

FINAL REPORT

Fifth Report of the Tanzania Extractive Industries Transparency Initiative

for

The Year Ended 30 June 2013

Prepared by
BDO East Africa

November 2015

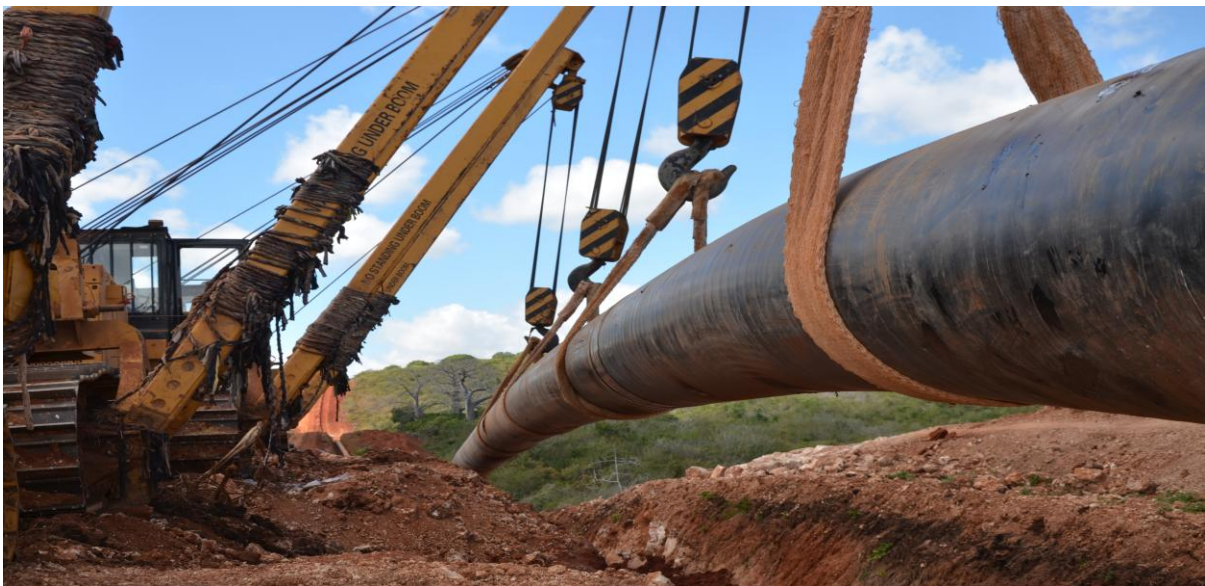


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LIST OF ABBREVIATIONS

ABG	African Barrick Gold
Au	Gold
BGM	Bulyanhulu Gold Mine
BZGM	Buzwagi Gold Mine
CAG	Controller and Auditor General
Cu	Copper
Consultant	BDO East Africa
DIA	Diamonds
EITI	Extractive Industries Transparency Initiative
GEM	Gemstones
GGM	Geita Gold Mine
GPM	Golden Pride Mine
Lb	Pounds
LST	Limestone
MDA	Mineral Development Agreement
MEM	Ministry of Energy and Minerals
ML	Mining License
MOFEA	Ministry of Finance and Economic Affairs
MSG	Multi-Stakeholder Group
NAO	National Audit Office
NDC	National Development Corporation
NSSF	National Social Security Fund
NLGM	New Luika Gold Mine
NMGM	North Mara Gold Mine
Phos	Phosphates
PL	Prospecting License
PSA	Production Sharing Agreement
PML	Primary Mining License
PPF	Parastatal Pension Fund
PPL	Primary Prospecting License
SML	Special Mining License
SOE	State Owned Enterprises
TEITI	Tanzania Extractive Industries Transparency Initiative
TGM	Tulawaka Gold Mine
TMAA	Tanzania Minerals Audit Agency
toz	Troy Ounces
TPDC	Tanzania Petroleum Development Corporation
TRA	Tanzania Revenue Authority
USD	United States Dollars
VAT	Value Added Tax
PAYE	Pay as Your Earn
PPF	Parastatal Pension Fund
SDL	Skills and Development Levy

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 four (4) annual EITI Reports have been published covering the period from 1 July 2008 until 30 June 2012. 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\$	Company payments US\$	No of Companies Reporting
1 July 2008 to June 30, 2009	January-11	Mining, Oil and Gas	102,110,000	138,760,000	11
1 July 2009 to June 30, 2010	May-12	Mining, Oil and Gas	309,407,926	305,762,430	23
1 July 2010 to June 30, 2011	June-13	Mining, Oil and Gas	329,804,744	337,100,429	29
1 July 2011 to June 30, 2012	June-14	Mining, Oil and Gas	468,277,748	469,605,654	43

This is the Fifth Tanzanian Extractive Industries Transparency Initiative (TEITI) reconciliation report, which covers the period from 1 July 2012 to 30 June 2013. It is the third 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 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 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 November 2015 pertaining to the year ended 30 June 2013. Any information received after this date is not included in our report.

1.4. BDO's Independence

BDO Tanzania are the external annual statutory auditors and performed external audits for the two entities below that are covered during 2013;

- Shanta Mining Company Limited
- Swala Oil and Gas Tanzania Limited

At BDO, we have strict independence policies and procedures in place and these were adhered to ensure that none of the staff involved in the audits for these two companies were involved in the TEITI reconciliation Report.

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 99.67% of payments have been selected and included in the reconciliation. This was achieved by including all companies making payments in excess of TZS 150 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 Government Entities.
- The list of the extractive companies selected by the MSG for the 2013 reconciliation exercise included 46 mining companies and 19 Oil and Gas companies (total 65 companies).
- All companies included in the reconciliation scope have returned their reporting templates, except the following 9 companies (56 or 86% of the companies reported):
 - ✓ IBIS resources Limited,
 - ✓ Noble Azania Investments Limited,
 - ✓ Savannah Exploration Limited,
 - ✓ Tanzanite One Trading Limited
 - ✓ ,Tullow Tanzania B.V,
 - ✓ Songshan Mining Co. Ltd,
 - ✓ Deep Yellow Tanzania Limited and
 - ✓ Afren Gabon Limited
 - ✓ Dodsai Hydrocarbons and Power Tanzania Limited

All the above companies apart from Dodsai Hydrocarbons and Power Tanzania Limited have closed their operations in Tanzania and not physically present in the country. Dodsai Hydrocarbons and Power Tanzania Limited is still operating in Tanzania as of November 2015.

The total revenue received and reported by the government entities from these 9 companies was TzS 9.2 Billion (1% of total government reported receipts).

The independent administrator and the TEITI secretariat applied all efforts to obtain reporting information from these 9 entities without success. Hard copy letters were mailed as well as sent through email contacts on file at the MEM. The TEITI Secretariat issued two public notices urging these companies to submit data. Staff from the Independent Administrators' office as well as the TEITI secretariat physically searched for these companies without success. The Secretariat also requested for help from the industry as well as the EITI head office. All these efforts did not yield any positive response from the companies.

- All government agencies complied with the reporting requirements and their reporting templates were certified by the Controller and Auditor General (CAG).

- Of the 56 companies included in the reconciliation scope and who returned a reporting template, 5 companies did not submit a certified reporting template. These Companies are set out in the table below:

Company Name
ARM (T) LTD
CULTURAL HERITAGE LTD
MIDWEST MINERALS PROCESSOR LIMITED
RED HILL NICKEL LIMITED
TANZANIA CHINA INTER MINERALS
TWIGG GOLD LTD
WILLY ENTERPRISES LTD

These companies presented templates that were signed off by management, provided detailed breakdown of the taxes paid to government, audited annual financial statements and supporting documents. The MSG has agreed to accept these measures as sufficient for data reliability from these companies in the absence of the audit certificate.

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 28,663,638,308** or 3.01% of the total amount declared by the Government, which is detailed as follows:

Beginning of reconciliation

	Government (TzS)	Taxpayers (TzS)	Difference (TzS)	%
Total payments declared	953,255,809,826	924,592,171,518	28,663,638,308	3.01%

At the end of our reconciliation, the remaining net differences amounted to **TzS 8,847,504,536** or **0.93%** of the total Payments declared by the Government:

End of reconciliation

	Government (TzS)	Taxpayers (TzS)	Difference (TzS)	%
Total payments declared	956,165,169,391	947,317,664,855	8,847,504,536	0.93%

After adjustment, the net difference of TzS 8,847,504,536 represents the aggregate of the positive (government reporting more) differences amounting to TzS 9,625,255,764 and the negative (government reporting less) differences of TzS (777,751,228) which are detailed below. Details of adjustments made to the reporting entities' initial amounts and the unresolved residual differences are presented in Sections 6.3 of this report

- We present in the tables below a summary by company of the unreconciled differences after the reconciliation work. The Government reported receipts are TzS 8,847,504,536 more than the extractive companies reported to have paid:

Cause of difference	Difference (TzS)	Difference (US\$)	Total difference (TzS)
Templates not submitted by taxpayers	5,957,751,280	2,022,179	9,168,970,484
Discrepancies in Templates submitted	(506,971,932)	116,817	(321,465,948)
Total differences	5,450,779,348	2,138,996	8,847,504,536

Differences by payment type

Details	Total difference in (TzS)
Differences from taxes	9,220,075,824
Differences from terminal benefits	(372,571,288)
Total	-

Details	Total difference (TzS)
Differences arising from government reporting more than the companies	9,395,518,133
Differences arising from companies reporting more than the government	(548,013,597)
	8,847,504,536

Differences by government agency

Details	Total difference (TzS)
Tanzania Revenue Authority	5,751,331,459
Ministry of Energy and Minerals	2,717,995,938
Tanzania Petroleum Development Corporation	771,210,024
National Social Security Fund	(372,571,288)
Local authorities	(20,461,598)
	8,847,504,536

Differences by company

Details	Total difference (TzS)
AFREN GABON LIMITED*	3,332,045,124
ARM (T) LTD**	(85,389,003)
DEEP YELLOW TANZANIA LIMITED*	203,808,821
DODSAL HYDROCARBORN & POWER (Tanzania) LTD*	2,075,725,038
RED HILL NICKEL LIMITED**	19,528,040
SAVANNAH EXPLORATION LTD*	262,227,656
SONGSHAN MINING CO. LTD*	375,191,959
TANZANIA CHINA INTER MINERALS**	180,364,053
TANZANITE ONE TRADING LIMITED*	1,408,535,079
TOL GASES LIMITED**	(692,362,225)
TULLOW TANZANIA B.V.*	301,686,546
NOBLE AZANIA INVESTMENT LTD*	657,678,140
TWIGG GOLD LTD**	14,054,738
IBIS RESOURCES LTD*	552,073,139
WILLY ENTERPRISES LTD**	242,337,432
	8,847,504,536

*Difference due to the fact that these companies did not report and these are amounts are unilaterally reported by government entities.

**Differences remaining after the information submitted has been reconciled.

- We present in the table below a summary of the unreconciled differences by payment type and government agency after the reconciliation work:

Differences by payment type

Details	Total difference (TzS)	Government Agency
Royalties for minerals	672,143,258	MEM
Rent and License Fees	2,269,685,870	MEM and TPDC
Profit per Production Sharing Agreement	(746)	TPDC
Training Fees	547,377,581	TPDC
Corporation Tax	41,884,001	TRA
Withholding Taxes	3,671,855,923	TRA
Pay- As-You-Earn	1,512,870,283	TRA
Skills and Development Levy	286,717,868	TRA
Value Added Tax	189,695,033	TRA
NSSF Contribution	(150,120,760)	NSSF
PPF Contribution	(222,450,528)	PPF
Local Authorities	(20,461,598)	Local Authorities
Import duties	48,308,352	TRA
	8,847,504,536	

2.3. Government Revenues

Below we provide details of government revenues

2.3.1. Macro-economic data

The contribution of the extractive revenues to the total government revenues in 2012/2103 is shown in the table below;

Macro-economic data	2012/2013 TzS Million	2011/2012 TzS Million	%age change
Total government revenues	12,511,800	7,183,000	74.19%
Total fiscal revenues	8,031,100	6,480,000	23.94%
Total revenue from extractive sector	956,165	757,669	26.20%
Percentage of extractive sector revenues to total fiscal revenues	11.91%	11.69%	0.21%

Source: National Bureau of statistics and this report;

Total extractive sector revenues as a percentage of total fiscal revenues increased by 0.21% in 2012/2013 as seen in the seen in the table above.

2.3.2. Production and sales as reported by extractive companies

We present below the production and sales statistics of the main producing companies as reported by these companies.

No	Tax payer name	Units produced	Unit of measure	Sales Value, TzS'000	Sales Value, US\$ (Rate for US\$, TzS 1588)
1	GEITA GOLD MINING LIMITED*	463,416	Ounces	1,095,414,853	689,807,842
2	NORTH MARA GOLD MINE LIMITED*	244,833	Ounces	592,317,323	372,995,795
3	PANGEA MINERALS LTD*	205,240	Ounces	520,904,374	328,025,425
4	BULYANHULU GOLD MINE LIMITED*	197,571	Ounces	477,056,482	300,413,402
5	RESOLUTE TANZANIA LIMITED*	112,670	Ounces	268,738,003	169,230,481
6	TANZANIA PORTLAND CEMENT COMPANY LTD	1,081,461	Tones	225,430,059	141,958,475
7	TANGA CEMENT COMPANY LIMITED	782,618	Tones	188,187,288	118,505,849
8	PANAFRICAN ENERGY TANZANIA LTD**	21,613,140	Mscf	157,021,617	98,880,112
9	WILLIAMSON DIAMONDS LTD	165,842	Carats	70,223,371	44,221,267
10	SHANTA MINING COMPANY LIMITED	41,435	Ounces	65,634,658	41,331,649
11	SONGAS LIMITED	36,012	MMscf	53,930,091	33,961,015
12	MBEYA CEMENT COMPANY LIMITED	335,489	Tones	18,618,831	11,724,705
13	TANZANITE ONE MINING LTD	2,838,273	Carats	14,896,881	9,380,907
14	WENTWORTH GAS LTD**	675,572	MMBTU	1,163,300	732,557
Totals				3,749,537,133	2,361,169,479

*** Pan African Energy produces natural gas and sales this to Songas Limited, Songas then makes electricity and sales this to TANESCO (Units of sale are KWh)

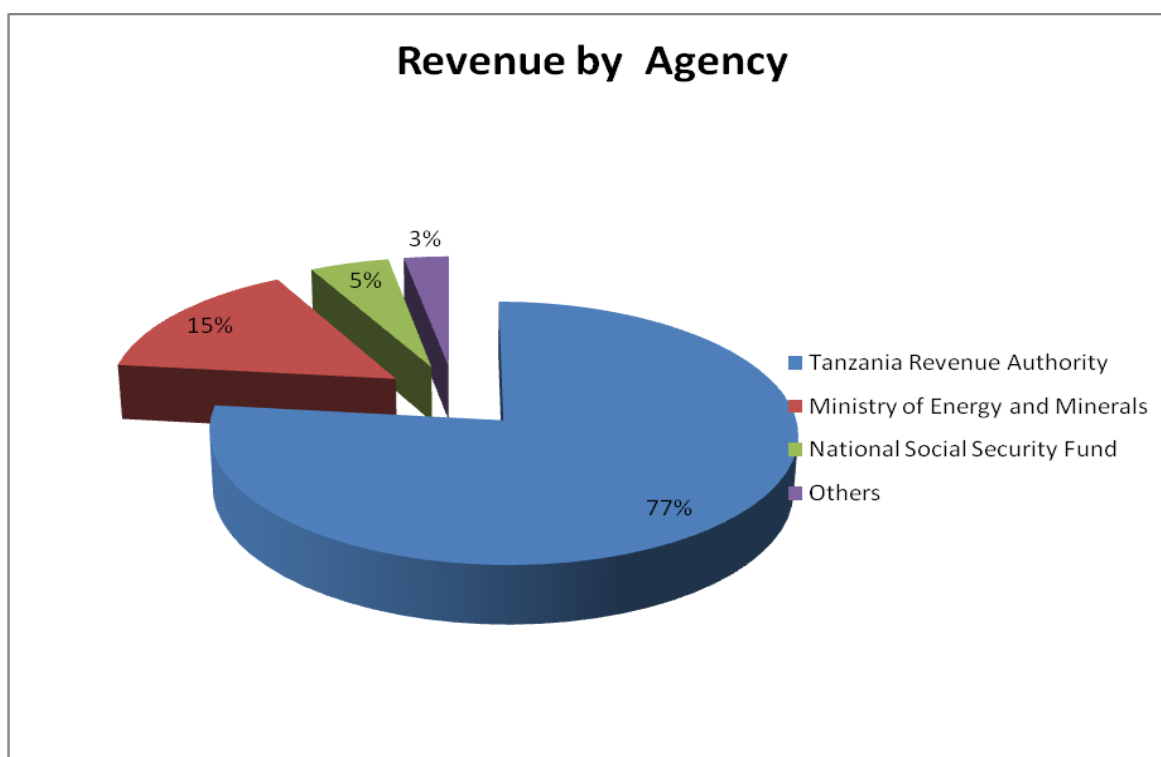
*In the period 2010/2011 and 2011/2012 the major Gold producers reported to have produced **1,200,504** ounces and **1,355,157** respectively. In 2012/2013, the total production reported is **1,265,164** ounces which is a decrease of 7% compared to prior year.

In the period 2010/2011 and 2011/2012 the major oil and gas producers reported to have produced **29.4 Billion and **36.2 Billion** Cubic Feet Respectively. In 2012/2013, the total production reported is **22.3 Billion** Cubic Feet which is a decrease of 39%. Maurel et Prom did not have any production in 2012/2013.

2.3.3. Government Revenues

Below we present the details of government receipts by government entity. The TRA received more than three quarters of the total government receipts in the year.

Government agency	2012/2013 TzS'000	%age	2011/2012 TzS'000	%age change
Tanzania Revenue Authority	734,768,478	76.8%	451,945,389	62.6%
Ministry of Energy and Minerals	146,840,994	15.4%	121,972,969	20.4%
National Social Security Fund	47,652,974	5.0%	42,545,714	12.0%
Others	26,902,723	2.8%	141,204,641	-80.9%
Total receipts received	956,165,169	100%	757,668,713	26.2%

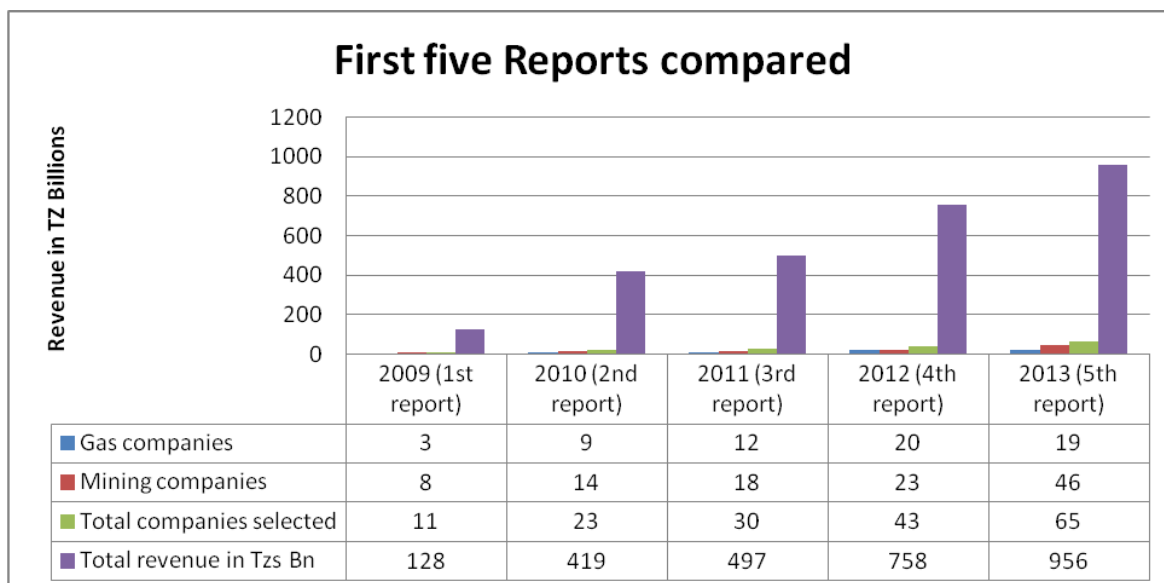


Despite the decrease in production of Gold (and falling gold prices) and Natural gas by 7% and 39% respectively, in the year 2013 as seen in the previous section, the Government Revenues from the extractive sector increased from TZS 758, Billion in 2012 to TzS 956 Billion in 2013 (an increase of 26% or TzS 198 Billion). This significant increase amounting TZS 198 Billion is explained mainly by the increase of 51 % in the number of companies reporting (from 43 companies in 2012 to 65 companies in 2013).

According to average of gold prices calculated on the basis of monthly figures extracted from the website: <http://www.goldprices.com/historical-gold-prices.htm> average gold prices decreased in 2013 as compared to 2012 from average of USD 1,668.85 to USD 1,530.88 per tray ounce, a decrease of about 10%.

The First Five Reports Compared

Reconciliation	Gas companies	Mining companies	Total companies selected	Total revenue in Tzs Bn	%age increase in revenue
2009 (1st report)	3	8	11	128	
2010 (4th report)	9	14	23	419	227%
2011 (3rd report)	12	18	30	497	19%
2012 (4th report)	20	23	43	758	53%
2013 (5th report)	19	46	65	956	26%
Overall increase as compared to 1st report			491%	647%	



Revenue by payment type;

94% of the total government receipts were tax revenues while 6% was contributions for the retirement benefits made by companies.

Type of payment	2012/2013 TzS'000	%age	2011/2012 TzS'000	%age change
Tax revenues	898,257,961	94%	706,800,647	27%
Terminal benefits	57,907,209	6%	50,868,067	14%
Total receipts	956,165,169	100%	757,668,713	26%

Below we present government receipts by type;

Revenue by tax type;

Receipts category	2012/2013 TzS'000	%age	2011/2012 TzS'000	%age change
Corporate Tax	218,578,170	24.33%	171,283,050	28%
Value Added Tax	192,657,692	21.45%	84,384,498	128%
Pay As You Earn and SDL	159,471,497	17.75%	107,639,547	48%
Royalties and ground rents	154,497,180	17.20%	121,972,969	27%
Withholding Taxes	123,217,192	13.72%	88,638,294	39%
Other taxes	49,836,230	5.55%	132,882,288	-62%
Total taxes	898,257,961	100%	706,800,647	27%

- ✓ Seventeen (17) companies out of sixty-five (65) companies paid corporation income taxes (CIT). These companies are summarised below;

No	Tax payer name	Corporate tax paid, TzS'000
1	GEITA GOLD MINING LIMITED	108,084,507
2	RESOLUTE TANZANIA LIMITED	30,758,575
3	PANAFRICAN ENERGY TANZANIA LTD	27,065,854
4	TANZANIA PORTLAND CEMENT COMPANY LTD	24,600,000
5	TANGA CEMENT COMPANY LIMITED	15,152,614
6	SONGAS LIMITED	6,763,973
7	MBEYA CEMENT COMPANY LIMITED	5,183,742
	OTHERS	968,905
	Total	218,578,170

- ✓ Bulyanhulu Gold Mine Limited, Pangea Minerals Limited, North Mara Gold Mine Limited, Shanta Mining Company Limited and TanzaniteOne Mining Limited are not paying corporation taxes as they are still loss-making. Corporate tax is based on company profits earned and since these companies are not making taxable profits, corporate tax does not arise.
- ✓ Panafrican Energy Tanzania Limited and Songas Limited who are involved in oil and gas paid corporate tax; the rest of the 17 oil and gas entities covered in this report are still involved in exploration activities and not in production without taxable income and therefore corporate tax was not applicable.
- ✓ Included in the VAT receipts is VAT on imports received from companies with MDAs of the amount TzS 91 billion (10 % of tax revenue received by government). The TzS 91 billion VAT on imports will

be refunded to these companies in the future because almost all their sales are exports and zero rated.

- ✓ TzS 123 Billion (14% of tax revenue) was paid by the companies in withholding taxes. These withholding taxes were deducted by the companies from the payments of their suppliers and paid to TRA on behalf of these suppliers.

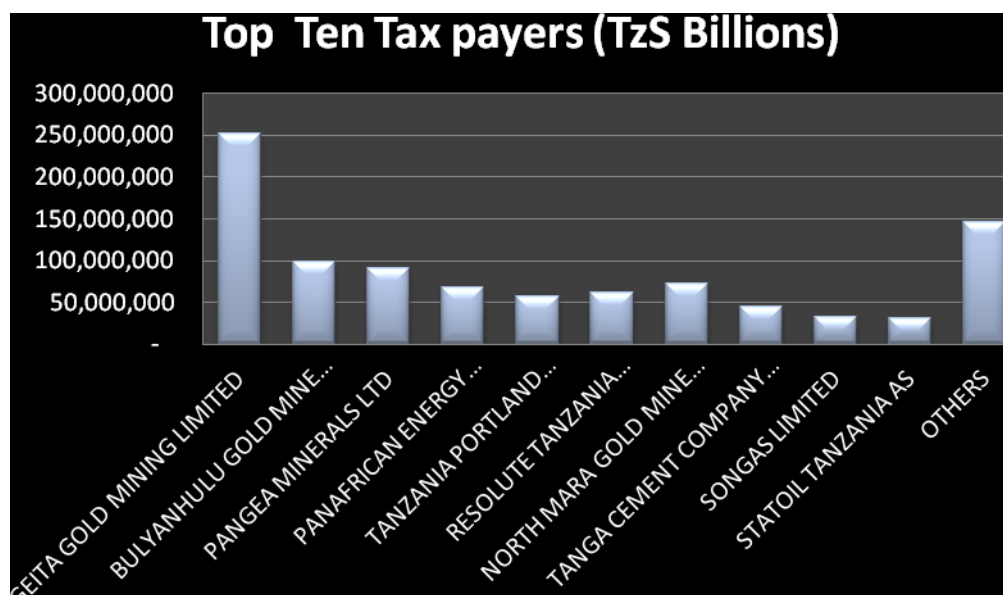
Receipts by company and sector

Below we present the total government receipts by company and by sector.

Sector	2012/2013		2011/2012		%age change
	TzS'000	%age	TzS'000	%age	
Minerals	762,387,688	80%	612,699,979	81%	24%
Oil and Gas	193,777,482	20%	144,968,735	19%	34%
	956,165,169	100%	757,668,713	100%	26%

Below are the top ten tax payers for 2012/2013.

No.	Company	Total reported by Government TZS'000	%age
1	GEITA GOLD MINING LIMITED	251,244,125	26%
2	BULYANHULU GOLD MINE LIMITED	99,315,721	10%
3	PANGEA MINERALS LTD	91,353,036	10%
4	PANAFRICAN ENERGY TANZANIA LTD	67,351,450	7%
5	TANZANIA PORTLAND CEMENT COMPANY LTD	57,358,719	6%
6	RESOLUTE TANZANIA LIMITED	61,143,576	6%
7	NORTH MARA GOLD MINE LIMITED	72,801,099	8%
8	TANGA CEMENT COMPANY LIMITED	45,015,939	5%
9	SONGAS LIMITED	33,112,773	3%
10	STATOIL TANZANIA AS	31,084,401	3%
11	OTHERS	146,384,331	15%
	Total	956,165,170	100%



Below we present the government receipts by company for all the 65 companies after the reconciliation.

No.	Company	Final reported by Government-TZS'000	Final reported by Government-US\$	Final reported by Government-US\$ converted to TZS'000	Total reported by Government TZS'000
1	ABG EXPLORATION LIMITED	2,928,030	252,276	400,614	3,328,645
2	ARM (T) LTD	419,460	-	-	419,460
3	AUREOUS RESOURCES (T) LTD	-	131,191	208,331	208,331
4	ANGA RESOURCES LTD	-	105,099	166,897	166,897
5	BAFEX TANZANIA LTD	171,830	40,357	64,087	235,917
6	BULYANHULU GOLD MINE LIMITED	77,193,909	13,930,612	22,121,812	99,315,721
7	CULTURAL HERITAGE LTD	170,797	-	-	170,797
8	DEEP YELLOW TANZANIA LIMITED	182,304	13,542	21,505	203,809
9	GEITA GOLD MINING LIMITED	205,398,348	28,870,137	45,845,777	251,244,125
10	H. J. STANLEY & SONS LTD	367,742	-	-	367,742
11	IBIS RESOURCES LTD	-	347,653	552,073	552,073
12	JACANA RESOURCES LTD	150,804	218,131	346,392	497,196
13	KABANGA NICKEL CO.LTD	2,564,757	428,346	680,213	3,244,971
14	LIONTOWN RESOURCES (TANZANIA) LIMITED	209,159	300	476	209,636
15	MANTRA TANZANIA LIMITED	6,711,630	1,286,288	2,042,625	8,754,256
16	MAWENI LIMESTONE LIMITED	7,701,091	-	-	7,701,091
17	MBEYA CEMENT COMPANY LIMITED	16,484,318	-	-	16,484,318
18	MDN TANZANIA LIMITED	229,387	53,984	85,727	315,114
19	MIDWEST MINERALS PROCESSOR LIMITED	468,452	-	-	468,452
20	NGWENA LTD	1,327,470	92,826	147,408	1,474,877
21	NOBLE AZANIA INVESTMENT LTD	-	414,155	657,678	657,678
22	NORTH MARA GOLD MINE LIMITED	47,789,341	15,750,477	25,011,758	72,801,099
23	NYANZA GOLD FIELD LTD	-	226,164	359,148	359,148
24	NYANZA MINES (T) LIMITED	520,969	9,325	14,809	535,778
25	PANGEA MINERALS LTD	67,394,507	15,087,235	23,958,529	91,353,036
26	RED HILL NICKEL LIMITED	248,146	300	476	248,622
27	REEF MINERS LTD	-	190,376	302,316	302,316
28	RESOLUTE TANZANIA LIMITED	49,345,723	7,429,378	11,797,852	61,143,576
29	SAVANNAH EXPLORATION LTD	32,902	144,411	229,325	262,228
30	SHANTA MINING COMPANY LIMITED	9,553,196	1,831,717	2,908,767	12,461,963
31	SHIELD RESOURCES LTD	-	135,063	214,481	214,481
32	SONGSHAN MINING CO. LTD	6,704	232,045	368,488	375,192
33	STATE MINING CORPORATION	344,494	5,235	8,313	352,807
34	TAD CORPORATION 2000	288,775	693,305	1,100,968	1,389,744
35	TANCAN MINING COMPANY LIMITED	1,246,472	137,913	219,006	1,465,478
36	TANGA CEMENT COMPANY LIMITED	45,015,939	-	-	45,015,939
37	TANZANIA CHINA INTER MINERALS	73,952	129,844	206,192	280,144
38	TANZANIA PORTLAND CEMENT COMPANY LTD	57,358,719	-	-	57,358,719
39	TANZANITE ONE TRADING LIMITED	797,595	384,723	610,940	1,408,535
40	TANZANITE ONE MINING LTD	2,669,549	288,478	458,103	3,127,652
41	TOL GASES LIMITED	1,249,444	-	-	1,249,444
42	TWIGG GOLD LTD	421,752	158,448	251,616	673,368
43	URANEX TANZANIA LTD	466,013	577,133	916,488	1,382,501
44	WARTHOG RESOURCES (T) LTD	-	274,261	435,526	435,526
45	WILLIAMSON DIAMONDS LTD	7,930,497	2,220,364	3,525,939	11,456,436
46	WILLY ENTERPRISES LTD	712,853	-	-	712,853

No.	Company	Final reported by Government-TZS'000	Final reported by Government-US\$	Final reported by Government-US\$ converted to TZS'000	Total reported by Government TZS'000
	Sub total receipts from mineral sector	616,147,032	92,091,093	146,240,656	762,387,688
1	AFREN GABON LIMITED	3,332,045	-	-	3,332,045
2	BEACH PETROLEUM (TANZANIA) LIMITED	205,639	-	-	205,639
3	BG INTERNATIONAL LIMITED	10,909,747	559,787	888,942	11,798,688
4	BG TANZANIA LIMITED	19,029,370	203,025	322,404	19,351,774
5	DODSAL HYDROCARBON & POWER (Tanzania) LTD	1,304,514	485,649	771,211	2,075,725
6	DOMINION TANZANIA LIMITED	3,267,126	66,929	106,284	3,373,410
7	ETABLISSEMENT MAUREL ET PROM	2,973,560	201,750	320,379	3,293,939
8	HERITAGE OIL TANZANIA LIMITED	259,367	368,660	585,432	844,799
9	HERITAGE RUKWA (TZ) LIMITED	1,210,651	495,451	786,776	1,997,427
10	NDOVU RESOURCES LIMITED	343,983	331,843	526,966	870,949
11	OPHIR EAST AFRICA VENTURES LTD	1,000,201	155,226	246,499	1,246,700
12	PANAFRICAN ENERGY TANZANIA LTD	66,968,980	240,850	382,470	67,351,450
13	PETROBRAS TANZANIA LIMITED	7,905,553	1,038,381	1,648,949	9,554,502
14	SONGAS LIMITED	33,112,773	-	-	33,112,773
15	STATOIL TANZANIA AS	30,790,840	184,862	293,561	31,084,401
16	SWALA OIL AND GAS Plc	121,075	535,627	850,576	971,651
17	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	700,989	-	-	700,989
18	TULLOW TANZANIA B.V.	301,687	-	-	301,687
19	WENTWORTH GAS LTD	2,308,935	-	-	2,308,935
	Sub total receipts from natural gas	186,047,034	4,868,040	7,730,448	193,777,482
	Grand total revenues	802,194,066	96,959,133	153,971,103	956,165,169

2.4. Corporate Social Responsibility

Below we present the payments made and reported by companies in 2012/2013. Though these amounts are not reconciled, the MSG decided to disclose these in the report as reported by the extractive companies.

