

TANZANIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

RECONCILIATION REPORT FOR THE PERIOD 1 JULY 2011 TO 30 JUNE 2012

June 2014



Table of Contents

1. INTRODUCTION.....	6
1.1. Background	6
1.2. Objective	6
1.3. Nature and extent of our work.....	6
2. EXECUTIVE SUMMARY	7
2.1. Completeness and accuracy of data.....	7
2.2. Payment Reconciliation.....	8
2.3. Government revenues.....	10
3. APPROACH AND METHODOLOGY	13
3.1. Scoping study.....	13
3.2. Capacity building workshop	13
3.3. Reconciliation process	13
3.4. Reliability and credibility of EITI data	14
3.5. Basis of reporting	14
4. OVERVIEW OF THE EXTRACTIVE SECTOR IN TANZANIA.....	15
4.1. Oil and Gas sector	15
4.2. Mining Sector	18
5. DETERMINATION OF THE RECONCILIATION SCOPE	22
5.1. Sectors and Activities.....	22
5.2. Payment flows.....	26
5.3. Extractive companies	29
5.4. Flow chart of payment flows	30
6. RECONCILIATION SCOPE.....	31
6.1. Taxes and revenues covered.....	31
6.2. Extractive companies	33
6.3. Government Entities.....	34
7. RECONCILIATION RESULTS	35
7.1. Reconciliation by extractive Company	35
7.2. Reconciliation by revenue stream.....	37
7.3. Adjustments	39
7.4. Unreconciled differences.....	47
8. REPORTED DATA	52
8.1. Analysis of Government revenues	52
8.2. Social payments.....	55
8.3. Production declared by extractive companies	56

9. RECOMMENDATIONS	58
9.1. Lessons learned from the 2012 reconciliation	58
9.2. Follow up of the recommendations of the 2011 and 2010 EITI Reports	61
ANNEXES	63
Annex 1: Reporting template and Supporting Schedule	64
Annex 2: List of extractive companies paying taxes below the materiality threshold	70
Annex 3: Tracking table of certified declaration forms	72
Annex 4: Extractive companies profile	74
Annex 5: Reconciliation sheets by company	77
Annex 6: Persons contacted or involved in the 2012 TEITI reconciliation	121

LIST OF ABBREVIATIONS

BGM	Bulyanhulu Gold Mine
BL	Broker Licence
Bn	Billion
BoE	Barrel of Oil Equivalent
BZGM	Buzwagi Gold Mine
CDC	Centers for Disease Control and Prevention
CED	Customs & Excise Department
CGT	Capital Gains Tax
CIT	Corporate Income Tax
CNG	Compressed Natural Gas
crt	carat
CSO	Civil Society Organisation
DL	Dealer Licence
DRD	Domestic Revenue Department
EIB	European Investment Bank
EITI	Extractive Industries Transparency Initiative
EMP	Environmental Management Plan
ESIA	Environmental and Social Impact Assessment
GGM	Geita Gold Mine
GPM	Golden Pride Mine
IFAC	International Federation of Accountants
ISA	International Standard on Auditing
kg	Kilogram
lb	Pound
LNG	Liquefied Natural Gas
LTD	Large Taxpayers Department
MDA	Mining Development Agreement
MEM	Ministry of Energy and Minerals
ML	Mining Licence
MMSCF	Million Standard cubic feet
MoF	Ministry of Finance
MSG	Multi-Stakeholder Group
NLGM	New Luika Gold Mine
NMGM	North Mara Gold Mine
NSSF	National Social Security Fund
PAYE	Pay-As-You-Earn
PL	Prospecting Licence
PML	Primary Mining Licence
PPF	Parastatal Pension Fund
PSA	Production Sharing Agreement
RL	Retention Licence

LIST OF ABBREVIATIONS

SCF	Standard Cubic feet
SDL	Skills and Development Levy
SML	Special Mining Licence
TANESCO	Tanzania Electric Supply Company Ltd
TCF	Trillion Cubic Feet
TDFL	Tanzania Development Finance Co Ltd
TEITI	Tanzania Extractive Industries Transparency Initiative
TGM	Tulawaka Gold Mine
TMAA	Tanzania Minerals Audit Agency
toz	Troy Ounces (1 toz = 1.0971 oz)
TPDC	Tanzania Petroleum Development Corporation
TRA	Tanzania Revenue Authority
TTM	TanzaniteOne Tanzanite Mine
TzS	Tanzanian shilling
US\$	United States Dollar
VAT	Value Added Tax
WDM	Williamson Diamond Mine

1. INTRODUCTION

1.1. Background

Tanzania joined the Extractive Industries Transparency Initiative on February 2009 following a recommendation as part of the 2007 Mineral Sector Review Study.

A Multi-Stakeholder Working Group (MSG) was established to lead the implementation of the EITI in Tanzania and comprised of representatives from civil society organizations, extractive companies and the Government. The MSG is led by Hon. Mark Bomani, a retired Judge who serves as an independent member and is supported by a Secretariat to deal with day-to-day activities.

To date three (3) annual EITI Reports have been published covering the period from 1 July 2008 until 30 June 2011. Each report demonstrates the improvements made compared to the previous year in relation to the number of reporting companies and the total revenue reported. The table below shows the progress made in each report:

Period Covered	Publication Date	Sectors Covered	Government Revenues (US\$ millions)	Company Payments (US\$ millions)	Number of Companies Reporting
1 July 2008 - 30 June 2009	January 2011	Oil, Gas, Mining	102,110,000	138,760,000	11
1 July 2009 - 30 June 2010	May 2012	Oil, Gas, Mining	309,407,926	305,762,430	23
1 July 2010 - 30 June 2011	June 2013	Oil, Gas, Mining	329,804,744	337,100,429	29

This is the fourth Tanzanian Extractive Industries Transparency Initiative (TEITI) reconciliation report, which covers the period from 1 July 2011 to 30 June 2012. It is the second reconciliation report since Tanzania became an EITI compliant country on 12 December 2012.

1.2. Objective

The purpose of this Report is to reconcile the data provided by companies in the extractive sector (hereafter referred to as "Companies") with the data provided by relevant Government Ministries and Agencies (hereafter referred to as "Government Entities").

The overall objectives of the reconciliation exercise are to aid the Government of Tanzania in identifying the positive contribution that minerals resources are making to economic and social development of the Country and to realise their potential through improved resource governance that encompasses and fully implements the principles and criteria of the Extractive Industries Transparency Initiative.

1.3. Nature and extent of our work

The Reconciliation ('Engagement') was undertaken in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements. The procedures performed were those set out in the terms of reference as established in the Request for Proposal referenced ME/008/2011-12/TEITI/C/06 and approved by the MSG.

We set out our findings in this report and associated appendices. The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result we do not express any assurance on the transactions beyond the explicit statements set out in this report. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

The report provides a brief background, scope and objectives, our methodology and approach to the reconciliation process. It then provides details of our findings, recommendations for improvement and the way forward for the reconciliation process.

Our report incorporates information received up to and including 18 April 2014 pertaining to the year ended 30 June 2012. Any information received after this date is not included in our report. The confirmations, which did not affect data or reconciliations, received subsequently have been included.

2. EXECUTIVE SUMMARY

2.1. Completeness and accuracy of data

- A schedule of payments made to Government Entities, broken down by company, was used as the basis for our reconciliation. A total of 99.79% of payments have been selected and included in the reconciliation. This was achieved by including all companies making payments in excess of TZS 0.15 million. The revenues collected from the remaining companies which were submitted by MEM, TRA and TPDC during the scoping phase were included in this report through a unilateral disclosure by companies and Government Entities.
- The list of the extractive companies selected by the MSG for the 2012 reconciliation exercise included 26 mining companies and 20 Oil and Gas companies. The following mining companies were removed from this list because they do not possess mineral rights, they are only service providers to mineral sector:

TOL Gases Ltd	Minesite Tanzania Ltd	Midwest Minerals Processor Ltd
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- All companies included in the reconciliation scope have returned their reporting templates, except:
 - ✓ Geo Can Resources Co Ltd hasn't submitted a reporting template. The receipts reported by Government Entities in respect of this company were, TZS 221,979,150 (0.03% of the total extractive sector revenue); and
 - ✓ Maweni Limestone Ltd has submitted on 21 May 2014 its reporting template using rounded numbers. In addition the payment flow details were not provided. Consequently, the data submitted were not reconciled.
- All Government Entities included in the reconciliation scope have returned their reporting templates, except the following Local authorities:

Local Authorities

Geita	Kilwa	Nzega
Kahama	Mbeya	Simanjiro

Only annual figures were declared by Tarime and Kinondoni. These Local Authorities were contacted to send their detailed schedules.

In addition, PPF submitted an excel sheet containing details of payments which was not in the format requested by the 2012 reconciliation guidelines. We decided to accept PPF declarations for the purpose of the preparation of this report.

- Of the 43 companies included in the reconciliation scope, 12 companies did not submit a certified reporting template. These Companies are set out in the table below:

Mining Companies	Oil & Gas Companies
Geita Gold Mining Ltd	M&P Exploration Production (T) Ltd
Resolute (Tanzania) Ltd	Ras Al Khaimah Gas Tanzania Ltd
Tanzania Portland Cement Co Ltd	Etablissements Maurel & Prom
Tanga Cement Company Ltd	Tullow Tanzania B.V
Willy Enterprises	
State Mining Corporation	
Maweni Limestone Ltd	
Dhahabu Resources Tanzania Ltd	

- With regard to Government Entities, we have not received a letter from the Controller and Auditor General confirming that the accounts for the Government Entities were audited under International Standards, as defined in the instructions for the preparation of Reporting Templates. Only TPDC and the local authorities Ilala and Biharamulo have submitted a reporting template certified by the Controller and Auditor General.

- Delays in the reconciliation exercise were caused by the time required for production of information by companies and Government Entities. These delays complicated the collection of supporting documents to update the information provided in the original data collection templates.

2.2. Payment Reconciliation

- The net difference between the payments declared by extractive companies and the Government at the beginning of the reconciliation amounted to **TzS 76,617,307,388** or **10.53%** of the total amount declared by the Government, which is detailed as follows:

	Extractive companies (TzS)	Government (TzS)	Difference (TzS)	%
Total payments declared	804,100,750,134	727,483,442,746	76,617,307,388	10.53%

- At the end of our reconciliation, the remaining net differences amounted to **TzS 2,148,537,981** or **0.28%** of the total Payments declared by the Government:

	Extractive companies (TzS)	Government (TzS)	Difference (TzS)	%
Total payments declared	759,817,251,440	757,668,713,459	2,148,537,981	0.28%

After adjustment, the net difference of **TzS 2,148,537,981** represents the aggregate of the positive differences amounting to **TzS 8,864,011,207** and the negative differences of **TzS (6,715,473,226)** which are detailed in Section 7.4 of this report.

Details of adjustments made to the reporting entities' initial amounts and the unresolved residual differences are presented in Sections 7.3 of this report.

- We present in the tables below a summary by sector of the unreconciled differences by company after the reconciliation work. The Government reported receipts are **TzS 2,148,537,981** less than the extractive companies reported payments:

Company	Extractive companies (TzS)	Government (TzS)	Differences (TzS)
Geita Gold Mining Ltd	209,263,438,587	208,083,235,222	1,180,203,365
Bulyanhulu Gold Mine Ltd	81,483,700,689	81,275,838,263	207,862,426
Pangea Minerals Ltd	63,728,284,911	64,043,559,433	(315,274,522)
Resolute Ltd	62,743,855,844	62,238,149,636	505,706,208
Tanzania Portland Cement Co Ltd	55,664,890,026	52,980,995,406	2,683,894,620
North Mara Gold Mine Ltd	48,019,611,940	48,000,323,216	19,288,724
Tanga Cement Company Ltd	40,659,869,396	39,681,859,712	978,009,684
Mbeya Cement Company Ltd	15,540,734,089	14,723,391,641	817,342,448
Shanta Mining Company Ltd	8,355,751,005	7,814,576,772	541,174,233
Mantra Tanzania Ltd	7,555,380,386	7,308,764,945	246,615,441
Williamson Diamonds Ltd	7,251,100,891	9,136,267,890	(1,885,166,999)
Tanzanite One Mining Ltd	4,406,078,928	4,414,149,693	(8,070,765)
ABG Exploration Ltd	3,293,679,897	4,012,006,686	(718,326,789)
Tancan Mining Company Ltd	1,666,197,264	1,750,103,560	(83,906,296)
Tanzanite One Trading Ltd	1,120,902,571	1,150,160,638	(29,258,067)
Dhahabu Resources Tanzania Ltd	1,038,978,390	1,075,034,758	(36,056,368)
Bafex Tanzania Ltd	888,489,046	888,489,046	-
Tadc 2000	846,083,612	847,603,876	(1,520,264)
Mdn Tanzania Ltd	753,982,911	786,157,629	(32,174,718)
State Mining Corporation	486,342,760	735,518,781	(249,176,021)
Willy Enterprises	481,832,031	789,431,194	(307,599,163)
Geo Can Resources Co Ltd	-	221,979,150	(221,979,150)
Maweni Limestone Ltd	1,212,442,456	742,381,736	470,060,720
Subtotal Mineral sector	616,461,628,630	612,699,978,883	3,761,648,747

Company	Extractive companies (TzS)	Government (TzS)	Differences (TzS)
Pan African Energy Tanzania Ltd	39,515,330,471	38,608,642,399	906,688,072
Songas Ltd	35,608,660,012	35,610,808,014	(2,148,002)
Petrobras Tanzania Ltd	18,026,383,958	19,387,073,910	(1,360,689,952)
TPDC	12,977,102,511	13,148,821,758	(171,719,247)
BG International Ltd	9,055,580,710	9,221,105,859	(165,525,149)
Statoil Tanzania AS	7,706,009,605	7,472,700,977	233,308,628
Dominion TZ	6,282,444,347	6,282,494,458	(50,111)
Ophir Tanzania (Block 1) Ltd	4,205,418,500	5,306,130,190	(1,100,711,690)
Ndovu Resources Ltd	2,771,266,084	2,771,648,936	(382,852)
M&P Exploration Production (T) Ltd	1,977,262,527	1,917,201,166	60,061,361
Ras Al Khaimah Gas Tanzania Ltd	1,581,603,928	1,581,620,232	(16,304)
Wentworth Gas Ltd	1,325,192,092	1,337,470,864	(12,278,772)
Afren Gabon Ltd	557,204,594	545,295,833	11,908,761
Etablissements Maurel & Prom	521,274,550	520,438,034	836,516
Tullow Tanzania B.V	434,299,354	434,516,425	(217,071)
Heritage Oil	326,427,893	339,632,847	(13,204,954)
Dominion Oil & Gas Ltd	264,109,175	264,129,175	(20,000)
Swala Energy	220,053,499	219,003,499	1,050,000
Subtotal Oil & Gas sector	143,355,623,810	144,968,734,576	(1,613,110,766)

- We present in the table below a summary of the unreconciled differences by payment and Government Entities after the reconciliation work:

Revenue stream	Extractive companies (TzS)	Government (TzS)	Differences (TzS)
Ministry of Energy and Minerals (MEM)	133,206,824,977	134,252,887,817	(1,046,062,840)
Royalties	121,085,931,603	121,972,969,420	(887,037,817)
Rent and Licence Fees	2,354,961,282	2,513,986,305	(159,025,023)
Profit per Production Sharing Agreements	3,590,566,149	3,590,566,149	-
Protected Gas/Additional Gas Revenues	6,123,609,143	6,123,609,143	-
Other material payments made to MEM (> TzS 50 million)	51,756,800	51,756,800	-
Tanzania Petroleum Development Corporation (TPDC)	22,044,864,699	22,045,223,097	(358,398)
Protected Gas Revenue	9,657,423,238	9,657,423,238	-
Profit per Production Sharing Agreement	9,327,301,538	9,327,301,538	-
Licence Charge	642,736,059	643,134,794	(398,735)
Other material payments made to TPDC (> TzS 50 million)	2,417,403,864	2,417,363,527	40,337
Tanzania Revenue Authority (LTD/DRD/CED)	547,887,747,247	548,594,346,369	(706,599,122)
Corporation Tax (including provisional tax and advance tax)	170,959,664,370	171,283,049,688	(323,385,318)
Withholding Taxes	87,166,381,450	88,638,293,785	(1,471,912,335)
Pay- As-You-Earn (PAYE)	107,371,380,808	107,639,547,490	(268,166,682)
Skills and Development Levy (SDL)	24,362,361,040	24,244,534,226	117,826,814
VAT paid to LTD/DRD	85,249,476,934	84,384,498,115	864,978,819
VAT paid to CED	25,946,805,498	26,116,709,325	(169,903,827)
Excise Duty	5,101,158,942	5,245,177,289	(144,018,347)
Import Duty	27,267,543,208	26,630,951,452	636,591,756
Stamp Duty	625,936,269	624,974,961	961,308
Fuel Levy	7,912,669,420	7,909,839,420	2,830,000
Other material payments made to TRA (> TzS 50 million)	5,924,369,308	5,876,770,618	47,598,690
NSSF/PPF	50,325,456,566	50,868,066,672	(542,610,106)
NSSF Contribution	42,558,709,830	42,545,714,368	12,995,462
PPF Contribution	7,766,746,736	8,322,352,304	(555,605,568)
Local Authorities	5,647,802,451	1,203,634,004	4,444,168,447
Local Levy	532,158,854	128,265,181	403,893,673
Service Levy	3,019,003,401	932,611,823	2,086,391,578
Other Local Taxes, Fees and Levies	2,096,640,196	142,757,000	1,953,883,196

Revenue stream	Extractive companies (TzS)	Government (TzS)	Differences (TzS)
Ministry of Finance (MoF)	704,555,500	704,555,500	-
Dividends from Government Shares	704,555,500	704,555,500	-
Total payments	759,817,251,440	757,668,713,459	2,148,537,981

2.3. Government revenues

Overall receipts reported by the Government, after reconciliation, may be expressed as follow:

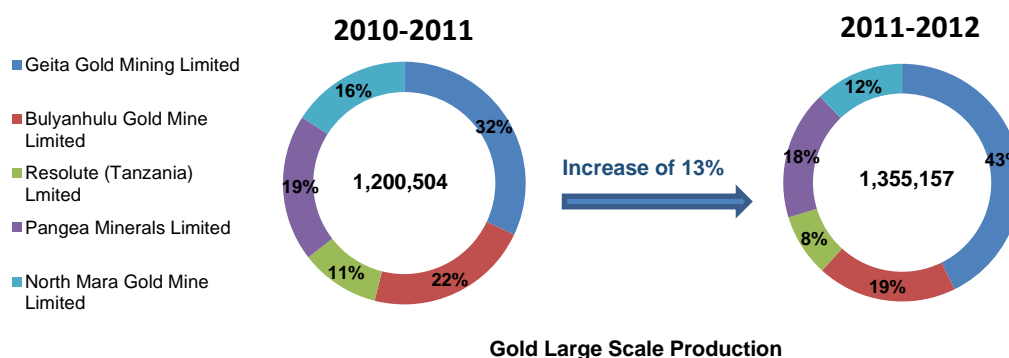
i. Key Macro-economic data

Macro-economic data	2010-2011		2011-2012		Variance		
	million (TzS)	million (USD)	million (TzS)	million (USD)	Million (TzS)	million (USD)	%
Total Government revenues ¹	5,736,300	3,805	7,183,000	4,439	1,446,700	635	25.2%
Total fiscal revenues ¹	5,293,300	3,511	6,480,000	4,005	1,186,700	494	22.4%
GDP (at market price) ²	35,801,543	23,746	41,994,283	25,955	6,192,741	2,209	17.3%
Exports ²	10,630,340	7,051	12,812,216	7,919	2,181,875	868	20.5%

ii. Gold Production Data³

(Ounces)

Production declared by major Gold Producers	2010-2011	2011-2012	Variance	
			Value	%
Geita Gold Mining Limited	384,016	578,862	194,846	51%
Bulyanhulu Gold Mine Limited	263,530	258,083	(5,447)	(2%)
Resolute (Tanzania) Limited	127,076	115,289	(11,787)	(9%)
Pangea Minerals Limited	234,865	238,815	3,950	2%
North Mara Gold Mine Limited	191,017	164,107	(26,910)	(14%)
Total	1,200,504	1,355,157	154,653	13%



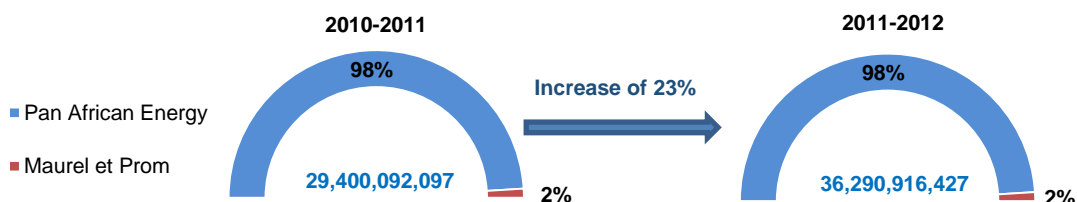
¹ Ministry of Finance – Full year budget performance and economic review for the fiscal year 2011/2012.

² Bank of Tanzania – Annual report 2011/2012.

³ Figures reported by companies in the reporting templates.

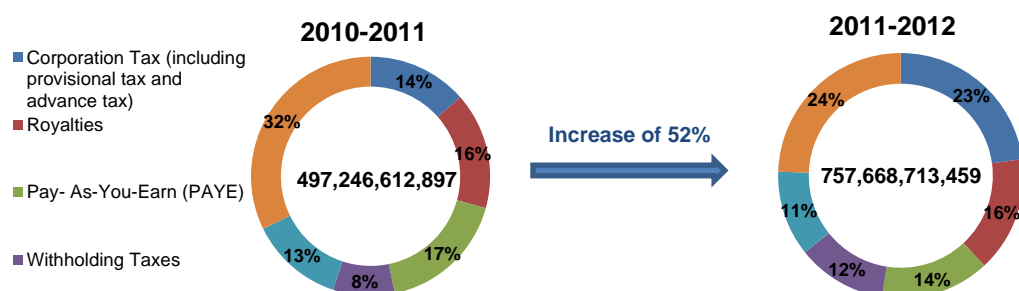
iii. Gas Production Data¹

Production declared by Gas companies (cubic feet)	Area	2010-2011	2011-2012	Variance	
				Value	%
Pan African Energy	Songo Songo	28,814,366,842	35,624,570,724	6,810,203,882	24%
Maurel et Prom	Mnazi Bay	585,725,255	666,345,703	80,620,448	14%
Total		29,400,092,097	36,290,916,427	6,890,824,330	23%



iv. Government receipts from extractive sector

EITI Data	2010-2011		2011-2012	
Sector covered	Oil and Gas - Mining		Oil and Gas - Mining	
Number of companies reporting	30		43	
Materiality threshold (TzS billion)	0.15		0.15	
	TzS	USD	TzS	USD
Government receipts from extractive sector	-	-	761,375,712,044	470,568,861
Government receipts from reconciled companies	497,246,612,897	329,804,744	757,668,713,459	468,277,748
Government receipts	2010-2011		2011-2012	
	TzS	USD	TzS	USD
Government receipts from reconciled companies	497,246,612,897	329,804,744	761,375,712,044	470,568,862
Corporation Tax (incl. provisional tax and adv. tax)	67,144,627,149	44,534,474	171,283,049,688	105,861,624
Royalties	78,544,149,875	52,095,344	121,972,969,420	75,385,490
Pay- As-You-Earn (PAYE)	86,727,398,528	57,522,981	107,639,547,490	66,526,708
Withholding Taxes	41,450,349,253	27,492,438	88,638,293,785	54,782,968
VAT paid to LTD/DRD	63,047,595,230	41,817,069	84,384,498,115	52,153,906
Other taxes	160,332,492,862	106,342,437	183,750,354,961	113,567,052
Receipts from non-reconciled companies	-	-	1,420,886,223	878,180
Receipts from non-reconciled Government Entities	-	-	2,286,112,362	1,412,934



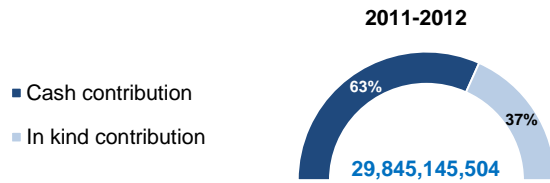
The Government Revenues from the extractive sector increased from TZS 497,246,612,897 to TZS 757,668,713,459 in 2012. This significant increase amounting TZS 260,422,100,562 is explained mainly by the increase of 13 % of the Gold production and an increase of 23% of the Gas production.

¹ Source: TPDC.

We also noted a significant increase of 22% in Gold prices. In 2011-2012, the London Gold fixing average¹ was 1,672.11 USD/toz surpassing the average price of 1,371.18 USD/toz in 2010-2011.

v. Social contributions

Social payment	2011-2012	
	TzS	USD
Cash contribution	18,930,049,743	11,699,732
In kind contribution	10,915,095,761	6,746,084
Total	29,845,145,504	18,445,816



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24 June 2014

¹ Calculated on the basis of monthly figures extracted from the website : <http://www.lbma.org.uk/pricing-and-statistics>.

3. APPROACH AND METHODOLOGY

Prior to requesting data for the 2012 reconciliation process, we carried out a scoping study for the purpose of determining the scope of the EITI Report and to update the reporting template. We also prepared written instructions explaining how to complete and submit these reporting templates. Additionally, we conducted a workshop for all stakeholders and explained the objectives of the reconciliation exercise and how to fill in the reporting template, whilst going through the guidelines.

3.1. Scoping study

In accordance with our terms of reference, we carried out a scoping study and reported to the TEITI MSG on matters which should be considered in determining the coverage of the 2012 reconciliation, including:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- companies and Government Entities required to report; and
- assurances to be provided by reporting entities to ensure credibility of the data made available to us.

A fact-finding visit at the TEITI Secretariat in Dar Es Salaam was carried out between 7 and 11 October 2013 during which we:

- examined the structure of the extractive sector in Tanzania and sought the number of taxpayers and the relevant Government Entities involved;
- conducted a mapping exercise of the flow of revenue from the Extractive Industries/Companies to Government Entities;
- designed a revenue tracking template for line Agencies at different stages of the value chain – flow of funds; and
- identified areas in which reconciliation is feasible, i.e. where there is perfect symmetry between the paying and receiving entities, and areas in which only a unilateral disclosure by the receiving or disbursing entity is necessary.

The results of the scoping study submitted to the TEITI MSG for approval as described in Section 6 of this report.

3.2. Capacity building workshop

We conducted a workshop to explain the process of completing the templates, highlighting challenges experienced by stakeholders in completing templates for the 4th Report, defining payment/revenue streams, and providing contact details that reporting stakeholders may use to obtain assistance or clarification in connection with completing the templates.

This workshop was held on 15 January 2014 in Dar Es Salaam during which a timetable and deadline for the submission of the completed reporting templates was set.

Following the workshop, all reporting stakeholders were given a period of 2 weeks to submit the completed templates.

3.3. Reconciliation process

3.3.1. Data Gathering

We developed instructions, including reporting templates and reporting guidelines, requesting extractive companies and Government Entities to report all required data in accordance with the Public notice issued by the TEITI Chairperson on 23 December 2013. These reporting templates were sent electronically to the stakeholders. The entities and Government Entities were required to report directly to the reconciler, to whom they were also requested to direct any questions on the reporting templates.

The TEITI MSG agreed that the deadline for reporting would be 31 January 2014, while that for the submission of the certified reporting templates was set at 7 February 2014.

We obtained supporting payment schedules for various payments made by the Companies, which included details such as date of payment, type of tax and flag receipt numbers. The Government Entities made a database of all amounts they received from extractive companies for the year ended 30 June 2012 available to us.

3.3.2. Data compilation and resolution of differences

The process of compiling the data and resolving or justifying differences was carried out between February and April 2014. In carrying out the reconciliation, we performed the following procedures:

- figures reported by extractive companies were compared item-by-item to figures reported by Government Entities. As a result, all differences identified have been listed item-by-item in relation to each Government Entity and extractive company;
- where data reported by extractive companies agreed with the data reported by the Government Entities, the Government figures were considered to be confirmed and no further action was undertaken; and
- the Government Entities and the Companies were asked to provide supporting documents and/or confirmation for any adjustment to the information provided on the original data collection templates.

In cases where we were unable to resolve differences, we visited the reporting entities and reviewed additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved, which we have summarised in Section 7.3 of this report.

3.4. Reliability and credibility of EITI data

In order to comply with EITI Requirements 12 and 13 and to ensure the credibility of data submitted:

- Companies and Government Entities were requested to have their reporting templates signed by a Senior Official;
- Companies and Government Entities were requested to submit the breakdown of payments and receipts date-by-date and receipt-by-receipt in the supporting schedule;
- Companies, including TPDC, were requested to provide us with confirmation of the truth and fairness of the information disclosed in the template from their auditors and to confirm that the information disclosed was prepared in accordance with the template instructions. The information provided by companies in this respect is set out in Annex 3;
- Government Entities, including local authorities, were requested to obtain confirmation from the Auditor General that the transactions reported in the template are in accordance with instructions issued by TEITI, are complete and are in agreement with the accounts of Government for the year ended 30 June 2012. The information provided by Government Entities in this respect is also set out in Annex 3;
- the Auditor General was also required to provide a letter confirming that the accounts of the Government Entities were audited in accordance with International Standards; and
- for any changes made to the original data reported on the templates, the agencies and companies were asked to provide supporting documents and/or confirmation before any adjustments were accepted.

3.5. Basis of reporting

The reconciliation has been carried out on a cash accounting basis. Accordingly, any payment made prior to 1 July 2011 was excluded. The same applies to any payments made after 30 June 2012.

For the payments made in foreign currency, the reporting entities were required to report in the currency of payment. The payments made in US Dollars have been converted to TZS at the average rate for the period per Oanda of USD 1= TZS 1,617.99¹.

¹ <http://www.oanda.com>.

4. OVERVIEW OF THE EXTRACTIVE SECTOR IN TANZANIA

4.1. Oil and Gas sector

4.1.1. Background and profile of the Oil and Gas sector in Tanzania

For the past 60 years Tanzania has been exploring for oil and gas. To date no oil has been discovered, although the first natural gas discovery was made in 1974 at Songo Songo Island (Lindi Region). The second discovery was made at Mnazi Bay (Mtwara Region) in 1982.

The first National Energy Policy of Tanzania was formulated in April 1992, following structural changes that resulted in the changing role of Government. These changes were driven by markets becoming more liberal, meaning that the Government needed to assume a more prominent role in promoting the growth of a private sector led economy. Additionally, the Government aimed to contribute to social economic development and, in the long-term, to eradicate poverty.

The policy was revised in 2003 to create an environment conducive for energy development in the country. The Policy envisioned the energy sector effectively contributing to the growth of the national economy and thereby improving the standard of living for the entire nation in a sustainable and environmentally sound manner¹.

This new policy accelerated the growth of the energy sector, including oil and gas exploration that has led to increased discovery of natural gas in the country. Today over 45 billion cubic meters of natural gas has been discovered from both onshore and offshore basins and more gas discoveries are anticipated².

In 2000, in partnership with private companies³, the Government of Tanzania (through Tanzania Electric Supply Company Ltd (TANESCO) and Tanzania Petroleum Development Corporation (TPDC)), implemented the Songo Songo Gas to Electricity Project. In this project PanAfrican Energy Tanzania (PAT) developed the Songo Songo gas field to produce natural gas. Songas Company then constructed and operated natural gas pipelines from Songo Songo Island to Dar Es Salaam (232 km). This natural gas is used as the principal fuel supply for five gas turbines in the generation of electricity and for industrial use as a source of energy.

