MIHIR PATEL	338,400.00	0.00%
431	OM SAI MINERALS LIMITED	300,000.00	0.00%
432	SOUTH GEMSTONE INVESTMENT LIMITED	300,000.00	0.00%
433	HIGHLANDS MINING LIMITED	297,500.00	0.00%
434	ARUSHA MINERALS CENTRE LTD	274,800.00	0.00%
435	CHELA RESOURCES LIMITED	268,439.52	0.00%
436	ITUMBI LEA CHING AND GOLD MINES LIMITED	250,000.00	0.00%

437	MONTGOMERY GOLD MINING & PROCESSING LIMITED	250,000.00	0.00%
438	KAILA MINERALS PROCESSING & EXPORTERS LIMITED	237,000.00	0.00%
439	HAMA RESOURCES LIMITED	235,000.00	0.00%
440	TANZMINERALS (1980) LIMITED	216,000.00	0.00%
441	NGOO & SONS MINING INTERNATIONAL (E.A) LIMITED	200,000.00	0.00%
442	WANDA MINING INVESTMENT LIMITED	200,000.00	0.00%
443	AMBAA GEMS	190,000.00	0.00%
444	Jiangxi Century Mining (Tanzania) Co. Limited	190,000.00	0.00%
445	BORA MINING COMPANY LTD	171,000.00	0.00%
446	JIN XIANG MINERALS COMPANY LIMITED	165,000.00	0.00%
447	TPM MINING AND ENERGY CO.LIMITED	158,826.00	0.00%
448	CHUSI HIGH PERFORMANCE CONSTRUCTION COMPANY LIMITED	150,000.00	0.00%
449	HARAMISO GEMS FPCAL TRADE COMPANY LIMITED	150,000.00	0.00%
450	MADANDWA GOLD MINING EXPORT & IMPORT (T) LIMITED	138,000.00	0.00%
451	AFRICA GOLD CORPORATION LIMITED	132,000.00	0.00%
452	KOUSAN INTERNATIONAL MINING (T) LIMITED	132,000.00	0.00%
453	TURQUOISE MINERALS AND MINING COMPANY LIMITED	132,000.00	0.00%
454	B & B GEMS	100,000.00	0.00%
455	LANGI GEMS LIMITED	100,000.00	0.00%
456	MDN TANZANI LTD	98,800.00	0.00%
457	BECAI RESOURCES LIMITED	24,000.00	0.00%
458	MINERAL RESOURCES COMPANY LIMITED.	16,322.00	0.00%
459	MASBERY MINING COMPANY LIMITED	6,000.00	0.00%
	GRAND TOTAL	15,713,302,052.49	4.78%

APPENDIX 6: DETAILS OF REVENUE STREAMS

No	Tax/Payment Type	Description
1.	Corporate Tax	<p>Corporate Tax or Corporate Income Tax is levied on corporation's taxable profit for all companies registered and/or carrying business in Tanzania. The applicable rate is 30% and is usually paid in two stages. At the beginning of the business year, the taxpayer pays a provisional amount based on its own estimates. The final tax is paid after the official assessment of the total income in the respective year of income.</p>
2.	Withholding Taxes	<p>Withholding is a scheme of tax payment administered by the Income Tax Department of the Tanzania Revenue Authority, whereby taxes are withheld at source. The taxes withheld are offset against the final personal and corporate income taxes of resident tax payers. Such taxes represent final charges in respect to non-resident taxpayers.</p> <p>Withholding Tax (technical services for mining business): Payments for technical services in regards to mining business are subject to withholding tax. The applicable rate is 5% for residents and 15% for non-resident.</p> <p>Withholding Tax (interest on loans):</p> <p>This applies to interest income earned by individuals and companies. The applicable rate is 10% for both residents and non-residents. Financial institutions collect this withholding tax on behalf of the government.</p> <p>Withholding Tax (Management Fees).</p> <p>A payment made to a non-resident person who is not employee of the employer for managerial, technical or professional services is subject to a withholding tax at the rate of 15%.</p> <p>Withholding Tax (Dividends): Dividend income paid to a resident from a company listed in the Dar es Salaam Stock Markets is subject to a dividend tax at the rate of 5% and 10% for unlisted companies. Dividend tax withheld at source is a final tax. In the mining sector, dividends paid to</p>

		non-residents attract withholding tax at the rate of 10%. The companies declaring dividends are the collecting agents.
3.	Pay - As -You – Earn	<p>Pay - As -You –Earn (PAYE) is a method of collecting personal income tax, which is a tax on resident person’s annual income obtained world-wide and on the Tanzania source income for non-residents. The income includes any gains or profits from business, employment or services rendered; dividend income or interest earned from any bank operating in the United Republic. The Personal Income tax is charged on progressive rates. The minimum marginal tax rate is 14% while the maximum marginal tax rate is 30% for monthly incomes in excess of Tshs 720,000.</p> <p>The personal income tax in Tanzania is collected using two methods. For salaried employees the tax known as PAYE is withheld by employers, using the above schedule on payroll preparation. The withheld tax is submitted on monthly basis to the Commissioner of Income Tax. The second method is used for sole traders and self-employed individuals where assessment of their annual incomes is made based on filed returns. They are then required to pay personal tax on quarterly instalments.</p>
4.	Skills and Development Levy	It is a levy payable to the Commissioner of Income Tax by the employer by the seventh day following the end of the month. The rate is 6% of emoluments. The levy is paid by the employer cost and is not deductible from the salary of the employee
5.	Value Added Tax	Value Added Tax is payable on all taxable supplies at the rate of 18%.
6.	Value Added Tax (on Imports)	Tax paid on importation of taxable goods or services from any place outside mainland Tanzania and charged according to applicable procedures under the Customs Laws for imported goods.
7.	Excise Duty	Duty charged on specific goods and services manufactured locally or imported as well as motor vehicles at varying rates. Excise duty is due and payable by the importer, in case of imported goods immediately before it ceased to be subjected to customs control. In case of locally manufactured goods, it is payable by the manufacturer of the article, when tax becomes due.

8.	Import Duty	This is a duty levied on CIF value of goods imported into the country. Import duty rates for goods imported from countries outside the EAC are 0% for raw materials, 10% for intermediate goods and 25% for finished goods. Imports from Kenya have been subject to import duty at a reducing rate over a period of 5 years since commencement of the Customs Union in 2005 and the rate has been reduced to 0% with effect from January 2010. Imports from Uganda are not subject to import duty. Goods will only enjoy the preferential community tariffs if they meet the EAC Customs Union Rules of Origin.
9.	Stamp Duty	The instrument specified in the schedule which is executed in Tanganyika (Tanzania mainland) or if executed outside Tanganyika relating to any property or any matter or thing performed in Tanganyika, must be charged with duty of amount that is specified or calculated in the manner specified in the schedule in relation to such instrument unless it is exempted.
10.	Fuel Levy	The tax levied on importation of petroleum products to the country. It specifically applies to two products only: Gasoline and Gas oil.
11.	Protected Gas Revenue	Revenues that gas companies pay to Tanzania Petroleum Development Corporation on proceeds from the sale of protected gas. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
12.	Additional Gas Revenues	Additional revenues that gas companies pay to Tanzania Petroleum Development Corporation periodically based on gas sales. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
13.	Profit per Production Sharing Agreements	Gas profit revenue that gas companies pay to Tanzania Petroleum Development Corporation. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
14.	Licence, permit fees, application fees, training, and annual rental fees	Various fees that gas and mining companies pay to the Ministry of Energy and Minerals at different rates.
15.	Signature Bonus	An amount not less than U\$2, 500, 000 that oil and gas contractors pay to Tanzania Petroleum Development

		Corporation upon signing a contract. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
16.	Production Bonus	An amount not less than US\$5000, 000 that oil and gas contractors pay to the Tanzania Petroleum Development Corporation upon start of production. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
17.	Royalties	A 4% royalty is charged on gold and all other minerals, 5% on diamond and 12.5% for onshore oil and gas and 7.5% for offshore oil and gas.
18.	Dividends on Government Shares	The dividends payment is made by companies to the government in the event where the companies in which the government has shares make profits. The Ministry of Finance collects the dividends.
19.	Revenues from the Sale of Government Shares	This revenue is paid to the Ministry of Finance in the event where a company in which the government owns shares is sold.
20.	Local Levy	A levy 0.3% is charged by local authorities to the gas and mining companies operating in their respective jurisdictions. The levy is based on the total turnover of the company.
21.	Contributions to the National Social Security Fund (NSSF) or Parastatal Pension Fund (PPF)	The National Social Security Fund (NSSF) is a mandatory pension scheme where the employer pays 10% and the employee 10% based on the latter's monthly salary. The Parastatal Pension Fund (PPF) is another similar scheme for those who do not participate in the NSSF. The employer contributes 15%, while the employee pays 5%

