



FINAL REPORT

Sixth Report of the Tanzania Extractive Industries Transparency Initiative

for

The Year Ended 30 June 2014

Prepared by
BDO East Africa

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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
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

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 five (5) annual EITI Reports have been published covering the period from 1 July 2008 until 30 June 2013. 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
1 July 2012 to June 30, 2013	November-15	Mining, Oil and Gas	602,119,124	596,547,648	65

This is the Sixth Tanzanian Extractive Industries Transparency Initiative (TEITI) reconciliation report, which covers the period from 1 July 2013 to 30 June 2014. It is the Fourth 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 2014. 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 of the following five companies that are included in the 2014 report;

- Shanta Mining Company Limited
- Swala Oil and Gas Tanzania Limited
- Sheild Resources Limited
- TanzaniteOne Mining Limited
- TanzaniteOne Trading 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 2014 reconciliation exercise included 38 mining companies and 21 Oil and Gas companies (total 59 companies).
- All companies included in the reconciliation scope have returned their reporting templates, except the following 4 companies (55 or 93% of the companies reported):
 - ✓ Tanzanite One Trading Limited
 - ✓ Songshan Geology Minerals Co. Ltd,
 - ✓ Afren Gabon Limited
 - ✓ Siwandu Metal Limited

All the above companies have closed their operations in Tanzania and not physically present in the country.

The total revenue received and reported by the government entities from these 4 companies was TzS 2.5 Billion (0.20% of total government reported receipts).

The independent administrator and the TEITI secretariat applied all efforts to obtain reporting information from these 4 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 55 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
PR NG MINERALS
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 20,687,375,865** or 1.69% 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	1,221,828,509,976	1,201,141,134,111	20,687,375,865	1.69%

At the end of our reconciliation, the remaining net differences amounted to **TzS 2,428,572,571** or **0.20%** of the total Payments declared by the Government:

End of reconciliation

	Government (TzS)	Taxpayers (TzS)	Difference (TzS)	%
Total payments declared	1,221,215,617,951	1,218,787,045,379	2,428,572,571	0.20%

After adjustment, the net difference of TzS **2,428,572,571** represents the aggregate of the positive (government reporting more) differences amounting to **TzS 4,245,931,594** and the negative (government reporting less) differences of TzS **(1,817,359,022)** 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 **2,428,572,572 more** than the extractive companies reported to have paid:

Cause of difference	Difference (TzS)	Difference (US\$)	Total difference (TzS)
Templates not submitted by taxpayers	1,731,472,380	467,209	2,487,883,573
Discrepancies in Templates submitted	(11,394,495)	(29,596)	(59,311,001)
Total differences	1,720,077,885	437,613	2,428,572,572

Differences by payment type

Details	Total difference in (TzS)
Differences from taxes	2,728,198,172
Differences from terminal benefits	(299,625,601)
Total	2,428,572,571

Details	Total difference (TzS)
Differences arising from government reporting more than the companies	4,245,931,594
Differences arising from companies reporting more than the government	(1,817,359,022)
	2,428,572,572

Differences by government agency

Details	Total difference (TzS)
Tanzania Revenue Authority	2,099,085,966
Ministry of Energy and Minerals	433,532,407
Tanzania Petroleum Development Corporation	250,522,263
National Social Security Fund/PPF	(299,625,990)
Local Authorities	(54,942,075)
Total difference	2,428,572,571

Differences by company

Details	Total difference (TzS)
AFREN GABON LIMITED*	902,963,106
ARM (T) LTD**	(255,345,049)
DODSAL HYDROCARBON & POWER (Tanzania) LTD**	115,135,928
DOMINION TANZANIA LIMITED**	(44,452,867)
MAWENI LIMESTONE LIMITED**	813,422,358
OPHIR EAST AFRICA VENTURES LTD**	(3,462,426)
SONGSHAN GEOLOGY MINERALS*	246,146,306
SIWANDU METAL LTD*	219,055,557
TANZANITE ONE TRADING LIMITED*	1,119,718,604
TOL GASES LIMITED**	(595,698,811)
WILLY ENTERPRISES LTD**	(88,909,530)
Total difference	2,428,572,572

*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.*

Differences by payment type		
Details	Total difference (TzS)	Govt entity
Royalties for minerals	13,414,253	MEM
Rent and License Fees	420,118,154	MEM
License Charges/fees	55,500,550	TPDC
Training Fees	195,021,712	TPDC
Corporation Tax paid to LTD	123,780,445	TRA
Withholding Taxes paid to LTD	288,564,302	TRA
Pay- As-You-Earn (PAYE) paid to LTD	277,864,814	TRA
Skills and Development Levy (SDL) paid to LTD	(332,762,312)	TRA
VAT paid to LTD	507,651,315	TRA
Corporation Tax paid to DRD	(14,149,200)	TRA
Withholding Taxes paid to DRD	556,400,777	TRA
Pay- As-You-Earn (PAYE) paid to DRD	137,235,187	TRA
Skills and Development Levy (SDL) paid to DRD	36,985,833	TRA
VAT paid to DRD	(226,570,224)	TRA
VAT paid to CED	1,599,149,802	TRA
Import Duty paid to CED	(847,772,386)	TRA
Excise duty paid to CED	(7,292,387)	TRA
NSSF Contribution	(333,870,439)	NSSF
PPF Contribution	34,244,450	PPF
Local Authorities	(54,942,075)	LA
Total difference	2,428,572,571	

2.3. Government Revenues

Below we present details of government revenues

2.3.1. Macro-economic data

The contribution of the extractive revenues to the total government revenues in 2013/2104 is shown in the table below;

Macro-economic data	2013/2014 TzS Million	2012/2013 TzS Million	%age change
Total government revenues	14,222,500	12,511,800	13.67%
Total fiscal revenues	9,856,000	8,031,100	22.72%
Total revenue from extractive sector	1,221,215	956,165	27.72%
%age of extractive sector revenues to total fiscal revenues	12.39%	11.91%	0.48%

Source: National Bureau of statistics and this report;

Total extractive sector revenues as a percentage of total fiscal revenues increased by 0.48% in 2013/2014 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	Mineral	Units produce	Unit of measure	Sales Value-TzS'000	Sales Value, US\$ (Rate for US\$, TzS 1619)
1	GEITA GOLD MINING LIMITED	Gold	556,197	Ounces	1,054,750,567	651,482,747
2	NORTH MARA GOLD MINE LIMITED	Gold	267,070	Ounces	561,120,160	346,584,410
3	BULYANHULU GOLD MINE LIMITED	Gold	192,550	Ounces	430,467,665	265,884,907
4	PANGEA MINERALS LTD	Gold	198,995	Ounces	384,539,239	237,516,516
5	TANZANIA PORTLAND CEMENT COMPA	Cement	1,099,489	Tonnes	229,514,390	141,763,057
6	TANGA CEMENT COMPANY LIMITED	Cement	1,019,273	Tonnes	198,746,879	122,759,036
7	SHANTA MINING COMPANY LIMITED	Gold	140,801	Ounces	177,442,613	109,600,131
8	PANAFRICAN ENERGY TANZANIA LTD*	Gas	21,271,856	Mscf	174,759,671	107,942,971
9	RESOLUTE TANZANIA LIMITED	Gold	49,347	Ounces	92,273,880	56,994,367
10	WILLIAMSON DIAMONDS LTD	Diamonds	178,687	Carats	82,597,246	51,017,446
11	SONGAS LIMITED****	Electricity	34,055	MMscf	50,481,764	31,180,830
12	TANZANITE ONE MINING LTD	Tanzanite	4,022,958	Carats	12,432,473	7,679,106
13	MBEYA CEMENT COMPANY LIMITED	Cement	324,931	Tonnes	19,591,900	12,101,235
14	MINJINGU MINES & FERTILISER LTD**	Fertilizers	28,862	Metric Ton	4,420,620	2,730,463
15	WENTWORTH GAS LTD	Gas	725,180	MMBTU	1,335,605	824,957
					3,474,474,671	2,146,062,181

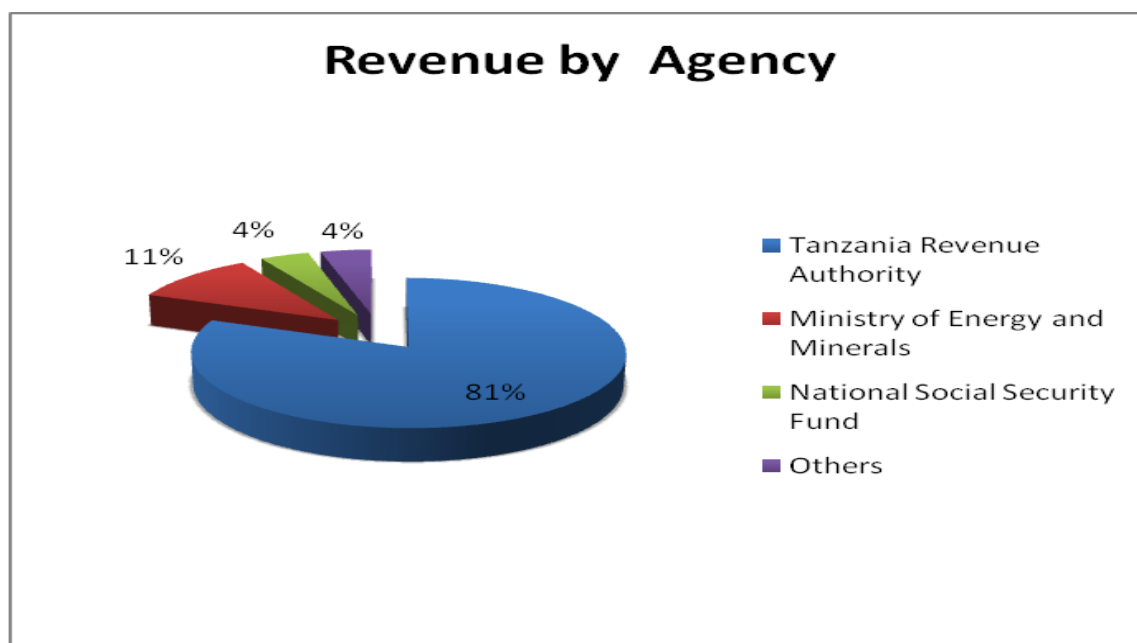
- In 2012/2013, the major Gold producers reported total production of **1,265,164** ounces while from the table above the total production for 2013/2014 was 1,404,960 an increase of 11%.
- In 2012/2013, the total gas production reported was **22.3 Billion** Cubic Feet while in the year 2013/2014 production was 21.9 Billion Cubic Feet a decrease of 2%.

- Total revenue reported by the companies was US\$ 2,146,062,181 compared to US\$ 2,361,169,479, a decrease of 10%. This decrease in revenue happened despite the increased gold production because of falling gold prices in 2014. 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 2014 as compared to 2013 from average of USD 1,530.88 to USD 1,264.99 per tray ounce, which is a decrease of 17%.

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.

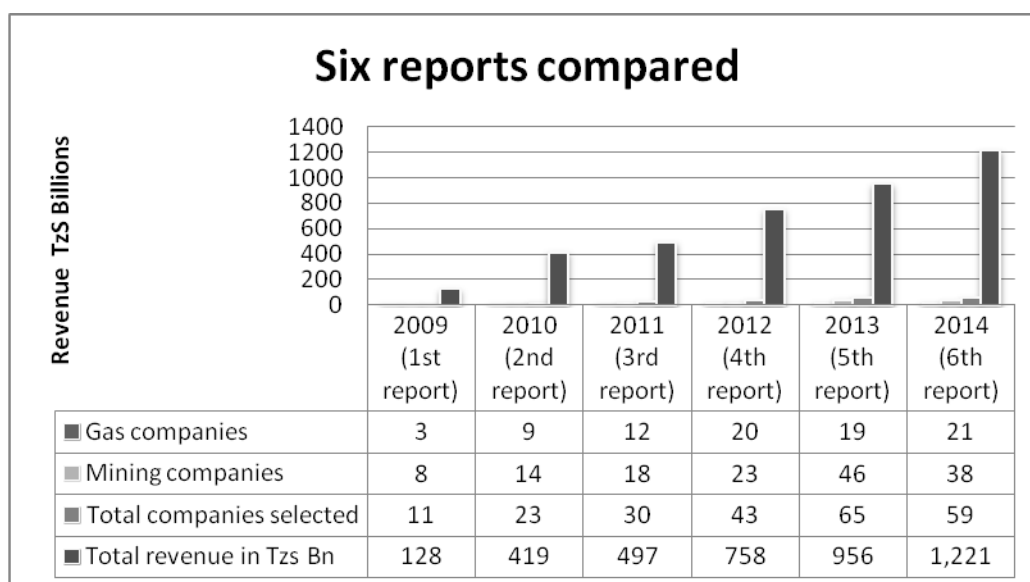
Government agency	2013/2014		2012/2013	Change
	TzS'000	%age	TzS,000	
Tanzania Revenue Authority	989,413,811	81%	734,768,478	35%
Ministry of Energy and Minerals	130,591,344	11%	146,840,994	-11%
National Social Security Fund	49,581,930	4%	47,652,974	4%
Others	51,628,533	4%	26,902,723	92%
Total receipts by government	1,221,215,618	100%	956,165,169	28%



Despite the decrease in the number of companies reporting in the six report by 10%, government revenues from the extractive sector increased from TZS 956 Billion in 2013 to TzS 1,221 Billion (an increase of 28%. This significant increase amounting to TZS 265 Billion is explained mainly by the increased gold production in the year by 10% as well payment of corporate tax by Ophir Tanzania (Block1) Limited of TzS 361 Billion.

Please see below the trend of government receipts from the extractive industry in the fix six EITI reports as extracted from the TEITI reports.

The First Six 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 (5th 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%
2014 (6th report)	21	38	59	1,221	28%
Overall increase as compared to 1st report			436%	854%	



Revenue by payment type;

95% of the total government receipts were tax revenues while 5% was contributions for the retirement benefits made by companies.

Type of payment	2013/2014 TzS'000	%age	2012/2013 TzS'000	%age change
Tax revenues	1,159,002,065	95%	898,257,961	29%
Terminal benefits	62,213,553	5%	57,907,209	7%
Total receipts	1,221,215,618	100%	956,165,170	28%

Below we present government receipts by type;

Revenue by tax type;

Receipts category	2013/2014 TzS'000	%age	2012/2013 TzS'000	%age change
Corporate Tax	492,490,140	42.49%	218,578,170	125%
Value Added Tax	176,306,683	15.21%	192,657,692	-8%
Pay As You Earn and SDL	162,885,682	14.05%	159,471,497	2%
Royalties and ground rents	136,390,742	11.77%	154,497,180	-12%
Withholding Taxes	120,036,976	10.36%	123,217,192	-3%
Other taxes	70,891,842	6.12%	49,836,230	42%
Total taxes	1,159,002,065	100%	898,257,961	29%

- ✓ Included in the VAT receipts is VAT on imports received from companies with MDAs of the amount TzS 72 billion (6 % of tax revenue received by government). The TzS 72 billion VAT on imports will be refunded to these companies in the future because almost all their sales are exports and zero rated.
- ✓ TzS 120 Billion (10% 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.

- ✓ Sixteen (16) companies out of fifty nine (59) companies paid corporation income taxes (CIT). These companies are detailed below;

No	Tax payer name	Corporate tax paid, TzS'000
1	OPHIR TANZANIA (BLOCK 1) LTD	361,936,957
2	GEITA GOLD MINING LIMITED*	60,002,285
3	PANAFRICAN ENERGY TANZANIA LTD	25,953,641
4	TANGA CEMENT LIMITED	12,584,959
5	SONGAS LIMITED	11,472,307
6	TANZANIA PORTLAND CEMENT COMPANY LTD	9,618,800
7	RESOLUTE TANZANIA LIMITED*	5,555,953
8	MBEYA CEMENT COMPANY LIMITED	4,374,067
9	MINJINGU MINES & FERTILISER LTD**	379,287
10	MIDWEST MINERALS PROCESSOR LIMITED	266,573
11	WILLY ENTERPRISES LTD	85,000
12	NYANZA MINES (T) LIMITED	80,593
13	TOL GASES LIMITED	65,077
14	TANZANITE ONE TRADING LIMITED	58,704
15	H. J. STANLEY & SONS LTD	55,087
16	SONGSHAN GEOLOGY MINERALS	851
Totals		492,490,140

*Company has an MDA.

- ✓ Panafrican Energy Tanzania Limited, Songas Limited and Ophir Tanzania (Block 1) Ltd, who are involved in oil and gas paid corporate tax; the rest of the 18 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
- ✓ Ophir Tanzania (Block 1) Ltd paid corporate tax of TzS 361 Billion despite the company not being involved in any production. This tax was paid by the company based on the profits from the disposal of some assets in the period. According to the company and also a position agreed by TRA, the reason this disposal was subject to corporate tax rather than capital gains tax is because it was a disposal of business assets rather than investment assets. Thus it formed part of taxable income which is subject to corporation tax. This was a one off payment and is not expected to recur in future years.
- ✓ Bulyanhulu Gold Mine Limited, Pangea Minerals Limited, North Mara Gold Mine Limited, Shanta Mining Company Limited and TanzaniteOne Mining Limited, all companies with MDA's are not paying corporation taxes as they are still in loss making position. Corporate tax is based on company profits earned and since these companies are not making taxable profits, corporate tax does not arise.

Receipts by company and sector

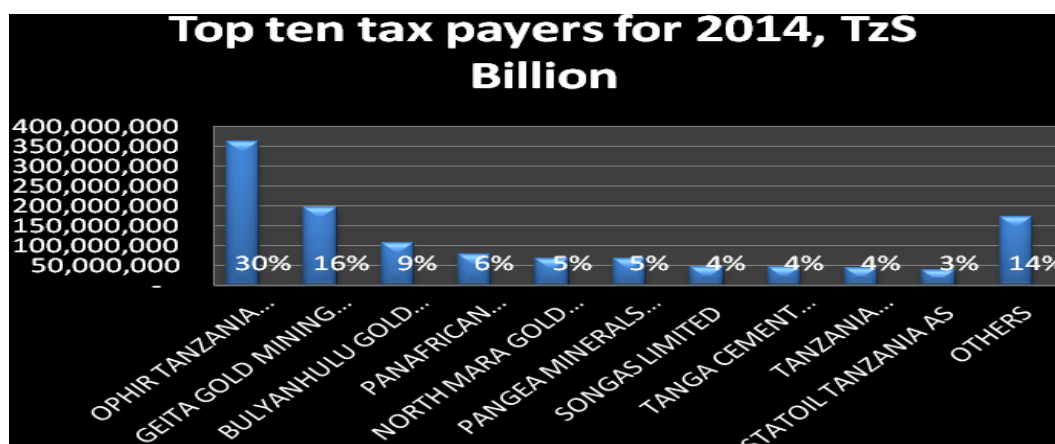
Below we present the total government receipts by company and by sector.

Sector	2013/2014 TzS'000	%age	2012/2013 TzS'000	%age change
Minerals	647,610,158	53%	762,387,688	-15%
Oil and Gas	573,605,460	47%	193,777,482	196%
	1,221,215,618	100%	956,165,170	28%

- ✓ The decrease in the minerals revenue is mainly due to decreased gold prices in the year by about 15% (despite the fact that production of gold increased by about 10% as compared to the prior year). Also there was a decrease in the number of mining companies reporting from 46 companies in 2013 to 38 companies in 2014 because some of these closed operations in Tanzania.
- ✓ The increase in gas revenues is mainly due to the payment of corporate tax from Ophir Tanzania (Block1) Limited. This was a one off payment is not expected in the future years.