No	Tax payer name	CSR contribution, TzS'000
1	NORTH MARA GOLD MINE LIMITED	12,249,815
2	BULYANHULU GOLD MINE LIMITED	5,723,879
3	PANGEA MINERALS LTD	4,060,498
4	BG INTERNATIONAL LIMITED	738,995
5	RESOLUTE TANZANIA LIMITED	670,038
6	SONGAS LIMITED	566,823
7	TANZANIA PORTLAND CEMENT COMPANY LTD	534,625
8	TANGA CEMENT COMPANY LIMITED	391,918
9	PETROBRAS TANZANIA LIMITED	326,692
10	SHANTA MINING COMPANY LIMITED	150,336
11	PANAFRICAN ENERGY TANZANIA LTD	102,481
12	KABANGA NICKEL CO.LTD	52,017
13	LIONTOWN RESOURCES (TANZANIA) LIMITED	8,700
14	MBEYA CEMENT COMPANY LIMITED	6,900
15	NGWENA LTD	5,400
16	TOL GASES LIMITED	4,300
17	SWALA OIL AND GAS Plc	3,186
18	WENTWORTH GAS LTD	1,000
	Total	25,597,604
	USD\$ (TsZ/US\$ rate of 1588 per Bank of Tanzania)	16,119,398

More details of the reconciliation work done as well as the details for each company are in the next sections of this report.

The Consultants would like to express their sincere thanks to Hon. Judge Mark Bomani and the entire MSG for their support during the preparation of this Report. To the TEITI Secretariat for their contribution and support in making the production of this Report possible.



Juvinal Betambira
Reconciliation Team Leader
BDO East Africa, Tanzania

27th November 2015

3. APPROACH AND METHODOLOGY

Prior to performing the fifth TEITI reconciliation, we carried out a scoping study for the aim of determining its scope (companies, government agencies and payment streams to be covered as well establishment of materiality threshold), prepared reporting templates for TEITI-MSG approval, prepared written template lodgement instructions and conducted a two day workshop to explain the TEITI process to the stakeholders (taxpayers, Government Agencies as well as Civil Society) and provided further explanations on the instructions and templates.

Scope of work

BDO East Africa (“the Consultant”) was required to undertake the work set out in the Terms of Reference (TOR) for the engagement, which was approved by TEITI-MSG.

The reconciliation has been carried out on the cash basis of accounting.

If there are material receipts or payments omitted from the reporting templates by both the paying and receiving entities, our work would not be sufficient to detect them. Any such receipts or payments would not therefore be included in our report.

In conducting our work, we have relied upon the information and explanations obtained from Reporting Entities and Government Agencies.

The report incorporates information received up to 25th November 2015. Any information received after this date is not, therefore, included in our report.

3.1. Scoping Study

We carried out study between in June and July 2015 during which we:

- i. Collected information about the extractive industry in Tanzania,
- ii. Obtained understanding of the payment streams from extractive companies to Government;
- iii. Carried out interviews with both Government and extractive companies’ representatives involved in the EITI process;
- iv. Collected information and gained an understanding of the different types of taxes, fees and charges payable in the mining and oil and gas sectors; and
- v. Collected important tax payment data from relevant government agencies to enable us assess the nature and amounts of the taxes paid in the year 2013.
- vi. Designed Reporting Templates for TEITI-MSG approval;
- vii. Submitted the scoping study report and draft reporting templates to the MSG for review and approval.

3.2. Capacity building workshops

The reporting templates and template completion and lodgement instructions, including the agreed deadlines, were distributed and explained to all those attending the two workshops conducted in August 2015 in Dar es Salaam, Tanzania. All reporting stakeholders identified were invited to both of these workshops.

During the workshops, clear instructions were given and questions answered on the reporting templates and requirements to all reporting stakeholders.

Following the workshops, all reporting stakeholders were given a period of 4 weeks within which they were to submit the completed Templates directly to us for the reconciliation. These templates were to be signed by an authorised representative of the reporting entities and certified by an independent external auditors (for taxpayers) or by the Controller and Auditor General (for Government Agencies). In addition to the templates, the reporting entities and government agencies were required to provide detailed breakdown of payments and receipts reported, copies of supporting documents for the numbers reported and a copy of audited financial statements for the year 2013.

3.3. Independent reconciliation and reporting

We started the reconciliation exercise at the TEITI secretariat at the beginning of August 2015 and at the end of August 2015 (the reporting deadline), a significant number of tax payers and government agencies had not reported to us but we followed these up most of these were able to respond. The last reports included in this report were received as of 25th of November 2015.

The approach adopted for the reconciliation was as follows:-

The reconciliation has been carried out on a cash accounting basis. We created worksheets for each taxpayer. The information provided on the templates was entered in the worksheets for comparison and reconciliation. We examined all reports received from the reporting stakeholders to determine inconsistencies if any between the Government and taxpayers. If the reported payment and receipt agreed, no further work was done. If a difference was revealed, we undertook the following:

1. Government entities and companies were contacted and visited for the purpose of investigating the differences and requesting the completion of any missing information.
2. For any revisions of the data initially submitted, supporting documents and reasons for the changes were always requested and provided before we accepted the changes.
3. For differences in financial transactions, we obtained supporting documents from both the Government and the related company. The reported figures were validated with supporting documents and the company accounting records and the Entities concerned were notified and requested to produce further information. As appropriate, meetings were held to reconcile differences and view supporting information.

Revisions to the data were incorporated and the resulting payments and receipts were aggregated and reported in this report.

We prepared a report including the reconciled and verified payments made to the Government by the taxpayers and the audited and verified revenues received by the Government Agencies from these taxpayers for the period under review.

4. DETAILED METHODOLOGY

4.1. Scope of work

We conducted a scoping study during which we defined the material payment streams and the extractives companies and government agencies to be included in the Fifth TEITI reconciliation for the year ended 30 June 2013 in the mineral, oil and gas sectors. The scoping study report was approved by the TEITI-MSG as the basis of reconciliation work to be carried out. The results of the scoping study are detailed below.

4.1.1. Covered entities

a. Selected reporting companies

Based on the results of the scoping study, the mining and oil and gas companies who paid taxes of more than TzS 150 million (TzS 0.15 Billion) were considered to be material for the Fifth TEITI reconciliation report. Accordingly, 65 companies (46 mining and 19 oil and gas companies respectively), representing more than 99% of the total revenue collected by the government agencies during the year 2013, were selected for the fifth reconciliation report. The list of entities covered by the reconciliation is below:

Please see **Annex 7** for a full list of all companies involved in the mining and oil and gas sectors that we surveyed for the scoping study report.

b. Selected reporting Government Agencies

Key government agencies collecting payments from the extractive companies are the Ministry of Energy & Minerals; the Tanzania Revenue Authority; the Tanzania Petroleum Development Corporation; the Ministry of Finance; the National Social Security Fund; and the Parastatal Pension Fund.¹ These government agencies were selected as reporting entities (Background information of these agencies is provided in the scoping report). In addition, the TEITI-MSG selected the following local government authorities which collect levies from the extractive companies as reporting entities: Biharamulo; Geita; Ilala; Kahama; Kilwa; Kinondoni; Kishapu; Mbeya; Mtwara; Nzega; Simanjiro; Tanga and Tarime.

Types of taxes and fees that the Ministry of Energy and Minerals collects from the extractive companies

¹ Reporting receipts by the National Social Security Fund and Parastatal Pension Fund are not required by the EITI. However, MSG has regularly chooses to include them in the reconciliation.

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
1.	ROYALTIES				
	<ul style="list-style-type: none"> Metallic minerals(Copper, Silver etc) 	Gross Value	4%	Paid on export or local consumption upon delivery	MEM
		Net Back Value for MDA Holders prior to 2010	3%	Paid on export or local consumption upon delivery	MEM
	<ul style="list-style-type: none"> Gemstones and Diamond(Rough) 	Gross Value	5%	Paid on export or local consumption upon delivery	MEM
	<ul style="list-style-type: none"> Salt, industrial minerals and building Materials 	Gross Value	3%	Paid on export or local consumption upon delivery	MEM
	<ul style="list-style-type: none"> Uranium 	Gross Value	5%	Paid on export or local consumption upon delivery	MEM
	<ul style="list-style-type: none"> Gem (Cut and Polished Gemstone) 	Gross Value	1%	Paid on export or local consumption upon delivery	MEM
2.	LICENSE APPLICATION FEES (NON-REFUNDABLE)				
	<ul style="list-style-type: none"> Prospecting license for metallic minerals, energy minerals and kimberlitic diamond 	PL	USD 100	Paid on application	MEM
	<ul style="list-style-type: none"> Prospecting license for building materials and gemstones excluding kimberlitic diamond 	PL	USD 100	Paid on application	MEM
	<ul style="list-style-type: none"> Prospecting license for industrial minerals 	PL	USD 50	Paid on application	MEM
	<ul style="list-style-type: none"> Retention license 	RL	USD 500	Paid on application	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	<ul style="list-style-type: none"> Special Mining license 	SML	USD 2,000	Paid on application	MEM
	<ul style="list-style-type: none"> Mining License 	ML	USD 1,000	Paid on application	MEM
	<ul style="list-style-type: none"> Mining license for building materials 	ML	USD 500	Paid on application	MEM
	<ul style="list-style-type: none"> Primary mining license 	PML	TZS 20,000	Paid on application	MEM
	<ul style="list-style-type: none"> Transfer of primary license 	PML	USD 100	Paid on application	MEM
	<ul style="list-style-type: none"> Transfer of shares in a primary mining license 	PML	USD 100	Paid on application	MEM
	<ul style="list-style-type: none"> Transfer of mineral rights other than primary mining license 	PML	USD 500	Paid on application	MEM
	<ul style="list-style-type: none"> Search in register, for every one hour or part thereof 	Number of search	USD 50	Paid on application	MEM
	<ul style="list-style-type: none"> Registration of any document in the office of the Commissioner for Minerals 	Number of documents to be registered	USD 200	Paid on application	MEM
	<ul style="list-style-type: none"> Approval of any document by the Minister as provided in the Mining Act 	Number of documents to be approved	USD 200	Paid on application	MEM
3.	LICENSE RENEWAL FEES				
	<ul style="list-style-type: none"> Prospecting license for metallic minerals, energy minerals and kimberlitic diamond 	PL	USD 100	Paid on Renewal	MEM
	<ul style="list-style-type: none"> Retention 	RL	USD 500	Paid on Renewal	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	license				
	<ul style="list-style-type: none"> Special mining license 	SML	USD 1,000	Paid on Renewal	MEM
	<ul style="list-style-type: none"> Mining license 	ML	USD 500	Paid on Renewal	MEM
	<ul style="list-style-type: none"> Mining license for building materials and industrial minerals 	ML	USD 500	Paid on Renewal	MEM
	<ul style="list-style-type: none"> Primary mining license 	PML	TZS 20,000	Paid on Renewal	MEM
4.	APPLICATION FOR A CERTIFICATE OF SUSPENSION OF:				
	<ul style="list-style-type: none"> Work in the mineral rights under division C 	Number of mineral rights	TZS 10,000	Paid on application	MEM
	<ul style="list-style-type: none"> Work in mineral right other than mineral rights under division C 	Number of mineral rights	USD 100	Paid on application	MEM
5.	APPLICATION FOR A CERTIFICATE OF AMALGAMATION OF:				
	Primary mining licenses	Number of amalgamation transaction	TZS 50,000	Paid on application	MEM
6.	APPLICATION FOR A CERTIFICATE OF SURRENDER OF:				
	<ul style="list-style-type: none"> Part or whole of the primary mining license area 	Number of certificates	TZS 20,000	Paid on application	MEM
	<ul style="list-style-type: none"> Part or whole of the area of a mineral right other than a primary mining license 	Number of certificates	USD 200	Paid on application	MEM
7.	PREPARATION FEES FOR				
	<ul style="list-style-type: none"> Prospecting license for all minerals 	PL	USD 200	Paid upon receipt of offer	MEM
	<ul style="list-style-type: none"> Mining license for all minerals 	ML	USD 500	Paid upon receipt of offer	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	<ul style="list-style-type: none"> Special mining license 	SML	USD 1,000	Paid upon receipt of offer	MEM
	<ul style="list-style-type: none"> Retention license 	RL	USD 1,000	Paid upon receipt of offer	MEM
	<ul style="list-style-type: none"> Primary mining License 	PML	TZS 20,000	Paid upon receipt of offer	MEM
8.	ANNUAL RENTS PAYABLE FOR ALL MINERAL RIGHTS OTHER THAN MINERAL RIGHTS UNDER DIVISION D				
	<ul style="list-style-type: none"> Prospecting license for metallic minerals, energy minerals and kimberlitic diamonds for initial period 	PL	USD 40/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Prospecting license for building materials 	PL	USD 40/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Prospecting license for gemstones excluding kimberlitic diamonds 	PL	USD 40/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Annual rent for first renewal of a prospecting license 	PL	USD 50/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Annual rent for second renewal of a prospecting license 	PL	USD 60/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Retention license 	RL	USD 500/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Special mining license 	SML	USD 2,000/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Mining License for metallic minerals, energy minerals, gemstones and 	ML	USD 1,000/sq.km	Paid annually	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	kimberlitic diamonds				
	<ul style="list-style-type: none"> Mining license for building materials and industrial minerals 	ML	USD 500/sq.km	Paid annually	MEM
9.	ANNUAL RENTS FOR MINERALS UNDER DIVISION D				
	<ul style="list-style-type: none"> Primary mining license for all minerals other than gold, kimberlitic diamonds and gemstones, subject to a minimum of 20.000/= for each licensed area having less than 2 hectares 	PML	TZS 10,000/hect	Paid annually	MEM
	<ul style="list-style-type: none"> Primary mining license for gold, kimberlitic diamonds or gemstones, subject to a minimum of 40.000/= for each licensed area having less than 2 hectares 	PML	TZS 20,000/hect	Paid annually	MEM
10	Gas Revenue from TPDC	Per PSAs		Paid periodically from TPDC based on gas sales and also profit gas revenue from oil and gas companies	MEM

Taxes and payments made by mining companies to Tanzania Revenue Authority, local government authorities and the National Social Security Fund/ Parastatal Pension Fund

	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBLE COLLECTING AUTHORITY
		TAX BASE	RATE	TAX BASE	RATE	
CORPORATE TAX	• Provisional Corporate Tax	Estimated Profit	30%	Estimated Profit	30%	TRA
	• Final Corporate Tax	Taxable Profit	30%	Taxable Profit	30%	TRA
TURNOVER TAX/ LEVY	Alternative Minimum Tax (AMT)	No	No	Turnover	0.3%	TRA
	Local Government Tax/Levy	Annual	USD 200,000 per annum	Turnover	0.3%	Local Authority
WITHHOLDING TAXES	• Dividend payments	Payments	10%	Payments	10%	TRA
	• Interests	No	No	Payments	10%	TRA
	• Royalties paid for the use of rented mineral rights	No	No	Payments	15%	TRA
	• Technical Services (Resident)	Payments	3%	Payments	5%	TRA
	• Technical Services (Non Resident)	Payments	3%	Payments	15%	TRA
	• Management Fees	Payments	3%	Payments	5%	TRA

	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBL
	(Resident)					
	• Management Fees (Non Resident)	Payments	3%	Payments	15%	TRA
	• Rental (Resident)	Payments	10%	Payments	10%	TRA
	• Rental (Non Resident)	Payments	15%	Payments	15%	TRA
	• Insurance Premium (Applicable to Non Resident only)	Payments	5%	Payments	5%	TRA
	• Natural Resources Payments	Payments	15%	Payments	15%	TRA
	• Service Fees (Applicable to Non Resident only)	Payments	15%	Payments	15%	TRA
	CAPITAL GAIN TAX (Company Assets)	Gain	30%	Gain	30%	TRA
	EMPLOYMENT TAXES/CHARGES & STATUTORY CONTRIBUTIONS					
	• Pay As You Earn (PAYE)	Personal Income	Ranges from 14% to 30% plus fixed amounts	Personal Income	from 14% to 30% plus fixed amounts	TRA

	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBLE
	<ul style="list-style-type: none"> Skills and Development Levy-SDL 	Employer's Payroll Cost	6%	Employer's Payroll Cost	6%	TRA
	<ul style="list-style-type: none"> NSSF/PPF Contribution 	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> 10% payable by employer 10% payable by employee 	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> 10% payable by employer 10% payable by employee 	NSSF/PPF
VAT	(VAT special relief on purchases, 0% rated on exports)	Taxable Value	18%	Taxable Value	18%	TRA
STAMP DUTY		Sales Value	1%	Sales Value	1%	TRA
IMPORT DUTY						
	<ul style="list-style-type: none"> For Capital Goods 	Customs Value	0%	Customs Value	0%	TRA
	<ul style="list-style-type: none"> For Specified goods (explosives, lubricants, spare parts etc) 	Customs Value	5% after 1 st year anniversary	Customs Value	25%	TRA
EXCISE DUTY						
	<ul style="list-style-type: none"> Motor Vehicle 1000 cc to 2000 cc 	Customs Value	5%	Customs Value	5%	TRA
	<ul style="list-style-type: none"> Motor 	Customs Value	10%	Customs Value	10%	TRA

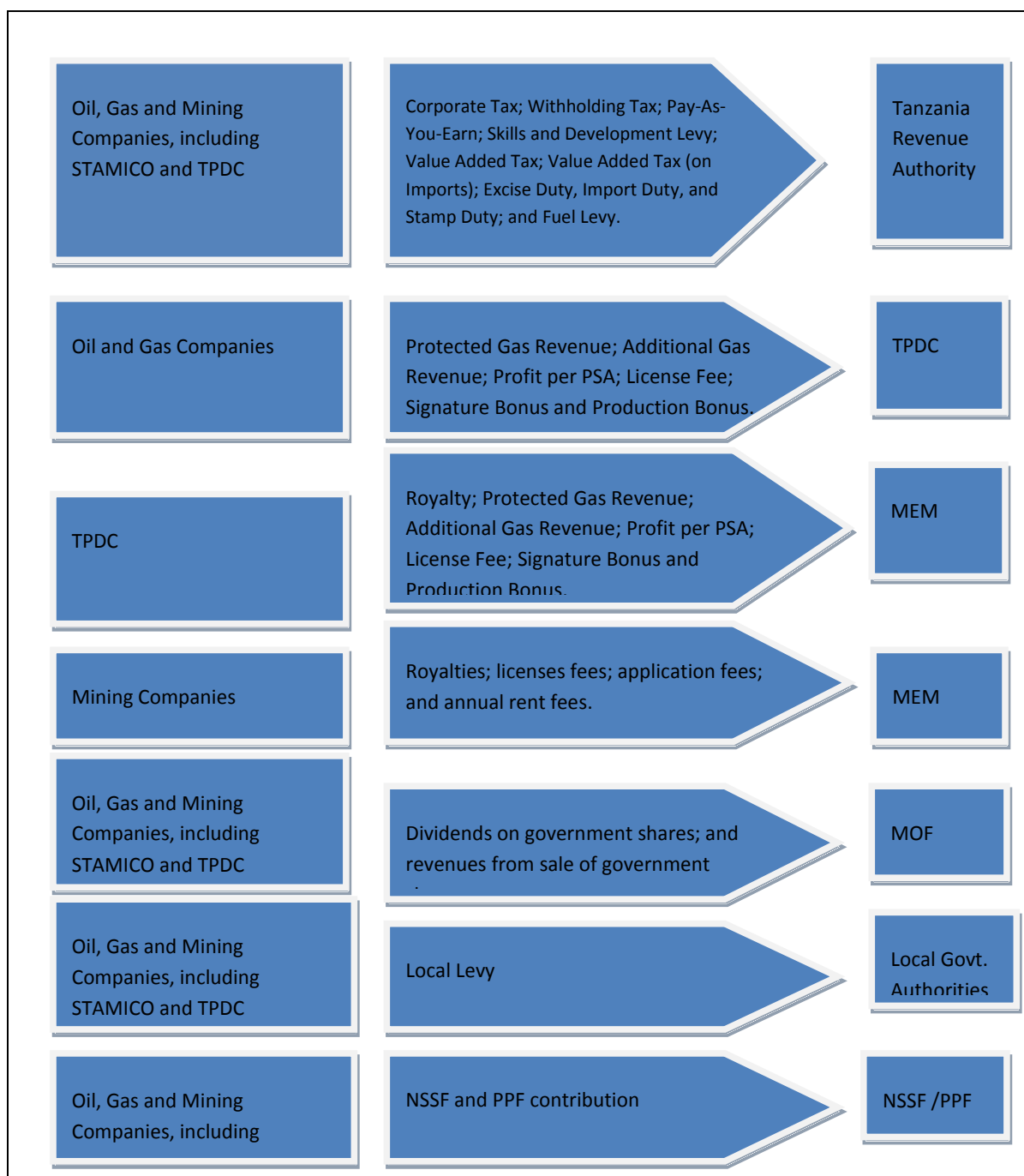
	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBL
	Vehicle above 2000 cc					
	• Fuel - Diesel	Volume	314 per litre	Volume	314 per litre	TRA
	• Fuel - Petrol	Volume	339 per litre	Volume	339 per litre	TRA
	• Non Utility Motor Vehicles aged above 10 years	Customs Value	20%	Customs Value	20%	TRA
FUEL LEVY		Annual	USD 200,000 per annum	Volume	TZS 200 per litre	TRA
MOTOR VEHICLE TAXES						
	• Motor Vehicle Registration Fees	Motor Vehicle Registered	TZS 150,000	Motor Vehicle Registered	TZS 150,000	TRA
	• Motor Cycle Registration Fees	Motor Cycle Registered	TZS 45,000	Motor Cycle Registered	TZS 45,000	TRA
	• Motor Vehicle Annual Fees up to 500 cc	Annual	TZS 50,000 per annum	Annual	TZS 50,000 per annum	TRA
	• Motor Vehicle Annual Fees 501-1500cc	Annual	TZS 100,000 per annum	Annual	TZS 100,000 per annum	TRA
	• Motor Vehicle Annual Fees 1500-	Annual	TZS 150,000 per annum	Annual	TZS 150,000 per annum	TRA

	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBL
	2500cc					
	<ul style="list-style-type: none"> Motor Vehicle Annual Fees above 2500 cc 	Annual	TZS 200,000 per annum	Annual	TZS 200,000 per annum	TRA
MOTOR VEHICLE TRANSFER TAXES	<ul style="list-style-type: none"> Motor Vehicle Transfer Fees 	Transfer	TZS 50,000	Transfer	TZS 50,000	TRA
	<ul style="list-style-type: none"> Motor Cycle Transfer Fees 	Transfer	TZS 27,000	Transfer	TZS 27,000	TRA
	<ul style="list-style-type: none"> Fees for new Registration Card 	Transfer	TZS 10,000	Transfer	TZS 10,000	TRA

4.1.2. Financial flows reconciled

Different types of payments exist in Tanzania’s extractive sector. Some of these payments are small, while others are large. As in the previous reconciliation reports, we reconciled the major payments. In the table below, we outline the flow of these payments. **Annex 6** also provides a description of these major payments.

Payment flows of major payments made by the extractive companies to the government agencies



4.1.3. Materiality Thresholds

The materiality threshold for the current reconciliation report, which was approved by TEITI-MSG, is 0.33% or TzS 2.7 Billion of the preliminary government receipts of TzS 800 Billion (as reported in the scoping study report) from the extractive companies from July 1, 2012 to June 30, 2013.

The materiality threshold approved by the TEITI-MSG means that the extractive companies which paid 99.67% of the total government receipts were included in the reconciliation report. This translates to that all companies that paid more than TzS 150 million were included in the reconciliation report. Companies that paid less than TzS 150 million were excluded from participating in the reconciliation report. Accordingly, the TEITI-MSG Selected 65 companies (46 mining and 19 oil and gas companies), Please see **Annex 7** for the list of these companies.

In accordance with Requirement 4.1 of the EITI Standard, the TEIT-MSG also approved applying a margin of error for the resulting discrepancies, after adjustment, between the payments made by extractive companies and revenues received by government entities, equal to 1% of the total declared revenues. This means that the reconciliation work would be completed if the final net difference between companies' payments and government receipts is less or equal to 1% of the total government reported receipts.

Furthermore, the TEITI-MSG approved the threshold of TzS 1 million to define a material deviation of an individual financial flow. This means that all discrepancies exceeding this amount would be investigated and shall require the submission of justification from reporting entities in order to proceed with adjustment and/or explanation from the two parties. In other words, we were not required to investigate discrepancies if the aggregate value of such discrepancies within an individual financial flow is less than TzS 1 million of the value of the flow.

4.1.4. Audit certification

The terms of reference established by TEITI required that the template of each reporting stakeholder should be certified by an independent external auditor of the taxpayers and the Controller and Auditor General for Government agencies in the specified format as indicated on each reporting template. This requirement was complied with by all government agencies and all tax payers that reported except as noted in the executive summary of this report. All audit certifications received from reporting companies were issued by the companies' independent external auditors and CAG for government agencies. The format and areas covered by the audit certifications were in agreement with the reporting templates and instructions in all cases. No exceptions were found.

4.1.5. Audited financial statements

The terms of reference established by TEITI required that each reporting stakeholder provide together with the reporting template a copy of audited financial statements for the year ended June 30, 2013. All taxpayers provided a copy of audited financial statements as required. We reviewed all audit financial statements received from companies and government agencies and noted that these had been prepared in accordance with International Financial Reporting Standards and that the accounts had been audited in accordance with International Standards on Auditing in all cases. For all the financial statements received from companies and government, a clean audit opinion had been issued by the external auditors.

4.1.6. Non-monetary benefit streams and social payments

The scoping study of the existing payment and income streams in the extractive industry did not find existence of non monetary streams such as in-kind payments, infrastructure provisions and other barter arrangements for the fifth TEITI reconciliation. MSG acknowledged that companies through their Corporate Social Responsibility (CSR) contribute to communities around operations in different forms, although social payments are not mandated by law in Tanzania. Noting the difficulties of reconciling social contributions, MSG agreed to include social payments in this report for information purposes only. Companies were therefore required to disclose donations as well as payments relating to CSR. They did and we have included their reported numbers in this report for information purposes only.

4.1.7. Budget and Audit Process

The Cabinet through the Minister for Finance and Economic Affairs (MOFEA) has a lead role to play in the budget process in Tanzania, ensuring its approval by the National Assembly. Budget formulation normally takes place from November to May each year, with MOFEA setting budget policy and making resource projections. In this period, Budget Guidelines Committee consisting of MOFEA, Public Service Management, and the Prime Minister's Office - Regional Administration & Local Government issues Planning and Budget Guidelines, MOFEA negotiates with all ministries on estimates of revenues and expenditures, Parliamentary sub-committees and Inter-ministerial Technical Committee scrutinize estimates and Cabinet approves estimates. Between June and August, the National Assembly scrutinizes, debates, and if satisfied passes the budget into law. After the parliamentary approval, funds are released to government ministries, departments and agencies (MDAs), which must to use for their programs from July to June every year. After this period, the Controller and Auditor General (CAG) audits the accounts of MDAs and submits audit reports to the National Assembly. CAG has the power to subpoena officials in order to obtain information and the failure to provide information by government officials constitutes a criminal offense.²

4.2. Reconciliation process

The terms of reference established by TEITI defined the scope of work of the assignment which required that the template of each reporting stakeholder should be submitted directly to the Administrator on the date and in the manner indicated by the reporting instructions.

a. Taxpayer payments

Taxpayers were requested to fill in reporting templates and submit them to them us. The templates were based on the results of the scoping study and, specifically tailored to reflect the types of taxes and fees applicable to each sector and the commonly used description within the sectors for these taxes and fees.

b. Government receipts

A single template format that covered all taxes and fees described in the taxpayer templates was issued to the various covered Government agencies. They were each requested to complete a template in respect of each of the 65 taxpayers with taxes and fees information collected in the year.

After initial comparisons of the returned taxpayer and government templates, we did the following;

- i. Sent to the Government agencies details of discrepancies noted from each taxpayer's template; and

² For more information, please see "Understanding the Budget Process in Tanzania: A Civil Society Guide at the following website: http://www.policyforum-tz.org/files/EnglishUnderstandingtheBudgetProcessinTanzaniaCSOGuide_0.pdf.

- ii. Sent to each taxpayer (where applicable) details of discrepancies raised from the Government agencies templates regarding revenues reportedly received from them. The sharing of the identified discrepancies was for the purpose of providing advance notice to the other party in order to facilitate timely resolution;
- iii. Conducted a detailed reconciliation of all template information received from the taxpayers and government to identify any discrepancy;
- iv. Where discrepancies were found between the reports, the reporting stakeholders concerned were required to submit supporting documentation for their reported figures in order to reconcile or resolve them.

c. Information gathering

Reporting templates were forwarded to all taxpayers selected in the scoping study.

In undertaking the reconciliation, we held discussions with key staff of the TEITI, TRA, MEM and TPDC in order to obtain a good understanding of the possible reasons for the differences identified. We followed up those taxpayers and government agencies who did not lodge reporting templates by the set deadlines and sent various reminders directly and also through the Secretariat to urge them to submit their templates. They complied as required.

d. Reconciliation

We carried out the following activities;

- viii. Compared data by matching details of payments and receipts for each revenue flow from both Government agencies and taxpayers that made up the totals shown in their templates. The details of the payments and receipts comprised the amount paid per financial flow, the date of receipt/payment and so on;
- ix. Identified adjustment required if any and whether they should be made by the taxpayers or by the Government agencies.

Specifically:

- x. Compared on a financial flow by financial flow of receipts reported by government agencies with payments reported by the taxpayers;
- xi. Tabulated discrepancies per financial flow and by taxpayer;
- xii. Aggregated the details of transactions to produce total amounts reported for each financial flow, by each taxpayer and government agency as well as total discrepancies, and significant discrepancies;
- xiii. Requested both the taxpayers and Government agencies to provide further information that would enable resolution of the significant discrepancies identified;
- xiv. Reviewed additional information and explanations received from taxpayers and government agencies and resolved differences where possible; requested the stakeholders help resolve differences where we were not able.
- xv. Documented reasons for adjustments to initially reported data where applicable, made adjustments where these were deemed necessary and determined the final unresolved discrepancies and generated the reconciliation report.

5. OVERVIEW OF THE EXTRACTIVE INDUSTRY IN TANZANIA

GAS SECTOR

Tanzania is endowed with significant minerals and natural gas. Oil and gas exploration have continued over the past 60 years in Tanzania. Natural gas was first discovered in 1974, although oil is yet to be found.

Gas production in Tanzania began in 2004. Currently, gas is produced in the following two fields: the Songo Songo field in Kilwa district and Mnazi Bay/Msimbati in the Mtwara region. The gas produced from these two fields is used for generating electric power in Tanzania. The government has commissioned a new pipeline as well as gas-fired electricity plants to increase gas usage from these two fields.

The pace of gas exploration accelerated from 2010, resulting in major discoveries. To date, discoveries of 55.08 trillion cubic feet (TCF) of natural gas have been made from on- and off-shore sources. The recent discoveries were made in Block 1 (Chaza, Jodari, Mzia and Mkizi), Block 2 (Zafarani, Lavani and Tangawizi, Mlonge and Binzari), Block 3 (Papa) and Block 4 (Pweza, Chewa and Ngisi).

The recent discoveries are spread over a large geographical area, which mean increased development cost and a requirement for an extensive pipeline network. In this context, the government is planning to build a gas processing and liquefaction natural gas (LNG) plant fed by several gas fields. Most of the gas would be exported, but some would be allocated for the domestic market.

Given the significant gas discoveries, the government has embarked on developing new policies and legislation aimed at improving the governance of the sector. In October 2013, the government published the National Natural Gas Policy.³ Through the policy, the government committed to “develop transparency and accountability guidelines in natural gas industry; and enforce transparency and accountability to all stakeholders involved in the natural gas industry.”⁴ The government is also finalizing a Natural Gas Master Plan and a Local Content Policy of Tanzania for the oil and gas industry.

On July 6, 2015, the National Assembly passed the Oil and Gas Revenues Management Act (2015). The law has twin objectives: ensure that oil and gas revenues are collected, allocated and managed in a responsible, transparent, accountable and sustainable manner; and prevent the revenues from endangering fiscal and macroeconomic stability. To this end, it establishes an Oil and Gas Fund with two accounts, namely the Revenue Holding Account and the Revenue Savings Account, both of which will be managed by the Bank of Tanzania. The Fund will be overseen by a Board appointed by the President of Tanzania.

The law establishes fiscal rules for using the Fund; for example, any amount of money in Revenue Holding Account which is in excess of 3% of the GDP is automatically transferred to the Revenue Saving Account. It also restricts the use of the Fund to provide credit to the government, public enterprises, the private sector, any person or entity. The law prohibits the use of the Fund as collateral, guarantees, commitments or other liabilities. The law provides penalties, including imprisonment of a period not less than thirty years for those who misappropriate funds. Finally, it provides provisions for a parliamentary oversight and for regular publications of records of oil and gas revenues and expenditures, with a view to ensuring transparency and accountability.

On July 5, 2015, the National Assembly passed the Petroleum Act (2015), which replaces the Petroleum (Exploration and Production) Act (1980). The new law establishes an Oil and Gas Bureau within the Office of the President and designates Tanzania Petroleum Development Company as the official National Oil Company (NOC). The law also establishes a Petroleum Upstream Regulatory Authority (PURA), while it reorganizes the Energy and Water Utilities Regulatory Authority (EWURA) to become the regulator of midstream and downstream activities.

³ See National Gas Policy at: http://www.tanzania.go.tz/egov_uploads/documents/Natural_Gas_Policy_-_Approved_sw.pdf

⁴ Ibid.