APPENDIX 7: RECONCILIATION TABLE FOR INDIRECT TAXES

VAT & WITHOLDING TAX										
Payments made to Tanzania Development Corporation (TPDC)	Initial company(TZS)	-	FINAL(Company)	Initial Govt)TZS	Resolved	Final Govt	Final company	Final Govt	over	Under
VAT on Gas Revenue	-	-	-	-	-	-	-	-	-	-
Payments made to Tanzania Revenue Authority(Large Tax payers Department -LTD)	-	-	-	-	-	-	-	-	-	-
Withholding taxes paid on company TIN where tax payer is withholdee	7,117,470,952	-	7,117,470,952	7,930,685,966	-	7,930,685,966	7,117,470,952	7,930,685,966		(813,215,015)
withholdee but withholder	141,779,573,373	-	141,779,573,373	156,487,484,382	-	156,487,484,382	141,779,573,373	156,487,484,382		(14,707,911,009)
Pay-As-You-Earn (PAYE)	688,771,783,404	-	688,771,783,404	104,224,818,762	-	104,224,818,762	688,771,783,404	104,224,818,762	584,546,964,642	
VAT paid to LTD	1,868,268,266,078	-	1,868,268,266,078	2,878,616,544	-	2,878,616,544	1,868,268,266,078	2,878,616,544	1,865,389,649,534	
VAT paid to LTD (To be refunded)	2,434,133,797	-	2,434,133,797	-	-	-	2,434,133,797	-	2,434,133,797	
Other material payments made to TRA	836,108,681,860	-	836,108,681,860	11,002,387	-	11,002,387	836,108,681,860	11,002,387	836,097,679,473	
Other material payments made to MEM	3,733,416,264	-	3,733,416,264	-	-	-	3,733,416,264	-	3,733,416,264	
Other material payments made to TPDC	1,566,619,658	-	1,566,619,658	8,790,000	-	8,790,000	1,566,619,658	8,790,000	1,557,829,658	
Payment to NSSF	28,067,120,502	-	28,067,120,502	19,142,276,921	-	19,142,276,921	28,067,120,502	19,142,276,921	8,924,843,581	
PPF	6,980,923,068	-	6,980,923,068	-	-	-	6,980,923,068	-	6,980,923,068	
TOTAL	3,584,827,988,955	-	3,584,827,988,955	290,683,674,963	-	290,683,674,963	3,584,827,988,955	290,683,674,963	3,309,665,440,016	(15,521,126,024)

APPENDIX 8: DETAILS OF RECONCILIATION

DETAILS OF RECONCILIATION

COMPANY'S NAME: ABG EXPLORATION LIMITED

TIN: 100-209-187

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	
Royalties for Oil & Gas			0			-	0	-	-	
Rent & Licence fee(PL)	458,998,618.00	(264,871,647.00)	194,126,971.00	194,126,971		194,126,971	194,126,971.00	194,126,971	-	
Profit per Production Sharing Agreements			0			-	0	-	-	
Protected Gas/Additional Gas Revenues			0			-	0	-	-	
Other Material Payments made to MEM			0			-	0	-	-	
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	
Protected Gas Revenue			0			-	0	-	-	
Additional Gas Revenue			0			-	0	-	-	
Profit per Production Sharing Agreement			0			-	0	-	-	
License Charges/Fees/PL			0			-	0	-	-	
Royalties for Oil & Gas			0			-	0	-	-	
Training fess			0			-	0	-	-	
Quasi-Fiscal Expenditure			0			-	0	-	-	
Other material Payments made to TPDC			0			-	0	-	-	
Payments made to Tanzania Revenue Authority(Large Tax payers Department -LTD/DTD/CED)										
Corporation Tax (including provisional tax and advance tax			0			-	0	-	-	
Skills & Development Levy(SDL)	147,396,792.22	7,034,414.69	154,431,206.91	154,431,206.91		154,431,207	154,431,206.91	154,431,207	-	-
Excise duty paid to LTD			0			-	0	-	-	
Import duty paid to LTD			0			-	0	-	-	
Stamp duty paid to LTD			0			-	0	-	-	
Capital Gains Tax paid to LTD			0			-	0	-	-	
Fuel levy paid to LTD			0			-	0	-	-	
Tax Exemptions on fuel			0			-	0	-	-	
Other tax exemptions			0			-	0	-	-	
Other material payments made to TRA			0			-	0	-	-	
Payments to Local Authorities			0			-	0	-	-	
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	
Other local Taxes, Fees and Levies			0			-	0	-	-	
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	
Dividends for Government shares held in the company			0			-	0	-	-	
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			0			-	0	-	-	
NSSF			0			-	0	-	-	
Total payments made to government	606,395,410.22	(257,837,232.31)	348,558,177.91	348,558,177.91	-	348,558,177.91	348,558,177.91	348,558,177.91	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: BULYANHULU GOLD MINE LTD

TIN: 100-206-188

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	23,697,443,701	-437,778,848	23,259,664,853	23,236,484,853	(23,236,484,853)	-	23,259,664,853.00	-	23,259,664,853	
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Rent & Licence fee	505,609,000.00	95,000,000	600,609,000.00	1,862,000	598,747,000.00	600,609,000	600,609,000.00	600,609,000	-	-
Profit per Production Sharing Agreements			0.00			-	0.00	-	-	-
Protected Gas/Additional Gas Revenues			0.00			-	0.00	-	-	-
Other Material Payments made to MEM			0.00			-	0.00	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0.00			-	0.00	-	-	-
Protected Gas Revenue			0.00			-	0.00	-	-	-
Additional Gas Revenue			0.00			-	0.00	-	-	-
Profit per Production Sharing Agreement			0.00			-	0.00	-	-	-
License Charges/Fees			0.00			-	0.00	-	-	-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Training fees			0.00			-	0.00	-	-	-
Quasi-Fiscal Expenditure			0.00			-	0.00	-	-	-
Other material Payments made to TPDC			0.00			-	0.00	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0.00			-	0.00	-	-	-
Corporation Tax (including provisional tax and advance tax)		326,144,951	326,144,951.00	326,144,951		326,144,951	326,144,951.00	326,144,951		-
Skills & Development Levy (SDL)	5,634,549,472.95		5,634,549,472.95	5,614,115,375	20,434,097.78	5,634,549,473	5,634,549,472.95	5,634,549,473		-
Excise duty paid to LTD			0.00			-	0.00	-	-	-
Import duty paid to LTD			0.00			-	0.00	-	-	-
Stamp duty paid to LTD	6,360,812,317.87	#####	7,000,000.00	7,000,000.00		7,000,000	7,000,000.00	7,000,000		-
Capital Gains Tax paid to LTD	401,537,500.00		401,537,500.00			-	401,537,500.00	-	401,537,500	
Fuel levy paid to LTD	380,000,000.00	(193,966,439.80)	186,033,560.20		186,033,560.20	186,033,560	186,033,560.20	186,033,560		-
Tax Exemptions on fuel			0.00			-	0.00	-	-	-
Other Tax exemption			0.00			-	0.00	-	-	-
Other material payments made to TRA			0.00			-	0.00	-	-	-
Payments to Local Authorities			0.00			-	0.00	-	-	-
Local Levy			0.00			-	0.00	-	-	-
Service Levy	1,399,932,106.26		1,399,932,106.26			-	1,399,932,106.26	-	1,399,932,106	
Other local Taxes, Fees and Levies			0.00			-	0.00	-	-	-
Payments made to Ministry of Finance (MoF)			0.00			-	0.00	-	-	-
Dividends for Government shares held in the company			0.00			-	0.00	-	-	-
Revenues to Government for shareholding sale in the companies			0.00			-	0.00	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0.00			-	0.00	-	-	-
Payments to MOTNR			0.00			-	0.00	-	-	-
NSSF										
Total payments made to government	38,379,884,098.08	-6,564,412,654.68	31,815,471,443.41	29,185,607,179.17	-22,431,270,195.02	6,754,336,984.15	31,815,471,443.41	6,754,336,984.15	25,061,134,459.26	0.00