Below are the top ten tax payers for 2013/2014.

Company Name	2013/2014 Total payments to Gov, TzS'000	%age	2012/2013 Total payments to Gov, TzS'000	%age change
1 OPHIR TANZANIA (BLOCK 1) LTD	361,938,833	30%	-	100%
2 GEITA GOLD MINING LIMITED	195,618,242	16%	251,244,125	22%
3 BULYANHULU GOLD MINE LIMITED	105,602,231	9%	99,315,721	-6%
4 PANAFRICAN ENERGY TANZANIA LTD	76,907,992	6%	67,351,450	-14%
5 NORTH MARA GOLD MINE LIMITED	66,835,788	5%	72,801,099	8%
6 PANGEA MINERALS LTD	66,436,347	5%	91,353,036	27%
7 SONGAS LIMITED	46,966,385	4%	33,112,773	-42%
8 TANGA CEMENT COMPANY LIMITED	45,620,166	4%	45,015,939	-1%
9 TANZANIA PORTLAND CEMENT COMPANY LTD	44,500,684	4%	57,358,719	22%
10 STATOIL TANZANIA AS	39,270,435	3%	31,084,401	-26%
RESOLUTE TANZANIA LIMITED	24,599,244		61,143,576	60%
11 OTHERS	146,919,271	12%	146,384,331	-0.4%
Total Receipts	1,221,215,617	98%	956,165,170	28%



Below we present the government receipts by company for all the 59 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	2,118,877	179,904	291,265	2,410,141
2	ANGA RESOURCES LTD	-	177,795	287,850	287,850
3	ARM (T) LTD.	278,270	-	-	278,270
4	BULYANHULU GOLD MINE LIMITED	86,326,841	11,905,738	19,275,390	105,602,231
5	CANACO TANZANIA LTD**	378,089	227,845	368,881	746,970
6	GEITA GOLD MINING LIMITED	151,581,597	27,199,904	44,036,645	195,618,242
7	H. J. STANLEY & SONS LTD	408,061	-	-	408,061
8	JACANA RESOURCES (T) LTD	139,556	152,542	246,965	386,522
9	KABANGA NICKEL CO.LTD	2,516,527	423,324	685,362	3,201,889
10	MANTRA TANZANIA LIMITED	6,549,896	1,908,037	3,089,112	9,639,008
11	MAWENI LIMESTONE LIMITED	16,902,189	-	-	16,902,189
12	MBEYA CEMENT COMPANY LIMITED	17,640,701	-	-	17,640,701
13	MDN TANZANIA LIMITED	185,449	45,096	73,010	258,460
14	MIDWEST MINERALS PROCESSOR LIMITED	848,856	-	-	848,856
15	MINJINGU MINES & FERTILISER LTD**	765,703	12,888	20,866	786,569
16	NGWENA LIMITED	1,065,525	140,652	227,715	1,293,240
17	NORTH MARA GOLD MINE LIMITED	43,290,913	14,542,850	23,544,874	66,835,788
18	NORTHWESTERN BASEMETALS	-	231,458	374,731	374,731
19	NYANZA GOLDFIELDS LTD	-	270,784	438,399	438,399
20	NYANZA MINES (T) LIMITED	586,403	14,941	24,189	610,592
21	PANGEA MINERALS LTD	47,972,681	11,404,364	18,463,666	66,436,347
22	PR NG MINERALS LIMITED**	297,250	9,645	15,615	312,865
23	RESOLUTE TANZANIA LIMITED	20,182,588	2,728,015	4,416,656	24,599,244
24	SHANTA MINING COMPANY LIMITED	13,154,647	4,534,329	7,341,078	20,495,725
25	SIWANDU METAL LTD**	-	135,303	219,056	219,056
26	SONGSHAN GEOLOGY MINERALS	6,576	147,974	239,570	246,146
27	STATE MINING CORPORATION	314,904	33,510	54,253	369,157
28	TADC 2000	139,662	1,008,335	1,632,494	1,772,156
29	TANCAN MINING COMPANY LIMITED	679,786	-	-	679,786
30	TANGA CEMENT COMPANY LIMITED	45,620,166	-	-	45,620,166
31	TANZANIA PORTLAND CEMENT COMPANY LTD	44,500,684	-	-	44,500,684
32	TANZANITE ONE TRADING LIMITED	1,072,454	29,194	47,265	1,119,719
33	TANZANITE ONE MINING LTD	822,651	211,138	341,832	1,164,483
34	TOL GASES LIMITED	728,062	-	-	728,062
35	URANEX (TANZANIA) LTD	233,073	368,619	596,794	829,867
36	WARTHOG RESOURCES LTD	-	147,740	239,191	239,191
37	WILLIAMSON DIAMONDS LTD	8,101,207	2,858,200	4,627,426	12,728,634
38	WILLY ENTERPRISES LTD	980,163	-	-	980,163
	Sub total Mineral Sector	516,390,008	81,050,123	131,220,150	647,610,158
1	AFREN GABON LIMITED	652,442	154,738	250,521	902,963
2	BEACH PETROLEUM (TANZANIA) LIMITED	741,877	374,256	605,921	1,347,798
3	BG INTERNATIONAL LIMITED	1,678,333	-	-	1,678,333
4	BG TANZANIA LTD	27,391,310	887,590	1,437,008	28,828,318
5	DODSAL HYDROCARBON & POWER (Tanzania) LTD	1,155,065	184,670	298,980	1,454,045
6	DOMINION TANZANIA LIMITED	1,296,724	118,483	191,825	1,488,549
7	ETABLISSEMENT MAUREL et PROM	1,845,095	101,131	163,731	2,008,826
8	HERITAGE OIL TANZANIA LIMITED	200,071	-	-	200,071
9	HERITAGE RUKWA (TZ) LIMITED	1,068,190	464,275	751,661	1,819,851
10	JACKA RESOURCES LIMITED	79,235	241,372	390,781	470,016
11	NDOVU RESOURCES LIMITED	256,049	215,612	349,076	605,125

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
12	OPHIR EAST AFRICA VENTURES LTD	1,668,178	155,467	251,700	1,919,879
13	OPHIR TANZANIA (BLOCK 1) LTD	361,938,833	-	-	361,938,833
14	PANAFRICAN ENERGY TANZANIA LTD	76,847,672	37,258	60,320	76,907,992
15	PETROBRAS TANZANIA LIMITED	861,187	233,277	377,676	1,238,863
16	RAS AL KHAIMAH GAS TANZANIA LTD**	361,553	-	-	361,553
17	SONGAS LIMITED	43,204,149	2,323,802	3,762,235	46,966,385
18	STATOIL TANZANIA AS	38,817,148	279,980	453,287	39,270,435
19	SWALA OIL AND GAS Plc	1,011,017	162,433	262,980	1,273,997
20	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	1,483,563	-	-	1,483,563
21	WENTWORTH GAS LTD	1,440,067	-	-	1,440,067
Sub total Gas Sector		563,997,757	5,934,344	9,607,704	573,605,460
Grand total revenues		1,080,387,765	86,984,468	140,827,853	1,221,215,618

2.4. Corporate Social Responsibility

Below we present the payments made and reported by companies in 2013/2014. 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 TzS
1	NORTH MARA GOLD MINE LIMITED	10,404,318,735
2	PANGEA MINERALS LTD	6,839,349,415
3	BULYANHULU GOLD MINE LIMITED	3,636,802,363
4	BG TANZANIA LIMITED	1,576,171,594
5	SONGAS LIMITED	556,300,146
6	PANAFRICAN ENERGY TANZANIA LTD	554,554,270
7	SHANTA MINING COMPANY LIMITED	459,461,450
8	TANZANIA PORTLAND CEMENT COMPANY LTD	294,603,198
9	TANGA CEMENT COMPANY LIMITED	207,901,134
10	KABANGA NICKEL CO.LTD	195,528,774
11	RESOLUTE TANZANIA LIMITED	128,602,460
12	WENTWORTH GAS LTD	38,893,000
13	SWALA OIL AND GAS Plc	35,148,400
14	PETROBRAS TANZANIA LIMITED	33,482,333
15	NGWENA LTD	32,666,148
	TANZANITEONE MINING	32,380,000
16	MBEYA CEMENT COMPANY LIMITED	13,385,000
17	MINJINGU MINES & FERTILISER LTD	4,071,750
		25,043,620,171
	US\$ equivalent (Rate Tshs/USD 1619)	15,468,573

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 Sixth 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 the 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 November 25th, 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:

- Collected information about the extractive industry in Tanzania,
- Obtained understanding of the payment streams from extractive companies to Government;
- Carried out interviews with both Government and extractive companies’ representatives involved in the EITI process;
- 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
- Collected important tax payment data from relevant government agencies to enable us assess the nature and amounts of the taxes paid in the year 2014.
- Designed Reporting Templates for TEITI-MSG approval;
- 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 2014.

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 Sixth TEITI reconciliation for the year ended 30 June 2014 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 Sixth TEITI reconciliation report. Accordingly, 59 companies (38 mining and 21 oil and gas companies respectively), representing more than 99% of the total revenue collected by the government agencies during the year 2014, were selected for the Sixth 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

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

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
	<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
	<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 	PML	TZS 20,000	Paid on application	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	license				
	<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 license 	RL	USD 500	Paid on Renewal	MEM
	<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 	ML	USD 500	Paid on Renewal	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	materials and industrial minerals				
	<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
	<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

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
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 kimberlitic diamonds 	ML	USD 1,000/sq.km	Paid annually	MEM
	<ul style="list-style-type: none"> Mining license for building materials and industrial 	ML	USD 500/sq.km	Paid annually	MEM

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
	minerals				
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		RESPONSIBLE
	(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
	• Skills and	Employer's	6%	Employer's	6%	TRA

	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBLE
	Development Levy-SDL	Payroll Cost		Payroll Cost		
	• 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						
	• For Capital Goods	Customs Value	0%	Customs Value	0%	TRA
	• For Specified goods (explosives, lubricants, spare parts etc)	Customs Value	5% after 1 st year anniversary	Customs Value	25%	TRA
EXCISE DUTY						
	• Motor Vehicle 1000 cc to 2000 cc	Customs Value	5%	Customs Value	5%	TRA
	• Motor Vehicle	Customs Value	10%	Customs Value	10%	TRA

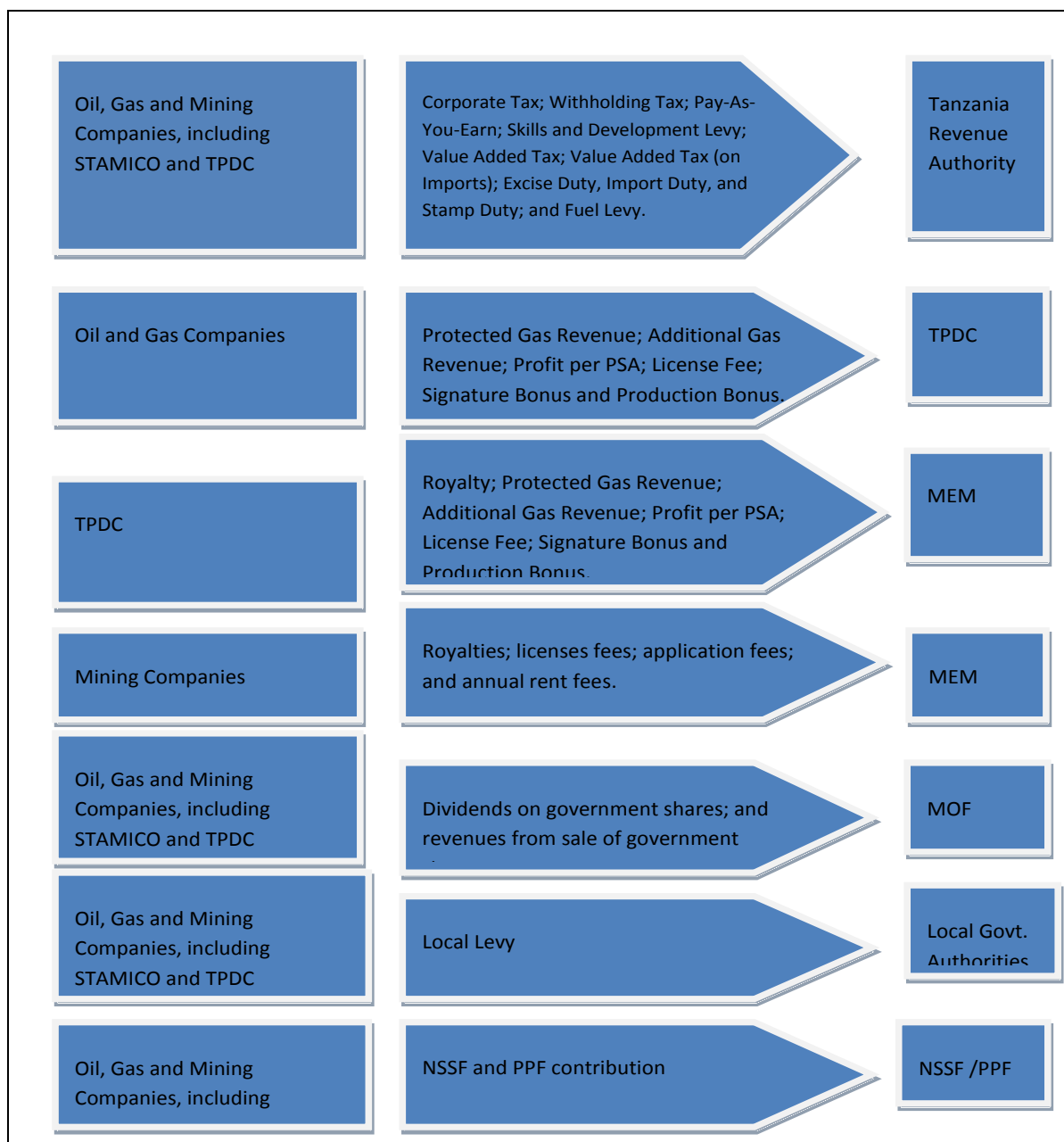
	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBLE
	above 2000 cc					
	• Fuel - Diesel	Volume	314 per litre	Volume	314 per litre	TRA
	• Fuel - Petrol	Volume	339 per litre	Volume	339 per litre	TRA
	• Non Utility Motor Vehicles aged above 10 years	Customs Value	20%	Customs Value	20%	TRA
FUEL LEVY		Annual	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 1500-2500cc	Annual	TZS 150,000 per annum	Annual	TZS 150,000 per annum	TRA
	• Motor Vehicle	Annual	TZS 200,000	Annual	TZS 200,000	TRA

	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		RESPONSIBLE
	Annual Fees above 2500 cc		per annum		per annum	
MOTOR VEHICLE TRANSFER TAXES	• Motor Vehicle Transfer Fees	Transfer	TZS 50,000	Transfer	TZS 50,000	TRA
	• Motor Cycle Transfer Fees	Transfer	TZS 27,000	Transfer	TZS 27,000	TRA
	• 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 table 16, 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 approved by the TEITI-MSG for the Sixth reconciliation report is that the extractive companies which paid 99.67% of the total government receipts will be included in the reconciliation report. This translates to that all companies that paid more than TzS 150 million will be included in the reconciliation report. Companies that paid less than TZsS 150 million will be excluded from participating in the reconciliation report. Accordingly, the TEITI-MSG Selected 59 companies (38 mining and 21 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 will 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 should 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. 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, 2014. 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
- 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.

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.

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 reporting government entities and companies 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;

- 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;
- Identified adjustment required if any and whether they should be made by the taxpayers or by the Government agencies.

Specifically:

- Compared on a financial flow by financial flow of receipts reported by government agencies with payments reported by the taxpayers;
- Tabulated discrepancies per financial flow and by taxpayer;
- 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;
- Requested both the taxpayers and Government agencies to provide further information that would enable resolution of the significant discrepancies identified;
- 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.
- 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 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 6th 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 6th 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.tpsc-tz.com/new/fiscal1.htm> . See also [http://www.tpsc-tz.com/Model%20Production%20Sharing%20Agreement%20\(2013\).pdf](http://www.tpsc-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 U\$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	Establissement 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

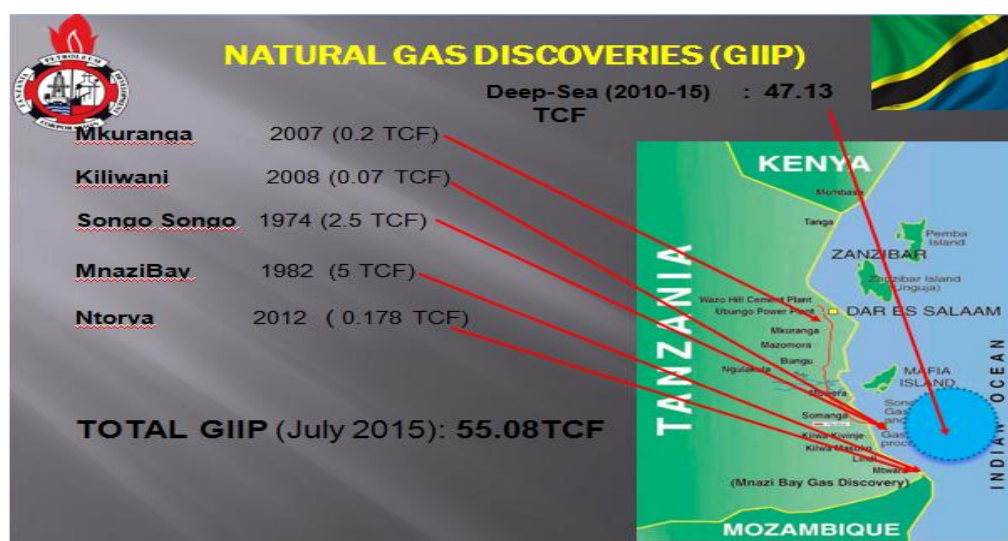
Source: (TPDC)

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 in 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 the 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.

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

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

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 in 2013 and 2014

Type of license	2013	2014
Primary Mining License (PML)	12,559	28,502
Mining License (ML)	228	263
Prospecting Licenses (PL)	1,622	2,073
Total active licenses	<u>14,409</u>	<u>30,838</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.

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

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.

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-disbursed 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 2013 to June 2014

MINERAL EXPORTS BY LARGE SCALE MINERS	Unit	July 2013 – June 2014	
		Production Qty	Exports Qty
GOLD Production/Export Qty			
BGM	toz	209,661.74	207,816.99
BZGM	toz	202,069.03	191,780.95
GGM	toz	499,165.22	502,775.21
GPM	toz	43,716.50	44,202.24
NLGM	toz	83,660.84	85,510.91
NMGM	toz	268,469.98	268,300.66
TGM	toz	589.56	589.56
TOTAL		1,307,332.87	1,300,976.53
Silver Production/Export Qty			

MINERAL EXPORTS BY LARGE SCALE MINERS	Unit	July 2013 – June 2014	
		Production Qty	Exports Qty
BGM	toz	120,146.07	120,254.21
BZGM	toz	122,090.24	115,201.41
GGM	toz	61,285.58	60,941.28
GPM	toz	4,946.79	4,831.24
NLGM	toz	41,269.21	40,333.09
NMGM	toz	33,331.41	34,240.91
TGM	toz	93.66	93.66
TOTAL	toz	383,162.96	375,895.79
Copper Production/Export Qty			
BGM	Lb	5,172,393.73	5,081,234.81
BZGM	Lb	7,521,042.13	7,014,717.71
GGM	Lb	-	-
GPM	Lb	-	-
NLGM	Lb	-	-
NMGM	lb	-	-
TGM	lb	-	-
TOTAL	lb	12,693,435.86	12,095,952.52
Diamond Production/Export Qty			
WDL	crt	179,703	178,687
Tanzanite Production/Export Qty			
TTM Rough/Preform	g	4,627,732	3,222,060
TTM - D/E Grade	g	-	6,287,700
TTM – Cut	crt	-	69,528
MINERAL PRICES			
Gold	USD/toz		1,295
Silver	USD/toz		20
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.acaciamining.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.