Key fiscal terms of the Petroleum Act 2015 include the following (**this new Act does not apply to the revenues received in this 5th report**):

- i. **Taxes:** License holders, contractors and subcontractors are liable to pay taxes including corporate tax, capital gain tax and other taxes required by Tanzanian laws. Profits resulting from transfer or disposal of rights are also subject to taxes.
- ii. **Annual fees:** The fees consist of (a) acreage rental; (b) training and research fees;
- iii. **Royalty:** The government will receive a royalty rate of 12.5% for onshore/shelf areas and 7.5% for offshore of total crude oil/natural gas. The royalty is calculated based on the gross volumes of the total production. The government can receive royalty in kind. The Minister of Energy and Minerals can alter royalty rates.
- iv. **Profit share:** The government is entitled share of profits of the oil and gas produced from a contract area at the rates described in **Annex 1**. The Minister can alter the rates of profit share and royalty.
- v. **Signature and production bonuses:** The law codifies the signature and production bonuses set out in the current Model Production Sharing Agreement (2013), although it does not propose specific amounts.
- vi. **Ring Fencing:** License holders and contractors with more than one license, an exploration or production license, are required to ring fence their operations.
- vii. **Loans:** A third party who provides financing for petroleum activities is considered as a subcontractor and is therefore subject to withholding tax on the interest payment on loans. The interest for loans shall not exceed lowest available market rates and PURA must approve the percentage of the loan to be used in the total capital of any project. If the use of loan is not approved by PURA, it will not be treated as deductible for tax purposes.
- viii. **Late payments:** License holders, contractors and subcontractors are liable to a penalty of a surcharge of two percent of the amount in default for each day of default.

Complementing these laws is the Whistleblower and Witness Protection Act (2015) passed by the National Assembly on July 3, 2015, in an effort to advance transparency and accountability in Tanzania. The law ensures that whistleblowers and witnesses receive state protection when a disclosure is made in good faith and when the information provided is valid. The law requires the authorities to initiate an investigation when they receive information on wrongdoing.

Legal and Fiscal Framework

The Petroleum (Exploration and Development) Act of 1980,⁵ which is complemented by a Model Production Sharing Agreement (MPSA) governed exploration and production of oil and gas in Tanzania during the reporting period. Salient features of the law are as follows:

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

⁵ The act is accessible at: <http://www.tpdc-tz.com/psaandact1980.pdf>

- v. TPDC, an agency under MEM, has the mandate to promote exploration and production of oil and gas resources; and
- vi. TPDC maintains exploration and production data in Tanzania.

Other key regulatory documents for managing the sector include the Constitution of Tanzania (1977), the Income Tax Act 2004, Environmental Act 2004, and the National Energy Policy 2003.

During the reporting period, the fiscal regime for oil and gas in Tanzania consisted of a combination of production sharing, income tax and royalty. Production Sharing Agreement (PSA) sets the royalty rate as well as the sharing of the production between TPDC and the contractor. The terms in each PSA vary and all the signed PSAs are not publicly available.

According to the TPDC, TRA and in accordance with the latest Model Production Sharing Agreement (2013) and the Income Tax Act (2004), the following fiscal terms applied to oil and gas operations in Tanzania during the reporting period:⁶ ***Note that the terms listed under the MPSA 2013 (and listed below) do not apply to the PSAs signed before 2013, which includes all the PSAs upon which this 5th report is based.***

- i. **Royalty:** Royalty, which is assessed on the total production value, is paid by TPDC at the rates of 12.5 per cent for onshore and 7.5 per cent for offshore operations.
- ii. **Cost Recovery:** After the royalty is paid, the contractor can recover cost, which is capped typically at 60–70 per cent of the annual production value. Any unrecovered cost can be carried forward to the next period.
- iii. **Profit petroleum:** After deduction of cost, the profit petroleum is shared between the contractor and TPDC. Please see **Annex 2** for applicable rates for gas production under MPSA.
- iv. **Income Tax:** The contractor and TPDC both pay income tax to the government. Corporate tax in Tanzania is 30%.
- v. **Withholding Tax:** Withholding tax of 10% is applied to dividend distribution by the contractor in the event of repatriating profit.
- vi. **Annual License Charge:** The contractor pays the following charges indexed to US\$ inflation rates: 50 US\$/sq km for the initial exploration period; 100 US\$/sq km for the first extension period; and 200 US\$/sq km for the second extension period.
- vii. **Import Duty Exemption:** All equipment and material etc. imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
- viii. **Capital Gains Tax:** 30% for corporate entities in Tanzania.

⁶ See <http://www.tpdc-tz.com/new/fiscal1.htm> . See also [http://www.tpdc-tz.com/Model%20Production%20Sharing%20Agreement%20\(2013\).pdf](http://www.tpdc-tz.com/Model%20Production%20Sharing%20Agreement%20(2013).pdf)

Under the current MPSA, TPDC can take equity in a project of up to 15–20 percent, which can be financed in the form of fully paid-up capital or a carried interest. It also requires the contractor to pay to the government a signature bonus of not less than US\$2,500,000 and a production bonus of not less than US\$5,000,000.

Oil and Gas Licenses

MEM grants exploration and development licenses for the oil and gas sector. The Exploration License is granted for an initial term of 4 years. The license can be extended for a further 2 terms as follows: (i) the first extension lasting 4 years; and (ii) the second extension lasting a further 3 years. The Exploration License may be extended for an additional term not exceeding 3 years under the following circumstances: if (i) petroleum is discovered within a block where the relevant exploration license has 2 more years left on its second extension; and (ii) and if the Minister of Energy and Minerals has made a declaration of location of the discovery of oil or gas in the block.

The Development License is granted for a period of 25 years, which can be extended for a further term not exceeding 20 years. An extension of the license will only be permitted if it is a reasonable period within which to recover the maximum amount of petroleum.

Oil and Gas Register

Unlike the mining sector, the oil and gas sector does not have a public register containing data of all licenses issued. However, TPDC keeps records of license holder(s); coordinates of the license area; date of award and duration of the license; the commodity for which the license is issued for; and the activity for the license, exploration or production. In addition, TPDC regularly publishes information on license holders and the license area on its website.

Beneficial Ownership

The level of disclosure of beneficial ownership in the oil and gas sector is similar to that of the mining operations. Basic information such as corporate entity's full name, legal status, year of incorporation, and list of directors can be accessed at the Business Registration and Licensing Authority and the licensing unit at MEM.

Tanzania Petroleum Development Corporation

TPDC, the national oil company, was established in 1969 under the Tanzania Petroleum Corporation (Establishment) Order (GN No. 140 of 1969). As a subsidiary agency under MEM, TPDC has the following responsibilities:

- i. Promote and monitor exploration for oil and gas;
- ii. Develop and produce oil and gas;
- iii. Conduct research relating to development of the oil and gas industry in Tanzania;
- iv. Manage the exploration for oil and gas;
- v. Advise the Government on petroleum production data;
- vi. Undertake the management of strategic fuel reserves; and
- vii. Undertake trading in petroleum products.

Along with MEM, TPDC is a signatory to all PSAs signed in Tanzania. To date, MEM and TPDC have signed 21 PSAs for onshore and offshore fields.

During the reconciliation period, the Consultant did not find the existence of quasi-fiscal expenditures at TPDC such as payments for social services, public infrastructure, fuel subsidies or national debt servicing.

Major oil and gas companies in Tanzania

N o	OPERATOR	COUNTRY OF ORIGIN	AREA	NATURE OF OPERATION
1	Pan African Energy	United Kingdom	Songo Songo	Production
2	Ettablissement Maurel Et Prom	France	Mnazi Bay, Bigwa-Mafia Channel	Production/Exploration
3	Ndovu Resources Ltd	Australia	Nyuni - East Songo Songo Ruvuma	Exploration
4	Petrodel Resources	United Kingdom	Kimbiji & Latham	Exploration
5	Afren plc	United Kingdom	Tanga	Exploration
6	BG Tanzania Limited	United Kingdom	DeepSea Block – 1, Deep-sea Block - 3 ,Deep-sea Block 4	Exploration
7	Statoil Tanzania As	Norway	Deep-sea Block-2	Exploration
8	Petrobras	Brazil	Deep Sea Block-5, Deep-sea Block-6 , Deep-sea Block-8,	Exploration
9	Dominion Tanzania Limited	United Kingdom	Deep-sea Block-7	Exploration
10	Ophir East Africa Ventures Limited	United Kingdom	Pande East	Exploration
11	Beach Petroleum Ltd	Australia	L. Tanganyika South	Exploration
12	Dodsal Hydrocarbons & Power Ltd	United Arab Emirates	Ruvu Block	Exploration
13	Heritage Rukwa Tanzania Limited	United Kingdom	Rukwa Basin, Kyela Basin	Exploration
14	Swala Oil and Gas (Tanzania) Ltd	Australia	Kilosa-Kilombero Basin	Exploration
			Pangani Basin	
15	Motherland Homes	India	Malagarasi Basin	Exploration
16	TPDC	Tanzania-	Kisangire - Lukurilo Mandawa,Selous West Songo Songo	Exploration
17	Jacka Resources Limited	Australia	Ruhuhu Basin	Exploration

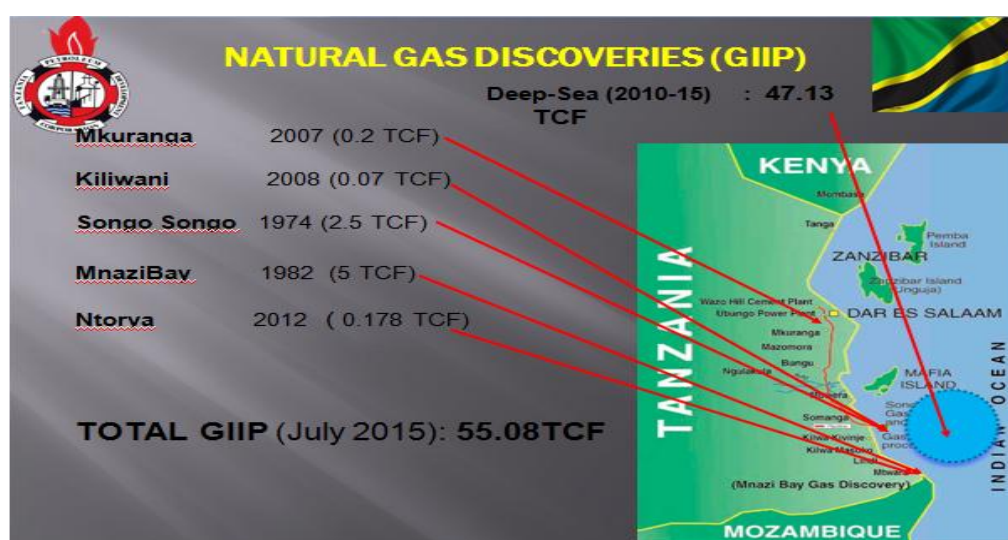
Source: (TPDC)

In March 2015, Tanzania established a team of 25 experts to negotiate with oil and gas companies on future contracts. The experts come from MEM, TPDC, STAMICO, the Ministry of Finance, the Ministry of Labor, the Attorney General, Tanzania Electric Supply Company, and the President's Office Planning Commission. The team of experts will also include representatives from the Prime Minister's Office, Prime Minister's Office Regional Administration and Local Government, the Bank of Tanzania, the Tanzania Revenue Authority, the Ministry of Industries and Trade, the University of Dar es Salaam and the National Environment Management Council.

Gas Production

Gas production in Tanzania is concentrated in Southern Tanzania. According to information received from TPDC, total confirmed gas for the producing fields (Songo Songo and Mnazi bay) is 2.5 TCF for Songo Songo and 5.0 TCF for Mnazi bay. Annual production (Volume) for the two fields for the two years under study is an average of 35,221 MMSCF for 2013 and 33,061 MMSCF for 2014 (Songo Songo) and on average of 783,694,108 MMSCF for 2013 and 2014 for Mnazi bay). Total reserves reported from the producing wells and from other gas fields which are now being explored in Tanzania is 55.08 TCF.

Gas reserves in Tanzania



Source: (TPDC)

Contributions to the National Economy

Tanzania currently exploits a small amount of its vast gas resources. As noted earlier, the gas currently produced in Tanzania is used to generate electricity. Gas and electricity combined accounted for 1.8% of the GDP in 2014.⁷ The share of the gas sector in the GDP is small compared to the mining sector. However, major production of gas is expected to start in next ten to fifteen years and the sector is poised to overtake the mining sector in contributing to the national economy.

⁷ Bank of Tanzania does not produce separate figures for gas because the small gas produced is not exported and is used for electricity production in Tanzania.

Challenges

The major gas discoveries have created a number of challenges for the government to manage a rapidly growing sector. The challenges include policy, legal and institutional frameworks to manage the industry more effectively; human resources with the requisite skills and knowledge in the industry; development of natural gas infrastructure; development of domestic market and managing export market; revenue management; high public expectations; and health, safety and environment protection.⁸

MINING SECTOR

Tanzania possesses significant mineral resources of high economic value. The minerals endowed with Tanzania include metallic minerals such as gold, iron, silver, copper, platinum, nickel and tin; gemstones such as diamonds, tanzanite, ruby, garnet, emerald, alexandrite and sapphire; industrial minerals such as kaolin, phosphate, lime, gypsum, diatomite, bentonite, vermiculite, salt and beach sand; building materials such as stone aggregates, dimension stones and sand. Tanzania also possesses energy minerals such as coal and uranium. Tanzania is Africa's fourth largest gold producer after South Africa, Ghana and Mali.

Mining in Tanzania began before Tanzania's independence in 1962. However, the sector saw little development due to nationalizations of most mines in 1972 and government policies that favored command economy. In the mid-1980s, Tanzania replaced its command economy with a market-oriented system.

During the following period, Tanzania implemented structural economic reforms aimed at promoting socio-economic development. As a result, the government moved away from the role of being a sole owner and operator of mines. It instead assumed the role of a formulator of policy, guidelines and regulations; regulator; and promoter and facilitator of private investments in the mineral sector.

The mining sector was liberalized in the late 1990s, with the adoption of the Mineral Policy of 1997. In this new environment, the Mining Act 1998 was enacted to provide a legal framework for mineral exploration, exploitation and marketing. The act gave the state ownership of minerals and the power to grant the rights to the private sector to explore develop, produce and trade minerals. The act recognized the role of small as well as large-scale mining, and gave Tanzanians exclusive rights within the small-scale mining sector, such as rights of claim holder, broker and dealer.

Following the adoption of the Mining Act 1998, foreign investment in the mining sector began to flow. As a result, the sector saw a major mineral exploration and mining activities. The period saw the commissioning of six large-scale gold mines: Tulawaka, Golden Pride, Bulyanhulu, Buzwagi, Geita, and North Mara. Gold mining companies today account for over 90% of mineral production in Tanzania.

Having noted the initiatives by the government of creating conducive environment that will pave the way for a rapid growth of the mining sector, the international community and donor agencies opted to support these initiatives. In 1994, the World Bank approved a loan of US\$ 12.5 million (IDA - Credit No. 2648) to the Government for implementing a five years (1994 to 1999) project - "The Mineral Sector Development Technical Assistance (MSD-TA) Project" which focused on provision of support in institutional development, review of policy, regulatory and fiscal regimes, support to geo-data acquisition and management, improve ASM and to enhance their productivity while protecting the environment as well as healthy and safety of miners.

⁸ See more details in the National Gas Policy at:
http://www.tanzania.go.tz/egov_uploads/documents/Natural_Gas_Policy_-_Approved_sw.pdf

In 1999, the Nordic Development Fund (NDF) approved a loan of about US\$ 12 million (MSD-TA/NDF Credit No. 277) to the Government for implementing a five years project (2000 to 2005) – “The Mineral Sector Development -Tanzania/NDF Project” aimed at enhancing the capacity of the Government to improve its environmental monitoring and mitigation programs; improve the Mining Cadastre and Information Management System and to enhance acquisition of geo-data/information and its management.

Furthermore, in 2009 the World Bank approved a loan to the Government of US\$ 50 million (CR.4584 –TA) to implement a five years project (2009 to 2014) which was later extended to 2015 - “Sustainable Management of Mineral Resources Project”. The main objective of this project was to strengthen the government’s capacity to manage the mineral sector; to improve the socio-economic impacts of large and small-scale mining and to enhance private investment in the mineral sector (both local and foreign). The Project’s scope covers aspects of artisanal and small-scale mining, with the aim of improving their performance, productivity and the associated social economic and environmental impacts; improving linkages of mining to local economy; enhancing good governance and transparency in the mineral sector (including implementation of EITI); strengthening of sector management and coordination including inter-agency linkages; strengthening promotion of the mineral sector through improved Mineral Information System and physical promotional activities and also strengthening of the geologic infrastructure through geo-data/information acquisition and management.

Following the aforementioned reforms and interventions, the Government of Tanzania re-evaluated the Mining Policy of 1998 after ten years of implementation. As a result, the Government formulated the Mineral Policy of 2009, which aims at integrating the mineral sector with the other sectors of the economy. The policy also aims at improving economic environment for investment; maximizing 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 management. The government enacted the Mining Act of 2010 to implement the policy.

Legal and Fiscal Framework

The principal legislation regulating mining sector in Tanzania is the Mining Act, No. 15 of 2010 (“the Mining Act”). The Act serves as an umbrella for the following regulations:

Mining (Mineral Rights) Regulations, 2010;
Mining (Mineral Trading) Regulations, 2010;
Mining (Mineral Beneficiation) Regulations, 2010;
Mining (Safety, Occupational Health and Environmental Protection) Regulations, 2010;
Mining (Environmental Protection for Small Scale Mining) Regulations, 2010;
Mining Development Agreement Model 2010;
Mining (Radioactive Minerals) Regulations, 2010;
Mining (Diamond Trading) Regulations, 2003;
Mining (Mineral Controlled Area) Regulations, 2001;
Mining (Salt and Iodations) Regulations, 1999; and
Mining (Dispute Settlement Resolution) Rules, 1999;

The Mining Act governs all matters pertaining to granting rights and licenses. It allows both foreign and national participation in mining activities.

Under the Act, the state may participate in mining projects, with a view to increasing economic return and facilitating knowledge transfer. The Act allows the state to negotiate with applicants for Special Mining License and for government participation in mining operations including its acquisition of free-carried interests. However, the Act does not set the level of free-carried interest; its level is dependent on the nature and size of each project and it is determined through negotiations.

Other laws relevant to the mining industry include the Environmental Management Act, 2004 and the Income Tax Act, 2004, which sets out a special regime for the mining sector. In addition, the sector is covered by the Tanzania Investment Act, 1997, which contains provisions that prohibit expropriation of property without due process of law that guarantees fair and speedy compensation, guarantee of profit, and capital repatriation as well as access to international arbitral process.

Key fiscal terms that apply to the sector include:

- i. **Depreciation allowance for capital expenditure** – depreciation shall be deducted at a rate of 100 per cent on capital expenditure for exploration and development.
- ii. **Loss carry-forwards** – losses may be carried forward indefinitely until recovered against income.
- iii. **Withholding tax on dividends** – withholding tax on dividends is at the rate of 10 per cent.
- iv. **Withholding tax on interest** – withholding tax on the interest on foreign loans is at the rate of 10 per cent and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
- v. **Withholding tax on payment for technical services and on management fees** – this type of withholding tax is capped at the rate of 5 per cent (entities with MDAs signed before 2014 pay 3%), where the technical service fee or the management fee is paid to a resident person, or 15 per cent on a non-resident person.
- vi. **Customs duty on imports of mining equipment and supplies** – import duties under the terms of the Customs Tariff Act by a mining company or its subcontractors are at a 0 per cent rate during exploration and in the first year of operation; thereafter it will not exceed 5 per cent.
- vii. **Tax stability guarantee** – Special Mining License holder may enter into a Mining Development Agreement (MDA) with the government and receive a tax stabilization assurance for a large project of over US\$100 million investment for the full life of the project with review milestones every 10 years.
- viii. **Capital Gains Tax:** 30% for corporate entities in Tanzania.

Mining Licenses

Granted by the Ministry of Energy and Minerals (MEM), mining licenses in Tanzania are granted on the "first-come-first-served" basis. Licenses are issued under four broad categories: 1) prospecting; 2) exploiting; 3) trading; and 4) processing. Prospecting licenses are divided into two: Prospecting License (PL) and Retention License (RL).

Under the Mining Act, The PL is issued for an initial period of 4 years for a maximum area of 300 km². It may be renewed for a 3 year period followed by a final 2 year period. Following each renewal period, 50% of the license area must be relinquished. A PL for gemstones cannot exceed two years and is not subject to renewal. A maximum area of 10 km² is allowed for a PL for gemstones and building materials.

The RL is issued to a holder of a Prospecting License, other than a Prospecting License for building materials or gemstones. It is particularly issued when a significant ore body has been identified through a feasibility study and cannot be developed due to difficult market conditions. The RL is granted for a period not exceeding 5 years and may be renewed for additional single period of 5 years.

Exploiting licenses are divided into the following three types:

1. A Special Mining License (SML) is issued to only large mining operations with over US\$100 million investments for the purpose of producing minerals. The license allows the extraction of minerals in an area of a minimum size of 35 km² other than superficial and 70 km² superficial. It is granted for a period covering the life of the mine or a period not exceeding 25 years. The SML can only be renewed for a period not exceeding twenty-five years.
2. Covering an investment between US\$100,000 to US\$100,000,000, a Mining License (ML) is granted for a period not exceeding 10 years and may be renewed for the same duration. The Mining Act requires that the size of each ML shall be 10 km² for all minerals except gemstones and building materials. The ML allocates a maximum area of 1 km² for building materials.
3. A Primary Mining License (PML) is only granted to Tanzanian nationals. It is granted for a period of 5 years and may be renewed for the same duration. The Mining Act allows the conversion of a PML or several PMLs into a Mining License. The PML holders are allowed to undertake mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials.

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

Processing licenses facilitate the processing of mineral ores in Tanzania. Under the Mining Act, a Smelting License (SL) can be issued under this category to companies and individuals interested in establishing metal smelting facilities. In the same vein, the Act also allows the issuing of a Refining License to process minerals in Tanzania.

Active licenses from July 1, 2012 and June 30, 2013

Type of license	2013
Primary Mining License (PML)	12,559
Mining License (ML)	228
Prospecting Licenses (PL)	1,622
Total active licenses	<u>14,409</u>

Mining Register

Under the Mining Act, The Ministry of Energy and Minerals maintains a central register of all mineral rights. The Ministry has undertaken modernization of Mining Cadastre Information Management System (MCIMS). The online portal now provides an electronic platform for all stakeholders in the mining sector in and outside Tanzania to engage directly with the Ministry of Energy and Minerals, enabling applicants to file and submit applications using the Ministry's licensing web portal. The portal also allows registered users to undertake renewals, relinquishment, cancellations as well as online payments. This will help to promote transparency and reduce potential corruption.⁹

Beneficial Ownership

According to the EITI, "a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity."¹⁰ In Tanzania, major oil, gas and mining companies are public companies listed in international stock markets, which maintain strict disclosure requirements of ownership.

In addition, the Business Registration and Licensing Authority maintain a publicly available register that records information on companies operating in Tanzania. The register maintains information on corporate entity's full name, legal status, year of incorporation, and list of directors. The same information is recorded at the licensing unit at MEM during the initial stage of registration of the Mineral Right Holders. However, subsequent changes on the status of the companies made over the years are recorded at BRELA but not always at MEM; proper records of the operating companies can therefore be obtained at BRELA.

Tanzania is in the process of undertaking a pilot study on disclosure of beneficial ownership. It also finalized an EITI law requiring the disclosure of beneficial ownership of the extractive companies operating in the country.

State Mining Corporation

State Mining Corporation (STAMICO), a government enterprise, under the Ministry of Energy and Minerals was established in 1972. The main functions of STAMICO include: engaging in mineral prospecting and mining; acquiring by agreement and hold interests in any undertaking, enterprise or project associated with the exploration, prospecting and mining; and acquiring shares or interest in any firm engaged in mining of, or in prospecting, refining, grading, producing, cutting, processing, buying or selling or marketing of minerals.¹¹ Under the Mining Act, the state can have free-carried interest in mining ventures. STAMICO is designated to oversee government interest in this regard.¹²

STAMICO has shareholding interest in various ventures, some of which are mineral producing while others are projects under development. Producing operations are Biharamulo Gold Mine, which STAMIGOLD Company Limited, a subsidiary of STAMICO, owns 99% of shares (1% share is with Treasury Registrar of the Ministry of Finance). STAMICO also owns 99% of shares (1% share is with Treasury Registrar of the Ministry of Finance) of Kyerwa Tin Company Limited, which buys Cassiterite from small scale miners in northwestern Tanzania.

⁹ The central register is accessible at : <http://portal.mem.go.tz/map/>

¹⁰ See details on beneficial ownership at: <https://eiti.org/pilot-project-beneficial-ownership>

¹¹ STAMICO Corporate Profile accessible at: <http://www.stamico.co.tz/wp-content/uploads/2014/09/CORPORATE-PROFILE1.pdf>

¹² Ibid.

Another STAMICO producing project is an unincorporated joint venture of 50% each with TanzaniteOne (a subsidiary of Skyway) in operating the tanzanite mine at Merelani, Arusha. The joint venture was established to fulfill the requirements of the Mining Act which demand that gemstone Mining Operations should be conducted under condition that a minimum of 50% shares must be owned by Tanzanians (Company or Individuals). In this regard, TanzaniteOne ceded 50% shares to STAMICO under the following arrangements: the mining license is co-owned by both parties; TanzaniteOne operates the mine and owns all operational equipment; and net profit accrued from the joint venture is shared in the proportion of 60% to STAMICO and 40% to TanzaniteOne.

Projects under development consist of Buckreef Gold Mine, Buhemba Gold Mine and Kiwira Coal Mine. These operations are not currently producing minerals. **Annex 3** provides a list of the companies in which STAMICO has stakes.

Small Scale and Artisanal Mining

Small scale mining is restricted to only Tanzanian citizens, who are required by law to operate under Primary Mining Licence. As previously stated, Tanzania's mineral sector includes both large and small-scale mining. The small scale mining activities involve mining diamonds, gold, gypsum, variety of gemstones, salt and building materials. Even though small scale mining is underdeveloped, it remains the major employer in the mining industry. According to the 2011 Baseline Survey on small scale mining activities which was prepared by Sustainable Management of Mineral Resources Project (SMMRP), the sub-sector employs about 680,385 people while the total number of people employed by large-scale mining operations is estimated at 12,000 people.

The Survey further reveals that even though there have been some technological improvements in small scale mining, the sub-sector employs poor technology, uses unsophisticated and crude tools, and its players have limited marketing knowledge. It is indicated in the Survey that the number of men directly involved small scale mining is about 492,810 and about 187,575 for women.

Given the widely-dispersed nature of small-scale mining activities, the Government requires licensed mineral dealers to collect royalties from small-scale operators at the point of selling their produce to dealers.

Production and Export

During the reporting period, Tanzania produced and exported gold, silver, copper, diamond and tanzanite in the following quantities.

Mineral production and exports from Tanzania from July 2012 to June 2013

MINERAL EXPORTS BY LARGE SCALE MINERS	Unit	July 2012 – June 2013	
		Production Qty	Exports Qty
GOLD Production/Export Qty			
BGM	toz	178,327.65	185,341.64
BZGM	toz	174,735.05	174,359.45
GGM	toz	420,220.62	425,953.16
GPM	toz	103,881.10	103,681.37
NLGM	toz	29,657.93	27,166.86
NMGM	toz	233,391.21	239,297.62
TGM	toz	24,520.64	27,643.53
TOTAL		1,164,734.19	1,183,443.62

MINERAL EXPORTS BY LARGE SCALE MINERS	Unit	July 2012 – June 2013	
		Production Qty	Exports Qty
Silver Production/Export Qty			
BGM	toz	125,283.78	131,629.61
BZGM	toz	140,556.15	138,188.99
GGM	toz	40,738.96	41,487.18
GPM	toz	8,642.26	8,775.08
NLGM	toz	10,371.50	9,611.72
NMGM	toz	23,901.32	24,490.65
TGM	toz	2,369.94	2,704.51
TOTAL	toz	351,863.91	356,887.74
Copper Production/Export Qty			
BGM	lb	5,093,006.88	5,125,326.28
BZGM	lb	7,223,251.46	7,078,261.72
GGM	lb	-	-
GPM	lb	-	-
NLGM	lb	-	-
NMGM	lb	-	-
TGM	lb	-	-
TOTAL	lb	12,316,258.34	12,203,588.00
Diamond Export Qty			
WDL	crt	161,641.84	165,842.14
Tanzanite Export Qty			
TTM Rough/Preform	g	3,545,211.75	3,249,736.16
TTM - D/E Grade	g	-	7,195,500.00
TTM – Cut	crt	-	65,996.92
MINERAL PRICES			
Gold	USD/toz		1,604
Silver	USD/toz		28
Copper	USD/lb		3

Source: (TMAA)

Closed Projects

Golden Pride Mine, owned by Resolute Mining, was officially closed on February 12, 2014, ending its production and export activities in Tanzania. Commissioned in 1998, the mine was the first major gold-mining project in Tanzania, with a capital cost amounting to US\$ 48 million. During its seventeen years of life, the mine produced and sold 2.2 million troy ounces of gold and 207,803 troy ounces of silver, all worth US\$1.5 billion dollars. Throughout its life, the mine paid royalty in the amount of US\$ 47.3 million and other government taxes and levies amounting to TzS 181.4 billion.¹³

Tulawaka Gold Mine, originally owned by African Barrick Gold (ABG) ceased operations in March 2013, due to high operating cost and decreasing reserves. The mine began production in 2005. In the process of closing gold production in Tulawaka under Barrick, the mine was transferred to the state, which now operates under STAMIGOLD, a government-owned company formed in October 2013. The mine has now an estimated resource of 200,000 troy ounces of gold.

In November 2013, ABG and STAMICO made an agreement that saw the latter acquiring Tulawaka and exploration licenses surrounding the mine for US\$4.5 million and the grant of a 2% net smelter royalty on future production in excess of 500,000 ounces, capped at US\$500,000. As part of the agreement, STAMICO agreed to assume the remaining closure fund and all remaining past and future closure and rehabilitation liabilities for Tulawaka. The transaction was completed in February 2014, resulting in a one-off cash payment of US\$11.6 million by ABG to STAMICO.¹⁴

Prospective Projects

Mkuju River Project: The project is located in Namtumbo District, Ruvuma Region, and 470 kilometers southwest of Dar es Salaam. Owned by Mantra Tanzania Limited, the project is operated by Uranium One Inc of Canada on behalf of JSC Atomredmetzoloto (ARMZ) of Russia. ARMZ owns both companies.¹⁵ As of November 2011, mineral resource estimate for the project stands at a total of 119.4 million pounds of uranium. Measured & Indicated resources represent 93.3 million pounds of U3O8 (about 35,900 tons of uranium oxide), while Inferred resources constitute 26.1 million pounds (about 10,000 tons of uranium oxide).

Kabanga Nickel Project: The project is an active mine exploration project located 130 kilometers southwest of Lake Victoria in the Ngara District of the Kagera Region. The project is a joint venture between Xstrata Nickel and Barrick Gold Corporation. Kabanga has a total estimated Measured and Indicated Resource of 37.2 million tonnes of grading 2.63% nickel and an Inferred Resource of 21 million tonnes of grading 2.6% nickel. At full production, it is estimated that the project may produce more than 40,000 tonnes of concentrate nickel per year.

Mchuchuma-Liganga Twin Projects: The projects are located in Ludewa District, Njombe Region, and 850 kilometers southwest of Dar es Salaam. The National Development Corporation (NDC) has partnered with Sichuan Hongda Co. Ltd (SHCL) to develop the projects. According to a study conducted for the NDC in 1997, Mchuchuma has a reserve of 536 million tons of coal, with proven reserve representing 159 million tonnes. The Liganga project life is expected to produce a total of 219 million tons of iron ore, 175,400 tonnes of titanium and 5,000 tonnes of vanadium.

¹³ Tanzania Minerals Audit Agency --Annual Report 2014 accessible at:
http://www.tmaa.go.tz/uploads/ANNUAL_REPORT_2014.pdf

¹⁴ African Barrick Gold, Annual Report and Accounts 2013 accessible at:
<http://www.acaciaminging.com/-/media/Files/A/Acacia/reports/2014/abg-annual-report-final-2013.pdf>

SHCL intends to invest US\$ 1.3 billion dollars to develop the Mchuchuma coal mine and to build a thermal power station capable of generating 600MW. The generated power will be absorbed by the Liganga project and the rest will be connected to the national grid. SHCL also intends to invest USD 1.7 billion at the Liganga project. The Mchuchuma and Liganga projects are expected to be operational by 2017 and 2018 respectively.

Nyanzaga Project: The project is located in Sengerema District, Mwanza Region, approximately 60 kilometers southwest of Mwanza City. Acquired by Acacia Mining Plc from Africa Barrick Gold in May 2010, the project is currently at an early stage of development. Indicated Resource Estimate stands at 3.75 million troy ounces of gold.

Buck reef Gold Project: - This project is located in Geita Region immediately to the south of Lake Victoria and it is 110km southwest of Mwanza. The project is operated by the Tanzania Royalty Exploration Company under joint venture agreement with STAMICO, each holding 55% and 45% shares, respectively. The project area comprises the dormant Buck reef Gold Mine and four prospects with known mineralization namely Buck reef, Buziba, Tembo and Bingwa.

Exploration programs at Buck reef indicate a presence of 5.17 Mt of ore, grade 2.05g/t and a total minable gold of 0.34 Mil.Oz. (Measured Reserves); 38.97 Mt of ore, grade 1,12g/t and a total minable gold of 1.4 0 Mil.Oz. (Indicated Reserves); 5.23.35 Mt of ore, grade 0.98g/t and a total minable gold of 0.98 Mil.Oz (Inferred Reserves). Total Measurable and Indicate Reserves are 44.15 Mt of ore, grade 1.23 and a total minable gold of 1.74 Mil.Oz.