DETAILS OF RECONCILIATION

COMPANY'S NAME: GRITA GOLD MINING LTD

TIN:100-222-930

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	43,692,385,883.00	5,138,214,574.00	48,830,600,457.00	48,830,600,457		48,830,600,457	48,830,600,457.00	48,830,600,457		-
Royalties for Oil & Gas			-				-	-		-
Rent & Licence fee		25,289,000	25,289,000.00	25,288,050	950	25,289,000	25,289,000.00	25,289,000		-
Profit per Production Sharing Agreements			-			-	-	-		-
Protected Gas/Additional Gas Revenues			-			-	-	-		-
Other Material Payments made to MEM			-			-	-	-		-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			-			-	-	-		-
Additional Gas Revenue			-			-	-	-		-
Profit per Production Sharing Agreement			-			-	-	-		-
License Charges/Fees			-			-	-	-		-
Royalties for Oil & Gas			-			-	-	-		-
Training fees			-			-	-	-		-
Quasi-Fiscal Expenditure			-			-	-	-		-
Other material Payments made to TPDC			-			-	-	-		-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax	109,298,700,192.00	(10,893,332,833.13)	98,405,367,358.87	98,405,367,358.87		98,405,367,359	98,405,367,358.87	98,405,367,359		-
Skills & Development Levy (SDL)	4,271,849,401.00	(330,669,727.01)	3,941,179,673.99	3,941,179,674		3,941,179,674	3,941,179,673.99	3,941,179,674		-
Excise duty paid to LTD	2,626,499,404,250.00	(2,625,117,040,142.50)	1,382,364,107.50		1,382,364,107.50	1,382,364,108	1,382,364,107.50	1,382,364,108		-
Import duty paid to LTD			-			-	-	-		-
Stamp duty paid to LTD			-			-	-	-		-
Fuel duty paid to LTD	2,651,242,273.00	(939,987,441.50)	1,711,254,831.50		1,711,254,831.50	1,711,254,832	1,711,254,831.50	1,711,254,832		-
Capital Gains Tax paid to LTD			-			-	-	-		-
Tax Exemptions on fuel			-			-	-	-		-
Other Tax exemptions			-			-	-	-		-
Other material payments made to TRA			-			-	-	-		-
Payments to Local Authorities										
Local Levy			-			-	-	-		-
Service Levy			-			-	-	-		-
Other local Taxes, Fees and Levies			-			-	-	-		-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			-			-	-	-		-
Revenues to Government for shareholding sale in the companies			-			-	-	-		-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			-			-	-	-		-
NSSF			-			-	-	-		-
Total payments made to government	2,786,413,581,999.00	(2,632,117,526,570.14)	154,296,055,428.86	151,202,435,539.86	3,093,619,889.00	154,296,055,428.86	154,296,055,428.86	154,296,055,428.86		-

DETAILS OF RECONCILIATION

COMPANY'S NAME: JACANA RESOURCES TANZANIA LIMITED

TIN:115-406-450

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee	360,259,000.00	(19,368,600.00)	340,890,400	340,890,400		340,890,400	340,890,400	340,890,400	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas/Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax			0	5,605,643.27	(5,605,643.27)	-	0	-	-	-
Skills & Development Levy (SDL)	10,786,709.69		10,786,709.69	19,216,209.26		19,216,209	10,786,709.69	19,216,209		(8,429,500)
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD			0			-	0	-	-	-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	371,045,709.69	-19,368,600	351,677,109.69	365,712,252.53	(5,605,643.27)	360,106,609.26	351,677,109.69	360,106,609.26	-	(8,429,499.57)

DETAILS OF RECONCILIATION

COMPANY'S NAME: KABANGA NICKEL COMPANY LIMITED

TIN: 100-217-228

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee	799,502,900	30,181,500	829,684,400	829,684,780	-380	829,684,400	829,684,400	829,684,400		
Profit per Production Sharing Agreements			-			-	0	-	-	-
Protected Gas/Additional Gas Revenues			-			-	0	-	-	-
Other Material Payments made to MEM			-			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			-			-	0	-	-	-
Additional Gas Revenue			-			-	0	-	-	-
Profit per Production Sharing Agreement			-			-	0	-	-	-
License Charges/Fees			-			-	0	-	-	-
Royalties for Oil & Gas			-			-	0	-	-	-
Training fess			-			-	0	-	-	-
Quasi-Fiscal Expenditure			-			-	0	-	-	-
Other material Payments made to TPDC			-			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax			-	2226000	-2226000	-	0	-	-	-
Skills & Development Levy(SDL)	166,495,469	(43,883,684)	122,611,785	122,611,785		122,611,785	122,611,784.9	122,611,785		
Excise duty paid to LTD			-			-	0	-	-	-
Import duty paid to LTD			-			-	0	-	-	-
Stamp duty paid to LTD	14,193,318	(1,006,755)	13,186,563	13,186,563.00		13,186,563	13,186,563	13,186,563		
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities										
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies						-	0	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	980,191,686.32	(14,708,938.41)	965,482,747.91	967,709,127.91	(2,226,380.00)	965,482,747.91	965,482,747.91	965,482,747.91	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: MANTRA TANZANIA

TIN: 105-158-750

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee	2,643,053,900.00	209,305,900.00	2,852,359,800.00	2,848,178,850	4,180,950	2,852,359,800	2852359800	2,852,359,800.00		
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas/Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax)			0	165,665.50	(165,665.50)	-	0	-	-	-
Skills & Development Levy(SDL)	157,744,747.00		157,744,747	157,744,747.50		157,744,748	157744747	157,744,748		(1)
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD	49,203,113.30	-18,490,114.30	30712999		30,712,999.00	30,712,999	30712999	30,712,999		
Stamp duty paid to LTD		292,317	292,317	292,317		292,317	292317.2	292,317		
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR	172,282,500.00		172,282,500.00			-	172,282,500.00	-	172,282,500	
NSSF										
Total payments made to government	3022284260	191108102.9	3213392363	3006381580	34728283.5	3041109864	3213392363	3041109864	172282500	(0.50)

DETAILS OF RECONCILIATION

COMPANY'S NAME: MBEYA CEMENT COMPANY LIMITED

TIN: 100-131-153

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	184,602,692.95	57,007,100.05	241,609,793.00	241,609,793		241,609,793	241,609,793.00	241,609,793		-
Royalties for Oil & Gas			0				-	-	-	-
Rent & Licence fee	823,137,213.00	(813,960,213.00)	9,177,000.00	9,177,000		9,177,000	9,177,000.00	9,177,000		-
Profit per Production Sharing Agreements			0				-	-	-	-
Protected Gas/Additional Gas Revenues			0				-	-	-	-
Other Material Payments made to MEM			0				-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0				-	-	-	-
Protected Gas Revenue			0				-	-	-	-
Additional Gas Revenue			0				-	-	-	-
Profit per Production Sharing Agreement			0				-	-	-	-
License Charges/Fees			0				-	-	-	-
Royalties for Oil & Gas			0				-	-	-	-
Training fees			0				-	-	-	-
Quasi-Fiscal Expenditure			0				-	-	-	-
Other material Payments made to TPDC			0				-	-	-	-
Payments made to Tanzania Revenue Authority (- LTDDTD/CED)			0				-	-	-	-
Corporation Tax (including provisional tax and advance tax			0				-	-	-	-
Skills & Development Levy(SDL)			0				-	-	-	-
Excise duty paid to LTD			0				-	-	-	-
Import duty paid to LTD			0				-	-	-	-
Stamp duty paid to LTD			0				-	-	-	-
Fuel duty paid to LTD			0				-	-	-	-
Capital Gains Tax paid to LTD			0				-	-	-	-
Tax Exemptions on fuel			0				-	-	-	-
Other Tax exemptions			0				-	-	-	-
Other material payments made to TRA			0				-	-	-	-
Payments to Local Authorities			0				-	-	-	-
Local Levy			0				-	-	-	-
Service Levy			0				-	-	-	-
Other local Taxes, Fees and Levies			0				-	-	-	-
Payments made to Ministry of Finance (MoF)			0				-	-	-	-
Dividends for Government shares held in the company			0				-	-	-	-
Revenues to Government for shareholding sale in the companies			0				-	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0				-	-	-	-
Payments to MOTNR			0				-	-	-	-
NSSF			0				-	-	-	-
Total payments made to government	1,007,739,905.95	(756,953,112.95)	250,786,793.00	250,786,793.00	-	250,786,793.00	250,786,793.00	250,786,793.00		-