Tanzania's upstream oil and gas sector is currently enjoying a boom experienced following major discoveries of natural gas by Statoil, Ophir Energy and BG Group. These discoveries mean that in 2012 Tanzania's total estimated natural gas reserves quadrupled from 10 trillion to 40 trillion cubic feet. Offshore gas fields at Songo Songo and Mnazi Bay are currently in the process of being developed by Pan African Energy and Maurel and Prom in connection with the Tanzania Petroleum Development Corporation (TPDC). However, despite 50 years of exploration activity, Tanzania still has no proven oil reserves and remains dependent on imported petroleum products.

Today, gas is used to generate electricity to feed the national grid. Further expansions are underway including 532 km of 36 inch pipeline, which is being constructed to transport natural gas from Mtwara and Lindi to Dar Es Salaam. A further 25km of 24 inch subsea spur line will connect Songo Songo Island to Somanga Fungi, Lindi Region. The Government, in collaboration with stakeholders, are developing various utilisation options such as domestic (households and car fuel) and power generation. Investment in LNG and CNG processing plants is also being sought.

¹ Source: The Petroleum (Exploration and Production) Act, 1980.

² Source: <http://www.mem.go.tz/aboutus/MEMOview/TheEnergySector/tabid/121/language/en-US/Default.aspx>.

³ The main project sponsor was AES Sirocco (USA), a large electricity company operating worldwide. The other sponsor is Pan African Energy, formerly Ocelot International, a gas development company, with operations in several African countries. Project investors are AES, Pan African Energy, TANESCO, TPDC, CDC, TDFL, EIB and World Bank, the latter two through the Government of Tanzania. Source: http://www.tpdz-tz.com/songo_songo.htm.

4.1.2. Key legislation and regulatory structure

The key legislation regulating the Tanzanian upstream oil and gas sector is the Petroleum (Exploration and Production) Act 1980 (the Petroleum Act 1980), which vests title to all petroleum within Tanzania and the territorial waters of the United Republic of Tanzania.

The large discoveries of natural gas have prompted the Tanzanian Government to develop a Natural Gas Policy. The policy was completed on 10th October 2013 and will supplement Tanzania's existing 2003 National Energy Policy.

Under the Petroleum Act 1980, the oil and gas industry in Tanzania is regulated by the Ministry for Energy and Minerals (MEM), which sets industry-specific policies, strategies and laws. The MEM coordinates the TPDC, which regulates upstream activities and the Energy and Water Utilities Regulatory Authority (EWURA), which regulates downstream activities.

The TPDC was established in 1969 by the Tanzanian Government under the Tanzania Petroleum Corporation (Establishment) Order (GN No. 140 of 1969). It is the TPDC through which the MEM implements its petroleum exploration and development policies.

The role of TPDC is set out in the Tanzania Petroleum Corporation (Establishment) Order as being:

- to promote and monitor exploration for oil and gas;
- to develop and produce oil and gas;
- to conduct research relating to development of the oil and gas industry in Tanzania;
- to manage the exploration for oil and gas;
- to advise the Government on petroleum production data;
- to undertake the management of strategic fuel reserves; and
- to undertake trading in petroleum products.

The TPDC is also a signatory to all production sharing agreements (PSAs) entered into in Tanzania. The TPDC monitors the implementation of PSAs and advises the Tanzanian Government on various compliance issues.

4.1.3. Licencing¹

Rights to explore for and produce petroleum in Tanzania are obtained by entering into a PSA with the Tanzanian Government and the TPDC. Under the agreement, the Tanzanian Government grants petroleum exploration and development licences to the TPDC, which in turn engages the oil company to carry out petroleum exploration and production operations on its behalf. Standard terms for the PSA, which are negotiable, are set out in Tanzania's 2008 Model PSA (MPSA) and the Petroleum Act 1980. Applications for licences and for entry into PSAs are done both through licensing rounds and by application.

The negotiated terms of the PSA's form the basis of the licences. The legislative framework offers considerable flexibility to the Government in negotiating acceptable proceeds sharing terms with oil companies. An exploration licence normally consists of 60 blocks (each block being a 5 minute x 5 minute geographical unit) but the Petroleum (Exploration and Production) Act 1980 does provide flexibility for more than one licence to be granted and, in certain cases, for a licence to comprise more or less than 60 blocks. The Act also provides provisions for exploration, appraisal, development and production periods.

Exploration is permitted for up to 11 years; divided into one initial and two renewable periods of 4, 4 and 3 years respectively. Appraisal normally takes 2 years but can take more if necessary. Development and Production is awarded for 25 years with the possibility of an extension for a further 20 years. According to the Model Producing Sharing Agreement 2008, the annual licence charges include a 4 US\$/km² fee in the first 2 years of exploration; a 8 US\$/km² fee in the first 4 year extension period and a 16 US\$/km² fee in the second 4 and 3 years extension periods.

¹ Source: http://www.tpdz-tz.com/tpdc/legal_fiscal.php

In the event of a commercial discovery, the holder of an exploration licence has the right to a development licence, subject to the development plan ensuring the most efficient and beneficial use of the resources discovered.

The Tanzania Petroleum Development Corporation (TPDC) has announced that the Fourth Tanzania Deep Offshore and North Lake Tanganyika Licensing Round will be launched on 25 October 2013, during the 2nd Tanzania Oil and Gas Conference and Exhibition, in Dar Es Salaam, Tanzania. This round has been delayed since September 2012 whilst awaiting the approval of the new 'Natural Gas Policy'.

The latest announcement states that the fourth round will offer seven offshore blocks, located in water depths between 2,000-3,000 metres, as well as the North Lake Tanganyika block onshore. The blocks offered exclude offshore Blocks 1B and 1C which are reserved for the Government and the TPDC who will look to gain a strategic partner to explore these areas through a competitive process. The round will conclude on 15 May 2014¹.

4.1.4. Taxation

The fiscal terms applicable to upstream petroleum activities in Tanzania are governed primarily by terms of the Petroleum Act 1980, the Income Tax Act, No. 11 of 2004 (the Income Tax Act) and any PSA entered into as set out below:

- Royalty: under Section 81 of the Petroleum Act, a registered holder of a development licence must pay a royalty to the government;
- Cost recovery;
- Profit oil: the remainder of the crude oil and natural gas produced is shared between the contractor and the TPDC;
- Taxation: the contractor is subject to income tax under the Income Tax Act at the standard corporate income tax rate of 30 per cent;
- Customs duties: under the MPSA, all machinery, equipment, vehicles, materials, supplies, consumable items and moveable property imported for use in petroleum activities can be imported and exported free of all duties and taxes;
- Other: the contractor must pay the TPDC an annual charge in respect of any exploration licence ranging from \$4–16/sq km (indexed to dollar inflation rates) depending on the period of exploration; and
- Repatriation of profits – the payment of dividends is subject to a withholding tax of 10 per cent.

The 2013 PSA includes a signature bonus of \$2.5 million and a production bonus of at least \$5 million. Royalty rates have been increased to 12.5 per cent of total oil and gas production for onshore or shallow operations and 7.5 per cent of total deep offshore production.

The 2013 model PSA also notes specifically that any assignment or transfer under the PSA shall be subject to the relevant taxation law.

¹ <http://www.tz-licensing-round.com/>

4.2. Mining Sector

4.2.1. Background and profile of the mining sector in Tanzania¹

Tanzania has over 800,000 Km² of varied geological terrains with potential mineral resources such as gold in Archaean greenstone belts – south and east of Lake Victoria as well as in Proterozoic terrains in Mbeya, Sumbawanga, Tanga and Morogoro regions. Gold, base metals (Ni, Co, Pb, PGM, etc.), and Iron ore are found in Proterozoic rocks in the south-western, southern and eastern parts of the country. Diamond resources have been found and are sometimes mined in Kimberlite pipes in the central and southern portion of the Archaean craton (the Dodoman Craton) in the Shinyanga, Tabora and Singida regions.

Gemstones such as tanzanite, ruby, sapphire, spinnel, tourmaline topaz, scapolite, aquamarine, emeralds, amethyst and garnets (tsavorite, rhodolite, hessonite, almandite, pyrope, etc.) have been discovered in Proterozoic rocks to the east, west and south of the Archaean Craton along the Mozambican mobile Belt in Arusha, Tanga, Morogoro, Mtwara, Lindi, and Songea Regions. Industrial resources such as uranium, limestone, phosphates, coal, trona (soda ash), salt brines, and building materials are available in various geological environments across the country (Karoo to Quaternary).

In the 1980's Tanzania had to undertake structural economic reforms aimed at promoting socio-economic development. Consistent with these reforms, the role of the Government has shifted from being the sole owner and operator of mines to merely being the regulator, the formulator of policy, guidelines and regulations and the promoter and facilitator of private investments in the mineral sector.

These reforms brought about changes in the mineral sector, which included formulation of the Mineral Policy of 1997, enactment of the Mining Act of 1998 and amendment of financial laws that created a conducive environment for private investment². The Mining Act of 1998 guaranteed investors' security of tenure, repatriation of capital and profits and transparency in the issuance and administration of mineral rights on a 'first-come-first-served' basis.

Despite the progress made following the Mineral Policy of 1997, the mineral sector continued to face some challenges. In particular, the sector has experienced low integration with other sectors of the economy; its contribution to GDP has been low relative to the growth in the sector; minimal inputs and low capacity of the Government to administer the sector; low levels of value addition of minerals; and environmental degradation.

The Mineral Policy of 2009 was formulated with the aims of strengthening integration of the mineral sector with other sectors of the economy; improving economic environment for investment; maximising benefits from mining; improving the legal environment; strengthening capacity for administration of the mineral sector; developing small scale miners; promoting and facilitating value addition to minerals; and strengthening environmental management¹. To implement the Mineral Policy of 2009, the Mining Act of 2010 was enacted, repealing the Mining Act of 1998.

4.2.2. Legal context

The Mining Act of 2010 sets out the legal framework governing mineral exploration, exploitation and trading. Various mining regulations have been established under the Mining Act 2010 to regulate mining activities. These Mining Regulations and Rules are: the Mining (Mineral Rights) Regulations, 2010; the Mining (Mineral Trading) Regulations, 2010; the Mining (Mineral Beneficiation) Regulations, 2010; the Mining (Safety, Occupational Health and Environmental Protection) Regulations, 2010; the Mining (Environmental Protection for Small Scale Mining) Regulations, 2010; The Mining Development Agreement Model 2010; and the Mining (Radioactive Minerals) Regulations, 2010.

¹ The Mineral Policy of Tanzania – September 2009.

² The Mineral Policy of Tanzania, 1997.

Other regulations that were grandfathered from the Mining Act of 1998 and have been adopted by the Mining Act 2010 include: The Mining (Salt and Iodation) Regulations, 1999; the Mining (Dispute Settlement Resolution) Rules, 1999; the Mining (Mineral Controlled Area) Regulations, 2001; and the Mining (Diamond Trading) Regulations, 2003.

The Mining Act of 2010 and its Regulations are therefore the legal instrument to regulate exploration, mining, beneficiation and mineral trading. The Act promotes and regulates local and foreign participation in investment as follows:

- large and medium scale exploration and mining is open to 100% local, 100% foreign or joint venture local/foreign companies;
- small scale exploration and mining is set for only Tanzanian companies and individuals;
- gemstone exploration and mining is set for joint venture of 50% local and 50% foreign or 100% local;
- mineral trading is set for either 100% local or not less than 25% local and not more than 75% foreign; and
- mineral beneficiation activities also allowed for both local and foreign sole or through joint venture projects.

Under the Mining Act 2010 a Tax Stability guarantee is offered within a Mining Development Agreement (MDA). Under the MDA mining ventures with Special Mining Licences may enter into an MDA with the Government to provide a tax stabilisation assurance for a large project of over US\$100 million investment for the full life of the project with review milestones every 5 years.

One of the main focuses of the new rules fell on the issue of the government's participation in mining projects, as a means to extract economic benefit and provide a measure of control and knowledge transfer. Under the 2010 act, the government may now negotiate with any mineral right to acquire free-carried interest and state participation in any mining operations (with no obligation to contribute to development or operating expenses) under a special mining license.

The level of government's free-carried interest is not set by the 2010 act; the ownership in future mining projects will therefore be based on the level of investment in each individual joint venture. The mining Act 2010 also directs mining projects to provide compensation, relocation and resettlement plans. The plans must be implemented before commencement of the project under the Land Act.

4.2.3. Licencing

The Mining Act (2010) establishes state ownership of minerals and provides rights and conditions to explore, develop and produce such minerals. The Act groups minerals into categories for the purpose of defining incentives, penalties, specialized skills development and mineral administration. The categories of minerals are as follows: gemstones; diamonds; building materials; industrial minerals; metallic minerals and energy minerals.

Licencing procedures for exploration and mining for the aforementioned group of minerals are streamlined to ensure transparency and fairness by conferring ownership of mineral rights based on the "first-come-first-served" principle. According to Regulation 5 of the Mining (Mineral Rights) Regulations 2010, there are four types of licences grouped into two categories that include prospecting licences issued to undertake exploration and mining licences that are issued to undertake mining operations under the Mining Act of 2010.

- i. *A Prospecting Licence (PL)* may last 9 years and is issued for an initial period of 4 years renewable for a 3 year period followed by a final 2 year renewal. 50% of the licence area must be relinquished following each renewal. In the case of an application for a Prospecting Licence for gemstones, the period may not exceed two years and is not subject to renewal. The area of each Prospecting Licence is set at a maximum of 300 km². For a Prospecting Licence for gemstones or building materials the maximum area shall be 10 km².
- ii. *A Retention Licence (RL)* may be granted to a holder of a Prospecting Licence, other than a Prospecting Licence for building materials or gemstones, for a period not exceeding 5 years when an exploration programme and feasibility studies have identified the existence of a significant ore Entity, which cannot be immediately developed as a mine due to adverse market conditions. The licence may be renewed for a single period of 5 years.

- iii. A Special Mining Licence (SML) is granted in respect of the development and production stages of a large mining operation of over US\$100 million investments. The licence may be granted for a period covering the life of the mine or a period not exceeding 25 years if the exploitation of the deposit (according to feasibility study) exceeds 25 years of the proposed mine. An SML may be renewed for a period not exceeding twenty-five years. The minimum size of an SML is 35 km² other than superficial and 70 km² superficial.
- iv. A Mining Licence (ML) may be granted for a period not exceeding 10 years. It may be renewed for a period not exceeding 10 years. The size of each ML shall be as follows: for a Mining Licence for all minerals other than building materials or gemstones the maximum area shall be 10 km²; and for an ML for building materials the maximum area is 1 km².
- v. A Primary Mining Licence (PML), which is only granted to citizens of Tanzania, confers on the holder the exclusive right to carry out mining operations. The licence is granted for a period of 5 years and may be renewed for the same period. The holder of one or several PMLs may apply to convert the licence or licences to a Mining Licence. For PMLs for all minerals other than building materials the maximum size shall be 10 hectares. For PMLs for building materials the maximum size shall be 5 hectares.

Trading licences are also issued under the Mining Act of 2010 to permit individuals and companies to conduct trading activities in the country and abroad. Trading activities are therefore permitted through the following licences:

- Broker Licence (BL) which is only issued to citizens of Tanzania, allowing them to buy minerals from mine sites and to sell to dealers within the country;
- Dealer Licence (DL) granted to citizens of Tanzania or to joint ventures of not less than a 25% local shareholding, allowing them to buy minerals from brokers and to export to any destination after obtaining mineral export permits including a Kimberley Certificate in the case of diamonds.

Mineral beneficiation licences include: Processing Licences that allow individuals and companies to process mineral ores; Smelting Licences that enable companies and individuals to establish smelter plants for metal smelting; and Refining Licences to allow refinery activities to be undertaken.

4.2.4. Taxation

Royalties on minerals are regulated by the Mining Act, 2010 and are charged on gross value for diamonds, gemstone and uranium at 5%; precious metals (gold, silver, copper, platinum, etc.) at 4%, polished and cut gemstones at 1% and others (building materials, salt, industrial minerals) at 3%.

Applicable legislations under the fiscal regime are the Income Tax Act 2008 (revised edition of the Income Tax Act 2003), Financial Laws (Miscellaneous Amendments) Act 1997, the Value Added Act 1997, the Road and Fuel Toll 1985 and the Finance Act 2013.

In Tanzania mining companies are required to pay an income tax (corporate tax) of 30% on income derived from mining operations. Import duty for mining equipment and supplies directly related to mining operations are exempted up to one year after the start of the mine; thereafter a cap limit of 5% applies. Import duty is exempted on exploration equipment.

Usually Value Added Tax (VAT) on domestic sales is 18%, whilst exports are Zero rated for VAT purposes. There is a VAT special relief provided to mining companies on certain goods and services and VAT paid is fully refundable on these items.

There are also other taxes imposed, such as a 10% withholding tax on dividends; a withholding tax on technical services of 5% to residents and 15% to foreigners; fuel levy and excise duty on fuel is capped at US\$200,000 per annum; and a Local Government levy is 0.3% on yearly turnover. However, there is a system of project ring-fencing whereby each mine must be taxed separately.

4.2.5. Prospective Projects¹

Mkuju River Project: The project is owned by Mantra Tanzania Limited and operated by Uranium One Inc of Canada on behalf of JSC Atom red met zoloto (ARMZ) of Russia who are the owners of both.

Mineral resource estimate for the project, as of November 2011, specified Measured & Indicated resources of 93.3 million pounds of U₃O₈ (about 35,900 tonnes of uranium oxide), Inferred resources of 26.1 million pounds (about 10,000 tonnes of uranium oxide), and the overall mineral resource of 119.4 million pounds.

Kabanga Nickel Project: Kabanga has a total estimated Measured and Indicated Resource of 37.2 million tonnes grading 2.63% nickel and an inferred resource of 21 million tonnes grading 2.6% nickel. Contingent upon the results of the feasibility study and Government infrastructure improvement projects, it is expected that the operation may be capable of producing more than 40,000 tonnes per year of nickel-in-concentrate at full production.

Mchuchuma-Liganga Project: Mchuchuma Katewaka has a reserve of 536 million tonnes of coal with proven reserve of 159 million tonnes as per study conducted in 1997.

The Liganga project life is expected to be 70 years through which a total of 219 million tonnes of iron ore, 175,400 tonnes of titanium and 5,000 tonnes of vanadium will be mined. The Mchuchuma and Liganga projects are expected to be completed by 2017 and 2018 respectively.

Nyanzaga Gold Project: Nyanzaga Gold Project is 100% owned by ABG since May 2010. ABG has undertaken an extensive step-out and infill drilling programme at both the Tusker and Kilimani deposits with the aim of extending mineralisation on the northern, western and southern domains of the project.

An updated resource for the project is estimated at 3.75 million troy ounces of gold (Indicated, April 2012).

¹ Source: TMAA Annual Report 2013.

5. DETERMINATION OF THE RECONCILIATION SCOPE

Our work included a general understanding of the extractive sector in Tanzania. We also consulted with Government Entities in order to collect relevant information on the size of the extractive sector in Tanzania and its contribution to the economy and to Government revenues, as a part of the process to establish the prospective scope of the 2012 reconciliation.

We have taken into account all the available information presented to us during our fieldwork, including the subsequent comments and information of the Tanzania's EITI Multi-Stakeholder Working Group.

5.1. Sectors and Activities

5.1.1. Oil & Gas Sector

According to the information made available by TPDC, no oil has been produced until now, while significant gas discoveries were made.

Natural gas activities are currently taking place onshore and shallow waters, deep offshore and inland rift basins. As of December 2012, there were 26 Production Sharing Agreements signed with 18 oil exploration companies. Over 110,000 km² of 2D seismic data have been acquired onshore, shelf, offshore as well as from inland rift basins. As of February 2013 a total of 21,632 km² of 3D seismic data had been acquired from the deep sea. A total of 67 wells for both exploration and development have been drilled between 1952 and 2013, of which 53 wells are in onshore basins and 14 in the offshore basins.

Natural gas discoveries totalling around 8 trillion cubic feet (TCF) have been made from the onshore gas fields at Songo Songo, Mnazi Bay, Mkuranga, Kiliwani North and Ntorya. As of June 2013 natural gas discoveries of about 42.7 TCF (7.5 billion barrels of oil equivalent – BoE) have been made from both on- and off-shore basins. The deep sea discoveries have brought about new exploration targets for hydrocarbons in Tanzania and the whole of Western Indian Ocean Region¹.

We present in the table below the major oil and gas operators in Tanzania up to 30 June 2012²:

Operator	Area/Block	Activity
1 Pan African Energy	Songo Songo Gas Development	Production/Exploration
2 Maurel & Prom	Mnazi Bay Gas Development Bigwa - Mafia Channel	Production/Exploration
3 Ndovu Resources	Nyuni - East Songo Songo Ruvuma	Exploration
4 Petrodel	Latham - Kimbiji	Exploration
5 Afren Plc	Tanga	Exploration
6 BG International	DeepSea Block - 1 DeepSea Block - 3 DeepSea Block - 4	Exploration
7 Statoil	DeepSea Block - 2	Exploration
8 Petrobras	DeepSea Block - 5 DeepSea Block - 6 DeepSea Block - 8	Exploration
9 Dominion	DeepSea Block - 7	Exploration
10 Ophir East Africa Ventures Ltd	Pande East	Exploration
11 Beach Petroleum	L. Tanganyika South	Exploration
12 Dodsai	Ruvu Block	Exploration
13 Hydrotanz Ltd	North Mnazi Bay	Exploration
14 Heritage Rukwa/Heritage Kyela	Rukwa Basin/Kyela Basin	Exploration

¹ Source: The National Natural Gas Policy of Tanzania October, 2013.

² Source: Tanzania Petroleum Development Corporation (TPDC).

Operator	Area/Block	Activity
15 Swala Energy	Kilosa-Kilombero Basin Pangani Basin	Exploration
16 Motherland Homes	Malagarasi Basin	Exploration
17 Tanzania Petroleum Development Corporation	Kisangire - Lukurilo Mandawa Selous West Songo Songo	Production/Exploration

Four (4) entities are operating in the downstream segment of natural gas, namely Tanzania Petroleum Development Corporation (TPDC), Songas Ltd, Pan African Energy Tanzania Ltd, and Etablissement Maurel & Prom.

Songas is the owner of a processing plant and a gas pipeline infrastructure from Songo Songo to Dar Es Salaam. Its main activity consists of purchasing protected gas from TPDC and generating electricity. Songas is not carrying out extractive activities.

We proposed to include the Oil & Gas Sector in the 2012 EITI report via the disclosure by Government Entities of the combined benefit stream from Oil and Gas operators listed.

5.1.2. Mining sector

The mining sector in Tanzania includes both large-scale and small-scale operations. Large-scale activities are located in nine major mines: seven for gold, one for diamonds and one for Tanzanite. Small-scale operations are characterised by the deployment of manual and rudimentary technologies.

The table below shows major Mining Operations and Projects in Tanzania up to July 2012¹:

Name of Mine/ Project	Owner	Location	Minerals	Reserve Quantity	Remarks
Bulyanhulu Gold Mine	African Barrick Gold (100%)	Kahama	Gold	10.6 million troy ounces	Proven & Probable
Buzwagi Gold Mine	African Barrick Gold (100%)	Kahama	Gold	2.9 million troy ounces	Proven & Probable
Geita Gold Mine	Ashanti Gold	Geita	Gold	4.7 million troy ounces	Proven & Probable
Golden Pride Mine	Resolute Mining Ltd	Nzega	Gold	0.2 million troy ounces	Proven & Probable
North Mara Gold Mine	African Barrick Gold (100%)	Tarime	Gold	3.5 million troy ounces	Proven & Probable
Tulawaka Gold Mine	African Barrick Gold (70%) Northern Mining Exploration Ltd (30%)	Biharamulo	Gold	64,000 troy ounces	Proven & Probable
Nyanzaga Gold Project	African Barrick Gold (100%)	Sengerema	Gold	3.5 million troy ounces	Indicated
Buckreef Gold Project	Tanzania Royalty (55%) Stamiko (45%)	Mwanza	Gold	1.3 million ounces	Measured & Indicated
TanzaniteOne Tanzanite Mine	Richland Resources Ltd (100%)	Simanjiro	Tanzanite	30.6 million carats	Indicated
			Tsavorite	1.4 million	Indicated
Williamson Diamond Mine	Petra Diamonds (75%) Tanzania Govt. (25%)	Kishapu	Diamond	4.93 million carats	Indicated
Kabanga Nickel Project	Barrick Gold Corp. (50%) Xstrata Plc (50%)	Ngara	Nickel	241.2 million pounds	Indicated
Dutwa Nickel Project	African Eagle Resources Plc (90%)	Mwanza	Nickel	947.24 million pounds	Indicated
			Cobalt	30.56 million pounds	Indicated

¹ Source: TMAA Annual Report 2012.

Name of Mine/ Project	Owner	Location	Minerals	Reserve Quantity	Remarks
Mkuju River Project	Uranium One (100%)	Namtumbo	Uranium	93.3 million pounds	Measured & Indicated
Mkuju Uranium Project	Uranex (100%)	Namtumbo	Uranium	2.52 million pounds	Indicated
Manyoni Uranium Project	Uranex (100%)	Manyoni	Uranium	2.43 million pounds	Indicated
Kiwira Coal Mine	Tanpower Resources Ltd (70%) Tanzania Govt. (30%)	Ileje/Kyela	Coal	35.4 million tons	Estimate
Mchuchuma Coal Mine	National Development Corporation	Ludewa	Coal	480 million tons	Estimate
Ngaka Coal Project	Intra Energy Corporation Ltd. (70%) National Development Corporation (30%)	Ruvuma	Coal	412 million tons	Proven
Liganga Iron Ore Project	National Development Corporation	Ludewa	Iron Ore	45 million tons	Proven

a. Active licences

According to MEM, there were 25,711 exploration and mining licences and 504 mineral trading licences which were active during the reconciliation period.

The table below summarises the types of active licences as of June 2012, as well as the number of licence holders.

Type of licence	30 June 2012	
	Number licences	Number of licence holders
Primary Mining Licence (PML)	22,742	7,673
Prospecting Licence (PL)	2,626	na
Mining Licence (ML)	278	146
Gemstone Mining Licence (GML)	52	24
Special Mining Licence (SML)	13	11
Total	25,711	7,854

(na) not available.

The table below shows the detail by region of mineral dealer licences which were active during the reconciliation period:

Zone/Region	Number of mineral trading licences as of June 2012
Dar Es Salaam	283
Arusha	113
Mwanza	46
Shinyanga	28
Bukoba	13
Singida	7
Morogoro	6
Mtwara	6
Mpanda	2
Total	504

b. Production

According to the TMAA Annual Report for 2012 gold production from the major gold mines (from gold bars and Copper Concentrate products) decreased by 3.1% from 1.29 million troy ounces in 2011 to 1.25 million troy ounces in 2012 as shown in the table below:

Minerals Produced by Major Gold Mines	Year 2011	Year 2012
Number of gold bars produced	2,209	2,099
Weight of gold bars produced (kg)	39,584	38,962
Number of containers loaded with Copper Concentrate	2,027	1,971
Net wet weight of Copper Concentrate produced (ton)	41,332	40,247
Gold quantity (toz)	1,293,058	1,246,821
Silver quantity (toz)	456,106	395,757
Copper quantity (lb)	13,794,448	12,865,738

Despite increased output to 534,000 toz at GGM, the highest amount since 2005, this decline is mainly due to lower production at BGM, BZGM, and TGM. We set out in the table below the production by mine:

Mine	Operator	Type of Mineral	Unit	2011	2012
Bulyanhulu Gold Mine	Bulyanhulu Gold Mine	Gold	toz	262,218	205,513
Buzwagi Gold Mine	Pangea Minerals Ltd	Gold	toz	172,453	156,011
Geita Gold Mine	Geita Gold Mining Ltd	Gold	toz	481,724	534,435
Golden Pride Mine	Resolute Ltd	Gold	toz	122,412	120,151
New Luika Gold Mine	Shanta Mining Company Ltd	Gold	toz	-	4,607
North Mara Gold Mine	North Mara Gold Mine Ltd	Gold	toz	171,093	182,876
Tulawaka Gold Mine	Pangea Minerals Ltd	Gold	toz	83,158	43,229
TTM	Tanzanite One Mining Ltd	Tanzanite	crt	2,379,183	2,465,162
WDM	Williamson Diamonds Ltd	Diamond	crt	19,610	149,003

In addition to production from the major mines, the TMAA report summarises production statistics for selected minerals produced by medium and small scale miners:

Mineral	Unit	2012	2011
Gold	kg	367	892
Rough Tanzanite	kg	219	345
Cut Tanzanite	kg	28	13
Diamond	crt	9	9
Rough Ruby	kg	25	16
Cut Ruby	gram	10	11
Rough Garnet	kg	159	63
Cut Garnet	kg	1	1
Copper Ore	ton '000	3	6
Coal	ton '000	81	5
Carbon Dioxide	ton '000	3,507	3,379
Galena	ton	762	60
Iron Ore	ton	-	-
Tin	ton	20	22,046
Bauxite	ton '000	59	38
Industrial Minerals	ton Million	1	15
Building Materials	ton '000	2,434	1,434

c. Contribution of the mining sector

According to MEM's Budget Speech (June 2013), Mineral sector growth in 2012 was 7.8% compared to growth rate of 2.8% in 2011. Its contribution to the national economy was 3.5% in 2012 compared to 3.3% in 2011, using 2012 prices. The value of mineral export sales increased from USD 1.98 billion (equivalent to TzS 3.2 trillion) in 2011 to USD 2.3 billion (equivalent to TzS 3.7 trillion) in 2012. This is equal to an increase of export revenue of 16.3% between 2011 and 2012. The high revenue growth is attributed to the increase of gold prices in world markets from the average price of USD 1,571.28 per ounce in 2011 to USD 1,668.63 per ounce in 2012. Gold is the largest mineral commodity that contributes to sales exports. The value of gold exports as a percentage of total mineral exports in 2012 reached 94%.

5.2. Payment flows

During the scoping study, we consulted Government Entities that received flows from the extractive sector. We present below the detail of these flows based on disclosures made by Government Entities.

A summary description of the payments flows included in the reconciliation scope for the year ended on 30 June 2012 is provided in the Section 6.1 of the present report.

5.2.1. Specific payments related to the extractive sector

All specific payments related to the extractive industries identified have been included in the scope of reconciliation irrespective of the materiality threshold. The payment flows retained include, in addition to payments made directly to the government, payments made to TPDC (State owned company) and payments made by TPDC to MEM.

Ministry of Energy and Minerals (MEM)

According to the information received from MEM during the scoping study there are 6 categories of fees and charges payable by mining companies. These fees and charges paid during the reconciliation period are set out in the table below:

Fees/Charges	Amount (Million TzS)
Royalties	107,928
Annual Rent	153
Licence Fees	3
Application Fees	8
Export Permit	6
Others	6
Total	108,104

Tanzania Petroleum Development Corporation (TPDC)

According to the information received from TPDC during the scoping study there are 4 categories of fees and charges payable by Oil & Gas companies. These fees and charges are set out in the table below:

Fees/Charges	Amount (Million TzS)
Profit per PSA	9,200
Protected Gas Revenue	8,144
VAT on Gas Revenue	1,513
Licences Fees	733
Total	19,590

As mentioned earlier, no oil has been produced until now, which explains the absence of royalties in the table above. Indeed, this kind of payment is applied on oil recovered from development areas.

5.2.2. Common law taxes

Tanzania Revenue Authority

According to the data provided by the Tanzania Revenue Authority (TRA) during the scoping study, there are 9 types of taxes paid by companies operating in the extractive sector. These companies included those holding licences and mining rights as well as those that provide services to the extractive industry.