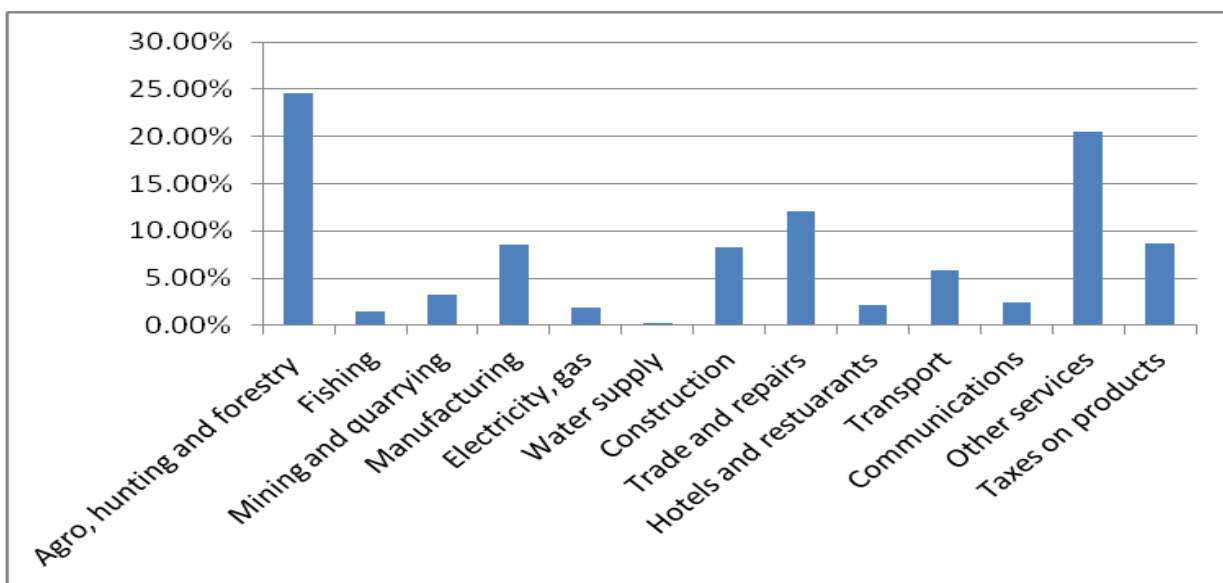
CONTRIBUTIONS TO THE NATIONAL ECONOMY

During the reporting period, the economy of Tanzania continued to grow. The real Gross Domestic Product (GDP) increased from 6.9 percent in 2012/13 to 7.0 percent in 2013/14. In the latter period, the GDP amounted to USD 49.18 Billion, with mining representing 3.3% of the GDP. According to the Bank of Tanzania, the growth is attributable to good performance in communication, financial intermediation, construction, and trade and repairs activities.¹⁶

The mining sector, particularly the major mines, creates approximately 7000 jobs in Tanzania (Please see **Annex 4** for details on employment by major mines in Tanzania). Furthermore, in 2013, the major mines procured 1.35 billion dollars of goods and services from local and foreign markets (**Please see Annex 5** for details). Contributions to GDP and to total exports by different sectors are shown in figures 7 and 8 respectively.

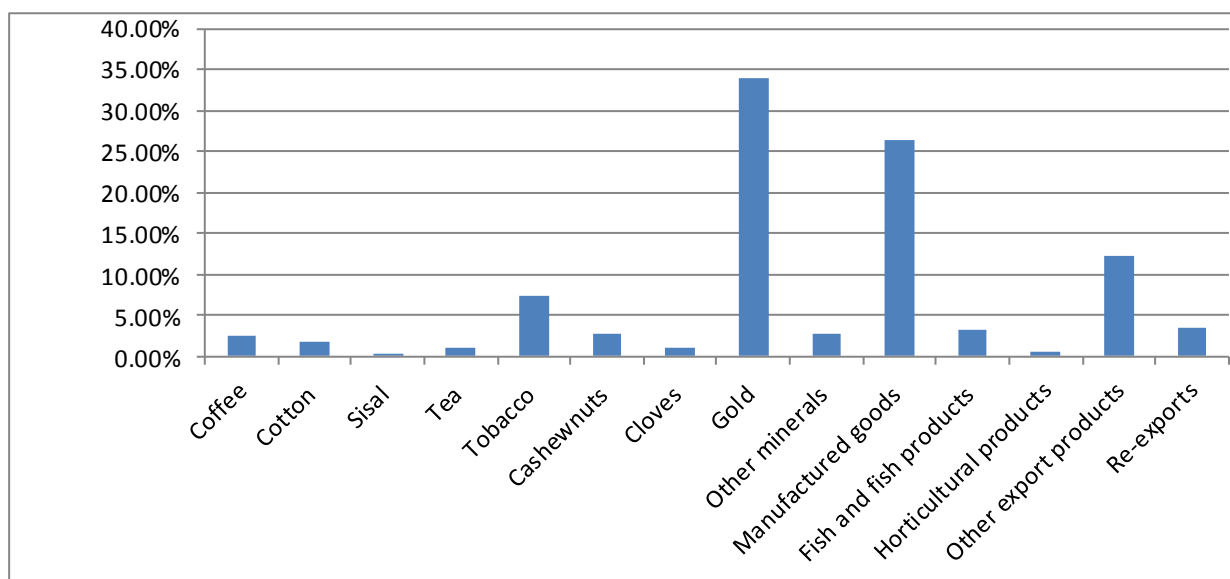
¹⁶ See Economic and Operations Annual Report: For the Year ended 30 / June 14 / 2014 at: <http://www.bot-tz.org/Publications/EconomicAndOperationsAnnualReports/June%202014.pdf>

Contribution to the GDP by sector in the Tanzanian economy



Source: (Bank of Tanzania)

Composition of Export Commodities from Tanzania, 2013/2014



Source: (Bank of Tanzania)

CHALLENGES

During the reporting period, global commodity prices dropped, affecting company earnings and consequently government revenues. According to the Tanzania Mineral Audit Agency (TMAA), the sector faced a number of the following challenges at the operational level:

- Inadequate human and financial resources to monitor and audit medium and small-scale mining operations with potential for generating revenues for the government;
- Poor record-keeping by some medium and small-scale mining operations which hinders audit effectiveness;
- Little awareness by medium and small scale-mining operations on legal/regulatory requirements; and
- Delays by some government bodies in taking action(s) on audit recommendations.¹⁷

Another challenge facing the sector is mineral smuggling and royalty evasion. According to the TMAA, minerals worth TzS 832 million were seized in 27 minerals smuggling attempts at the Arusha, Dar es Salaam, and Mwanza airports in 2014. The events were reported to other Government bodies for legal actions. From July 2012 to December 2014, the government seized minerals worth TzS 15.92 billion in sixty-six different minerals smuggling incidents at the three airports.¹⁸

EITI IMPLEMENTATION IN TANZANIA

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

Since the early 1990s, Tanzania's extractive industry, both in the mineral and gas sectors, has experienced a boom in exploration and mining activities. Despite the boom, there has been public concern on the level of mineral revenues that the Tanzanian government collects from the extractive companies and the overall management of natural resources. The government formed a mineral policy review committee in 2004 and a mineral sector review committee in 2008 to address the public concern.

The mineral review committee recommended that Tanzania join the EITI to improve transparency and accountability in the extractive sector. Accordingly, on 18 November, 2008, the Tanzanian government issued a public statement of its decision to join the EITI. Tanzania formally joined the EITI in February 2009 and in December 2012 it succeeded to become compliant with the EITI's transparency standards.

MULTI-STAKEHOLDER GROUP

The Tanzania Extractive Industries Transparency Initiative (TEITI), the local EITI Chapter, is led by a sixteen-member Multi-Stakeholder Group (MSG) consisting of an independent chairperson and five members each from civil society organizations, extractive companies and the Government. Senior officials from the Prime Minister's Office- Local Government and Regional Administration, the Ministry of Energy and Minerals, the Ministry of Finance, Tanzania Revenue Authority and Tanzania Petroleum Development Corporation.

¹⁷ Tanzania Minerals Audit Agency --Annual Report 2014 accessible at: http://www.tmaa.go.tz/uploads/ANNUAL_REPORT_2014.pdf

¹⁸ Ibid.

The MSG is guided by a Memorandum of Understanding signed in March 2010, which sets out its mandate. The MSG is supported by a TEITI Secretariat, which is responsible for the day-to-day implementation of the TEITI activities including organizing outreach and public discussions. During the reporting period, the MSG welcomed new members into its ranks, approved an updated work –plan, appointed the Administrator for the fifth and sixth EITI reconciliation reports and undertook outreach activities.

EITI LAW IN TANZANIA

During the reporting period, the Multi-stakeholder Group has pushed for the institutionalization of the EITI within Tanzania. In this context, it made progress on a new law that turns TEITI into an arm’s length entity and that makes disclosure within the EITI a legal requirement. In this regard, on July 6, 2015, the National Assembly passed the Tanzania Extractive Industries (Transparency and Accountability) Act 2015.¹⁹

The law establishes a Committee that will be responsible for all matters pertaining to the implementation of the EITI in Tanzania. Appointed by each of the three TEITI constituencies, the Committee will consist of fifteen members: (a) five persons from government agencies, one of whom shall be the Attorney General or his representative; (b) five persons from extractive industry companies; and (c) five persons from civil society organizations. The Committee will be led by a Chairman appointed by the President. The Committee will be supported by Secretariat staff recruited from the public service. The tenure of the Committee members and the Chairperson is a three-year period renewable for only additional three years.

The Committee has the overarching mandate of ensuring that the payments made by the extractive companies are duly accounted, verified and prudently utilized for the benefit of the citizens of Tanzania. In this regard, the Committee is tasked with a developing a framework for transparency and accountability in the reporting and disclosure by all extractive companies on payments due to or made to the government. The Committee also has the mandate of collecting from the extractive company’s details on the cost of production, volumes of production and export data in every financial year.

Other responsibilities of the Committee include commissioning of reconciliation reports of company payments and government receipts; conducting investigations on material discrepancies; disseminating reconciliation reports; promoting effective citizen participation and awareness of the contribution of the extractive sector to socio-economic development and supervising the Secretariat staff.

In addition to the disclosure of payments and data on production and exports, the law requires extractive companies to provide information on local content, corporate social responsibility and capital expenditures. The law mandates that extractive companies submit to the Committee an annual report containing information on local content and corporate social responsibility. On capital expenditures, the law requires that extractive companies submit to the Committee cost incurred at every stage of development.

The law provides provisions for disclosure of contracts and beneficial ownership. With the assistance of the Committee, the law requires the Minister for Energy and Minerals to publish all concessions, contracts and licenses given to extractive companies on a website or through a media platform widely accessible to the public. The law also requires the Minister of Energy and Minerals to publish the individual names and shareholders who own interests in extractive companies.

The law sets out penalties for individuals and corporations which fail to produce a document or information under the law. In the case of an individual, the fine is not less than ten million shillings. In the case of a corporate entity, the fine is not less than fifty million shillings. In the event that false information on investment expenditure, production, export and any other information related to the activities of the extractive industry is provided, the law requires the payment of a fine not less than one hundred and fifty million shillings.

¹⁹ The law can be accessed at: <http://www.parliament.go.tz/polis/PAMS/docs/1-2015-16.pdf>

6. RECONCILIATION RESULTS

6.1. Reconciliation by taxpayers

We provide in the tables below the aggregate discrepancies found between the amounts reported by the taxpayers and the receipts reported by the different Government agencies after taking into account the all adjustments processed for all the taxes paid and received in Tzs and US\$. Please see detailed reconciliation per tax payer in the tables below (section 6.3).

No	Company	Templates originally lodged			Adjustments		Final amounts		
		Government -Tsz	Taxpayer-Tzs	Difference - Tzs	Government -Tzs	Taxpayer-Tzs	Government - Tzs	Taxpayer-Tzs	Difference-Tzs
1	ABG EXPLORATION LIMITED	2,928,030,468	2,912,340,467	15,690,001	-	15,690,001	2,928,030,468	2,928,030,468	(0)
2	AFREN GABON LIMITED	3,332,045,124	-	3,332,045,124	-	-	3,332,045,124	-	3,332,045,124
3	ARM (T) LTD	419,459,979	504,848,982	(85,389,003)	-	-	419,459,979	504,848,982	(85,389,003)
4	AUREOUS RESOURCES (T) LTD	-	-	-	-	-	-	-	-
5	ANGA RESOURCES LTD	-	-	-	-	-	-	-	-
6	BAFEX TANZANIA LTD	171,830,354	171,830,354	-	-	-	171,830,354	171,830,354	-
7	BEACH PETROLEUM (TANZANIA) LIMITED	205,639,429	205,639,429	-	-	-	205,639,429	205,639,429	-
8	BG INTERNATIONAL LIMITED	10,909,746,715	10,909,746,715	-	-	-	10,909,746,715	10,909,746,715	-
9	BG TANZANIA LIMITED	19,029,369,885	19,029,369,885	-	-	-	19,029,369,885	19,029,369,885	-
10	BULYANHULU GOLD MINE LIMITED	77,195,902,362	75,494,733,892	1,701,168,470	(1,993,384)	1,699,175,087	77,193,908,978	77,193,908,979	(1)
11	CULTURAL HERITAGE LTD	170,797,457	170,797,457	-	-	-	170,797,457	170,797,457	-
12	DEEP YELLOW TANZANIA LIMITED	182,304,125	-	182,304,125	-	-	182,304,125	-	182,304,125
13	DODSAL HYDROCARBORN & POWER (Tanzania) LTD	1,304,513,854	-	1,304,513,854	-	-	1,304,513,854	-	1,304,513,854
14	DOMINION TANZANIA LIMITED								

No		Templates originally lodged			Adjustments		Final amounts		
		3,307,488,863	79,730,302	3,227,758,562	(40,362,709)	3,187,395,853	3,267,126,154	3,267,126,155	(0)
15	ETABLISSEMENT MAUREL ET PROM	2,973,560,203	2,973,560,203	-	-	-	2,973,560,203	2,973,560,203	-
16	GEITA GOLD MINING LIMITED	205,398,347,724	205,398,347,724	0	-	-	205,398,347,724	205,398,347,724	0
17	H. J. STANLEY & SONS LTD	367,742,331	367,742,330	0	-	-	367,742,331	367,742,330	0
18	HERITAGE OIL TANZANIA LIMITED	259,366,924	259,366,924	(0)	-	-	259,366,924	259,366,924	(0)
19	HERITAGE RUKWA (TZ) LIMITED	1,210,650,758	1,210,650,758	-	-	-	1,210,650,758	1,210,650,758	-
20	IBIS RESOURCES LTD	-	-	-	-	-	-	-	-
21	JACANA RESOURCES LTD	145,977,438	150,803,800	(4,826,362)	4,826,361	-	150,803,799	150,803,800	(1)
22	KABANGA NICKEL CO.LTD	2,666,831,847	3,511,445,876	(844,614,029)	(102,074,641)	(946,688,670)	2,564,757,206	2,564,757,206	(0)
23	LIONTOWN RESOURCES (TANZANIA) LIMITED	184,214,949	209,159,427	(24,944,478)	24,944,479	-	209,159,428	209,159,427	1
24	MANTRA TANZANIA LIMITED	6,711,630,485	6,566,663,800	144,966,685	-	144,966,685	6,711,630,485	6,711,630,485	-
25	MAWENI LIMESTONE LIMITED	7,701,090,616	7,668,886,460	32,204,155	-	32,204,155	7,701,090,616	7,701,090,615	0
26	MBEYA CEMENT COMPANY LIMITED	16,484,317,707	14,875,532,287	1,608,785,420	-	1,608,785,420	16,484,317,707	16,484,317,707	0
27	MDN TANZANIA LIMITED	229,386,973	229,386,973	-	-	-	229,386,973	229,386,973	-
28	MIDWEST MINERALS PROCESSOR LIMITED	468,451,589	468,451,589	-	-	-	468,451,589	468,451,589	-
29	NDOVU RESOURCES LIMITED	345,862,632	343,982,820	1,879,812	(1,879,812)	-	343,982,820	343,982,820	0
30	NGWENA LTD	1,327,469,520	1,327,469,520	-	-	-	1,327,469,520	1,327,469,520	-
31	NOBLE AZANIA INVESTMENT LTD	-	-	-	-	-	-	-	-
32	NORTH MARA GOLD MINE LIMITED	47,789,341,208	47,789,341,208	(0)	-	-	47,789,341,208	47,789,341,208	(0)
33	NYANZA GOLD FIELD LTD	-	-	-	-	-	-	-	-

No		Templates originally lodged			Adjustments		Final amounts		
34	NYANZA MINES (T) LIMITED	520,969,003	520,969,003	-	-	-	520,969,003	520,969,003	-
35	OPHIR EAST AFRICA VENTURES LTD	1,040,276,988	950,104,175	90,172,813	(40,076,177)	50,096,636	1,000,200,811	1,000,200,811	0
36	PANAFRICAN ENERGY TANZANIA LTD	66,968,980,117	66,996,398,826	(27,418,709)	-	(27,418,709)	66,968,980,117	66,968,980,117	-
37	PANGEA MINERALS LTD	67,394,507,300	65,354,104,617	2,040,402,682	-	2,040,402,682	67,394,507,300	67,394,507,299	0
38	PETROBRAS TANZANIA LIMITED	7,905,552,604	6,450,896,833	1,454,655,771	-	1,454,655,770	7,905,552,604	7,905,552,603	1
39	RED HILL NICKEL LIMITED	248,145,709	228,617,669	19,528,040	-	-	248,145,709	228,617,669	19,528,040
40	REEF MINERS LTD	-	-	-	-	-	-	-	-
41	RESOLUTE TANZANIA LIMITED	53,470,082,445	41,946,507,124	11,523,575,321	(4,124,359,135)	7,399,216,187	49,345,723,310	49,345,723,311	(1)
42	SAVANNAH EXPLORATION LTD	32,902,495	-	32,902,495	-	-	32,902,495	-	32,902,495
43	SHANTA MINING COMPANY LIMITED	9,503,836,065	9,746,232,652	(242,396,588)	49,359,715	(193,036,872)	9,553,195,780	9,553,195,780	(1)
44	SHIELD RESOURCES LTD	-	-	-	-	-	-	-	-
45	SONGAS LIMITED	27,723,075,507	33,310,300,827	(5,587,225,320)	5,389,697,183	(197,528,140)	33,112,772,690	33,112,772,687	3
46	SONGSHAN MINING CO. LTD	6,704,102	-	6,704,102	-	-	6,704,102	-	6,704,102
47	STATE MINING CORPORATION	344,494,304	344,494,304	-	-	-	344,494,304	344,494,304	-
48	STATOIL TANZANIA AS	30,790,840,251	26,871,396,629	3,919,443,622	-	3,919,443,623	30,790,840,251	30,790,840,252	(1)
49	SWALA OIL AND GAS Plc	121,075,347	121,075,347	-	-	-	121,075,347	121,075,347	-
50	TAD CORPORATION 2000	288,775,315	288,775,315	-	-	-	288,775,315	288,775,315	-
51	TANCAN MINING COMPANY LIMITED	1,246,472,109	1,246,472,109	-	-	-	1,246,472,109	1,246,472,109	-
52	TANGA CEMENT COMPANY LIMITED	45,015,939,056	44,817,377,212	198,561,844	-	198,561,845	45,015,939,056	45,015,939,057	(1)
53	TANZANIA CHINA INTER								

No		Templates originally lodged			Adjustments		Final amounts		
	MINERALS	73,952,412	41,347,701	32,604,711	-	37,745,149	73,952,412	79,092,850	(5,140,438)
54	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	700,988,926	700,988,926	-	-	-	700,988,926	700,988,926	-
55	TANZANIA PORTLAND CEMENT COMPANY LTD	54,882,367,682	57,239,906,588	(2,357,538,907)	2,476,351,115	118,812,210	57,358,718,796	57,358,718,798	(2)
56	TANZANITE ONE TRADING LIMITED	797,595,034	-	797,595,034	-	-	797,595,034	-	797,595,034
57	TANZANITE ONE MINING LTD	2,669,548,744	2,553,938,606	115,610,139	-	115,610,138	2,669,548,744	2,669,548,744	1
58	TOL GASES LIMITED	1,249,444,381	1,941,806,606	(692,362,225)	-	-	1,249,444,381	1,941,806,606	(692,362,225)
59	TULLOW TANZANIA B.V.	301,686,546	-	301,686,546	-	-	301,686,546	-	301,686,546
60	TWIGG GOLD LTD	421,751,977	387,070,652	34,681,325	-	20,627,063	421,751,977	407,697,715	14,054,262
61	URANEX TANZANIA LTD	466,013,049	466,013,049	-	-	-	466,013,049	466,013,049	-
62	WARTHOG RESOURCES (T) LTD	-	-	-	-	-	-	-	-
63	WENTWORTH GAS LTD	3,739,645,313	2,308,934,565	1,430,710,748	(1,430,710,749)	-	2,308,934,565	2,308,934,565	(0)
64	WILLIAMSON DIAMONDS LTD	7,930,497,008	7,436,752,013	493,744,994	(9)	493,744,984	7,930,496,999	7,930,496,997	1
65	WILLY ENTERPRISES LTD	712,852,501	470,515,069	242,337,432	-	-	712,852,501	470,515,069	242,337,432
		799,990,343,806	775,570,825,598	24,419,518,208	2,203,722,237	21,172,461,097	802,194,066,043	796,743,286,695	5,450,779,348

No	Templates originally lodged			Adjustments		Final amounts			
	Company	Government -US\$	Taxpayer-US\$	Difference - US\$	Government -US\$2	Taxpayer-US\$3	Government - US\$	Taxpayer-US\$4	Difference-US\$
1	ABG EXPLORATION LIMITED	252,276	252,276	-	-	-	252,276	252,276	-
2	AFREN GABON LIMITED	-	-	-	-	-	-	-	-
3	ARM (T) LTD	-	-	-	-	-	-	-	-
4	AUREOUS RESOURCES (T) LTD	131,191	126,205	4,986	-	4,986	131,191	131,191	-
5	ANGA RESOURCES LTD	105,099	105,099	1	-	-	105,099	105,099	1
6	BAFEX TANZANIA LTD	40,357	40,357	-	-	-	40,357	40,357	-
7	BEACH PETROLEUM (TANZANIA) LIMITED	-	-	-	-	-	-	-	-
8	BG INTERNATIONAL LIMITED	559,787	559,787	-	-	-	559,787	559,787	-
9	BG TANZANIA LIMITED	203,025	203,025	-	-	-	203,025	203,025	-
10	BULYANHULU GOLD MINE LIMITED	13,930,612	13,791,369	139,244	-	139,244	13,930,612	13,930,613	(0)
11	CULTURAL HERITAGE LTD	-	-	-	-	-	-	-	-
12	DEEP YELLOW TANZANIA LIMITED	13,542	-	13,542	-	-	13,542	-	13,542
13	DODSAL HYDROCARBORN & POWER (Tanzania) LTD	485,649	-	485,649	-	-	485,649	-	485,649
14	DOMINION TANZANIA LIMITED	152,108	2,357,587	(2,205,478)	(85,179)	(2,290,658)	66,929	66,929	1
15	ETABLISSEMENT MAUREL ET PROM	201,750	201,750	-	-	-	201,750	201,750	-
16	GEITA GOLD MINING LIMITED	28,870,137	26,835,011	2,035,126	-	2,035,126	28,870,137	28,870,137	(0)
17	H. J. STANLEY & SONS LTD								

No		Templates originally lodged			Adjustments		Final amounts		
		-	-	-	-	-	-	-	-
18	HERITAGE OIL TANZANIA LIMITED	368,660	368,660	-	-	-	368,660	368,660	-
19	HERITAGE RUKWA (TZ) LIMITED	495,451	495,451	(0)	-	-	495,451	495,451	(0)
20	IBIS RESOURCES LTD	347,653	-	347,653	-	-	347,653	-	347,653
21	JACANA RESOURCES LTD	218,131	218,131	-	-	-	218,131	218,131	-
22	KABANGA NICKEL CO.LTD	428,346	428,346	-	-	-	428,346	428,346	-
23	LIONTOWN RESOURCES (TANZANIA) LIMITED	300	300	-	-	-	300	300	-
24	MANTRA TANZANIA LIMITED	1,286,288	1,286,288	(0)	-	-	1,286,288	1,286,288	(0)
25	MAWENI LIMESTONE LIMITED	-	-	-	-	-	-	-	-
26	MBEYA CEMENT COMPANY LIMITED	-	-	-	-	-	-	-	-
27	MDN TANZANIA LIMITED	53,984	53,984	-	-	-	53,984	53,984	-
28	MIDWEST MINERALS PROCESSOR LIMITED	-	-	-	-	-	-	-	-
29	NDOVU RESOURCES LIMITED	331,843	213,456	118,387	-	118,387	331,843	331,843	(0)
30	NGWENA LTD	92,826	92,826	-	-	-	92,826	92,826	-
31	NOBLE AZANIA INVESTMENT LTD	414,155	-	414,155	-	-	414,155	-	414,155
32	NORTH MARA GOLD MINE LIMITED	15,750,477	15,366,411	384,067	-	384,067	15,750,477	15,750,478	(0)
33	NYANZA GOLD FIELD LTD	226,164	226,164	-	-	-	226,164	226,164	-
34	NYANZA MINES (T) LIMITED	9,325	9,325	0	-	-	9,325	9,325	0
35	OPHIR EAST AFRICA VENTURES LTD	155,226	186,773	(31,547)	-	(31,547)	155,226	155,226	0
36	PANAFRICAN ENERGY TANZANIA LTD	240,850	240,850	(0)	-	-	240,850	240,850	(0)

No		Templates originally lodged			Adjustments		Final amounts		
37	PANGEA MINERALS LTD	14,593,070	15,087,235	(494,165)	494,165	-	15,087,235	15,087,235	(0)
38	PETROBRAS TANZANIA LIMITED	1,038,381	1,038,381	(0)	-	-	1,038,381	1,038,381	(0)
39	RED HILL NICKEL LIMITED	300	300	-	-	-	300	300	-
40	REEF MINERS LTD	190,376	190,376	-	-	-	190,376	190,376	-
41	RESOLUTE TANZANIA LIMITED	7,429,378	6,899,477	529,901	-	529,900	7,429,378	7,429,377	1
42	SAVANNAH EXPLORATION LTD	144,411	-	144,411	-	-	144,411	-	144,411
43	SHANTA MINING COMPANY LIMITED	1,831,717	1,831,717	-	-	-	1,831,717	1,831,717	-
44	SHIELD RESOURCES LTD	135,063	22,669	112,394	-	112,394	135,063	135,063	0
45	SONGAS LIMITED	-	-	-	-	-	-	-	-
46	SONGSHAN MINING CO. LTD	232,045	-	232,045	-	-	232,045	-	232,045
47	STATE MINING CORPORATION	5,235	5,235	-	-	-	5,235	5,235	-
48	STATOIL TANZANIA AS	184,862	184,862	-	-	-	184,862	184,862	-
49	SWALA OIL AND GAS Plc	535,627	535,627	(0)	-	-	535,627	535,627	(0)
50	TAD CORPORATION 2000	693,305	693,305	-	-	-	693,305	693,305	-
51	TANCAN MINING COMPANY LIMITED	137,913	137,913	-	-	-	137,913	137,913	-
52	TANGA CEMENT COMPANY LIMITED	-	-	-	-	-	-	-	-
53	TANZANIA CHINA INTER MINERALS	129,844	36,946	92,897	-	(23,919)	129,844	13,027	116,816
54	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	-	-	-	-	-	-	-	-
55	TANZANIA PORTLAND CEMENT COMPANY LTD	-	-	-	-	-	-	-	-
56	TANZANITE ONE TRADING								

No		Templates originally lodged			Adjustments		Final amounts		
	LIMITED	384,723	-	384,723	-	-	384,723	-	384,723
57	TANZANITE ONE MINING LTD	288,478	288,478	-	-	-	288,478	288,478	-
58	TOL GASES LIMITED	-	-	-	-	-	-	-	-
59	TULLOW TANZANIA B.V.	-	-	-	-	-	-	-	-
60	TWIGG GOLD LTD	123,078	158,448	(35,370)	35,370	-	158,448	158,448	0
61	URANEX TANZANIA LTD	577,133	577,133	-	-	-	577,133	577,133	-
62	WARTHOG RESOURCES (T) LTD	274,261	274,261	-	-	-	274,261	274,261	-
63	WENTWORTH GAS LTD	-	-	-	-	-	-	-	-
64	WILLIAMSON DIAMONDS LTD	2,220,364	2,220,364	-	-	-	2,220,364	2,220,364	-
65	WILLY ENTERPRISES LTD	-	-	-	-	-	-	-	-
		96,514,777	93,842,157	2,672,620	444,356	977,980	96,959,133	94,820,137	2,138,996

6.2. Reconciliation by payment type

We provide in the tables below the aggregate discrepancies found between the amounts reported by the taxpayers and the receipts reported by the different Government agencies after taking into account the all adjustments processed for all the taxes paid and received in TzS by payment type.

Receipt Category	Final reported-TzS	Final reported-US\$	Total Reported by Government Expressed in TzS	Final reported-TzS	Final reported-US\$	Total Reported by Taxpayers Expressed in TzS	Final Discrepancy in TzS
	Government			Company			
Payments MEM	2,689,422,799	90,775,548	146,840,993,627	2,596,940,785	89,122,202	144,122,997,688	2,717,995,938
Royalties for minerals	2,071,306,414	82,398,208	132,919,660,957	2,010,102,470	82,013,486	132,247,517,699	672,143,258
Royalties for oil and gas	-	-	-	-	-	-	-
Rent and License Fees	330,721,459	8,365,731	13,615,502,653	299,443,389	7,097,107	11,569,649,972	2,045,852,680
Profit per Production Sharing Agreements	-	-	-	-	-	-	-
Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
Other material payments made to MEM	287,394,925	11,609	305,830,017	287,394,925	11,609	305,830,017	(0)
Payments made to TPDC	1,411,722,208	4,862,290	9,133,039,029	1,411,722,208	4,376,642	8,361,829,005	771,210,024
Profit per Production Sharing Agreement	1,411,722,208	41,014	1,476,852,440	1,411,722,208	41,014	1,476,853,186	(746)
License Charges/fees	-	1,761,870	2,797,850,084	-	1,620,917	2,574,016,895	223,833,189
Royalties for oil and gas	-	-	-	-	-	-	-
Training Fees	-	3,059,406	4,858,336,506	-	2,714,710	4,310,958,924	547,377,581
Payments made to TRA	734,133,278,416	400,000	734,768,478,416	728,381,948,196	399,999	729,017,146,957	5,751,331,459
Corporation Tax (including provisional ax and advance tax)	218,186,719,794	-	218,186,719,794	218,146,719,794	-	218,146,719,794	40,000,000
Withholding Taxes paid on company TIN where tax payer is withholdee	1,762,904	-	1,762,904	1,762,904	-	1,762,904	-
Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	116,111,477,223	-	116,111,477,223	116,031,610,384	(1)	116,031,609,145	79,868,077
Pay- As-You-Earn (PAYE)	127,446,550,370	-	127,446,550,370	127,214,865,424	-	127,214,865,424	231,684,946
Skills and Development Levy (SDL)	27,623,557,407	-	27,623,557,407	27,536,537,297	-	27,536,537,297	87,020,110
VAT paid to LTD	77,236,840,554	-	77,236,840,554	76,892,165,556	-	76,892,165,556	344,674,998
Excise Duty paid to LTD	5,880,424,475	-	5,880,424,475	5,880,424,475	-	5,880,424,475	-
Import Duty paid to LTD	17,021,504	-	17,021,504	17,021,504	-	17,021,504	-

Receipt Category	Final reported-TzS	Final reported-US\$	Total Reported by Government Expressed in TzS	Final reported-TzS	Final reported-US\$	Total Reported by Taxpayers Expressed in TzS	Final Discrepancy in TzS
Stamp Duty paid to LTD	60,119,842	-	60,119,842	60,119,842	-	60,119,842	(0)
Fuel Levy paid to LTD	-	-	-	-	-	-	-
Other material payments made to TRA	115,483,339	-	115,483,339	115,483,339	-	115,483,339	-
Corporation Tax (including provisional ax and advance tax)	391,449,938	-	391,449,938	389,565,938	-	389,565,938	1,884,000
Withholding Taxes paid on company TIN where tax payer is withholdee	4,917,801	-	4,917,801	4,917,801	-	4,917,801	-
Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	7,099,034,113	-	7,099,034,113	3,507,046,268	-	3,507,046,268	3,591,987,845
Pay- As-You-Earn (PAYE) paid to DRD	3,624,663,255	-	3,624,663,255	2,343,477,919	-	2,343,477,919	1,281,185,337
Skills and Development Levy (SDL) paid to DRD	776,725,951	-	776,725,951	577,028,194	-	577,028,194	199,697,758
VAT paid to DRD	653,475,424	-	653,475,424	760,624,777	-	760,624,777	(107,149,353)
Stamp Duty paid to DRD	1,821,232	-	1,821,232	1,821,232	-	1,821,232	-
Fuel Levy paid to DRD	-	-	-	-	-	-	-
Other material payments made to TRA	151,618,705	-	151,618,705	151,618,705	-	151,618,705	-
VAT paid to CED	114,767,375,776	-	114,767,375,776	114,815,206,388	-	114,815,206,388	(47,830,612)
Excise Duty paid to CED	531,831,611	-	531,831,611	531,831,611	-	531,831,611	(0)
Import Duty paid to CED	30,121,392,407	-	30,121,392,407	30,073,084,055	-	30,073,084,055	48,308,352
Stamp Duty paid to CED	-	-	-	-	-	-	-
Fuel Levy paid to CED	2,977,319,720	400,000	3,612,519,720	2,977,319,720	400,000	3,612,519,720	-
Other material payments made to TRA	351,695,070	-	351,695,070	351,695,070	-	351,695,070	-
Payments made to NSSF/PPF	57,907,208,871	-	57,907,208,871	58,279,780,159	-	58,279,780,159	(372,571,288)
NSSF Contribution	47,652,974,412	-	47,652,974,412	47,803,095,172	-	47,803,095,172	(150,120,760)
PPF Contribution	10,254,234,459	-	10,254,234,459	10,476,684,987	-	10,476,684,987	(222,450,528)
Payments made to Local Authorities	4,542,290,654	921,295	6,005,306,352	4,562,752,252	921,295	6,025,767,950	(20,461,598)
Local Levy	353,528,784	200,000	671,128,784	366,399,084	200,000	683,999,084	(12,870,300)
Service Levy	3,141,969,830	715,545	4,278,254,527	3,149,561,128	715,545	4,285,845,825	(7,591,298)
Other Local Taxes, Fees and Levies	1,046,792,040	5,750	1,055,923,040	1,046,792,040	5,750	1,055,923,040	-

Receipt Category	Final reported-TzS	Final reported-US\$	Total Reported by Government Expressed in TzS	Final reported-TzS	Final reported-US\$	Total Reported by Taxpayers Expressed in TzS	Final Discrepancy in TzS
Payments made to MoF	1,127,288,800	-	1,127,288,800	1,127,288,800	-	1,127,288,800	-
Dividends for Government Shares held in the company	598,872,175	-	598,872,175	598,872,175	-	598,872,175	-
Revenues to Government for shareholding sale in the companies	528,416,625	-	528,416,625	528,416,625	-	528,416,625	-
Payments made to MOTNR	382,854,296	-	382,854,296	382,854,296	-	382,854,296	-
Payments to MOTNR	382,854,296	-	382,854,296	382,854,296	-	382,854,296	-
Grand total payments 2012/2013	802,194,066,043	96,959,133	956,165,169,391	796,743,286,695	94,820,137	947,317,664,855	8,847,504,536

6.3. Detailed reconciliation by taxpayers and tax category

We provide in the tables reconciliation results company by company and by payment type showing the initial numbers reported by government agency, by company, initial differences, adjustments made and final reconciled numbers and also the final remaining differences. Where adjustments are made, explanations for these adjustments are provided at the bottom of each sheet.