DETAILS OF RECONCILIATION

COMPANY'S NAME: NORTH MARA GOLD MINE LIMITED

TIN: 100-220-555

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	26,095,414,093.00	196,074,623.00	26,291,488,716.00	26,291,488,716		26,291,488,716	26,291,488,716.00	26,291,488,716		-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Rent & Licence fee	433,648,438.00	12,747,062	446,395,500.00	442,201,250	4,194,250.00	446,395,500	446,395,500.00	446,395,500		-
Profit per Production Sharing Agreements			0.00			-	0.00	-	-	-
Protected Gas/Additional Gas Revenues			0.00			-	0.00	-	-	-
Other Material Payments made to MEM			0.00			-	0.00	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0.00			-	0.00	-	-	-
Protected Gas Revenue			0.00			-	0.00	-	-	-
Additional Gas Revenue			0.00			-	0.00	-	-	-
Profit per Production Sharing Agreement			0.00			-	0.00	-	-	-
License Charges/Fees			0.00			-	0.00	-	-	-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Training fees			0.00			-	0.00	-	-	-
Quasi-Fiscal Expenditure			0.00			-	0.00	-	-	-
Other material Payments made to TPDC			0.00			-	0.00	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0.00			-	0.00	-	-	-
Corporation Tax (including provisional tax and advance tax			0.00			-	0.00	-	-	-
Skills & Development Levy(SDL)	2,613,689,666.38		2,613,689,666.38	2,626,111,779.98	(12,422,113.60)	2,613,689,666	2,613,689,666.38	2,613,689,666		-
Excise duty paid to LTD			0.00			-	0.00	-	-	-
Import duty paid to LTD	2,101,354,369.51	1,273,983,528.99	3,375,337,898.50	3,375,337,898.50		3,375,337,899	3,375,337,898.50	3,375,337,899		-
Stamp duty paid to LTD			0.00			-	0.00	-	-	-
Fuel duty paid to LTD	380,000,000.00	373,569,336.49	753,569,336.49		753,569,336.49	753,569,336	753,569,336.49	753,569,336		-
Capital Gains Tax paid to LTD			0.00			-	0.00	-	-	-
Tax Exemptions on fuel			0.00			-	0.00	-	-	-
Other Tax exemptions			0.00			-	0.00	-	-	-
Other material payments made to TRA			0.00			-	0.00	-	-	-
Payments to Local Authorities			0.00			-	0.00	-	-	-
Local Levy			0.00			-	0.00	-	-	-
Service Levy	1,834,560,541.00		1,834,560,541.00			-	1,834,560,541.00	-	1,834,560,541	
Other local Taxes, Fees and Levies			0.00			-	0.00	-	-	-
Payments made to Ministry of Finance (MoF)			0.00			-	0.00	-	-	-
Dividends for Government shares held in the company			0.00			-	0.00	-	-	-
Revenues to Government for shareholding sale in the companies			0.00			-	0.00	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0.00			-	0.00	-	-	-
Payments to MOTNR			0.00			-	0.00	-	-	-
NSSF										
Total payments made to government	33,458,667,107.89	1,856,374,550.48	35,315,041,658.37	32,735,139,644.48	745,341,472.89	33,480,481,117.37	35,315,041,658.37	33,480,481,117.37	1,834,560,541.00	0.00

DETAILS OF RECONCILIATION

COMPANY'S NAME: PANGEA MINERALS LIMITED

TIN: 100-227-754

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	21,745,966,887.00	1,653,226,138.00	23,399,193,025.00	23,399,193,025		23,399,193,025	23,399,193,025.00	23,399,193,025		-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Rent & Licence fee	338,340,600.00	123,723,250.00	462,063,850.00	462,063,850		462,063,850	462,063,850.00	462,063,850		-
Profit per Production Sharing Agreements			0.00			-	0.00	-	-	-
Protected Gas /Additional Gas Revenues			0.00			-	0.00	-	-	-
Other Material Payments made to MEM			0.00			-	0.00	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0.00			-	0.00	-	-	-
Protected Gas Revenue			0.00			-	0.00	-	-	-
Additional Gas Revenue			0.00			-	0.00	-	-	-
Profit per Production Sharing Agreement			0.00			-	0.00	-	-	-
License Charges/Fees			0.00			-	0.00	-	-	-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Training fees			0.00			-	0.00	-	-	-
Quasi-Fiscal Expenditure			0.00			-	0.00	-	-	-
Other material Payments made to TPDC			0.00			-	0.00	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0.00			-	0.00	-	-	-
Corporation Tax (including provisional tax and advance tax			0.00	0		-	0.00	-	-	-
Skills & Development Levy(SDL)	1,523,170,177.16	(30,414,911.99)	1,492,755,265.17	1,492,755,265.17		1,492,755,265	1,492,755,265.17	1,492,755,265		-
Excise duty paid to LTD			0.00			-	0.00	-	-	-
Import duty paid to LTD	2,585,092,084.66	463,612,627.34	3,048,704,712.00	3,048,704,712.00		3,048,704,712	3,048,704,712.00	3,048,704,712	(0)	
Stamp duty paid to LTD			0.00			-	0.00	-	-	-
Fuel duty paid to LTD			0.00			-	0.00	-	-	-
Capital Gains Tax paid to LTD			0.00			-	0.00	-	-	-
Tax Exemptions on fuel			0.00			-	0.00	-	-	-
Other Tax exemptions			0.00			-	0.00	-	-	-
Other material payments made to TRA			0.00			-	0.00	-	-	-
Payments to Local Authorities			0.00			-	0.00	-	-	-
Local Levy			0.00			-	0.00	-	-	-
Service Levy	1,178,672,540.17		1,178,672,540.17	1,164,803,008.00		1,164,803,008	1,178,672,540.17	1,164,803,008	13,869,532	
Other local Taxes, Fees and Levies			0.00			-	0.00	-	-	-
Payments made to Ministry of Finance (MoF)			0.00			-	0.00	-	-	-
Dividends for Government shares held in the company			0.00			-	0.00	-	-	-
Revenues for Government for shareholding sale in the companies			0.00			-	0.00	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0.00			-	0.00	-	-	-
Payments to MOTNR			0.00			-	0.00	-	-	-
NSSF						-				
Total payments made to government	27,371,242,288.99	2,210,147,103.35	29,581,389,392.34	29,567,519,860.17	0.00	29,567,519,860.17	29,581,389,392.34	29,567,519,860.17	13,869,532.17	0.00

DETAILS OF RECONCILIATION

COMPANY'S NAME: RESOLUTE TANZANIA LIMITED
 TIN: 100-206-013
 REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	-	0	-	-
Royalties for Oil & Gas			0			-	-	0	-	-
Rent & Licence fee		166,685,100	166,685,100.00	166,684,150	950	166,685,100	166,685,100	166,685,100.00	-	-
Profit per Production Sharing Agreements			0			-	-	0	-	-
Protected Gas /Additional Gas Revenues			0			-	-	0	-	-
Other Material Payments made to MEM			0			-	-	0	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	-	0	-	-
Protected Gas Revenue			0			-	-	0	-	-
Additional Gas Revenue			0			-	-	0	-	-
Profit per Production Sharing Agreement			0			-	-	0	-	-
License Charges/Fees			0			-	-	0	-	-
Royalties for Oil & Gas			0			-	-	0	-	-
Training fess			0			-	-	0	-	-
Quasi-Fiscal Expenditure			0			-	-	0	-	-
Other material Payments made to TPDC			0			-	-	0	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	-	0	-	-
Corporation Tax (including provisional tax and advance tax	458,464,553.00		458,464,553	458,464,553.00		458,464,553	458,464,553	458,464,553	-	-
Skills & Development Levy (SDL)	324,307,453.65	111,172,293.35	435,479,747	435,479,747		435,479,747	435,479,747	435,479,747	-	-
Excise duty paid to LTD			0			-	-	-	-	-
Import duty paid to LTD			0			-	-	0	-	-
Stamp duty paid to LTD			0			-	-	0	-	-
Fuel duty paid to LTD			0			-	-	0	-	-
Capital Gains Tax paid to LTD			0			-	-	0	-	-
Tax Exemptions on fuel			0			-	-	0	-	-
Other Tax exemptions			0			-	-	0	-	-
Other material payments made to TRA			0			-	-	0	-	-
Payments to Local Authorities			0			-	-	0	-	-
Local Levy			0			-	-	0	-	-
Service Levy	37,523,656.80		37,523,656.8			-	37,523,657	0	37,523,657	-
Other local Taxes, Fees and Levies			0			-	-	0	-	-
Payments made to Ministry of Finance (MoF)			0			-	-	0	-	-
Dividends for Government shares held in the company			0			-	-	0	-	-
Revenues to Government for shareholding sale in the companies			0			-	-	0	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	-	0	-	-
Payments to MOTNR			0			-	-	0	-	-
NSSF						-	-			
Total payments made to government	820,295,663.45	277,857,393.35	1,098,153,056.80	1,060,628,450.00	950.00	1,060,629,400.00	1,098,153,057	1,060,629,400.00	37,523,656.80	