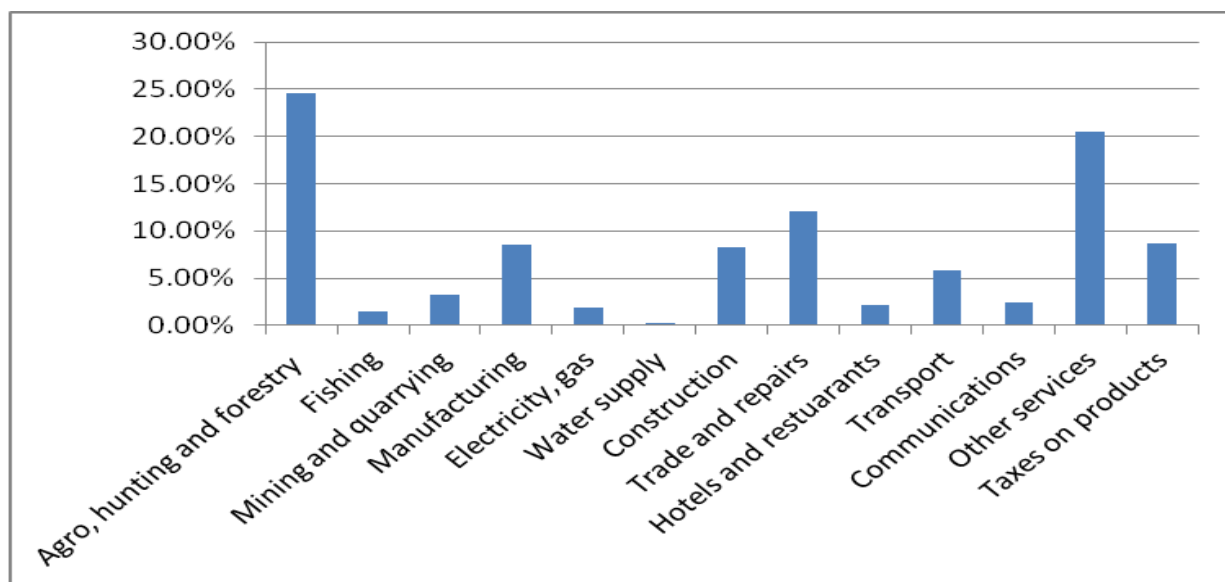
CONTRIBUTIONS TO THE NATIONAL ECONOMY

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.

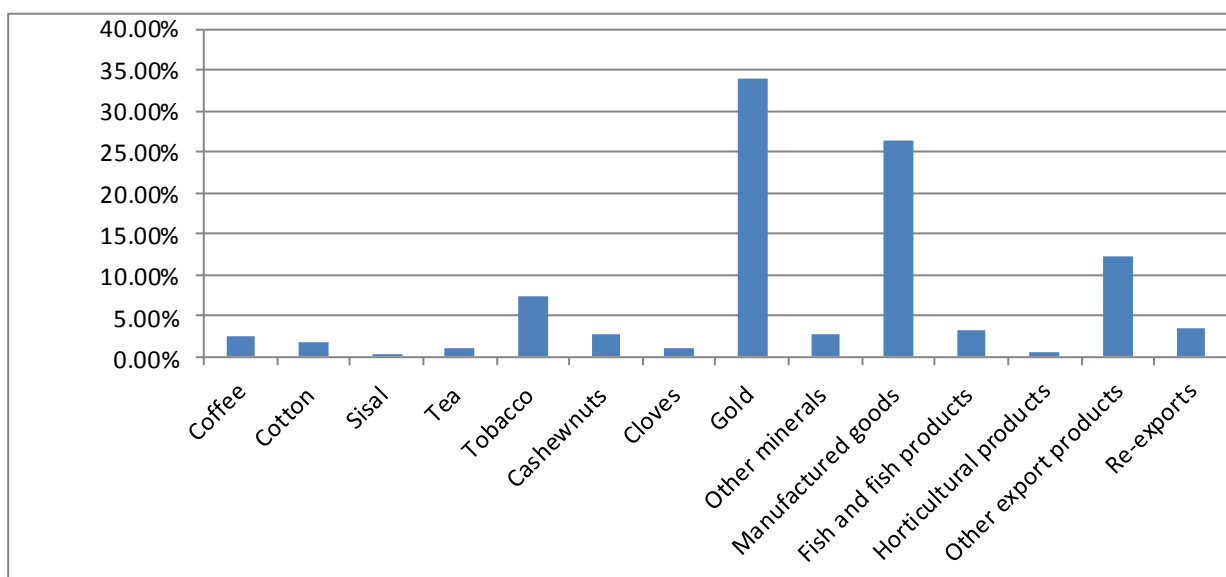
¹⁶ See Economic and Operations Annual Report: For the Year ended30 / June14/2014 at:
<http://www.bot-tz.org/Publications/EconomicAndOperationsAnnualReports/June%202014.pdf>

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:

- i. Inadequate human and financial resources to monitor and audit medium and small-scale mining operations with potential for generating revenues for the government;
- ii. Poor record-keeping by some medium and small-scale mining operations which hinders audit effectiveness;
- iii. Little awareness by medium and small scale-mining operations on legal/regulatory requirements; and
- iv. 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

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

¹⁸ Ibid.

EITI IMPLIMENTATION 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.

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 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

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

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.

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	Difference - Tzs	Government - Tzs	Taxpayer-Tzs	Difference- Tzs
1	ABG EXPLORATION LIMITED	2,118,876,749	2,118,876,749	-	-	-	-	2,118,876,749	2,118,876,749	-
2	AFREN GABON LIMITED	652,442,462	-	652,442,462	-	-	-	652,442,462	-	652,442,462
3	ANGA RESOURCES LTD	-	-	-	-	-	-	-	-	-
4	ARM (T) LTD.	278,269,892	533,614,940	(255,345,049)	-	-	-	278,269,892	533,614,940	(255,345,049)
5	BEACH PETROLEUM (TANZANIA) LIMITED	741,876,557	741,876,557	-	-	-	-	741,876,557	741,876,557	-
6	BG INTERNATIONAL LIMITED	1,678,332,546	1,678,332,546	-	-	-	-	1,678,332,546	1,678,332,546	-
7	BG TANZANIA LTD	27,380,911,853	27,391,309,650	(10,397,797)	10,397,796	-	-	27,391,309,649	27,391,309,650	(1)
8	BULYANHULU GOLD MINE LIMITED	86,326,841,234	84,542,111,733	1,784,729,501	-	1,784,729,502	-	86,326,841,234	86,326,841,235	(1)
9	CANACO TANZANIA LTD**	378,089,149	378,089,149	-	-	-	-	378,089,149	378,089,149	-
10	DODSAL HYDROCARBON & POWER (Tanzania) LTD	1,155,064,545	1,039,929,621	115,134,925	-	-	-	1,155,064,545	1,039,929,621	115,134,925
11	DOMINION TANZANIA LIMITED	1,296,724,333	1,355,599,215	(58,874,882)	-	(58,874,882)	-	1,296,724,333	1,296,724,333	(0)
12	ETABLISSEMENT MAUREL et PROM	1,841,334,967	1,786,916,936	54,418,031	3,759,624	58,177,656	-	1,845,094,591	1,845,094,592	(1)
13	GEITA GOLD MINING LIMITED	151,581,597,117	151,581,597,117	0	-	-	-	151,581,597,117	151,581,597,117	0
14	H. J. STANLEY & SONS LTD									

No		Templates originally lodged			Adjustments		Final amounts		
		408,061,084	408,061,084	0	-	-	408,061,084	408,061,084	0
15	HERITAGE OIL TANZANIA LIMITED	200,070,934	200,070,933	1	-	-	200,070,934	200,070,933	1
16	HERITAGE RUKWA (TZ) LIMITED	1,068,189,604	1,068,189,604	-	-	-	1,068,189,604	1,068,189,604	-
17	JACANA RESOURCES (T) LTD	139,556,411	137,833,246	1,723,165	-	1,723,165	139,556,411	139,556,411	(0)
18	JACKA RESOURCES LIMITED	79,235,013	79,235,013	-	-	-	79,235,013	79,235,013	-
19	KABANGA NICKEL CO.LTD	2,516,527,048	2,824,729,553	(308,202,505)	-	(308,202,504)	2,516,527,048	2,516,527,049	(1)
20	MANTRA TANZANIA LIMITED	6,549,895,892	6,214,341,089	335,554,804	-	335,554,804	6,549,895,892	6,549,895,893	(0)
21	MAWENI LIMESTONE LIMITED	15,793,675,818	16,088,766,508	(295,090,689)	1,108,513,047	-	16,902,188,865	16,088,766,508	813,422,358
22	MBEYA CEMENT COMPANY LIMITED	17,640,700,509	14,324,613,208	3,316,087,301	-	3,316,087,299	17,640,700,509	17,640,700,507	2
23	MDN TANZANIA LIMITED	185,449,138	185,449,138	-	-	-	185,449,138	185,449,138	-
24	MIDWEST MINERALS PROCESSOR LIMITED	848,855,586	848,855,586	-	-	-	848,855,586	848,855,586	-
25	MINJINGU MINES & FERTILISER LTD**	765,702,920	219,780,249	545,922,671	-	545,922,671	765,702,920	765,702,920	-
26	NDOVU RESOURCES LIMITED	256,048,884	256,048,884	-	-	-	256,048,884	256,048,884	-
27	NGWENA LIMITED	1,065,525,176	1,058,919,704	6,605,472	-	6,605,472	1,065,525,176	1,065,525,176	-
28	NORTH MARA GOLD MINE LIMITED	43,290,913,468	42,975,591,735	315,321,733	-	315,321,733	43,290,913,468	43,290,913,468	(0)
29	NORTHWESTERN BASEMETALS	-	-	-	-	-	-	-	-
30	NYANZA GOLDFIELDS LTD	-	-	-	-	-	-	-	-
31	NYANZA MINES (T) LIMITED	586,402,923	586,402,923	-	-	-	586,402,923	586,402,923	-
32	OPHIR EAST AFRICA VENTURES LTD	1,668,329,338	1,668,178,287	151,051	(151,052)	-	1,668,178,286	1,668,178,287	(1)
33	OPHIR TANZANIA (BLOCK 1) LTD								

No		Templates originally lodged			Adjustments		Final amounts		
		361,940,331,158	73,487,638,939	288,452,692,219	(1,498,104)	288,451,194,115	361,938,833,054	361,938,833,054	(0)
34	PANAFRICAN ENERGY TANZANIA LTD	76,848,101,857	76,672,396,009	175,705,848	(429,829)	175,276,018	76,847,672,028	76,847,672,027	1
35	PANGEA MINERALS LTD	47,972,680,980	46,992,244,394	980,436,586	-	980,436,584	47,972,680,980	47,972,680,978	2
36	PETROBRAS TANZANIA LIMITED	861,186,508	861,186,508	-	-	-	861,186,508	861,186,508	-
37	PR NG MINERALS LIMITED**	313,843,549	263,049,454	50,794,095	(16,593,523)	34,200,572	297,250,026	297,250,026	-
38	RAS AL KHAIMAH GAS TANZANIA LTD**	368,362,755	343,728,584	24,634,171	(6,809,410)	17,824,761	361,553,345	361,553,345	0
39	RESOLUTE TANZANIA LIMITED	20,182,587,568	15,475,706,024	4,706,881,544	-	4,706,881,544	20,182,587,568	20,182,587,568	(0)
40	SHANTA MINING COMPANY LIMITED	13,154,647,084	12,470,834,333	683,812,751	-	683,812,751	13,154,647,084	13,154,647,084	-
41	SIWANDU METAL LTD**	-	-	-	-	-	-	-	-
42	SONGAS LIMITED	43,204,149,233	41,209,317,967	1,994,831,265	-	1,994,831,266	43,204,149,233	43,204,149,234	(1)
43	SONGSHAN GEOLOGY MINERALS	6,576,400	-	6,576,400	-	-	6,576,400	-	6,576,400
44	STATE MINING CORPORATION	314,904,244	307,964,244	6,940,000	-	6,940,000	314,904,244	314,904,244	-
45	STATOIL TANZANIA AS	38,817,148,032	37,829,580,021	987,568,012	-	987,568,011	38,817,148,032	38,817,148,032	1
46	SWALA OIL AND GAS Plc	1,011,017,252	1,011,017,252	-	-	-	1,011,017,252	1,011,017,252	-
47	TADC 2000	68,939,095	139,661,887	(70,722,792)	70,722,792	-	139,661,887	139,661,887	(0)
48	TANCAN MINING COMPANY LIMITED	679,786,261	679,786,261	-	-	-	679,786,261	679,786,261	-
49	TANGA CEMENT COMPANY LIMITED	45,620,166,147	45,543,151,983	77,014,163	-	77,014,164	45,620,166,147	45,620,166,147	(1)
50	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	1,483,563,241	1,483,563,241	-	-	-	1,483,563,241	1,483,563,241	-
51	TANZANIA PORTLAND CEMENT COMPANY LTD	44,188,926,959	44,311,140,886	(122,213,927)	311,757,014	189,543,086	44,500,683,973	44,500,683,972	1
52	TANZANITE ONE TRADING LIMITED	1,072,453,518	-	1,072,453,518	-	-	1,072,453,518	-	1,072,453,518

No		Templates originally lodged			Adjustments		Final amounts		
53	TANZANITE ONE MINING LTD	822,651,064	822,651,064	-	-	-	822,651,064	822,651,064	-
54	TOL GASES LIMITED	728,062,271	1,323,759,470	(595,697,199)	-	-	728,062,271	1,323,759,470	(595,697,199)
55	URANEX (TANZANIA) LTD	215,366,344	237,718,427	(22,352,083)	17,706,902	(4,645,181)	233,073,246	233,073,246	0
56	WARTHOG RESOURCES LTD	-	-	-	-	-	-	-	-
57	WENTWORTH GAS LTD	3,486,308,861	1,429,022,073	2,057,286,788	(2,046,242,308)	11,044,480	1,440,066,553	1,440,066,553	(0)
58	WILLIAMSON DIAMONDS LTD	8,101,207,213	8,101,207,213	-	-	-	8,101,207,213	8,101,207,213	-
59	WILLY ENTERPRISES LTD	980,162,915	1,069,072,445	(88,909,530)	-	-	980,162,915	1,069,072,445	(88,909,530)
Grand totals		1,080,936,631,660	774,358,719,636	306,577,912,024	(548,867,051)	304,308,967,088	1,080,387,764,609	1,078,667,686,724	1,720,077,885

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	179,904	179,904	-	-	-	179,904	179,904	-
2	AFREN GABON LIMITED	154,738	-	154,738	-	-	154,738	-	154,738
3	ANGA RESOURCES LTD	177,795	140,657	37,138	-	37,138	177,795	177,795	-
4	ARM (T) LTD.	-	-	-	-	-	-	-	-
5	BEACH PETROLEUM (TANZANIA) LIMITED	374,256	374,256	-	-	-	374,256	374,256	-
6	BG INTERNATIONAL LIMITED	-	-	-	-	-	-	-	-
7	BG TANZANIA LTD	887,590	887,590	-	-	-	887,590	887,590	-
8	BULYANHULU GOLD MINE LIMITED	11,905,738	12,105,738	(200,000)	-	(200,000)	11,905,738	11,905,738	-
9	CANACO TANZANIA LTD**	227,845	227,845	-	-	-	227,845	227,845	-
10	DODSAL HYDROCARBON & POWER (Tanzania) LTD	255,107	184,669	70,438	(70,437)	-	184,670	184,669	1
11	DOMINION TANZANIA LIMITED	118,458	145,940	(27,482)	25	-	118,483	145,940	(27,457)
12	ETABLISSEMENT MAUREL et PROM	101,131	107,831	(6,700)	-	(6,700)	101,131	101,131	-
13	GEITA GOLD MINING LIMITED	27,199,904	27,156,679	43,225	-	43,225	27,199,904	27,199,904	(0)
14	H. J. STANLEY & SONS LTD	-	-	-	-	-	-	-	-
15	HERITAGE OIL TANZANIA LIMITED	-	-	-	-	-	-	-	-
16	HERITAGE RUKWA (TZ) LIMITED	464,275	464,275	-	-	-	464,275	464,275	-
17	JACANA RESOURCES (T) LTD	152,542	152,542	-	-	-	152,542	152,542	-

No		Templates originally lodged			Adjustments		Final amounts		
18	JACKA RESOURCES LIMITED	241,372	241,372	(0)	-	-	241,372	241,372	(0)
19	KABANGA NICKEL CO.LTD	423,324	423,324	-	-	-	423,324	423,324	-
20	MANTRA TANZANIA LIMITED	1,908,037	1,833,404	74,634	-	74,634	1,908,037	1,908,038	(1)
21	MAWENI LIMESTONE LIMITED	-	-	-	-	-	-	-	-
22	MBEYA CEMENT COMPANY LIMITED	-	-	-	-	-	-	-	-
23	MDN TANZANIA LIMITED	20,237	45,096	(24,859)	24,859	-	45,096	45,096	-
24	MIDWEST MINERALS PROCESSOR LIMITED	-	-	-	-	-	-	-	-
25	MINJINGU MINES & FERTILISER LTD**	12,888	12,888	-	-	-	12,888	12,888	-
26	NDOVU RESOURCES LIMITED	215,612	215,612	-	-	-	215,612	215,612	-
27	NGWENA LIMITED	140,652	140,652	-	-	-	140,652	140,652	-
28	NORTH MARA GOLD MINE LIMITED	14,542,850	14,426,882	115,968	-	115,968	14,542,850	14,542,850	0
29	NORTHWESTERN BASEMETALS	231,458	231,458	-	-	-	231,458	231,458	-
30	NYANZA GOLDFIELDS LTD	270,784	270,784	-	-	-	270,784	270,784	-
31	NYANZA MINES (T) LIMITED	14,941	14,941	-	-	-	14,941	14,941	-
32	OPHIR EAST AFRICA VENTURES LTD	155,405	157,605	(2,201)	62	-	155,467	157,605	(2,139)
33	OPHIR TANZANIA (BLOCK 1) LTD	-	177,328,000	(177,328,000)	-	(177,328,000)	-	-	-
34	PANAFRICAN ENERGY TANZANIA LTD	37,258	37,258	-	-	-	37,258	37,258	-
35	PANGEA MINERALS LTD	11,404,364	11,404,364	-	-	-	11,404,364	11,404,364	-
36	PETROBRAS TANZANIA LIMITED	233,277	233,277	-	-	-	233,277	233,277	-
37	PR NG MINERALS LIMITED**								