1. ABG EXPLORATION LIMITED								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (TzS)
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	
Payments MEM								
Royalties for minerals			-			-	-	-
Other material payments made to MEM	-	-	-	-	-	-	-	-
Payments made to TPDC			-			-	-	-
Protected Gas Revenue			-			-	-	-
Training Fees	-	-	-			-	-	-
Payments made to TRA (LTD)			-			-	-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-	-
Withholding Taxes paid on company TIN where tax payer is withholder			-			-	-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	658,217,083	658,217,083	-			658,217,083	658,217,083	-
Pay-As-You-Earn (PAYE)	1,271,477,892	1,271,477,892	-			1,271,477,892	1,271,477,892	-
Skills and Development Levy (SDL)	278,896,806	278,896,806	-			278,896,806	278,896,806	-
VAT paid to LTD			-			-	-	-
Capital Gains Tax Paid to LTD			-			-	-	-
Payments made to TRA (DRD)			-			-	-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-	-
Payments made to TRA (CED)			-			-	-	-
VAT paid to CED	22,440,394	22,440,394	-			22,440,394	22,440,394	-
Excise Duty paid to CED	9,045,471	9,045,471	-			9,045,471	9,045,471	-
Import Duty paid to CED	27,557,839	27,557,839	-			27,557,839	27,557,839	-
Stamp Duty paid to CED			-			-	-	-
Fuel Levy paid to CED			-			-	-	-
Other material payments made to TRA			-			-	-	-
Payments made to NSSF/PPF			-			-	-	-
NSSF Contribution	630,366,342	614,676,341	15,690,001		15,690,001	630,366,342	630,366,342	(0)
PPF Contribution	30,028,640	30,028,640	-			30,028,640	30,028,640	-
Payments made to Local Authorities			-			-	-	-
Payments to MOTNR			-			-	-	-
Grand Totals	2,928,030,468	2,912,340,467	15,690,001	-	15,690,001	2,928,030,468	2,928,030,468	(0)
Adjustments were made to the initial templates for the reasons set out below								
Commentary				Note #				
ABG missed on transaction, now added				1			15,690,001	
Grand Total					-		15,690,001	

1. ABG EXPLORATION LIMITED	USD							
	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	(US\$)
Taxes, fees and other charges paid from companies to government								
Payments MEM								
Rent and License Fees	252,276	252,276	-			252,276	252,276	-
Profit per Production Sharing Agreements			-			-	-	-
Payments made to TPDC								
Training Fees			-			-	-	-
Payments made to TRA (LTD)								
Corporation Tax (including provisional ax and advance tax)			-			-	-	-
Other material payments made to TRA			-			-	-	-
Capital Gains Tax Paid to LTD			-			-	-	-
Payments made to TRA (DRD)								
Fuel Levy paid to DRD			-			-	-	-
Other material payments made to TRA			-			-	-	-
Capital Gains Tax Paid to DRD			-			-	-	-
Payments made to TRA (CED)								
Other material payments made to TRA			-			-	-	-
Payments made to NSSF/PPF								
NSSF Contribution			-			-	-	-
PPF Contribution			-			-	-	-
Payments made to Local Authorities								
Local Levy			-			-	-	-
Service Levy			-			-	-	-
Other Local Taxes, Fees and Levies			-			-	-	-
Payments made to MoF								
Dividends for Government Shares held in the company			-			-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-
Payments made to MOTNR								
Payments to MOTNR			-			-	-	-
Grand Totals	252,276	252,276	-	-	-	252,276	252,276	-

2. AFREN GABON LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Other material payments made to MEM	-	-	-	-		-	-
Payments made to TPDC			-			-	-
Training Fees	-	-	-			-	-
Payments made to TRA (LTD)			-			-	-
Capital Gains Tax Paid to LTD			-			-	-
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	3,332,045,124		3,332,045,124			3,332,045,124	-
Capital Gains Tax Paid to DRD			-			-	-
Payments made to TRA (CED)			-			-	-
Corporation Tax (including provisional ax and advance tax) to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	3,332,045,124	-	3,332,045,124	-	-	3,332,045,124	-

3. ARM (T) LTD**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals	10,759,284		10,759,284			10,759,284	-	10,759,284	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	31,527,692	2,732,422	28,795,270	-		31,527,692	2,732,422	28,795,270	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional tax and advance tax)			-			-	-	-	
Pay- As-You-Earn (PAYE) paid to DRD	22,853,973	22,217,745	636,228			22,853,973	22,217,745	636,228	
Skills and Development Levy (SDL) paid to DRD	16,347,464	14,957,511	1,389,953			16,347,464	14,957,511	1,389,953	
VAT paid to DRD	250,066,375	405,802,071	(155,735,696)			250,066,375	405,802,071	(155,735,696)	
Payments made to TRA (CED)			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	17,464,435		17,464,435			17,464,435	-	17,464,435	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	11,301,523		11,301,523			11,301,523	-	11,301,523	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	48,441,541	48,441,541	-			48,441,541	48,441,541	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy	7,697,692	7,697,692	-			7,697,692	7,697,692	-	
Service Levy	3,000,000	3,000,000	-			3,000,000	3,000,000	-	
Grand Totals	419,459,979	504,848,982	(85,389,003)	-	-	419,459,979	504,848,982	(85,389,003)	

4. AUREOUS RESOURCES (T) LTD**	USD						
	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Taxes, fees and other charges paid from companies to government							
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	131,191	114,596	16,595	(11,609)	4,986	119,582	119,582
Profit per Production Sharing Agreements			-			-	-
Protected Gas/Additional Gas Revenues			-			-	-
Other material payments made to MEM		11,609	(11,609)	11,609		11,609	11,609
Payments made to TPDC			-			-	-
Training Fees			-			-	-
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Capital Gains Tax Paid to LTD			-			-	-
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Capital Gains Tax Paid to DRD			-			-	-
Payments made to TRA (CED)			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	131,191	126,205	4,986	-	4,986	131,191	131,191
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Company missed transaction now added			1	-	4,986		
			2	-	-		
Grand Total				-	4,986		

5. ANGA RESOURCES LTD	USD						
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	105,099	105,099	1			105,099	105,099
Profit per Production Sharing Agreements			-			-	-
Capital Gains Tax Paid to DRD			-			-	-
Payments made to TRA (CED)			-			-	-
Corporation Tax (including provisional ax and advance tax) to CED			-			-	-
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	105,099	105,099	1	-	-	105,099	105,099
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
			1	-			
			2	-			
Grand Total				-	-		

6. BAFEX TANZANIA LTD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Capital Gains Tax Paid to LTD			-			-	-
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee	4,917,801	4,917,801	-			4,917,801	4,917,801
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder			-			-	-
Pay-As-You-Earn (PAYE) paid to DRD	73,043,465	73,043,465	-			73,043,465	73,043,465
Skills and Development Levy (SDL) paid to DRD	18,242,703	18,242,703	-			18,242,703	18,242,703
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	60,809,011	60,809,011	-			60,809,011	60,809,011
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR	2,900,000.00	2,900,000.00	-			2,900,000	2,900,000
Grand Totals	171,830,354	171,830,354	-	-	-	171,830,354	171,830,354
6. BAFEX TANZANIA LTD							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	40,357	40,357	-			40,357	40,357
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	40,357	40,357	-	-	-	40,357	40,357

7. BEACH PETROLEUM (TANZANIA) LIMITED**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Payments made to TPDC			-			-	-
Payments made to TRA (LTD)			-			-	-
Payments made to TRA (DRD)			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	99,046,603	99,046,603	-			99,046,603	99,046,603
Pay- As-You-Earn (PAYE) paid to DRD	60,483,489	60,483,489	-			60,483,489	60,483,489
Skills and Development Levy (SDL) paid to DRD			-			-	-
Excise Duty paid to CED			-			-	-
Import Duty paid to CED			-			-	-
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	46,109,337	46,109,337	-			46,109,337	46,109,337
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	205,639,429	205,639,429	-	-	-	205,639,429	205,639,429

8. BG INTERNATIONAL LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Payments made to TRA (LTD)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	7,859,775,760	7,859,775,760	-			7,859,775,760	7,859,775,760	-	
Pay-As-You-Earn (PAYE)	1,426,126,144	1,426,126,144	-			1,426,126,144	1,426,126,144	-	
Skills and Development Levy (SDL)	212,067,887	212,067,887	-			212,067,887	212,067,887	-	
VAT paid to LTD			-			-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	31,875,221	31,875,221	-			31,875,221	31,875,221	-	
Payments made to TRA (CED)			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	251,575,106	251,575,106	-			251,575,106	251,575,106	-	
Excise Duty paid to CED	105,706,444	105,706,444	-			105,706,444	105,706,444	-	
Import Duty paid to CED	255,691,214	255,691,214	-			255,691,214	255,691,214	-	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	703,061,986	703,061,986	-			703,061,986	703,061,986	-	
PPF Contribution	63,866,953	63,866,953	-			63,866,953	63,866,953	-	
Payments made to Local Authorities			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	10,909,746,715	10,909,746,715	-	-	-	10,909,746,715	10,909,746,715	-	

8. BG INTERNATIONAL LIMITED									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	199,776	199,776	-			199,776	199,776	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	360,011	360,011	-			360,011	360,011	-	
Payments made to TRA (LTD)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	559,787	559,787	-	-	-	559,787	559,787	-	

Adjustments were made to the initial templates for the reasons set out below

Commentary	Note #		
	1	-	-
	2	-	-
Grand Total		-	-

9. BG TANZANIA LIMITED								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)
Payments made to TRA (LTD)			-			-	-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	13,397,120,571	13,397,120,571	-			13,397,120,571	13,397,120,571	-
Pay-As-You-Earn (PAYE)	3,689,620,814	3,689,620,814	-			3,689,620,814	3,689,620,814	-
Skills and Development Levy (SDL)	510,142,059	510,142,059	-			510,142,059	510,142,059	-
VAT paid to LTD			-			-	-	-
Excise Duty paid to LTD			-			-	-	-
Import Duty paid to LTD			-			-	-	-
Stamp Duty paid to LTD	9,228,628	9,228,628	-			9,228,628	9,228,628	-
Fuel Levy paid to LTD			-			-	-	-
Payments made to TRA (CED)			-			-	-	-
Payments made to NSSF/PPF			-			-	-	-
NSSF Contribution	1,186,796,216	1,186,796,216	-			1,186,796,216	1,186,796,216	-
PPF Contribution	236,461,596	236,461,596	-			236,461,596	236,461,596	-
Payments made to Local Authorities			-			-	-	-
Payments made to MOTNR			-			-	-	-
Payments to MOTNR			-			-	-	-
Grand Totals	19,029,369,885	19,029,369,885	-	-	-	19,029,369,885	19,029,369,885	-
9. BG TANZANIA LIMITED								
	USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Other material payments made to MEM			-			-	-	-
Payments made to TPDC			-			-	-	-
License Charges/fees	93,135	93,135	-			93,135	93,135	-
Royalties for oil and gas			-			-	-	-
Training Fees	109,890	109,890	-			109,890	109,890	-
Payments made to MOTNR			-			-	-	-
Payments to MOTNR			-			-	-	-
Grand Totals	203,025	203,025	-	-	-	203,025	203,025	-

10. BULYANHULU GOLD MINE LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (LTD)			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	3,307,912,363	3,307,912,363	-			3,307,912,363	3,307,912,363
Pay-As-You-Earn (PAYE)	31,198,229,423	28,557,741,913	2,640,487,510	(985,966,944)	1,654,520,566	30,212,262,479	30,212,262,479
Skills and Development Levy (SDL)	5,587,745,082	6,573,712,026	(985,966,944)	985,966,944		6,573,712,026	6,573,712,026
Payments made to TRA (CED)			-			-	-
VAT paid to CED	16,712,664,925	16,727,438,966	(14,774,041)	14,774,041		16,727,438,966	16,727,438,966
Excise Duty paid to CED	27,414,406	10,646,981	16,767,425	(16,767,425)		10,646,981	10,646,981
Import Duty paid to CED	4,537,377,278	4,526,826,072	10,551,206		10,551,206	4,537,377,278	4,537,377,278
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA	351,695,070	351,695,070	-			351,695,070	351,695,070
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	13,557,921,815	13,557,921,815	-			13,557,921,815	13,557,921,815
PPF Contribution	1,914,942,002	1,880,838,687	34,103,315		34,103,315	1,914,942,002	1,914,942,002
Payments to MOTNR			-			-	-
Grand Totals	77,195,902,362	75,494,733,892	1,701,168,470	(1,993,384)	1,699,175,087	77,193,908,978	77,193,908,979
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Cutt off transaction missed by company, now added			1	-	1,654,520,566		
Others			2	(1,993,384)	44,654,521		
Grand Total				(1,993,384)	1,699,175,087		
10. BULYANHULU GOLD MINE LIMITED							
	USD						
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals	13,424,682	13,285,439	139,244		139,244	13,424,682	13,424,683
Royalties for oil and gas			-			-	-
Rent and License Fees	105,930	105,930	-			105,930	105,930
Profit per Production Sharing Agreements			-			-	-
Payments made to TRA (CED)			-			-	-
Fuel Levy paid to CED	200,000	200,000	-			200,000	200,000
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy	200,000	200,000	-			200,000	200,000
Payments to MOTNR			-			-	-
Grand Totals	13,930,612	13,791,369	139,244	-	139,244	13,930,612	13,930,613
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Missed by company and confirmed by MEM			1	-	139,244		
Grand Total				-	139,244		

11. CULTURAL HERITAGE LTD**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals	289,053	289,053	-			289,053	289,053	-	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	60,930,549	60,930,549	-			60,930,549	60,930,549	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	11,700,000	11,700,000	-			11,700,000	11,700,000	-	
Pay- As-You-Earn (PAYE) paid to DRD	2,160,180	2,160,180	-			2,160,180	2,160,180	-	
Skills and Development Levy (SDL) paid to DRD	3,241,800	3,241,800	-			3,241,800	3,241,800	-	
VAT paid to DRD	77,397,949	77,397,949	-			77,397,949	77,397,949	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	10,824,000	10,824,000	-			10,824,000	10,824,000	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	1,569,926	1,569,926	-			1,569,926	1,569,926	-	
Other Local Taxes, Fees and Levies	2,684,000	2,684,000	-			2,684,000	2,684,000	-	
Payments made to MoF			-			-	-	-	
Grand Totals	170,797,457	170,797,457	-	-	-	170,797,457	170,797,457	-	

12. DEEP YELLOW TANZANIA LIMITED**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (LTD)			-			-	-
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	182,304,125		182,304,125			182,304,125	-
Pay-As-You-Earn (PAYE) paid to DRD			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	182,304,125	-	182,304,125	-	-	182,304,125	-
12. DEEP YELLOW TANZANIA LIMITED**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	13,542		13,542			13,542	-
Profit per Production Sharing Agreements			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	13,542	-	13,542	-	-	13,542	-

13. DODSAL HYDROCARBORN & POWER (Tanzania) LTD**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	13,509,734		13,509,734			13,509,734	-	13,509,734	
Pay-As-You-Earn (PAYE) paid to DRD	1,100,461,923		1,100,461,923			1,100,461,923	-	1,100,461,923	
Skills and Development Levy (SDL) paid to DRD	190,542,197		190,542,197			190,542,197	-	190,542,197	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	1,304,513,854	-	1,304,513,854	-	-	1,304,513,854	-	1,304,513,854	
13. DODSAL HYDROCARBORN & POWER (Tanzania) LTD**									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	140,954		140,954			140,954	-	140,954	
Royalties for oil and gas			-			-	-	-	
Training Fees	344,696		344,696			344,696	-	344,696	
Payments made to TRA (LTD)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	485,649	-	485,649	-	-	485,649	-	485,649	-
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
						-			
Grand Total					-				

14. DOMINION TANZANIA LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TZS)	Company (TZS)	Difference (TZS)	Government (TZS)	Company (TZS)	Government (TZS)	Company (TZS)	Difference (TZS)	
Payments MEM									
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder		46,602,253	(46,602,253)	3,233,998,106	3,187,395,853	3,233,998,106	3,233,998,106	0	1
Pay- As-You-Earn (PAYE)	73,490,758		73,490,758	(73,490,758)		(0)	-	(0)	
Skills and Development Levy (SDL)			-			-	-	-	
VAT paid to LTD	3,233,998,106	33,128,049	3,200,870,057	(3,200,870,057)		33,128,049	33,128,049	(0)	
Excise Duty paid to LTD			-			-	-	-	
Payments made to MoF			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	3,307,488,863	79,730,302	3,227,758,562	(40,362,709)	3,187,395,853	3,267,126,154	3,267,126,155	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
WHT reported under USD by company adjusted to Tshs			1	-	3,187,395,853				
Others			2	(40,362,709)	-				
Grand Total				(40,362,709)	3,187,395,853				
14. DOMINION TANZANIA LIMITED									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for oil and gas			-			-	-	-	
Training Fees	152,108	66,929	85,179	(85,179)		66,929	66,929	0	2
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder		2,290,658	(2,290,658)		(2,290,658)	-	(0)	0	1
Pay- As-You-Earn (PAYE)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	152,108	2,357,587	(2,205,478)	(85,179)	(2,290,658)	66,929	66,929	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
WHT received by TRA in Tshs and moved to Tshs column			1	-	(2,290,658)				
This was reported in error by TPDC, company confirmed it never paid the amount			2	-	-				
Grand Total				-	(2,290,658)				

15. ETABLISSEMENT MAUREL et PROM									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (Tz\$)	Company (Tz\$)	Difference (Tz\$)	Government (Tz\$)	Company (Tz\$)	Government (Tz\$)	Company (Tz\$)	Difference (Tz\$)	
Payments MEM									
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	17,800,000	17,800,000	-			17,800,000	17,800,000	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	2,794,390,931	2,794,390,931	-			2,794,390,931	2,794,390,931	-	
Pay-As-You-Earn (PAYE)	59,565,929	59,565,929	-			59,565,929	59,565,929	-	
Skills and Development Levy (SDL)	16,518,464	16,518,464	-			16,518,464	16,518,464	-	
VAT paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	1,540,675	1,540,675	-			1,540,675	1,540,675	-	
Fuel Levy paid to LTD			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	55,235,516	55,235,516	-			55,235,516	55,235,516	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	10,524,834	10,524,834	-			10,524,834	10,524,834	-	
Other Local Taxes, Fees and Levies	17,983,854	17,983,854	-			17,983,854	17,983,854	-	
Payments made to MoF			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	2,973,560,203	2,973,560,203	-	-	-	2,973,560,203	2,973,560,203	-	
15. ETABLISSEMENT MAUREL et PROM									
	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Difference (US\$)
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Payments made to TPDC			-			-	-	-	
License Charges/fees	196,000	196,000	-			196,000	196,000	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies	5,750	5,750	-			5,750	5,750	-	
Grand Totals	201,750	201,750	-	-	-	201,750	201,750	-	

16. GEITA GOLD MINING LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)									
Corporation Tax (including provisional ax and advance tax)	108,084,506,941	108,084,506,941	-			108,084,506,941	108,084,506,941	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	23,584,999,678	23,584,999,678	-			23,584,999,678	23,584,999,678	-	
Pay-As-You-Earn (PAYE)	16,346,986,728	16,346,986,728.00	-			16,346,986,728	16,346,986,728	-	
Skills and Development Levy (SDL)	3,928,768,586	3,928,768,586	(0)			3,928,768,586	3,928,768,586	(0)	
Payments made to TRA (CED)									
VAT paid to CED	34,169,252,716	34,169,252,716	-			34,169,252,716	34,169,252,716	-	
Excise Duty paid to CED	12,113,287	12,113,287	-			12,113,287	12,113,287	-	
Import Duty paid to CED	6,847,989,129	6,847,989,129	-			6,847,989,129	6,847,989,129	-	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED	2,977,319,720	2,977,319,720	-			2,977,319,720	2,977,319,720	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF									
NSSF Contribution	7,079,140,655	7,079,140,655	0			7,079,140,655	7,079,140,655	0	
PPF Contribution	2,367,270,284	2,367,270,284	-			2,367,270,284	2,367,270,284	-	
Grand Totals	205,398,347,724	205,398,347,724	0	-	-	205,398,347,724	205,398,347,724	0	
16. GEITA GOLD MINING LIMITED USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals	27,574,121	25,641,234	1,932,887		1,932,887	27,574,121	27,574,121	0	1
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	1,096,016	993,778	102,239		102,239	1,096,016	1,096,017	(1)	1
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to Local Authorities									
Local Levy	200,000	200,000	-			200,000	200,000	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	28,870,137	26,835,011	2,035,126	-	2,035,126	28,870,137	28,870,137	(0)	2
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Transactions missed by GGM but confirmed by GGM				1	-	2,035,126			
					-	-			
Grand Total					-	2,035,126			

17. H. J. STANLEY & SONS LTD**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	42,821,575	42,821,575	-			42,821,575	42,821,575	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy witholdeer	14,474,250	14,474,250	-			14,474,250	14,474,250	-	
Pay-As-You-Earn (PAYE) paid to DRD	27,271,884	27,271,884	-			27,271,884	27,271,884	-	
Skills and Development Levy (SDL) paid to DRD	28,998,737	28,998,737	-			28,998,737	28,998,737	-	
VAT paid to DRD	128,474,061	128,474,061	-			128,474,061	128,474,061	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	49,394,025	49,394,024	0			49,394,025	49,394,024	0	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy	76,307,800	76,307,800	-			76,307,800	76,307,800	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Revenues to Government for shareholding sale in the companies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	367,742,331	367,742,330	0	-	-	367,742,331	367,742,330	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
						-	-	-	
						-	-	-	
Grand Total						-	-	-	

18. HERITAGE OIL TANZANIA LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is withholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	20,894,274	20,894,274	-			20,894,274	20,894,274
Pay- As-You-Earn (PAYE) paid to DRD	123,204,041	123,204,041	-			123,204,041	123,204,041
Skills and Development Levy (SDL) paid to DRD	30,224,266	30,224,266	-			30,224,266	30,224,266
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	85,044,343	85,044,343	(0)			85,044,343	85,044,343
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	259,366,924	259,366,924	(0)	-	-	259,366,924	259,366,924
18. HERITAGE OIL TANZANIA LIMITED							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
License Charges/fees	68,660	68,660	-			68,660	68,660
Royalties for oil and gas			-			-	-
Training Fees	300,000	300,000	-			300,000	300,000
Payments made to TRA (LTD)			-			-	-
Grand Totals	368,660	368,660	-	-	-	368,660	368,660

19. HERITAGE RUKWA (TZ) LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (Tz\$)	Company (Tz\$)	Difference (Tz\$)	Government (Tz\$)	Company (Tz\$)	Government (Tz\$)	Company (Tz\$)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is withholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,210,650,758	1,210,650,758	-			1,210,650,758	1,210,650,758
Pay- As-You-Earn (PAYE) paid to DRD			-			-	-
Skills and Development Levy (SDL) paid to DRD			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	1,210,650,758	1,210,650,758	-	-	-	1,210,650,758	1,210,650,758
19. HERITAGE RUKWA (TZ) LIMITED							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments made to TPDC			-			-	-
License Charges/fees	93,838	93,838	(0)			93,838	93,838
Royalties for oil and gas			-			-	-
Training Fees	401,613	401,613	0			401,613	401,613
Payments to MOTNR			-			-	-
Grand Totals	495,451	495,451	(0)	-	-	495,451	495,451

20. IBIS RESOURCES LTD**	USD			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Taxes, fees and other charges paid from companies to government								
Payments MEM								
Royalties for minerals			-			-	-	-
Royalties for oil and gas			-			-	-	-
Rent and License Fees	347,653		347,653			347,653	-	347,653
Profit per Production Sharing Agreements			-			-	-	-
Import Duty paid to CED			-			-	-	-
Stamp Duty paid to CED			-			-	-	-
Fuel Levy paid to CED			-			-	-	-
Other material payments made to TRA			-			-	-	-
Payments made to NSSF/PPF			-			-	-	-
NSSF Contribution			-			-	-	-
PPF Contribution			-			-	-	-
Payments made to Local Authorities			-			-	-	-
Local Levy			-			-	-	-
Service Levy			-			-	-	-
Other Local Taxes, Fees and Levies			-			-	-	-
Payments made to MoF			-			-	-	-
Dividends for Government Shares held in the company			-			-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-
Payments made to MOTNR			-			-	-	-
Payments to MOTNR			-			-	-	-
Grand Totals	347,653	-	347,653	-	-	347,653	-	347,653
Adjustments were made to the initial templates for the reasons set out below								
Commentary				Note #				
					-			
					-			
Grand Total					-			

21. JACANA RESOURCES LTD**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	8,741,258		8,741,258	(8,741,258)		(0)	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	10,186,474	12,716,338	(2,529,864)	2,529,864		12,716,338	12,716,338
Pay- As-You-Earn (PAYE) paid to DRD	106,359,880	111,701,767	(5,341,887)	5,341,887		111,701,767	111,701,767
Skills and Development Levy (SDL) paid to DRD	20,689,827	26,385,695	(5,695,868)	5,695,868		26,385,695	26,385,695
Payments to MOTNR			-			-	-
Grand Totals	145,977,438	150,803,800	(4,826,362)	4,826,361	-	150,803,799	150,803,800
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Transaction missed by TRA			1	4,826,361			
Grand Total				4,826,361	-		
21. JACANA RESOURCES LTD**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	218,131	218,131	-			218,131	218,131
Payments made to MOTNR							
Payments to MOTNR			-			-	-
Grand Totals	218,131	218,131	-	-	-	218,131	218,131

22. KABANGA NICKEL CO.LTD**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	102,074,641		102,074,641	(102,074,641)		-	-
Withholding Taxes paid on company TIN where tax payer is withholdee						-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholdee buy withholder	1,359,061,550	600,842,740	758,218,809	(758,218,809)		600,842,741	600,842,740
Pay- As-You-Earn (PAYE)	855,646,440	1,346,604,206	(490,957,766)	490,957,766		1,346,604,206	1,346,604,206
Skills and Development Levy (SDL)	24,822,943	292,083,985	(267,261,043)	267,261,043		292,083,986	292,083,985
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	177,392,136	177,392,136	-			177,392,136	177,392,136
PPF Contribution	147,834,139	147,834,139	-			147,834,139	147,834,139
Payments to MOTNR			-			-	-
Grand Totals	2,666,831,847	3,511,445,876	(844,614,029)	(102,074,641)	(946,688,670)	2,564,757,206	2,564,757,206
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Reported in error by TRA			1	(102,074,641)			
Reported in error by company (VAT)			2		(946,688,670)		
Grand Total				(102,074,641)	(946,688,670)		
22. KABANGA NICKEL CO.LTD**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	428,346	428,346	-			428,346	428,346
Payments to MOTNR			-			-	-
Grand Totals	428,346	428,346	-	-	-	428,346	428,346

23. LIONTOWN RESOURCES (TANZANIA) LIMITED**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	3,700,667		3,700,667	(3,700,667)		0	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	137,793,731	131,088,445	6,705,286	(6,705,286)		131,088,445	131,088,445
Pay- As-You-Earn (PAYE) paid to DRD	37,854,173	60,970,461	(23,116,288)	23,116,288		60,970,461	60,970,461
Skills and Development Levy (SDL) paid to DRD	4,866,377	17,100,521	(12,234,144)	12,234,144		17,100,521	17,100,521
Payments to MOTNR			-			-	-
Grand Totals	184,214,949	209,159,427	(24,944,478)	24,944,479	-	209,159,428	209,159,427
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
SDL transactions missed by TRA			1	24,944,479			
				-	-		
Grand Total				24,944,479	-		
23. LIONTOWN RESOURCES (TANZANIA) LIMITED**							
	USD						
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	300	300	-			300	300
Payments to MOTNR			-			-	-
Grand Totals	300	300	-	-	-	300	300

24. MANTRA TANZANIA LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	2,547,500,500	2,547,500,500	-			2,547,500,500	2,547,500,500
Pay- As-You-Earn (PAYE)	1,844,137,216	1,844,137,216	-			1,844,137,216	1,844,137,216
Skills and Development Levy (SDL)	439,952,845	439,952,845	-			439,952,845	439,952,845
Payments made to TRA (CED)			-			-	-
VAT paid to CED	78,130,009	78,130,009	-			78,130,009	78,130,009
Excise Duty paid to CED	170,512	170,512	-			170,512	170,512
Import Duty paid to CED	173,468,677	173,468,677	-			173,468,677	173,468,677
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	1,006,609,541	861,642,856	144,966,685		144,966,685	1,006,609,541	1,006,609,541
PPF Contribution	578,763,185	578,763,185	-			578,763,185	578,763,185
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies	42,898,000	42,898,000	-			42,898,000	42,898,000
Payments to MOTNR			-			-	-
Grand Totals	6,711,630,485	6,566,663,800	144,966,685	-	144,966,685	6,711,630,485	6,711,630,485
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Transaction missed by company			1	-	144,966,685		
				-	-		
Grand Total				-	144,966,685		
24. MANTRA TANZANIA LIMITED USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	1,286,288	1,286,288	(0)			1,286,288	1,286,288
Payments to MOTNR			-			-	-
Grand Totals	1,286,288	1,286,288	(0)	-	-	1,286,288	1,286,288

25. MAWENI LIMESTONE LIMITED**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Royalties for minerals	26,539,125	26,539,125	-			26,539,125	26,539,125
Royalties for oil and gas			-			-	-
Rent and License Fees	20,107,600	20,107,600	-	-		20,107,600	20,107,600
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	71,840,634		71,840,634	(71,840,634)		-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	296,378,972	28,985,369	267,393,603	(239,076,422)	28,317,181	57,302,550	57,302,550
Pay-As-You-Earn (PAYE)	555,705,997	603,086,727	(47,380,730)	47,380,730		603,086,727	603,086,727
Skills and Development Levy (SDL)	26,197,942	289,734,268	(263,536,326)	263,536,326		289,734,268	289,734,268
VAT paid to LTD			-			-	-
Excise Duty paid to LTD			-			-	-
Import Duty paid to LTD			-			-	-
Stamp Duty paid to LTD	4,894,014	1,007,040	3,886,974		3,886,974	4,894,014	4,894,014
Payments made to TRA (CED)			-			-	-
VAT paid to CED	4,256,965,683	4,256,965,683	-			4,256,965,683	4,256,965,683
Excise Duty paid to CED			-			-	-
Import Duty paid to CED	2,137,949,611	2,137,949,611	-			2,137,949,611	2,137,949,611
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	304,511,039	304,511,039	-			304,511,039	304,511,039
PPF Contribution			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	7,701,090,616	7,668,886,460	32,204,155	-	32,204,155	7,701,090,616	7,701,090,615

26. MBEYA CEMENT COMPANY LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Royalties for minerals	149,210,987	149,210,987	-			149,210,987	149,210,987
Royalties for oil and gas			-			-	-
Rent and License Fees	274,366,716	274,366,716	-	-		274,366,716	274,366,716
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	5,036,281,951	5,183,741,939	(147,459,989)	147,459,989		5,183,741,940	5,183,741,939
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	1,448,032,262	1,186,662,503	261,369,759		261,369,759	1,448,032,262	1,448,032,262
Pay-As-You-Earn (PAYE)	1,676,121,229	821,494,772	854,626,457	(147,459,989)	707,166,468	1,528,661,240	1,528,661,240
Skills and Development Levy (SDL)	370,522,034	260,644,663	109,877,371		109,877,371	370,522,034	370,522,034
VAT paid to LTD	2,967,888,307	2,437,516,485	530,371,822		530,371,822	2,967,888,307	2,967,888,307
Payments made to TRA (CED)			-			-	-
VAT paid to CED	2,181,011,764	2,181,011,764	-			2,181,011,764	2,181,011,764
Excise Duty paid to CED	1,846,981	1,846,981	-			1,846,981	1,846,981
Import Duty paid to CED	360,598,015	360,598,015	-			360,598,015	360,598,015
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	430,569,326	430,569,326	(0)			430,569,326	430,569,326
PPF Contribution	250,429,183	250,429,183	-			250,429,183	250,429,183
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy	210,150,153	210,150,152.58	-			210,150,153	210,150,153
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company	598,872,175	598,872,175.00	-			598,872,175	598,872,175
Revenues to Government for shareholding sale in the companies	528,416,625	528,416,625.00	-			528,416,625	528,416,625
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	16,484,317,707	14,875,532,287	1,608,785,420	-	1,608,785,420	16,484,317,707	16,484,317,707
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Transactions missed by company and confirmed by TRA			1	-	1,608,785,420		
					-		
Grand Total				-	1,608,785,420		