DETAILS OF RECONCILIATION

COMPANY'S NAME: SHANTA MINING CO. LTD

TIN: 101-849-937

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	7,212,248,665.00	759,335.00	7,213,008,000.00	5,918,364,777	1,294,643,223.00	7,213,008,000	7,213,008,000.00	7,213,008,000	-	-
Royalties for Oil & Gas			-			-	-	-	-	-
Rent & Licence fee		339,020,800.00	339,020,800.00	339,020,800		339,020,800	339,020,800.00	339,020,800	-	-
Profit per Production Sharing Agreements			-			-	-	-	-	-
Protected Gas /Additional Gas Revenues			-			-	-	-	-	-
Other Material Payments made to MEM			-			-	-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			-			-	-	-	-	-
Protected Gas Revenue			-			-	-	-	-	-
Additional Gas Revenue			-			-	-	-	-	-
Profit per Production Sharing Agreement			-			-	-	-	-	-
License Charges/Fees			-			-	-	-	-	-
Royalties for Oil & Gas			-			-	-	-	-	-
Training fees			-			-	-	-	-	-
Quasi-Fiscal Expenditure			-			-	-	-	-	-
Other material Payments made to TPDC			-			-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			-			-	-	-	-	-
Corporation Tax (including provisional tax and advance tax			-			-	-	-	-	-
Skills & Development Levy(SDL)	769,755,294	256,567,727.60	1,026,323,021.60	1,026,323,021.60		1,026,323,022	1,026,323,021.60	1,026,323,022	-	-
Excise duty paid to LTD			-			-	-	-	-	-
Import duty paid to LTD	736,479,785	(310,225,818.50)	426,253,966.50		426,253,966.50	426,253,967	426,253,966.50	426,253,967	-	-
Stamp duty paid to LTD		22,160,831.00	22,160,831.00	22,160,831.00		22,160,831	22,160,831.00	22,160,831	-	-
Fuel duty paid to LTD			-			-	-	-	-	-
Capital Gains Tax paid to LTD			-			-	-	-	-	-
Tax Exemptions on fuel			-			-	-	-	-	-
Other Tax exemptions			-			-	-	-	-	-
Other material payments made to TRA			-			-	-	-	-	-
Payments to Local Authorities			-			-	-	-	-	-
Local Levy			-			-	-	-	-	-
Service Levy	494,802,816		494,802,816.14	22,869,577.57		22,869,578	494,802,816.14	22,869,578	471,933,239	-
Other local Taxes, Fees and Levies			-			-	-	-	-	-
Payments made to Ministry of Finance (MoF)			-			-	-	-	-	-
Dividends for Government shares held in the company			-			-	-	-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-	-	-
Payments made to Ministry of Tourism and Natural Resources			-			-	-	-	-	-
Payments to MOTNR			-			-	-	-	-	-
NSSF			-			-	-	-	-	-
Total payments made to government	9,213,286,560.14	308,282,875.10	9,521,569,435.24	7,328,739,007.17	1,720,897,189.50	9,049,636,196.67	9,521,569,435.24	9,049,636,196.67	471,933,238.57	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: TANGA CEMENT COMPANY LIMITED

TIN:100-159-937

REPORTING PERIOD: 1ST JULY 2041 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	689,699,319.50	-689,699,319.50	0.00	-	-	-	0.00	-	-	-
Royalties for Oil & Gas			0.00				0.00	-	-	-
Rent & Licence fee	26,116,188.00	-26,116,188.00	0.00				0.00	-	-	-
Profit per Production Sharing Agreements			0.00				0.00	-	-	-
Protected Gas/Additional Gas Revenues			0.00				0.00	-	-	-
Other Material Payments made to MEM			0.00				0.00	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0.00				0.00	-	-	-
Protected Gas Revenue			0.00				0.00	-	-	-
Additional Gas Revenue			0.00				0.00	-	-	-
Profit per Production Sharing Agreement			0.00				0.00	-	-	-
License Charges/Fees			0.00				0.00	-	-	-
Royalties for Oil & Gas			0.00				0.00	-	-	-
Training fees			0.00				0.00	-	-	-
Quasi-Fiscal Expenditure			0.00				0.00	-	-	-
Other material Payments made to TPDC			0.00				0.00	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0.00				0.00	-	-	-
Corporation Tax (including provisional tax and advance tax			0.00				0.00	-	-	-
Skills & Development Levy(SDL)			0.00				0.00	-	-	-
Excise duty paid to LTD			0.00				0.00	-	-	-
Import duty paid to LTD			0.00				0.00	-	-	-
Stamp duty paid to LTD			0.00				0.00	-	-	-
Fuel duty paid to LTD			0.00				0.00	-	-	-
Capital Gains Tax paid to LTD			0.00				0.00	-	-	-
Tax Exemptions on fuel			0.00				0.00	-	-	-
Other Tax exemptions			0.00				0.00	-	-	-
Other material payments made to TRA			0.00				0.00	-	-	-
Payments to Local Authorities			0.00				0.00	-	-	-
Local Levy			0.00				0.00	-	-	-
Service Levy			0.00				0.00	-	-	-
Other local Taxes, Fees and Levies			0.00				0.00	-	-	-
Payments made to Ministry of Finance (MoF)			0.00				0.00	-	-	-
Dividends for Government shares held in the company			0.00				0.00	-	-	-
Revenues to Government for shareholding sale in the companies			0.00				0.00	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0.00				0.00	-	-	-
Payments to MOTNR			0.00				0.00	-	-	-
NSSF			0.00				0.00	-	-	-
Total payments made to government	715,815,507.50	-715,815,507.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DETAILS OF RECONCILIATION

COMPANY'S NAME: TANZANIA PORTLAND CEMENT COMPANY LIMITED

TIN: 100-145-839

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	879,166,253.00	242,219,866.85	1,121,386,119.85	1,121,386,120		1,121,386,120	1,121,386,119.85	1,121,386,120	-	-
Royalties for Oil & Gas			-			-	-	-	-	-
Rent & Licence fee	454,669,103	-454,669,103	-			-	-	-	-	-
Profit per Production Sharing Agreements			-			-	-	-	-	-
Protected Gas /Additional Gas Revenues			-			-	-	-	-	-
Other Material Payments made to MEM			-			-	-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			-			-	-	-	-	-
Additional Gas Revenue			-			-	-	-	-	-
Profit per Production Sharing Agreement			-			-	-	-	-	-
License Charges/Fees			-			-	-	-	-	-
Royalties for Oil & Gas			-			-	-	-	-	-
Training fees			-			-	-	-	-	-
Quasi-Fiscal Expenditure			-			-	-	-	-	-
Other material Payments made to TPDC			-			-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax			-			-	-	-	-	-
Skills & Development Levy (SDL)			-			-	-	-	-	-
Excise duty paid to LTD			-			-	-	-	-	-
Import duty paid to LTD			-			-	-	-	-	-
Stamp duty paid to LTD			-			-	-	-	-	-
Fuel duty paid to LTD			-			-	-	-	-	-
Capital Gains Tax paid to LTD			-			-	-	-	-	-
Tax Exemptions on fuel			-			-	-	-	-	-
Other Tax exemptions			-			-	-	-	-	-
Other material payments made to TRA			-			-	-	-	-	-
Payments to Local Authorities										
Local Levy			-			-	-	-	-	-
Service Levy			-			-	-	-	-	-
Other local Taxes, Fees and Levies			-			-	-	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			-			-	-	-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-	-	-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			-			-	-	-	-	-
NSSF			-			-	-	-	-	-
Total payments made to government	1,333,835,356.00	(212,449,236.15)	1,121,386,119.85	1,121,386,119.85	-	1,121,386,119.85	1,121,386,119.85	1,121,386,119.85	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: TANZANIA ONE MINING LIMITED

TIN: 100-243-946

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Final Amounts			Unresolved			
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	549,491,400	36,092,400	585,583,800	585,583,800		585,583,800	585,583,800	585,583,800		-
Royalties for Oil & Gas			-			-	-	-	-	-
Rent & Licence fee		1,677,700	1,677,700	1,677,700		1,677,700	1,677,700	1,677,700		-
Profit per Production Sharing Agreements			-			-	-	-	-	-
Protected Gas/Additional Gas Revenues			-			-	-	-	-	-
Other Material Payments made to MEM			-			-	-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			-			-	-	-	-	-
Additional Gas Revenue			-			-	-	-	-	-
Profit per Production Sharing Agreement			-			-	-	-	-	-
License Charges/Fees			-			-	-	-	-	-
Royalties for Oil & Gas			-			-	-	-	-	-
Training fees			-			-	-	-	-	-
Quasi-Fiscal Expenditure			-			-	-	-	-	-
Other material Payments made to TPDC			-			-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax)			-			-	-	-	-	-
Skills & Development Levy (SDL)			-			-	-	-	-	-
Excise duty paid to LTD			-			-	-	-	-	-
Import duty paid to LTD	13,570,206		13,570,206			-	13,570,206	-	13,570,206	
Stamp duty paid to LTD	98,659,245	402,459,750	501,118,995	501,118,995		501,118,995	501,118,995	501,118,995		-
Fuel duty paid to LTD			-			-	-	-	-	-
Capital Gains Tax paid to LTD			-			-	-	-	-	-
Tax Exemptions on fuel			-			-	-	-	-	-
Other Tax exemptions			-			-	-	-	-	-
Other material payments made to TRA			-			-	-	-	-	-
Payments to Local Authorities										
Local Levy			-			-	-	-	-	-
Service Levy			-			-	-	-	-	-
Other local Taxes, Fees and Levies			-			-	-	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			-			-	-	-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-	-	-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			-			-	-	-	-	-
NSSF			-			-	-	-	-	-
Total payments made to government	661,720,851	440,229,850	1,101,950,701	1,088,380,495	-	1,088,380,495	1,101,950,701	1,088,380,495	13,570,206	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: URANEX TANZANIA LIMITED