No		Templates originally lodged			Adjustments		Final amounts		
		3,700	9,645	(5,945)	5,945	-	9,645	9,645	-
38	RAS AL KHAIMAH GAS TANZANIA LTD**	-	-	-	-	-	-	-	-
39	RESOLUTE TANZANIA LIMITED	2,728,015	2,526,082	201,933	-	201,934	2,728,015	2,728,016	(1)
40	SHANTA MINING COMPANY LIMITED	4,534,329	4,534,329	-	-	-	4,534,329	4,534,329	-
41	SIWANDU METAL LTD**	135,303	-	135,303	-	-	135,303	-	135,303
42	SONGAS LIMITED	2,323,802	2,323,802	(0)	-	-	2,323,802	2,323,802	(0)
43	SONGSHAN GEOLOGY MINERALS	147,974	-	147,974	-	-	147,974	-	147,974
44	STATE MINING CORPORATION	33,510	33,510	-	-	-	33,510	33,510	-
45	STATOIL TANZANIA AS	279,980	279,980	-	-	-	279,980	279,980	-
46	SWALA OIL AND GAS Plc	162,433	162,433	-	-	-	162,433	162,433	-
47	TADC 2000	1,008,335	1,008,335	-	-	-	1,008,335	1,008,335	-
48	TANCAN MINING COMPANY LIMITED	-	-	-	-	-	-	-	-
49	TANGA CEMENT COMPANY LIMITED	-	-	-	-	-	-	-	-
50	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	-	-	-	-	-	-	-	-
51	TANZANIA PORTLAND CEMENT COMPANY LTD	-	-	-	-	-	-	-	-
52	TANZANITE ONE TRADING LIMITED	29,194	-	29,194	-	-	29,194	-	29,194
53	TANZANITE ONE MINING LTD	211,138	211,138	-	-	-	211,138	211,138	-
54	TOL GASES LIMITED	-	-	-	-	-	-	-	-
55	URANEX (TANZANIA) LTD	368,619	368,619	-	-	-	368,619	368,619	-
56	WARTHOG RESOURCES LTD	147,740	147,740	-	-	-	147,740	147,740	-

No		Templates originally lodged			Adjustments		Final amounts		
57	WENTWORTH GAS LTD	-	-	-	-	-	-	-	-
58	WILLIAMSON DIAMONDS LTD	2,858,200	2,858,200	-	-	-	2,858,200	2,858,200	-
59	WILLY ENTERPRISES LTD	-	-	-	-	-	-	-	-
		87,024,014	263,608,656	(176,584,642)	(39,546)	(177,061,801)	86,984,468	86,546,855	437,613

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	2,663,792,312	79,016,400	130,591,343,982	2,736,149,078	78,703,930	130,157,811,576	433,532,407
Royalties for minerals	1,539,346,144	71,234,758	116,868,419,093	1,573,198,062	71,205,563	116,855,004,841	13,414,253
Royalties for oil and gas	-	-	-	-	-	-	-
Rent and License Fees	1,124,446,167	7,781,642	13,722,924,889	1,162,951,015	7,498,367	13,302,806,735	420,118,154
Profit per Production Sharing Agreements	-	-	-	-	-	-	-
Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-
Other material payments made to MEM	-	-	-	-	-	-	-
Payments made to TPDC	18,907,239,753	3,582,086	24,706,637,521	18,907,239,753	3,427,347	24,456,115,258	250,522,263
Protected Gas Revenue	7,979,955,065	-	7,979,955,065	7,979,955,065	-	7,979,955,065	-
Additional Gas Revenue	-	-	-	-	-	-	-
Profit per Production Sharing Agreement	10,927,284,688	-	10,927,284,688	10,927,284,688	-	10,927,284,688	-
VAT on Gas Revenue	-	-	-	-	-	-	-
License Charges/fees	-	969,247	1,569,211,168	-	934,966	1,513,710,618	55,500,550
Royalties for oil and gas	-	-	-	-	-	-	-
Training Fees	-	2,612,839	4,230,186,600	-	2,492,381	4,035,164,888	195,021,712
Payments made to TRA (LTD)	988,761,303,924	403,031	989,413,811,275	986,614,301,598	432,627	987,314,725,310	2,099,085,966
Corporation Tax (including provisional ax and advance tax)	491,889,323,132	-	491,889,323,132	491,765,542,687	-	491,765,542,687	123,780,445
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	116,109,121,397	-	116,109,121,397	115,820,557,096	-	115,820,557,096	288,564,302
Pay- As-You-Earn (PAYE)	134,098,921,340	-	134,098,921,340	133,821,056,526	-	133,821,056,526	277,864,814
Skills and Development Levy (SDL)	25,340,804,599	-	25,340,804,599	25,673,566,910	-	25,673,566,910	(332,762,312)
VAT paid to LTD	71,158,041,169	-	71,158,041,169	70,650,389,854	-	70,650,389,854	507,651,315
Excise Duty paid to LTD	8,441,042,231	3,031	8,445,949,582	8,441,042,231	3,031	8,445,949,582	1
Import Duty paid to LTD	-	-	-	-	-	-	-

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	163,888,379	-	163,888,379	163,888,380	-	163,888,380	(1)
Payments made to TRA (DRD)	-	-	-	-	-	-	-
Corporation Tax (including provisional ax and advance tax)	600,817,239	-	600,817,239	614,966,439	-	614,966,439	(14,149,200)
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	3,927,854,198	-	3,927,854,198	3,323,537,059	29,596	3,371,453,420	556,400,777
Pay- As-You-Earn (PAYE) paid to DRD	2,800,462,403	-	2,800,462,403	2,663,227,216	-	2,663,227,216	137,235,187
Skills and Development Levy (SDL) paid to DRD	645,494,039	-	645,494,039	608,508,207	-	608,508,207	36,985,833
VAT paid to DRD	1,099,193,081	-	1,099,193,081	1,325,763,305	-	1,325,763,305	(226,570,224)
Excise Duty paid to DRD	3,953,917	-	3,953,917	3,953,917	-	3,953,917	-
Import Duty paid to DRD	-	-	-	-	-	-	-
Stamp Duty paid to DRD	3,710,527	-	3,710,527	3,710,527	-	3,710,527	-
Fuel Levy paid to DRD	-	200,000	323,800,000	-	200,000	323,800,000	-
Other material payments made to TRA	311,757,014	-	311,757,014	311,757,014	-	311,757,014	0
Capital Gains Tax Paid to DRD	-	-	-	-	-	-	-
VAT paid to CED	104,049,449,158	-	104,049,449,158	102,450,299,356	-	102,450,299,356	1,599,149,802
Excise Duty paid to CED	435,288,300	-	435,288,300	442,580,687	-	442,580,687	(7,292,387)
Import Duty paid to CED	24,033,464,887	-	24,033,464,887	24,881,237,274	-	24,881,237,274	(847,772,386)
Stamp Duty paid to CED	850,643	-	850,643	850,643	-	850,643	-
Fuel Levy paid to CED	3,647,866,271	200,000	3,971,666,271	3,647,866,271	200,000	3,971,666,271	-
Other material payments made to TRA	-	-	-	-	-	-	-
Payments made to NSSF/PPF	62,213,552,926	-	62,213,552,926	62,513,178,526	-	62,513,178,526	(299,625,601)
NSSF Contribution	49,581,929,636	-	49,581,929,636	49,915,799,686	-	49,915,799,686	(333,870,050)
PPF Contribution	12,631,623,289	-	12,631,623,289	12,597,378,840	-	12,597,378,840	34,244,450
Payments made to Local Authorities	6,969,810,194	1,290,598	9,059,288,858	7,024,752,269	1,290,598	9,114,230,933	(54,942,075)
Local Levy	1,290,351,955	200,000	1,614,151,955	1,331,564,747	200,000	1,655,364,747	(41,212,792)
Service Levy	3,182,099,074	1,090,598	4,947,777,738	3,195,828,357	1,090,598	4,961,507,020	(13,729,282)
Other Local Taxes, Fees and Levies	2,497,359,165	-	2,497,359,165	2,497,359,165	-	2,497,359,165	-
Payments made to MoF	704,555,500	2,323,802	4,466,790,938	704,555,500	2,323,802	4,466,791,327	(389)
Dividends for Government Shares held in the company	704,555,500	2,323,802	4,466,790,938	704,555,500	2,323,802	4,466,791,327	(389)
Payments made to MOTNR	167,510,000	368,550	764,192,450	167,510,000	368,550	764,192,450	-
Payments to MOTNR	167,510,000	368,550	764,192,450	167,510,000	368,550	764,192,450	-

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
Grand total payments 2013/2014	1,080,387,764,609	86,984,468	1,221,215,617,951	1,078,667,686,724	86,546,855	1,218,787,045,379	2,428,572,571

6.1. 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			Notes
	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 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	659,861,902	659,861,902	-			659,861,902	659,861,902	-	
Pay-As-You-Earn (PAYE)	831,248,208	831,248,208	-			831,248,208	831,248,208	-	
Skills and Development Levy (SDL)	160,030,455	160,030,455	-			160,030,455	160,030,455	-	
VAT paid to LTD			-			-	-	-	
Payments made to TRA (CED)			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	7,653,963	7,653,963	-			7,653,963	7,653,963	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	2,969,210	2,969,210	-			2,969,210	2,969,210	-	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	435,477,846	435,477,846	-			435,477,846	435,477,846	-	
PPF Contribution	21,635,165	21,635,165	-			21,635,165	21,635,165	-	
Payments made to Local Authorities			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	2,118,876,749	2,118,876,749	-	-	-	2,118,876,749	2,118,876,749	-	
1. ABG EXPLORATION 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	179,904	179,904	-			179,904	179,904	-	
Profit per Production Sharing Agreements			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	179,904	179,904	-	-	-	179,904	179,904	-	

2. AFREN GABON 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 (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	652,442,462		652,442,462			652,442,462	-	652,442,462	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution			-			-	-	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	652,442,462	-	652,442,462	-	-	652,442,462	-	652,442,462	
2. AFREN GABON 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 made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	34,281		34,281			34,281	-	34,281	
Royalties for oil and gas			-			-	-	-	
Training Fees	120,457		120,457			120,457	-	120,457	
Payments made to TRA (LTD)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	154,738	-	154,738	-	-	154,738	-	154,738	

3. ANGA RESOURCES LTD									
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\$)	
Grand Totals	-	-	-	-	-	-	-	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-	-				
Grand Total				-	-				
3. ANGA RESOURCES 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	177,795	140,657	37,138		37,138	177,795	177,795	-	
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	177,795	140,657	37,138	-	37,138	177,795	177,795	-	-
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-	-				
Grand Total				-	-				

4. 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			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees		2,732,422	(2,732,422)	-		-	2,732,422	(2,732,422)	
Payments made to TRA (DRD)			-			-	-	-	
Pay- As-You-Earn (PAYE) paid to DRD	20,382,604	22,217,745	(1,835,141)			20,382,604	22,217,745	(1,835,141)	
Skills and Development Levy (SDL) paid to DRD	14,385,270	14,957,511	(572,241)			14,385,270	14,957,511	(572,241)	
VAT paid to DRD	243,502,018	405,802,071	(162,300,053)			243,502,018	405,802,071	(162,300,053)	
Payments made to TRA (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)	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
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)	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	278,269,892	533,614,940	(255,345,049)	-	-	278,269,892	533,614,940	(255,345,049)	

5. BEACH PETROLEUM (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 (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	617,772,312	617,772,312	-			617,772,312	617,772,312	-	
Pay- As-You-Earn (PAYE) paid to DRD	67,901,849	67,901,849	-			67,901,849	67,901,849	-	
Skills and Development Levy (SDL) paid to DRD			-			-	-	-	
VAT paid to DRD			-			-	-	-	
Excise Duty paid to DRD	3,953,917	3,953,917	-			3,953,917	3,953,917	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	52,248,479	52,248,479	-			52,248,479	52,248,479	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	741,876,557	741,876,557	-	-	-	741,876,557	741,876,557	-	
5. BEACH PETROLEUM (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 made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	59,421	59,421	-			59,421	59,421	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	314,835	314,835	-			314,835	314,835	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	374,256	374,256	-	-	-	374,256	374,256	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1			-			
			2			-	-		
Grand Total						-	-		

6. 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 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	973,552,057.78	973,552,057.78	-			973,552,058	973,552,058	-	
Pay-As-You-Earn (PAYE)	614,019,019.87	614,019,019.87	-			614,019,020	614,019,020	-	
Skills and Development Levy (SDL)	90,761,468.16	90,761,468.16	-			90,761,468	90,761,468	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	1,678,332,546	1,678,332,546	-	-	-	1,678,332,546	1,678,332,546	-	
6. 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 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	-	-	-	-	-	-	-	-	

7. 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)	Notes
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	14,172,697,956	14,067,367,496	105,330,459	(105,330,459)		14,067,367,497	14,067,367,496	0	
Pay-As-You-Earn (PAYE)	8,783,495,433	8,549,782,793	233,712,640	(233,712,640)		8,549,782,793	8,549,782,793	(0)	
Skills and Development Levy (SDL)	737,922,322	1,042,223,479	(304,301,157)	304,301,157		1,042,223,479	1,042,223,479	(0)	
VAT paid to LTD			-			-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD		45,139,738	(45,139,738)	45,139,738		45,139,738	45,139,738	(0)	
Payments made to TRA (CED)			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	213,712,634	213,712,634	-			213,712,634	213,712,634	-	
Excise Duty paid to CED	47,056,195	47,056,195	-			47,056,195	47,056,195	-	
Import Duty paid to CED	204,228,551	204,228,551	(0)			204,228,551	204,228,551	(0)	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	2,933,062,798	2,933,062,798	-			2,933,062,798	2,933,062,798	-	
PPF Contribution	288,735,964	288,735,964	-			288,735,964	288,735,964	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	27,380,911,853	27,391,309,650	(10,397,797)	10,397,796	-	27,391,309,649	27,391,309,650	(1)	
7. 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\$)	Notes
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	295,153	295,153	-			295,153	295,153	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	592,437	592,437	-			592,437	592,437	-	
Payments made to TRA (LTD)			-			-	-	-	
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	887,590	887,590	-	-	-	887,590	887,590	-	

8. BULYANHULU 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									
Royalties for minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	422,926,350	422,926,350	-	-	-	422,926,350	422,926,350	-	
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	5,171,486,966	4,497,994,042	673,492,923		673,492,923	5,171,486,966	5,171,486,965	0	1
Pay-As-You-Earn (PAYE)	29,134,874,753	28,654,998,983	479,875,770		479,875,770	29,134,874,753	29,134,874,753	-	1
Skills and Development Levy (SDL)	5,811,358,245	5,733,505,522	77,852,723		77,852,723	5,811,358,245	5,811,358,245	(0)	1
Payments made to TRA (CED)									
VAT paid to CED	25,308,663,614	25,103,625,472	205,038,142	(205,038,142)	-	25,103,625,472	25,103,625,472	(0)	
Excise Duty paid to CED	13,448,298	13,448,298	-			13,448,298	13,448,298	-	
Import Duty paid to CED	5,642,290,622	5,561,160,316	81,130,306	(81,130,306)	-	5,561,160,316	5,561,160,316	(0)	
Stamp Duty paid to CED			-			-	-	-	
Fuel Levy paid to CED			-	286,168,448	286,168,448	286,168,448	286,168,448	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF									
NSSF Contribution	12,993,038,870	12,747,334,397	245,704,473		245,704,473	12,993,038,870	12,993,038,870	(0)	1
PPF Contribution	1,828,753,517	1,807,118,352	21,635,165		21,635,165	1,828,753,517	1,828,753,517	0	1
Grand Totals	86,326,841,234	84,542,111,733	1,784,729,501	-	1,784,729,502	86,326,841,234	86,326,841,235	(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 and other agencies			1		1,784,729,502				
Grand Total					1,784,729,502				
8. BULYANHULU 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	11,101,921	11,101,921	-			11,101,921	11,101,921	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	269,817	269,817	-			269,817	269,817	-	
Fuel Levy paid to CED		200,000	(200,000)		(200,000)	-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to Local Authorities									
Local Levy			-			-	-	-	
Service Levy	534,000	534,000	-			534,000	534,000	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	11,905,738	12,105,738	(200,000)	-	(200,000)	11,905,738	11,905,738	-	

9. CANACO 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 buy withholder			-			-	-	-	
Pay-As-You-Earn (PAYE) paid to DRD	191,153,513	191,153,513	-			191,153,513	191,153,513	-	
Skills and Development Levy (SDL) paid to DRD	42,200,716	42,200,716	-			42,200,716	42,200,716	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	79,643,670	79,643,670	-			79,643,670	79,643,670	-	
PPF Contribution	65,091,251	65,091,251	-			65,091,251	65,091,251	-	
Payments made to Local Authorities			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	378,089,149	378,089,149	-	-	-	378,089,149	378,089,149	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
						-	-		
						-	-		
Grand Total						-	-		
9. CANACO 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									
Rent and License Fees	227,845	227,845	-			227,845	227,845	-	
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	227,845	227,845	-	-	-	227,845	227,845	-	-
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1			-	-		
			2			-	-		
Grand Total						-	-		

10. 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 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	440,063,137	488,188,461.16	(48,125,324)			440,063,137	488,188,461	(48,125,324)	
Pay-As-You-Earn (PAYE) paid to DRD	575,056,912	440,016,085.00	135,040,827			575,056,912	440,016,085	135,040,827	
Skills and Development Levy (SDL) paid to DRD	103,538,898	75,319,476.00	28,219,422			103,538,898	75,319,476	28,219,422	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	10,384,988	10,384,989	(1)			10,384,988	10,384,989	(1)	
PPF Contribution	26,020,610	26,020,610	-			26,020,610	26,020,610	-	
Payments made to Local Authorities			-			-	-	-	
Grand Totals	1,155,064,545	1,039,929,621	115,134,925	-	-	1,155,064,545	1,039,929,621	115,134,925	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1			-			
			2			-			
Grand Total						-		-	
10. 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			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	140,559	70,122	70,437	(70,437)		70,122	70,122	0	1
Royalties for oil and gas			-			-	-	-	
Training Fees	114,548	114,547	1			114,548	114,547	1	
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)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	255,107	184,669	70,438	(70,437)	-	184,670	184,669	1	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reported in error by TPDC and now adjusted						(70,437)			
						-			
Grand Total						(70,437)		-	

11. 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									
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 witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	1,296,724,333	1,355,599,215	(58,874,882)		(58,874,882)	1,296,724,333	1,296,724,333	(0)	1
Pay- As-You-Earn (PAYE)			-			-	-	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	1,296,724,333	1,355,599,215	(58,874,882)	-	(58,874,882)	1,296,724,333	1,296,724,333	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Company reported transaction out of scope for July 3, 2014 and now adjusted			1	-	(58,874,882)				
				-	-				
Grand Total				-	(58,874,882)				
11. 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 made to TPDC									
Royalties for oil and gas			-			-	-	-	
Training Fees	118,458	118,483	(25)	25		118,483	118,483	0	1
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)			-			-	-	-	
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		27,457	(27,457)			-	27,457	(27,457)	
Pay- As-You-Earn (PAYE) paid to DRD			-			-	-	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	118,458	145,940	(27,482)	25	-	118,483	145,940	(27,457)	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Typing error on govt report			1	25					
Grand Total				25	-				