The tables below sets out payments made by the extractive companies to LTD, CED and DRD departments of TRA during the reconciliation period:

Payment stream	TRA/LTD (Million TzS)	TRA/DRD (Million TzS)	TRA/CED (Million TzS)	Total TRA (Million TzS)	%	Cumulative %
Corporate Tax	175,950	1,061	-	177,011	33.12%	33.12%
Value Added Tax	76,321	6,908	25,965	109,194	20.43%	53.55%
Pay-As-You-Earn	103,114	1,665	-	104,779	19.61%	73.16%
WHT	80,664	820	-	81,484	15.25%	88.40%
SDL	33,259	324	-	33,583	6.28%	94.69%
Import Duty	-	-	26,558	26,558	4.97%	99.66%
Excise Duty	1,202	-	442	1,644	0.31%	99.96%
Stamp Duty	73	45	-	118	0.02%	99.99%
Vehicle	-	-	73	73	0.01%	100.00%
Total	470,583	10,823	53,038	534,444	100%	

Given the significant amount of taxes paid to TRA, our selection of material payments and companies was based on the amount of revenue collected by TRA. We also made the following recommendations:

- (i) exclude Vehicle Fees which do not present material flows with less than 0.01% of the total payment to TRA; and
- (ii) According to the TEITI Reconciliation Report for the year ended 30 June 2011, TRA received total payments from extractive companies for Fuel Levies amounting to TzS 5,212 million. This levy was not included in the figures received from TRA during the scoping study for the year ended 30 June 2012. However, this levy has been included in the reporting template as the payment made last year is considered to be material.

Parastatal Pension Fund (PPF) / National Social Security Fund (NSSF)

Extractive companies pay 20% of gross salaries per month to PPF and NSSF. We received data from PPF relating to payments made during the reconciliation period. As per previous EITI reports, PPF and NSSF payments were included in the reconciliation scope.

Local Government Authorities

These are district authorities and urban authorities governed by the Local Government Act of 1982 and the Urban Authority Act of 1983. These Acts foresee that revenues, funds and resources of a local Government authority shall consist of all moneys derived from licences, permits, dues, charges or fees specified by any by-law made by these local Government authorities.

The contribution from the Local authorities, were restricted to three fees, as follows:

- Local levy;
- Service levy; and
- Other Local Taxes, Fees and Levies.

The selection of these fees was not based on an assessment of information collected, since local authorities have not provided any information at the time of conducting the scoping study.

These payments are immaterial in the context of Tanzanian EITI Reconciliation Exercise, but they are included because they are important to the areas served by local councils.

Currently the local district authorities, responsible for the collection of local levies from mining companies are: Biharamulo, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga and Tarime.

Ministry of Finance

We have included dividends received by the Government from State owned companies (TPDC) or from extractive companies where the Government holds shares as well as revenues received from the sale of Government shareholdings in these companies, if applicable.

It should be noted that no payment flows related to barter arrangements involving infrastructure works as set out in EITI Requirement 9-f have been identified nor confirmed by Government Entities.

5.2.3. Other payment flows and information

We have included in the reporting template through a unilateral declaration of extractive companies the following categories of payments and other information:

- others taxes and fees;
- social payments; and
- volumes of produced and exported mining products.

a. Others taxes and fees

This category includes all other material taxes and fees (> TzS 50 million) not listed elsewhere on the TEITI reporting template. This category will be included under each Government Entity in order to avoid any misunderstanding from the reporting entities and to facilitate the reconciliation work.

b. Social payments

These payments consist of all contributions made by extractive companies to promote local development and to finance social projects in accordance with EITI Requirement 9. This Requirement encourages MSGs to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or compulsory and can be made in cash or in-kind depending on individual contracts or agreements. This category includes, inter alia: health infrastructure, school infrastructure, road infrastructure, and other projects and donations for local communities.

The social payments are included in the 2011 EITI scope through a unilateral disclosure of extractive companies. These payments can be summarised as follows:

No.	Category
1	Corporate Social Responsibility in kind payments
2	Corporate Social Responsibility cash payments

c. Volumes and value of produced and exported mineral products

In order to prepare for the implementation of the new EITI Rules (May 2013) and to have comparative information for future years, we recommend that the volume and value of exports are disclosed unilaterally by the extractive companies for the current reconciliation exercise. As a result we have proposed in the reporting template a separate section for that purpose to be filled in by the extractive companies.

5.3. Extractive companies

As mentioned in Section 5.1, the Oil and Gas and the Mining Sectors are included in the 2012 reconciliation exercise.

5.3.1. Materiality threshold

The information provided to us during the scoping study and related to the 2012 tax collection were limited to the payments received by TRA, MEM and TPDC from the extractive companies including service companies. For each company, we checked the licence information provided by MEM and identified companies which had active licences or had made payments, categorising them as “Extractive companies” and “Extractive service companies”.

Based on the above, the profile of payments to Government Entities, including the extractive services companies is set out in the following table:

Payment threshold	Extractive Companies		Non-extractive Companies	
	Number of companies	Revenue collected (million TzS)	Number of companies	Revenue collected (million TzS)
Amount > TzS 50 Bn	4	369,299	-	-
TzS 20 Bn < Amount < TzS 50 bn	5	195,434	1	30,666
TzS 10 Bn < Amount < TzS 20 bn	2	31,987	-	-
TzS 5 Bn < Amount < TzS 10 bn	6	37,304	3	18,052
TzS 2 Bn < Amount < TzS 5 bn	5	15,320	4	12,727
TzS 1 Bn < Amount < TzS 2 bn	4	5,352	1	1,015
TzS 0.5 Bn < Amount < TzS 1 bn	3	2,191	3	2,182
TzS 0.15 Bn < Amount < TzS 0.5 bn	14	3,481	4	1,136
Amount < TzS 0.15 Bn	58	1,421	-	-
Total	101	661,789	16	65,778

The profile of payments based on receipts from extractive companies excluding the extractive services companies, is set out in the following table:

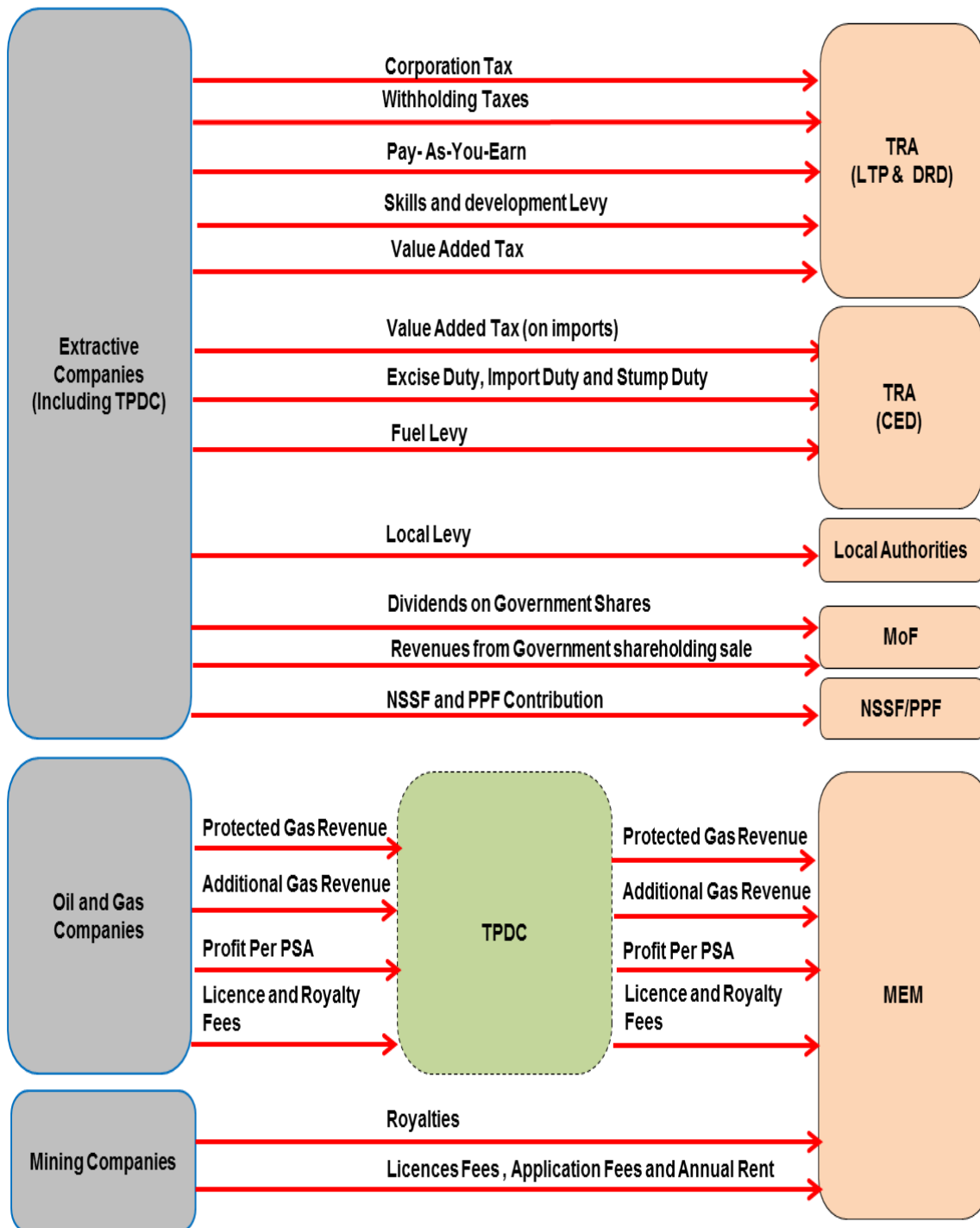
Payment threshold	Number of companies	Revenue (million TzS)	Weight / total revenue	Cumulative weight
Amount > TzS 50 Bn	4	369,299	55.80%	55.80%
TzS 20 Bn < Amount < TzS 50 bn	5	195,434	29.53%	85.33%
TzS 10 Bn < Amount < TzS 20 bn	2	31,987	4.83%	90.17%
TzS 5 Bn < Amount < TzS 10 bn	6	37,304	5.64%	95.80%
TzS 2 Bn < Amount < TzS 5 bn	5	15,320	2.31%	98.12%
TzS 1 Bn < Amount < TzS 2 bn	4	5,352	0.81%	98.93%
TzS 0.5 Bn < Amount < TzS 1 bn	3	2,191	0.33%	99.26%
TzS 0.15 Bn < Amount < TzS 0.5 bn	14	3,481	0.53%	99.79%
Amount < TzS 0.15 Bn	58	1,421	0.21%	100.00%
Total	101	661,789	100%	

According to the above table, the companies paying taxes of more than **TzS 0.15 billion** represent **99.79%** of the total revenue collected by Government Entities.

The materiality threshold recommended above means that extractive companies making **99.79%** of reported payments were included in the reconciliation i.e. all companies making payments in excess of **TzS 0.15 billion**. Accordingly **43** extractive companies were selected for the reconciliation exercise ended 30 June 2012.

For the extractive companies that have made payments falling below **TzS 0.15 bn**, we suggested a unilateral disclosure of revenues streams collected by Government Entities in accordance with the option set up by the EITI Requirement 11-b.

5.4. Flow chart of payment flows



6. RECONCILIATION SCOPE

Based on the scoping study, Tanzanian MSG agreed that the reconciliation should cover the following areas.

6.1. Taxes and revenues covered

According to the section above, the flows included in the 2012 reconciliation scope may be summarised as follow:

Ref	Revenue stream	Description
MEM		
1	Royalties	Fees payable by the mining companies to the Ministry of Energy and Minerals on export or, for local consumption, upon delivery.
2	Rent and Licence Fees	Various fees payable to the Ministry of Energy and Minerals by the mining companies at different rates. This heading includes inter alia: <ul style="list-style-type: none"> - Annual Rent - Licence Fees - Application Fees - Export Permit Fees
3	Profit per Production Sharing Agreements	Gas profit revenue paid by extractive companies.
4	Protected Gas/Additional Gas Revenues	Revenues paid periodically by TPDC based on gas sales.
5	Other material payments made to MEM (> TzS 50 million)	A heading to be used by MEM and extractive companies in case there are any material receipts or payments not listed elsewhere on the reporting template (where total payments per year > TzS 50 million).
TPDC		
6	Protected Gas Revenue	Revenues paid to TPDC based on protected gas sales.
7	Additional Gas Revenue	Revenues paid to TPDC based on additional gas sales.
8	Profit per Production Sharing Agreement	Gas profit revenue paid from oil and gas companies.
9	VAT on Gas Revenue	Tax applied when collecting revenues on gas sales.
10	Licence Charge	An annual charge payable on the grant of exploration and development licences. This charge subsists until the Licence is terminated.
11	Other material payments made to TPDC (> TzS 50 million)	A heading to be used by TPDC and extractive companies in case there are any material receipts or payments not listed elsewhere on the reporting template (where total payments per year > TzS 50 million).
TRA		
12	Corporation Tax (including Provisional Tax and advance tax)	Corporation Income Tax is levied on the company's taxable profit for all companies registered and/or carrying out business in Tanzania. The applicable corporation income tax rate is 30% usually paid in two stages. The provisional tax is paid based on taxpayer's own estimates at the beginning of the business year. Final tax is paid after the official assessment of the total income in the respective year of income.
13	Withholding Taxes	Withholding is a scheme of tax payment administered by the Income Tax Department whereby taxes are withheld at source. The taxes withheld are offset against final personal and corporation income taxes on resident tax payers, whereas such taxes are final charges in respect of non-resident taxpayers. In the case of Interest, dividends and rental income the taxes withheld are final for both residents and non-residents.
14	Pay- As-You-Earn (PAYE)	PAYE is a withholding tax on taxable incomes of employees. An employer is required by law to deduct income tax from an employee's taxable salary or wages.
15	Skills and Development Levy (SDL)	Levy collected by TRA under the Vocational Education Training Act and Income Tax Act. SDL is charged based on the gross pay of all payments made by the employer to the employees. Unlike PAYE the SDL is due and payable by the employer.
16	VAT paid to LTD/DRD	Tax charged on any supply of goods or services in mainland Tanzania where a taxable supply is made by a taxable person in the course of any business carried out.
17	VAT paid to CED	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.

Ref	Revenue stream	Description
18	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.
19	Import Duty	Import or Customs duty is levied on specified goods imported into Tanzania.
20	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.
21	Fuel Levy	Tax levied on importation of petroleum products to the country and is specifically levied on two products only: gasoline and gasoil.
22	Other material payments made to TRA (> TzS 50 million)	A heading to be used by TRA and extractive companies in case there are any material receipts or payments not listed elsewhere on the reporting template (where payments per year > TzS 50 million).
NSSF/PPF		
23	NSSF Contribution	It is mandatory for all employees, including expatriates, to register and contribute to the National social security scheme. The common schemes in Tanzania are NSSF and PPF. NSSF is a pension scheme that requires each employee to contribute 10%, while the employer contributes 10% of all employees' monthly gross salaries. PPF is a pension scheme that requires each employee to contribute 5%, while the employer contributes 15% of employees' monthly basic salaries.
24	PPF Contribution	
Local Authorities		
25	Local Levy	All mining companies pay an annual local government levy of USD 200,000 to the local government where the mines are located.
26	Service Levy	A "service levy" of up to 0.3% is charged by local authorities on the total turnover of enterprises based within their territorial boundaries (payable either monthly or quarterly depending on the requirements of each local authority)
27	Other Local Taxes, Fees and Levies	A heading to be used by local authorities and extractive companies in case there are any material receipts or payments not listed elsewhere on the reporting template (where total payments per year > TzS 50 million).
MoF		
28	Dividends from Government Shares	This is the distribution of profits in proportion to the Government shares directly held in the Extractive Company.
29	Revenues from Government shareholding sale	This is the revenues received by Government from the transfer of the shares held in State owned companies operating in the mining sector.
Social Payments		
30	Corporate Social Responsibility - cash payments	These are monetary payments relating to contributions made by extractive companies to promote local development and to finance social projects. They include, inter alia, health infrastructure, school infrastructure, road infrastructure and other projects and donations for local communities.
31	Corporate Social Responsibility - in-kind payments	These are non-monetary payments relating to contributions made by extractive companies to promote local development and to finance social projects. They include, inter alia, health infrastructure, school infrastructure, road infrastructure and other projects and donations for local communities.

6.2. Extractive companies

According to the materiality threshold proposed in the section above, **Forty Three (43)** companies were selected for the 2012 reconciliation exercise. These companies are listed below:

Mining companies		Oil and Gas companies	
1	Geita Gold Mining Ltd	24	Pan African Energy Tanzania Ltd
2	Bulyanhulu Gold Mine Ltd	25	Songas Ltd
3	Resolute (Tanzania) Ltd	26	Petrobras Tanzania Ltd
4	Tanzania Portland Cement Co Ltd	27	Statoil Tanzania AS
5	Pangea Minerals Ltd	28	Dominion TZ (*)
6	Tanga Cement Company Ltd	29	BG Tanzania Ltd (*)
7	North Mara Gold Mine Ltd	30	Ophir Tanzania (Block 1) Ltd
8	Mbeya Cement Company Ltd	31	Ndovu Resources Ltd (*)
9	Williamson Diamonds Ltd	32	TPDC
10	Shanta Mining Company Ltd	33	National Oil (Tanzania) Ltd (*)
11	Mantra Tanzania Ltd	34	Ras Al Khaimah Gas Tanzania Ltd (*)
12	Tanzanite One Mining Ltd	35	BG International Ltd
13	ABG Exploration Ltd	36	Wentworth Gas Ltd
14	Tancan Mining Company Ltd	37	Etablissements Maurel & Prom
15	Tanzanite One Trading Ltd	38	Heritage Rukwa (*)
16	Bafex Tanzania Ltd	39	Afren Gabon Ltd (*)
17	TADC 2000 (Tanzam 2000)	40	Dominion Oil & Gas Ltd
18	Willy Entreprises (*)	41	Heritage Oil (*)
19	Mdn Tanzania Ltd (*)	42	Tulloch Tanzania B.V
20	Geo Can Resources Co Ltd (*)	43	Swala Energy (*)
21	State Mining Corporation (*)		
22	TOL Gases Ltd (*)		
23	Dhahabu Resources Tanzania Ltd (*)		

(*) New companies included in the reconciliation exercise comparing to previous year's report.

For the extractive companies that made payments falling below **TzS 0.15 bn**, we suggested a unilateral disclosure of revenues streams collected by Government Entities in accordance with the option set up by the EITI Requirement 11-b. These companies are detailed in the Annex 2.

The MSG approved the reconciliation scope proposed during their meeting held on 14 January 2014. The EITI secretariat sent a request to include additional three companies within reconciliation scope, as follows:

Mining companies
Minesite Tanzania Ltd
Maweni Limestone Ltd
Midwest Minerals Processor Ltd

Accordingly, the reporting templates and the instructions were sent to these companies.

6.3. Government Entities

Based on the proposed list of extractive companies and payment streams, the Government Entities which were involved in the reconciliation exercise ended 30 June 2012 are detailed as follows:

Central Entities	
1	Ministry of Energy and Minerals (MEM)
2	Ministry of Finance (MoF)
3	Tanzania Revenue Authority (LTD/DRD/CED)
4	National Social Security Fund (NSSF)
5	Parastatal Pension Fund (PPF)
Stated owned company	
6	Tanzania Petroleum Development Corporation (TPDC)
Local Authorities	
7	Biharamulo
8	Geita
9	Ilala
10	Kahama
11	Kilwa
12	Kinondoni
13	Kishapu
14	Mbeya
15	Mtwara
16	Nzega
17	Simanjiro
18	Tanga
19	Tarime

7. RECONCILIATION RESULTS

We present below detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by Government entities. We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences.

7.1. Reconciliation by extractive Company

The tables below summarise the differences between the payments reported by extractive companies and receipts reported by the various Government entities.

The tables include consolidated figures based on the reporting templates prepared by every extractive company and Government entity, the adjustments made by us following our reconciliation work and the residual, unreconciled differences. In order to keep the report size reasonable, detailed reconciliation reports for each company are included in Annex 5 of this report.

Amounts in TzS'000

Company	Templates originally lodged			Adjustments			Final amounts		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
Geita Gold Mining Ltd	216,622,811	209,847,107	6,775,704	(7,359,372)	(1,763,872)	(5,595,500)	209,263,439	208,083,235	1,180,203
Bulyanhulu Gold Mine Ltd	80,907,252	73,971,999	6,935,253	576,449	7,303,839	(6,727,390)	81,483,701	81,275,838	207,862
Resolute Ltd	62,728,402	58,062,899	4,665,503	15,454	4,175,251	(4,159,797)	62,743,856	62,238,150	505,706
Tanzania Portland Cement Co Ltd	55,664,890	52,987,176	2,677,714	-	(6,180)	6,180	55,664,890	52,980,995	2,683,895
Pangea Minerals Ltd	124,045,084	50,760,261	73,284,823	(60,316,799)	13,283,299	(73,600,098)	63,728,285	64,043,559	(315,275)
Tanga Cement Company Ltd	40,425,574	39,412,349	1,013,224	234,296	269,510	(35,215)	40,659,869	39,681,860	978,010
North Mara Gold Mine Ltd	49,568,214	43,314,267	6,253,947	(1,548,602)	4,686,056	(6,234,658)	48,019,612	48,000,323	19,289
Mbeya Cement Company Ltd	14,631,285	14,654,107	(22,822)	909,449	69,285	840,165	15,540,734	14,723,392	817,342
Williamson Diamonds Ltd	6,960,350	9,426,810	(2,466,460)	290,751	(290,542)	581,293	7,251,101	9,136,268	(1,885,167)
Shanta Mining Company Ltd	8,355,751	7,962,667	393,084	-	(148,091)	148,091	8,355,751	7,814,577	541,174
Mantra Tanzania Ltd	7,506,285	6,550,158	956,127	49,095	758,607	(709,512)	7,555,380	7,308,765	246,615
Tanzanite One Mining Ltd	4,135,444	4,231,940	(96,496)	270,635	182,210	88,425	4,406,079	4,414,150	(8,071)
ABG Exploration Ltd	3,273,253	8,750,006	(5,476,752)	20,427	(4,737,999)	4,758,426	3,293,680	4,012,007	(718,327)
Tancan Mining Company Ltd	1,424,430	1,767,056	(342,627)	241,767	(16,953)	258,720	1,666,197	1,750,104	(83,906)
Tanzanite One Trading Ltd	1,065,386	1,070,711	(5,326)	55,517	79,449	(23,932)	1,120,903	1,150,161	(29,258)
Bafex Tanzania Ltd	892,850	748,333	144,517	(4,361)	140,156	(144,517)	888,489	888,489	-
Tadc 2000	699,202	488,147	211,055	146,882	359,457	(212,575)	846,084	847,604	(1,520)
Willy Enterprises	481,832	789,431	(307,599)	-	-	-	481,832	789,431	(307,599)

Company	Templates originally lodged			Adjustments			Final amounts		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
Mdn Tanzania Ltd	755,938	757,895	(1,957)	(1,955)	28,263	(30,218)	753,983	786,158	(32,175)
Geo Can Resources Co Ltd	-	221,979	(221,979)	-	-	-	-	221,979	(221,979)
State Mining Corporation	515,050	735,519	(220,468)	(28,708)	-	(28,708)	486,343	735,519	(249,176)
Dhahabu Resources Tanzania Ltd	1,041,914	364,023	677,891	(2,935)	711,012	(713,947)	1,038,978	1,075,035	(36,056)
Maweni Limestone Ltd	1,212,442	742,382	470,061	-	-	-	1,212,442	742,382	470,061
Subtotal Mineral sector	682,913,638	587,617,221	95,296,417	(66,452,011)	25,082,758	(91,534,768)	616,461,627,630	612,699,978,883	3,761,648,747
Pan African Energy Tanzania Ltd	34,225,097	47,079,080	(12,853,983)	5,290,233	(8,470,438)	13,760,671	39,515,330	38,608,642	906,688
Songas Ltd	25,913,734	35,976,515	(10,062,781)	9,694,926	(365,707)	10,060,633	35,608,660	35,610,808	(2,148)
Petrobras Tanzania Ltd	18,016,904	18,786,951	(770,046)	9,480	600,123	(590,644)	18,026,384	19,387,074	(1,360,690)
Statoil Tanzania AS	7,706,010	7,351,352	354,658	-	121,349	(121,349)	7,706,010	7,472,701	233,309
Dominion TZ	6,282,444	19,857	6,262,588	-	6,262,638	(6,262,638)	6,282,444	6,282,494	(50)
BG Tanzania Ltd	-	5,454,838	(5,454,838)	-	(5,454,838)	5,454,838	-	-	-
Ophir Tanzania (Block 1) Ltd	4,205,419	5,321,522	(1,116,104)	-	(15,392)	15,392	4,205,419	5,306,130	(1,100,712)
Ndovu Resources Ltd	2,771,266	2,705,771	65,495	-	65,878	(65,878)	2,771,266	2,771,649	(383)
TPDC	12,977,103	7,461,999	5,515,104	-	5,686,823	(5,686,823)	12,977,103	13,148,822	(171,719)
M&P Exploration Production (T) Ltd	2,827,383	1,546,786	1,280,597	(850,121)	370,415	(1,220,536)	1,977,263	1,917,201	60,061
Ras Al Khaimah Gas Tanzania Ltd	1,581,163	1,513,448	67,714	441	68,172	(67,731)	1,581,604	1,581,620	(16)
BG International Ltd	8,976,631	3,152,542	5,824,088	78,950	6,068,564	(5,989,613)	9,055,581	9,221,106	(165,525)
Wentworth Gas Ltd	1,263,843	1,279,181	(15,338)	61,349	58,290	3,059	1,325,192	1,337,471	(12,279)
Etablissements Maurel & Prom	(7,257,217)	520,438	(7,777,655)	7,778,492	-	7,778,492	521,275	520,438	837
Afren Gabon Ltd	557,205	350,398	206,807	-	194,898	(194,898)	557,205	545,296	11,909
Dominion Oil & Gas Ltd	263,667	270,307	(6,640)	442	(6,178)	6,620	264,109	264,129	(20)
Heritage Oil	222,109	421,717	(199,608)	104,319	(82,084)	186,403	326,428	339,633	(13,205)
Tullow Tanzania B.V	434,299	434,516	(217)	-	-	-	434,299	434,516	(217)
Swala Energy	220,053	219,003	1,050	-	-	-	220,053	219,003	1,050
Subtotal Oil & Gas sector	121,187,112	139,866,221	(18,679,110)	22,168,512	5,102,513	17,065,999	143,355,624	144,968,735	(1,613,110,766)
Total Mineral and Oil & Gas sector	804,100,750	727,483,443	76,617,307	(44,283,499)	30,185,271	(74,468,769)	759,817,251	757,668,713	2,148,537,981

7.2. Reconciliation by revenue stream

The table below shows the total Basic Payments reported by extractive companies and Government entities, taking into account all adjustments

Amounts in TzS'000

Description of payment	Templates originally lodged			Adjustments			Final amounts		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
Ministry of Energy and Minerals (MEM)	132,637,040	114,079,559	18,557,480	569,785	20,173,328	(19,603,543)	133,206,825	134,252,888	(1,046,063)
Royalties	120,555,081	113,303,374	7,251,707	530,851	8,669,595	(8,138,745)	121,085,932	121,972,969	(887,038)
Rent and Licence Fees	2,316,027	776,185	1,539,841	38,934	1,737,801	(1,698,866)	2,354,961	2,513,986	(159,025)
Profit per Production Sharing Agreements	3,590,566	-	3,590,566	-	3,590,566	(3,590,566)	3,590,566	3,590,566	-
Protected Gas/Additional Gas Revenues	6,123,609	-	6,123,609	-	6,123,609	(6,123,609)	6,123,609	6,123,609	-
Other material payments made to MEM (*)	51,757	-	51,757	-	51,757	(51,757)	51,757	51,757	-
Tanzania Petroleum Development Corporation (TPDC)	21,889,672	20,873,342	1,016,330	155,193	1,171,882	(1,016,689)	22,044,865	22,045,223	(358)
Protected Gas Revenue	8,695,833	9,657,423	(961,591)	961,591	-	961,591	9,657,423	9,657,423	-
Additional Gas Revenue	-	-	-	-	-	-	-	-	-
Profit per Production Sharing Agreement	10,133,700	9,327,302	806,398	(806,398)	-	(806,398)	9,327,302	9,327,302	-
VAT on Gas Revenue	-	-	-	-	-	-	-	-	-
Licence Charge	642,736	643,135	(399)	-	-	-	642,736	643,135	(399)
Other material payments made to TPDC (*)	2,417,404	1,245,482	1,171,922	-	1,171,882	(1,171,882)	2,417,404	2,417,364	40
Tanzania Revenue Authority (LTD/DRD/CED)	594,022,035	540,140,271	53,881,764	(46,134,288)	8,454,075	(54,588,363)	547,887,747	548,594,346	(706,599)
Corporation Tax (incl. provisional tax and advance tax)	232,169,222	176,691,644	55,477,578	(61,209,558)	(5,408,594)	(55,800,963)	170,959,664	171,283,050	(323,385)
Withholding Taxes	84,730,167	83,263,561	1,466,606	2,436,214	5,374,733	(2,938,518)	87,166,381	88,638,294	(1,471,912)
Pay- As-You-Earn (PAYE)	105,087,004	104,471,697	615,307	2,284,377	3,167,850	(883,474)	107,371,381	107,639,547	(268,167)
Skills and Development Levy (SDL)	23,760,506	33,663,067	(9,902,560)	601,855	(9,418,532)	10,020,387	24,362,361	24,244,534	117,827
VAT paid to LTD/DRD	76,095,402	77,736,652	(1,641,250)	9,154,075	6,647,846	2,506,229	85,249,477	84,384,498	864,979
VAT paid to CED	19,097,608	34,701,270	(15,603,662)	6,849,197	(8,584,561)	15,433,758	25,946,805	26,116,709	(169,904)
Excise Duty	7,260,969	1,644,147	5,616,822	(2,159,810)	3,601,031	(5,760,840)	5,101,159	5,245,177	(144,018)
Import Duty	31,464,392	27,523,435	3,940,957	(4,196,849)	(892,483)	(3,304,366)	27,267,543	26,630,951	636,592
Stamp Duty	554,971	426,396	128,575	70,965	198,579	(127,614)	625,936	624,975	961
Fuel Levy	9,952,424	-	9,952,424	(2,039,755)	7,909,839	(9,949,594)	7,912,669	7,909,839	2,830
Other material payments made to TRA (*)	3,849,369	18,403	3,830,967	2,075,000	5,858,368	(3,783,368)	5,924,369	5,876,771	47,599

Description of payment	Templates originally lodged			Adjustments			Final amounts		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
NSSF/PPF	49,156,423	50,581,776	(1,425,354)	1,169,034	286,291	882,743	50,325,457	50,868,067	(542,610)
NSSF Contribution	41,332,942	42,715,499	(1,382,557)	1,225,768	(169,784)	1,395,552	42,558,710	42,545,714	12,995
PPF Contribution	7,823,481	7,866,278	(42,797)	(56,734)	456,075	(512,809)	7,766,747	8,322,352	(555,606)
Local Authorities	5,691,025	1,103,939	4,587,086	(43,223)	99,695	(142,918)	5,647,802	1,203,634	4,444,168
Local Levy	532,159	128,265	403,894	-	-	-	532,159	128,265	403,894
Service Levy	3,019,003	975,674	2,043,330	-	(43,062)	43,062	3,019,003	932,612	2,086,392
Other Local Taxes, Fees and Levies	2,139,863	-	2,139,863	(43,223)	142,757	(185,980)	2,096,640	142,757	1,953,883
Ministry of Finance (MoF)	704,556	704,556	-	-	-	-	704,556	704,556	-
Dividends from Government Shares	704,556	704,556	-	-	-	-	704,556	704,556	-
Revenues from Government shareholding sale	-	-	-	-	-	-	-	-	-
Total Basic payments	804,100,750	727,483,443	76,617,307	(44,283,499)	30,185,271	(74,468,769)	759,817,251	757,668,713	2,148,538

Unadjusted residual differences are detailed in Section 7.4 of this report.