TIN: 104-392-008

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0.00	-		-	0.00	-	-	-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Rent & Licence fee	789,436,700.00	(41,950,100.00)	747,486,600.00	747,486,125	475	747,486,600	747,486,600.00	747,486,600	-	-
Profit per Production Sharing Agreements			0.00			-	0.00	-	-	-
Protected Gas /Additional Gas Revenues			0.00			-	0.00	-	-	-
Other Material Payments made to MEM			0.00			-	0.00	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0.00			-	0.00	-	-	-
Protected Gas Revenue			0.00			-	0.00	-	-	-
Additional Gas Revenue			0.00			-	0.00	-	-	-
Profit per Production Sharing Agreement			0.00			-	0.00	-	-	-
License Charges/Fees			0.00			-	0.00	-	-	-
Royalties for Oil & Gas			0.00			-	0.00	-	-	-
Training fees			0.00			-	0.00	-	-	-
Quasi-Fiscal Expenditure			0.00			-	0.00	-	-	-
Other material Payments made to TPDC			0.00			-	0.00	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0.00			-	0.00	-	-	-
Corporation Tax (including provisional tax and advance tax	84,399,994	(84,399,994)	0.00	84,399,994	(84,399,994)	0	0.00	-	-	-
Skills & Development Levy(SDL)	18,513,728.00		18,513,728.00	0		0	18,513,728.00	-	18,513,728	-
Excise duty paid to LTD			0.00			0	0.00	-	-	-
Import duty paid to LTD			0.00			0	0.00	-	-	-
Stamp duty paid to LTD			0.00			0	0.00	-	-	-
Fuel duty paid to LTD			0.00			0	0.00	-	-	-
Capital Gains Tax paid to LTD			0.00			0	0.00	-	-	-
Tax Exemptions on fuel			0.00			0	0.00	-	-	-
Other Tax exemptions			0.00			0	0.00	-	-	-
Other material payments made to TRA			0.00			0	0.00	-	-	-
Payments to Local Authorities			0.00			0	0.00	-	-	-
Local Levy			0.00			0	0.00	-	-	-
Service Levy			0.00			0	0.00	-	-	-
Other local Taxes, Fees and Levies			0.00			0	0.00	-	-	-
Payments made to Ministry of Finance (MoF)			0.00			0	0.00	-	-	-
Dividends for Government shares held in the company			0.00			0	0.00	-	-	-
Revenues to Government for shareholding sale in the companies			0.00			0	0.00	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0.00			0	0.00	-	-	-
Payments to MOTNR			0.00			0	0.00	-	-	-
NSSF										
Total payments made to government	892,350,422.00	-126,350,094.00	766,000,328.00	831,886,119.00	-84,399,519.00	747,486,600.00	766,000,328.00	747,486,600.00	18,513,728.00	0.00

DETAILS OF RECONCILIATION

COMPANY'S NAME: WILLIAMSON DIAMONDS LIMITED

TIN: 100-108-682

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	3,117,238,363.00	3,013,218,645.00	6,130,457,008.00	6,130,457,008		6,130,457,008	6,130,457,008.00	6,130,457,008		-
Royalties for Oil & Gas			-			-	-	-	-	-
Rent & Licence fee	297,200,000.00	(6,500,000.00)	290,700,000.00		290,700,000.00	290,700,000	290,700,000.00	290,700,000		-
Profit per Production Sharing Agreements			-			-	-	-	-	-
Protected Gas/Additional Gas Revenues			-			-	-	-	-	-
Other Material Payments made to MEM			-			-	-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			-			-	-	-	-	-
Protected Gas Revenue			-			-	-	-	-	-
Additional Gas Revenue			-			-	-	-	-	-
Profit per Production Sharing Agreement			-			-	-	-	-	-
License Charges/Fees			-			-	-	-	-	-
Royalties for Oil & Gas			-			-	-	-	-	-
Training fees			-			-	-	-	-	-
Quasi-Fiscal Expenditure			-			-	-	-	-	-
Other material Payments made to TPDC			-			-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			-			-	-	-	-	-
Corporation Tax (including provisional tax and advance tax			-			-	-	-	-	-
Skills & Development Levy (SDL)	561,561,561.85	(235,124,476.90)	326,437,084.95	326,437,085		326,437,085	326,437,084.95	326,437,085		-
Excise duty paid to LTD			-			-	-	-	-	-
Import duty paid to LTD			-			-	-	-	-	-
Stamp duty paid to LTD			-			-	-	-	-	-
Fuel duty paid to LTD			-			-	-	-	-	-
Capital Gains Tax paid to LTD			-			-	-	-	-	-
Tax Exemptions on fuel			-			-	-	-	-	-
Other Tax exemptions			-			-	-	-	-	-
Other material payments made to TRA			-			-	-	-	-	-
Payments to Local Authorities			-			-	-	-	-	-
Local Levy	86,310,338.00		86,310,338.00			-	86,310,338.00	-	86,310,338	
Service Levy		387,729,012.93	387,729,012.93	387,729,012.93		387,729,013	387,729,012.93	387,729,013		-
Other local Taxes, Fees and Levies			-			-	-	-	-	-
Payments made to Ministry of Finance (MoF)			-			-	-	-	-	-
Dividends for Government shares held in the company			-			-	-	-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-	-	-
Payments made to Ministry of Tourism and Natural Resources			-			-	-	-	-	-
Payments to MOTNR			-			-	-	-	-	-
NSSF			-			-	-	-	-	-
Total payments made to government	4,062,310,262.85	3,159,323,181.03	7,221,633,443.88	6,844,623,105.88	290,700,000.00	7,135,323,105.88	7,221,633,443.88	7,135,323,105.88	86,310,338.00	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED

TIN: 115-007-114

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0	-		-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee	562,286,456.00	56,541,644.00	618,828,100.00	618,828,100		618,828,100	618,828,100.00	618,828,100		
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas/Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax)			0	0		-	0	-	-	-
Skills & Development Levy(SDL)	16,942,243.00		16,942,243.00	16,942,243.00		16,942,243	16942243	16,942,243	-	-
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD	5,196,600.00		5,196,600.00	5,196,600.00		5,196,600	5196600	5,196,600	-	-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			-							
Total payments made to government	584,425,299.00	56,541,644.00	640,966,943.00	640,966,943.00	-	640,966,943.00	640,966,943.00	640,966,943.00	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: ACTIVE RESOURCES T LIMITED
 TIN: 115-007-114
 REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee	614,381,150	(10,925,000)	603,456,150	603,456,150		603,456,150	603,456,150	603,456,150	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax			0			-	0	-	-	-
Skills & Development Levy(SDL)			0			-	0	-	-	-
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD			0			-	0	-	-	-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	614381150	-10925000	603,456,150.00	603,456,150.00	0	603,456,150.00	603,456,150.00	603,456,150	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: STAMIGOLD COMPANY LIMITED

TIN: 122-545-105

REPORTING PERIOD: 1ST JULY 2014 -30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals	1,238,764,843	(600,594,743)	638,170,100		638,170,100	638,170,100	638,170,100	638,170,100	-	-
Royalties for Oil & Gas			-			-		-	-	-
Rent & Licence fee			-			-		-	-	-
Profit per Production Sharing Agreements			-			-		-	-	-
Protected Gas /Additional Gas Revenues			-			-		-	-	-
Other Material Payments made to MEM			-			-		-	-	-
Payments made to Tanzania Development Corporation (TPDC)			-			-		-	-	-
Protected Gas Revenue			-			-		-	-	-
Additional Gas Revenue			-			-		-	-	-
Profit per Production Sharing Agreement			-			-		-	-	-
License Charges/Fees			-			-		-	-	-
Royalties for Oil & Gas			-			-		-	-	-
Training fess			-			-		-	-	-
Quasi- Fiscal Expenditure			-			-		-	-	-
Other material Payments made to TPDC			-			-		-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			-			-		-	-	-
Corporation Tax (including provisional tax and advance tax	2,700,000		2,700,000	-		-	2,700,000	-	2,700,000	
Skills & Development Levy(SDL)	185,442,245	(103,454,531)	81,987,714	81,987,714		81,987,714	81,987,714	81,987,714		-
Excise duty paid to LTD			-			-		-	-	-
Import duty paid to LTD	74,505,672	(74,505,672)	-			-		-	-	-
Stamp duty paid to LTD			-			-		-	-	-
Fuel duty paid to LTD			-			-		-	-	-
Capital Gains Tax paid to LTD			-			-		-	-	-
Tax Exemptions on fuel			-			-		-	-	-
Other Tax exemptions			-			-		-	-	-
Other material payments made to TRA			-			-		-	-	-
Payments to Local Authorities			-			-		-	-	-
Local Levy			-			-		-	-	-
Service Levy	42,019,743		42,019,743			-	42,019,743	-	42,019,743	
Other local Taxes, Fees and Levies			-			-		-	-	-
Payments made to Ministry of Finance (MoF)			-			-		-	-	-
Dividends for Government shares held in the company			-			-		-	-	-
Revenues to Government for shareholding sale in the companies			-			-		-	-	-
Payments made to Ministry of Tourism and Natural Resources			-			-		-	-	-
Payments to MOTNR			-			-		-	-	-
NSSF			-			-		-	-	-
Total payments made to government	1,543,432,503	(778,554,946)	764,877,557	81,987,714	638,170,100	720,157,814	764,877,557	720,157,814	44,719,743	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: STATE MINING CORPORATION
 TIN: 102-904-303
 REPORTING PERIOD: 1ST JULY 2014 -30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0	-		-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0	0		-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fess			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax			0			-	0	-	-	-
Skills & Development Levy (SDL)			0			-	0	-	-	-
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD			0			-	0	-	-	-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	0	0	0	0	0	0	0	0	0	0