6th TEITI Independent Reconciliation Report for the year ended 30 June 2014

12. ETABLISSEMENT MAUREL et PROM									
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	1,557,220,391	1,513,660,706	43,559,686		43,559,686	1,557,220,391	1,557,220,392	(0)	1
Pay-As-You-Earn (PAYE)	70,096,925	56,670,485	13,426,440		13,426,440	70,096,925	70,096,925	0	1
Skills and Development Levy (SDL)	14,135,305	12,943,776	1,191,530		1,191,530	14,135,305	14,135,306	(0)	1
VAT paid to LTD	128,175,038	128,175,038	-			128,175,038	128,175,038	-	
Excise Duty paid to LTD		1,041,628	(1,041,628)	1,041,628		1,041,628	1,041,628	0	2
Import Duty paid to LTD		-	-			-	-	-	
Stamp Duty paid to LTD		2,717,996	(2,717,996)	2,717,996		2,717,996	2,717,996	(0)	2
Fuel Levy paid to LTD		-	-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	62,033,072	62,033,072	-			62,033,072	62,033,072	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	7,650,736	7,650,736	-			7,650,736	7,650,736	-	
Other Local Taxes, Fees and Levies	2,023,500	2,023,500	-			2,023,500	2,023,500	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	1,841,334,967	1,786,916,936	54,418,031	3,759,624	58,177,656	1,845,094,591	1,845,094,592	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by tax payer			1	-	58,177,656				
Others			2	3,759,624	-				
Grand Total				3,759,624	58,177,656				
12. ETABLISSEMENT MAUREL et PROM									
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			-			-	-	-	
License Charges/fees	98,100	98,100	-			98,100	98,100	-	
Royalties for oil and gas			-			-	-	-	
Training Fees			-			-	-	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Excise Duty paid to LTD	3,031	3,031	-			3,031	3,031	-	
Import Duty paid to LTD			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies		6700	(6,700)		-6700	-	-	-	1
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	101,131	107,831	(6,700)	-	(6,700)	101,131	101,131	-	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Payments to immigration removed			1	-	(6,700)				
BDO East Africa			2	-	-				
Grand Total				-	(6,700)				

13. 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 MEM									
Payments made to TRA (LTD)			-					-	
Corporation Tax (including provisional ax and advance tax)	55,044,310,398	60,002,285,016	(4,957,974,618)	4,957,974,618		60,002,285,016	60,002,285,016	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	36,008,802,731	35,302,022,177	706,780,554	(706,780,554)		35,302,022,177	35,302,022,177	(0)	
Pay-As-You-Earn (PAYE)	20,823,527,114	20,823,527,114	0			20,823,527,114	20,823,527,114	0	
Skills and Development Levy (SDL)	4,717,261,515	4,717,261,515	0			4,717,261,515	4,717,261,515	0	
VAT paid to LTD	4,251,194,064		4,251,194,064	(4,251,194,064)				-	
Payments made to TRA (DRD)			-					-	
Payments made to TRA (CED)			-					-	
VAT paid to CED	14,242,057,694	14,242,057,694	-			14,242,057,694	14,242,057,694	-	
Excise Duty paid to CED	20,873,416	20,873,416	-			20,873,416	20,873,416	-	
Import Duty paid to CED	2,315,748,625	2,315,748,625	-			2,315,748,625	2,315,748,625	-	
Stamp Duty paid to CED			-					-	
Fuel Levy paid to CED	3,361,697,823	3,361,697,823	-			3,361,697,823	3,361,697,823	-	
Other material payments made to TRA			-					-	
Payments made to NSSF/PPF			-					-	
NSSF Contribution	7,622,315,332	7,622,315,332	-			7,622,315,332	7,622,315,332	-	
PPF Contribution	3,173,808,406	3,173,808,406	-			3,173,808,406	3,173,808,406	-	
Payments made to Local Authorities			-					-	
Payments made to MOTNR			-					-	
Payments to MOTNR			-					-	
Grand Totals	151,581,597,117	151,581,597,117	0	-	-	151,581,597,117	151,581,597,117	0	
13. 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	25,921,311	25,950,562	(29,251)	29,251		25,950,562	25,950,562	0	
Royalties for oil and gas			-					-	
Rent and License Fees	1,078,593	1,006,118	72,476	(29,251)	43,225	1,049,342	1,049,343	(1)	
Payments made to TRA (CED)			-					-	
Payments made to Local Authorities			-					-	
Local Levy	200,000	200,000	-			200,000	200,000	-	
Payments made to MOTNR			-					-	
Payments to MOTNR			-					-	
Grand Totals	27,199,904	27,156,679	43,225	-	43,225	27,199,904	27,199,904	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by GGM and now added			1	-	43,225				
Grand Total				-	43,225				

14. 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 MEM									
Royalties for minerals	33,630,644	33,630,644	-			33,630,644	33,630,644	-	
Payments made to TRA (DRD)									
Corporation Tax (including provisional tax and advance tax)	55,087,023	55,087,023	-			55,087,023	55,087,023	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	14,637,880	14,637,880	-			14,637,880	14,637,880	-	
Pay-As-You-Earn (PAYE) paid to DRD	39,628,352	39,628,352	-			39,628,352	39,628,352	-	
Skills and Development Levy (SDL) paid to DRD	25,769,158	25,769,158	-			25,769,158	25,769,158	-	
VAT paid to DRD	121,879,201	121,879,201	-			121,879,201	121,879,201	-	
Payments made to NSSF/PPF									
NSSF Contribution	60,663,067	60,663,066	0			60,663,067	60,663,066	0	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities									
Local Levy	56,765,760	56,765,760	-			56,765,760	56,765,760	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	408,061,084	408,061,084	0	-	-	408,061,084	408,061,084	0	

15. HERITAGE OIL 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 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	14,502,538	14,502,538	-			14,502,538	14,502,538	-	
Pay-As-You-Earn (PAYE) paid to DRD	64,992,216	64,992,216	-			64,992,216	64,992,216	-	
Skills and Development Levy (SDL) paid to DRD	14,020,866	14,020,866	-			14,020,866	14,020,866	-	
VAT paid to DRD			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	106,555,314	106,555,313	1			106,555,314	106,555,313	1	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	200,070,934	200,070,933	1	-	-	200,070,934	200,070,933	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Grand Total									

16. HERITAGE RUKWA (TZ) 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 (DRD)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	980,636,129	980,636,129	-			980,636,129	980,636,129	-	
Pay-As-You-Earn (PAYE) paid to DRD	72,909,806	72,909,806	-			72,909,806	72,909,806	-	
Skills and Development Levy (SDL) paid to DRD	14,643,668	14,643,668	-			14,643,668	14,643,668	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	1,068,189,604	1,068,189,604	-	-	-	1,068,189,604	1,068,189,604	-	
16. HERITAGE RUKWA (TZ) 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 made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	45,555	45,555	-			45,555	45,555	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	418,720	418,720	-			418,720	418,720	-	
Payments made to TRA (LTD)			-			-	-	-	
Grand Totals	464,275	464,275	-	-	-	464,275	464,275	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-				
Grand Total					-				

17. JACANA RESOURCES 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)			-			-	-	-	
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	2,984,554		2,984,554	(2,984,554)		-	-	-	
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	21,560,300	15,929,429	5,630,871	(3,907,706)	1,723,165	17,652,594	17,652,594	(0)	1
Pay-As-You-Earn (PAYE) paid to DRD	95,755,373	100,767,394	(5,012,021)	5,012,021		100,767,394	100,767,394	0	
Skills and Development Levy (SDL) paid to DRD	19,256,184	21,136,423	(1,880,239)	1,880,239		21,136,423	21,136,423	(0)	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	139,556,411	137,833,246	1,723,165	-	1,723,165	139,556,411	139,556,411	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by company now added			1	-	1,723,165				
Grand Total				-	1,723,165				
17. JACANA RESOURCES 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	152,542	152,542	-			152,542	152,542	-	
Profit per Production Sharing Agreements			-			-	-	-	
Protected Gas/Additional Gas Revenues			-			-	-	-	
Other material payments made to MEM			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	152,542	152,542	-	-	-	152,542	152,542	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-	-				
Grand Total				-	-				

18. JACKA RESOURCES 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 NSSF/PPF			-			-	-	-	
NSSF Contribution			-			-	-	-	
PPF Contribution	79,235,013	79,235,013	-			79,235,013	79,235,013	-	
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	79,235,013	79,235,013	-	-	-	79,235,013	79,235,013	-	
18. JACKA RESOURCES 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 made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	41,372	41,372	(0)			41,372	41,372	(0)	
Royalties for oil and gas			-			-	-	-	
Training Fees	200,000	200,000	-			200,000	200,000	-	
Payments made to TRA (LTD)			-			-	-	-	
Grand Totals	241,372	241,372	(0)	-	-	241,372	241,372	(0)	-

19. KABANGA NICKEL CO.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	607,032,238	238,627,716	368,404,523	(109,991,590)	258,412,933	497,040,648	497,040,649	(0)	
Pay-As-You-Earn (PAYE)	1,385,168,247	1,429,431,036	(44,262,789)	44,262,789		1,429,431,036	1,429,431,036	(0)	
Skills and Development Levy (SDL)	174,262,412	239,991,214	(65,728,801)	65,728,801		239,991,213	239,991,214	(0)	
Payments made to TRA (DRD)			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	154,775,092	154,775,092	-			154,775,092	154,775,092	-	
PPF Contribution	195,289,058	195,289,058	-			195,289,058	195,289,058	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	2,516,527,048	2,824,729,553	(308,202,505)	-	(308,202,504)	2,516,527,048	2,516,527,049	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1	-					
			2	-	-				
Grand Total				-	-				
19. KABANGA NICKEL CO.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	423,324	423,324	-			423,324	423,324	-	
Grand Totals	423,324	423,324	-	-	-	423,324	423,324	-	

20. MANTRA 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	1,591,968,235	1,521,476,225	70,492,011		70,492,011	1,591,968,235	1,591,968,236	(0)	1
Pay-As-You-Earn (PAYE)	2,534,048,658	2,320,897,922	213,150,736		213,150,736	2,534,048,658	2,534,048,658	-	1
Skills and Development Levy (SDL)	434,970,508	421,467,219	13,503,289		13,503,289	434,970,508	434,970,508	-	1
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	10,698,814	10,698,814	-			10,698,814	10,698,814	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED			-			-	-	-	
Stamp Duty paid to CED	850,643	850,643	-			850,643	850,643	-	
Fuel Levy paid to CED			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	1,340,748,780	1,340,748,780	-			1,340,748,780	1,340,748,780	-	
PPF Contribution	482,320,254	443,911,486	38,408,768		38,408,768	482,320,254	482,320,254	-	2
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR	154,290,000	154,290,000	-			154,290,000	154,290,000	-	
Grand Totals	6,549,895,892	6,214,341,089	335,554,804	-	335,554,804	6,549,895,892	6,549,895,893	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by tax payer and confirmed by TRA now added			1	-	297,146,036				
Missed by tax payer and confirmed by PPF now added			2	-	38,408,768				
Grand Total				-	335,554,804				
20. MANTRA 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 minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	1,669,912	1,595,279	74,634		74,634	1,669,912	1,669,913	(1)	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR	238,125	238,125	-			238,125	238,125	-	
Grand Totals	1,908,037	1,833,404	74,634	-	74,634	1,908,037	1,908,038	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by tax payer now added			1	-	74,634				
Grand Total				-	74,634				

21. MAWENI LIMESTONE 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	82,014,341	82,014,341	-			82,014,341	82,014,341	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	58,706,675	58,706,675	-			58,706,675	58,706,675	-	
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	905,995,610	771,795,689	134,199,921			905,995,610	771,795,689	134,199,921	
Pay-As-You-Earn (PAYE)	986,293,746	977,340,900	8,952,845			986,293,746	977,340,900	8,952,845	
Skills and Development Levy (SDL)	70,573,139	461,483,731	(390,910,592)			70,573,139	461,483,731	(390,910,592)	
VAT paid to LTD			-			-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	1,592,633	1,592,633	-			1,592,633	1,592,633	-	
Payments made to TRA (CED)									
VAT paid to CED	9,094,199,689	7,148,041,365	1,946,158,324			9,094,199,689	7,148,041,365	1,946,158,324	
Excise Duty paid to CED	646,629	7,939,015	(7,292,387)			646,629	7,939,015	(7,292,387)	
Import Duty paid to CED	3,724,183,460	4,601,869,214	(877,685,754)			3,724,183,460	4,601,869,214	(877,685,754)	
Payments made to NSSF/PPF									
NSSF Contribution	574,943,964	1,683,457,011	(1,108,513,047)	1,108,513,047		1,683,457,011	1,683,457,011	0	1
PPF Contribution	8,168,077	8,168,077	-			8,168,077	8,168,077	-	
Payments made to Local Authorities									
Local Levy			-			-	-	-	
Service Levy	286,357,855	286,357,855	-			286,357,855	286,357,855	-	
Grand Totals	15,793,675,818	16,088,766,508	(295,090,689)	1,108,513,047	-	16,902,188,865	16,088,766,508	813,422,358	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
NSSF missed out transaction for Tanga office, now added				1	1,108,513,047				
					-				
Grand Total					1,108,513,047				

22. MBEYA CEMENT COMPANY LIMITED									
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									
Royalties for minerals	138,921,995	138,921,995	-			138,921,995	138,921,995	-	
Royalties for oil and gas			-					-	
Rent and License Fees	597,733,000	597,733,000	-			597,733,000	597,733,000	-	
Payments made to TRA (LTD)									
Corporation Tax (including provisional ax and advance tax)	4,374,067,078	4,273,267,617	100,799,461		100,799,461	4,374,067,078	4,374,067,078	0	1
Withholding Taxes paid on company TIN where tax payer is withholdee			-					-	
Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withhold	2,016,156,945	1,342,129,577	674,027,368		674,027,368	2,016,156,945	2,016,156,945	0	1
Pay-As-You-Earn (PAYE)	2,187,668,177	639,079,447	1,548,588,730		1,548,588,730	2,187,668,177	2,187,668,177	0	1
Skills and Development Levy (SDL)	290,797,699	187,896,306	102,901,393		102,901,393	290,797,699	290,797,699	0	1
VAT paid to LTD	356,609,040	291,204,701	65,404,339		65,404,339	356,609,040	356,609,040	0	1
Payments made to TRA (CED)									
VAT paid to CED	4,917,640,868	4,811,309,004	106,331,864		106,331,864	4,917,640,868	4,917,640,868	0	1
Excise Duty paid to CED	7,595,746		7,595,746		7,595,746	7,595,746	7,595,746	-	1
Import Duty paid to CED	737,425,041	354,215,905	383,209,135		383,209,135	737,425,041	737,425,040	0	1
Payments made to NSSF/PPF									
NSSF Contribution	517,012,430	517,012,430	-			517,012,430	517,012,430	-	
PPF Contribution	582,460,736	255,231,473	327,229,263		327,229,263	582,460,736	582,460,736	0	2
Payments made to Local Authorities									
Local Levy			-					-	
Service Levy	212,056,254.87	212,056,254.87	-			212,056,255	212,056,255	-	
Other Local Taxes, Fees and Levies			-					-	
Payments made to MoF									
Dividends for Government Shares held in the company	704,555,500.00	704,555,500.00	-			704,555,500	704,555,500	-	
Revenues to Government for shareholding sale in the companies			-					-	
Payments made to MOTNR									
Payments to MOTNR			-					-	
Grand Totals	17,640,700,509	14,324,613,208	3,316,087,301	-	3,316,087,299	17,640,700,509	17,640,700,507	2	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions (cut off) missed by Mbeya cement but confirmed by TRA			1	-	2,988,858,036				
Transactions missed by company but confirmed b PPF (head office payments)			2	-	327,229,263				
Grand Total				-	3,316,087,299				
22. MBEYA CEMENT 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\$)	

23. MDN 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 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	16,193,541	16,193,541	-			16,193,541	16,193,541	-	
Pay-As-You-Earn (PAYE) paid to DRD	83,193,541	83,193,541	-			83,193,541	83,193,541	-	
Skills and Development Levy (SDL) paid to DRD	19,324,300	19,324,300	-			19,324,300	19,324,300	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	51,380,539	51,380,539	-			51,380,539	51,380,539	-	
PPF Contribution	15,357,217	15,357,217	-			15,357,217	15,357,217	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	185,449,138	185,449,138	-	-	-	185,449,138	185,449,138	-	
23. MDN 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 minerals			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	20,237	45,096	(24,859)	24,859		45,096	45,096	-	
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	20,237	45,096	(24,859)	24,859	-	45,096	45,096	-	

24. 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									
Corporation Tax (including provisional ax and advance tax)	266,573,398	266,573,398	-			266,573,398	266,573,398	-	
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	4,080,953	4,080,953	-			4,080,953	4,080,953	-	
Pay-As-You-Earn (PAYE)	52,396,009	52,396,009	-			52,396,009	52,396,009	-	
Skills and Development Levy (SDL)	23,404,121	23,404,121	-			23,404,121	23,404,121	-	
Payments made to TRA (CED)			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	74,540,905	74,540,905	-			74,540,905	74,540,905	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
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	848,855,586	848,855,586	-	-	-	848,855,586	848,855,586	-	

25.MINJINGU MINES & FERTILISER 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	5,494,200	5,494,200	-			5,494,200	5,494,200	-	
Payments made to TRA (DRD)									
Corporation Tax (including provisional tax and advance tax)	379,286,635		379,286,635		379,286,635	379,286,635	379,286,635	-	1
Withholding Taxes paid on company TIN where tax payer is withholder									
Withholding Taxes paid on company TIN where tax payer is NOT withholder buy withholder	47,430,874	43,414,466	4,016,408		4,016,408	47,430,874	47,430,874	-	1
Pay- As-You-Earn (PAYE) paid to DRD	86,803,528	34,054,105	52,749,423		52,749,423	86,803,528	86,803,528	-	1
Skills and Development Levy (SDL) paid to DRD	47,126,271	37,045,946	10,080,325		10,080,325	47,126,271	47,126,271	-	1
VAT paid to DRD	99,789,880		99,789,880		99,789,880	99,789,880	99,789,880	-	1
Payments made to NSSF/PPF									
NSSF Contribution	84,771,532	84,771,532	-			84,771,532	84,771,532	-	
PPF Contribution									
Payments made to Local Authorities									
Local Levy									
Service Levy	15,000,000	15,000,000	-			15,000,000	15,000,000	-	
Other Local Taxes, Fees and Levies									
Payments made to MoF									
Dividends for Government Shares held in the company									
Payments made to MOTNR									
Payments to MOTNR									
Grand Totals	765,702,920	219,780,249	545,922,671	-	545,922,671	765,702,920	765,702,920	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by company and now added			1	-	545,922,671				
Grand Total				-	545,922,671				
25.MINJINGU MINES & FERTILISER 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	12,888	12,888	-			12,888	12,888	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	12,888	12,888	-	-	-	12,888	12,888	-	