7.3. Adjustments

7.3.1. Extractive company adjustments

The adjustments were carried out on the basis of confirmations from extractive companies and Government entities and were supported by adequate evidence wherever deemed appropriate. The adjustments are detailed as follows:

Adjustments to extractive company payments	Total amount TzS
Tax reported but not paid (a)	(65,937,531,157)
Tax paid not reported (b)	20,787,518,516
Tax amount incorrectly reported (c)	8,566,038,099
Tax paid reported but outside the period covered (d)	(7,648,860,475)
Tax paid reported but outside the reconciliation scope (e)	(50,663,677)
Total deducted to amounts originally reported	(44,283,498,694)

The detail of these adjustments by company is detailed in the table below:

Company	Tax reported but not paid (a)	Tax paid not reported (b)	Tax amount incorrectly reported (c)	Tax paid reported but outside the period covered (d)	Tax paid reported but outside the reconciliation scope (e)
Pangea Minerals Ltd	(61,691,089,925)	1,603,272,020	(41,651,933)	(187,329,264)	-
Songas Ltd	(626,086,181)	10,461,412,508	(140,400,044)	-	-
Etablissements Maurel & Prom	-	13,500,262	7,764,991,574	-	-
Geita Gold Mining Ltd	(1,564,637,628)	539,368,292	-	(6,334,102,650)	-
Pan African Energy Tanzania Ltd	(4,737,685)	5,294,971,143	-	-	-
North Mara Gold Mine Ltd	(1,638,303,015)	89,701,062	-	-	-
Mbeya Cement Company Ltd	-	-	925,830,264	(16,380,929)	-
M&P Exploration Production Ltd	-	-	-	(806,398,029)	(43,722,500)
Bulyanhulu Gold Mine Ltd	(412,581,154)	989,030,039	-	-	-
Williamson Diamonds Ltd	-	290,750,704	-	-	-
Tanzanite One Mining Ltd	-	270,634,867	-	-	-
Tancan Mining Company Ltd	-	290,791,299	-	(184,926,478)	-
Tanga Cement Company Ltd	-	286,537,475	(52,241,910)	-	-
Tadc 2000	-	304,552,598	-	(21,768,315)	-
Heritage Oil	-	-	104,318,549	-	-
BG International Ltd	-	78,950,201	-	-	-
Wentworth Gas Ltd	-	112,081,148	-	(50,731,915)	-
Tanzanite One Trading Ltd	-	55,517,025	-	-	-
Mantra Tanzania Ltd	-	50,777,703	(1,682,575)	-	-
State Mining Corporation	-	-	-	(28,707,702)	-
ABG Exploration Ltd	-	20,426,703	-	-	-
Resolute Ltd	-	15,453,793	-	-	-
Petrobras Tanzania Ltd	(95,569)	9,575,083	-	-	-
Bafex Tanzania Ltd	-	3,379,981	10,259,306	(18,000,000)	-
Dhahabu Resources Tanzania Ltd	-	450,000	(3,385,132)	-	-
Mdn Tanzania Ltd	-	4,985,806	-	-	(6,941,177)
Dominion Oil & Gas Ltd	-	957,600	-	(515,193)	-
Ras Al Khaimah Gas Tanzania Ltd	-	441,204	-	-	-
Tanzania Portland Cement Co Ltd	-	-	-	-	-
Shanta Mining Company Ltd	-	-	-	-	-
Total adjustments	(65,937,531,157)	20,787,518,516	8,566,038,099	(7,648,860,475)	(50,663,677)

(a) Tax reported but not paid:

These are payment flows not actually disbursed by extractive companies but which were included in their reporting templates. This includes mainly the corporate tax reported by Pangea Minerals Limited - Tulawaka for USD 37,990,000 (approximately TzS 61,467,440,100). This amount was not confirmed by TRE-LTD as payment in cash. As part of the settlement agreement signed between TRA and Pangea it relates to an offset of corporate tax against recoverable VAT. According to the reporting instructions only cash payments should be reconciled. Consequently, the payment declared by Pangea was adjusted. Further detail on offset operations is presented in Section 7.3.3 below.

(b) Tax paid not reported

These are payment flows paid by extractive companies but were not included in their reporting templates. We set out in the table below a summary of the most important adjustments made to companies' payments:

Company	Tax paid not reported (TzS)
Songas Ltd	10,461,412,509
Pan African Energy Tanzania Ltd	5,294,971,143
Pangea Minerals Ltd	1,603,272,020
Other companies	3,427,862,845
Total adjustments	20,787,518,517

After receiving and examining details of payments sent by extractive companies we noted that the amounts originally recorded in the reporting templates were incorrect. Several taxes were underreported including VAT, custom taxes, royalties and others. We therefore made the requisite adjustments to declared payments based on confirmations from the companies and/or a review of the supporting documents.

A summary by type of payment for the amounts paid and not reported by the extractive companies is presented in the table below:

Revenue stream	Tax paid not reported (TzS)
Ministry of Energy and Minerals (MEM)	1,919,507,554
Royalties	1,855,632,021
Rent and Licence Fees	63,875,533
Tanzania Petroleum Development Corporation (TPDC)	1,101,990,779
Protected Gas Revenue	1,101,990,779
Tanzania Revenue Authority (LTD/DRD/CED)	16,483,344,465
Corporation Tax (including provisional tax and advance tax)	219,128,569
Withholding Taxes	2,972,931,657
Pay- As-You-Earn (PAYE)	2,404,894,588
Skills and Development Levy (SDL)	644,215,519
VAT paid to LTD/DRD	8,869,512,493
VAT paid to CED	974,198,855
Excise Duty	100,523,957
Import Duty	227,525,293
Stamp Duty	70,413,534
NSSF/PPF	1,282,675,719
NSSF Contribution	1,271,566,377
PPF Contribution	11,109,342
Total adjustments	20,787,518,517

The above tables show that these adjustments are related mainly to VAT paid by Songas Ltd to TRALTD for a total of TzS 8,862,197,033. We obtained confirmation from the company that several VAT payments were overlooked.

(c) Tax amount incorrectly reported

These are amounts were incorrectly reported in the reporting templates. The adjustments were mainly made to the negative amounts reported by Etablissements Maurel & Prom as VAT Refund from TRA Kinondoni for TzS 7,764,991,574.

(d) Tax paid reported but outside the period covered

These are payments reported, but which fall outside the reconciliation period, i.e. before 1 July 2011 or after 30 June 2012. These adjustments are relating mainly to taxes and fees reported by Geita Gold Mining Ltd for a total of TzS 6,334,102,650 which fall outside the period covered. We set out in the table below details of these payments:

Revenue stream	Tax paid outside the period covered (TzS)
Ministry of Energy and Minerals (MEM)	1,122,593,821
Royalties	1,122,593,821
Tanzania Revenue Authority (CED)	5,216,854,397
Excise Duty	2,319,302,650
Import Duty	812,696,939
Fuel Levy	2,079,509,240
Total adjustments	6,334,102,650

(e) Tax paid but outside the reconciliation scope

These are adjustments made to amounts reported but not foreseen in the reporting templates or not relating to the extractive activities.

7.3.2. Government entities' adjustments

The adjustments were carried out on the basis of confirmations received from extractive companies or from Government Entities supported by original payment receipts wherever deemed appropriate. These adjustments are detailed as follows:

Adjustments to Government Entities' payments	Total amount TzS
Tax received not reported (a)	53,539,353,386
Tax amount incorrectly reported (b)	(12,939,936,917)
Tax reported but not received (c)	(9,490,027,733)
Tax received reported but outside the reconciliation scope (d)	(527,007,660)
Tax received reported but outside the period covered (e)	(397,110,363)
Total added to amounts originally reported	30,185,270,713

We set out in the table below a summary of the most important adjustments made to Government payments, by company:

Company	Tax received not reported (a)	Tax amount incorrectly reported (b)	Tax reported but not received (c)	Tax received but outside the reconciliation scope (d)	Tax received but outside the period covered (e)
Pangea Minerals Ltd	9,970,443,452	(123,137,744)	(125,800,847)	-	(11,844,106)
Pan African Energy Tanzania Ltd	-	-	(8,169,544,465)	(300,893,477)	-
Bulyanhulu Gold Mine Ltd	8,702,547,478	(890,725,401)	(45,927,404)	-	-
Dominion TZ	6,262,637,905	-	-	-	-
BG International Ltd	613,725,646	-	-	-	-
TPDC	5,686,823,004	-	-	-	-
BG Tanzania Ltd	-	-	-	-	-
ABG Exploration Ltd	-	(1,626,416,686)	-	-	-
North Mara Gold Mine Ltd	5,095,802,492	(32,359,800)	(377,386,556)	-	-
Resolute Ltd	4,391,390,560	(82,191,578)	(133,948,050)	-	-
Geita Gold Mining Ltd	7,795,386,632	(9,529,102,380)	(30,155,792)	-	-
Mantra Tanzania Ltd	823,193,944	(89,690,002)	25,102,757	-	-
Dhahabu Resources Tanzania Ltd	758,868,642	(44,390,531)	-	(3,466,058)	-
Petrobras Tanzania Ltd	600,218,635	-	(95,569)	-	-
M&P Exploration Production Ltd	370,415,394	-	-	-	-
Songas Ltd	352,320,414	-	(626,086,181)	-	(91,941,287)
Tadc 2000	357,657,647	(161,799)	-	-	(76,985,997)
Williamson Diamonds Ltd	-	(205,374,165)	-	-	(85,168,200)
Tanga Cement Company Ltd	269,510,415	-	(55)	-	-
Afren Gabon Ltd	194,898,221	-	-	-	-
Tanzanite One Mining Ltd	313,781,655	3,900,000	-	-	(94,379,466)
Shanta Mining Company Ltd	30,759,166	(158,637,920)	-	-	(20,211,827)
Bafex Tanzania Ltd	163,835,047	(23,678,644)	-	-	-
Statoil Tanzania AS	121,349,250	-	-	-	-
Heritage Oil	34,491,581	(116,575,790)	-	-	-
Tanzanite One Trading Ltd	38,357,345	-	-	-	-
Mbeya Cement Company Ltd	69,289,966	-	(5,310)	-	-
Ras Al Khaimah Gas Tanzania Ltd	68,171,785	-	-	-	-
Ndovu Resources Ltd	65,878,081	-	-	-	-
Wentworth Gas Ltd	293,821,367	(12,883,321)	-	(222,648,125)	-
Mdn Tanzania Ltd	29,450,209	-	-	-	(1,187,480)
Tancan Mining Company Ltd	61,994,204	-	-	-	-
Ophir Tanzania (Block 1) Ltd	-	-	-	-	(15,392,000)
Tanzania Portland Cement Co Ltd	-	-	(6,180,261)	-	-
Dominion Oil & Gas Ltd	2,333,249	(8,511,156)	-	-	-
Total adjustments	53,539,353,386	(12,939,936,917)	(9,490,027,733)	(527,007,660)	(397,110,363)

(a) Tax received not reported

Taxes received not reported are receipts collected by Government entities but which were not included in their reporting templates. We set out in the table below a summary of the most important adjustments made to Government's payments:

Revenue stream	Tax received not reported (TzS)
Ministry of Energy and Minerals (MEM)	22,263,205,640
Royalties	15,081,486,431
Rent and Licence Fees	1,743,370,280
Profit per Production Sharing Agreements	2,134,744,390
Protected Gas/Additional Gas Revenues	3,251,847,739
Other material payments made to MEM (> TzS 50 million)	51,756,800
Tanzania Petroleum Development Corporation (TPDC)	1,171,881,502
Other material payments made to TPDC (> TzS 50 million)	1,171,881,502
Tanzania Revenue Authority (LTD/DRD/CED)	29,107,361,967
Withholding Taxes	2,335,848,634
Pay- As-You-Earn (PAYE)	1,904,761,439
Skills and Development Levy (SDL)	146,783,613
VAT paid to LTD/DRD	6,042,559,788
VAT paid to CED	8,223,162
Excise Duty	4,802,793,977
Stamp Duty	98,183,816
Fuel Levy	7,909,839,420
Other material payments made to TRA (> TzS 50 million)	5,858,368,118
NSSF/PPF	812,041,073
NSSF Contribution	165,432,812
PPF Contribution	646,608,261
Local Authorities	184,863,204
Service Levy	42,106,204
Other Local Taxes, Fees and Levies	142,757,000
Total adjustments	53,539,353,386

After receiving and examining details of payments sent by Government entities, we noted that amounts originally recorded in the reporting templates were incorrect. The table above shows that several payments were underreported including royalties paid to MEM, VAT paid to TRA, Fuel levy Excise Duty and Escrow deposit paid to TRA-CED and social contributions paid to NSSF and PPF.

We made the requisite adjustments to declared payments based on confirmations from the Government entities and/or a review of the supporting documents.

(b) Tax amount incorrectly reported

These are amounts incorrectly reported in the reporting templates. The adjustments were made following the receipt of details of payments from Government Entities. In most of the cases, some receipts were erroneously twice recorded by TRA-LTD and MEM. We set out in the table below a summary of the most important adjustments:

Company	Tax amount incorrectly reported (TzS)
Geita Gold Mining Ltd	(9,529,102,380)
ABG Exploration Ltd	(1,626,416,686)
Bulyanhulu Gold Mine Ltd	(890,725,401)
Other	(893,692,450)
Total adjustments	(12,939,936,917)

A summary by type of payment for the adjusted amounts is presented in the table below:

Revenue stream	Tax amount incorrectly reported (TzS)
Ministry of Energy and Minerals (MEM)	(2,086,411,162)
Royalties	(2,084,307,775)
Rent and Licence Fees	(2,103,387)
Tanzania Revenue Authority (LTD/DRD/CED)	(10,602,826,677)
Withholding Taxes	9,071,230
Pay- As-You-Earn (PAYE)	(182,845,971)
Skills and Development Levy (SDL)	(10,111,844,862)
VAT paid to LTD/DRD	(321,949,955)
VAT paid to CED	2,246,628
Import Duty	2,496,253
NSSF/PPF	(250,699,078)
NSSF Contribution	(158,497,920)
PPF Contribution	(92,201,158)
Total adjustments	(12,939,936,917)

(c) Tax reported but not received

These are customs Duties not actually received by TRA-CED but which were erroneously included in their reporting templates. We set out in the table below a detail by company of the adjustments made to TRA-CED receipts:

Company	Tax reported but not received (TzS)
Geita Gold Mining Ltd	(30,155,792)
Bulyanhulu Gold Mine Ltd	(45,927,404)
Resolute Ltd	(133,948,050)
Tanzania Portland Cement Co Ltd	(6,180,261)
Pangea Minerals Ltd	(125,800,847)
Tanga Cement Company Ltd	(55)
North Mara Gold Mine Ltd	(377,386,556)
Mbeya Cement Company Ltd	(5,310)
Mantra Tanzania Ltd	25,102,757
Pan African Energy Tanzania Ltd	(8,169,544,465)
Songas Ltd	(626,086,181)
Petrobras Tanzania Ltd	(95,569)
Total adjustments	(9,490,027,733)

A detail by type of payment for the adjusted amounts is presented in the table below:

Revenue stream	Tax reported but not received (TzS)
Tanzania Revenue Authority (CED)	(9,490,027,733)
VAT paid to CED	(8,595,030,332)
Excise Duty	(17,724)
Import Duty	(894,979,677)
Total adjustments	(9,490,027,733)

(d) Tax received reported but outside the reconciliation scope

These are adjustments made to amounts reported by Government entities mainly for Government receipts from companies not selected in the reconciliation scope. We set out in the table below a detail by company of the adjustments made to Government receipts:

Company	Tax outside the reconciliation scope (TzS)
Dhahabu Resources Tanzania Ltd	(3,466,058)
Pan African Energy Tanzania Ltd	(300,893,477)
Wentworth Gas Ltd	(222,648,125)
Total adjustments	(527,007,660)

A detail by type of payment for the adjusted amounts is presented in the table below:

Revenue stream	Tax outside the reconciliation scope (TzS)
Ministry of Energy and Minerals (MEM)	(3,466,058)
Rent and Licence Fees	(3,466,058)
Tanzania Revenue Authority (LTD/DRD/CED)	(438,974,185)
VAT paid to LTD/DRD	(438,974,185)
NSSF/PPF	(84,567,417)
NSSF Contribution	(14,744,888)
PPF Contribution	(69,822,529)
Total adjustments	(527,007,660)

(e) Tax received reported but outside the period covered

These are receipts reported, but which fall outside the reconciliation period, i.e. before 1 July 2011 or after 30 June 2012. We set out in the table below details by company of these payments:

Company	Tax received outside the period covered (TzS)
Pangea Minerals Ltd	(11,844,106)
Williamson Diamonds Ltd	(85,168,200)
Shanta Mining Company Ltd	(20,211,827)
Tanzanite One Mining Ltd	(94,379,466)
Tadc 2000	(76,985,997)
Mdn Tanzania Ltd	(1,187,480)
Songas Ltd	(91,941,287)
Ophir Tanzania (Block 1) Ltd	(15,392,000)
Total adjustments	(397,110,363)

A detail by type of payment for the adjusted amounts is presented in the table below:

Revenue stream	Tax received outside the period covered (TzS)
Tanzania Revenue Authority (LTD/DRD/CED)	(121,458,136)
Withholding Taxes	(64,895,228)
Pay- As-You-Earn (PAYE)	(46,932,923)
Skills and Development Levy (SDL)	(9,629,985)
NSSF/PPF	(190,484,027)
NSSF Contribution	(161,974,161)
PPF Contribution	(28,509,866)

Revenue stream	Tax received outside the period covered (TzS)
Local Authorities	(85,168,200)
Service Levy	(85,168,200)
Total adjustments	(397,110,363)

7.3.3. Offset Operations

According to EITI rules and reporting instructions, companies and Government Agencies should report payments streams on cash basis. Following request from MSG we present in the table below transactions reported by companies and involving offset of recoverable VAT against corporation tax:

Company	Corporation Tax (to be paid during the reconciliation period) (TzS)	VAT Offset (TzS)	Corporation Tax paid (TzS)
Geita Gold Mining Ltd	111,273,934,318	(23,130,879,112)	88,143,055,206
Pangea Minerals Ltd	61,467,440,100	(61,467,440,100)	-

7.4. Unreconciled differences

7.4.1. Summary of the residual difference

Following our adjustments, the total unreconciled residual differences on payments amounted to **TzS 2,148,537,981** representing **0.28%** of total payments reported by Government Entities. This is the sum of positive differences of **TzS 8,864,011,207** and negative differences amounting to **TzS (6,715,473,226)**. These unreconciled differences can be analysed as follows:

	Total payments (TzS)
Tax not reported by the extractive company (a)	(10,083,765,189)
Tax not reported by the Government Body (b)	7,494,517,188
Tax paid to Government Agency not selected in the reconciliation scope (c)	2,286,112,362
Reporting template not submitted by the Government Entity (d)	2,203,604,566
Missing extractive company detail by payment (e)	470,060,720
Reporting template not submitted by the extractive company (f)	(221,979,150)
Exchange rate difference	2,112,653
Not material difference < TzS 1 million	(2,125,169)
Total differences	2,148,537,981

(a) Tax not reported by the extractive company

These differences relate to taxes and fees declared mainly by TRA-CED and MEM. In most of the cases we were unable to confirm the amounts declared with the companies, given the lack of supporting documents provided by the Government entities. We present in Section 7.4.2 the detail of the unreconciled difference by company and by tax.

(b) Tax not reported by Government Entity

These differences relate mainly to customs duties and Royalties paid respectively to TRA-CED and MEM. In most of the cases we were unable to confirm the amounts declared with the final beneficiary, given the lack of supporting documents provided by the Companies. We present in Section 7.4.2 the detail of the unreconciled difference by company and by tax.

(c) Tax paid to Government Entities not selected in the reconciliation scope

These differences relate to taxes paid by companies to entities not selected in the reconciliation scope, therefore we were unable to confirm these amounts with the beneficiary. We set out in the table below details by company and by beneficiary:

Company	Tax	Beneficiary	Amount (TzS)
Tanga Cement Company Ltd	Local Levy	Rombo district council	220,707,563
	Service Levy	Chunya District Council	123,993,704
Shanta Mining Company Ltd	Other Local taxes	Tanzania Forest Service	254,906,229
	Other Local taxes	Basin Water Offices	4,710,000
	Other Local taxes	National Environment Management Council	5,000,000
Mantra Tanzania Ltd	Entry fee	Selous Game Reserve	310,047,334
Pan African Energy Tanzania Ltd	Ewura Fee	Ewura	1,306,287,436
M&P Exploration Production (T) Ltd	Ewura Fee	Ewura	60,460,096
Total			2,286,112,362

(d) Reporting template not submitted by Government Entities

This difference relates to five Local Authorities that failed to submit their reporting templates, as well as PPF that did not declare the reporting template relating to BG International Ltd contributions.

(e) Missing extractive company detail by payment

This difference is related to Maweni Limestone Ltd that has submitted its reporting template using rounded numbers and payment flow details were not provided. Consequently, the data submitted were not reconciled.

(f) Reporting template not submitted by extractive companies

This final unreconciled difference relates to Geo Can Resources Co Ltd that failed to submit a reporting template. We were contacted by the Lake Victoria Resources (T) Ltd company, which has been the owner of Geo Can Resources Co Ltd since 2009, which informed us that they cannot fill in the reporting template as there have been no transactions made by Geo Can Resources Co Ltd during the reconciliation period.

7.4.2. Detail of the residual difference

We set out in the table below details by company of the unreconciled differences:

Amounts in TzS

Company	Unreconciled difference	Reasons for differences						
		Tax not reported by the extractive company	Tax not reported by the Govt Body	Tax paid to Government Agency not selected in the reconciliation scope	Reporting template not submitted by the Govt Body	Missing extractive company detail by payment	Exchange rate difference	Not material difference < TsZ 1 million
Geita Gold Mining Ltd	1,180,203,365	(95,574,381)	1,275,776,600	-	-	-	-	1,146
Bulyanhulu Gold Mine Ltd	207,862,426	(69,382,882)	(46,559,606)	-	323,598,000	-	-	206,914
Resolute Ltd	505,706,208	(15,665,191)	197,772,639	-	323,598,000	-	-	760
Tanzania Portland Cement Co Ltd	2,683,894,620	(1,756,522,629)	3,726,683,901	-	713,837,348	-	-	(104,000)
Pangea Minerals Ltd	(315,274,522)	(165,824,653)	(473,299,225)	-	323,598,000	-	-	251,356
Tanga Cement Company Ltd	978,009,684	-	757,300,626	220,707,563	-	-	1,487	8
North Mara Gold Mine Ltd	19,288,724	-	19,230,921	-	-	-	-	57,803
Mbeya Cement Company Ltd	817,342,448	(306,036,773)	926,921,970	-	196,457,251	-	-	-
Williamson Diamonds Ltd	(1,885,166,999)	(1,888,747,490)	3,503,783	-	-	-	-	76,708
Shanta Mining Company Ltd	541,174,233	(4,206,774)	156,771,085	388,609,933	-	-	-	(11)
Mantra Tanzania Ltd	246,615,441	(63,205,493)	-	310,047,334	-	-	-	(226,400)
Tanzanite One Mining Ltd	(8,070,765)	(92,191,322)	24,204,192	-	60,386,805	-	-	(470,440)
ABG Exploration Ltd	(718,326,789)	(718,730,408)	-	-	-	-	-	403,619
Tancan Mining Company Ltd	(83,906,296)	(117,599,845)	33,693,348	-	-	-	-	201
Tanzanite One Trading Ltd	(29,258,067)	(50,221,716)	-	-	20,922,470	-	-	41,179
Bafex Tanzania Ltd	-	-	-	-	-	-	-	-
Tadc 2000	(1,520,264)	(1,520,264)	-	-	-	-	-	-
Willy Enterprises	(307,599,163)	(495,774,296)	70,937,583	-	117,237,550	-	-	-
Mdn Tanzania Ltd	(32,174,718)	(32,173,907)	-	-	-	-	-	(811)
Geo Can Resources Co Ltd	(221,979,150)	-	-	-	-	-	-	-
State Mining Corporation	(249,176,021)	(468,543,041)	218,684,219	-	-	-	-	682,801
Dhahabu Resources Tanzania Ltd	(36,056,368)	(35,991,341)	-	-	-	-	-	(65,027)
Maweni Limestone Ltd	470,060,720	-	-	-	-	470,060,720	-	-
Pan African Energy Tanzania Ltd	906,688,072	(528,261,698)	128,662,344	1,306,287,436	-	-	-	(10)
Songas Ltd	(2,148,002)	(1,400,000)	-	-	-	-	-	(748,002)
Petrobras Tanzania Ltd	(1,360,689,952)	(1,360,689,952)	-	-	-	-	-	-
Statoil Tanzania AS	233,308,628	(187,826,370)	421,134,998	-	-	-	-	-
Dominion TZ	(50,111)	-	-	-	-	-	-	(50,111)
BG Tanzania Ltd	-	-	-	-	-	-	-	-

Company	Unreconciled difference	Reasons for differences						
		Tax not reported by the extractive company	Tax not reported by the Govt Body	Tax paid to Government Agency not selected in the reconciliation scope	Reporting template not submitted by the Govt Body	Missing extractive company detail by payment	Exchange rate difference	Not material difference < TsZ 1 million
Ophir Tanzania (Block 1) Ltd	(1,100,711,690)	(1,146,034,291)	47,273,702	-	-	-	-	(1,951,101)
Ndovu Resources Ltd	(382,852)	(6,206,960)	5,824,108	-	-	-	-	-
TPDC	(171,719,247)	(171,719,247)	-	-	-	-	-	-
M&P Exploration Production (T) Ltd	60,061,361	-	-	60,460,096	-	-	-	(398,735)
Ras Al Khaimah Gas Tanzania Ltd	(16,304)	-	-	-	-	-	-	(16,304)
BG International Ltd	(165,525,149)	(288,422,672)	-	-	122,919,142	-	-	(21,619)
Wentworth Gas Ltd	(12,278,772)	(12,278,772)	-	-	-	-	-	-
Etablissements Maurel & Prom	836,516	-	-	-	-	-	-	836,516
Heritage Rukwa	-	-	-	-	-	-	-	-
Afren Gabon Ltd	11,908,761	-	-	-	-	-	11,868,424	40,337
Dominion Oil & Gas Ltd	(20,000)	-	-	-	-	-	-	(20,000)
Heritage Oil	(13,204,954)	(3,012,821)	-	-	-	-	(9,757,258)	(434,875)
Tullow Tanzania B.V	(217,071)	-	-	-	-	-	-	(217,071)
Swala Energy	1,050,000	-	-	-	1,050,000	-	-	-
Total unreconciled differences	2,148,537,981	(10,083,765,189)	7,494,517,188	2,286,112,362	2,203,604,566	470,060,720	2,112,653	(2,125,169)

A detail by type of payment for the unreconciled amounts is presented in the table below:

Amounts in TzS

No	Revenue stream	Unreconciled difference	Reasons for differences							
			Tax not reported by the extractive company	Tax not reported by the Govt Body	Tax paid to Government Agency not selected in the reconciliation scope	Reporting template not submitted by the Govt Body	Missing extractive company detail by payment	Reporting template not submitted by the extractive company	Exchange rate difference	Not material difference < TzS 1 million
Ministry of Energy and Minerals (MEM)		(1,046,062,840)	(930,329,661)	(143,937,568)	-	-	50,442,456	(21,824,382)	1,487	(415,172)
1	Royalties	(887,037,817)	(690,304,854)	(196,861,837)	-	-	-	-	-	128,874
2	Rent and Licence Fees	(159,025,023)	(240,024,807)	52,924,269	-	-	50,442,456	(21,824,382)	1,487	(544,046)
Tanzania Petroleum Development Corporation		(358,398)	-	-	-	-	-	-	-	(358,398)
10	Licence Charge	(398,735)	-	-	-	-	-	-	-	(398,735)
11	Other material payments made to TPDC	40,337	-	-	-	-	-	-	-	40,337
Tanzania Revenue Authority (LTD/DRD/CED)		(706,599,122)	(8,403,575,264)	7,477,699,231	-	-	419,618,264	(200,154,768)	2,111,166	(2,297,751)
12	Corporation Tax	(323,385,318)	(333,256,620)	218,684,219	-	-	(9,000,000)	(199,791,298)	-	(21,619)
13	Withholding Taxes	(1,471,912,335)	(1,992,775,910)	468,408,700	-	-	51,000,000	(306,770)	1,949,642	(187,997)
14	Pay- As-You-Earn (PAYE)	(268,166,682)	(845,552,028)	635,327,948	-	-	(58,079,100)	-	161,524	(25,026)
15	Skills and Development Levy (SDL)	117,826,814	(279,608,678)	349,369,419	-	-	48,407,856	-	-	(341,783)
16	VAT paid to LTD/DRD	864,978,819	(2,757,608,268)	3,257,910,910	-	-	364,678,176	-	-	(1,999)
17	VAT paid to CED	(169,903,827)	(1,609,375,321)	1,433,667,794	-	-	6,000,000	-	-	(196,300)
18	Excise Duty	(144,018,347)	(143,319,112)	-	-	-	-	-	-	(699,235)
19	Import Duty	636,591,756	(423,676,827)	1,044,090,405	-	-	17,000,000	-	-	(821,822)
20	Stamp Duty	961,308	-	1,406,646	-	-	(388,668)	(56,700)	-	30
21	Fuel Levy	2,830,000	-	2,832,000	-	-	-	-	-	(2,000)
22	Other material payments made to TRA	47,598,690	(18,402,500)	66,001,190	-	-	-	-	-	-
NSSF/PPF		(542,610,106)	(749,860,264)	32,093,181	-	175,730,142	-	-	-	(573,165)
23	NSSF Contribution	12,995,462	(39,918,730)	-	-	52,811,000	-	-	-	103,192
24	PPF Contribution	(555,605,568)	(709,941,534)	32,093,181	-	122,919,142	-	-	-	(676,357)
Local Authorities		4,444,168,447	-	128,662,344	2,286,112,362	2,027,874,424	-	-	-	1,519,317
25	Local Levy	403,893,673	-	128,662,344	220,707,563	53,687,250	-	-	-	836,516
26	Service Levy	2,086,391,578	-	-	123,993,704	1,962,397,874	-	-	-	-
27	Other Local Taxes, Fees and Levies	1,953,883,196	-	-	1,941,411,095	11,789,300	-	-	-	682,801
Total		2,148,537,981	(10,083,765,189)	7,494,517,188	2,286,112,362	2,203,604,566	470,060,720	(221,979,150)	2,112,653	(2,125,169)

8. REPORTED DATA

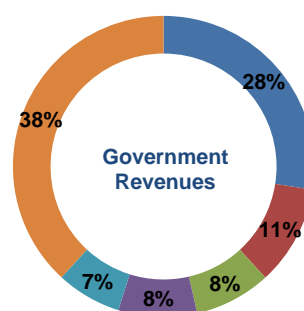
8.1. Analysis of Government revenues

8.1.1. Analyses of payments by companies' contribution

The analysis of Government revenues by companies' contribution indicates that 5 companies contributed approximately 61% of the total Government revenues from 1 July 2011 to 30 June 2012 and Geita Gold Mining Ltd accounts for almost 28% of the country's extractive revenues for the same period.