DETAILS OF RECONCILIATION

COMPANY'S NAME: TANZGRAPHITE (TZ) LIMITED

TIN: 121-313-464

REPORTING PERIOD: 1ST JULY 2014 -30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0	0		-	0	-	-	-
Rent & Licence fee	482,985,525	-51,807,600	431,177,925.00	431,177,925		431,177,925	431,177,925	431,177,925	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax)			0	12,646,594.67	(12,646,594.67)	-	0	-	-	-
Skills & Development Levy(SDL)	7,952,689.17	(54,672.90)	7898016.27	7,898,016.27		7,898,016	7,898,016.27	7,898,016	-	-
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD			0			-	0	-	-	-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities										
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	490,938,214.17	#####	439,075,941.27	451722535.9	-12646594.67	439075941.3	439075941.3	439075941.3	0	0

DETAILS OF RECONCILIATION

COMPANY'S NAME: HENAN AFRO ASIA GEOENGINEERING TZ LTD

TIN: 105-397-968

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0.00			-	0	-	-	-
Royalties for Oil & Gas			0.00			-	0	-	-	-
Rent & Licence fee	371,910,750	-22,244,250	349,666,500.00	349,666,500		349,666,500	349,666,500	349,666,500	-	-
Profit per Production Sharing Agreements			0.00			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0.00			-	0	-	-	-
Other Material Payments made to MEM			0.00			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			0.00			-	0	-	-	-
Additional Gas Revenue			0.00			-	0	-	-	-
Profit per Production Sharing Agreement			0.00			-	0	-	-	-
License Charges/Fees			0.00			-	0	-	-	-
Royalties for Oil & Gas			0.00			-	0	-	-	-
Training fees			0.00			-	0	-	-	-
Quasi-Fiscal Expenditure			0.00			-	0	-	-	-
Other material Payments made to TPDC			0.00			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax			0.00	26,889,870	(26,889,870)	-	0	-	-	-
Skills & Development Levy(SDL)	24,035,975.00	15,233,650.00	8,802,325.00	8,802,325		8,802,325	8,802,325	8,802,325	-	-
Excise duty paid to LTD			0.00			-	0	-	-	-
Import duty paid to LTD	313,338,691.88	(310,277,182.88)	3,061,509.00		3,061,509.00	3,061,509	3,061,509	3,061,509	-	-
Stamp duty paid to LTD			0.00			-	0	-	-	-
Fuel duty paid to LTD			0.00			-	0	-	-	-
Capital Gains Tax paid to LTD			0.00			-	0	-	-	-
Tax Exemptions on fuel			0.00			-	0	-	-	-
Other Tax exemptions			0.00			-	0	-	-	-
Other material payments made to TRA			0.00			-	0	-	-	-
Payments to Local Authorities										
Local Levy			0.00			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	709,285,416.88	-347755082.9	361,530,334.00	385,358,695.00	-23828361	361,530,334.00	361530334	361,530,334.00	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: BG TANAZANIA LIMITED

TIN: 113-593-865

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees		448,290,712	448,290,712	448,290,712		448,290,712	448,290,712	448,290,712		-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fes		572,324,726.00	572,324,726	572,324,726.00		572,324,726	572,324,726	572,324,726		-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax			0			-	0	-	-	-
Skills & Development Levy (SDL)	1,354,672,732.00	(56,624,772.33)	1,298,047,959.67	1,298,047,959.67		1,298,047,960	1,298,047,959.67	1,298,047,960		-
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to TRA/CED			0			-	0	-	-	-
Stamp duty paid to LTD	181,339,977.00		181,339,977.00	181,339,977.00		181,339,977	181,339,977	181,339,977		-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Fuel levy paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF										
Total payments made to government	1,536,012,709.00	963,990,665.67	2,500,003,374.67	2,500,003,374.67	-	2,500,003,374.67	2,500,003,374.67	2,500,003,374.67	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: PANAFRICAN ENERGY TANZANIA LTD

TIN: 101-181-316

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)			0			-	0	-	-	-
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas / Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue		8,331,849,540	8,331,849,540.00	8,331,849,540		8,331,849,540	8,331,849,540	8,331,849,540		
Profit per Production Sharing Agreement	16,656,666,540.00	15,708,174,038.00	948,492,502.00	948,492,502.00		948,492,502	948,492,502.00	948,492,502		
License Charges/Fees	46,013,440.00	25,882,560.00	71,896,000.00	71,896,000		71,896,000	71,896,000.00	71,896,000		
Royalties for Oil & Gas			-			-	-	-		
Training fees	503,077,098.00	444,542,829.00	58,534,269.00	58,534,269.00		58,534,269	58,534,269.00	58,534,269		
Quasi-Fiscal Expenditure			-			-	0	-		
Other material Payments made to TPDC			-			-	0	-		
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			-			-	0	-		
Corporation Tax (including provisional tax and advance tax	20,046,171,158.14	(13,354,910,619.14)	6,691,260,539.00	6,691,260,539.00		6,691,260,539	6,691,260,539.00	6,691,260,539		
Skills & Development Levy(SDL)	462,814,712.17		462,814,712.17			-	462,814,712.17	-	462,814,712	
Excise duty paid to LTD	7,938,592,858.74	(7,938,592,858.74)	-			-	-	-		
Import duty paid to LTD	264,825,738.56	(75,321,919.66)	189,503,818.90	189,503,819		189,503,819	189,503,818.90	189,503,819		
Stamp duty paid to LTD	12,657,295.04		12,657,295.04			-	12,657,295.04	-	12,657,295	
Fuel duty paid to LTD			0			-	0	-		
Capital Gains Tax paid to LTD			0			-	0	-		
Tax Exemptions on fuel			0			-	0	-		
Other Tax exemptions			0			-	0	-		
Other material payments made to TRA			0			-	0	-		
Payments to Local Authorities			0			-	0	-		
Local Levy			0			-	0	-		
Service Levy	505,622,690		505,622,690			-	505,622,690.00	-	505,622,690	
Other local Taxes, Fees and Levies			-			-	-	-		
Payments made to Ministry of Finance (MoF)			0			-	0	-		
Dividends for Government shares held in the company			0			-	0	-		
Revenues to Government for shareholding sale in the companies			0			-	0	-		
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-		
Payments to MOTNR			0			-	0	-		
NSSF										
Total payments made to government	46,436,441,531	(29,163,810,165)	17,272,631,366	16,291,536,669	-	16,291,536,669	17,272,631,366	16,291,536,669	981,094,697	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: ETABLISSEMENT MAUREL ET PROM

TIN: 106-819-246

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees	186,390,000		186,390,000			-	186,390,000	-	186,390,000	
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees			0			-	0	-	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax		492,575,526	492,575,526.07	492,575,526		492,575,526	492,575,526.1	492,575,526		-
Skills & Development Levy(SDL)	359,043,127.00	205,363,241.11	564,406,368.11	564,406,368.11		564,406,368	564,406,368.1	564,406,368		-
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD	14,966,324.00	69,275,396.30	84,241,720.30	84,241,720.30		84,241,720	84,241,720.3	84,241,720		-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy	12,825,760.00		12,825,760.00			-	12,825,760	-	12,825,760	
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	573,225,211.00	767214163.5	1340439374	1,141,223,614	0	1,141,223,614	1,340,439,374	1,141,223,614	199,215,760	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: M&P EXPLORATION PRODUCTION TANZANIA LIMITED

TIN: 109-123-196

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees	519,249,100.00	168,575,220.00	687,824,320.00	350,673,880		350,673,880	687,824,320	350,673,880	337,150,440	
Royalties for Oil & Gas	1,359,894,600.00		1,359,894,600.00			-	1,359,894,600.00	-	1,359,894,600	
Training fees		362,983,068.00	362,983,068	362,983,068.00		362,983,068	362,983,068	362,983,068		-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax)			0	683,302,223.99	(683,302,223.99)	-	0	-	-	-
Skills & Development Levy(SDL)	34,926,931.00	(5,841,554.41)	29,085,376.59	29,085,376.59		29,085,377	29,085,376.59	29,085,377	-	-
Excise duty paid to LTD		260,432,408.34	260,432,408.3	260,432,408.34		260,432,408	260,432,408.34	260,432,408		-
Import duty paid to LTD	5,956,431.00		5,956,431			-	5,956,431.00	-	5,956,431	
Stamp duty paid to LTD			0	1,001,976		1,001,976	0	1,001,976		(1,001,976)
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities										
Local Levy(Gas Ushuru)	25,892,411		25,892,411	198,449,29.7		19,844,930	25,892,411	19,844,930	6,047,481	
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)										
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources										
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	1,945,919,473.00	786,149,141.93	2,732,068,614.93	1,707,323,862.62	(683,302,223.99)	1,024,021,638.63	2,732,068,614.93	1,024,021,638.63	1,709,048,952.30	(1,001,976.00)