26. 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	82,336,098	82,336,098	-			82,336,098	82,336,098
Pay- As-You-Earn (PAYE)	88,825,636	88,825,636	-			88,825,636	88,825,636
Skills and Development Levy (SDL)	16,496,680	16,496,680	-			16,496,680	16,496,680
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution	68,390,470	68,390,470	-			68,390,470	68,390,470
Payments made to Local Authorities			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	256,048,884	256,048,884	-	-	-	256,048,884	256,048,884
26. 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 MEM			-			-	-
Payments made to TPDC			-			-	-
Protected Gas Revenue			-			-	-
Additional Gas Revenue			-			-	-
Profit per Production Sharing Agreement			-			-	-
VAT on Gas Revenue			-			-	-
License Charges/fees	13,592	15,612	(2,020)	2,020		15,612	15,612
Royalties for oil and gas			-			-	-
Training Fees	202,020	200,000	2,020	(2,020)		200,000	200,000
Payments made to TRA (LTD)			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	215,612	215,612	-	-	-	215,612	215,612

27. 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 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 withholder but withholder	204,707,873	204,707,873	-			204,707,873	204,707,873
Pay-As-You-Earn (PAYE) paid to DRD	450,292,534	450,292,534	-			450,292,534	450,292,534
Skills and Development Levy (SDL) paid to DRD	92,088,001	92,088,001	-			92,088,001	92,088,001
VAT paid to DRD			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	228,641,976	228,641,976	-			228,641,976	228,641,976
PPF Contribution	89,794,792	83,189,320	6,605,472		6,605,472	89,794,792	89,794,792
Payments made to Local Authorities			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	1,065,525,176	1,058,919,704	6,605,472	-	6,605,472	1,065,525,176	1,065,525,176
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Missed by company now added			1	-	6,605,472		
				-	-		
Grand Total				-	6,605,472		
27. 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			-			-	-
Royalties for oil and gas			-			-	-
Rent and License Fees	140,652	140,652	-			140,652	140,652
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	140,652	140,652	-	-	-	140,652	140,652

28. 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 made to TRA (LTD)			-			-	-	-	
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	4,401,829,012	4,150,566,597	251,262,415		251,262,415	4,401,829,012	4,401,829,012	0	1
Pay-As-You-Earn (PAYE)	15,541,834,944	15,482,772,497	59,062,448		59,062,448	15,541,834,944	15,541,834,945	(0)	1
Skills and Development Levy (SDL)	2,999,140,647	2,994,143,777	4,996,870		4,996,870	2,999,140,647	2,999,140,647	-	1
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	11,469,868,632	11,469,868,632	-			11,469,868,632	11,469,868,632	-	
Excise Duty paid to CED	42,164,447	42,164,447	-			42,164,447	42,164,447	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	5,538,991,615	5,538,991,615	-			5,538,991,615	5,538,991,615	-	
PPF Contribution	1,400,547,423	1,400,547,423	-			1,400,547,423	1,400,547,423	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	43,290,913,468	42,975,591,735	315,321,733	-	315,321,733	43,290,913,468	43,290,913,468	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by company and now added			1	-	315,321,733				
Grand Total				-	315,321,733				
28. 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	14,006,974	14,006,974	1			14,006,974	14,006,974	1	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	335,876	219,908	115,968		115,968	335,876	335,876	(0)	1
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	200,000	200,000	-			200,000	200,000	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Grand Totals	14,542,850	14,426,882	115,968	-	115,968	14,542,850	14,542,850	0	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by company and now added			1	-	115,968				
Grand Total				-	115,968				

29. NORTHWESTERN BASEMETALS									
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 to MOTNR			-			-	-	-	
Grand Totals	-	-	-	-	-	-	-	-	
29. NORTHWESTERN BASEMETALS									
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	231,458	231,458	-			231,458	231,458	-	
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	231,458	231,458	-	-	-	231,458	231,458	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
				-					
Grand Total				-					

30. NYANZA GOLD FIELD 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 MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	-	-	-	-	-	-	-
30. 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	270,784	270,784	-			270,784	270,784
Profit per Production Sharing Agreements			-			-	-
Protected Gas/Additional Gas Revenues			-			-	-
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	270,784	270,784	-	-	-	270,784	270,784
Adjustments were made to the initial templates for the reasons set out below							
Commentary				Note #			
					-		
					-		
Grand Total					-		

31. 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)	80,592,781	80,592,781	-			80,592,781	80,592,781
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	52,646,811	52,646,811	-			52,646,811	52,646,811
Pay-As-You-Earn (PAYE) paid to DRD	55,745,021	55,745,021	-			55,745,021	55,745,021
Skills and Development Levy (SDL) paid to DRD	44,243,561	44,243,561	-			44,243,561	44,243,561
VAT paid to DRD	155,725,957	155,725,957	-			155,725,957	155,725,957
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	145,338,368	145,338,368	-			145,338,368	145,338,368
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Local Levy	38,800,000	38,800,000	-			38,800,000	38,800,000
Service Levy	13,310,424	13,310,424	-			13,310,424	13,310,424
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	586,402,923	586,402,923	-	-	-	586,402,923	586,402,923
31. 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	14,941	14,941	-			14,941	14,941
Royalties for oil and gas			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	14,941	14,941	-	-	-	14,941	14,941

32. 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	171,761,272	100,233,878	71,527,394	(71,527,394)		100,233,878	100,233,878	0	
Pay-As-You-Earn (PAYE)	1,084,889,224	1,151,801,581	(66,912,356)	66,912,356		1,151,801,580	1,151,801,581	(0)	
Skills and Development Levy (SDL)	168,235,022	172,699,008	(4,463,986)	4,463,986		172,699,008	172,699,008	(0)	
VAT paid to LTD			-			-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	810,194	810,194	(0)			810,194	810,194	(0)	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	73,396,550	73,396,550	-			73,396,550	73,396,550	-	
PPF Contribution	169,237,075	169,237,075	(0)			169,237,075	169,237,075	(0)	
Payments made to Local Authorities			-			-	-	-	
Grand Totals	1,668,329,338	1,668,178,287	151,051	(151,052)	-	1,668,178,286	1,668,178,287	(1)	
Grand Total									
32. 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	155,405	155,466	(62)	62		155,467	155,466	0	1
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		2,139	(2,139)			-	2,139	(2,139)	
Pay-As-You-Earn (PAYE) paid to DRD			-			-	-	-	
Grand Totals	155,405	157,605	(2,201)	62	-	155,467	157,605	(2,139)	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Typing error on government report			1	62					
Grand Total				62	-				

33. OPHIR TANZANIA (BLOCK 1) LIMITED									
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 made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	361,936,957,487	73,485,763,372	288,451,194,115		288,451,194,115	361,936,957,487	361,936,957,487	-	
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	3,373,670	1,875,567	1,498,104	(1,498,104)	-	1,875,566	1,875,567	(0)	1
Grand Totals	361,940,331,158	73,487,638,939	288,452,692,219	(1,498,104)	288,451,194,115	361,938,833,054	361,938,833,054	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Not paid by company, removed			1	(1,498,104)	-				
Company paid USD 177M in USD while the TRA received and reported the amount as Tshs 288Billion. This has been			2		288,451,194,115				
Grand Total					288,451,194,115				
33. OPHIR TANZANIA (BLOCK 1) 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 made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)		177,328,000	(177,328,000)		(177,328,000)	-	-	-	1
Withholding Taxes paid on company TIN where tax payer is witholdee			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	-	177,328,000	(177,328,000)	-	(177,328,000)	-	-	-	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Thought company paid both tax in both USD and Tshs, TRA only reported amount in Tshs and this amount has been moved			1	-	(177,328,000)				
				-	-				
Grand Total				-	(177,328,000)				

34. 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 made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement	10,927,284,688	10,927,284,688	-			10,927,284,688	10,927,284,688	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	25,861,850,837	25,953,640,775	(91,789,938)	91,789,938		25,953,640,775	25,953,640,775	(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	480,317,593	374,016,345	106,301,248		106,301,248	480,317,593	480,317,593	0	1
Pay-As-You-Earn (PAYE)	4,204,364,365	2,552,846,399	1,651,517,966	(1,651,517,966)		2,552,846,399	2,552,846,399	0	
Skills and Development Levy (SDL)	1,077,602,897	83,659,644	993,943,253	(993,943,253)		83,659,644	83,659,644	0	
VAT paid to LTD	23,598,137,175	25,441,324,040	(1,843,186,865)	1,843,186,865		25,441,324,040	25,441,324,040	-	
Excise Duty paid to LTD	7,538,822,382	8,248,876,968	(710,054,587)	710,054,587		8,248,876,969	8,248,876,968	0	
Payments made to TRA (CED)			-			-	-	-	
Excise Duty paid to CED	43,543,988	43,543,988	-			43,543,988	43,543,988	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	879,118,085	879,118,085	-			879,118,085	879,118,085	-	
PPF Contribution	54,854,403	54,854,403	-			54,854,403	54,854,403	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	562,415,247	493,440,477	68,974,770		68,974,770	562,415,247	562,415,247	(0)	2
Other Local Taxes, Fees and Levies	1,619,790,196	1,619,790,196	-			1,619,790,196	1,619,790,196	-	
Payments made to MoF			-			-	-	-	
Grand Totals	76,848,101,857	76,672,396,009	175,705,848	(429,829)	175,276,018	76,847,672,028	76,847,672,027	1	

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

Commentary	Note #		
Missed by tax payer, now added	1	-	106,301,248
Missed by tax payer, now added	2	-	68,974,770
Grand Total		-	175,276,018

34. 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	37,258	37,258	-			37,258	37,258	-	
Royalties for oil and gas			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	37,258	37,258	-	-	-	37,258	37,258	-	

35. 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 witholdee			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	4,072,004,722	3,429,158,149	642,846,573		642,846,573	4,072,004,722	4,072,004,722	0	1
Pay-As-You-Earn (PAYE)	12,046,701,108	12,087,594,223	(40,893,115)	40,893,115		12,087,594,223	12,087,594,223	0	
Skills and Development Levy (SDL)	2,482,345,551	2,441,452,437	40,893,115	(40,893,115)		2,441,452,436	2,441,452,437	(0)	
Payments made to TRA (CED)			-			-	-	-	
Pay-As-You-Earn (PAYE) paid to CED			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	19,575,581,820	19,444,397,846	131,183,974		131,183,974	19,575,581,820	19,575,581,820	0	1
Excise Duty paid to CED	147,749,572	147,749,572	(0)			147,749,572	147,749,572	(0)	
Import Duty paid to CED	3,216,397,013	3,183,223,239	33,173,773		33,173,773	3,216,397,013	3,216,397,012	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	5,171,123,771	4,997,891,507	173,232,264		173,232,264	5,171,123,771	5,171,123,771	0	1
PPF Contribution	943,273,042	943,273,042	0			943,273,042	943,273,042	0	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	317,504,380	317,504,380	-			317,504,380	317,504,380	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	47,972,680,980	46,992,244,394	980,436,586	-	980,436,584	47,972,680,980	47,972,680,978	2	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by tax payer and now added			1		980,436,584				
Grand Total					980,436,584				
35. 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	10,551,530	10,551,530	-			10,551,530	10,551,530	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	252,834	252,834	-			252,834	252,834	-	
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to TRA (DRD)			-			-	-	-	
Fuel Levy paid to DRD	200,000	200,000	-			200,000	200,000	-	
Other material payments made to TRA			-			-	-	-	
Capital Gains Tax Paid to DRD			-			-	-	-	
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 Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	200,000	200,000	-			200,000	200,000	-	
Grand Totals	11,404,364	11,404,364	-	-	-	11,404,364	11,404,364	-	

36. PETROBRAS 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 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	20,301,027	20,301,027	-			20,301,027	20,301,027	-	
Pay-As-You-Earn (PAYE)	717,085,097	717,085,097	-			717,085,097	717,085,097	-	
Skills and Development Levy (SDL)	5,832,533	5,832,533	-			5,832,533	5,832,533	-	
VAT paid to LTD		-	-			-	-	-	
Excise Duty paid to LTD	15,827,852	15,827,852	-			15,827,852	15,827,852	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies	102,140,000	102,140,000	-			102,140,000	102,140,000	-	
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	861,186,508	861,186,508	-	-	-	861,186,508	861,186,508	-	
36. PETROBRAS 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 made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	31,257	31,257	-			31,257	31,257	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	202,020	202,020	-			202,020	202,020	-	
Payments made to TRA (LTD)			-			-	-	-	
Grand Totals	233,277	233,277	-	-	-	233,277	233,277	-	

37. PR NG MINERALS 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			-			-	-	-	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	-	300,000	(300,000)	300,000		300,000	300,000	-	
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	13,423,545	5,647,744	7,775,801	(7,775,801)		5,647,744	5,647,744	-	2
Pay-As-You-Earn (PAYE) paid to DRD	159,757,718	153,231,671	6,526,047	(6,526,047)		153,231,671	153,231,671	-	2
Skills and Development Levy (SDL) paid to DRD	31,954,337	29,362,662	2,591,675	(2,591,675)		29,362,662	29,362,662	-	2
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution			-			-	-	-	
PPF Contribution	108,707,949	74,507,377	34,200,572		34,200,572	108,707,949	108,707,949	-	1
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	313,843,549	263,049,454	50,794,095	(16,593,523)	34,200,572	297,250,026	297,250,026	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Company missed transaction, now added					34,200,572				
TRA reported transactions that tax payer never paid. All tax payer payments are supported by receipt numbers				(16,893,523)	-				
Grand Total				(16,893,523)	34,200,572				

37. PR NG MINERALS 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									
Rent and License Fees	3,700	9,645	(5,945)	5,945		9,645	9,645	-	1
Payments made to TPDC			-			-	-	-	
Training Fees			-			-	-	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	3,700	9,645	(5,945)	5,945	-	9,645	9,645	-	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
MEM missed two payments fully supported by yax payer and now added			1	5,945					
			2	-	-				
Grand Total				5,945	-				

38. RAS AL KHAIMAH GAS 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)
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	20,905,790		20,905,790	(20,905,790)		0	-
Pay- As-You-Earn (PAYE)	168,619,535	193,601,387	(24,981,852)	24,981,852		193,601,387	193,601,387
Skills and Development Levy (SDL)	20,194,299	27,783,100	(7,588,801)	7,588,801		27,783,100	27,783,100
VAT paid to LTD	18,474,273		18,474,273	(18,474,273)		-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution	140,168,858	122,344,097	17,824,761		17,824,761	140,168,858	140,168,858
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	368,362,755	343,728,584	24,634,171	(6,809,410)	17,824,761	361,553,345	361,553,345
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Missed by tax payer and now added			1	-	17,824,761		
Others			2	(6,809,410)	-		
Grand Total				(6,809,410)	17,824,761		

39. RESOLUTE 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 made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	5,555,953,077	3,375,686,477	2,180,266,600		2,180,266,600	5,555,953,077	5,555,953,077	-	1
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	2,565,217,436	609,286,260	1,955,931,175		1,955,931,175	2,565,217,436	2,565,217,436	-	1
Pay-As-You-Earn (PAYE)	6,180,097,754	5,742,333,048	437,764,707		437,764,707	6,180,097,754	6,180,097,754	-	1
Skills and Development Levy (SDL)	1,196,602,777	1,111,584,500	85,018,277		85,018,277	1,196,602,777	1,196,602,777	-	1
Payments made to TRA (CED)			-			-	-	-	
Pay-As-You-Earn (PAYE) paid to CED			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	1,078,845,904	1,078,845,904	-			1,078,845,904	1,078,845,904	-	
Excise Duty paid to CED	231,851		-			231,851	231,851	-	
Import Duty paid to CED	129,187,409	129,187,409	-			129,187,409	129,187,409	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	2,875,016,289	2,875,016,289	-			2,875,016,289	2,875,016,289	-	
PPF Contribution	124,079,434	76,178,650	47,900,785		47,900,785	124,079,434	124,079,435	(0)	1
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	477,355,636	477,355,636	-			477,355,636	477,355,636	-	
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	20,182,587,568	15,475,706,024	4,706,881,544	-	4,706,881,544	20,182,587,568	20,182,587,568	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by tax payer and confirmed by government and added			1	-	4,706,881,544				
				-	-				
Grand Total				-	4,706,881,544				
39. RESOLUTE 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 minerals	2,287,831	2,287,831	(0)			2,287,831	2,287,831	(0)	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	440,184	238,251	201,934		201,934	440,184	440,185	(1)	1
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	2,728,015	2,526,082	201,933	-	201,934	2,728,015	2,728,016	(1)	1
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by tax payer and now added				-	201,934				
				-	-				
Grand Total				-	201,934				

40. 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 witholdeer	4,522,225,179	4,270,655,120	251,570,059		251,570,059	4,522,225,179	4,522,225,179	-	1
Pay-As-You-Earn (PAYE)	3,479,711,059	3,268,431,073	211,279,986		211,279,986	3,479,711,059	3,479,711,059	-	1
Skills and Development Levy (SDL)	694,749,982	594,032,526	100,717,456		100,717,456	694,749,982	694,749,982	-	1
VAT paid to LTD			-			-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	3,134,478	3,134,478	-			3,134,478	3,134,478	-	
Payments made to TRA (CED)			-			-	-	-	
VAT paid to CED	2,025,540,774	2,025,540,774	-			2,025,540,774	2,025,540,774	-	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	554,585,073	554,585,073	-			554,585,073	554,585,073	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	946,512,167	835,235,251	111,276,916		111,276,916	946,512,167	946,512,167	-	1
PPF Contribution	259,951,987	250,983,653	8,968,334		8,968,334	259,951,987	259,951,987	-	1
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	668,236,386	668,236,385.94	-			668,236,386	668,236,386	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	13,154,647,084	12,470,834,333	683,812,751	-	683,812,751	13,154,647,084	13,154,647,084	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transactions missed by tax payer and now added			1	-	683,812,751				
Grand Total				-	683,812,751				
40. 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	4,379,065	4,379,065	-			4,379,065	4,379,065	-	1
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	155,264	155,264	-			155,264	155,264	-	1
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	4,534,329	4,534,329	-	-	-	4,534,329	4,534,329	-	2

41. SIWANDU METAL 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 MEM							
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	-	-	-	-	-	-	-
Adjustments were made to the initial templates for the reasons set out below							
Commentary				Note #			
					-		
					-		
Grand Total					-		
41. SIWANDU METAL 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	135,303		135,303			135,303	-
Profit per Production Sharing Agreements			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	135,303	-	135,303	-	-	135,303	-
Adjustments were made to the initial templates for the reasons set out below							
Commentary				Note #			
					-		
					-		
Grand Total					-		

42. SONGAS 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 TPDC			-			-	-
Training Fees	-	-	-			-	-
Payments made to TRA (LTD)			-			-	-
Corporation Tax (including provisional ax and advance tax)	11,472,306,594	11,472,306,594	-			11,472,306,594	11,472,306,594
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	2,794,037,679	799,206,413	1,994,831,266		1,994,831,427	2,794,037,679	2,794,037,840
Pay- As-You-Earn (PAYE)	603,255,704	603,255,704	-			603,255,704	603,255,704
Skills and Development Levy (SDL)	98,856,738	98,856,738	-			98,856,738	98,856,738
VAT paid to LTD	16,761,760,254	16,761,760,254	-			16,761,760,254	16,761,760,254
Payments made to TRA (CED)			-			-	-
Skills and Development Levy (SDL) paid to CED			-			-	-
VAT paid to CED	2,654,828,789	2,654,828,789	-			2,654,828,789	2,654,828,789
Excise Duty paid to CED	1,030,142	1,030,142	-			1,030,142	1,030,142
Import Duty paid to CED	434,349,129	434,349,129	-			434,349,129	434,349,129
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	403,769,138	403,769,138	(0)			403,769,138	403,769,138
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	43,204,149,233	41,209,317,967	1,994,831,265	-	1,994,831,427	43,204,149,233	43,204,149,395
Adjustments were made to the initial templates for the reasons set out below							
Commentary				Note #			
Missed by company and now added				1	-	1,994,831,427	
					-	-	
Grand Total					-	1,994,831,427	
42. SONGAS 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 MoF			-			-	-
Dividends for Government Shares held in the company	2,323,802	2,323,802	(0)			2,323,802	2,323,802
Revenues to Government for shareholding sale in the companies			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	2,323,802	2,323,802	(0)	-	-	2,323,802	2,323,802
Adjustments were made to the initial templates for the reasons set out below							
Commentary				Note #			
					-	-	
Grand Total					-	-	