TOP 5 Extractive Companies

- Geita Gold Mining Ltd
- Bulyanhulu Gold Mine Ltd
- Resolute Ltd
- Pangea Minerals Ltd
- Tanzania Portland Cement Co Ltd
- Other companies included in the scope of reconciliation



The list of payments by company's contribution is shown in the table below:

Company	Amounts in TzS	
	Government receipts	% of total payment
Geita Gold Mining Ltd	208,083,235,222	27.33%
Bulyanhulu Gold Mine Ltd	81,275,838,263	10.67%
Resolute Ltd	62,238,149,636	8.17%
Pangea Minerals Ltd	64,043,559,433	8.41%
Tanzania Portland Cement Co Ltd	52,980,995,406	6.96%
North Mara Gold Mine Ltd	48,000,323,216	6.30%
Tanga Cement Company Ltd	39,681,859,712	5.21%
Pan African Energy Tanzania Ltd	38,608,642,399	5.07%
Songas Ltd	35,610,808,014	4.68%
Petrobras Tanzania Ltd	19,387,073,910	2.55%
Mbeya Cement Company Ltd	14,723,391,641	1.93%
TPDC	13,148,821,758	1.73%
BG International Ltd	9,221,105,859	1.21%
Williamson Diamonds Ltd	9,136,267,890	1.20%
Shanta Mining Company Ltd	7,814,576,772	1.03%
Statoil Tanzania AS	7,472,700,977	0.98%
Mantra Tanzania Ltd	7,308,764,945	0.96%
Dominion TZ	6,282,494,458	0.83%
Ophir Tanzania (Block 1) Ltd	5,306,130,190	0.70%
Tanzanite One Mining Ltd	4,414,149,693	0.58%
ABG Exploration Ltd	4,012,006,686	0.53%
Ndovu Resources Ltd	2,771,648,936	0.36%
M&P Exploration Production (T) Ltd	1,917,201,166	0.25%
Tancan Mining Company Ltd	1,750,103,560	0.23%
Ras Al Khaimah Gas Tanzania Ltd	1,581,620,232	0.21%

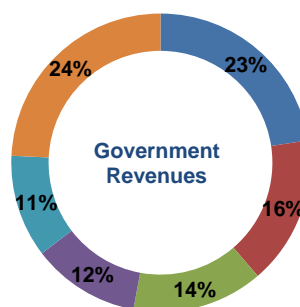
Company	Government receipts	% of total payment
Wentworth Gas Ltd	1,337,470,864	0.18%
Tanzanite One Trading Ltd	1,150,160,638	0.15%
Dhahabu Resources Tanzania Ltd	1,075,034,758	0.14%
Bafex Tanzania Ltd	888,489,046	0.12%
Tadc 2000	847,603,876	0.11%
Willy Entepriises	789,431,194	0.10%
Mdn Tanzania Ltd	786,157,629	0.10%
Maweni Limestone Ltd	742,381,736	0.10%
State Mining Corporation	735,518,781	0.10%
Afren Gabon Ltd	545,295,833	0.07%
Etablissements Maurel & Prom	520,438,034	0.07%
Tullow Tanzania B.V	434,516,425	0.06%
Heritage Oil	339,632,847	0.04%
Dominion Oil & Gas Ltd	264,129,175	0.03%
Geo Can Resources Co Ltd	221,979,150	0.03%
Swala Energy	219,003,499	0.03%
Receipts from non-reconciled companies	1,420,886,223	0.19%
Receipts from non-reconciled Government Entities	2,286,112,362	0.30%
Total extractive sector	761,375,712,044	100%

8.1.2. Analyses of payments by flows contribution

The analysis of the payments by flow contribution shows that the TOP 5 Taxes contributed towards 75% of the total Government extractive revenues and are collected jointly by Tanzania Revenue Authority and by Ministry of Energy and Minerals. We also note that Corporation Tax accounts for a significant portion of total government revenues (23%).

TOP 5 Taxes

- Corporation Tax (including provisional ax and advance tax)
- Royalties
- Pay- As-You-Earn (PAYE)
- Withholding Taxes
- VAT paid to LTD/DRD
- Other taxes



The list of payments by flows contribution is shown in the table below:

Tax	Government receipts	% of total payment
Corporation Tax (including provisional tax and advance tax)	171,283,049,688	22.50%
Royalties	121,972,969,420	16.02%
Pay- As-You-Earn (PAYE)	107,639,547,490	14.14%
Withholding Taxes	88,638,293,785	11.64%
VAT paid to LTD/DRD	84,384,498,115	11.08%
NSSF Contribution	42,545,714,368	5.59%
Import Duty	26,630,951,452	3.50%
VAT paid to CED	26,116,709,325	3.43%
Skills and Development Levy (SDL)	24,244,534,226	3.18%
Protected Gas Revenue	9,657,423,238	1.27%

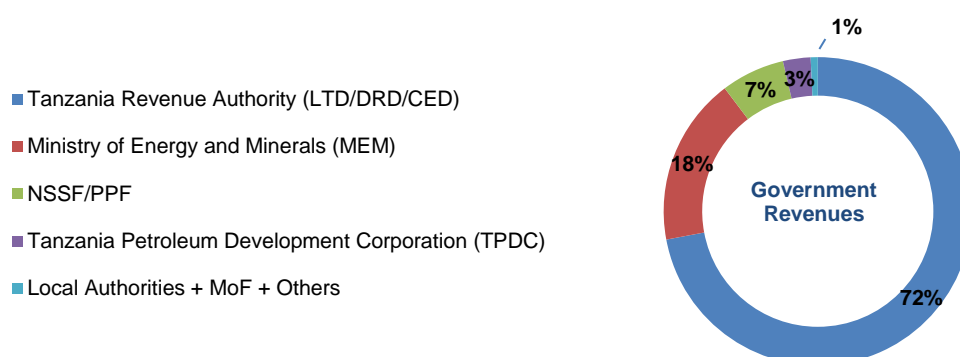
Tax	Government receipts	% of total payment
Profit per Production Sharing Agreement	9,327,301,538	1.23%
PPF Contribution	8,322,352,304	1.09%
Fuel Levy	7,909,839,420	1.04%
Protected Gas/Additional Gas Revenues	6,123,609,143	0.80%
Other material payments made to TRA (> TzS 50 million)	5,876,770,618	0.77%
Excise Duty	5,245,177,289	0.69%
Profit per Production Sharing Agreements	3,590,566,149	0.47%
Other material payments made to TPDC (> TzS 50 million)	2,417,363,527	0.32%
Rent and Licence Fees	2,513,986,305	0.33%
Service Levy	932,611,823	0.12%
Dividends from Government Shares	704,555,500	0.09%
Licence Charge	643,134,794	0.08%
Stamp Duty	624,974,961	0.08%
Other Local Taxes, Fees and Levies	142,757,000	0.02%
Local Levy	128,265,181	0.02%
Other material payments made to MEM (> TzS 50 million)	51,756,800	0.01%
Other taxes	3,706,998,585	0.49%
Total extractive sector	761,375,712,044	100%

8.1.3. Analyses of revenues by Government Entities

From 1 July 2011 to 30 June 2012, Tanzania Revenue Authority collected the largest value of receipts included in the reconciliation followed by the Ministry of Energy and Minerals as shown in the table below:

Amounts in TzS

Government Entities	Government revenues	% of total payment
Tanzania Revenue Authority (LTD/DRD/CED)	548,594,346,369	72.05%
Ministry of Energy and Minerals (MEM)	134,252,887,817	17.63%
NSSF/PPF	50,868,066,672	6.68%
Tanzania Petroleum Development Corporation (TPDC)	22,045,223,097	2.90%
Local Authorities	1,203,634,004	0.16%
Ministry of Finance (MoF)	704,555,500	0.09%
Receipts from non-reconciled companies	1,420,886,223	0.19%
Receipts from non-reconciled Government Entities	2,286,112,362	0.30%
Total extractive sector	761,375,712,044	100%



8.2. Social payments

The companies were requested to report social payments and transfers made from 1 July 2011 to 30 June 2012. We set out in the table below the amounts reported by the extractive companies:

Amounts in TzS

No.	Company	Cash Payments	In Kind Payments	Total
1	Geita Gold Mining Ltd	517,983,319	10,216,408,114	10,734,391,433
2	Pangea Minerals Ltd	6,921,972,335	-	6,921,972,335
3	North Mara Gold Mine Ltd	6,816,964,671	-	6,816,964,671
4	Bulyanhulu Gold Mine Ltd	2,927,664,369	-	2,927,664,369
5	Songas Ltd	522,711,890	-	522,711,890
6	Petrobras Tanzania Ltd	-	506,474,591	506,474,591
7	Resolute Ltd	445,783,902	-	445,783,902
8	BG International Ltd	281,096,477	-	281,096,477
9	Tanga Cement Company Ltd	240,596,864	25,038,294	265,635,158
10	Williamson Diamonds Ltd	100,197,000	-	100,197,000
11	Tanzania Portland Cement Co Ltd	2,000,000	71,045,637	73,045,637
12	Tanzanite One Mining Ltd	14,013,385	41,380,758	55,394,143
13	Dominion TZ	51,775,680	-	51,775,680
14	Bafex Tanzania Ltd	34,236,433	-	34,236,433
15	Tanzanite One Trading Ltd	-	28,297,500	28,297,500
16	Shanta Mining Company Ltd	2,000,000	21,764,262	23,764,262
17	Mbeya Cement Company Ltd	19,598,400	-	19,598,400
18	Wentworth Gas Ltd	8,089,950	4,686,605	12,776,555
19	Mantra Tanzania Ltd	12,000,000	-	12,000,000
20	State Mining Corporation	11,365,068	-	11,365,068
	Total	18,930,049,743	10,915,095,761	29,845,145,504

8.3. Production declared by extractive companies

Company	Extracted product	Production			Exportation		
		Unit	Quantity	Amount (USD)	Unit	Quantity	Amount (USD)
Geita Gold Mining Ltd	Gold	OUNCE(OZ)	578,862	963,075,112	OUNCE(OZ)	578 862	963,075,112
Bulyanhulu Gold Mine Ltd	Gold	OUNCE(OZ)	258,083	n/a	OUNCE(OZ)	261 594	441,414,603
Resolute Ltd	Gold	OUNCE(OZ)	115,289	87,222,097	OUNCE(OZ)	109 036	183,363,319
	Silver	OUNCE(OZ)	Unknown	Unknown	OUNCE(OZ)	11 042	369,721
Tanzania Portland Cement Co Ltd			n	n		n	n
Pangea Minerals Ltd (Buzwagi)	Gold	OUNCE(OZ)	169,346	n/a	OUNCE(OZ)	170,734	286,081,319
Pangea Minerals Ltd (Tulawaka)	Gold	OUNCE(OZ)	69,470	n/a	OUNCE(OZ)	68,850	115,264,719
Tanga Cement Company Ltd	Limestone	Tons	768,213	n		n	n
	Pozzolana	Tons	217,714	n		n	n
	Red soil	Tons	81,699	n		n	n
North Mara Gold Mine Ltd	Gold	OUNCE(OZ)	164,107	n/a	OUNCE(OZ)	164,935	277,727,765
Mbeya Cement Company Ltd	Cement	Tons	327,429	8,669,301,069	Tons	62,352	18,680,884,390
Williamson Diamonds Ltd	Diamonds	NC	n	n		n	n
Shanta Mining Company Ltd	Gold	NC	n	n		n	n
Mantra Tanzania Ltd	NC	NC	n	n		n	n
Tanzanite One Mining Ltd	Tanzanite Rough	(Carats)	2,333,050	n/a	(Carats)	1,707,836	9,713,651
ABG Exploration Ltd	Gold		n	n		n	n
Tancan Mining Company Ltd			n	n		n	n
Tanzanite One Trading Ltd	Tanzanite Rough		n	n		n	n
Bafex Tanzania Ltd			n	n		n	n
Tadc 2000			n	n		n	n
Willy Enterprises	Bauxite	Tons	51,560			51,560	3,928,912
Mdn Tanzania Ltd	Gold		n	n		n	n
Geo Can Resources Co Ltd			n	n		n	n
State Mining Corporation			n	n		n	n
Dhababu Resources Tanzania Ltd			n	n		n	n
Maweni Limestone Ltd			n	n		n	n
Pan African Energy Tanzania Ltd	Gas	MMscf	20,277	77,239,861.6		n	n

Company	Extracted product	Production			Exportation		
		Unit	Quantity	Amount (USD)	Unit	Quantity	Amount (USD)
Songas Ltd	Gas	MMscf	34,988	n/a	MMscf	20 259	8,906,801
	Electricity	MWh	1,410,418	n/a	MWh	1,360,228	15,559,301
Petrobras Tanzania Ltd			n	n		n	n
Statoil Tanzania AS			n	n		n	n
Dominion TZ			n	n		n	n
BG Tanzania Ltd			n	n		n	n
Ophir Tanzania (Block 1) Ltd			n	n		n	n
Ndovu Resources Ltd			n	n		n	n
TPDC			n	n		n	n
M&P Exploration Production (T) Ltd	Gas	MMscf	629		MMscf	629	3,448,738
Ras Al Khaimah Gas Tanzania Ltd			n	n		n	n
BG International Ltd			n	n		n	n
Wentworth Gas Ltd	Gas	MMscf	163	875,980	MMscf	163	875,980
Etablissements Maurel & Prom	Gas		Nil	Nil		Nil	Nil
Heritage Rukwa			n	n		n	n
Afren Gabon Ltd			n	n		n	n
Dominion Oil & Gas Ltd			n	n		n	n
Heritage Oil			n	n		n	n
Tullow Tanzania B.V			n	n		n	n
Swala Energy			n	n		n	n

n: Not Reported / n/a: Not Applicable

9. RECOMMENDATIONS

9.1. Lessons learned from the 2012 reconciliation

9.1.1. Lack of EITI Database

It appears that, to date, the TEITI Secretariat does not have a comprehensive database of all extractive companies operating in the extractive sector. This is a result of no formal communication between Government Entities with regard to the extractive companies operating in the sector.

In some cases making contact with extractive companies can be difficult as no contact details are available and it is difficult to locate them.

We recommend that, in the first instance, the Secretariat should create its database following this reconciliation exercise. The Secretariat should then liaise with the Governmental entities to ensure it obtains adequate information regularly and updates its database accordingly. To this end, we believe it is vital that any new entrants to the extractive sector are registered with the EITI Secretariat as part of the process of obtaining their operating licence. A quarterly review of the list of extractive companies licenced to operate in the sector should be performed with the Governmental entities.

Each extractive company and Government entity previously included in the reconciliation work must appoint a single point of contact to take responsibility for comprehensive EITI reporting and the company should notify the Secretariat of the name and contact details of that focal person.

9.1.2. Supporting data

The instructions sent out with the reporting templates to extractive companies indicated that when compiling their templates, extractive companies and local authorities should provide us with schedules showing a breakdown of all amounts included.

Although many extractive companies provided us with these schedules, we note that some of the Companies and all of the local authorities were not diligent in complying with this requirement. We followed up most of the non-compliant extractive companies during subsequent reminders.

We recommend a review of the procedures for communication, in particular with those who use a clearing agent for their tax payments. The clearing agents must provide regular details of payments made on behalf of the relevant mining company (excluding their fees). A regular compulsory briefing or training seminar for new comers might be an option.

9.1.3. Lack of audit certificates

Although it was clearly stated during the workshop that extractive companies should submit their tax templates accompanied by an audit certificate, only twenty five of the extractive companies that submitted a template also provided the audit certificate.

Similarly, the Government Entities' tax templates should have been certified by the Auditor General but we note that this was not done for the main Government Entities.

We recommend for the forthcoming exercises that the extractive companies comply with this requirement, failing which sanctions should be applied against them. With regard to the Governmental Agencies, it is recommended that reliable and auditable data is presented to the Office of Auditor General before the Reconcilers start the 5th verification exercise.

9.1.4. Mining Cadastre

The licensing information provided during the scoping phase by the Mining Cadastre generated some queries which, whilst being resolved, suggest that the licensing database and the process of extracting information from the database, require further examination. In seeking to assess whether companies listed by MEM held mining licences, we were unable to locate information for certain companies on the reports provided by the Cadastre. We noted inaccuracies in the preparation of information relating to mining companies, due to:

- the manual effort required to produce the list of these licences;
- out of date entries on the licence database;
- confusing changes in the system of numbering licences; with reliance upon supplementary data;
- manual records for interpretation; and
- inaccuracy in data regarding locations, as identified during the reconciliation phase.

We recommend that the Mining Cadastre should ensure that all records are computerised and adequately maintained and should ensure that reports of all licensed operators, with appropriate details, can be readily produced for the EITI and for other purposes.

The Mining Cadastre has a computerised system and the continuous process of updating records is ongoing. A manual filing system is also used for information that is not computerised, such as application forms.

9.1.5. Lack of understanding and commitment on EITI principles by some stakeholders

We note that some stakeholders involved in the reconciliation process (extractive companies and Government Entities) do not have a good understanding and knowledge of EITI, its international significance and Tanzania's membership. Certain stakeholders do not understand the management structure of EITI in Tanzania, what the regulations governing the process are, what their own role and involvement is in the reconciliation exercise, and, most of all, the importance of the data they are providing. Considerable time was taken to explain the EITI process and reconciliation to management, accountants from extractive companies and some officials within Government entities.

At the beginning of the reconciliation work, PPF refused to provide data to the Reconcilers, citing confidentiality reasons. Requirement No. 8 of 2011 EITI Rules stipulates that Government should "remove obstacles to the implementation of the EITI" by issuing a waiver of confidentiality clauses in contracts with the companies to permit the disclosure of revenues

Although, Tanzania EITI reports have been reconciled for 3 years, the legal environment defining the roles and responsibilities of stakeholders has yet to be created. Overall reporting and reconciliation is governed by a regulation from the MEM and MSG on reporting operations on mineral exploration, mining and oil and gas company activities. As the roles and responsibilities of parties (Government and extractive companies) are unclear, reconciliation of reports encounter certain difficulties.

The success of a reconciliation exercise relies on the engagement of all stakeholders. Requirement No. 2 of 2011 EITI Rules stipulates that the Government is required to commit to work on the implementation of the EITI. As a result, all Government Entities should be aware of the commitment of Tanzania with EITI. Requirement No. 7 of 2011 EITI Rules stipulates that the Government is required to engage companies in the implementation of the EITI. This means that all extractive companies should adhere to the EITI process and provide necessary assistance and cooperation when required.

We recommend that MSG improves the communication strategy and creates an awareness campaign in relation to EITI, its role and benefits in order to sensitise all stakeholders of the importance of the EITI process and more specifically the reporting entities (extractive companies and Government entities).

9.1.6. Reporting templates not adequately prepared by several stakeholders

We note that reporting from extractive companies and Government Entities was not adequately prepared. We set out below several weaknesses noted during our mission:

- TRA has reported the excess of input VAT declared by the company as received. Nevertheless, these amounts were not paid by the companies;
- there is some confusion between tax paid and reported by the TRA. Especially between PAYE, SDL and Withholding Taxes;
- PPF has not submitted a reporting template according to the reporting instructions. We received only an excel sheet with the detail of payments by company; and
- several reports from companies do not include production data, information on licences and location.

This situation led to considerable delays because the figures declared by the reporting entities were not understandable. This has also resulted in significant resources being involved to make sense of the figures and to adjust the payments.

We recommend that the Tanzanian EITI Secretariat should ensure that reporting entities are made aware of the importance of the data they are providing and that due care and attention is paid during the preparation of these reports.

9.2. Follow up of the recommendations of the 2011 and 2010 EITI Reports

9.2.1. Follow up of the recommendations of the 2011 EITI Report

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Government Entities Cooperation: For effective reconciliation going forward, it is strongly recommended that all Government Entities participating in the reconciliation exercise provide maximum cooperation and assistance. For the third reconciliation for example, the TRA customs was the last to report on June 21, 2012 three weeks after the deadline for reporting had past. Even this late reporting happened after persistence and pushing of the customs department management by the TEITI secretariat. To make matters bad, the customs department did not send a representative for the training workshop help despite receiving invitations through letters and the public releases. Given that TRA is the biggest revenue collecting urgency in Tanzania, its paramount that it's cooperates fully with EITI reporting requirements for the initiative to succeed.</p>	No	PPF did not submit a Reporting Template in the format requested by the 2012 reconciliation guidelines. Only an excel sheet containing the detail of payments was provided.
<p>Information system at the MEM and constant delays: Further, despite the Ministry of Energy and Minerals collecting all mineral royalties and rents and license fees from mining companies in Tanzania, they found it difficult to provide us complete receipts information on time and this effectively delayed our reconciliation work. Even when the companies provided a list of payments made for royalty and receipt numbers per transaction, the ministry struggled to confirm these payments to eliminate the differences. We believe this is because the Ministry still runs a manual system of accounting for royalties. Unlike TRA that can run a print of receipts by tax payer and by TIN in a second from the system, we are not aware that this is possible at MEM as evidenced by the problems we have always encountered in the last three reconciliations for TEITI. We strongly recommend that a similar information and accounting system operated by TRA or even NSSF and PPF should be utilized at the Ministry of Energy and Minerals to enhance information completeness and accuracy as well as getting and reconciling information quickly. This will improve the quality of information for the TEITI reports and ease the reconciliation of mineral royalties. As an alternative measure, the royalties could be collected by TRA since TRA has a more functional computerized information system.</p>	No	The MoM has not implemented a computerised information system as of June 2012.
<p>Cooperation from companies: Though companies all complied with the reporting requirements, for some companies a second reminder through an official letter from the Permanent Secretary had to be made for them to comply. We quote an example for Mbeya Cement Company Limited (which is partly owned by the government of Tanzania). This entity has struggled to comply with reporting requirements and reminders have had to be made and several letters exchanged before they send the information (both for the second and third report). They also did not attend the training workshop we held for stakeholders. Even when they send the information, it's still incomplete information and other letters have to be written for them to send the rest of the information and this delays the process. Being a government entity (partly) we would expect that they would be promoting the government efforts of transparency. We recommend that the MSG writes to the Management of this company expressing concern on this issue so that delays from them do not recur in future reconciliations.</p>	No	During the 2012 reconciliation 2 Extractive Companies have not submitted their reporting template, and 12 companies have not submitted a certified reporting template according to TEITI reporting instructions.
<p>Wider dissemination of EITI reports. We recommend that the EITI reports should be widely disseminated to the whole of Tanzania by the MSG through various methods like workshops etc.</p>	No	The 2011 report was not prepared enough in advance and was not widely disseminated.

9.2.2. Follow up of the recommendations of the 2010 EITI Report

Recommendation	Status of implementation 2011 TEITI report	Status of implementation 2012 TEITI Report (Yes/no/ongoing)
An EITI law should be considered as soon as possible.	In progress	In progress
The secretariat should consider changing the reconciliation period to the calendar year (31 December) to match most taxpayers and also perform the reconciliation annually.	In progress	In progress
In the future, TRA should provide copies of evidence of payment receipts in form of bank statements. The CAG should ensure that for all the receipts reported by all Government Entities a copy of the bank statements supporting the receipts is available and attached to the report without exception.	Implemented	Not Implemented
We have been told that the MEM does own a good computerised information system which is not being operated at the moment. We recommend that this system should be operational and also interlinked across all zone offices to enable data consolidation as soon as possible.	In progress	Not Implemented
We recommend that all covered stakeholders (Government and taxpayers) in the future should be invited by a press release which we believe will be more effective than just invitation letters	Implemented.	Implemented
The MSG should organise a special training and sensitisation workshop for selected CAG personnel as well as the personnel of external auditors for the covered companies to train them as regards the EITI and TEITI. The selected personnel should be the ones who will be responsible for the certification of the government and company reporting templates in the future TEITI reconciliations.	Implemented	Not Implemented

ANNEXES

Annex 1: Reporting template and Supporting Schedule

EITI PAYMENT/RECEIPT REPORT
(From 1 July 2011 to 30 June 2012)
**A- Basic information**

Name of the Entity (Extractive company / Government Entity)			
TIN			
Licence No.	1.	Type of licence	
	2.	Type of licence	
	3.	Type of licence	
	4.	Type of licence	
Reporting template prepared by		Position	
Email address		Tel.	

B- Direct Payments/Revenues

Ref.	Type of Tax	Paid/Received Amount		Comments
		TzS	USD	
Ministry of Energy and Minerals (MEM)				
1	Royalties			
2	Rent and Licence Fees			
3	Profit per Production Sharing Agreements			
4	Protected Gas/Additional Gas Revenues			
5	Other material payments made to MEM (> TzS 50 million)			
Tanzania Petroleum Development Corporation (TPDC)				
6	Protected Gas Revenue			
7	Additional Gas Revenue			
8	Profit per Production Sharing Agreement			
9	VAT on Gas Revenue			
10	Licence Charge			
11	Other material payments made to TPDC (> TzS 50 million)			
Tanzania Revenue Authority (LTD/DRD/CED)				
12	Corporation Tax (including provisional ax and advance			
13	Withholding Taxes			
14	Pay- As-You-Earn (PAYE)			
15	Skills and Development Levy (SDL)			
16	VAT paid to LTD/DRD			
17	VAT paid to CED			
18	Excise Duty			
19	Import Duty			
20	Stamp Duty			
21	Fuel Levy			
22	Other material payments made to TRA (> TzS 50 million)			
NSSF/PPF				
23	NSSF Contribution			
24	PPF Contribution			
Local Authorities				
25	Local Levy			
26	Service Levy			
27	Other Local Taxes, Fees and Levies			
Ministry of Finance (MoF)				
28	Dividends from Government Shares			
29	Revenues from Government shareholding sale			
Total payments		-	-	

C- Social responsibility (*)

Social Payments	TzS	USD	Comments
30 Corporate Social Responsibility cash payments			
31 Corporate Social Responsibility in-kind payments			

D- Production & Export (*)

No.	Product / Mineral	Unit	Production (Qty)	Exportation (Qty)	Value (TzS)	Value (USD)
1						
2						
3						
4						
5						

(*) These sections should be filled in by extractive companies only

Confidentiality - All information provided on this form shall be treated on a confidential basis and is only for the use of the Reconciler and Government solely for the purposes of EITI Reporting requirements. Other than information disclosed in the EITI Report, no information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

Management sign-off

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

1. The information provided in respect of amounts paid/received is complete and has been faithfully extracted from the Entity accounting records;
2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;
3. The amounts paid/received exclude payments/income made before 1 July 2011 and payments/income made after 30 June 2012;
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other line;
5. The amounts paid/received do not include amounts paid/received on behalf of other Entities;
6. The amounts paid/received only include amounts paid/received by the Entity;
7. The accounts of the Entity on which the figures are based have been audited and an unqualified audit opinion issued.

Name

Position

Signature and Stamp

Auditors Certification

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

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

Name

Position within the Audit firm

Name of the Audit Firm (if applicable)

Address of the Audit Firm (or Auditor)

Signature and Stamp



Template for payment flow details (*)
Period covered: 1 July 2011 to 30 June 2012

Name of the Entity (Extractive company / Government)	
TIN	
Prepared by	

Date	Receipt No.	Tax Code	Payment description / tax name	Amount TzS	Amount USD
			Total	-	-

(*) If more convenient, the supporting schedules can be prepared in another format or be in the form of computer print outs or typed lists. However, they must contain the same information. Critical information that should be included is the official receipt number and payment date as without this, it will be very difficult to trace the payment/receipt in the records of the extractive company or Government Entity.

Annex 2: List of extractive companies paying taxes below the materiality threshold

Figures in TzS

Company	TRA/DRD	MEM	TPDC	Total
Protocol Mining Ltd	144,618,241	-	-	144,618,241
Minjingu Phosphate And Fertilizer Ltd	77,153,291	41,043,637	-	118,196,928
Beach Petroleum	56,330,848	-	49,122,768	105,453,616
Marmo e. Granito Mines (t) Ltd	-	101,320,833	-	101,320,833
El Hillal Mineral Company	95,195,254	-	-	95,195,254
mundarara Ruby Mining Co. Ltd	8,663,100	80,417,619	-	89,080,719
Cultural Heritage Ltd	79,540,912	-	-	79,540,912
Swala Gem Traders Ltd	67,894,381	-	-	67,894,381
Mzuri Exploration Services Ltd	55,510,000	-	-	55,510,000
Petrodel	-	-	54,346,052	54,346,052
Uranex	53,223,557	-	-	53,223,557
Sanskrut Ltd	53,092,884	-	-	53,092,884
Collectors Corner Ltd	43,090,032	-	-	43,090,032
Glitter Gems Ltd	37,317,730	-	-	37,317,730
AAA Drilling Ltd	36,620,000	-	-	36,620,000
Classic Gems Ltd	35,118,197	-	-	35,118,197
The Blue Tripple A Ltd	26,768,804	-	-	26,768,804
Prima Gems Tanzania Ltd	25,442,851	-	-	25,442,851
Crown Lapidary Ltd	20,562,784	-	-	20,562,784
Weirminerals East Africa Ltd	18,444,150	-	-	18,444,150
ARM	-	17,342,461	-	17,342,461
Naval Gems Ltd	15,741,032	-	-	15,741,032
Iraqw Mining Tanzania Ltd	14,214,000	-	-	14,214,000
Gem And Rock Ventures	-	13,260,826	-	13,260,826
African Galleria Ltd	12,990,129	-	-	12,990,129
Isle Of Jewels Ltd	12,394,616	-	-	12,394,616
Tazara Kongolo Quarry & CSP Ltd	-	7,360,050	-	7,360,050
KGK Crafts Ltd	7,165,596	-	-	7,165,596
J.N Mining	5,573,000	1,178,210	-	6,751,210
Tanlap Company Ltd	5,847,186	-	-	5,847,186
Lolkisale Kiteto Ventures	-	5,372,656	-	5,372,656
Oiag Tanzania Ltd	4,500,000	-	-	4,500,000
Paradiso Minerals (Tanzania) Ltd	3,995,500	-	-	3,995,500
Muongano Arusha Ltd	3,661,597	-	-	3,661,597
The Tanzanite Laboratory Ltd	3,474,459	-	-	3,474,459
Manga Gems Ltd	2,980,260	-	-	2,980,260
Geminex Company Ltd	2,976,891	-	-	2,976,891
Britons International Gems Ltd	2,400,000	-	-	2,400,000
Charming Gems Ltd	2,177,391	-	-	2,177,391
Kidee Mining Tanzania Ltd	2,100,000	-	-	2,100,000
Colour Store Ltd	1,693,500	-	-	1,693,500
Hydrotanz Ltd	-	-	1,660,350	1,660,350
Arusha Minerals Centre Ltd	1,500,000	-	-	1,500,000
Gem and Rock Ventures Co. Ltd	1,450,000	-	-	1,450,000
Abdulkarim Mohamed Hassan T/A Bahedele Drilling Co.	1,115,000	-	-	1,115,000
Al-Marroof Gems Ltd	1,097,065	-	-	1,097,065
Sky Gems Ltd	916,223	-	-	916,223

Company	TRA/DRD	MEM	TPDC	Total
Rallid And Company Ltd	800,000	-	-	800,000
Tomgems Company Ltd	600,000	-	-	600,000
Exxonmobil Exploration and Production TZ Ltd	600,000	-	-	600,000
Perfalbion Minerals Ltd	472,800	-	-	472,800
A.M.M. Gem & Minerals (T) Ltd	400,000	-	-	400,000
Vada Gems Traders Company Ltd	242,000	-	-	242,000
Multiplex Drilling And Mining (T) Ltd	230,000	-	-	230,000
B & B Gems	220,500	-	-	220,500
Tanquest Gem Mining Ltd	200,000	-	-	200,000
General Exploration Ltd	75,000	-	-	75,000
Macdrilling Services Tanzania Ltd	70,000	-	-	70,000
Total	1,048,460,761	267,296,292	105,129,170	1,420,886,223