27. MDN TANZANIA LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	62,893,836	62,893,836	-			62,893,836	62,893,836
Pay-As-You-Earn (PAYE) paid to DRD	75,947,194	75,947,194	-			75,947,194	75,947,194
Skills and Development Levy (SDL) paid to DRD	23,355,115	23,355,115	-			23,355,115	23,355,115
VAT paid to DRD			-			-	-
Excise Duty paid to DRD			-			-	-
Import Duty paid to DRD			-			-	-
Stamp Duty paid to DRD	879,838	879,838	-			879,838	879,838
Payments made to NSSF/PPF							
NSSF Contribution	66,310,990	66,310,990	-			66,310,990	66,310,990
PPF Contribution			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	229,386,973	229,386,973	-	-	-	229,386,973	229,386,973
27. MDN TANZANIA LIMITED USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	53,984	53,984	-			53,984	53,984
Grand Totals	53,984	53,984	-	-	-	53,984	53,984

28. MIDWEST MINERALS PROCESSOR LIMITED**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals			-			-	-	-	
Payments made to TPDC			-			-	-	-	
Training Fees	-	-	-			-	-	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	106,896,023	106,896,023	-			106,896,023	106,896,023	-	
Withholding Taxes paid on company TIN where tax payer is witholdee	1,762,904	1,762,904	-			1,762,904	1,762,904	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy withholder			-			-	-	-	
Pay-As-You-Earn (PAYE)	18,305,231	18,305,231	-			18,305,231	18,305,231	-	
Skills and Development Levy (SDL)	22,970,715	22,970,715	-			22,970,715	22,970,715	-	
VAT paid to LTD	269,997,913	269,997,913	-			269,997,913	269,997,913	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	48,518,803	48,518,803	-			48,518,803	48,518,803	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Revenues to Government for shareholding sale in the companies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	468,451,589	468,451,589	-	-	-	468,451,589	468,451,589	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
						-	-	-	
						-	-	-	
Grand Total						-	-	-	

29. NDOVU RESOURCES LIMITED.							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	149,679,627	142,755,276	6,924,351	(6,924,351)		142,755,276	142,755,276
Pay- As-You-Earn (PAYE)	106,276,412	98,917,747	7,358,665	(7,358,665)		98,917,747	98,917,747
Skills and Development Levy (SDL)	6,862,322	19,265,526	(12,403,204)	12,403,204		19,265,526	19,265,526
VAT paid to LTD			-			-	-
Excise Duty paid to LTD			-			-	-
Import Duty paid to LTD			-			-	-
Stamp Duty paid to LTD	1,167,000	1,167,000	-			1,167,000	1,167,000
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution	81,877,271	81,877,271	-			81,877,271	81,877,271
Grand Totals	345,862,632	343,982,820	1,879,812	(1,879,812)	-	343,982,820	343,982,820
29. NDOVU RESOURCES LIMITED. USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments made to TPDC			-			-	-
VAT on Gas Revenue			-			-	-
License Charges/fees	72,319	13,456	58,863		58,863	72,319	72,319
Royalties for oil and gas			-			-	-
Training Fees	259,524	200,000	59,524		59,524	259,524	259,524
Grand Totals	331,843	213,456	118,387	-	118,387	331,843	331,843

30. NGWENA LTD**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is withholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT withholdee buy withholder	450,768,531	450,768,531	-			450,768,531	450,768,531
Pay- As-You-Earn (PAYE) paid to DRD	316,323,815	316,323,815	-			316,323,815	316,323,815
Skills and Development Levy (SDL) paid to DRD	78,530,395	78,530,395	-			78,530,395	78,530,395
Other material payments made to TRA	151,618,705	151,618,705	-			151,618,705	151,618,705
Capital Gains Tax Paid to DRD			-			-	-
Payments made to TRA (CED)			-			-	-
Import Duty paid to CED	23,203,519	23,203,519	-			23,203,519	23,203,519
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	267,929,192	267,929,192	-			267,929,192	267,929,192
PPF Contribution	39,095,362	39,095,362	-			39,095,362	39,095,362
Payments to MOTNR			-			-	-
Grand Totals	1,327,469,520	1,327,469,520	-	-	-	1,327,469,520	1,327,469,520
30. NGWENA LTD**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals	92,826	92,826	-			92,826	92,826
Royalties for oil and gas			-			-	-
Grand Totals	92,826	92,826	-	-	-	92,826	92,826

31. NOBLE AZANIA INVESTMENT LTD**	USD										
	Templates originally lodged			Adjustments		Final Amounts					
Taxes, fees and other charges paid from companies to government	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)			
Payments MEM											
Royalties for minerals			-			-	-	-			
Royalties for oil and gas			-			-	-	-			
Rent and License Fees	414,155		414,155			414,155	-	414,155			
Profit per Production Sharing Agreements			-			-	-	-			
Payments made to TRA (CED)			-			-	-	-			
Payments made to MoF			-			-	-	-			
Dividends for Government Shares held in the company			-			-	-	-			
Revenues to Government for shareholding sale in the companies			-			-	-	-			
Payments made to MOTNR			-			-	-	-			
Payments to MOTNR			-			-	-	-			
Grand Totals	414,155	-	414,155	-	-	414,155	-	414,155	-	-	
Adjustments were made to the initial templates for the reasons set out below											
Commentary			Note #								
Grand Total											

32. NORTH MARA GOLD MINE LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TZS)	Company (TZS)	Difference (TZS)	Government (TZS)	Company (TZS)	Government (TZS)	Company (TZS)	Difference (TZS)	
Payments MEM									
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional tax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is withholder			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	5,706,597,612	5,706,597,612	-			5,706,597,612	5,706,597,612	-	
Pay-As-You-Earn (PAYE)	15,747,891,859	15,747,891,859	-			15,747,891,859	15,747,891,859	-	
Skills and Development Levy (SDL)	3,536,227,712	3,536,227,712	-			3,536,227,712	3,536,227,712	-	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	13,430,346,084	13,430,346,084	-			13,430,346,084	13,430,346,084	-	
Excise Duty paid to CED	30,766,581	30,766,581	-			30,766,581	30,766,581	-	
Import Duty paid to CED	2,939,768,821	2,939,768,821	-			2,939,768,821	2,939,768,821	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	5,248,883,980	5,248,883,980	(0)			5,248,883,980	5,248,883,980	(0)	
PPF Contribution	1,148,858,559	1,148,858,559	-			1,148,858,559	1,148,858,559	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	47,789,341,208	47,789,341,208	(0)	-	-	47,789,341,208	47,789,341,208	(0)	
32. NORTH MARA GOLD MINE LIMITED									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals	15,222,188	14,844,321	377,867		377,867	15,222,188	15,222,188	(0)	1
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	328,290	322,090	6,200		6,200	328,290	328,290	-	1
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	200,000	200,000	-			200,000	200,000	-	
Grand Totals	15,750,477	15,366,411	384,067	-	384,067	15,750,477	15,750,478	(0)	2
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by NMGM but confirmed by MEM			1	-	384,067				
				-	-				
Grand Total				-	384,067				

33. NYANZA GOLD FIELD LTD**	USD						
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	226,164	226,164	-			226,164	226,164
Profit per Production Sharing Agreements			-			-	-
Protected Gas/Additional Gas Revenues			-			-	-
Other material payments made to MEM			-			-	-
Withholding Taxes paid to CED on company TIN where tax payer is NOT withholder buy withholder			-			-	-
Pay-As-You-Earn (PAYE) paid to CED			-			-	-
Skills and Development Levy (SDL) paid to CED			-			-	-
VAT paid to CED			-			-	-
Excise Duty paid to CED			-			-	-
Import Duty paid to CED			-			-	-
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	226,164	226,164	-	-	-	226,164	226,164

34. NYANZA MINES (T) LIMITED**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments MEM							
Payments made to TRA (DRD)							
Corporation Tax (including provisional ax and advance tax)	113,604,835	113,604,835	-			113,604,835	113,604,835
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	7,494,941	7,494,941	-			7,494,941	7,494,941
Pay-As-You-Earn (PAYE) paid to DRD	42,899,277	42,899,277	-			42,899,277	42,899,277
Skills and Development Levy (SDL) paid to DRD	51,775,200	51,775,200	-			51,775,200	51,775,200
VAT paid to DRD	137,033,322	137,033,322	-			137,033,322	137,033,322
Payments made to NSSF/PPF							
NSSF Contribution	122,059,888	122,059,888	-			122,059,888	122,059,888
PPF Contribution			-			-	-
Payments made to Local Authorities							
Local Levy	29,542,000	29,542,000	-			29,542,000	29,542,000
Service Levy	16,559,540	16,559,540	-			16,559,540	16,559,540
Grand Totals	520,969,003	520,969,003	-	-	-	520,969,003	520,969,003
34. NYANZA MINES (T) LIMITED**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	9,325	9,325	0			9,325	9,325
Grand Totals	9,325	9,325	0	-	-	9,325	9,325

35. OPHIR EAST AFRICA VENTURES LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	378,330,705		378,330,705	(328,234,069)	50,096,636	50,096,636	50,096,636	0	
Pay-As-You-Earn (PAYE)	500,824,582	716,730,916	(215,906,334)	215,906,334		716,730,916	716,730,916	-	
Skills and Development Levy (SDL)	7,706,211	133,081,075	(125,374,864)	125,374,864		133,081,075	133,081,075	-	
VAT paid to LTD	53,073,275		53,073,275	(53,073,275)		-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	947,329	897,299	50,031	(50,031)		897,298	897,299	(0)	1
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	14,883,334	14,883,334	-			14,883,334	14,883,334	-	
PPF Contribution	84,511,551	84,511,551	-			84,511,551	84,511,551	-	
Payments made to Local Authorities			-			-	-	-	
Grand Totals	1,040,276,988	950,104,175	90,172,813	(40,076,177)	50,096,636	1,000,200,811	1,000,200,811	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reported by TRA in error (VAT) removed			1	(40,076,177)					
Moved from USD section since TRA received and reported all amounts in Tshs					50,096,636				
Grand Total				(40,076,177)	50,096,636				
35. OPHIR EAST AFRICA VENTURES LTD									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments made to TPDC			-			-	-	-	
Training Fees	155,226	155,226	-			155,226	155,226	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder		31,547	(31,547)		(31,547)	-	(0)	0	1
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Payments made to TRA (CED)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	155,226	186,773	(31,547)	-	(31,547)	155,226	155,226	0	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
TRA reported amounts in Tshs and this amount has been moved to Tshs				-	(31,547)				
Grand Total				-	(31,547)				

36. PANAFRICAN ENERGY TANZANIA LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (Tz\$)	Notes
	Government (Tz\$)	Company (Tz\$)	Difference (Tz\$)	Government (Tz\$)	Company (Tz\$)	Government (Tz\$)	Company (Tz\$)		
Payments MEM									
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement	1,411,722,208	1,411,722,208	-			1,411,722,208	1,411,722,208	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	-	-	-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	-	-	-			-	-	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	27,065,854,316	27,065,854,316	-			27,065,854,316	27,065,854,316	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy witholdeer	3,259,808,095	3,259,808,095	-			3,259,808,095	3,259,808,095	-	
Pay-As-You-Earn (PAYE)	1,885,267,088	1,885,267,088	-			1,885,267,088	1,885,267,088	-	
Skills and Development Levy (SDL)	387,677,761	387,677,761	-			387,677,761	387,677,761	-	
VAT paid to LTD	24,200,730,903	24,200,730,903	-			24,200,730,903	24,200,730,903	-	
Excise Duty paid to LTD	5,880,424,475	5,880,424,475	-			5,880,424,475	5,880,424,475	-	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	638,877,282	638,877,282	-			638,877,282	638,877,282	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	174,646,446	174,646,446	-			174,646,446	174,646,446	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	854,104,040	854,104,040	-			854,104,040	854,104,040	-	
PPF Contribution	81,527,857	81,527,857	-			81,527,857	81,527,857	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	406,986,901	434,405,610	(27,418,709)		(27,418,709)	406,986,901	406,986,901	-	1
Other Local Taxes, Fees and Levies	721,352,746	721,352,746	-			721,352,746	721,352,746	-	
Grand Totals	66,968,980,117	66,996,398,826	(27,418,709)		(27,418,709)	66,968,980,117	66,968,980,117		
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Cutt of transaction reported in error by government			1			-	(27,418,709)		
Grand Total						-	(27,418,709)		
36. PANAFRICAN ENERGY TANZANIA LTD									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (US\$)	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)		
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	125,505	125,505	(0)			125,505	125,505	(0)	
Royalties for oil and gas			-			-	-	-	
Training Fees	115,345	115,345	-			115,345	115,345	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	240,850	240,850	(0)		-	240,850	240,850	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
103 Page						-	-		
SDC East Africa						-	-		
Grand Total						-	-		

37. PANGEA MINERALS LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is withholder			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	7,528,832,032	7,232,022,540	296,809,491		296,809,491	7,528,832,032	7,528,832,031	0	1
Pay-As-You-Earn (PAYE)	19,950,362,805	17,724,842,538	2,225,520,267	(481,927,076)	1,743,593,191	19,468,435,729	19,468,435,729	(0)	1
Skills and Development Levy (SDL)	3,555,766,012	4,037,693,088	(481,927,076)	481,927,076		4,037,693,088	4,037,693,088	0	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	22,792,872,364	22,792,872,364	-			22,792,872,364	22,792,872,364	-	
Excise Duty paid to CED	17,618,131	17,618,131	-			17,618,131	17,618,131	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	6,625,998,227	6,625,998,227	-			6,625,998,227	6,625,998,227	-	
PPF Contribution	831,559,122	831,559,122	-			831,559,122	831,559,122	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	317,504,380	317,504,380	-			317,504,380	317,504,380	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	67,394,507,300	65,354,104,617	2,040,402,682	-	2,040,402,682	67,394,507,300	67,394,507,299	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by tax payer (cut off transactions)-paid in past year but received by TRA this year			1	-	2,040,402,682				
Grand Total				-	2,040,402,682				
37. PANGEA MINERALS LTD									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals	13,775,420	14,243,284	(467,864)	467,864		14,243,284	14,243,284	(0)	1
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	417,650	443,951	(26,301)	26,301		443,951	443,951	0	1
Payments made to TRA (CED)			-			-	-	-	
Fuel Levy paid to CED	200,000	200,000	-			200,000	200,000	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	200,000	200,000	-			200,000	200,000	-	
Grand Totals	14,593,070	15,087,235	(494,165)	494,165	-	15,087,235	15,087,235	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed. MEM confirmed and supported by tax payer now added			1	494,165					
Grand Total				494,165	-				

38. PETROBRAS TANZANIA LIMITED							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	5,646,314,125	4,234,560,340	1,411,753,785		1,411,753,785	5,646,314,125	5,646,314,125
Pay- As-You-Earn (PAYE)	836,699,331	801,977,879	34,721,452		34,721,452	836,699,331	836,699,331
Skills and Development Levy (SDL)	8,180,533		8,180,533		8,180,533	8,180,533	8,180,533
VAT paid to LTD	1,397,337,111	1,397,337,111	-			1,397,337,111	1,397,337,111
Excise Duty paid to LTD			-			-	-
Import Duty paid to LTD	17,021,504	17,021,504	-			17,021,504	17,021,504
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	7,905,552,604	6,450,896,833	1,454,655,771	-	1,454,655,770	7,905,552,604	7,905,552,603
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Cut off transactions missed by company (confirmed by TRA)			1	-	1,454,655,770		
				-	-		
Grand Total				-	1,454,655,770		
38. PETROBRAS TANZANIA LIMITED							
	USD						
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments made to TPDC			-			-	-
Protected Gas Revenue			-			-	-
Additional Gas Revenue			-			-	-
Profit per Production Sharing Agreement	41,014	41,014	(0)			41,014	41,014
VAT on Gas Revenue			-			-	-
License Charges/fees	539,430	539,430	(0)			539,430	539,430
Royalties for oil and gas			-			-	-
Training Fees	457,937	457,937	0			457,937	457,937
Grand Totals	1,038,381	1,038,381	(0)	-	-	1,038,381	1,038,381

39. RED HILL NICKEL LIMITED**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Payments made to TPDC			-			-	-	-	
Payments made to TRA (LTD)			-			-	-	-	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	144,967,833	157,239,144	(12,271,311)			144,967,833	157,239,144	(12,271,311)	
Pay-As-You-Earn (PAYE) paid to DRD	33,812,668	33,812,668	0			33,812,668	33,812,668	0	
Skills and Development Levy (SDL) paid to DRD	9,109,070	9,109,070	-			9,109,070	9,109,070	-	
Payments made to NSSF/PPF									
NSSF Contribution	13,773,820	13,773,820	-			13,773,820	13,773,820	-	
PPF Contribution	14,682,967	14,682,967	-			14,682,967	14,682,967	-	
Payments made to Local Authorities									
Local Levy			-			-	-	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	248,145,709	228,617,669	19,528,040	-	-	248,145,709	228,617,669	19,528,040	
39. RED HILL NICKEL LIMITED**									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	300	300	-			300	300	-	
Profit per Production Sharing Agreements			-			-	-	-	
Grand Totals	300	300	-	-	-	300	300	-	

40. REEF MINERS LTD**	USD						
	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Taxes, fees and other charges paid from companies to government							
Payments MEM							
Royalties for minerals	190,376	190,376	-			190,376	190,376
Royalties for oil and gas			-			-	-
Rent and License Fees			-			-	-
Payments made to TRA (CED)							
Corporation Tax (including provisional ax and advance tax) to CED			-			-	-
Withholding Taxes paid to CED on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid to CED on company TIN where tax payer is NOT witholdee buy witholde			-			-	-
Pay-As-You-Earn (PAYE) paid to CED			-			-	-
Skills and Development Levy (SDL) paid to CED			-			-	-
VAT paid to CED			-			-	-
Excise Duty paid to CED			-			-	-
Import Duty paid to CED			-			-	-
Stamp Duty paid to CED			-			-	-
Fuel Levy paid to CED			-			-	-
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF							
NSSF Contribution			-			-	-
PPF Contribution			-			-	-
Payments made to Local Authorities							
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF							
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR							
Payments to MOTNR			-			-	-
Grand Totals	190,376	190,376	-	-	-	190,376	190,376

41. RESOLUTE TANZANIA LIMITED								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (Tz\$)	Company (Tz\$)	Difference (Tz\$)	Government (Tz\$)	Company (Tz\$)	Government (Tz\$)	Company (Tz\$)	Difference (Tz\$)
Payments made to TRA (LTD)			-			-	-	-
Corporation Tax (including provisional ax and advance tax)	30,758,574,608	24,936,227,845.12	5,822,346,763		5,822,346,763	30,758,574,608	30,758,574,608	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-		-	-	-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	4,947,607,059	4,210,666,982	736,940,077		736,940,077	4,947,607,059	4,947,607,059	-
Pay-As-You-Earn (PAYE)	6,801,639,609	6,403,090,272	398,549,336	(196,554,091)	201,995,246	6,605,085,518	6,605,085,518	(1)
Skills and Development Levy (SDL)	1,228,217,656	1,424,771,747	(196,554,091)	196,554,091	-	1,424,771,747	1,424,771,747	(0)
VAT paid to LTD	4,124,359,135		4,124,359,135	(4,124,359,135)	-	(0)	-	(0)
Payments made to TRA (CED)			-			-	-	-
VAT paid to CED	2,050,251,795	1,484,788,482.30	565,463,313		565,463,313	2,050,251,795	2,050,251,795	-
Excise Duty paid to CED	135,864		135,864		135,864	135,864	135,864	-
Import Duty paid to CED	258,504,568	186,169,642.90	72,334,925		72,334,925	258,504,568	258,504,568	-
Payments made to NSSF/PPF			-			-	-	-
NSSF Contribution	2,682,700,923	2,682,700,923	-		-	2,682,700,923	2,682,700,923	-
PPF Contribution	86,057,576.12	86,057,576.12	-		-	86,057,576	86,057,576	-
Payments made to Local Authorities			-			-	-	-
Local Levy			-		-	-	-	-
Service Levy	532,033,652.41	532,033,652.41	-		-	532,033,652	532,033,652	-
Grand Totals	53,470,082,445	41,946,507,124	11,523,575,321	(4,124,359,135)	7,399,216,187	49,345,723,310	49,345,723,311	(1)
Adjustments were made to the initial templates for the reasons set out below								
Commentary			Note #					
Transactions missed by company and confirmed by govt and added			1	-	7,399,216,187			
Reported by TRA in error company did not pay VAT			2	(4,124,359,135)	-			
Grand Total				(4,124,359,135)	7,399,216,187			
41. RESOLUTE TANZANIA LIMITED USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Payments MEM								
Royalties for minerals	7,204,979	6,791,133.88	413,845		413,845	7,204,979	7,204,979	0
Royalties for oil and gas			-		-	-	-	-
Rent and License Fees	224,399	108,343.50	116,055		116,055	224,399	224,399	0
Payments made to MOTNR			-		-	-	-	-
Payments to MOTNR			-		-	-	-	-
Grand Totals	7,429,378	6,899,477	529,901	-	529,900	7,429,378	7,429,377	1
Adjustments were made to the initial templates for the reasons set out below								
Commentary			Note #					
Missed by company and confirmed by MEM and added			1	-	529,900			
Grand Total				-	529,900			

42. SAVANNAH EXPLORATION LTD**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder			-			-	-
Pay- As-You-Earn (PAYE) paid to DRD	27,281,682		27,281,682			27,281,682	-
Skills and Development Levy (SDL) paid to DRD	5,620,814		5,620,814			5,620,814	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	32,902,495	-	32,902,495	-	-	32,902,495	-
42. SAVANNAH EXPLORATION LTD**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	144,411		144,411			144,411	-
Grand Totals	144,411	-	144,411	-	-	144,411	-

43. SHANTA MINING COMPANY LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TZS)	Company (TZS)	Difference (TZS)	Government (TZS)	Company (TZS)	Government (TZS)	Company (TZS)	Difference (TZS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	3,914,600,258	3,846,461,659	68,138,599	(68,138,599)		3,846,461,659	3,846,461,659	-	
Pay-As-You-Earn (PAYE)	709,879,529	1,129,413,202	(419,533,673)	419,533,673		1,129,413,202	1,129,413,202	(0)	
Skills and Development Levy (SDL)	177,502,806	215,912,629	(38,409,823)	38,409,823		215,912,629	215,912,629	-	
VAT paid to LTD	389,804,897		389,804,897	(389,804,897)		-	-	-	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	467,340,423		467,340,423	(467,340,423)		-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	486,732,682	881,241,264	(394,508,582)	394,508,582		881,241,264	881,241,264	-	
Pay-As-You-Earn (PAYE) paid to DRD	112,371,330	225,252,225	(112,880,895)	57,514,014	(55,366,881)	169,885,344	169,885,344	-	1
Skills and Development Levy (SDL) paid to DRD	15,221,179	46,574,395	(31,353,216)	16,523,791	(14,829,425)	31,744,970	31,744,970	-	1
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	1,342,455,077	1,342,455,077	-			1,342,455,077	1,342,455,077	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	748,995,809	748,995,809	-			748,995,809	748,995,809	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	333,197,643	392,461,559	(59,263,916)		(59,263,916)	333,197,643	333,197,643	-	1
PPF Contribution	77,086,053	77,086,053	-			77,086,053	77,086,053	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	347,752,689	459,483,090.34	(111,730,401)	48,153,751	(63,576,650)	395,906,440	395,906,440	(0)	1
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR	379,954,296.20	379,954,296.20	-			379,954,296	379,954,296	-	
Grand Totals	9,503,836,065	9,746,232,652	(242,396,588)	49,359,715	(193,036,872)	9,553,195,780	9,553,195,780	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Cutt off transactions removed from company			1	-	(193,036,872)				
Grand Total				-	(193,036,872)				
43. SHANTA MINING COMPANY LIMITED									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM			-			-	-	-	
Royalties for minerals	1,672,002	1,672,002	-			1,672,002	1,672,002	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	159,715	159,715	-			159,715	159,715	-	
Grand Totals	1,831,717	1,831,717	-	-	-	1,831,717	1,831,717	-	

44. SHIELD RESOURCES LTD**	USD										
	Templates originally lodged			Adjustments		Final Amounts					
Taxes, fees and other charges paid from companies to government	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)			
Payments MEM											
Royalties for minerals			-			-	-	-			
Royalties for oil and gas			-			-	-	-			
Rent and License Fees	135,063	22,669	112,394		112,394	135,063	135,063	0		1	
Payments made to TRA (CED)			-			-	-	-			
Corporation Tax (including provisional tax and advance tax) to CED			-			-	-	-			
Other material payments made to TRA			-			-	-	-			
Payments made to NSSF/PPF			-			-	-	-			
NSSF Contribution			-			-	-	-			
PPF Contribution			-			-	-	-			
Payments made to Local Authorities			-			-	-	-			
Local Levy			-			-	-	-			
Service Levy			-			-	-	-			
Other Local Taxes, Fees and Levies			-			-	-	-			
Payments made to MoF			-			-	-	-			
Dividends for Government Shares held in the company			-			-	-	-			
Revenues to Government for shareholding sale in the companies			-			-	-	-			
Payments made to MOTNR			-			-	-	-			
Payments to MOTNR			-			-	-	-			
Grand Totals	135,063	22,669	112,394	-	112,394	135,063	135,063	0		1	
Adjustments were made to the initial templates for the reasons set out below											
Commentary				Note #							
Missed by company and confirmed by MEM and added to company				1	-	112,394					
Grand Total					-	112,394					

45. SONGAS LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	6,763,972,828	6,479,927,038	284,045,790		284,045,790	6,763,972,828	6,763,972,828	-	
Withholding Taxes paid on company TIN where tax payer is witholdee		-	-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy witholder	3,767,021,399	4,946,842,299	(1,179,820,900)	471,378,751	(708,442,149)	4,238,400,150	4,238,400,150	(0)	1
Pay-As-You-Earn (PAYE)	607,551,270	607,551,270	-			607,551,270	607,551,270	-	
Skills and Development Levy (SDL)	118,958,380	118,958,380	-			118,958,380	118,958,380	-	
VAT paid to LTD	12,699,195,518	17,390,645,728	(4,691,450,210)	4,918,318,431	226,868,219	17,617,513,949	17,617,513,947	3	1
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	2,172,827	2,172,827	-			2,172,827	2,172,827	-	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	3,072,019,552	3,072,019,552	-			3,072,019,552	3,072,019,552	-	
Excise Duty paid to CED	853,225	853,225	-			853,225	853,225	-	
Import Duty paid to CED	318,092,941	318,092,941	-			318,092,941	318,092,941	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	373,237,567	373,237,567	-			373,237,567	373,237,567	-	
PPF Contribution			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	27,723,075,507	33,310,300,827	(5,587,225,320)	5,389,697,183	(197,528,140)	33,112,772,690	33,112,772,687	3	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Missed by TRA and supported by company, added				1	5,389,697,183				
					-				
Grand Total					5,389,697,183				

46. SONGSHAN MINING CO. LTD**							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (DRD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	1,884,000		1,884,000			1,884,000	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder			-			-	-
Pay- As-You-Earn (PAYE) paid to DRD	3,355,500		3,355,500			3,355,500	-
Skills and Development Levy (SDL) paid to DRD	1,464,602		1,464,602			1,464,602	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	6,704,102	-	6,704,102	-	-	6,704,102	-
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
				-			
				-	-		
Grand Total				-	-		
46. SONGSHAN MINING CO. LTD**							
USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)
Payments MEM							
Royalties for minerals			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	232,045		232,045			232,045	-
Grand Totals	232,045	-	232,045	-	-	232,045	-

48. STATOIL TANZANIA AS									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	212,759,473		212,759,473		212,759,473	212,759,473	212,759,473	(0)	1
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy witholdeer	16,786,224,966	16,786,224,966	-			16,786,224,966	16,786,224,966	-	
Pay-As-You-Earn (PAYE)	10,119,656,803	7,006,072,092	3,113,584,711		3,113,584,711	10,119,656,803	10,119,656,803	0	1
Skills and Development Levy (SDL)	1,930,355,405	1,337,255,967	593,099,438		593,099,439	1,930,355,405	1,930,355,406	(1)	1
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	702,627,050	702,627,050	-			702,627,050	702,627,050	-	
Excise Duty paid to CED	340,217,250	340,217,250	-			340,217,250	340,217,250	-	
Import Duty paid to CED	698,999,305	698,999,305	-			698,999,305	698,999,305	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	30,790,840,251	26,871,396,629	3,919,443,622	-	3,919,443,623	30,790,840,251	30,790,840,252	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by tax payer and confirmed by TRA			1	-	3,919,443,623				
Grand Total				-	3,919,443,623				
48. STATOIL TANZANIA AS USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	96,627	96,627	-			96,627	96,627	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	88,235	88,235	-			88,235	88,235	-	
Grand Totals	184,862	184,862	-	-	-	184,862	184,862	-	

49. SWALA OIL AND GAS Plc									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	57,465,147	57,465,147	-			57,465,147	57,465,147	-	
Pay-As-You-Earn (PAYE) paid to DRD	34,528,100	34,528,100	-			34,528,100	34,528,100	-	
Skills and Development Levy (SDL) paid to DRD	1,406,100	1,406,100	-			1,406,100	1,406,100	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	27,676,000	27,676,000	-			27,676,000	27,676,000	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	121,075,347	121,075,347	-	-	-	121,075,347	121,075,347	-	
49. SWALA OIL AND GAS Plc									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	135,627	135,627	(0)			135,627	135,627	(0)	
Royalties for oil and gas			-			-	-	-	
Training Fees	400,000	400,000	-			400,000	400,000	-	
Grand Totals	535,627	535,627	(0)	-	-	535,627	535,627	(0)	-
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
						-	-	-	
						-	-	-	
Grand Total						-	-	-	

50. TAD CORPORATION 2000									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder			-			-	-	-	
Pay-As-You-Earn (PAYE) paid to DRD	135,052,384	135,052,384	-			135,052,384	135,052,384	-	
Skills and Development Levy (SDL) paid to DRD	33,453,721	33,453,721	-			33,453,721	33,453,721	-	
VAT paid to DRD			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	120,269,210	120,269,210	-			120,269,210	120,269,210	-	
PPF Contribution			-			-	-	-	
Grand Totals	288,775,315	288,775,315	-	-	-	288,775,315	288,775,315	-	
50. TAD CORPORATION 2000									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	693,305	693,305	-			693,305	693,305	-	
Profit per Production Sharing Agreements			-			-	-	-	
Grand Totals	693,305	693,305	-	-	-	693,305	693,305	-	

51. TANCAN MINING COMPANY LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals	187,970,717	187,970,717	-			187,970,717	187,970,717	-	
Payments made to TRA (DRD)									
Corporation Tax (including provisional tax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is withholder			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	301,099,551	301,099,551	-			301,099,551	301,099,551	-	
Pay-As-You-Earn (PAYE) paid to DRD	309,294,666	309,294,666	-			309,294,666	309,294,666	-	
Skills and Development Levy (SDL) paid to DRD	77,776,864	77,776,864	-			77,776,864	77,776,864	-	
Payments made to NSSF/PPF									
NSSF Contribution	370,330,312	370,330,312	-			370,330,312	370,330,312	-	
PPF Contribution			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	1,246,472,109	1,246,472,109	-	-	-	1,246,472,109	1,246,472,109	-	
51. TANCAN MINING COMPANY LIMITED									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	137,913	137,913	-			137,913	137,913	-	
Profit per Production Sharing Agreements			-			-	-	-	
Grand Totals	137,913	137,913	-	-	-	137,913	137,913	-	

52. TANGA CEMENT COMPANY LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals	446,219,947	446,219,947	-			446,219,947	446,219,947	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	2,236,651	2,236,651	-			2,236,651	2,236,651	-	
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to TRA (LTD)									
Corporation Tax (including provisional ax and advance tax)	15,152,613,666	15,152,613,666	-			15,152,613,666	15,152,613,666	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	1,785,926,454	350,426,215	1,435,500,239	(1,288,467,851)	147,032,388	497,458,603	497,458,603	0	1
Pay-As-You-Earn (PAYE)	2,670,961,095	3,244,067,899	(573,106,804)	573,106,804		3,244,067,899	3,244,067,899	(0)	
Skills and Development Levy (SDL)	34,201,724	749,562,771	(715,361,047)	715,361,047		749,562,771	749,562,771	(0)	
VAT paid to LTD	13,434,633,122	13,376,268,429	58,364,694		58,364,694	13,434,633,122	13,434,633,123	(0)	1
Payments made to TRA (CED)									
VAT paid to CED	5,398,685,381	5,398,685,381	-			5,398,685,381	5,398,685,381	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	3,068,884,189	3,068,884,189	-			3,068,884,189	3,068,884,189	-	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF									
NSSF Contribution	1,124,148,664	1,184,548,993	(60,400,329)		(60,400,329)	1,124,148,664	1,124,148,664	-	
PPF Contribution	824,612,754	771,047,662	53,565,092		53,565,092	824,612,754	824,612,754	(0)	1
Payments made to Local Authorities									
Local Levy	239,981,292	239,981,292	-			239,981,292	239,981,292	-	
Service Levy	570,960,677	570,960,677	-			570,960,677	570,960,677	-	
Other Local Taxes, Fees and Levies	261,873,440	261,873,440	-			261,873,440	261,873,440	-	
Grand Totals	45,015,939,056	44,817,377,212	198,561,844	-	198,561,845	45,015,939,056	45,015,939,057	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by company now added			1	-	198,561,845				
				-	-				
Grand Total				-	198,561,845				

53. TANZANIA CHINA INTER MINERALS**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	2,863,772		2,863,772	37,745,149	37,745,149	40,608,921	37,745,149	2,863,772	
Pay-As-You-Earn (PAYE) paid to DRD	22,619,776	25,583,179	(2,963,403)			22,619,776	25,583,179	(2,963,403)	
Skills and Development Levy (SDL) paid to DRD	4,445,915	9,486,722	(5,040,807)			4,445,915	9,486,722	(5,040,807)	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	6,277,800	6,277,800	-			6,277,800	6,277,800	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Revenues to Government for shareholding sale in the companies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	73,952,412	41,347,701	32,604,711	-	37,745,149	73,952,412	79,092,850	(5,140,438)	
53. TANZANIA CHINA INTER MINERALS**									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Rent and License Fees	129,844	13,027	116,816			129,844	13,027	116,816	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy withholder		23,919	(23,919)		(23,919)	-	(0)	0	1
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	129,844	36,946	92,897	-	(23,919)	129,844	13,027	116,816	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
WHT received by the government in Tshs, moved to Tshs					-	(23,919)			
					-	-			
Grand Total					-	(23,919)			