43. SONGSHAN GEOLOGY MINERALS CO. 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)	850,800		850,800			850,800	-	850,800	
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) paid to DRD	4,029,000		4,029,000			4,029,000	-	4,029,000	
Skills and Development Levy (SDL) paid to DRD	1,696,600		1,696,600			1,696,600	-	1,696,600	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	6,576,400	-	6,576,400	-	-	6,576,400	-	6,576,400	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Grand Total									
43. SONGSHAN GEOLOGY MINERALS CO. 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	147,974		147,974			147,974	-	147,974	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	147,974	-	147,974	-	-	147,974	-	147,974	-
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1			-	-	-	
			2			-	-	-	
Grand Total									

44. STATE MINING 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 (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 buy withholder			-			-	-
Pay- As-You-Earn (PAYE) paid to DRD	223,792,244	223,792,244	-			223,792,244	223,792,244
Skills and Development Levy (SDL) paid to DRD			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution	91,112,000	84,172,000	6,940,000		6,940,000	91,112,000	91,112,000
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	314,904,244	307,964,244	6,940,000	-	6,940,000	314,904,244	314,904,244
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
Missed by stamico and now added			1	-	6,940,000		
				-	-		
Grand Total				-	6,940,000		
44. STATE MINING CORPORATION 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	33,510	33,510	-			33,510	33,510
Profit per Production Sharing Agreements			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	33,510	33,510	-	-	-	33,510	33,510

45. 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)			-			-	-	-	
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	23,974,907,592	23,974,907,592	-			23,974,907,592	23,974,907,592	-	
Pay-As-You-Earn (PAYE)	11,920,152,882	11,034,093,815	886,059,067		886,059,067	11,920,152,882	11,920,152,882	0	1
Skills and Development Levy (SDL)	1,866,193,360	1,780,919,905	85,273,455		85,273,455	1,866,193,360	1,866,193,360	(0)	1
VAT paid to LTD			-			-	-	-	
Excise Duty paid to LTD			-			-	-	-	
Import Duty paid to LTD			-			-	-	-	
Stamp Duty paid to LTD	51,929,062	51,929,062	-			51,929,062	51,929,062	-	
Fuel Levy paid to LTD			-			-	-	-	
Payments made to TRA (CED)			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	275,381,245	275,381,245	-			275,381,245	275,381,245	-	
Excise Duty paid to CED	110,309,328	110,309,328	-			110,309,328	110,309,328	-	
Import Duty paid to CED	235,378,247	235,378,247	-			235,378,247	235,378,247	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	13,290,258	13,290,258	-			13,290,258	13,290,258	-	
PPF Contribution	369,606,059	353,370,570	16,235,489		16,235,489	369,606,059	369,606,059	0	1
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	38,817,148,032	37,829,580,021	987,568,012	-	987,568,011	38,817,148,032	38,817,148,032	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by tax payer and now added			1		987,568,011				
					-				
Grand Total					987,568,011				
45. 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	104,107	104,107	-			104,107	104,107	-	
Royalties for oil and gas			-			-	-	-	
Training Fees	175,873	175,873	-			175,873	175,873	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	279,980	279,980	-	-	-	279,980	279,980	-	

46. 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	757,281,413	757,281,413	-			757,281,413	757,281,413	-	
Pay-As-You-Earn (PAYE) paid to DRD	120,312,797	120,312,797	-			120,312,797	120,312,797	-	
Skills and Development Levy (SDL) paid to DRD	23,297,203	23,297,203	-			23,297,203	23,297,203	-	
VAT paid to DRD			-			-	-	-	
Excise Duty paid to DRD			-			-	-	-	
Import Duty paid to DRD			-			-	-	-	
Stamp Duty paid to DRD	3,710,527	3,710,527	-			3,710,527	3,710,527	-	
Fuel Levy paid to DRD			-			-	-	-	
Other material payments made to TRA			-			-	-	-	
Capital Gains Tax Paid to DRD			-			-	-	-	
Payments made to TRA (CED)			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	61,995,313	61,995,313	-			61,995,313	61,995,313	-	
PPF Contribution	31,200,000	31,200,000	-			31,200,000	31,200,000	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR	13,220,000	13,220,000	-			13,220,000	13,220,000	-	
Grand Totals	1,011,017,252	1,011,017,252	-	-	-	1,011,017,252	1,011,017,252	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
						-	-	-	
						-	-	-	
Grand Total						-	-	-	
46. 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\$)	
Other material payments made to MEM			-			-	-	-	
Payments made to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
License Charges/fees	137,008	137,008	-			137,008	137,008	-	
Royalties for oil and gas			-			-	-	-	
Training Fees			-			-	-	-	
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR	25,425	25,425	-			25,425	25,425	-	
Grand Totals	162,433	162,433	-	-	-	162,433	162,433	-	

47. TAD CORPORATION 2000							
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			-			-	-
Pay- As-You-Earn (PAYE) paid to DRD	66,969,905	106,195,810	(39,225,905)	39,225,905		106,195,810	106,195,810
Skills and Development Levy (SDL) paid to DRD		31,496,887	(31,496,887)	31,496,887		31,496,887	31,496,887
Other material payments made to TRA			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	1,969,190	1,969,190	-			1,969,190	1,969,190
PPF Contribution			-			-	-
Payments made to Local Authorities			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	68,939,095	139,661,887	(70,722,792)	70,722,792	-	139,661,887	139,661,887
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
TRA missed transactions now added			1	70,722,792			
				-		-	
Grand Total				70,722,792	-		
47. TAD CORPORATION 2000							
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	903,335	903,335	-			903,335	903,335
Profit per Production Sharing Agreements			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR	105,000	105,000	-			105,000	105,000
Grand Totals	1,008,335	1,008,335	-	-	-	1,008,335	1,008,335

48. TANCAN MINING 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 made to TRA (DRD)			-			-	-
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	60,760,797	60,760,797	-			60,760,797	60,760,797
Pay- As-You-Earn (PAYE) paid to DRD	252,855,445	252,855,445	-			252,855,445	252,855,445
Skills and Development Levy (SDL) paid to DRD	55,118,182	55,118,182	-			55,118,182	55,118,182
VAT paid to DRD			-			-	-
Payments made to NSSF/PPF			-			-	-
NSSF Contribution	311,051,836	311,051,836	-			311,051,836	311,051,836
PPF Contribution			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	679,786,261	679,786,261	-	-	-	679,786,261	679,786,261
48. TANCAN MINING COMPANY 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\$)
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	-	-	-	-	-	-	-

49. 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	527,574,743	527,574,743	-			527,574,743	527,574,743	-	
Royalties for oil and gas			-					-	
Rent and License Fees	9,607,701	9,607,701	-			9,607,701	9,607,701	-	
Profit per Production Sharing Agreements			-					-	
Protected Gas/Additional Gas Revenues			-					-	
Payments made to TRA (LTD)									
Corporation Tax (including provisional ax and advance tax)	12,584,959,262	12,584,959,262	-			12,584,959,262	12,584,959,262	-	
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	2,483,284,382	2,483,284,382	-			2,483,284,382	2,483,284,382	-	
Pay-As-You-Earn (PAYE)	4,270,856,017	4,270,856,017	-			4,270,856,017	4,270,856,017	-	
Skills and Development Levy (SDL)	883,904,924	883,904,924	-			883,904,924	883,904,924	-	
VAT paid to LTD	12,774,409,627	12,774,409,627	-			12,774,409,627	12,774,409,627	-	
Excise Duty paid to LTD			-					-	
Import Duty paid to LTD			-					-	
Stamp Duty paid to LTD	48,180,916	48,180,916	-			48,180,916	48,180,916	-	
Payments made to TRA (CED)									
VAT paid to CED	5,586,355,500	5,077,371,641	508,983,859	(508,983,859)		5,077,371,641	5,077,371,641	(0)	
Excise Duty paid to CED			-					-	
Import Duty paid to CED	2,297,812,939	2,941,627,467	(643,814,528)	508,983,859	(134,830,669)	2,806,796,798	2,806,796,798	(0)	
Stamp Duty paid to CED			-					-	
Fuel Levy paid to CED			-					-	
Other material payments made to TRA			-					-	
Payments made to NSSF/PPF									
NSSF Contribution	1,406,593,036	1,406,593,036	-			1,406,593,036	1,406,593,036	-	
PPF Contribution	1,037,167,679	825,322,847	211,844,833		211,844,833	1,037,167,679	1,037,167,680	(0)	
Payments made to Local Authorities									
Local Levy	406,684,162	406,684,162	-			406,684,162	406,684,162	-	
Service Levy	598,700,259	598,700,259	-			598,700,259	598,700,259	-	
Other Local Taxes, Fees and Levies	704,075,000	704,075,000	-			704,075,000	704,075,000	-	
Payments made to MoF									
Payments made to MOTNR									
Payments to MOTNR			-					-	
Grand Totals	45,620,166,147	45,543,151,983	77,014,163	-	77,014,164	45,620,166,147	45,620,166,147	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed out by tax payer and confirmed by PPF			1	-	211,844,833				
Out of scope transaction reported			2	-	(134,830,669)				
Grand Total				-	77,014,164				
49. TANGA CEMENT 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			-					-	
Grand Totals	-	-	-	-	-	-	-	-	

50. 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 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 buy withholder			-			-	-
Pay-As-You-Earn (PAYE)	147,975,460	147,975,460	-			147,975,460	147,975,460
Skills and Development Levy (SDL)			-			-	-
VAT paid to LTD	1,217,281,281	1,217,281,281	-			1,217,281,281	1,217,281,281
Payments made to NSSF/PPF			-			-	-
NSSF Contribution			-			-	-
PPF Contribution	118,306,500	118,306,500	-			118,306,500	118,306,500
Payments made to Local Authorities			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	1,483,563,241	1,483,563,241	-	-	-	1,483,563,241	1,483,563,241
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
			1	-			
			2	-	-		
Grand Total				-	-		
50. TANZANIA PETROLEUM DEVELOPMENT CORPORATION 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							
Payments made to Local Authorities			-			-	-
Local Levy			-			-	-
Payments made to MoF			-			-	-
Dividends for Government Shares held in the company			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	-	-	-	-	-	-	-

51. TANZANIA PORTLAND CEMENT COMPANY 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	575,700,030	575,700,030	-			575,700,030	575,700,030	-	
Royalties for oil and gas			-					-	
Rent and License Fees	28,291,641	28,291,641	-			28,291,641	28,291,641	-	
Payments made to TRA (LTD)									
Corporation Tax (including provisional ax and advance tax)	9,618,800,000	9,618,800,000	-			9,618,800,000	9,618,800,000	-	
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	3,946,254,201	3,819,331,469	126,922,731		126,922,731	3,946,254,201	3,946,254,200	0	2
Pay-As-You-Earn (PAYE)	3,915,684,032	3,915,684,032	-			3,915,684,032	3,915,684,032	-	
Skills and Development Levy (SDL)	1,152,081,507	1,152,081,506	0.41			1,152,081,507	1,152,081,506	0	
VAT paid to LTD	13,542,970,374	13,542,970,374	-			13,542,970,374	13,542,970,374	-	
Excise Duty paid to LTD	175,295,783	175,295,783	-			175,295,783	175,295,783	-	
Import Duty paid to LTD			-					-	
Stamp Duty paid to LTD	10,383,362	10,383,362	-			10,383,362	10,383,362	-	
Payments made to TRA (DRD)									
Other material payments made to TRA		311,757,014	(311,757,014)	311,757,014		311,757,014	311,757,014	0	1
Capital Gains Tax Paid to DRD			-					-	
Payments made to TRA (CED)									
VAT paid to CED	6,805,161,068	6,805,161,068	-			6,805,161,068	6,805,161,068	-	
Excise Duty paid to CED			-					-	
Import Duty paid to CED	2,031,385,989	2,031,385,989	-			2,031,385,989	2,031,385,989	-	
Stamp Duty paid to CED			-					-	
Fuel Levy paid to CED			-					-	
Other material payments made to TRA			-					-	
Payments made to NSSF/PPF									
NSSF Contribution	960,574,302	897,953,946	62,620,355		62,620,355	960,574,302	960,574,301	0	2
PPF Contribution	631,935,976	631,935,976	-			631,935,976	631,935,976	-	
Payments made to Local Authorities									
Local Levy	735,924,278	735,924,278	-			735,924,278	735,924,278	-	
Service Levy	19,153,948	19,153,948	-			19,153,948	19,153,948	-	
Other Local Taxes, Fees and Levies	39,330,469	39,330,469	-			39,330,469	39,330,469	-	
Payments made to MoF									
Payments made to MOTNR									
Payments to MOTNR			-					-	
Grand Totals	44,188,926,959	44,311,140,886	(122,213,927)	311,757,014	189,543,086	44,500,683,973	44,500,683,972	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Land rent paid to TRA and confirmed by TRA, now adjusted				311,757,014					
Missed by tax payer and now added to company and confirmed by govt				-	189,543,086				
Grand Total				311,757,014	189,543,086				

52. TANZANITE ONE TRADING 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)	58,703,936		58,703,936			58,703,936	-
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	154,364,379		154,364,379			154,364,379	-
Pay- As-You-Earn (PAYE)	268,911,969		268,911,969			268,911,969	-
Skills and Development Levy (SDL)	58,148,281		58,148,281			58,148,281	-
VAT paid to LTD	507,651,315		507,651,315			507,651,315	-
Excise Duty paid to LTD			-			-	-
Payments made to TRA (CED)			-			-	-
VAT paid to CED	12,216,684		12,216,684			12,216,684	-
Excise Duty paid to CED			-			-	-
Import Duty paid to CED	12,456,954		12,456,954			12,456,954	-
Payments to MOTNR			-			-	-
Grand Totals	1,072,453,518	-	1,072,453,518	-	-	1,072,453,518	-
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
				-			
				-			
Grand Total				-			
52. TANZANITE ONE TRADING 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	29,194		29,194			29,194	-
Royalties for oil and gas			-			-	-
Payments made to NSSF/PPF			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	29,194	-	29,194	-	-	29,194	-
Adjustments were made to the initial templates for the reasons set out below							
Commentary			Note #				
			1	-			
			2	-			

53. 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	1,232,400	1,232,400	-			1,232,400	1,232,400	-	
Pay-As-You-Earn (PAYE)	413,717,413	413,717,413	-			413,717,413	413,717,413	-	1
Skills and Development Levy (SDL)	88,355,078	88,355,078	-			88,355,078	88,355,078	-	1
Payments made to TRA (CED)			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	48,233,828	48,233,828	-			48,233,828	48,233,828	-	
Excise Duty paid to CED	463,534	463,534	-			463,534	463,534	-	
Import Duty paid to CED	29,089,968	29,089,968	-			29,089,968	29,089,968	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	237,200,895	237,200,895	-			237,200,895	237,200,895	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	4,357,948	4,357,948	-			4,357,948	4,357,948	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	822,651,064	822,651,064	-	-	-	822,651,064	822,651,064	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by tax payer now added			1						
Grand Total									
53. 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	211,138	211,138	-			211,138	211,138	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	211,138	211,138	-	-	-	211,138	211,138	-	

54. 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	38,679,134	48,169,688	(9,490,554)			38,679,134	48,169,688	(9,490,554)	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	-	42,653,226	(42,653,226)	-		-	42,653,226	(42,653,226)	
Training Fees	-	-	-	-		-	-	-	
Payments made to TRA (LTD)									
Corporation Tax (including provisional tax and advance tax)	65,076,509		65,076,509			65,076,509	-	65,076,509	
Withholding Taxes paid on company TIN where tax payer is withholder			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder buy withholder			-			-	-	-	
Pay- As-You-Earn (PAYE)	417,959,962	434,965,370	(17,005,408)	17,005,408		434,965,370	434,965,370	-	
Skills and Development Levy (SDL)	17,005,408		17,005,408	(17,005,408)		-	-	-	
Payments made to TRA (CED)									
VAT paid to CED		398,701,485	(398,701,485)			-	398,701,485	(398,701,485)	
Payments made to NSSF/PPF									
NSSF Contribution		199,928,509	(199,928,509)			-	199,928,509	(199,928,509)	
PPF Contribution	189,341,259	155,096,810	34,244,448			189,341,259	155,096,810	34,244,448	
Payments made to Local Authorities									
Local Levy		33,515,100	(33,515,100)			-	33,515,100	(33,515,100)	
Service Levy		10,729,282	(10,729,282)			-	10,729,282	(10,729,282)	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF									
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	728,062,271	1,323,759,470	(595,697,199)	-	-	728,062,271	1,323,759,470	(595,697,199)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Grand Total									

55. 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 MEM									
Payments made to TRA (DRD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)	84,570,690		84,570,690	(84,570,690)		-	-	-	
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	30,272,373	45,478,092	(15,205,719)	15,205,719		45,478,092	45,478,092	0	
Pay- As-You-Earn (PAYE) paid to DRD	16,408,564	90,053,745	(73,645,181)	69,000,000	(4,645,181)	85,408,564	85,408,564	-	2
Skills and Development Levy (SDL) paid to DRD	1,564,476	19,636,349	(18,071,873)	18,071,873		19,636,349	19,636,349	-	
VAT paid to DRD			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	45,477,127	45,477,127	-			45,477,127	45,477,127	-	
PPF Contribution	37,073,114	37,073,114	-		-	37,073,114	37,073,114	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	215,366,344	237,718,427	(22,352,083)	17,706,902	(4,645,181)	233,073,246	233,073,246	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Missed by TRA now added			1	17,706,902					
Out of scope transaction			2	-	(4,645,181)				
Grand Total				17,706,902	(4,645,181)				
55. 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	368,619	368,619	-			368,619	368,619	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	368,619	368,619	-	-	-	368,619	368,619	-	

56. WARTHOG RESOURCES (T) 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 to MOTNR			-			-	-
Grand Totals	-	-	-	-	-	-	-
Adjustments were made to the initial templates for the reasons set out below							
<u>Commentary</u>			<u>Note #</u>				
				-			
				-	-		
Grand Total				-	-		
56. WARTHOG RESOURCES (T) 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	147,740	147,740	-			147,740	147,740
Profit per Production Sharing Agreements			-			-	-
Payments made to MOTNR			-			-	-
Payments to MOTNR			-			-	-
Grand Totals	147,740	147,740	-	-	-	147,740	147,740
Adjustments were made to the initial templates for the reasons set out below							
<u>Commentary</u>			<u>Note #</u>				
				-			
				-	-		
Grand Total				-	-		