Annex 3: Tracking table of certified declaration forms

Company	Reception of reporting templates Electronic copy (Not Certified)	Reporting template certified by an auditor	Using International Accounting Standards (IASs)	Audited according to International Standard on Auditing (ISAs)	Auditing firm name	Audit opinion on financial statements	Comments
Geita Gold Mining Ltd	31 January 2014	No	n/a	n/a			
Bulyanhulu Gold Mine Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Resolute Ltd	06 February 2014	No	n/a	n/a			
Tanzania Portland Cement Co Ltd	04 January 2014	No	n/a	n/a			
Pangea Minerals Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Tanga Cement Company Ltd	28 January 2014	No	n/a	n/a			
North Mara Gold Mine Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Mbeya Cement Company Ltd	31 January 2014	Yes	Yes	Yes	Ernest and Young	Unqualified	n/a
Williamson Diamonds Ltd	07 February 2014	Yes	Yes	Yes	Deloitte	Unqualified	Auditor comments: Supporting documents for payments amounting to TzS 182,511,171 are not available
Shanta Mining Company Ltd	26 February 2014	Yes	Yes	Yes	BDO East Africa	Unqualified	n/a
Mantra Tanzania Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Tanzanite One Mining Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
ABG Exploration Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Tancan Mining Company Ltd	31 January 2014	Yes	Yes	Yes	Quitex Financial Services	Unqualified	n/a
Tanzanite One Trading Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Bafex Tanzania Ltd	31 January 2014	Yes	Yes	Yes	TAB Consult	Unqualified	n/a
Tadc 2000	31 January 2014	Yes	Yes	Yes	Quitex Financial Services	Unqualified	n/a
Willy Enterprises	17 April 2014	No	n/a	n/a			
Mdn Tanzania Ltd	26 February 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Geo Can Resources Co Ltd	Not received	n/a	n/a	n/a			
State Mining Corporation	03 April 2014	No	n/a	n/a			
Dhahabu Resources Tanzania Ltd	11 April 2014	No	n/a	n/a			
Maweni Limestone Ltd	21 May 2014	No	n/a	n/a			
Pan African Energy Tanzania Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a

Company	Reception of reporting templates Electronic copy (Not Certified)	Reporting template certified by an auditor	Using International Accounting Standards (IASs)	Audited according to International Standard on Auditing (ISAs)	Auditing firm name	Audit opinion on financial statements	Comments
Songas Ltd	31 January 2014	Yes	Yes	Yes	Ernest and Young	Unqualified	n/a
Petrobras Tanzania Ltd	30 January 2014	Yes	Yes	Yes	Deloitte	Unqualified	n/a
Statoil Tanzania AS	30 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Dominion TZ	29 January 2014	Yes	Yes	Yes	PWC	Unqualified	n/a
BG Tanzania Ltd	07 February 2014	n/a	n/a	n/a			
Ophir Tanzania (Block 1) Ltd	29 January 2014	Yes	Yes	Yes	PWC	Unqualified	n/a
Ndovu Resources Ltd	31 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
TPDC	30 January 2014	Yes	Yes	Yes	National Audit Office	Unqualified	n/a
M&P Exploration Production (T) Ltd	03 February 2014	No	n/a	n/a			
Ras Al Khaimah Gas Tanzania Ltd	22 March 2014	No	n/a	n/a			
BG International Ltd	31 January 2014	Yes	Yes	Yes	Deloitte	Unqualified	n/a
Wentworth Gas Ltd	30 January 2014	Yes	Yes	Yes	KPMG	Unqualified	n/a
Etablissements Maurel & Prom	03 February 2014	No	n/a	n/a			
Heritage Rukwa	31 January 2014	Yes	Yes	Yes	Horwath Tanzania	Unqualified	n/a
Afren Gabon Ltd	03 February 2014	Yes	Yes	Yes	Deloitte	Unqualified	n/a
Dominion Oil & Gas Ltd	29 January 2014	Yes	Yes	Yes	PWC	Unqualified	n/a
Heritage Oil	31 January 2014	Yes	Yes	Yes	Horwath Tanzania	Unqualified	n/a
Tullow Tanzania B.V	30 January 2014	No	n/a	n/a			
Swala Energy	31 January 2014	Yes	Yes	Yes	BDO East Africa	Unqualified	n/a

n/a: Not applicable;

Annex 4: Extractive companies profile

Company	TIN	Core business	Secondary activity	Minerals - Products	Company Shareholding		
					Name	Amount	% Interest
Geita Gold Mining Ltd	100-222-930	Gold mining	n/a	Gold	n	n	n
Bulyanhulu Gold Mine Ltd	100-206-188	Gold mining	n/a	Gold	n	n	n
Resolute Ltd	100-206-013	Gold mining	Gold exploration	Gold	Resolute (Pty) Limited	TzS 499,999,000	99.99%
					Gregory Fitzgerald	TZS 1,000	0.01%
Tanzania Portland Cement Co Ltd	100-145-839	Manufacture & Sale of cement	n/a	Cement	Scancem International DA	TzS 2,491,970,000	69%
					General Public	TzS 1,076,701,880	30%
					Wazo Hill Saccos Ltd.	TzS 29,790,120	1%
Pangea Minerals Ltd	100-227-754	Gold mining	n/a	Gold	n	n	n
Tanga Cement Company Ltd	100-159-937	Manufacturing and selling cement and clinker	n/a	Cement and clinker	Afrisam (PTY) SA	TzS 795,888,063	63%
					General Public	TzS 454,611,261	36%
					Tanga Cement employee scheme	TzS 22,921,576	2%
North Mara Gold Mine Ltd	100-220-555	Gold mining	n/a	Gold	n	n	n
Mbeya Cement Company Ltd	100-131-153	Cement manufacturing	n/a	Cement and clinker	NSSF	TzS 563,644,400	10%
					Ministry of Finance	TzS 1,409,111,000	25%
					Lafarge Zambia	TzS 789,102,160	14%
					PANAFRICA	TzS 2,874,586,440	51%
Williamson Diamonds Ltd	100-108-682	n	n	n	n	n	n
Shanta Mining Company Ltd	101-849-937	Gold mining & exploration	n/a	Gold	Shanta Gold Limited	n	1%
					Shanta Gold Holding Limited	n	99%
Mantra Tanzania Ltd	105 158 750	Mineral exploration	n/a	n/a	Mantra Resources Limited-Australia	n	100%
Tanzanite One Mining Ltd	100-243-946	Underground mining of Tanzanite	n/a	Tanzanite Rough	TanzaniteOne (SA) Limited	n	99%
					Ami R. Mpungwe	n	1%
ABG Exploration Ltd	100-209-187	Gold mining	n/a	Gold	n	n	n
Tancan Mining Company Ltd	100-235-110	Mineral exploration	n/a	n/a	Tanzanian Royalty Exploration Corporation	n	100%
					Pius Dominick	n	0%
Tanzanite One Trading Ltd	102-008-588	Trading in rough and cut Tanzanite	n/a	n/a	Tanzaniteone Mining Limited	TzS 450,000,000	75%
					Abdulhakim Mulla	TzS 150,000,000	25%
Bafex Tanzania Ltd	105-165-439	Mineral exploration	n/a	n/a	Helio Resource Corp.	TzS 10,000	0%
					Bafex Holdings Ltd	TzS 35,939,720,000	100%

Company	TIN	Core business	Secondary activity	Minerals - Products	Company Shareholding		
					Name	Amount	% Interest
Tadc 2000	100-251-418	Mineral exploration	n/a	n/a	Tanzanian Royalty Exploration Corporation	TzS 200,960,000	100%
					Pius Dominick	TzS 2,000	0,00%
Willy Entepries	101-814-521	n	n	Bauxite	Wilson T. Mgonja	n	n
					Esther T. Mgonja	n	n
Mdn Tanzania Ltd	103-314-704	Mineral exploration	n/a	Gold	MDN Inc	TzS 1,250,000	99%
					Yves Therrien	TzS 10,000	1%
State Mining Corporation	102-904-303	n	n	n	n	n	n
Dhahabu Resources Tanzania Ltd	110-743-351	Mineral Exploration	n/a	n/a	Ludovick Kyai	n	5%
					Veronica Kuga	n	1%
					East African Resources	n	2%
					Benzu Gold Holdings Inc	n	80%
					Benzu Gold Limited	n	12%
Pan African Energy Tanzania Ltd	101-181-316	Developing and supplying natural gas	n/a	Oil & Gas	Panafrican Energy Corporation	n	100%
Songas Ltd	100-337-460	Electricity production	Gas processing and transportation	Gas and electricity	Globeleq Tanzania Limited	TzS 1,542,800	15%
					Globeleq Somanga Limited	TzS 514,200	5%
					Tanzania Petroleum Development Corporation ("TPDC")	TzS 3,000,000	29%
					Globeleq Holdings (Songas) Limited	TzS 3,600,000	34%
					Tanzania Development Finance Company Limited ("TDFL")	TzS 800,000	8%
					Tanzania Electricity Supply Company Limited ("TANESCO")	TzS 1,000,000	10%
Petrobras Tanzania Ltd	107-192-077	Oil & Gas exploration	n/a	n/a	Petrobras Oil and Gas BV	TzS 1,000	0%
					Petrobras International Braspetro BV	TzS 128,313,599,000	100%
Statoil Tanzania AS	105-935-730	Oil & Gas exploration	n/a	n/a	Statoil Tanzanias Sa	-	65%
					Exxonmobil	-	35%
Dominion TZ	105-761-260	Oil & Gas exploration	n/a	n/a	Dompert Limited	US\$ 774,24,	100%
					International Services and Supplies Ltd	US\$ 0,76,	0%
BG Tanzania Ltd	113-593-865	Oil & Gas exploration	n/a	n/a	BG International		100%
Ophir Tanzania (Block 1) Ltd	106-538-484	Oil & Gas exploration	n/a	n/a	Ophir East Africa Holdings Ltd	n	100%

Company	TIN	Core business	Secondary activity	Minerals - Products	Company Shareholding		
					Name	Amount	% Interest
Ndovu Resources Ltd	100-353-644	Oil & Gas exploration	n/a	n/a	Tanzoil NL	n	100%
TPDC	100-183-498	Oil & Gas	n/a	Oil & Gas	Treasury Registrar	TzS 2,208,000,000	100%
M&P Exploration Production (T) Ltd	109-123-196	Oil & Gas exploration	n/a	n/a	Maurel & Prom (France)	TzS 20,000	100%
Ras Al Khaimah Gas Tanzania Ltd	105-248-806	Oil & Gas exploration	n/a	n/a	RAK GAS L.L.C.	n	99%
					PROTASE RWEZAURA ISHENGOMA	n	1%
BG International Ltd	110-477-503	Oil & Gas exploration	n/a	n/a	BG International	n	100%
Wentworth Gas Ltd	103-196-604	Exploration of Natural gas	n/a	n/a	Wentworth Gas (Jersey) Ltd	n	100%
Etablissements Maurel & Prom	106-819-246	Oil & Gas exploration	n/a	n/a	Maurel & Prom (France)	n	100%
Heritage Rukwa	113-952-776	Oil & Gas exploration	n/a	n/a	Heritage Tanzania Kisangire Ltd	TzS 99,000	99%
Afren Gabon Ltd	115-861-433	Oil & Gas exploration	n/a	n/a	Afren Plc		100%
Dominion Oil & Gas Ltd	103-327-431	Oil & Gas exploration	n/a	n/a	Dominion Oil and Gas BVI	n	100%
					International Services and Supplies Limited	n	0%
Heritage Oil	107-006-184	Oil & Gas exploration	Business management consultancy	n/a	Heritage Oil Cooperatief U.A	TzS 199,900,000	99%
Tullow Tanzania B.V	107-506-438	n	n	n	Tullow Tanzania B.V. (Dutch company) is held by Tullow Overseas Holdings B.V.	US\$ 23,793	100%
Swala Energy	115-280-066	Oil & Gas exploration	n	n/a	Swala Energy Limited	US\$ 402,202	65%
					Other shareholders	US\$ 157,904	26%
					Swala Energy Limited (In trust for local communities)	US\$ 57,431	9%

n: not reported / n/a: not applicable

Annex 5: Reconciliation sheets by company

Company name:		Geita Gold Mining Ltd			Reporting period:			2012	
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
MEM		50,148,097,908	(583,225,529)	49,564,872,379	48,937,944,941	631,889,815	49,569,834,756	(4,962,377)	
1	Royalties	49,508,092,903	(587,725,159)	48,920,367,744	48,920,367,598	-	48,920,367,598	146	
2	Rent and Licence Fees	640,005,005	4,499,630	644,504,635	17,577,343	631,889,815	649,467,158	(4,962,523)	
3	Profit per Production Sharing Agreements		-	-		-	-	-	
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-	
5	Other material payments made to MEM		-	-		-	-	-	
TPDC		-	-	-	-	-	-	-	
6	Protected Gas Revenue		-	-		-	-	-	
7	Additional Gas Revenue		-	-		-	-	-	
8	Profit per Production Sharing Agreement		-	-		-	-	-	
9	VAT on Gas Revenue		-	-		-	-	-	
10	Licence Charge		-	-		-	-	-	
11	Other material payments made to TPDC		-	-		-	-	-	
TRA (LTD/DRD/CED)		158,514,616,411	(6,776,146,457)	151,738,469,954	152,875,882,208	(2,395,761,355)	150,480,120,853	1,258,349,101	
12	Corporation Tax	88,143,055,206	-	88,143,055,206	88,143,055,206	-	88,143,055,206	-	
13	Withholding Taxes	33,237,749,409	-	33,237,749,409	33,237,749,409	-	33,237,749,409	-	
14	Pay- As-You-Earn (PAYE)	14,085,997,804	-	14,085,997,804	12,338,142,074	1,747,855,730	14,085,997,804	-	
15	Skills and Development Levy (SDL)	3,429,075,140	-	3,429,075,140	14,702,797,270	(11,273,722,130)	3,429,075,140	-	
16	VAT paid to LTD/DRD	1,564,637,628	(1,564,637,628)	-		-	-	-	
17	VAT paid to CED	1,050,147,959	-	1,050,147,959	224,435,849	(21,895,145)	202,540,704	847,607,255	
18	Excise Duty	4,831,461,983	(2,276,566,433)	2,554,895,550	44,586,832	2,527,736,217	2,572,323,049	(17,427,499)	
19	Import Duty	7,575,212,042	(2,970,187,776)	4,605,024,266	4,185,115,568	(8,260,647)	4,176,854,921	428,169,345	
20	Stamp Duty		-	-		-	-	-	
21	Fuel Levy	4,597,279,240	(2,039,754,620)	2,557,524,620		2,557,524,620	2,557,524,620	-	
22	Other material payments made to TRA		2,075,000,000	2,075,000,000		2,075,000,000	2,075,000,000	-	
NSSF/PPF		7,960,096,254	-	7,960,096,254	8,033,279,613	-	8,033,279,613	(73,183,359)	
23	NSSF Contribution	6,052,665,292	-	6,052,665,292	6,052,664,292	-	6,052,664,292	1,000	
24	PPF Contribution	1,907,430,962	-	1,907,430,962	1,980,615,321	-	1,980,615,321	(73,184,359)	
Local Authorities		-	-	-	-	-	-	-	
25	Local Levy		-	-		-	-	-	
26	Service Levy		-	-		-	-	-	
27	Other Local Taxes, Fees and Levies		-	-		-	-	-	
Ministry of Finance (MoF)		-	-	-	-	-	-	-	
28	Dividends from Gov Shares		-	-		-	-	-	
29	Revenues from Gov shareholding sale		-	-		-	-	-	
Total payments		216,622,810,573	(7,359,371,986)	209,263,438,587	209,847,106,762	(1,763,871,540)	208,083,235,222	1,180,203,365	
Social Payments		10,734,391,433	-	10,734,391,433					
30	Corporate Social Resp cash payments	517,983,319	-	517,983,319					
31	Corporate Social Resp in-kind payments	10,216,408,114	-	10,216,408,114					

Company name:		Bulyanhulu Gold Mine Ltd			Reporting period:			2012	
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
MEM		23,998,126,313	738,794,151	24,736,920,464	17,135,089,986	7,648,868,599	24,783,958,585	(47,038,121)	
1	Royalties	23,827,137,583	738,794,151	24,565,931,734	17,130,210,991	7,482,280,349	24,612,491,340	(46,559,606)	
2	Rent and Licence Fees	170,988,730	-	170,988,730	4,878,995	166,588,250	171,467,245	(478,515)	
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	
5	Other material payments made to MEM	-	-	-	-	-	-	-	
TPDC		-	-	-	-	-	-	-	
6	Protected Gas Revenue	-	-	-	-	-	-	-	
7	Additional Gas Revenue	-	-	-	-	-	-	-	
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	
9	VAT on Gas Revenue	-	-	-	-	-	-	-	
10	Licence Charge	-	-	-	-	-	-	-	
11	Other material payments made to TPDC	-	-	-	-	-	-	-	
TRA (LTD/DRD/CED)		42,459,556,618	(372,586,572)	42,086,970,046	42,719,073,012	(586,577,134)	42,132,495,878	(45,525,832)	
12	Corporation Tax	-	-	-	569,639	(569,639)	-	-	
13	Withholding Taxes	2,242,792,044	(2,620,536)	2,240,171,508	1,977,962,693	308,420,076	2,286,382,769	(46,211,261)	
14	Pay- As-You-Earn (PAYE)	27,884,241,822	34,919,325	27,919,161,147	30,154,779,293	(2,235,618,146)	27,919,161,147	-	
15	Skills and Development Levy (SDL)	6,499,608,243	7,695,793	6,507,304,036	5,681,198,502	826,105,534	6,507,304,036	-	
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-	
17	VAT paid to CED	113,851,714	(55,930,303)	57,921,411	90,377,291	(33,204,405)	57,172,886	748,525	
18	Excise Duty	2,809,993	16,232,784	19,042,777	19,042,576	-	19,042,576	201	
19	Import Duty	5,155,240,357	(372,883,635)	4,782,356,722	4,795,143,018	(12,722,999)	4,782,420,019	(63,297)	
20	Stamp Duty	-	-	-	-	-	-	-	
21	Fuel Levy	323,598,000	-	323,598,000	-	323,598,000	323,598,000	-	
22	Other material payments made to TRA	237,414,445	-	237,414,445	-	237,414,445	237,414,445	-	
NSSF/PPF		14,125,970,873	210,241,306	14,336,212,179	14,117,836,280	241,547,520	14,359,383,800	(23,171,621)	
23	NSSF Contribution	12,897,687,152	199,388,546	13,097,075,698	13,120,247,319	-	13,120,247,319	(23,171,621)	
24	PPF Contribution	1,228,283,721	10,852,760	1,239,136,481	997,588,961	241,547,520	1,239,136,481	-	
Local Authorities		323,598,000	-	323,598,000	-	-	-	323,598,000	
25	Local Levy	-	-	-	-	-	-	-	
26	Service Levy	323,598,000	-	323,598,000	-	-	-	323,598,000	
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	
Ministry of Finance (MoF)		-	-	-	-	-	-	-	
28	Dividends from Government Shares	-	-	-	-	-	-	-	
29	Revenues from Government shareholding sale	-	-	-	-	-	-	-	
Total payments		80,907,251,804	576,448,885	81,483,700,689	73,971,999,278	7,303,838,985	81,275,838,263	207,862,426	
Social Payments		2,927,664,369	-	2,927,664,369	-	-	-	-	
30	Corporate Social Responsibility cash payments	2,927,664,369	-	2,927,664,369	-	-	-	-	
31	Corporate Social Responsibility in-kind payments	-	-	-	-	-	-	-	

Company name:		Resolute Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		9,418,081,945	-	9,418,081,945	9,510,668,682	(82,191,578)	9,428,477,104	(10,395,159)
1	Royalties	9,418,081,945	-	9,418,081,945	9,500,272,763	(82,191,578)	9,418,081,185	760
2	Rent and Licence Fees		-	-	10,395,919	-	10,395,919	(10,395,919)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		50,823,771,293	-	50,823,771,293	46,373,825,416	4,257,442,510	50,631,267,926	192,503,367
12	Corporation Tax	37,179,161,754	-	37,179,161,754	37,179,161,754	-	37,179,161,754	-
13	Withholding Taxes	2,211,136,614	-	2,211,136,614	2,635,480,918	(424,344,304)	2,211,136,614	-
14	Pay- As-You-Earn (PAYE)	5,320,109,626	-	5,320,109,626	5,097,437,170	222,672,456	5,320,109,626	-
15	Skills and Development Levy (SDL)	1,208,151,871	-	1,208,151,871	1,006,480,023	201,671,848	1,208,151,871	-
16	VAT paid to LTD/DRD	32,180,645	-	32,180,645	32,180,645	-	32,180,645	-
17	VAT paid to CED	108,329,304	-	108,329,304	110,605,331	(88,999,040)	21,606,291	86,723,013
18	Excise Duty	2,278,102,160	-	2,278,102,160	8,313,672	2,275,057,760	2,283,371,432	(5,269,272)
19	Import Duty	301,433,329	-	301,433,329	304,165,903	(44,949,010)	259,216,893	42,216,436
20	Stamp Duty	-	-	-		-	-	-
21	Fuel Levy	2,119,164,800	-	2,119,164,800		2,116,332,800	2,116,332,800	2,832,000
22	Other material payments made to TRA	66,001,190	-	66,001,190		-	-	66,001,190
NSSF/PPF		2,162,950,813	15,453,793	2,178,404,606	2,178,404,606	-	2,178,404,606	-
23	NSSF Contribution	2,114,599,503	15,453,793	2,130,053,296	2,130,053,296	-	2,130,053,296	-
24	PPF Contribution	48,351,310	-	48,351,310	48,351,310	-	48,351,310	-
Local Authorities		323,598,000	-	323,598,000	-	-	-	323,598,000
25	Local Levy		-	-		-	-	-
26	Service Levy	323,598,000	-	323,598,000		-	-	323,598,000
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		62,728,402,051	15,453,793	62,743,855,844	58,062,898,704	4,175,250,932	62,238,149,636	505,706,208
Social Payments		445,783,902	-	445,783,902				
30	Corporate Social Resp cash payments	445,783,902	-	445,783,902				
31	Corporate Social Resp in-kind payments		-	-				

Company name:		Tanzania Portland Cement Co Ltd			Reporting period: 2012			Final difference
N ^o	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		260,096,197	-	260,096,197	3,534,985	-	3,534,985	256,561,212
1	Royalties	260,096,197	-	260,096,197	-	-	-	260,096,197
2	Rent and Licence Fees	-	-	-	3,534,985	-	3,534,985	(3,534,985)
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		53,455,420,582	-	53,455,420,582	51,748,000,783	(6,180,261)	51,741,820,522	1,713,600,060
12	Corporation Tax	22,912,739,753	-	22,912,739,753	23,108,634,369	-	23,108,634,369	(195,894,616)
13	Withholding Taxes	288,727,915	-	288,727,915	1,844,090,270	(4,961,333)	1,839,128,937	(1,550,401,022)
14	Pay- As-You-Earn (PAYE)	2,954,594,479	-	2,954,594,479	2,897,186,940	(2,045,296)	2,895,141,644	59,452,835
15	Skills and Development Levy (SDL)	728,458,650	-	728,458,650	704,365,408	7,006,629	711,372,037	17,086,613
16	VAT paid to LTD/DRD	15,172,760,979	-	15,172,760,979	11,914,850,069	-	11,914,850,069	3,257,910,910
17	VAT paid to CED	7,985,501,572	-	7,985,501,572	7,908,718,040	(4,106,348)	7,904,611,692	80,889,880
18	Excise Duty	-	-	-	6,692,006	-	6,692,006	(6,692,006)
19	Import Duty	3,411,230,588	-	3,411,230,588	3,363,463,681	(2,073,913)	3,361,389,768	49,840,820
20	Stamp Duty	1,406,646	-	1,406,646	-	-	-	1,406,646
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		1,235,535,899	-	1,235,535,899	1,235,639,899	-	1,235,639,899	(104,000)
23	NSSF Contribution	671,036,106	-	671,036,106	671,140,106	-	671,140,106	(104,000)
24	PPF Contribution	564,499,793	-	564,499,793	564,499,793	-	564,499,793	-
Local Authorities		713,837,348	-	713,837,348	-	-	-	713,837,348
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	713,837,348	-	713,837,348	-	-	-	713,837,348
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		55,664,890,026	-	55,664,890,026	52,987,175,667	(6,180,261)	52,980,995,406	2,683,894,620
Social Payments		73,045,637	-	73,045,637				
30	Corporate Social Resp cash payments	2,000,000	-	2,000,000				
31	Corporate Social Resp in-kind payments	71,045,637	-	71,045,637				

Company name:		Pangea Minerals Ltd			Reporting period:			2012	
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Energy and Minerals (MEM)		21,517,648,848	205,705,342	21,723,354,190	12,109,832,252	10,252,645,816	22,362,478,068	(639,123,878)	
1	Royalties	21,293,895,717	205,705,342	21,499,601,059	11,851,786,862	10,121,113,422	21,972,900,284	(473,299,225)	
2	Rent and Licence Fees	223,753,131	-	223,753,131	258,045,390	131,532,394	389,577,784	(165,824,653)	
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	
5	Other material payments made to MEM	-	-	-	-	-	-	-	
(TPDC)		-	-	-	-	-	-	-	
6	Protected Gas Revenue	-	-	-	-	-	-	-	
7	Additional Gas Revenue	-	-	-	-	-	-	-	
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	
9	VAT on Gas Revenue	-	-	-	-	-	-	-	
10	Licence Charge	-	-	-	-	-	-	-	
11	Other material payments made to TPDC	-	-	-	-	-	-	-	
TRA (LTD/DRD/CED)		96,134,892,072	(60,825,480,885)	35,309,411,187	32,326,459,679	2,982,973,153	35,309,432,832	(21,645)	
12	Corporation Tax	61,467,440,100	(61,467,440,100)	-	-	-	-	-	
13	Withholding Taxes	4,574,783,954	-	4,574,783,954	4,574,803,954	-	4,574,803,954	(20,000)	
14	Pay- As-You-Earn (PAYE)	16,374,459,605	761,836,815	17,136,296,420	17,359,447,510	(223,151,105)	17,136,296,405	15	
15	Skills and Development Levy (SDL)	3,643,895,019	145,697,468	3,789,592,487	3,566,441,382	223,151,105	3,789,592,487	-	
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-	
17	VAT paid to CED	408,168,929	(188,990,685)	219,178,244	310,319,951	(91,141,707)	219,178,244	-	
18	Excise Duty	74,954,825	-	74,954,825	74,954,825	-	74,954,825	-	
19	Import Duty	6,482,417,640	(76,584,383)	6,405,833,257	6,440,492,057	(34,659,140)	6,405,832,917	340	
20	Stamp Duty	-	-	-	-	-	-	-	
21	Fuel Levy	1,294,392,000	-	1,294,392,000	-	1,294,394,000	1,294,394,000	(2,000)	
22	Other material payments made to TRA	1,814,380,000	-	1,814,380,000	-	1,814,380,000	1,814,380,000	-	
NSSF/PPF		5,755,025,093	302,976,441	6,058,001,534	6,010,048,772	47,679,761	6,057,728,533	273,001	
23	NSSF Contribution	5,327,749,187	302,703,131	5,630,452,318	5,630,179,317	-	5,630,179,317	273,001	
24	PPF Contribution	427,275,906	273,310	427,549,216	379,869,455	47,679,761	427,549,216	-	
Local Authorities		637,518,000	-	637,518,000	313,920,000	-	313,920,000	323,598,000	
25	Local Levy	-	-	-	-	-	-	-	
26	Service Levy	637,518,000	-	637,518,000	313,920,000	-	313,920,000	323,598,000	
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	
Ministry of Finance (MoF)		-	-	-	-	-	-	-	
28	Dividends from Government Shares	-	-	-	-	-	-	-	
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-	
Total payments		124,045,084,013	(60,316,799,102)	63,728,284,911	50,760,260,703	13,283,298,730	64,043,559,433	(315,274,522)	
Social Payments		6,921,972,335	-	6,921,972,335	-	-	-	-	
30	Corporate Social Resp cash payments	6,921,972,335	-	6,921,972,335	-	-	-	-	
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-	

Company name:		Tanga Cement Company Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		436,167,865	670,000	436,837,865	407,177,690	29,658,184	436,835,874	1,991
1	Royalties	433,805,025	-	433,805,025	404,146,337	29,658,184	433,804,521	504
2	Rent and Licence Fees	2,362,840	670,000	3,032,840	3,031,353	-	3,031,353	1,487
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		37,495,735,673	220,400,237	37,716,135,910	36,958,835,835	(55)	36,958,835,780	757,300,130
12	Corporation Tax	9,911,170,212	-	9,911,170,212	9,010,653,977	900,516,235	9,911,170,212	-
13	Withholding Taxes	393,998,799	-	393,998,799	2,634,674,909	(2,240,676,110)	393,998,799	-
14	Pay- As-You-Earn (PAYE)	2,662,250,507	-	2,662,250,507	2,171,399,442	490,851,065	2,662,250,507	-
15	Skills and Development Levy (SDL)	644,636,518	220,400,237	865,036,755	220,400,235	644,636,520	865,036,755	-
16	VAT paid to LTD/DRD	21,580,053,375	(8,106,893,644)	13,473,159,731	13,268,487,441	204,672,290	13,473,159,731	-
17	VAT paid to CED	-	8,106,893,644	8,106,893,644	7,761,343,111	(55)	7,761,343,056	345,550,588
18	Excise Duty	-	-	-	496	-	496	(496)
19	Import Duty	2,303,626,262	-	2,303,626,262	1,891,876,224	-	1,891,876,224	411,750,038
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		1,604,608,275	13,225,328	1,617,833,603	1,558,234,702	59,598,901	1,617,833,603	-
23	NSSF Contribution	892,934,963	65,210,656	958,145,619	958,145,619	-	958,145,619	-
24	PPF Contribution	711,673,312	(51,985,328)	659,687,984	600,089,083	59,598,901	659,687,984	-
Local Authorities		889,062,018	-	889,062,018	488,101,125	180,253,330	668,354,455	220,707,563
25	Local Levy	220,707,563	-	220,707,563	-	-	-	220,707,563
26	Service Levy	525,597,455	-	525,597,455	488,101,125	37,496,330	525,597,455	-
27	Other Local Taxes, Fees and Levies	142,757,000	-	142,757,000	-	142,757,000	142,757,000	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		40,425,573,831	234,295,565	40,659,869,396	39,412,349,352	269,510,360	39,681,859,712	978,009,684
Social Payments		265,635,158	-	265,635,158	-	-	-	-
30	Corporate Social Resp cash payments	240,596,864	-	240,596,864	-	-	-	-
31	Corporate Social Resp in-kind payments	25,038,294	-	25,038,294	-	-	-	-