54. TANZANIA PETROLEUM DEVELOPMENT CORPORATION							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)			-			-	-
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy withholder			-			-	-
Pay- As-You-Earn (PAYE)	120,180,368	120,180,368	-			120,180,368	120,180,368
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution	580,808,558	580,808,558	-			580,808,558	580,808,558
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Service Levy			-			-	-
Other Local Taxes, Fees and Levies			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	700,988,926	700,988,926	-	-	-	700,988,926	700,988,926
Adjustments were made to the initial templates for the reasons set out below							
Commentary				Note #			
					-		
					-		
Grand Total					-		

55. TANZANIA PORTLAND CEMENT COMPANY LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	Notes
Payments MEM									
Royalties for minerals	923,472,765	923,472,765	-			923,472,765	923,472,765	-	
Royalties for oil and gas			-					-	
Rent and License Fees			-					-	
Profit per Production Sharing Agreements			-					-	
Protected Gas/Additional Gas Revenues			-					-	
Other material payments made to MEM	-	287,394,925	(287,394,925)	287,394,925		287,394,925	287,394,925	(0)	1
Payments made to TPDC									
Payments made to TRA (LTD)									
Corporation Tax (including provisional ax and advance tax)	24,600,000,000	24,600,000,000	-			24,600,000,000	24,600,000,000	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-					-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	2,368,868,929	2,354,726,316	14,142,613		14,142,613	2,368,868,929	2,368,868,929	0	1
Pay-As-You-Earn (PAYE)	3,820,289,082	3,960,720,487	(140,431,404)	148,350,313	7,918,908	3,968,639,395	3,968,639,395	0	1
Skills and Development Levy (SDL)	901,670,515	997,456,371	(95,785,856)	95,785,856		997,456,371	997,456,371	(0)	1
VAT paid to LTD	13,778,196,971	15,240,401,055	(1,462,204,084)	1,609,056,311	146,852,230	15,387,253,282	15,387,253,285	(2)	1
Excise Duty paid to LTD			-					-	
Import Duty paid to LTD			-					-	
Stamp Duty paid to LTD	8,344,179	8,344,179	-			8,344,179	8,344,179	-	
Fuel Levy paid to LTD			-					-	
Other material payments made to TRA		115,483,339	(115,483,339)	115,483,339		115,483,339	115,483,339	-	1
Capital Gains Tax Paid to LTD			-					-	
Payments made to TRA (DRD)									
Payments made to TRA (CED)									
Skills and Development Levy (SDL) paid to CED			-					-	
VAT paid to CED	5,144,258,227	5,144,258,227	-			5,144,258,227	5,144,258,227	-	
Excise Duty paid to CED			-					-	
Import Duty paid to CED	1,433,117,220	1,433,117,220	-			1,433,117,220	1,433,117,220	-	
Payments made to NSSF/PPF									
NSSF Contribution	856,385,593	856,385,593	-			856,385,593	856,385,593	-	
PPF Contribution	629,968,716	680,070,257	(50,101,541)		(50,101,541)	629,968,716	629,968,716	-	1
Payments made to Local Authorities									
Local Levy			-					-	
Service Levy	417,795,484	638,075,855	(220,280,371)	220,280,371		638,075,855	638,075,855	0	1
Other Local Taxes, Fees and Levies			-					-	
Payments made to MoF									
Payments made to MOTNR									
Payments to MOTNR			-					-	
Grand Totals	54,882,367,682	57,239,906,588	(2,357,538,907)	2,476,351,115	118,812,210	57,358,718,796	57,358,718,798	(2)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions erroneously missed by govt and now added			1	2,476,351,115					
Transactions missed by tax payer and now added (out of scope transaction adjusted for PPF Tshs 50m)			1	-	118,812,210				
Grand Total				2,476,351,115	118,812,210				

56. TANZANITE ONE TRADING LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy witholder	69,126,492		69,126,492			69,126,492	-	69,126,492	
Pay-As-You-Earn (PAYE)	319,314,619		319,314,619			319,314,619	-	319,314,619	
Skills and Development Levy (SDL)	69,390,437		69,390,437			69,390,437	-	69,390,437	
VAT paid to LTD	339,763,486		339,763,486			339,763,486	-	339,763,486	
Grand Totals	797,595,034	-	797,595,034	-	-	797,595,034	-	797,595,034	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-				
Grand Total					-				
56. TANZANITE ONE TRADING LIMITED									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals	384,723		384,723			384,723	-	384,723	
Royalties for oil and gas			-			-	-	-	
Grand Totals	384,723	-	384,723	-	-	384,723	-	384,723	-
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
				1	-				
				2	-				
Grand Total					-				

57. TANZANITE ONE MINING LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TZS)	Company (TZS)	Difference (TZS)	Government (TZS)	Company (TZS)	Government (TZS)	Company (TZS)	Difference (TZS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	4,742,491	4,742,491	-			4,742,491	4,742,491	-	
Pay-As-You-Earn (PAYE)	1,108,014,177	1,108,014,176	0			1,108,014,177	1,108,014,176	0	
Skills and Development Levy (SDL)	315,073,107	315,073,107	0			315,073,107	315,073,107	0	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	119,985,979	119,985,979	-			119,985,979	119,985,979	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	49,161,396	49,161,396	-			49,161,396	49,161,396	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	1,033,874,123	918,263,985	115,610,138		115,610,138	1,033,874,123	1,033,874,123	-	1
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	38,697,472	38,697,472	-			38,697,472	38,697,472	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	2,669,548,744	2,553,938,606	115,610,139	-	115,610,138	2,669,548,744	2,669,548,744	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by company and confirmed by NSSF			1	-	115,610,138				
Grand Total				-	115,610,138				
57. TANZANITE ONE MINING LTD									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals	284,208	284,208	-			284,208	284,208	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	4,270	4,270	-			4,270	4,270	-	
Grand Totals	288,478	288,478	-	-	-	288,478	288,478	-	

58. TOL GASES LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals	187,970,717	189,940,717	(1,970,000)			187,970,717	189,940,717	(1,970,000)	
Payments made to TRA (LTD)									
Corporation Tax (including provisional tax and advance tax)	40,000,000		40,000,000			40,000,000		40,000,000	
Withholding Taxes paid on company TIN where tax payer is NOT withholder buy withholder	10,740,345		10,740,345			10,740,345		10,740,345	
Pay-As-You-Earn (PAYE)	645,003,023	732,632,697	(87,629,674)			645,003,023	732,632,697	(87,629,674)	
Skills and Development Levy (SDL)	82,718,868	65,089,194	17,629,674			82,718,868	65,089,194	17,629,674	
VAT paid to LTD	283,011,428	278,099,915	4,911,513			283,011,428	278,099,915	4,911,513	
Payments made to TRA (DRD)									
VAT paid to CED		316,499,417	(316,499,417)				316,499,417	(316,499,417)	
Payments made to NSSF/PPF									
NSSF Contribution		153,029,711	(153,029,711)				153,029,711	(153,029,711)	
PPF Contribution		186,053,357	(186,053,357)				186,053,357	(186,053,357)	
Payments made to Local Authorities									
Local Levy		12,870,300	(12,870,300)				12,870,300	(12,870,300)	
Service Levy		7,591,298	(7,591,298)				7,591,298	(7,591,298)	
Other Local Taxes, Fees and Levies									
Payments made to MoF									
Payments made to MOTNR									
Payments to MOTNR									
Grand Totals	1,249,444,381	1,941,806,606	(692,362,225)	-	-	1,249,444,381	1,941,806,606	(692,362,225)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Grand Total									

59. TULLOW TANZANIA B.V.									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	59,482,139		59,482,139			59,482,139	-	59,482,139	
Pay- As-You-Earn (PAYE) paid to DRD	152,413,456		152,413,456			152,413,456	-	152,413,456	
Skills and Development Levy (SDL) paid to DRD			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	89,790,951		89,790,951			89,790,951	-	89,790,951	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Revenues to Government for shareholding sale in the companies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	301,686,546	-	301,686,546	-	-	301,686,546	-	301,686,546	

60. TWIGG GOLD LTD**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	14,054,262		14,054,262			14,054,262	-	14,054,262	
Pay- As-You-Earn (PAYE) paid to DRD	188,055,667	185,184,184	2,871,483	(2,871,483)		185,184,184	185,184,184	-	
Skills and Development Levy (SDL) paid to DRD	47,160,214	50,031,697	(2,871,483)	2,871,483		50,031,697	50,031,697	(0)	
VAT paid to DRD			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	172,481,834	151,854,771	20,627,063		20,627,063	172,481,834	172,481,834	-	1
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MoF			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	421,751,977	387,070,652	34,681,325	-	20,627,063	421,751,977	407,697,715	14,054,262	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transaction for April 2013 missed by tax payer, now added				-	20,627,063				
				-	-				
Grand Total				-	20,627,063				
60. TWIGG GOLD LTD**									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Rent and License Fees	123,078	158,448	(35,370)	35,370		158,448	158,448	0	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	123,078	158,448	(35,370)	35,370	-	158,448	158,448	0	-

61. URANEX TANZANIA LTD**									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	50,528,038	50,528,038	-			50,528,038	50,528,038	-	
Pay-As-You-Earn (PAYE) paid to DRD	231,996,844	231,996,844	-			231,996,844	231,996,844	-	
Skills and Development Levy (SDL) paid to DRD	42,513,608	42,513,608	-			42,513,608	42,513,608	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	54,736,208	54,736,208	-			54,736,208	54,736,208	-	
PPF Contribution	86,238,351	86,238,351	-			86,238,351	86,238,351	-	
Payments made to Local Authorities			-			-	-	-	
Grand Totals	466,013,049	466,013,049	-	-	-	466,013,049	466,013,049	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
						-	-	-	
						-	-	-	
Grand Total						-	-	-	
61. URANEX TANZANIA LTD**									
	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	577,133	577,133	-			577,133	577,133	-	
Grand Totals	577,133	577,133	-	-	-	577,133	577,133	-	

62. WARTHOG RESOURCES(T) LTD**	USD			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Taxes, fees and other charges paid from companies to government								
Payments MEM								
Royalties for minerals			-			-	-	-
Royalties for oil and gas			-			-	-	-
Rent and License Fees	274,261	274,261	-			274,261	274,261	-
Profit per Production Sharing Agreements			-			-	-	-
Protected Gas/Additional Gas Revenues			-			-	-	-
Other material payments made to MEM			-			-	-	-
Payments made to TPDC			-			-	-	-
Payments made to NSSF/PPF			-			-	-	-
NSSF Contribution			-			-	-	-
PPF Contribution			-			-	-	-
Payments made to Local Authorities			-			-	-	-
Local Levy			-			-	-	-
Service Levy			-			-	-	-
Other Local Taxes, Fees and Levies			-			-	-	-
Payments made to MoF			-			-	-	-
Dividends for Government Shares held in the company			-			-	-	-
Revenues to Government for shareholding sale in the companies			-			-	-	-
Payments made to MOTNR			-			-	-	-
Payments to MOTNR			-			-	-	-
Grand Totals	274,261	274,261	-	-	-	274,261	274,261	-

63. WENTWORTH GAS LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	1,341,360,502	37,802,405	1,303,558,097	(1,303,558,097)		37,802,405	37,802,405	0	1
Pay-As-You-Earn (PAYE)	592,073,066	525,870,759	66,202,307	(66,202,307)		525,870,759	525,870,759	0	
Skills and Development Levy (SDL)	35,997,671	114,891,681	(78,894,010)	78,894,010		114,891,681	114,891,681	(0)	
VAT paid to LTD	1,445,427,359	1,305,583,004	139,844,355	(139,844,355)		1,305,583,004	1,305,583,004	(0)	1
Payments made to TRA (CED)			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	317,996,268	317,996,268	-			317,996,268	317,996,268	-	
PPF Contribution	6,790,447	6,790,447	-			6,790,447	6,790,447	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Revenues to Government for shareholding sale in the companies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	3,739,645,313	2,308,934,565	1,430,710,748	(1,430,710,749)	-	2,308,934,565	2,308,934,565	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TRA reported transactions in error, tax payer did not pay the amounts				1	(1,430,710,749)				
					-				
Grand Total					(1,430,710,749)				

64. WILLIAMSON DIAMONDS LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	200,000,000	200,000,000	-			200,000,000	200,000,000	-	
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee buy witholdeer	338,440,634	1,479,547,801	(1,141,107,167)	1,141,107,167		1,479,547,801	1,479,547,801	0	
Pay-As-You-Earn (PAYE)	3,518,631,634	1,952,976,061	1,565,655,572	(1,565,655,572)		1,952,976,062	1,952,976,061	0	
Skills and Development Levy (SDL)	122,422,244	546,970,640	(424,548,396)	424,548,396		546,970,640	546,970,640	0	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	2,119,513,545	1,781,989,839	337,523,706	337,523,706		2,119,513,545	2,119,513,545	0	1
Excise Duty paid to CED	2,710,883		2,710,883	2,710,883		2,710,883	2,710,883	-	1
Import Duty paid to CED	245,083,853	227,151,373	17,932,480	17,932,480		245,083,853	245,083,853	(0)	1
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	1,383,694,215	1,248,116,300	135,577,915	135,577,915		1,383,694,215	1,383,694,215	-	1
PPF Contribution			-			-	-	-	
Grand Totals	7,930,497,008	7,436,752,013	493,744,994	(9)	493,744,984	7,930,496,999	7,930,496,997	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by tax payer, now added (cut off)			1	-	493,744,984				
			2	-	-				
Grand Total				-	493,744,984				
64. WILLIAMSON DIAMONDS LTD									
USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments MEM									
Royalties for minerals	2,104,820	2,104,820	-			2,104,820	2,104,820	-	
Royalties for oil and gas			-			-	-	-	
Payments made to Local Authorities									
Local Levy			-			-	-	-	
Service Levy	115,545	115,544.52	-			115,545	115,545	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Grand Totals	2,220,364	2,220,364	-	-	-	2,220,364	2,220,364	-	

65. WILLY ENTERPRISES LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments MEM									
Royalties for minerals	138,873,820	86,459,160	52,414,660			138,873,820	86,459,160	52,414,660	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	2,482,800	-	2,482,800	-		2,482,800	-	2,482,800	
Payments made to TRA (LTD)									
Payments made to TRA (DRD)									
Corporation Tax (including provisional tax and advance tax)	172,208,979	172,208,979	-			172,208,979	172,208,979	-	
Pay-As-You-Earn (PAYE) paid to DRD	48,386,210	48,386,260	(50)			48,386,210	48,386,260	(50)	
Skills and Development Levy (SDL) paid to DRD	34,414,500	28,693,500	5,721,000			34,414,500	28,693,500	5,721,000	
VAT paid to DRD	16,786,993		16,786,993			16,786,993	-	16,786,993	
VAT paid to CED	251,204,370		251,204,370			251,204,370	-	251,204,370	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	37,006,830		37,006,830			37,006,830	-	37,006,830	
Payments made to NSSF/PPF									
NSSF Contribution	11,488,000	98,370,000	(86,882,000)			11,488,000	98,370,000	(86,882,000)	
PPF Contribution		36,397,170	(36,397,170)			-	36,397,170	(36,397,170)	
Payments made to Local Authorities									
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	712,852,501	470,515,069	242,337,432	-	-	712,852,501	470,515,069	242,337,432	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Grand Total									

7. CONCLUSION AND RECOMMENDATIONS

7.1. Conclusion

The objective of the assignment was to prepare the fifth reconciliation report of material payments made by the extractive industry in for the period July 1, 2012 to June 30, 2013. From the work done, it was found that there were discrepancies between the information provided by the companies and that provided by government agencies as explained before. We were able to reconcile significant amounts of differences during our reconciliation work. At the end of the reconciliation however, a difference of TzS 8.9 billion (government reporting more) remained unresolved. This difference represents 0.93% of total government reported receipts for the year ended June 30, 2013. We have used all efforts necessary to try and resolve this difference.

In summary:

- The overall remaining difference in the final reported data represents 0.93% (TzS 8.9 billion) of the total Government receipts reported. This difference is in favour of government meaning that the government reported to have received more than the companies reported to have paid. This is all due to companies who failed to report but the government reported the receipts from them.

Finally, we make some recommendations to help enhance future reconciliation assignments.

7.2. Recommendations

- i. **Tanzania EITI Suspension:** As of September 2015, Tanzania has been suspended from EITI because of delaying to publish the Fourth (2012/2013) Report on time as required by the EITI Standard. We understand that this delay in reporting was caused mainly due to the significant delays in procuring the services of the independent administrator. The TEITI law should be fully operationalized in order to ensure that this does not happen again.
- ii. **Need for more awareness of EITI and TEITI law of 2015:** We have noted the need for TEITI to increase their efforts to educate the public and the companies about the EITI in Tanzania. We noted several companies were not aware of the EITI process and the TEITI law. This should be addressed through more public awareness campaigns and training workshops.
- iii. **VAT Refunds.** Significant amounts are refunded to extractive companies. We recommend that the MSG should include VAT refunds as a financial flow in the future reports to help capture the refunds for VAT being made to extractive companies.
- iv. **Ministry of Energy and Minerals recommendations :**

Several delays were caused to the reconciliation due to insufficient contact details maintained in the mining cadastre at the Ministry of Energy and Minerals.

- ✓ We recommend that the MEM should enforce the requirement for extractive companies with mining licenses to provide quarterly returns to the Ministry to enable keep the registry up to-date with the latest details for the license holders.
- ✓ We recommend that the TEITI secretariat should be given online access to the mining cadastre at the Ministry of Energy and Minerals. This will enable quick extraction of information regarding licenses and other details of the extractive companies.

- ✓ We recommend that Tax Identification Numbers for all license holders should be included in the mining cadastre at the MEM. This will enable quick comparison of TRA receipts data and license holders during the scoping phase of the TEITI reconciliations.

- v. **Online Reporting Portal;** As has been done by other countries, TEITI secretariat should consider development of an online portal so that reporting can be done by the extractive companies periodically throughout the year using the same. The portal would be used by the extractive companies to report monthly and quarterly production and sales as well payments being made to the government as and when this happens.

8. ANNEXES

8.1. Annex 1: Rates of the Government Profit Share of Crude Oil and Gas under the Petroleum Act (2015)

A. Rates for the government profit share of crude oil:

i. For on–shore and shelf areas:

Daily Quantities of Crude Oil in barrels	Government Share in percentage	Contractor Share in Percentage
0 - 12,499	50%	50%
12,500 - 24,999	55%	45%
25,000 - 49,999	60%	40%
50,000 - 99,999	65%	35%
100,000 – and above	70%	30%

ii. For deep off–shore/ deep water areas :

Daily Quantities of Crude Oil in barrels	Government Share in percentage	Contractor Share in Percentage
0 – 49,999	50%	50%
50,000 - 99,000	55%	45%
100,000 - 149,999	60%	40%
150,000 - 199,999	65%	35%
200,000 - and above	70%	30%

B. Rates for the government profit share of gas:**i. For on–shore and shelf areas:**

Daily Quantities of Gas Production in Million Standard Cubic Feet	Government Share in percentage	Contractor Share in Percentage
0 - 19.99	60%	40%
20 - 39.99	65%	35%
40 - 59.99	70%	30%
60 - 79.99	75%	25%
80 - and above	80%	20%

ii. For deep off–shore:

Daily Quantities of Gas Production in Million Standard Cubic Feet	Government Share in percentage	Contractor Share in Percentage
0 - 149.999	60%	40%
150 - 299.999	65%	35%
300 - 449.999	70%	30%
450 - 599.999	75%	25%
600 - 749.999	80%	20%
750 - and above	85%	15%

Source:(Parliament of Tanzania; See: <http://www.parliament.go.tz/polis/PAMS/docs/1-20-11.pdf>)

8.2. Annex 2: Profit Sharing Rates for Gas under the Model Production Sharing Agreement (2013)

1) Profit sharing rates of for gas production in on–shore areas

Total Daily Production (Million Standard Cubic Feet)	Government share of Profit Gas	Contractor Share of Profit Gas
0– 19.99	60%	40%
20–39.99	65%	35%
40–59.99	70%	30%
60–79.99	75%	25%
80–above	80%	20%

2) Profit sharing rates of for gas production in off–shore areas

Total Daily Production (Million Standard Cubic Feet)	Government share of Profit Gas	Contractor Share of Profit Gas
0 –149.999	60%	40%
150 –299.999	65%	35%
300–449.999	70%	30%
450–599.999	75%	25%
600–749.999	80%	20%
750 and above	85%	15%

Source:(TPDC; See Model Production Sharing Agreement (2013) at: [http://www.tpdctz.com/Model%20Production%20Sharing%20Agreement%20\(2013\).pdf](http://www.tpdctz.com/Model%20Production%20Sharing%20Agreement%20(2013).pdf))

8.3. Annex 3: List of Mining/Exploration Projects Owned by State Mining Corporation

OPERATING PROJECTS

Biharamulo Gold Mine (Ownership = 99% to STAMICO and 01% to Treasury Registrar)

Biharamulo Gold Mine formally, known as **Tulawaka Gold Mine**, is currently operated by STAMIGOLD Company Limited, a subsidiary of the State Mining Corporation (STAMICO). It is located 160km south-west of Mwanza in the western part of the Lake Victoria Goldfield, in Biharamulo District, Kagera Region.

STAMIGOLD, incorporated in October 28, 2013 is mandated to engage in prospecting, exploration, development, production, processing of gold and market gold within the country and foreign markets.

Initially the mine was known as Tulawaka Gold Mine and owned by African Barrick Gold (ABG). Due to gradual decrease of reserves and high operating cost, ABG ceased its operation in 2013 and transferred ownership of the mine and its surrounding exploration licenses to STAMICO so that it can operate it profitably as a medium scale for a period of not less than two years.

The mine estimated resource of more than 200,000 troy ounces. Adjacent to the mine, there are a number of highly prospective grounds owned by STAMIGOLD through a number of Prospecting Licenses (PLs). Based on the available resources, the STAMIGOLD is expected to operate the mine for at least three years. This life of the mine is expected to increase as more exploratory work is conducted in the area.

Kyerwa Tin Company (Ownership = 99% to STAMICO and 01% to Treasury Registrar)

The main function of this Company is to provide readily available and fair market to Small Scale Tin Miners operation within the Kyerwa Tin Field in northwestern Tanzania. The company is therefore engaged in buying Cassiterite from Small Scale Miners at a fair price and export it to the world market

Tanzanite Mine (Ownership = 50% to STAMICO and 50% to Tanzanite One)

Tanzanite Mine in Block C is located in the foothills of Mt Kilimanjaro at Mirerani Area in Simanjiro District, Manyara region. The Mine is owned jointly by the State Mine Corporation (STAMICO) and Tanzanite One Mining Ltd (TML) a subsidiary of Skyway (formally Richland Resources), since June, 2013 on 50/50 bases. An Operational Joint Venture Agreement between STAMICO and TML was signed on 5th December, 2013. According to the joint venture agreement, TML is the project operator.

PROJECTS UNDER DEVELOPMENT

Buckreef Re-Development Mining Project

The Buckreef Project is located in north-central area of Tanzania immediately to the south of Lake Victoria and 110km Southwest of Mwanza. The project area comprises the old Buckreef Gold Mine and four prospects namely Buckreef, Buziba, Tembo and Bingwa. The project is the result of a joint venture agreement signed between STAMICO and TANZAM 2000 on October 25, 2011. TANZAM 2000 is the project operator and owns 55% of the shares, while STAMICO owns 45% of the shares. At present mining (open pit) has commenced and the ore is being stock-piled, construction of pads for heap-leaching processing is underway and actual production of gold will begin after completion of the pads.

Buhemba Gold Mine Re-Development Project

The Buhemba Gold Mine project is located in Butiama district in Mara and covers an area of approximately 8.18 sq km. The mine Mining activities began during colonial time between 1930 and 1970, where 350,000 ounces of gold were produced at an average grade of 13.5Au g/t.

The mine ceased operation in 1970 when many privately owned mines were nationalized. Mining activities commenced again on 2003 by Meremeta Mining Ltd till 2007 when mining operations were stopped again and 274,000 ounces were produced.

The mine has the potential of producing 610,590 ounces of gold. Due to this potential, STAMICO has divided the project into two phases: 1) reprocessing old tailings; and 2) developing the existing mine through exploration and mining. STAMICO is evaluating the possibility of reprocessing old tailings as a medium scale mining operation. It is also looking for a partner to redevelop the existing mine through a joint venture arrangement.

Kiwira Coal Mine And Power Generation

Kiwira Coal & Power Co. Ltd, formerly known as Kiwira Coal Mines Co. Ltd, was registered in 1988 under the Companies Ordinance (Cap 212). Between 1988 and 2005 the company was a wholly owned subsidiary STAMICO. Since it was commissioned in 1988, the mine had a 6MW power station which used to generate power for the mine operations and for selling to TANESCO.

The designed underground mine capacity is 150,000 tons per annum but it requires major investment on mining re-development. Currently proven mineable ore reserve stand at 35 million tons. With further exploration, it is expected to increase up to 90 million tons.

In 2005, Kiwira Coal Mines Limited was privatized to a local company Tan Power Resources Limited (TPR), with the objective of increasing power production to 200MW. TPR acquired 70% of the shareholding while the Government through Consolidated Holding Corporation (CHC) remained with 30% shares. The name of the company was changed from Kiwira Coal Mines Limited to Kiwira Coal and Power Limited (KCPL).

In 2008 the Government decided to re-own the Kiwira Coal and Power Limited. In, December 2013 the Government handed over the Kiwira Coal and Power Limited to STAMICO, with the mandate of re-developing the mine and generating power. STAMICO intends to develop the mine and generate electricity in two phases beginning with revamping the 6 MW power plant followed by a 200 MW power project.

Source: <http://www.stamico.co.tz/>

8.4. Annex 4: Employment Contributions of Major Mines in Tanzania (2010-2013)

Mine	Type	2010	2011	2012	2013
Bulyanhulu Gold Mine	Local	2,266	2,430	2,535	2,290
	Expat	181	195	181	167
	Total	2,447	2,625	2,716	2,457
Buzwagi Gold Mine	Local	746	875	1,064	787
	Expat	105	132	104	49
	Total	851	1,007	1,168	836
Geita Gold Mine	Local	1,792	1,601	1,610	1,560
	Expat	86	82	77	78
	Total	1,878	1,683	1,687	1,638
Golden Pride Mine	Local	266	297	304	333
	Expat	34	37	42	23
	Total	300	334	346	356
New Luika Gold Mine (SMCL)	Local	0	0	0	270
	Expat	0	0	0	30
	Total	0	0	0	300
North Mara Gold Mine	Local	703	876	971	926
	Expat	138	157	148	92
	Total	841	1,033	1,119	1,018
Tanzanite One Mine	Local	648	643	630	645
	Expat	33	32	37	25
	Total	681	675	667	670
Williamson	Local	584	558	534	551

Diamonds	Expat	8	8	10	10
Limited	Total	592	566	544	561
TOTAL	Local	7,005	7,280	7,648	7,362
	Expat	585	643	599	474
	Total	7,590	7,923	8,247	7,836

Source: (Tanzania Mineral Audit Agency)

8.5. Annex 5: Procurement Goods and Services by Major Mines in Tanzania (2012–2013)

Mine	2012 (US\$)	2013 (US\$)
Bulyanhulu GM-Local	59,461,312	118,189,901
Bulyanhulu GM-Foreign	177,450,959	137,017,680
TOTAL	236,912,271	255,207,581
Buzwagi GM-Local	48,623,406	50,592,426
Buzwagi GM-Foreign	227,764,863	180,321,087
TOTAL	276,388,269	230,913,513
Geita GM-Local	496,274,269	348,070,664
Geita GM-Foreign	34,099,373	24,631,087
TOTAL	530,373,642	372,701,751
Golden Pride Mine-Local	45,769,085	7,119,577
Golden Pride Mine- Foreign	13,551,420	6,257,849
TOTAL	59,320,505	13,377,426
New Luika GM-Local	0	66,000,000
New Luika GM-Foreign	0	16,000,000
TOTAL	0	82,000,000
North Mara GM-Local	30,511,591	40,580,440
North Mara GM-Foreign	117,975,879	171,054,748
TOTAL	148,487,470	211,635,188
Tulawaka GM-Local	7,857,350	3,701,120
Tulawaka GM-Foreign	41,035,643	11,365,390
TOTAL	48,892,993	15,066,510
Williamson Diamond Limited-Local	18,841,669	35,826,374
Williamson Diamond Limited-Foreign	10,139,343	8,236,563
TOTAL	28,981,012	44,062,937
TanzaniteOne-Local	3,767,000	4,134,000

TanzaniteOne Tanzania Mine-Foreign	578,000	380,000
TOTAL	4,345,000	4,514,000
TOTAL-Local	711,105,682	674,214,502
TOTAL-Foreign	622,595,480	555,264,403
GRAND TOTAL	1,333,701,162	1,229,478,905

Source: (Tanzania Mineral Audit Agency)

8.6. Annex 6: Description of Major Taxes and Payments in Tanzania's Extractive Sector

No	Tax/Payment Type	Description
1.	Corporate Tax	<p>Corporate Tax or Corporate Income Tax is levied on corporation's taxable profit for all companies registered and/or carrying business in Tanzania. The applicable rate is 30% and is usually paid in two stages. At the beginning of the business year, the taxpayer pays a provisional amount based on its own estimates. The final tax is paid after the official assessment of the total income in the respective year of income.</p>
2.	Withholding Taxes	<p>Withholding is a scheme of tax payment administered by the Income Tax Department of the Tanzania Revenue Authority, whereby taxes are</p> <p>Withheld at source. The taxes withheld are offset against the final personal and corporate income</p> <p>Taxes of resident tax payers. Such taxes represent final charges in respect to non-resident taxpayers.</p> <p>Withholding Tax (technical services for mining business): Payments for technical services in regards to mining business are subject to withholding tax. The applicable rate is 5% for residents and 15% for non-resident.</p> <p>Withholding Tax (interest on loans): This applies to interest income earned by individuals and companies. The applicable rate is 10% for both residents and non-residents. Financial institutions collect this withholding tax on behalf of the government.</p> <p>Withholding Tax (Management Fees): A payment made to a non-resident person who is not employee of the employer for managerial, technical or professional services is subject to a withholding tax at the rate of 15%.</p> <p>Withholding Tax (Dividends): Dividend income paid to a resident from a company listed in the Dar es Salaam Stock Markets is subject to a dividend tax at the rate of 5% and 10% for unlisted companies. Dividend tax withheld at source is a final tax. In the mining sector, dividends paid to non-residents attract withholding tax at the rate of 10%. The companies declaring dividends are the collecting agents.</p>
3.	Pay - As -You -Earn	<p>Pay - As -You –Earn (PAYE) is a method of collecting personal income tax, which is a tax on resident person's annual income obtained world-wide and on the Tanzania source income for non-residents. The income includes any gains or profits from business, employment or services rendered; dividend income or interest earned from any bank operating in the United Republic. The Personal Income tax is charged on progressive rates. The minimum marginal tax rate is 14% while the maximum</p>

		<p>marginal tax rate is 30% for monthly incomes in excess of Tshs 720,000.</p> <p>The personal income tax in Tanzania is collected using two methods. For salaried employees the tax known as PAYE is withheld by employers, using the above schedule on payroll preparation. The withheld tax is submitted on monthly basis to the Commissioner of Income Tax. The second method is used for sole traders and self-employed individuals where assessment of their annual incomes is made based on filed returns. They are then required to pay personal tax on quarterly instalments.</p>
4.	Skills and Development Levy	It is a levy payable to the Commissioner of Income Tax by the employer by the seventh day following the end of the month. The rate is 6% of emoluments. The levy is paid by the employer cost and is not deductible from the salary of the employee
5.	Value Added Tax	Value Added Tax is payable on all taxable supplies at the rate of 18%.
6.	Value Added Tax (on Imports)	Tax paid on importation of taxable goods or services from any place outside mainland Tanzania and charged according to applicable procedures under the Customs Laws for imported goods
7.	Excise Duty	Duty charged on specific goods and services manufactured locally or imported as well as motor vehicles at varying rates. Excise duty is due and payable by the importer, in case of imported goods immediately before it ceased to be subjected to customs control. In case of locally manufactured goods, it is payable by the manufacturer of the article, when tax becomes due.
8.	Import Duty	This is a duty levied on CIF value of goods imported into the country. Import duty rates for goods imported from countries outside the EAC are 0% for raw materials, 10% for intermediate goods and 25% for finished goods. Imports from Kenya have been subject to import duty at a reducing rate over a period of 5 years since commencement of the Customs Union in 2005 and the rate has been reduced to 0% with effect from January 2010. Imports from Uganda are not subject to import duty. Goods will only enjoy the preferential community tariffs if they meet the EAC Customs Union Rules of Origin
9.	Stamp Duty	The instrument specified in the schedule which is executed in Tanganyika (Tanzania mainland) or if executed outside Tanganyika relating to any property or any matter or thing performed in Tanganyika, must be charged with duty of amount that is specified or calculated in the manner specified in the schedule in relation to such instrument unless it is exempted
10.	Fuel Levy	The tax levied on importation of petroleum products to the country. It specifically applies to two products only: Gasoline and Gas oil.
11.	Protected Gas Revenue	Revenues that gas companies pay to Tanzania Petroleum Development Corporation on proceeds from the sale of protected gas. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.