DETAILS OF RECONCILIATION

COMPANY'S NAME: STATOIL TANZANIA AS

TIN: 105-935-730

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas/Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees	100,419,522.00		100,419,522.00	100,419,522	100,419,522	100,419,522	100419522	100,419,522	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fees	169,642,849.00		169,642,849	169,642,849.00	169,642,849	169,642,849	169642849	169,642,849	-	-
Quasi-Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0			-	0	-	-	-
Corporation Tax (including provisional tax and advance tax			0	111,599,278.78	(111,599,278.78)	-	0	-	-	-
Skills & Development Levy (SDL)	1,864,280,524	(104,640,007)	1,759,640,516	1,759,640,516		1,759,640,516	1759640516	1,759,640,516	-	-
Excise duty paid to LTD			-			-	0	-	-	-
Import duty paid to LTD			-			-	0	-	-	-
Stamp duty paid to LTD	16,955,175	(5,594,212)	11,360,963	11,360,963.33		11,360,963	11360963.33	11,360,963	-	-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF										
Total payments made to government	2,151,298,069.86	(110,234,219.31)	2,041,063,850.55	1,882,600,758.33	158,463,092.22	2,041,063,850.55	2,041,063,850.55	2,041,063,850.55	-	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: NDOVU RESOURCES LIMITED
 TIN: 100-353-644
 REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			0			-	0	-	-	-
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees	111,839,776.00		111,839,776			-	111,839,776	-	111,839,776	-
Royalties for Oil & Gas			0			-	0	-	-	-
Training fess	338,030,178.00		338,030,178.00			-	338,030,178	-	338,030,178	-
Quasi- Fiscal Expenditure			0			-	0	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)			0				0	-	-	-
Corporation Tax (including provisional tax and advance tax			0	6,189,061.20	(6,189,061.20)	-	0	-	-	-
Skills & Development Levy(SDL)	12,050,863.15		12,050,863.15	12,052,196.76		12,052,197	12,050,863	12,052,197		(1,334)
Excise duty paid to LTD			0			-	0	-	-	-
Import duty paid to LTD			0			-	0	-	-	-
Stamp duty paid to LTD	61,339,628.00		61,339,628.00	61,339,628.00		61,339,628	61,339,628	61,339,628		-
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	523,260,445	-	523,260,445	79,580,886	(6,189,061)	73,391,825	523,260,445	73,391,825	449,869,954	(1,334)

DETAILS OF RECONCILIATION

COMPANY'S NAME: TANZANIA PETROLEUM DEVELOPMENT CORPORATION

TIN: 100-183-498

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			-				-		-	
Royalties for Oil & Gas			-				-		-	
Rent & Licence fee	1,234,912,239		1,234,912,239.00				1,234,912,239.00		1,234,912,239	
Profit per Production Sharing Agreements			-				-		-	
Protected Gas /Additional Gas Revenues	13,584,407,883.00		13,584,407,883.00	5,397,320,739		5,397,320,739	13,584,407,883.00	5,397,320,739	8,187,087,144	
Other Material Payments made to MEM			-				-	-	-	-
Payments made to Tanzania Development Corporation (TPDC)			-				-	-	-	-
Protected Gas Revenue			-				-	-	-	-
Additional Gas Revenue			-				-	-	-	-
Profit per Production Sharing Agreement			-				-	-	-	-
License Charges/Fees			-				-	-	-	-
Royalties for Oil & Gas			-				-	-	-	-
Training fees			-				-	-	-	-
Quasi-Fiscal Expenditure			-				-	-	-	-
Other material Payments made to TPDC			-				-	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department - LTD)			-				-	-	-	-
Corporation Tax (including provisional tax and advance tax)	9,421,999,383.00		9,421,999,383.00				9,421,999,383.00	-	9,421,999,383	
Skills & Development Levy(SDL)			-				-	-	-	-
Excise duty paid to LTD			-				-	-	-	-
Import duty paid to LTD			-				-	-	-	-
Stamp duty paid to LTD			-				-	-	-	-
Fuel duty paid to LTD			-				-	-	-	-
Capital Gains Tax paid to LTD			-				-	-	-	-
Tax Exemptions on fuel			-				-	-	-	-
Other Tax exemptions			-				-	-	-	-
Other material payments made to TRA			-				-	-	-	-
Payments to Local Authorities			-				-	-	-	-
Local Levy			-				-	-	-	-
Service Levy			-				-	-	-	-
Other local Taxes, Fees and Levies			-				-	-	-	-
Payments made to Ministry of Finance (MoF)			-				-	-	-	-
Dividends for Government shares held in the company			-				-	-	-	-
Revenues to Government for shareholding sale in the companies			-				-	-	-	-
Payments made to Ministry of Tourism and Natural Resources			-				-	-	-	-
Payments to MOTNR			-				-	-	-	-
NSSF			-				-	-	-	-
Total payments made to government	24,241,319,505.00	-	24,241,319,505.00	5,397,320,739.00	-	5,397,320,739.00	24,241,319,505.00	5,397,320,739.00	18,843,998,766.00	-

DETAILS OF RECONCILIATION

COMPANY'S NAME: PETROBRAS TANZANIA

TIN: 107-192-077

REPORTING PERIOD: 1ST JULY 2014 - 30TH JUNE 2015

Revenue Streams	Company			Government			Final Amounts		Unresolved	
	Initial Amount TZs	Resolved	Final	Initial Amount TZs	Resolved	Final	Company	Government	Over	Under
Payments to the Ministry of Energy & Minerals (MEM)										
Royalties for Minerals			0			-	0	-	-	-
Royalties for Oil & Gas			0			-	0	-	-	-
Rent & Licence fee			0			-	0	-	-	-
Profit per Production Sharing Agreements			0			-	0	-	-	-
Protected Gas /Additional Gas Revenues			0			-	0	-	-	-
Other Material Payments made to MEM			0			-	0	-	-	-
Payments made to Tanzania Development Corporation (TPDC)										
Protected Gas Revenue			0			-	0	-	-	-
Additional Gas Revenue			0			-	0	-	-	-
Profit per Production Sharing Agreement			0			-	0	-	-	-
License Charges/Fees	169,923,194		169923194			-	169,923,194	-	169,923,194	
Royalties for Oil & Gas			0			-	-	-	-	-
Training fees	227,272,737		227272737			-	227,272,737	-	227,272,737	
Quasi-Fiscal Expenditure			0			-	-	-	-	-
Other material Payments made to TPDC			0			-	0	-	-	-
Payments made to Tanzania Revenue Authority (Large Tax payers Department -LTD)										
Corporation Tax (including provisional tax and advance tax			0			-	0	-	-	-
Skills & Development Levy(SDL)	131,845,442		131,845,442	121,675,232.45		121,675,232	131845442	121,675,232	10,170,210	
Excise duty paid to LTD	3,040,716		3,040,716			-	3040716.38	-	3,040,716	
Import duty paid to LTD	2,279,506		2,279,506			-	2279506	-	2,279,506	
Stamp duty paid to LTD	493,960,139		493,960,139	494,961,038.56		494,961,039	493960138.6	494,961,039		(1,000,900)
Fuel duty paid to LTD			0			-	0	-	-	-
Capital Gains Tax paid to LTD			0			-	0	-	-	-
Tax Exemptions on fuel			0			-	0	-	-	-
Other Tax exemptions			0			-	0	-	-	-
Other material payments made to TRA			0			-	0	-	-	-
Payments to Local Authorities			0			-	0	-	-	-
Local Levy			0			-	0	-	-	-
Service Levy			0			-	0	-	-	-
Other local Taxes, Fees and Levies			0			-	0	-	-	-
Payments made to Ministry of Finance (MoF)			0			-	0	-	-	-
Dividends for Government shares held in the company			0			-	0	-	-	-
Revenues to Government for shareholding sale in the companies			0			-	0	-	-	-
Payments made to Ministry of Tourism and Natural Resources			0			-	0	-	-	-
Payments to MOTNR			0			-	0	-	-	-
NSSF			0			-	0	-	-	-
Total payments made to government	1,028,321,734	-	1,028,321,734	616,636,271	-	616,636,271	1,028,321,734	616,636,271	412,686,362.96	(1,000,900.00)