Company name:		North Mara Gold Mine Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		14,156,434,975	-	14,156,434,975	13,707,115,033	430,038,346	14,137,153,379	19,281,596
1	Royalties	13,993,681,037	-	13,993,681,037	13,698,694,181	294,936,181	13,993,630,362	50,675
2	Rent and Licence Fees	162,753,938	-	162,753,938	8,420,852	135,102,165	143,523,017	19,230,921
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		29,934,801,756	(1,548,601,953)	28,386,199,803	24,130,181,885	4,256,017,790	28,386,199,675	128
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	3,672,444,688	(304,315,294)	3,368,129,394	3,101,418,065	266,711,329	3,368,129,394	-
14	Pay- As-You-Earn (PAYE)	15,086,337,564	-	15,086,337,564	13,914,634,547	1,171,703,017	15,086,337,564	-
15	Skills and Development Levy (SDL)	3,335,089,736	-	3,335,089,736	3,335,089,736	-	3,335,089,736	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	824,888,697	(465,891,343)	358,997,354	732,624,745	(373,627,391)	358,997,354	-
18	Excise Duty	73,639,673	64,072,187	137,711,860	137,711,868	-	137,711,868	(8)
19	Import Duty	3,747,411,398	(842,467,503)	2,904,943,895	2,908,702,924	(3,759,165)	2,904,943,759	136
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	1,617,990,000	-	1,617,990,000	-	1,617,990,000	1,617,990,000	-
22	Other material payments made to TRA	1,577,000,000	-	1,577,000,000	-	1,577,000,000	1,577,000,000	-
NSSF/PPF		5,476,977,162	-	5,476,977,162	5,476,970,162	-	5,476,970,162	7,000
23	NSSF Contribution	4,647,221,559	-	4,647,221,559	4,647,214,559	-	4,647,214,559	7,000
24	PPF Contribution	829,755,603	-	829,755,603	829,755,603	-	829,755,603	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		49,568,213,893	(1,548,601,953)	48,019,611,940	43,314,267,080	4,686,056,136	48,000,323,216	19,288,724
Social Payments		6,816,964,671	-	6,816,964,671	-	-	-	-
30	Corporate Social Resp cash payments	6,816,964,671	-	6,816,964,671	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Mbeya Cement Company Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		128,348,544	(14,858,125)	113,490,419	122,967,979	7,345,782	130,313,761	(16,823,342)
1	Royalties	110,096,314	(14,858,125)	95,238,189	87,892,407	7,345,782	95,238,189	-
2	Rent and Licence Fees	18,252,230	-	18,252,230	35,075,572	-	35,075,572	(16,823,342)
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		12,690,215,122	924,307,460	13,614,522,582	12,998,481,283	(5,310)	12,998,475,973	616,046,609
12	Corporation Tax	4,356,014,765	-	4,356,014,765	4,356,014,765	-	4,356,014,765	-
13	Withholding Taxes	473,873,402	(1,522,804)	472,350,598	864,646,201	(302,508,332)	562,137,869	(89,787,271)
14	Pay- As-You-Earn (PAYE)	2,260,256,702	-	2,260,256,702	1,442,444,724	241,936,865	1,684,381,589	575,875,113
15	Skills and Development Levy (SDL)	622,071,680	-	622,071,680	590,777,206	(292,951,546)	297,825,660	324,246,020
16	VAT paid to LTD/DRD	2,212,628,663	925,830,264	3,138,458,927	2,952,976,917	353,523,013	3,306,499,930	(168,041,003)
17	VAT paid to CED	2,478,335,554	-	2,478,335,554	2,508,622,661	(5,310)	2,508,617,351	(30,281,797)
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	287,034,356	-	287,034,356	282,998,809	-	282,998,809	4,035,547
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		911,708,337	-	911,708,337	828,102,223	61,944,184	890,046,407	21,661,930
23	NSSF Contribution	375,763,379	-	375,763,379	376,866,739	-	376,866,739	(1,103,360)
24	PPF Contribution	535,944,958	-	535,944,958	451,235,484	61,944,184	513,179,668	22,765,290
Local Authorities		196,457,251	-	196,457,251	-	-	-	196,457,251
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	196,457,251	-	196,457,251	-	-	-	196,457,251
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		704,555,500	-	704,555,500	704,555,500	-	704,555,500	-
28	Dividends from Gov Shares	704,555,500	-	704,555,500	704,555,500	-	704,555,500	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		14,631,284,754	909,449,335	15,540,734,089	14,654,106,985	69,284,656	14,723,391,641	817,342,448
Social Payments		19,598,400	-	19,598,400	-	-	-	-
30	Corporate Social Resp cash payments	19,598,400	-	19,598,400	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Williamson Diamonds Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		976,766,260	173,903,001	1,150,669,261	1,150,592,472	-	1,150,592,472	76,789
1	Royalties	976,766,260	173,753,001	1,150,519,261	1,150,442,472	-	1,150,442,472	76,789
2	Rent and Licence Fees		150,000	150,000	150,000	-	150,000	-
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		4,692,171,892	-	4,692,171,892	6,786,293,628	(205,374,165)	6,580,919,463	(1,888,747,571)
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes	1,153,190,341	-	1,153,190,341	1,251,887,371	152,888,472	1,404,775,843	(251,585,502)
14	Pay- As-You-Earn (PAYE)	1,975,655,023	-	1,975,655,023	2,420,748,295	56,274,113	2,477,022,408	(501,367,385)
15	Skills and Development Levy (SDL)	559,614,060	-	559,614,060	1,034,652,283	(209,162,585)	825,489,698	(265,875,638)
16	VAT paid to LTD/DRD	844,722,241	(822,236,854)	22,485,387	227,859,552	(205,374,165)	22,485,387	-
17	VAT paid to CED		822,236,854	822,236,854	1,670,796,384	-	1,670,796,384	(848,559,530)
18	Excise Duty		-	-	81	-	81	(81)
19	Import Duty	158,990,227	-	158,990,227	180,349,662	-	180,349,662	(21,359,435)
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		1,216,418,198	116,847,703	1,333,265,901	1,329,762,118	-	1,329,762,118	3,503,783
23	NSSF Contribution	1,211,754,415	116,847,703	1,328,602,118	1,328,602,118	-	1,328,602,118	-
24	PPF Contribution	4,663,783	-	4,663,783	1,160,000	-	1,160,000	3,503,783
Local Authorities		74,993,837	-	74,993,837	160,162,037	(85,168,200)	74,993,837	-
25	Local Levy		-	-		-	-	-
26	Service Levy	74,993,837	-	74,993,837	160,162,037	(85,168,200)	74,993,837	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		6,960,350,187	290,750,704	7,251,100,891	9,426,810,255	(290,542,365)	9,136,267,890	(1,885,166,999)
Social Payments		100,197,000	-	100,197,000				
30	Corporate Social Resp cash payments	100,197,000	-	100,197,000				
31	Corporate Social Resp in-kind payments		-	-				

Company name:		Shanta Mining Company Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		92,430,753	-	92,430,753	67,038,503	29,599,024	96,637,527	(4,206,774)
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	92,430,753	-	92,430,753	67,038,503	29,599,024	96,637,527	(4,206,774)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		7,601,120,357	-	7,601,120,357	7,443,329,141	1,020,142	7,444,349,283	156,771,074
12	Corporation Tax		-	-	695,602,891	(695,602,891)	-	-
13	Withholding Taxes	3,008,583,155	-	3,008,583,155	2,057,422,536	951,160,619	3,008,583,155	-
14	Pay- As-You-Earn (PAYE)	542,828,029	-	542,828,029	810,422,271	(267,594,242)	542,828,029	-
15	Skills and Development Levy (SDL)	141,218,144	-	141,218,144	60,521,575	80,696,569	141,218,144	-
16	VAT paid to LTD/DRD		-	-	67,639,913	(67,639,913)	-	-
17	VAT paid to CED	2,553,589,778	-	2,553,589,778	2,480,692,720	-	2,480,692,720	72,897,058
18	Excise Duty		-	-	11	-	11	(11)
19	Import Duty	1,354,901,251	-	1,354,901,251	1,271,027,224	-	1,271,027,224	83,874,027
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		273,589,962	-	273,589,962	452,299,709	(178,709,747)	273,589,962	-
23	NSSF Contribution	231,441,294	-	231,441,294	408,877,281	(177,435,987)	231,441,294	-
24	PPF Contribution	42,148,668	-	42,148,668	43,422,428	(1,273,760)	42,148,668	-
Local Authorities		388,609,933	-	388,609,933	-	-	-	388,609,933
25	Local Levy		-	-		-	-	-
26	Service Levy	123,993,704	-	123,993,704		-	-	123,993,704
27	Other Local Taxes, Fees and Levies	264,616,229	-	264,616,229		-	-	264,616,229
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		8,355,751,005	-	8,355,751,005	7,962,667,353	(148,090,581)	7,814,576,772	541,174,233
Social Payments		23,764,262	-	23,764,262				
30	Corporate Social Resp cash payments	2,000,000	-	2,000,000				
31	Corporate Social Resp in-kind payments	21,764,262	-	21,764,262				

Company name:		Shanta Mining Company Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		92,430,753	-	92,430,753	67,038,503	29,599,024	96,637,527	(4,206,774)
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	92,430,753	-	92,430,753	67,038,503	29,599,024	96,637,527	(4,206,774)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		7,601,120,357	-	7,601,120,357	7,443,329,141	1,020,142	7,444,349,283	156,771,074
12	Corporation Tax		-	-	695,602,891	(695,602,891)	-	-
13	Withholding Taxes	3,008,583,155	-	3,008,583,155	2,057,422,536	951,160,619	3,008,583,155	-
14	Pay- As-You-Earn (PAYE)	542,828,029	-	542,828,029	810,422,271	(267,594,242)	542,828,029	-
15	Skills and Development Levy (SDL)	141,218,144	-	141,218,144	60,521,575	80,696,569	141,218,144	-
16	VAT paid to LTD/DRD		-	-	67,639,913	(67,639,913)	-	-
17	VAT paid to CED	2,553,589,778	-	2,553,589,778	2,480,692,720	-	2,480,692,720	72,897,058
18	Excise Duty		-	-	11	-	11	(11)
19	Import Duty	1,354,901,251	-	1,354,901,251	1,271,027,224	-	1,271,027,224	83,874,027
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		273,589,962	-	273,589,962	452,299,709	(178,709,747)	273,589,962	-
23	NSSF Contribution	231,441,294	-	231,441,294	408,877,281	(177,435,987)	231,441,294	-
24	PPF Contribution	42,148,668	-	42,148,668	43,422,428	(1,273,760)	42,148,668	-
Local Authorities		388,609,933	-	388,609,933	-	-	-	388,609,933
25	Local Levy		-	-		-	-	-
26	Service Levy	123,993,704	-	123,993,704		-	-	123,993,704
27	Other Local Taxes, Fees and Levies	264,616,229	-	264,616,229		-	-	264,616,229
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		8,355,751,005	-	8,355,751,005	7,962,667,353	(148,090,581)	7,814,576,772	541,174,233
Social Payments		23,764,262	-	23,764,262				
30	Corporate Social Resp cash payments	2,000,000	-	2,000,000				
31	Corporate Social Resp in-kind payments	21,764,262	-	21,764,262				

Company name:		Mantra Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		16,283,128	50,777,703	67,060,831	52,074,900	16,283,127	68,358,027	(1,297,196)
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	16,283,128	50,777,703	67,060,831	52,074,900	16,283,127	68,358,027	(1,297,196)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		5,386,177,530	(1,682,575)	5,384,494,955	4,922,949,975	523,679,677	5,446,629,652	(62,134,697)
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes	2,911,227,725	-	2,911,227,725	2,192,432,746	718,794,979	2,911,227,725	-
14	Pay- As-You-Earn (PAYE)	1,890,754,823	-	1,890,754,823	2,295,421,371	(404,666,548)	1,890,754,823	-
15	Skills and Development Levy (SDL)	441,707,345	-	441,707,345	257,258,856	184,448,489	441,707,345	-
16	VAT paid to LTD/DRD		-	-		-	-	-
17	VAT paid to CED	18,089,966	22,804,946	40,894,912	70,588,541	25,102,757	95,691,298	(54,796,386)
18	Excise Duty		-	-	226,400	-	226,400	(226,400)
19	Import Duty	124,397,671	(24,487,521)	99,910,150	107,022,061	-	107,022,061	(7,111,911)
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		1,793,777,266	-	1,793,777,266	1,575,133,371	218,643,895	1,793,777,266	-
23	NSSF Contribution	1,285,273,616	-	1,285,273,616	1,140,306,931	144,966,685	1,285,273,616	-
24	PPF Contribution	508,503,650	-	508,503,650	434,826,440	73,677,210	508,503,650	-
Local Authorities		310,047,334	-	310,047,334	-	-	-	310,047,334
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies	310,047,334	-	310,047,334		-	-	310,047,334
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		7,506,285,258	49,095,128	7,555,380,386	6,550,158,246	758,606,699.00	7,308,764,945	246,615,441
Social Payments		12,000,000	-	12,000,000				
30	Corporate Social Resp cash payments	12,000,000	-	12,000,000				
31	Corporate Social Resp in-kind payments		-	-				

Company name:		Tanzanite One Mining Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		557,426,679	9,405,377	566,832,056	292,212,209	272,689,564	564,901,773	1,930,283
1	Royalties	551,375,396	9,405,377	560,780,773	288,091,209	272,689,564	560,780,773	-
2	Rent and Licence Fees	6,051,283	-	6,051,283	4,121,000	-	4,121,000	1,930,283
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		2,293,329,110	261,229,490	2,554,558,600	2,621,048,453	3,900,000	2,624,948,453	(70,389,853)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	35,985,226	4,336,373	40,321,599	31,110,369	9,211,230	40,321,599	-
14	Pay- As-You-Earn (PAYE)	1,661,800,669	166,938,029	1,828,738,698	1,828,738,698	-	1,828,738,698	-
15	Skills and Development Levy (SDL)	456,177,802	45,788,529	501,966,331	507,277,561	(5,311,230)	501,966,331	-
16	VAT paid to LTD/DRD	51,414,550	(51,414,550)	-	-	-	-	-
17	VAT paid to CED	-	68,974,748	68,974,748	163,096,353	-	163,096,353	(94,121,605)
18	Excise Duty	-	8,868,787	8,868,787	9,341,227	-	9,341,227	(472,440)
19	Import Duty	87,950,863	17,737,574	105,688,437	81,484,245	-	81,484,245	24,204,192
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		1,224,301,467	-	1,224,301,467	1,318,678,933	(94,379,466)	1,224,299,467	2,000
23	NSSF Contribution	1,224,301,467	-	1,224,301,467	1,318,678,933	(94,379,466)	1,224,299,467	2,000
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		60,386,805	-	60,386,805	-	-	-	60,386,805
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	60,386,805	-	60,386,805	-	-	-	60,386,805
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		4,135,444,061	270,634,867	4,406,078,928	4,231,939,595	182,210,098	4,414,149,693	(8,070,765)
Social Payments		55,394,143	-	55,394,143				
30	Corporate Social Resp cash payments	14,013,385	-	14,013,385				
31	Corporate Social Resp in-kind payments	41,380,758	-	41,380,758				

Company name:		ABG Exploration Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		97,293,945	-	97,293,945	6,016,079,014	(5,200,054,661)	816,024,353	(718,730,408)
1	Royalties		-	-	5,873,121,935	(5,182,817,081)	690,304,854	(690,304,854)
2	Rent and Licence Fees	97,293,945	-	97,293,945	142,957,079	(17,237,580)	125,719,499	(28,425,554)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		2,698,246,827	-	2,698,246,827	2,244,560,535	453,555,983	2,698,116,518	130,309
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes	1,148,780,904	-	1,148,780,904	1,148,650,595	-	1,148,650,595	130,309
14	Pay- As-You-Earn (PAYE)	1,229,900,797	-	1,229,900,797	916,246,160	313,654,637	1,229,900,797	-
15	Skills and Development Levy (SDL)	270,398,938	-	270,398,938	130,497,592	139,901,346	270,398,938	-
16	VAT paid to LTD/DRD		-	-		-	-	-
17	VAT paid to CED	23,911,469	-	23,911,469	23,911,469	-	23,911,469	-
18	Excise Duty		-	-		-	-	-
19	Import Duty	25,254,719	-	25,254,719	25,254,719	-	25,254,719	-
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		477,712,422	20,426,703	498,139,125	489,366,110	8,499,705	497,865,815	273,310
23	NSSF Contribution	468,939,407	20,426,703	489,366,110	489,366,110	-	489,366,110	-
24	PPF Contribution	8,773,015	-	8,773,015		8,499,705	8,499,705	273,310
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		3,273,253,194	20,426,703	3,293,679,897	8,750,005,659	(4,737,998,973)	4,012,006,686	(718,326,789)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		Tancan Mining Company Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		52,454,427	-	52,454,427	18,761,079	-	18,761,079	33,693,348
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	52,454,427	-	52,454,427	18,761,079	-	18,761,079	33,693,348
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		987,751,239	90,097,663	1,077,848,902	1,212,401,553	(16,952,806)	1,195,448,747	(117,599,845)
12	Corporation Tax	-	-	-	63,336,955	(44,213,571)	19,123,384	(19,123,384)
13	Withholding Taxes	408,991,195	78,910,948	487,902,143	555,797,864	(64,209,713)	491,588,151	(3,686,008)
14	Pay- As-You-Earn (PAYE)	461,186,860	(47,724,655)	413,462,205	520,235,772	(11,983,114)	508,252,658	(94,790,453)
15	Skills and Development Levy (SDL)	117,573,184	(11,502,164)	106,071,020	73,030,962	33,040,058	106,071,020	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	70,413,534	70,413,534	-	70,413,534	70,413,534	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		384,224,106	151,669,829	535,893,935	535,893,734	-	535,893,734	201
23	NSSF Contribution	384,224,106	151,669,829	535,893,935	535,893,734	-	535,893,734	201
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		1,424,429,772	241,767,492	1,666,197,264	1,767,056,366	(16,952,806)	1,750,103,560	(83,906,296)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		Tanzanite One Trading Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		48,387,609	5,776,224	54,163,833	-	54,163,833	54,163,833	-
1	Royalties	48,387,609	5,776,224	54,163,833		54,163,833	54,163,833	-
2	Rent and Licence Fees		-	-		-	-	-
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		824,399,555	36,782,956	861,182,511	870,433,696	25,285,603	895,719,299	(34,536,788)
12	Corporation Tax		23,469,404	23,469,404	23,469,404	-	23,469,404	-
13	Withholding Taxes	108,396,270	(49,273,073)	59,123,197	59,123,197	-	59,123,197	-
14	Pay- As-You-Earn (PAYE)	226,149,017	46,021,103	272,170,120	251,545,052	20,630,068	272,175,120	(5,000)
15	Skills and Development Levy (SDL)	50,697,905	7,701,340	58,399,245	53,695,532	4,655,535	58,351,067	48,178
16	VAT paid to LTD/DRD	439,156,363	8,864,182	448,020,545	448,022,544	-	448,022,544	(1,999)
17	VAT paid to CED		-	-	16,498,994	-	16,498,994	(16,498,994)
18	Excise Duty		-	-		-	-	-
19	Import Duty		-	-	18,078,973	-	18,078,973	(18,078,973)
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		171,675,912	12,957,845	184,633,757	200,277,506	-	200,277,506	(15,643,749)
23	NSSF Contribution	171,675,912	12,957,845	184,633,757	200,277,506	-	200,277,506	(15,643,749)
24	PPF Contribution		-	-		-	-	-
Local Authorities		20,922,470	-	20,922,470	-	-	-	20,922,470
25	Local Levy		-	-		-	-	-
26	Service Levy	20,922,470	-	20,922,470		-	-	20,922,470
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		1,065,385,546	55,517,025	1,120,902,571	1,070,711,202	79,449,436	1,150,160,638	(29,258,067)
Social Payments		28,297,500	-	28,297,500				
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments	28,297,500	-	28,297,500		-	-	-

Company name:		Bafex Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		35,077,884	(14,620,019)	20,457,865	9,902,099	10,555,766	20,457,865	-
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	35,077,884	(14,620,019)	20,457,865	9,902,099	10,555,766	20,457,865	-
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		679,384,657	10,259,306	689,643,963	560,043,326	129,600,637	689,643,963	-
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes	236,687,116	-	236,687,116	153,083,801	83,603,315	236,687,116	-
14	Pay- As-You-Earn (PAYE)	206,444,222	-	206,444,222	245,735,893	(39,291,671)	206,444,222	-
15	Skills and Development Levy (SDL)	53,508,262	-	53,508,262	44,642,971	8,865,291	53,508,262	-
16	VAT paid to LTD/DRD		28,171,384	28,171,384	111,064,236	(82,892,852)	28,171,384	-
17	VAT paid to CED	28,171,384	(22,274,044)	5,897,340	3,650,712	2,246,628	5,897,340	-
18	Excise Duty		-	-		-	-	-
19	Import Duty		4,361,966	4,361,966	1,865,713	2,496,253	4,361,966	-
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA	154,573,673	-	154,573,673		154,573,673	154,573,673	-
NSSF/PPF		178,387,218	-	178,387,218	178,387,218	-	178,387,218	-
23	NSSF Contribution	178,387,218	-	178,387,218	178,387,218	-	178,387,218	-
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		892,849,759	(4,360,713)	888,489,046	748,332,643	140,156,403	888,489,046	-
Social Payments		34,236,433	-	34,236,433				
30	Corporate Social Resp cash payments	34,236,433	-	34,236,433				
31	Corporate Social Resp in-kind payments		-	-				

Company name:		Tadc 2000			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		338,932,015	3,948,219	342,880,234	26,258,360	318,142,138	344,400,498	(1,520,264)
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	338,932,015	3,948,219	342,880,234	26,258,360	318,142,138	344,400,498	(1,520,264)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		215,706,926	287,496,452	503,203,378	461,888,655	41,314,723	503,203,378	-
12	Corporation Tax	-	219,128,569	219,128,569	219,128,569	-	219,128,569	-
13	Withholding Taxes	-	-	-	63,707,748	(63,707,748)	-	-
14	Pay- As-You-Earn (PAYE)	172,108,311	(6,518,764)	165,589,547	81,718,933	83,870,614	165,589,547	-
15	Skills and Development Levy (SDL)	43,598,615	(6,589,163)	37,009,452	15,857,595	21,151,857	37,009,452	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	50,612,353	50,612,353	50,612,353	-	50,612,353	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	30,863,457	30,863,457	30,863,457	-	30,863,457	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		144,563,059	(144,563,059)	-	-	-	-	-
23	NSSF Contribution	144,563,059	(144,563,059)	-	-	-	-	-
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		699,202,000	146,881,612	846,083,612	488,147,015	359,456,861	847,603,876	(1,520,264)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		Willy Enterprises			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		133,664,806	-	133,664,806	72,404,609	-	72,404,609	61,260,197
1	Royalties	133,664,806	-	133,664,806	70,764,009	-	70,764,009	62,900,797
2	Rent and Licence Fees		-	-	1,640,600	-	1,640,600	(1,640,600)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		230,929,675	-	230,929,675	717,026,585	-	717,026,585	(486,096,910)
12	Corporation Tax	149,895,379	-	149,895,379	268,133,999	-	268,133,999	(118,238,620)
13	Withholding Taxes		-	-		-	-	-
14	Pay- As-You-Earn (PAYE)	49,184,600	-	49,184,600	115,713,705	-	115,713,705	(66,529,105)
15	Skills and Development Levy (SDL)	31,849,696	-	31,849,696	23,812,910	-	23,812,910	8,036,786
16	VAT paid to LTD/DRD		-	-	290,963,471	-	290,963,471	(290,963,471)
17	VAT paid to CED		-	-		-	-	-
18	Excise Duty		-	-		-	-	-
19	Import Duty		-	-		-	-	-
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-	18,402,500	-	18,402,500	(18,402,500)
NSSF/PPF		51,761,000	-	51,761,000	-	-	-	51,761,000
23	NSSF Contribution	51,761,000	-	51,761,000		-		51,761,000
24	PPF Contribution		-	-		-		-
Local Authorities		65,476,550	-	65,476,550	-	-	-	65,476,550
25	Local Levy	53,687,250	-	53,687,250		-		53,687,250
26	Service Levy		-	-		-		-
27	Other Local Taxes, Fees and Levies	11,789,300	-	11,789,300		-		11,789,300
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-		-
29	Revenues from Gov shareholding sale		-	-		-		-
Total payments		481,832,031	-	481,832,031	789,431,194	-	789,431,194	(307,599,163)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-		-
31	Corporate Social Resp in-kind payments		-	-		-		-

Company name:		Mdn Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		44,214,085	(6,941,177)	37,272,908	18,692,800	18,580,919	37,273,719	(811)
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	44,214,085	(6,941,177)	37,272,908	18,692,800	18,580,919	37,273,719	(811)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		649,056,327	4,985,806	654,042,133	676,534,230	9,681,810	686,216,040	(32,173,907)
12	Corporation Tax		15,284,336	15,284,336	15,284,336	-	15,284,336	-
13	Withholding Taxes	132,612,097	(17,634,192)	114,977,905	129,658,554	2,326,028	131,984,582	(17,006,677)
14	Pay- As-You-Earn (PAYE)	72,304,022	4,200,000	76,504,022	72,401,941	5,536,271	77,938,212	(1,434,190)
15	Skills and Development Levy (SDL)	21,052,288	2,434,171	23,486,459	35,489,988	1,729,511	37,219,499	(13,733,040)
16	VAT paid to LTD/DRD		150,000	150,000	150,000	-	150,000	-
17	VAT paid to CED		-	-		-	-	-
18	Excise Duty		-	-		-	-	-
19	Import Duty		-	-		-	-	-
20	Stamp Duty	423,087,920	551,491	423,639,411	423,549,411	90,000	423,639,411	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		62,667,870	-	62,667,870	62,667,870	-	62,667,870	-
23	NSSF Contribution	62,667,870	-	62,667,870	62,667,870	-	62,667,870	-
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		755,938,282	(1,955,371)	753,982,911	757,894,900	28,262,729	786,157,629	(32,174,718)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		Geo Can Resources Co Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	21,824,382	-	21,824,382	(21,824,382)
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	21,824,382	-	21,824,382	(21,824,382)
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		-	-	-	200,154,768	-	200,154,768	(200,154,768)
12	Corporation Tax	-	-	-	199,791,298	-	199,791,298	(199,791,298)
13	Withholding Taxes	-	-	-	306,770	-	306,770	(306,770)
14	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-
15	Skills and Development Levy (SDL)	-	-	-	-	-	-	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	56,700	-	56,700	(56,700)
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		-	-	-	-	-	-	-
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		-	-	-	221,979,150	-	221,979,150	(221,979,150)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		State Mining Corporation			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	3,323,280	-	3,323,280	(3,323,280)
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	3,323,280	-	3,323,280	(3,323,280)
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		421,750,849	(20,225,702)	401,525,147	182,840,928	-	182,840,928	218,684,219
12	Corporation Tax	218,684,219	-	218,684,219	-	-	-	218,684,219
13	Withholding Taxes	-	-	-	-	-	-	-
14	Pay- As-You-Earn (PAYE)	203,066,630	(20,225,702)	182,840,928	182,840,928	-	182,840,928	-
15	Skills and Development Levy (SDL)	-	-	-	-	-	-	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		92,616,812	(8,482,000)	84,134,812	549,354,573	-	549,354,573	(465,219,761)
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	92,616,812	(8,482,000)	84,134,812	549,354,573	-	549,354,573	(465,219,761)
Local Authorities		682,801	-	682,801	-	-	-	682,801
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	682,801	-	682,801	-	-	-	682,801
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		515,050,462	(28,707,702)	486,342,760	735,518,781	-	735,518,781	(249,176,021)
Social Payments		11,365,068	-	11,365,068	-	-	-	-
30	Corporate Social Resp cash payments	11,365,068	-	11,365,068	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Dhahabu Resources Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		25,316,366	450,000	25,766,366	29,297,144	(3,466,058)	25,831,086	(64,720)
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	25,316,366	450,000	25,766,366	29,297,144	(3,466,058)	25,831,086	(64,720)
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		846,631,808	-	846,631,808	168,145,345	714,478,111	882,623,456	(35,991,648)
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes	546,136,345	-	546,136,345		546,136,652	546,136,652	(307)
14	Pay- As-You-Earn (PAYE)	207,514,611	-	207,514,611	118,970,258	88,544,353	207,514,611	-
15	Skills and Development Levy (SDL)	50,250,076	-	50,250,076	13,183,746	37,066,330	50,250,076	-
16	VAT paid to LTD/DRD		-	-		-	-	-
17	VAT paid to CED		-	-	17,048,530	-	17,048,530	(17,048,530)
18	Excise Duty		-	-		-	-	-
19	Import Duty		-	-	18,942,811	-	18,942,811	(18,942,811)
20	Stamp Duty	42,730,776	-	42,730,776		42,730,776	42,730,776	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		169,965,348	(3,385,132)	166,580,216	166,580,216	-	166,580,216	-
23	NSSF Contribution	169,965,348	(3,385,132)	166,580,216	166,580,216	-	166,580,216	-
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		1,041,913,522	(2,935,132)	1,038,978,390	364,022,705	711,012,053	1,075,034,758	(36,056,368)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		Maweni Limestone Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		50,442,456	-	50,442,456	-	-	-	50,442,456
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees	50,442,456	-	50,442,456		-	-	50,442,456
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		1,162,000,000	-	1,162,000,000	742,381,736	-	742,381,736	419,618,264
12	Corporation Tax		-	-	9,000,000	-	9,000,000	(9,000,000)
13	Withholding Taxes	51,000,000	-	51,000,000		-	-	51,000,000
14	Pay- As-You-Earn (PAYE)	438,000,000	-	438,000,000	496,079,100	-	496,079,100	(58,079,100)
15	Skills and Development Levy (SDL)	259,000,000	-	259,000,000	210,592,144	-	210,592,144	48,407,856
16	VAT paid to LTD/DRD	390,000,000	-	390,000,000	25,321,824	-	25,321,824	364,678,176
17	VAT paid to CED	6,000,000	-	6,000,000		-	-	6,000,000
18	Excise Duty		-	-		-	-	-
19	Import Duty	17,000,000	-	17,000,000		-	-	17,000,000
20	Stamp Duty	1,000,000	-	1,000,000	1,388,668	-	1,388,668	(388,668)
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		-	-	-	-	-	-	-
23	NSSF Contribution		-	-		-	-	-
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gover Shares		-	-		-	-	-
29	Revenues from Govershareholding sale		-	-		-	-	-
Total payments		1,212,442,456	-	1,212,442,456	742,381,736	-	742,381,736	470,060,720
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		Maweni Limestone Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		-	-	-	742,381,736	-	742,381,736	(742,381,736)
12	Corporation Tax	-	-	-	9,000,000	-	9,000,000	(9,000,000)
13	Withholding Taxes	-	-	-	-	-	-	-
14	Pay- As-You-Earn (PAYE)	-	-	-	496,079,100	-	496,079,100	(496,079,100)
15	Skills and Development Levy (SDL)	-	-	-	210,592,144	-	210,592,144	(210,592,144)
16	VAT paid to LTD/DRD	-	-	-	25,321,824	-	25,321,824	(25,321,824)
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	1,388,668	-	1,388,668	(1,388,668)
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		-	-	-	-	-	-	-
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		-	-	-	742,381,736	-	742,381,736	(742,381,736)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Pan African Energy Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		10,205,661,001	-	10,205,661,001	10,205,661,001	-	10,205,661,001	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	9,327,301,538	-	9,327,301,538	9,327,301,538	-	9,327,301,538	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	39,183,835	-	39,183,835	39,183,835	-	39,183,835	-
11	Other material payments made to TPDC	839,175,628	-	839,175,628	839,175,628	-	839,175,628	-
TRA (LTD/DRD/CED)		22,245,061,848	4,811,359,162	27,056,421,010	36,055,120,650	(8,470,437,942)	27,584,682,708	(528,261,698)
12	Corporation Tax	5,376,580,773	-	5,376,580,773	4,557,570,000	819,010,773	5,376,580,773	-
13	Withholding Taxes	1,241,317,716	2,799,001,813	4,040,319,529	4,040,319,529	-	4,040,319,529	-
14	Pay- As-You-Earn (PAYE)	939,653,107	1,268,533,725	2,208,186,832	3,027,197,605	(819,010,773)	2,208,186,832	-
15	Skills and Development Levy (SDL)	-	242,668,931	242,668,931	242,668,931	-	242,668,931	-
16	VAT paid to LTD/DRD	14,687,510,252	-	14,687,510,252	13,790,055,165	900,852,128	14,690,907,293	(3,397,041)
17	VAT paid to CED	-	448,716,816	448,716,816	8,257,694,858	(7,497,468,480)	760,226,378	(311,509,562)
18	Excise Duty	-	-	-	1,243,268,557	(1,201,763,329)	41,505,228	(41,505,228.00)
19	Import Duty	-	52,437,877	52,437,877	896,346,005	(672,058,261)	224,287,744	(171,849,867.00)
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		211,159,203	478,874,296	690,033,499	690,033,509	-	690,033,509	(10.00)
23	NSSF Contribution	211,159,203	478,874,296	690,033,499	690,033,509	-	690,033,509	(10.00)
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		1,563,214,961	-	1,563,214,961	128,265,181	-	128,265,181	1,434,949,780.00
25	Local Levy	256,927,525	-	256,927,525	128,265,181	-	128,265,181	128,662,344.00
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	1,306,287,436	-	1,306,287,436	-	-	-	1,306,287,436.00
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		34,225,097,013	5,290,233,458	39,515,330,471	47,079,080,341	(8,470,437,942)	38,608,642,399	906,688,072.00
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Songas Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		8,695,832,503	961,590,735	9,657,423,238	9,657,423,238	-	9,657,423,238	-
6	Protected Gas Revenue	8,695,832,503	961,590,735	9,657,423,238	9,657,423,238	-	9,657,423,238	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		16,944,718,255	8,733,335,548	25,678,053,803	26,017,718,358	(337,516,553)	25,680,201,805	(2,148,002)
12	Corporation Tax	2,454,480,000	-	2,454,480,000	2,454,480,000	-	2,454,480,000	-
13	Withholding Taxes	1,891,926,139	-	1,891,926,139	603,742,999	1,288,541,140	1,892,284,139	(358,000)
14	Pay- As-You-Earn (PAYE)	432,579,545	-	432,579,545	1,008,158,995	(574,179,450)	433,979,545	(1,400,000)
15	Skills and Development Levy (SDL)	83,424,929	-	83,424,929	726,115,991	(642,301,060)	83,814,931	(390,002)
16	VAT paid to LTD/DRD	8,160,117,338	10,747,277,111	18,907,394,449	18,690,885,451	216,508,998	18,907,394,449	-
17	VAT paid to CED	3,489,898,822	(1,980,836,273)	1,509,062,549	2,018,652,188	(509,589,639)	1,509,062,549	-
18	Excise Duty	-	27,582,983	27,582,983	27,582,983	-	27,582,983	-
19	Import Duty	432,291,482	(60,688,273)	371,603,209	488,099,751	(116,496,542)	371,603,209	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		273,182,971	-	273,182,971	301,373,472	(28,190,501)	273,182,971	-
23	NSSF Contribution	273,182,971	-	273,182,971	301,373,472	(28,190,501)	273,182,971	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		25,913,733,729	9,694,926,283	35,608,660,012	35,976,515,068	(365,707,054)	35,610,808,014	(2,148,002)
Social Payments		522,711,890	-	522,711,890	-	-	-	-
30	Corporate Social Resp cash payments	522,711,890	-	522,711,890	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Petrobras Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		18,016,904,444	9,479,514	18,026,383,958	18,786,950,844	600,123,066	19,387,073,910	(1,360,689,952)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	7,309,648,932	-	7,309,648,932	6,829,364,982	511,770,545	7,341,135,527	(31,486,595)
14	Pay- As-You-Earn (PAYE)	714,476,391	-	714,476,391	628,849,906	85,626,485	714,476,391	-
15	Skills and Development Levy (SDL)	-	-	-	2,614,841	(2,614,841)	-	-
16	VAT paid to LTD/DRD	9,987,342,675	-	9,987,342,675	11,316,546,032	-	11,316,546,032	(1,329,203,357)
17	VAT paid to CED	-	4,615,220	4,615,220	4,710,789	(95,569)	4,615,220	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	4,864,294	4,864,294	4,864,294	-	4,864,294	-
20	Stamp Duty	5,436,446	-	5,436,446	-	5,436,446	5,436,446	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		-	-	-	-	-	-	-
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		18,016,904,444	9,479,514	18,026,383,958	18,786,950,844	600,123,066	19,387,073,910	(1,360,689,952)
Social Payments		506,474,591	-	506,474,591				
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	506,474,591	-	506,474,591	-	-	-	-