12.	Additional Gas Revenues	Additional revenues that gas companies pay to Tanzania Petroleum Development Corporation periodically based on gas sales. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
13.	Profit per Production Sharing Agreements	Gas profit revenue that gas companies pay to Tanzania Petroleum Development Corporation. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
14.	Licence, permit fees, application fees, and annual rental fees	Various fees that gas and mining companies pay to the Ministry of Energy and Minerals at different rates.
15.	Signature Bonus	An amount not less than U\$2500, 000 that oil and gas contractors pay to Tanzania Petroleum Development Corporation upon signing a contract. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
16.	Production Bonus	An amount not less than US\$5000, 000 that oil and gas contractors pay to the Tanzania Petroleum Development Corporation upon start of production. The Corporation then pays this revenue to the Ministry of Energy and Minerals after deducting its cost.
17.	Royalties	A 4% royalty is charged on gold and all other minerals, 5% on diamond and 12.5% for onshore oil and gas and 7.5% for offshore oil and gas.
18.	Dividends on Government Shares	The dividends payment is made by companies to the government in the event where the companies in which the government has shares make profits. The Ministry of Finance collects the dividends.
19.	Revenues from the Sale of Government Shares	This revenue is paid to the Ministry of Finance in the event where a company in which the government owns shares is sold.
20.	Local Levy	A levy 0.3% is charged by local authorities to the gas and mining companies operating in their respective jurisdictions. The levy is based on the total turnover of the company.
21.	Contributions to the National Social Security Fund (NSSF) or Parastatal Pension Fund (PPF)	The National Social Security Fund (NSSF) is a mandatory pension scheme where the employer pays 10% and the employee 10% based on the latter's monthly salary. The Parastatal Pension Fund (PPF) is another similar scheme for those who do not participate in the NSSF. The employer contributes 15%, while the employee pays 5%. Payments to both schemes are made on a monthly basis.

8.7. Annex 7: Companies involved in mining, oil and gas sectors in Tanzania in 2012-2013 that paid less than Tshs 150m

The list below shows companies in the extractive sector in Tanzania that paid less than Tshs 150m and were not included in the reconciliation scope.

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
1	100229889	SWALA GEM TRADERS LTD.	123,272,012	-	-	123,272,012
2	100233118	SEA SALT LIMITED	121,203,964	-	-	121,203,964
3	102472926	PR NG MINERALS LIMITED	113,262,727	-	-	113,262,727
4	105248806	RAS AL KHAIMAH GAS TANZANIA LTD.	112,223,943	-	-	112,223,943
5	104923267	GENERAL PETROLEUM LIMITED	99,920,545	-	-	99,920,545
6	101007545	ENGINEERING ASSOCIATES (T) LTD	98,238,374	-	-	98,238,374
7	108785276	SOLVOCHEM TANZANIA LIMITED	89,242,498	-	-	89,242,498
8	101409570	EL-HILLAL MINERALS LTD.	86,747,129	-	-	86,747,129
9	104918468	BARRICK GOLD TANZANIA	71,572,284	-	-	71,572,284
10	117718972	NEXUS MINERALS TANZANIA LIMITED	65,256,940	-	-	65,256,940
11	112176187	WEIR MINERALS EAST AFRICA LIMITED	64,746,246	-	-	64,746,246
12	100237814	SHIVLAL TANK & CO. LTD.	61,704,164	-	-	61,704,164
13	101758982	FRESHO INVESTMENT CO (1999) LTD.	61,484,800	-	-	61,484,800
14	101032124	MINJINGU MINES & FERTILISER LTD.	59,232,522	-	-	59,232,522
15	111264791	COLLECTORS CORNER LIMITED	58,718,460	-	-	58,718,460
16	101390543	MASWI DRILLING CO. LTD.	56,224,888	-	-	56,224,888
17	101223140	ASHANTI EXPLORATION TANZANIA LIMITED	51,245,423	-	-	51,245,423
18	101814548	PRIMA GEMS TANZANIA LIMITED	49,655,442	-	-	49,655,442
19	103456932	TZ -NITE GEMS & JEWELERY LIMITED.	44,945,869	-	-	44,945,869
20	101887782	S.S. SAAD SERVICE STATION LTD.	41,642,065	-	-	41,642,065
21	101664430	TANZANIA CHAMBER OF MINES	39,445,199	-	-	39,445,199
22	113998695	CARLTON MIYABI TANZANIA LIMITED	35,906,005	-	-	35,906,005
23	101661121	THE BLUE TRIPPLE A LTD.	34,914,580	-	-	34,914,580
24	114170364	OLYMPIC ENERGY (T) LIMITED	30,195,590	-	-	30,195,590
25	105227507	ISLE OF JEWELS LIMITED	30,137,734	-	-	30,137,734

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
26	100234807	MOTISUN OXYGEN COMPANY LIMITED	29,932,906	-	-	29,932,906
27	100130734	ALKARIM ALKARIM MANJI	29,533,884	-	-	29,533,884
28	100831147	TANZANIA FERTILISER CO LTD	29,511,692	-	-	29,511,692
29	110911882	MMG GOLD LIMITED	27,751,899	-	-	27,751,899
30	105386656	M/S ITILIMA MINING COMPANY	27,290,850	-	-	27,290,850
31	100170043	CLASSIC GEMS LIMITED	27,281,946	-	-	27,281,946
32	103133084	TANDRILL LIMITED.	26,717,583	-	-	26,717,583
33	116471019	HB GLASS LIMITED	26,575,767	-	-	26,575,767
34	110999755	MINERAL OIL CORPORATION LIMITED	26,261,547	-	-	26,261,547
35	100247143	JUZER JUZER MOHAMEDBHAI	25,903,231	-	-	25,903,231
36	109846899	VILUPROMA INVESTMENTS LIMITED	25,804,949	-	-	25,804,949
37	100143348	SAGAR ENTERPRISES LTD.	24,885,077	-	-	24,885,077
38	101647501	DAWSONS FOOD PRODUCTS LTD.	24,399,381	-	-	24,399,381
39	104810985	DELTA PETROLEUM TANZANIA LIMITED	22,828,380	-	-	22,828,380
40	107281053	FUNGUO PETROLEUM PTY LIMITED	20,589,156	-	-	20,589,156
41	113551569	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	19,765,844	-	-	19,765,844
42	115363719	SILISEAL PAINTS (T) LIMITED	19,300,971	-	-	19,300,971
43	106500193	AFRICAN GALLERIA LIMITED	18,983,992	-	-	18,983,992
44	108067535	PERFALBION MINERALS LIMITED	18,828,697	-	-	18,828,697
45	112284354	SARA DIAMOND GROUP LIMITED	17,898,467	-	-	17,898,467
46	100894297	ERASTO ERASTO MSUYA	17,227,818	-	-	17,227,818
47	101760596	CROWN LAPIDARY LIMITED	16,701,228	-	-	16,701,228
48	100208148	MNZAVAS INVESTMENTS LIMITED.	14,969,100	-	-	14,969,100
49	111672695	ASPAM ENERGY (T) LIMITED	14,152,858	-	-	14,152,858
50	104870368	KIBO EXPLORATION (TANZANIA) LIMITED	13,562,332	-	-	13,562,332
51	113998695	CARLTON MIYABI TANZANIA LIMITED	13,434,618	-	-	13,434,618
52	101175782	JUBILEE RESOURCE LIMITED	11,541,126	-	-	11,541,126
53	106549877	COLOUR STORE LIMITED	10,857,359	-	-	10,857,359
54	106005508	KASTAN MINING LIMITED	10,410,135	-	-	10,410,135
55	104499279	TWIGA MANUFACTURERS LTD	10,350,391	-	-	10,350,391

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
56	101847845	MANGA GEMS LTD	10,122,147	-	-	10,122,147
57	101399451	SKY GEMS LTD.	10,029,000	-	-	10,029,000
58	106653534	TANZOZ MINERAL LIMITED	9,785,150	-	-	9,785,150
59	115187562	GENERAL EXPLORATION LIMITED	9,416,000	-	-	9,416,000
60	101284808	MUNDARARA RUBY MINING COMPANY LIMITED.	9,298,000	-	-	9,298,000
61	101672395	ANSELIM ANSELIM MINJA	9,276,831	-	-	9,276,831
62	112461191	TRIPLE 7 DIAMOND COMPANY LIMITED	8,889,100	-	-	8,889,100
63	106781338	MAKUNGU INVESTMENT COMPANY LIMITED	8,585,400	-	-	8,585,400
64	107834974	SULEMAN ALLY NKYA COMPANY LIMITED	8,556,984	-	-	8,556,984
65	100208490	MUUNGANO ARUSHA LTD.	8,337,976	-	-	8,337,976
66	118835964	JOHN JOHN URASSA	7,578,600	-	-	7,578,600
67	106561621	METRO GEMS & JEWELLERS	6,962,467	-	-	6,962,467
68	100172739	J N MINING CO. LTD.	6,690,000	-	-	6,690,000
69	100231557	MOHAMED MOHAMED ESMAIL	6,234,941	-	-	6,234,941
70	107194169	CURRIE ROSE RESOURCES (T) LIMITED	6,230,984	-	-	6,230,984
71	103950112	KASCCO MINING LTD.	6,159,205	-	-	6,159,205
72	103910528	ELISAA ELISAA MBISE	6,088,500	-	-	6,088,500
73	102395077	A AND HIS CO. LTD.	6,006,904	-	-	6,006,904
74	110469438	PAMOJA MINING COMPANY LIMITED	5,960,600	-	-	5,960,600
75	100171414	GLITTER GEMS LIMITED	5,900,000	-	-	5,900,000
76	104893945	RAKESH RAKESH GOKHROO	5,888,209	-	-	5,888,209
77	100101734	GRAMACK (T) LTD.	5,790,310	-	-	5,790,310
78	115653598	SHIKITA MINING COMPANY LIMITED	5,697,750	-	-	5,697,750
79	119471338	MPONDI MINING COMPANY LIMITED	5,000,000	-	-	5,000,000
80	110103158	DARGO COMPANY LIMITED	4,605,000	-	-	4,605,000
81	116128020	KIGOMA MINERALS & INVESTMENTS LIMITED	4,480,735	-	-	4,480,735
82	109768316	URU DIAMOND LIMITED	4,454,090	-	-	4,454,090
83	100170132	HARILAL HARILAL SONI	4,308,000	-	-	4,308,000
84	106341710	ABDULRAHIM ABDULRAHIM ABDULKADIR	4,291,690	-	-	4,291,690
85	100206897	N.S.K TANZANIA LTD.	4,040,948	-	-	4,040,948

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
86	118611764	MWAGIMAGI COMPANY LIMITED	3,900,000	-	-	3,900,000
87	106225141	MIDLANDS MINERALS [T] LIMITED	3,856,794	-	-	3,856,794
88	104799485	CHARMING GEMS LIMITED	3,829,000	-	-	3,829,000
89	107127801	TEMBA FILLING STATION, TOURS & TRANSPORT COMPANY LIMITED	3,750,000	-	-	3,750,000
90	101461599	MOHAMMED MOHAMMED NAHDI	3,622,235	-	-	3,622,235
91	110487495	VIHANG VIHANG PATEL	3,499,338	-	-	3,499,338
92	108727098	RUKWA COAL LIMITED	3,421,729	-	-	3,421,729
93	101124517	DISMAT INTERNATIONAL (TANZANIA) LTD	3,160,000	-	-	3,160,000
94	100663651	TAIFA FIRE PROTECTION SEERVICES LTD.	3,043,050	-	-	3,043,050
95	101561054	NYATI MINING (TANZANIA) LIMITED	3,017,124	-	-	3,017,124
96	110768621	REDORE MINING CO. LIMITED	2,928,600	-	-	2,928,600
97	100249391	SANSKRUT LTD.	2,919,800	-	-	2,919,800
98	105137486	M/S NYANGWALE DIAMONDS LIMITED	2,898,847	-	-	2,898,847
99	105248342	KASAJAM INVESTMENT LTD.	2,792,722	-	-	2,792,722
100	106294461	BEYOND SKY CO. LIMITED	2,697,800	-	-	2,697,800
101	115158651	GUIFENG TANZANIA MINING LIMITED	2,643,000	-	-	2,643,000
102	101082563	MICHAEL MICHAEL SUMARI	2,435,600	-	-	2,435,600
103	104043496	KGK CRAFTS LIMITED	2,371,000	-	-	2,371,000
104	101805123	ISAACK ISAACK MGAYA	2,300,000	-	-	2,300,000
105	118925394	AUST EAST AFRICA MINING COMPANY LIMITED	2,280,975	-	-	2,280,975
106	109536881	ATER CORPORATION LTD	2,219,120	-	-	2,219,120
107	101560503	TANLAP COMPANY LIMITED	2,109,100	-	-	2,109,100
108	105585292	WESTERN METALS TANZANIA LTD.	2,094,050	-	-	2,094,050
109	103025133	GEMINEX COMPANY LTD	2,050,000	-	-	2,050,000
110	100760940	IRAQW MINING TANZANIA LTD.	2,000,000	-	-	2,000,000
111	120983490	CLIMATE CONTROL CO. LIMITED	2,000,000	-	-	2,000,000
112	121218925	JOKA MINING COMPANY LIMITED	2,000,000	-	-	2,000,000
113	100238772	RAINBOW GEMS LIMITED	1,902,000	-	-	1,902,000
114	106513066	NASRA NASRA RASHID	1,889,266	-	-	1,889,266
115	104375359	MPS OIL TANZANIA LTD.	1,774,600	-	-	1,774,600

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
116	100168235	GEM AND ROCK VENTURES CO. LTD.	1,693,200	-	-	1,693,200
117	100171120	PARADISO MINERALS (TANZANIA) LTD.	1,690,500	-	-	1,690,500
118	100361604	MTWARA OCEANIC PRODUCTS LIMITED	1,627,647	-	-	1,627,647
119	100466023	BRITONS INTERNATIONAL GEMS LTD.	1,599,498	-	-	1,599,498
120	111478171	BAMPRASS PETROLEUM LIMITED	1,519,200	-	-	1,519,200
121	100191695	ARUSHA MINERALS CENTRE LTD.	1,505,000	-	-	1,505,000
122	102482158	AMUR AMUR SAID	1,496,982	-	-	1,496,982
123	101796841	PAVI INVESTMENT	1,479,800	-	-	1,479,800
124	100245914	MURTAZA MURTAZA JANOOWALLA	1,454,300	-	-	1,454,300
125	102531965	DEVENDRA DEVENDRA PATEL	1,428,600	-	-	1,428,600
126	102532341	ANILKUMAR ANILKUMAR PATEL	1,428,600	-	-	1,428,600
127	101677109	AMIDA AMIDA RUSIGAZI	1,420,200	-	-	1,420,200
128	103572525	MALABOW ENGINEERING COMPANY LTD.	1,375,700	-	-	1,375,700
129	100143623	INTERSTATE BUSINESS AGENCIES LTD.	1,364,000	-	-	1,364,000
130	105925409	JABIR PETROLEUM LIMITED.	1,350,000	-	-	1,350,000
131	113538813	GOOD YEAR MINERALS CORPORATION LIMITED	1,350,000	-	-	1,350,000
132	104948154	SAMBARU MINING GROUP LIMITED	1,339,550	-	-	1,339,550
133	104861393	HIRCON CONSTRUCTION COMPANY LIMITED	1,307,252	-	-	1,307,252
134	100718065	ABM AGENCIES LTD.	1,305,000	-	-	1,305,000
135	114947490	TANGA MINING CO LIMITED	1,274,300	-	-	1,274,300
136	101273083	VINAY VINAY KHIMJI	1,209,600	-	-	1,209,600
137	112902503	WEN XING PLASTIC CEMENT INVESTMENT COMPANY LIMITED	1,090,000	-	-	1,090,000
138	117584968	QUALITY QUARRY CO. LIMITED	1,032,300	-	-	1,032,300
139	116857774	COLOUR SOURCE LIMITED	975,000	-	-	975,000
140	116926571	RZ UNION MINING COMPANY LIMITED	962,600	-	-	962,600
141	105823371	ABBAS ABBAS MOHAMED	944,800	-	-	944,800
142	110314566	MADAR ENTERPRISES LIMITED	926,900	-	-	926,900
143	103985072	KIDEE MINING TANZANIA LIMITED.	900,000	-	-	900,000
144	104539920	TOMGEMS COMPANY LIMITED.	868,500	-	-	868,500
145	116926628	GUIYU GUIYU LIU	805,200	-	-	805,200

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
146	117291065	ROYAL CHEMICAL INDUSTRIES LIMITED.	800,000	-	-	800,000
147	108109947	SAMWEL SAMWEL YOHANA	800,000	-	-	800,000
148	101603369	SHARIFA SHARIFA SLEYUM	739,800	-	-	739,800
149	102204840	GEM WAY LIMITED	725,600	-	-	725,600
150	101671550	GULAMABBAS GULAMABBAS SHERIFF	723,000	-	-	723,000
151	100321610	COSTER COSTER KASEBWA	710,000	-	-	710,000
152	100234319	FAKHRI SALT FARM	671,482	-	-	671,482
153	101567974	SADIK SADIK JUNEJA	665,000	-	-	665,000
154	101702081	AHMED AHMED SHANGARORO	614,816	-	-	614,816
155	100692651	KEVAL KEVAL SONI	575,000	-	-	575,000
156	118743482	NEELKANTH SALT LIMITED.	575,000	-	-	575,000
157	114287237	DEOGRATIUS DEOGRATIUS MATEMELE	547,500	-	-	547,500
158	109171239	MFULLE ENTERPRISES	520,000	-	-	520,000
159	100372304	ADAM ADAM ATHUMAN	508,708	-	-	508,708
160	108871202	YOMBO YOMBO SAYI	500,000	-	-	500,000
161	100217392	NURU ENTERPRISE LTD	500,000	-	-	500,000
162	100936992	MATHIAS MATHIAS MANGA	491,410	-	-	491,410
163	104751709	HAROUB HAROUB MASOUD	481,250	-	-	481,250
164	116496119	FMD MINING CONSULTANT COMPANY LIMITED	450,000	-	-	450,000
165	100448947	SWALEHE SWALEHE OMARI	443,500	-	-	443,500
166	117666476	MARA MINE DEVELOPMENT LIMITED	437,700	-	-	437,700
167	102123476	GOODLUCK GOODLUCK MOSHI	434,750	-	-	434,750
168	106445869	DESERT OIL TANZANIA LTD.	425,000	-	-	425,000
169	100237180	AL- MAROOF GEMS LTD.	400,000	-	-	400,000
170	102187652	GEM CREATION (T) LTD.	390,000	-	-	390,000
171	102531744	MIHIR MIHIR PATEL	384,600	-	-	384,600
172	102531957	URMILLA URMILLA PATEL	384,600	-	-	384,600
173	109705179	NYERO MINING COMPANY LIMITED	375,000	-	-	375,000
174	119505887	MBOGO MINING AND GENERAL SUPPLY LIMITED	375,000	-	-	375,000
175	101030113	RAMESH RAMESH SONI	364,000	-	-	364,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
176	101985687	NAFTAL NAFTAL NAKISA	364,000	-	-	364,000
177	118949234	MLOKOZI & SISTERS COMPANY LIMITED	360,000	-	-	360,000
178	110743351	DHAHABU RESOURRCES (T) LTD	360,000	-	-	360,000
179	111866740	WOCHAR MINING GROUP LIMITED=====	350,000	-	-	350,000
180	117951413	MGISHA MGISHA SHOO	327,500	-	-	327,500
181	107101861	AMBONI QUERRIES	324,300	-	-	324,300
182	101002195	SHUKRA TRADING CO .LTD.	313,164	-	-	313,164
183	102450604	JORAM JORAM LUKUMAY	300,000	-	-	300,000
184	118988043	MAIC & GT LIMITED	300,000	-	-	300,000
185	106235694	GEMALL LIMITED	300,000	-	-	300,000
186	118836162	GOLDIVANTI (TANZANIA) LIMITED	300,000	-	-	300,000
187	100672618	FAKHRUDDIN FAKHRUDDIN AMIJEE	296,700	-	-	296,700
188	101621464	SHIJA SHIJA LUCHANILA	287,500	-	-	287,500
189	106192340	VICENT VICENT MTENGULE	273,750	-	-	273,750
190	104836038	SHYAM SHYAM JIVAN	255,811	-	-	255,811
191	101479269	ASGERALI ASGERALI OSMAN	251,500	-	-	251,500
192	104604331	THE TANZANITE LABORATORY LTD	250,551	-	-	250,551
193	109071315	B & B GEMS	250,000	-	-	250,000
194	119102847	FARIDA FARIDA PEPERMINTWALA	250,000	-	-	250,000
195	118557077	ROYAL INDUSTRIES TANZANIA LIMITED	250,000	-	-	250,000
196	111082782	WARREN WARREN GILMOUR	247,800	-	-	247,800
197	100255413	AMBASE EXPLORATION (TANZANIA) LIMITED	240,000	-	-	240,000
198	107607943	BELINDA BELINDA MANGA	239,761	-	-	239,761
199	108721626	RAHIM RAHIM ISMAIL	236,500	-	-	236,500
200	118938380	ALS TANZANIA LIMITED	225,000	-	-	225,000
201	120859668	SAAFI PETROLEUM AND GAS COMPANY LIMITED	200,000	-	-	200,000
202	100574195	JUVENAI JUVENAI NG'OJA	182,000	-	-	182,000
203	104501184	LINUS LINUS SANGA	182,000	-	-	182,000
204	101603393	ABDALLAH ABDALLAH JONGO	181,800	-	-	181,800
205	119391539	GMS (UK) INVESTMENT COMPANY LIMITED	171,600	-	-	171,600

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
206	103120985	ABBA ABBA LAWWI	150,000	-	-	150,000
207	102123808	GCC TRADING ENTERPRISES	145,500	-	-	145,500
208	117702111	MUBIN MUBIN SUMRA	145,000	-	-	145,000
209	119216915	AINEA CRAFTSMAN AND PARTNERS COMPANY LIMITED	144,000	-	-	144,000
210	101543978	SALEHBHAI SALEHBHAI EBRAHIMJEE	134,400	-	-	134,400
211	119194032	QIAN LU MINING COMPANY LIMITED	132,000	-	-	132,000
212	104083161	SAJJAD SAJJAD NAQVI	125,000	-	-	125,000
213	100804336	SINU FARM LTD.	125,000	-	-	125,000
214	106196974	AAZAM GEMS LIMITED.	120,000	-	-	120,000
215	109313505	RACHEL RACHEL SHAMBWE	120,000	-	-	120,000
216	100639505	GEM CENTRE LIMITED	105,000	-	-	105,000
217	116477289	OLDUVAI LIMITED	101,250	-	-	101,250
218	103985366	FEY FEY KIDEE	100,000	-	-	100,000
219	107925171	FAITH FAITH MPOBELA	100,000	-	-	100,000
220	117921980	ASIA ASIA KIMOLO	100,000	-	-	100,000
221	118018591	DALINI DALINI MOHAMEDI	100,000	-	-	100,000
222	115222910	MATERA MATERA CHACHA	100,000	-	-	100,000
223	107102302	STELLA STELLA SALEHE	100,000	-	-	100,000
224	110333900	ABDALLAH ABDALLAH VIRJI	97,500	-	-	97,500
225	100566818	NATWER NATWER DAMODER	97,500	-	-	97,500
226	106464766	EVANCE EVANCE NGOWI	95,000	-	-	95,000
227	112130829	HAJI HAJI ABDALLAH	95,000	-	-	95,000
228	120792350	MINING TRAKKERS TANZANIA LIMITED	92,500	-	-	92,500
229	101041832	JOSEPH JOSEPH SHUMA	82,603	-	-	82,603
230	107081674	S N B LTD	72,750	-	-	72,750
231	101917215	SEAB GEMS LTD.	53,000	-	-	53,000
232	113210230	SAIDI SAIDI MRESA	50,000	-	-	50,000
233	113688289	EVARIST EVARIST MTENDE	50,000	-	-	50,000
234	101518922	MAHMOOD MAHMOOD AL-JABRI	50,000	-	-	50,000
235	119630002	NORTHERN GEM (T) LIMITED	48,000	-	-	48,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
236	119237378	DRUMS OF AFRICA LIMITED	21,000	-	-	21,000
237	100947617	SUNMINING LIMITED	15,500	-	-	15,500
238	102413598	GERALD GERALD NIYUKURI	12,000	-	-	12,000
239	120990594	NAM VICTORIA DIAMONDS COMPANY LIMITED	7,000	-	-	7,000
			2,676,358,543			2,676,358,543

8.8. Annex 8: Companies that did not report

	TIN - NUMBER	COMPANY	LICENCE NO.	MOBILE	PHYSICAL ADDRESS	EMAIL ADDRESS.	NATURE OF COMPANY	COMMENTS
1	115861433	Afren Gabon	PSA	+255753727607	Afren Tanzania Ltd, 7th floor Amani place, ohio street, Po.Box 38568 Dar es salaam	irene.msechu@afren.com	Oil and gas	Closed operation
2		Dodsal Hydrocarbons and power Ltd	PSA		1st Floor, Coco plaza 254 Toure Drive Oysterbay Dar Es Salaam	tomgray.dodsalresources.com. rajenk@dodsaldxb.ae.	Oil and gas	Active failed to report
3	-	Songshan mining company	PL 10034/2014	0757 328 889	Plot No.48 Highland-Davilla kwenye kijiji cha nyumba	Songshangm2010@gmail.com	Mining company	Active failed to report
4	102008588	Tanzanite One Trading Limited &	Mineral trading licence	+255685750201	Plot No. 35 Coffee lodge Burk Estate P.O.Box 253, Arusha Opposite st. Constantine School River House	farai@tanzaniteone.com dotto@tanzaniteone.com manu@tanzaniteone.com.	Mineral trading company	Closed operations
5	110320167	Deep yellow Tanzania Ltd	PL 6871/2010	0784 630 5530755 359 667	Po.Box 5818, Dares salaam, Tanzania.	livinusk@yahoo.com	Mining company	Active failed to report
6	107506438	Tullow Tanzania	PSA	Closed operation	P.O. Box 38649, Plot 444, Mahando Street, Oysterbay,		Oil and gas	Closed operations

					Dar es Salaam.			
7	-	IBIS Resource Ltd	PL 7824/20 12	Closed operation since 2013 0767452202 0783452202			Mining company	Closed operations
8	-	Noble Azania Investments	PL 9293/20 13	Closed operation +255222152403 +255222152413		info@noble-tz.com	Mining company	Closed operations
9		Savannah Exploration Tanzania Ltd	PL 9859/20 14	Closed operation			Mining company	Closed operations

8.9. Immediate Beneficial Ownership

The table below shows the immediate beneficial ownership of the companies include in the reconciliation as reported by the companies

No	Tax payer name	Core business	Type of License	Immediate Beneficial Ownership
1	ABG EXPLORATION LIMITED	MINING	Not provided	Not provided
2	AFREN GABON LIMITED	Failed to report	Failed to report	Failed to report
3	ANGA RESOURCES LTD	Mining Exploration	9 PLs	Continental Nickel Limited and Duma Resources Limited
4	ARM (T) LTD	Limestone/Cement production	ML	Not provided
5	AUREOUS RESOURCES (T) LTD	Mining Exploration	17 PLs	M/S. AURUM MINING PTE LTD MR. SAURABH SANGEKAR AND M/S. AURUM MINING PTE LTD
6	BAFEX TANZANIA LTD	Mining Exploration	11 PLs	HELIO RESOURCE CORP and BAFEX HOLDINGS LTD
7	BEACH PETROLEUM (TANZANIA) LIMITED	Oil & Gas Exploration	PSA	Beach Energy Limited and Beach (T) Pty Limited
8	BG INTERNATIONAL LIMITED	Oil & Gas Exploration	PSA	BG Group
9	BG TANZANIA LIMITED	Oil & Gas Exploration	PSA	BG Group
10	BULYANHULU GOLD MINE LIMITED	Gold Mining	SML	KMCL Holdings Limited and Cyco Tanzania Limited
11	CULTURAL HERITAGE LTD	Sale of Gemstones	Trading license	Not provided
12	DEEP YELLOW TANZANIA LIMITED	Failed to report	Failed to report	Failed to report
13	DODSAL HYDROCARBORN & POWER (Tanzania) LTD	Oil and Gas exploration	PSA	Dodsal Resources FZCO and Dodsal Resources Ltd
14	DOMINION TANZANIA LIMITED	Oil & Gas Exploration	PSA	Domet Limited and International Services and Supplies Ltd
15	ETABLISSEMENT MAUREL ET PROM	Oil & Gas Exploration	PSA	Etablissement Maurel et Prom
16	GEITA GOLD MINING LIMITED	Gold Mining	1SML and 10 PLs	Cluff Oil Limited and Cluff Minerals Exploration Limited
17	H. J. STANLEY & SONS LTD	Salt Mining	2 ML	Richard Stanley, John Stanley and Andrew Stanley
18	HERITAGE OIL TANZANIA LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited and James Baban
19	HERITAGE RUKWA (TZ) LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited
20	IBIS RESOURCES LTD	Closed	Closed	Closed
21	JACANA RESOURCES LTD	Mining Exploration	18 PLs	Jacana Resources Limited and Paul Brendan

No	Tax payer name	Core business	Type of License	Immediate Beneficial Ownership
22	KABANGA NICKEL CO.LTD	Mining Exploration	10 PLs	Kabanga Holdings Limited and Romanex International Limited
23	LIONTOWN RESOURCES (TANZANIA) LIMITED	Mining Exploration	4 PLs	Liontown Resources Limited and Tim Rupert Barr
24	MANTRA TANZANIA LIMITED	Mining Exploration	8 PLs	Mantra Resources Limited-Australia
25	MAWENI LIMESTONE LIMITED	Limestone/Cement production	ML	Not provided
26	MBEYA CEMENT COMPANY LIMITED	Limestone/Cement production	ML	NSSF, Ministry of Finance, Lafarge Zambia, Pan Africa
27	MDN TANZANIA LIMITED	Mining Exploration	PLs	MDN Inc and Yves Therrien
28	MIDWEST MINERALS PROCESSOR LIMITED	Closed	Closed	Closed
29	NDOVU RESOURCES LIMITED	Oil & Gas Exploration	PSA	Tanzoil NL
30	NGWENA LTD	Mining Exploration	PLs	Continental Nickel Limited, IMX Resources Ltd and Pan African Resources NL
31	NOBLE AZANIA INVESTMENT LTD	Closed	Closed	Closed
32	NORTH MARA GOLD MINE LIMITED	Mining of Gold	SML	East African Gold Mines Limited and cayco Tanzania Limited
33	NYANZA GOLD FIELD LTD	Mining Exploration	4 PLs	Mantra Tanzania Limited
34	NYANZA MINES (T) LIMITED	Salt Mining	3 MLs	Allied Technologies Limited and Bridge of Balgie Limited
35	OPHIR EAST AFRICA VENTURES LTD	Oil & Gas Exploration	PSA	Not provided
36	PANAFRICAN ENERGY TANZANIA LTD	Oil & Gas Production and Exploration	PSA	PAE PANAFRICAN ENERGY CORPORATION
37	PANGEA MINERALS LTD	Gold Mining	SML	Ontario Inc, Pangea Gold Fields Inc and Cayco Tanzania Limited
38	PETROBRAS TANZANIA LIMITED	Oil & Gas Exploration	PSA	Petrobras Oil and Gas BV and Brasoil Services Company Ltd
39	RED HILL NICKEL LIMITED	Mineral Exploration	PLs	Not provided
40	REEF MINERS LTD	Mineral Exploration	PLs	KIBO Gold Limited
41	RESOLUTE TANZANIA LIMITED	Mining of Gold	SML	Resolute Pty Limited and Gregory FitzGerald
42	SAVANNAH EXPLORATION LTD	Closed	Closed	Closed
43	SHANTA MINING COMPANY LIMITED	Mining of Gold	13 PLS and 4 MLs	Shanta Gold Limited and Shanta Gold Holdings Limited

No	Tax payer name	Core business	Type of License	Immediate Beneficial Ownership
44	SHIELD RESOURCES LTD	Mineral Exploration	45 PLs	Boulder Investments Limited
45	SONGAS LIMITED	Oil and Gas		Globeleq, TPDC, TDFL, TANESCO,
46	SONGSHAN MINING CO. LTD	Failed to report	Failed to report	Failed to report
47	STATE MINING CORPORATION	Mining Exploration	PLs	Govt of Tanzania
48	STATOIL TANZANIA AS	Oil and Gas Exploration	PSA	Statoil Tanzania AS and ExxonMobil
49	SWALA OIL AND GAS Plc	Oil and Gas Exploration	PSA	Swala Energy Limited and General Public
50	TAD CORPORATION 2000	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
51	TANCAN MINING COMPANY LIMITED	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
52	TANGA CEMENT COMPANY LIMITED	Limestone/Cement production	3 MLs	AFRISAM (PTY) SA and General Public and TC Employee Scheme
53	TANZANIA CHINA INTER MINERALS	Mining Exploration	PLs	Not provided
54	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	Oil and Gas Exploration		Govt of Tanzania
55	TANZANIA PORTLAND CEMENT COMPANY LTD	Limestone/Cement production	ML	Scancem International DA and General Public
56	TANZANITE ONE MINING LTD	Mining of Tanzanite	SML	Sky Associates Gtoup and Stamico
57	TANZANITE ONE TRADING LIMITED	Closed	Closed	Closed
58	TOL GASES LIMITED	Mining of natrual gases	ML	Public company
59	TULLOW TANZANIA B.V.	Closed	Closed	Closed
60	TWIGG GOLD LTD	Failed to report	Failed to report	Failed to report
61	URANEX TANZANIA LTD	Mining Exploration	PLs	MAGNIS RESOURCES LIMITED and URANEX ESIP
62	WARTHOG RESOURCES (T) LTD	Mining Exploration	PLs	Montroyal Mining NL and Pan African Resources NL
63	WENTWORTH GAS LTD	Oil and Gas Exploration and Production	PSA	WENTWORTH GAS (JERSEY) LTD and Wentworth Holding (Jersey) Limited
64	WILLIAMSON DIAMONDS LTD	Mining of Diamonds	SML	Tanzania Government of the United Republic of Tanzania and Petra Diamonds
65	WILLY ENTERPRISES LTD	Mining	ML	Not provided