Company name:		Dominion TZ			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties		-	-		-	-	-
2	Rent and Licence Fees		-	-		-	-	-
3	Profit per Production Sharing Agreements		-	-		-	-	-
4	Protected Gas/Additional Gas Revenues		-	-		-	-	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		65,988,104	-	65,988,104	-	65,988,104	65,988,104	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC	65,988,104	-	65,988,104	-	65,988,104	65,988,104	-
TRA (LTD/DRD/CED)		6,216,456,243	-	6,216,456,243	19,856,553	6,196,649,801	6,216,506,354	(50,111)
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes	625,242,120	(5,933,266)	619,308,854	13,813,175	605,435,678	619,248,853	60,001
14	Pay- As-You-Earn (PAYE)		5,933,266	5,933,266	5,933,266	-	5,933,266	-
15	Skills and Development Levy (SDL)		-	-		-	-	-
16	VAT paid to LTD/DRD	5,591,214,123	-	5,591,214,123	-	5,591,214,123	5,591,214,123	-
17	VAT paid to CED	-	-	-	55,908	-	55,908	(55,908)
18	Excise Duty		-	-		-	-	-
19	Import Duty	-	-	-	54,204	-	54,204	(54,204)
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		-	-	-	-	-	-	-
23	NSSF Contribution		-	-		-	-	-
24	PPF Contribution		-	-		-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		6,282,444,347	-	6,282,444,347	19,856,553	6,262,637,905	6,282,494,458	(50,111)
Social Payments		51,775,680	-	51,775,680				
30	Corporate Social Resp cash payments	51,775,680	-	51,775,680				
31	Corporate Social Resp in-kind payments		-	-				

Company name:		BG Tanzania Ltd			Reporting period:			2012	Final difference
N°	Description of Payment	Per Company			Per Government				
		Original	Adjust	Final	Original	Adjust	Final		
MEM		-	-	-	-	-	-	-	
1	Royalties	-	-	-	-	-	-	-	
2	Rent and Licence Fees	-	-	-	-	-	-	-	
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	
5	Other material payments made to MEM	-	-	-	-	-	-	-	
TPDC		-	-	-	-	-	-	-	
6	Protected Gas Revenue	-	-	-	-	-	-	-	
7	Additional Gas Revenue	-	-	-	-	-	-	-	
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	
9	VAT on Gas Revenue	-	-	-	-	-	-	-	
10	Licence Charge	-	-	-	-	-	-	-	
11	Other material payments made to TPDC	-	-	-	-	-	-	-	
TRA (LTD/DRD/CED)		-	-	-	5,454,837,962	(5,454,837,962)	-	-	
12	Corporation Tax	-	-	-	5,311,570,017	(5,311,570,017)	-	-	
13	Withholding Taxes	-	-	-	3,139,382	(3,139,382)	-	-	
14	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	
15	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	
16	VAT paid to LTD/DRD	-	-	-	140,128,563	(140,128,563)	-	-	
17	VAT paid to CED	-	-	-	-	-	-	-	
18	Excise Duty	-	-	-	-	-	-	-	
19	Import Duty	-	-	-	-	-	-	-	
20	Stamp Duty	-	-	-	-	-	-	-	
21	Fuel Levy	-	-	-	-	-	-	-	
22	Other material payments made to TRA	-	-	-	-	-	-	-	
NSSF/PPF		-	-	-	-	-	-	-	
23	NSSF Contribution	-	-	-	-	-	-	-	
24	PPF Contribution	-	-	-	-	-	-	-	
Local Authorities		-	-	-	-	-	-	-	
25	Local Levy	-	-	-	-	-	-	-	
26	Service Levy	-	-	-	-	-	-	-	
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	
Ministry of Finance (MoF)		-	-	-	-	-	-	-	
28	Dividends from Gov Shares	-	-	-	-	-	-	-	
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-	
Total payments		-	-	-	5,454,837,962	(5,454,837,962)	-	-	
Social Payments		-	-	-	-	-	-	-	
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-	
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-	

Company name:		Ophir Tanzania (Block 1) Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		4,195,258,501	-	4,195,258,501	5,295,036,858	-	5,295,036,858	(1,099,778,357)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	3,959,250,091	-	3,959,250,091	3,911,976,389	-	3,911,976,389	47,273,702
14	Pay- As-You-Earn (PAYE)	199,234,194	-	199,234,194	397,612,452	(18,347,363)	379,265,089	(180,030,895)
15	Skills and Development Levy (SDL)	36,774,216	-	36,774,216	18,426,853	18,347,363	36,774,216	-
16	VAT paid to LTD/DRD	-	-	-	966,003,396	-	966,003,396	(966,003,396)
17	VAT paid to CED	-	-	-	822,094	-	822,094	(822,094)
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	195,674	-	195,674	(195,674)
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		10,159,999	-	10,159,999	26,485,332	(15,392,000)	11,093,332	(933,333)
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	10,159,999	-	10,159,999	26,485,332	(15,392,000)	11,093,332	(933,333)
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		4,205,418,500	-	4,205,418,500	5,321,522,190	(15,392,000)	5,306,130,190	(1,100,711,690)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Ndovu Resources Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		93,343,024	-	93,343,024	27,464,943	65,878,081	93,343,024	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	27,464,943	-	27,464,943	27,464,943	-	27,464,943	-
11	Other material payments made to TPDC	65,878,081	-	65,878,081	-	65,878,081	65,878,081	-
TRA (LTD/DRD/CED)		2,619,439,258	-	2,619,439,258	2,625,646,218	-	2,625,646,218	(6,206,960)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	2,535,874,470	-	2,535,874,470	1,869,179,973	666,694,497	2,535,874,470	-
14	Pay- As-You-Earn (PAYE)	70,465,305	-	70,465,305	740,979,299	(670,513,953)	70,465,346	(41)
15	Skills and Development Levy (SDL)	13,099,483	-	13,099,483	9,279,986	3,819,456	13,099,442	41
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	4,065,366	-	4,065,366	(4,065,366)
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	2,141,594	-	2,141,594	(2,141,594)
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		58,483,802	-	58,483,802	52,659,694	-	52,659,694	5,824,108
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	58,483,802	-	58,483,802	52,659,694	-	52,659,694	5,824,108
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		2,771,266,084	-	2,771,266,084	2,705,770,855	65,878,081	2,771,648,936	(382,852)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		TPDC			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		10,053,590,002	-	10,053,590,002	4,366,766,998	5,686,823,004	10,053,590,002	-
1	Royalties		-	-	4,327,583,163	(4,327,583,163)	-	-
2	Rent and Licence Fees	339,414,710	-	339,414,710	39,183,835	300,230,875	339,414,710	-
3	Profit per Production Sharing Agreements	3,590,566,149	-	3,590,566,149		3,590,566,149	3,590,566,149	-
4	Protected Gas/Additional Gas Revenues	6,123,609,143	-	6,123,609,143		6,123,609,143	6,123,609,143	-
5	Other material payments made to MEM		-	-		-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue		-	-		-	-	-
7	Additional Gas Revenue		-	-		-	-	-
8	Profit per Production Sharing Agreement		-	-		-	-	-
9	VAT on Gas Revenue		-	-		-	-	-
10	Licence Charge		-	-		-	-	-
11	Other material payments made to TPDC		-	-		-	-	-
TRA (LTD/DRD/CED)		2,424,154,235	-	2,424,154,235	2,424,336,068	-	2,424,336,068	(181,833)
12	Corporation Tax		-	-		-	-	-
13	Withholding Taxes		78,339,506	78,339,506	78,339,506	-	78,339,506	-
14	Pay- As-You-Earn (PAYE)	755,044,547	(48,279,844)	706,764,703	580,589,026	126,175,677	706,764,703	-
15	Skills and Development Levy (SDL)	156,001,989	(30,059,662)	125,942,327	95,790,888	30,151,439	125,942,327	-
16	VAT paid to LTD/DRD	1,513,107,699	-	1,513,107,699	1,669,434,815	(156,327,116)	1,513,107,699	-
17	VAT paid to CED		-	-	114,303	-	114,303	(114,303)
18	Excise Duty		-	-		-	-	-
19	Import Duty		-	-	67,530	-	67,530	(67,530)
20	Stamp Duty		-	-		-	-	-
21	Fuel Levy		-	-		-	-	-
22	Other material payments made to TRA		-	-		-	-	-
NSSF/PPF		499,358,274	-	499,358,274	670,895,688	-	670,895,688	(171,537,414)
23	NSSF Contribution		-	-		-	-	-
24	PPF Contribution	499,358,274	-	499,358,274	670,895,688	-	670,895,688	(171,537,414)
Local Authorities		-	-	-	-	-	-	-
25	Local Levy		-	-		-	-	-
26	Service Levy		-	-		-	-	-
27	Other Local Taxes, Fees and Levies		-	-		-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares		-	-		-	-	-
29	Revenues from Gov shareholding sale		-	-		-	-	-
Total payments		12,977,102,511	-	12,977,102,511	7,461,998,754	5,686,823,004	13,148,821,758	(171,719,247)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments		-	-		-	-	-
31	Corporate Social Resp in-kind payments		-	-		-	-	-

Company name:		M&P Exploration Production (T) Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		1,271,518,378	(806,398,029)	465,120,349	465,519,084	-	465,519,084	(398,735)
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	806,398,029	(806,398,029)	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	303,321,349	-	303,321,349	303,720,084	-	303,720,084	(398,735)
11	Other material payments made to TPDC	161,799,000	-	161,799,000	161,799,000	-	161,799,000	-
TRA (LTD/DRD/CED)		1,381,954,679	(500,000)	1,381,454,679	1,067,776,031	313,678,648	1,381,454,679	-
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	755,474,144	(143,838,325)	611,635,819	561,765,645	49,870,174	611,635,819	-
14	Pay- As-You-Earn (PAYE)	80,547,540	35,708,048	116,255,588	100,499,171	15,756,417	116,255,588	-
15	Skills and Development Levy (SDL)	20,623,688	(11,524,246)	9,099,442	5,078,008	4,021,434	9,099,442	-
16	VAT paid to LTD/DRD	515,044,391	119,654,523	634,698,914	399,862,247	234,836,667	634,698,914	-
17	VAT paid to CED	8,723,162	(500,000)	8,223,162	-	8,223,162	8,223,162	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	1,541,754	-	1,541,754	570,960	970,794	1,541,754	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		52,126,872	-	52,126,872	-	52,126,872	52,126,872	-
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	52,126,872	-	52,126,872	-	52,126,872	52,126,872	-
Local Authorities		121,783,127	(43,222,500)	78,560,627	13,490,657	4,609,874	18,100,531	60,460,096
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	18,100,531	-	18,100,531	13,490,657	4,609,874	18,100,531	-
27	Other Local Taxes, Fees and Levies	103,682,596	(43,222,500)	60,460,096	-	-	-	60,460,096
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		2,827,383,056	(850,120,529)	1,977,262,527	1,546,785,772	370,415,394	1,917,201,166	60,061,361
Social Payments		161,799,000	-	161,799,000	-	-	-	-
30	Corporate Social Resp cash payments	161,799,000	-	161,799,000	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Ras Al Khaimah Gas Tanzania Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		1,459,634,277	441,204	1,460,075,481	1,391,903,666	68,171,785	1,460,075,451	30
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	15,805,140	-	15,805,140	15,805,140	-	15,805,140	-
14	Pay- As-You-Earn (PAYE)	194,068,894	441,204	194,510,098	199,709,979	(5,199,881)	194,510,098	-
15	Skills and Development Levy (SDL)	34,340,078	-	34,340,078	27,071,269	7,268,809	34,340,078	-
16	VAT paid to LTD/DRD	1,149,317,278	-	1,149,317,278	1,149,317,278	-	1,149,317,278	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	66,102,887	-	66,102,887	-	66,102,857	66,102,857	30
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		121,528,447	-	121,528,447	121,544,781	-	121,544,781	(16,334)
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	121,528,447	-	121,528,447	121,544,781	-	121,544,781	(16,334)
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		1,581,162,724	441,204	1,581,603,928	1,513,448,447	68,171,785	1,581,620,232	(16,304)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		BG International Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		51,756,800	-	51,756,800	-	51,756,800	51,756,800	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	51,756,800	-	51,756,800	-	51,756,800	51,756,800	-
TPDC		561,968,846	-	561,968,846	-	561,968,846	561,968,846	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	561,968,846	-	561,968,846	-	561,968,846	561,968,846	-
TRA (LTD/DRD/CED)		6,452,269,154	78,950,201	6,531,219,355	1,364,825,684	5,454,837,962	6,819,663,646	(288,444,291)
12	Corporation Tax	-	-	-	986,956,245	(986,934,626)	21,619	(21,619)
13	Withholding Taxes	2,390,326,373	-	2,390,326,373	-	2,390,326,373	2,390,326,373	-
14	Pay- As-You-Earn (PAYE)	3,559,921,578	-	3,559,921,578	9,665,918	3,550,255,660	3,559,921,578	-
15	Skills and Development Levy (SDL)	488,356,388	-	488,356,388	-	488,356,388	488,356,388	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	38,765,255	38,765,255	175,043,428	-	175,043,428	(136,278,173)
18	Excise Duty	-	-	-	50,714,833	-	50,714,833	(50,714,833)
19	Import Duty	-	40,184,946	40,184,946	141,614,612	-	141,614,612	(101,429,666)
20	Stamp Duty	13,664,815	-	13,664,815	830,648	12,834,167	13,664,815	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		1,910,635,709	-	1,910,635,709	1,787,716,567	-	1,787,716,567	122,919,142
23	NSSF Contribution	1,787,716,567	-	1,787,716,567	1,787,716,567	-	1,787,716,567	-
24	PPF Contribution	122,919,142	-	122,919,142	-	-	-	122,919,142
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		8,976,630,509	78,950,201	9,055,580,710	3,152,542,251	6,068,563,608	9,221,105,859	(165,525,149)
Social Payments		281,096,477	-	281,096,477	-	-	-	-
30	Corporate Social Resp cash payments	281,096,477	-	281,096,477	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Wentworth Gas Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		161,799,000	-	161,799,000	-	161,799,000	161,799,000	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	161,799,000	-	161,799,000	-	161,799,000	161,799,000	-
TRA (LTD/DRD/CED)		851,245,991	63,639,597	914,885,588	946,106,022	(18,941,662)	927,164,360	(12,278,772)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	55,931,040	-	55,931,040	55,425,014	3,117,600	58,542,614	(2,611,574)
14	Pay- As-You-Earn (PAYE)	653,007,546	72,366,741	725,374,287	631,288,062	94,086,225	725,374,287	-
15	Skills and Development Levy (SDL)	142,307,405	(8,727,144)	133,580,261	111,645,040	21,935,221	133,580,261	-
16	VAT paid to LTD/DRD	-	-	-	138,080,708	(138,080,708)	-	-
17	VAT paid to CED	-	-	-	4,381,758	-	4,381,758	(4,381,758)
18	Excise Duty	-	-	-	521,025	-	521,025	(521,025.0)
19	Import Duty	-	-	-	4,764,415	-	4,764,415	(4,764,415)
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		250,797,868	(2,290,364)	248,507,504	333,074,921	(84,567,417)	248,507,504	-
23	NSSF Contribution	210,431,276	4,587,308	215,018,584	229,763,472	(14,744,888)	215,018,584	-
24	PPF Contribution	40,366,592	(6,877,672)	33,488,920	103,311,449	(69,822,529)	33,488,920	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		1,263,842,859	61,349,233	1,325,192,092	1,279,180,943	58,289,921	1,337,470,864	(12,278,772)
Social Payments		12,776,555	-	12,776,555	-	-	-	-
30	Corporate Social Resp cash payments	8,089,950	-	8,089,950	-	-	-	-
31	Corporate Social Resp in-kind payments	4,686,605	-	4,686,605	-	-	-	-

Company name:		Etablissements Maurel & Prom			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		244,507,397	-	244,507,397	244,507,397	-	244,507,397	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	244,507,397	-	244,507,397	244,507,397	-	244,507,397	-
TRA (LTD/DRD/CED)		(7,562,805,782)	7,772,895,296	210,089,514	210,089,514	-	210,089,514	-
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	50,318,502	-	50,318,502	124,803,133	(74,484,631)	50,318,502	-
14	Pay- As-You-Earn (PAYE)	61,530,599	6,224,760	67,755,359	56,192,457	11,562,902	67,755,359	-
15	Skills and Development Levy (SDL)	16,832,745	1,678,962	18,511,707	8,847,868	9,663,839	18,511,707	-
16	VAT paid to LTD/DRD	(7,691,487,628)	7,764,991,574	73,503,946	20,246,056	53,257,890	73,503,946	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		60,244,583	5,596,540	65,841,123	65,841,123	-	65,841,123	-
23	NSSF Contribution	60,244,583	5,596,540	65,841,123	65,841,123	-	65,841,123	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		836,516	-	836,516	-	-	-	836,516
25	Local Levy	836,516	-	836,516	-	-	-	836,516
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		(7,257,217,286)	7,778,491,836	521,274,550	520,438,034	-	520,438,034	836,516
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Afren Gabon Ltd			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		250,016,491	-	250,016,491	55,077,933	194,898,221	249,976,154	40,337
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	55,077,933	-	55,077,933	55,077,933	-	55,077,933	-
11	Other material payments made to TPDC	194,938,558	-	194,938,558	-	194,898,221	194,898,221	40,337
TRA (LTD/DRD/CED)		307,188,103	-	307,188,103	295,319,679	-	295,319,679	11,868,424
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	307,188,103	(3,142,946)	304,045,157	292,338,257	-	292,338,257	11,706,900
14	Pay- As-You-Earn (PAYE)	-	3,142,946	3,142,946	2,981,422	-	2,981,422	161,524
15	Skills and Development Levy (SDL)	-	-	-	-	-	-	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		-	-	-	-	-	-	-
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		557,204,594	-	557,204,594	350,397,612	194,898,221	545,295,833	11,908,761
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Dominion Oil & Gas Ltd			Reporting period: 2012			Final difference
N ^o	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		255,050,530	957,600	256,008,130	259,694,881	(3,666,751)	256,028,130	(20,000)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	5,032,910	957,600	5,990,510	22,253,099	(16,262,589)	5,990,510	-
14	Pay- As-You-Earn (PAYE)	207,078,421	3,808,207	210,886,628	201,535,083	9,371,545	210,906,628	(20,000)
15	Skills and Development Levy (SDL)	42,939,199	(3,808,207)	39,130,992	35,906,699	3,224,293	39,130,992	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		8,616,238	(515,193)	8,101,045	10,612,201	(2,511,156)	8,101,045	-
23	NSSF Contribution	-	-	-	-	-	-	-
24	PPF Contribution	8,616,238	(515,193)	8,101,045	10,612,201	(2,511,156)	8,101,045	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		263,666,768	442,407	264,109,175	270,307,082	(6,177,907)	264,129,175	(20,000)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Heritage Oil			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		151,214,207	104,318,549	255,532,756	350,821,919	(82,084,209)	268,737,710	(13,204,954)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	112,196,297	8,083,301	120,279,598	116,018,591	14,018,265	130,036,856	(9,757,258)
14	Pay- As-You-Earn (PAYE)	115,208,275	(8,083,301)	107,124,974	93,162,740	13,962,234	107,124,974	-
15	Skills and Development Levy (SDL)	28,128,184	-	28,128,184	21,617,102	6,511,082	28,128,184	-
16	VAT paid to LTD/DRD	(104,318,549)	104,318,549	-	116,575,790	(116,575,790)	-	-
17	VAT paid to CED	-	-	-	3,012,821	-	3,012,821	(3,012,821)
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	434,875	-	434,875	(434,875)
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		70,895,137	-	70,895,137	70,895,137	-	70,895,137	-
23	NSSF Contribution	70,895,137	-	70,895,137	70,895,137	-	70,895,137	-
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		222,109,344	104,318,549	326,427,893	421,717,056	(82,084,209)	339,632,847	(13,204,954)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Tullow Tanzania B.V			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		-	-	-	-	-	-	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	-	-	-	-	-	-	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		280,649,273	-	280,649,273	280,790,344	-	280,790,344	(141,071)
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	19,928,198	(5,134,741)	14,793,457	14,793,457	-	14,793,457	-
14	Pay- As-You-Earn (PAYE)	260,721,075	5,134,741	265,855,816	265,855,816	-	265,855,816	-
15	Skills and Development Levy (SDL)	-	-	-	-	-	-	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	66,823	-	66,823	(66,823)
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	74,248	-	74,248	(74,248)
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		153,650,081	-	153,650,081	153,726,081	-	153,726,081	(76,000)
23	NSSF Contribution	153,650,081	-	153,650,081	153,726,081	-	153,726,081	(76,000)
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		434,299,354	-	434,299,354	434,516,425	-	434,516,425	(217,071)
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Company name:		Swala Energy			Reporting period: 2012			Final difference
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
MEM		-	-	-	-	-	-	-
1	Royalties	-	-	-	-	-	-	-
2	Rent and Licence Fees	-	-	-	-	-	-	-
3	Profit per Production Sharing Agreements	-	-	-	-	-	-	-
4	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
5	Other material payments made to MEM	-	-	-	-	-	-	-
TPDC		217,687,999	-	217,687,999	217,687,999	-	217,687,999	-
6	Protected Gas Revenue	-	-	-	-	-	-	-
7	Additional Gas Revenue	-	-	-	-	-	-	-
8	Profit per Production Sharing Agreement	-	-	-	-	-	-	-
9	VAT on Gas Revenue	-	-	-	-	-	-	-
10	Licence Charge	217,687,999	-	217,687,999	217,687,999	-	217,687,999	-
11	Other material payments made to TPDC	-	-	-	-	-	-	-
TRA (LTD/DRD/CED)		1,315,500	-	1,315,500	1,315,500	-	1,315,500	-
12	Corporation Tax	-	-	-	-	-	-	-
13	Withholding Taxes	-	-	-	-	-	-	-
14	Pay- As-You-Earn (PAYE)	1,210,500	-	1,210,500	1,315,500	(105,000)	1,210,500	-
15	Skills and Development Levy (SDL)	105,000	-	105,000	-	105,000	105,000	-
16	VAT paid to LTD/DRD	-	-	-	-	-	-	-
17	VAT paid to CED	-	-	-	-	-	-	-
18	Excise Duty	-	-	-	-	-	-	-
19	Import Duty	-	-	-	-	-	-	-
20	Stamp Duty	-	-	-	-	-	-	-
21	Fuel Levy	-	-	-	-	-	-	-
22	Other material payments made to TRA	-	-	-	-	-	-	-
NSSF/PPF		1,050,000	-	1,050,000	-	-	-	1,050,000
23	NSSF Contribution	1,050,000	-	1,050,000	-	-	-	1,050,000
24	PPF Contribution	-	-	-	-	-	-	-
Local Authorities		-	-	-	-	-	-	-
25	Local Levy	-	-	-	-	-	-	-
26	Service Levy	-	-	-	-	-	-	-
27	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-
Ministry of Finance (MoF)		-	-	-	-	-	-	-
28	Dividends from Gov Shares	-	-	-	-	-	-	-
29	Revenues from Gov shareholding sale	-	-	-	-	-	-	-
Total payments		220,053,499	-	220,053,499	219,003,499	-	219,003,499	1,050,000
Social Payments		-	-	-	-	-	-	-
30	Corporate Social Resp cash payments	-	-	-	-	-	-	-
31	Corporate Social Resp in-kind payments	-	-	-	-	-	-	-

Annex 6: Persons contacted or involved in the 2012 TEITI reconciliation

TEITI Secretariat		
Benedict Mushingwe		Head of the Secretariat
Athuman M. Kwariko		Programme Coordinator
Alice J. Swai		Legal Officer
Zaria Abdallah		Technical Officer
Tanzania Petroleum Development Corporation - TPDC		
Braison Kunyalanyala		Acting Director of Finance and Administration
Sudi A. Balawazi		Principal Accountant
Tanzania Minerals Audit Agency - TMAA		
Andrew A.Mwangakala		Manager – Data Analysis and Management
Ministry of Energy and Minerals - MEM		
Ahadi E. Msangi		Chief Accountant
Tanzania Revenue Authority, Domestic Revenue Department - TRA/DRD		
Patrik N.Kassera		Commissioner
Julius Caesar		TRA-LTD Tax Officer
Tanzania Revenue Authority, Large Taxpayers Department - TRA/LTD		
Neema G. F. Mrema		Commissioner
Alfred P.T.N. Meringi		Deputy Commissioner
Rashidi Rajabu		TRA-LTD Tax Officer
Tanzania Revenue Authority, Customs & Excise Department - TRA/CED		
Tiagi M. Kabisi		Commissioner
Ayoub A. Mbowe		Manager Oil Products monitoring
Parastatal Pension Fund - PPF		
Cosmas Sasi		Contributions Manager
ABG Group		
Porini Shabani		Chief Financial Officer
Mining Companies	RT Preparer	Function
Geita Gold Mining Ltd	Hemed Hemed	Tax Officer
Bulyanhulu Gold Mine Ltd	Joseph Uisso	Tax Assistant
Resolute (Tanzania) Ltd	Gerald B Mturi	Chief Executive Officer
Tanzania Portland Cement Co Ltd	Venance L.M. Kaboyoka	Head of Business Controlling
Pangea Minerals Ltd	Joseph Uisso	Tax Assistant
Tanga Cement Company Ltd	Namwai Mndambi	Accounting Assistant
North Mara Gold Mine Ltd	Joseph Uisso	Tax Assistant
Mbeya Cement Company Ltd	Zakia Mustafa	Accounts Payable Supervisor
Williamson Diamonds Ltd	Michael Hubert Cheche	Business Compliance Manager
Shanta Mining Company Ltd	Stella Nyawawa	Accountant & Co.Secretary
Mantra Tanzania Ltd	Daniel Francis Kioska	Senior accounting officer
Tanzanite One Mining Ltd	Meshack C. Mgeyekwa	Cost Accountant /Sorthouse Accountant
ABG Exploration Ltd	Joseph Uisso	Tax Assistant
Tancan Mining Company Ltd	Pius Dominick	Chief Accountant
Tanzanite One Trading Ltd	Genes Maunga	Project Accountant
Bafex Tanzania Ltd	Gabriel Kilongola	Accountant
Tadc 2000 (Tanzam 2000)	Pius Dominick	Chief Accountant
Willy Enterprises	Atto A. Mwanga	Finance Manager
Mdn Tanzania Ltd	Mukesh Radia	Accountant
State Mining Corporation	Harold Sanga	Senior Accountant
Dhababu Resources Tanzania Ltd	Daniel Opanga	Adminstrator

Oil and Gas companies	RT Preparer	Function
Pan African Energy Tanzania Ltd	Godfrey Mwalusambo	Finance Manager-MA
Songas Ltd	Obeth Mwingizi	Business Analyst
Petrobras Tanzania Ltd	Dennis Rugaimukamu	Internal Control in Charge
Statoil Tanzania AS	Mwazindo Majaliwa	Senior Accountant
Dominion TZ	Nkurunziza Bgoya	Accounts Assistant
BG Tanzania Ltd	Daniel Mwaijonga	Finance Graduate
Ophir Tanzania (Block 1) Ltd	Nkurunziza Bgoya	Accounts Assistant
Ndovu Resources Ltd	T. Murcia	Country Manager
TPDC	Sudi Abdallah	Principal Accountant
M&P Exploration Production (T) Ltd	Laurent Brillatz	Finance Controller
Ras Al Khaimah Gas Tanzania Ltd	Damscene Makatu	Country Manager
BG International Ltd	Daniel Mwaijonga	Finance Graduate
Wentworth Gas Ltd	Nuru Wallece	Accounts Assistant
Etablissements Maurel & Prom	Laurent Brillatz	Finance Controller
Heritage Rukwa	Honest Lyimo	Accountant
Afren Gabon Ltd	Haig Aseda	Regional Senior Accountant
Dominion Oil & Gas Ltd	Nkurunziza Bgoya	Accounts Assistant
Heritage Oil	Honest Lyimo	Accountant
Tullow Tanzania B.V	Leonie Fourie	Tax Advisor
Swala Energy	Neema Kiwelu	Finance Manager