57. 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 witholder	328,919,483	276,620,573	52,298,910	(52,298,910)		276,620,573	276,620,573	0	
Pay- As-You-Earn (PAYE)	700,011,902	688,967,422	11,044,480		11,044,480	700,011,902	700,011,902	(0)	
Skills and Development Levy (SDL)	69,613,089	126,312,145	(56,699,056)	56,699,056		126,312,145	126,312,145	(0)	
VAT paid to LTD	2,050,642,454		2,050,642,454	(2,050,642,454)		-	-	-	1
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	337,121,933	337,121,934	(0)			337,121,933	337,121,934	(0)	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MoF			-			-	-	-	
Dividends for Government Shares held in the company			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	3,486,308,861	1,429,022,073	2,057,286,788	(2,046,242,308)	11,044,480	1,440,066,553	1,440,066,553	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transaction reported by TRA, tax payer did not pay the same so removed				(2,050,642,454)					
Others				4,400,146	11,044,480				
Grand Total				(2,046,242,308)	11,044,480				

58. 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 MEM									
Payments made to TRA (LTD)			-			-	-	-	
Corporation Tax (including provisional ax and advance tax)			-			-	-	-	
Withholding Taxes paid on company TIN where tax payer is NOT withholder buy withholder	2,188,601,965	2,188,601,965	-			2,188,601,965	2,188,601,965	-	
Pay- As-You-Earn (PAYE)	2,216,606,074	2,216,606,074	-			2,216,606,074	2,216,606,074	-	
Skills and Development Levy (SDL)	533,028,610	533,028,610	-			533,028,610	533,028,610	-	
Payments made to TRA (CED)			-			-	-	-	
Pay- As-You-Earn (PAYE) paid to CED			-			-	-	-	
Skills and Development Levy (SDL) paid to CED			-			-	-	-	
VAT paid to CED	1,379,888,925	1,379,888,925	-			1,379,888,925	1,379,888,925	-	
Excise Duty paid to CED	175,155	175,155	-			175,155	175,155	-	
Import Duty paid to CED	112,828,423	112,828,423	-			112,828,423	112,828,423	-	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF			-			-	-	-	
NSSF Contribution	1,670,078,063	1,670,078,063	-			1,670,078,063	1,670,078,063	-	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	8,101,207,213	8,101,207,213	-	-	-	8,101,207,213	8,101,207,213	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1			-			
			2			-			
Grand Total						-			
58. 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	2,701,602	2,701,602	-			2,701,602	2,701,602	-	
Royalties for oil and gas			-			-	-	-	
Payments made to Local Authorities			-			-	-	-	
Local Levy			-			-	-	-	
Service Levy	156,598.31	156,598.31	-			156,598	156,598	-	
Other Local Taxes, Fees and Levies			-			-	-	-	
Payments made to MoF			-			-	-	-	
Payments made to MOTNR			-			-	-	-	
Payments to MOTNR			-			-	-	-	
Grand Totals	2,858,200	2,858,200	-	-	-	2,858,200	2,858,200	-	

59. 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	137,331,058	161,692,422	(24,361,364)			137,331,058	161,692,422	(24,361,364)	
Royalties for oil and gas			-			-	-	-	
Rent and License Fees	6,880,800	-	6,880,800	-		6,880,800	-	6,880,800	
Profit per Production Sharing Agreements			-			-	-	-	
Payments made to TRA (DRD)									
Corporation Tax (including provisional ax and advance tax)	85,000,000	100,000,000	(15,000,000)			85,000,000	100,000,000	(15,000,000)	
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			-			-	-	-	
Pay- As-You-Earn (PAYE) paid to DRD	45,809,600	45,809,100	500			45,809,600	45,809,100	500	
Skills and Development Levy (SDL) paid to DRD	46,409,024	38,766,972	7,642,052			46,409,024	38,766,972	7,642,052	
VAT paid to DRD	478,296,025	542,566,196	(64,270,171)			478,296,025	542,566,196	(64,270,171)	
Payments made to TRA (CED)									
VAT paid to CED	56,940,715		56,940,715			56,940,715	-	56,940,715	
Excise Duty paid to CED			-			-	-	-	
Import Duty paid to CED	28,757,937		28,757,937			28,757,937	-	28,757,937	
Other material payments made to TRA			-			-	-	-	
Payments made to NSSF/PPF									
NSSF Contribution	12,560,000	98,060,000	(85,500,000)			12,560,000	98,060,000	(85,500,000)	
PPF Contribution			-			-	-	-	
Payments made to Local Authorities									
Local Levy	52,177,755	52,177,755	-			52,177,755	52,177,755	-	
Service Levy			-			-	-	-	
Other Local Taxes, Fees and Levies	30,000,000	30,000,000	-			30,000,000	30,000,000	-	
Payments made to MoF									
Payments made to MOTNR									
Payments to MOTNR			-			-	-	-	
Grand Totals	980,162,915	1,069,072,445	(88,909,530)	-	-	980,162,915	1,069,072,445	(88,909,530)	

7. CONCLUSION AND RECOMMENDATIONS

7.1. Conclusions

The objective of the assignment was to prepare the Sixth reconciliation report of material payments made by the extractive industry in for the period July 1, 2013 to June 30, 2014. 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 2.4 billion (government reporting more) remained unresolved. This difference represents 0.20% of total government reported receipts for the year ended June 30, 2014. We have used all efforts necessary to try and resolve this difference.

In summary:

- The overall remaining difference in the final reported data represents 0.20% (TzS 2.4 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. All the companies involved have closed operations in Tanzania.

Finally, we have made some recommendations to help enhance future reconciliation assignments as well as resolved the remaining differences.

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 operationalised 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 fixed by 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

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>)

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))

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/>

Annex 4: Employment Contributions of Major Mines in Tanzania (2010-2014)

Mine	Type	2010	2011	2012	2013	2014
Bulyanhulu Gold Mine	Local	2,266	2,430	2,535	2,290	2,028
	Expat	181	195	181	167	138
	Total	2,447	2,625	2,716	2,457	2,166
Buzwagi Gold Mine	Local	746	875	1,064	787	934
	Expat	105	132	104	49	19
	Total	851	1,007	1,168	836	953
Geita Gold Mine	Local	1,792	1,601	1,610	1,560	1,518
	Expat	86	82	77	78	67
	Total	1,878	1,683	1,687	1,638	1,585
Golden Pride Mine	Local	266	297	304	333	0
	Expat	34	37	42	23	0
	Total	300	334	346	356	0
New Luika Gold Mine (SMCL)	Local	0	0	0	270	313
	Expat	0	0	0	30	29
	Total	0	0	0	300	342
North Mara Gold Mine	Local	703	876	971	926	976
	Expat	138	157	148	92	68
	Total	841	1,033	1,119	1,018	1,044
Tanzanite One Tanzanite Mine	Local	648	643	630	645	574
	Expat	33	32	37	25	16
	Total	681	675	667	670	590
Williamson Diamonds Limited	Local	584	558	534	551	558
	Expat	8	8	10	10	11
	Total	592	566	544	561	569
TOTAL	Local	7,005	7,280	7,648	7,362	6,901
	Expat	585	643	599	474	348
	Total	7,590	7,923	8,247	7,836	7,249

Source: (Tanzania Mineral Audit Agency)

Annex 5: Procurement Goods and Services by Major Mines in Tanzania (2012–2014)

Mine	2012 (US\$)	2013 (US\$)	2014 (US\$)
Bulyanhulu GM-Local	59,461,312	118,189,901	92,421,954
Bulyanhulu GM-Foreign	177,450,959	137,017,680	105,995,807
TOTAL	236,912,271	255,207,581	198,417,761
Buzwagi GM-Local	48,623,406	50,592,426	59,986,766
Buzwagi GM-Foreign	227,764,863	180,321,087	140,095,899
TOTAL	276,388,269	230,913,513	200,082,665
Geita GM-Local	496,274,269	348,070,664	230,827,248
Geita GM-Foreign	34,099,373	24,631,087	431,879,589
TOTAL	530,373,642	372,701,751	662,706,837
Golden Pride Mine-Local	45,769,085	7,119,577	0
Golden Pride Mine- Foreign	13,551,420	6,257,849	0
TOTAL	59,320,505	13,377,426	0
New Luika GM-Local	0	66,000,000	0
New Luika GM-Foreign	0	16,000,000	0
TOTAL	0	82,000,000	0
North Mara GM-Local	30,511,591	40,580,440	104,343,679
North Mara GM-Foreign	117,975,879	171,054,748	130,361,274
TOTAL	148,487,470	211,635,188	234,704,953
Tulawaka GM-Local	7,857,350	3,701,120	1,035,881
Tulawaka GM-Foreign	41,035,643	11,365,390	1,490,659
TOTAL	48,892,993	15,066,510	2,526,540
Williamson Diamond Limited-Local	18,841,669	35,826,374	44,240,950
Williamson Diamond Limited-Foreign	10,139,343	8,236,563	5,580,764
TOTAL	28,981,012	44,062,937	49,821,714
TanzaniteOne-Local	3,767,000	4,134,000	3,699,697
TanzaniteOne Tanzania Mine-Foreign	578,000	380,000	101,599
TOTAL	4,345,000	4,514,000	3,801,296

TOTAL-Local	711,105,682	674,214,502	536,556,175
TOTAL-Foreign	622,595,480	555,264,403	815,505,591
GRAND TOTAL	1,333,701,162	1,229,478,905	1,352,061,766

Source: (Tanzania Mineral Audit Agency)

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 withheld at source. The taxes withheld are offset against the final personal and corporate income taxes of resident tax payers. Such taxes represent final charges in respect to non-resident taxpayers.</p> <p>Withholding Tax (technical services for mining business): Payments for technical services in regards to mining business are subject to withholding tax. The applicable rate is 5% for residents and 15% for non-resident.</p> <p>Withholding Tax (interest on loans): 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 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</p>

		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.
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 US\$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.

Annex 7: Companies involved in mining, oil and gas sectors in Tanzania in 2013-2014 who paid less than Tshs150

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-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
1	100233118	SEA SALT LIMITED	140,624,494	-	-	140,624,494
2	101900517	PANONE & COMPANY LIMITED	140,358,008	-	-	140,358,008
3	100167913	CULTURAL HERITAGE LTD.	134,487,724	-	-	134,487,724
4	101758982	FRESHO INVESTMENT CO (1999) LTD.	128,151,481	-	-	128,151,481
5	101409570	EL-HILLAL MINERALS LTD.	126,645,436	-	-	126,645,436
6	110911882	MMG GOLD LIMITED	125,099,284	-	-	125,099,284
7	105165439	BAFEX TANZANIA LTD	81,043,735	35,226,202	-	116,269,937
8	105146329	TSN OIL (TANZANIA) LIMITED	107,185,352	-	-	107,185,352
9	103618045	ALFRED H KNIGHT TANZANIA LIMITED	107,078,945	-	-	107,078,945
10	118925394	AUST EAST AFRICA MINING COMPANY LIMITED	102,860,091	-	-	102,860,091
11	119221161	MTEMI G (TANZANIA) LIMITED	97,370,097	-	-	97,370,097
12	115363719	SILISEAL PAINTS (T) LIMITED	95,489,627	-	-	95,489,627
13	104810985	DELTA PETROLEUM TANZANIA LIMITED	92,862,558	-	-	92,862,558
14	104923267	GENERAL PETROLEUM LIMITED	89,854,410	-	-	89,854,410
15	105453450	TANSMIN RESOURCES (TANZANIA) LTD.	85,235,525	-	-	85,235,525
16	114605573	LIONTOWN RESOURCES (TANZANIA) LIMITED	84,080,136	-	-	84,080,136
17	101390543	MASWI DRILLING CO. LTD.	84,076,943	-	-	84,076,943
18	112176187	WEIR MINERALS EAST AFRICA LIMITED	77,113,396	-	-	77,113,396
19	100229889	SWALA GEM TRADERS LTD.	64,553,472	-	-	64,553,472
20	103950112	KASCCO MINING LTD.	60,071,477	-	-	60,071,477
21	105266278	MERU MINERAL RESOURCES LIMITED	50,268,838	-	-	50,268,838

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
22	101664430	TANZANIA CHAMBER OF MINES	47,874,116	-	-	47,874,116
23	104716466	EAST COAST LIQUIDS STORAGE LIMITED	40,565,618	-	-	40,565,618
24	111264791	COLLECTORS CORNER LIMITED	39,564,773	-	-	39,564,773
25	120637770	CAMEL FUELS (T) LIMITED	36,934,800	-	-	36,934,800
26	110469438	PAMOJA MINING COMPANY LIMITED	36,037,650	-	-	36,037,650
27	105227507	ISLE OF JEWELS LIMITED	35,612,744	-	-	35,612,744
28	103456932	TZ -NITE GEMS & JEWELERY LIMITED.	34,976,464	-	-	34,976,464
29	100103877	FIRE APPLIANCES CO. LTD.	33,894,615	-	-	33,894,615
30	100130734	ALKARIM ALKARIM MANJI	33,025,970	-	-	33,025,970
31	114170364	OLYMPIC ENERGY (T) LIMITED	32,563,955	-	-	32,563,955
32	104891713	VINCENT DIESELS	31,712,386	-	-	31,712,386
33	103219442	AHMED AHMED HUWEL	31,687,800	-	-	31,687,800
34	106653534	TANZOZ MINERAL LIMITED	31,198,581	-	-	31,198,581
35	100170043	CLASSIC GEMS LIMITED	31,194,806	-	-	31,194,806
36	101814548	PRIMA GEMS TANZANIA LIMITED	31,127,200	-	-	31,127,200
37	101887782	S.S. SAAD SERVICE STATION LTD.	30,805,873	-	-	30,805,873
38	100143348	SAGAR ENTERPRISES LTD.	29,945,958	-	-	29,945,958
39	111987017	RED HILL NICKEL LIMITED	28,403,468	-	-	28,403,468
40	117157113	NEWCO OIL LIMITED	27,000,000	-	-	27,000,000
41	101661121	THE BLUE TRIPPLE A LTD.	26,439,682	-	-	26,439,682
42	100234807	MOTISUN OXYGEN COMPANY LIMITED	26,263,236	-	-	26,263,236
43	101725928	PORTWAY SERVICE STATION LTD.	24,596,000	-	-	24,596,000
44	117666476	MARA MINE DEVELOPMENT LIMITED	22,767,300	-	-	22,767,300
45	101760596	CROWN LAPIDARY LIMITED	21,221,239	-	-	21,221,239

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
46	110999755	MINERAL OIL CORPORATION LIMITED	20,588,803	-	-	20,588,803
47	104043496	KGK CRAFTS LIMITED	20,462,100	-	-	20,462,100
48	106147906	CHRISTOPHER CHRISTOPHER NDUNE	19,457,298	-	-	19,457,298
49	106195587	SHALOM ENVIRONMENTAL COMPANY LTD	19,166,303	-	-	19,166,303
50	101647501	DAWSONS FOOD PRODUCTS LTD.	18,738,118	-	-	18,738,118
51	116471019	HB GLASS LIMITED	17,926,850	-	-	17,926,850
52	102136837	ROSE ROSE ULOMI	17,267,200	-	-	17,267,200
53	100247143	JUZER JUZER MOHAMEDBHAI	16,468,812	-	-	16,468,812
54	103025133	GEMINEX COMPANY LTD	16,223,538	-	-	16,223,538
55	104870368	KIBO EXPLORATION (TANZANIA) LIMITED	16,097,421	-	-	16,097,421
56	107834974	SULEMAN ALLY NKYA COMPANY LIMITED	14,748,273	-	-	14,748,273
57	104600344	RH ENGINEERING CONSULTANTS LTD	14,589,073	-	-	14,589,073
58	109846899	VILUPROMA INVESTMENTS LIMITED	14,346,800	-	-	14,346,800
59	106500193	AFRICAN GALLERIA LIMITED	14,316,218	-	-	14,316,218
60	109768316	URU DIAMOND LIMITED	14,004,863	-	-	14,004,863
61	102975286	REEF MINERS LTD.	12,811,581	-	-	12,811,581
62	122059545	SKY OIL (T) LIMITED	12,733,000	-	-	12,733,000
63	119864194	BORASSUS COMPANY LIMITED	12,230,279	-	-	12,230,279
64	104799485	CHARMING GEMS LIMITED	11,986,685	-	-	11,986,685
65	100237814	SHIVLAL TANK & CO. LTD.	11,641,854	-	-	11,641,854
66	103545137	AHMED AHMED AHMED	11,501,554	-	-	11,501,554
67	107506438	TULLOW TANZANIA B.V.	11,336,030	-	-	11,336,030
68	106781338	MAKUNGU INVESTMENT COMPANY LIMITED	10,876,362	-	-	10,876,362
69	104499279	TWIGA MANUFACTURERS LTD	9,272,661	-	-	9,272,661

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
70	106561621	METRO GEMS & JEWELLERS	8,536,715	-	-	8,536,715
71	116737027	SMASH OIL AND GENERAL TRADERS LIMITED	8,467,097	-	-	8,467,097
72	100206897	N.S.K TANZANIA LTD.	8,207,706	-	-	8,207,706
73	106653534	TANZOZ MINERAL LIMITED	7,870,120	-	-	7,870,120
74	119471338	MPONDI MINING COMPANY LIMITED	7,500,000	-	-	7,500,000
75	105137486	M/S NYANGWALE DIAMONDS LIMITED	7,404,509	-	-	7,404,509
76	100101734	GRAMACK (T) LTD.	6,819,300	-	-	6,819,300
77	104375359	MPS OIL TANZANIA LTD.	6,615,000	-	-	6,615,000
78	120983490	CLIMATE CONTROL CO. LIMITED	6,527,400	-	-	6,527,400
79	106747660	SOUTHERN HIGHLANDS AGRICULTURAL DEVELOPMENT COMPANY LIMITED	6,430,600	-	-	6,430,600
80	105168799	BRIGHTSTA ENERGY CO. LTD.	6,319,450	-	-	6,319,450
81	100249391	SANSKRUT LTD.	6,072,493	-	-	6,072,493
82	121218925	JOKA MINING COMPANY LIMITED	6,000,000	-	-	6,000,000
83	106513066	NASRA NASRA RASHID	5,924,000	-	-	5,924,000
84	115187562	GENERAL EXPLORATION LIMITED	5,827,660	-	-	5,827,660
85	100172739	J N MINING CO. LTD.	5,750,000	-	-	5,750,000
86	100171414	GLITTER GEMS LIMITED	5,401,750	-	-	5,401,750
87	100466023	BRITONS INTERNATIONAL GEMS LTD.	5,247,992	-	-	5,247,992
88	104405800	RUKY HYDRAULIC SERVICES LTD.	5,236,000	-	-	5,236,000
89	118743482	NEELKANTH SALT LIMITED.	5,183,775	-	-	5,183,775
90	104799558	DANIEL DANIEL URASSA	5,145,304	-	-	5,145,304
91	105137524	M/S GALAMBA MINING LIMITED	4,865,847	-	-	4,865,847
92	112902503	WEN XING PLASTIC CEMENT INVESTMENT COMPANY LIMITED	4,720,000	-	-	4,720,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
93	101847845	MANGA GEMS LTD	4,600,000	-	-	4,600,000
94	102531744	MIHIR MIHIR PATEL	4,575,600	-	-	4,575,600
95	115653598	SHIKITA MINING COMPANY LIMITED	4,526,297	-	-	4,526,297
96	100170132	HARILAL HARILAL SONI	4,506,750	-	-	4,506,750
97	106005508	KASTAN MINING LIMITED	4,444,800	-	-	4,444,800
98	116926571	RZ UNION MINING COMPANY LIMITED	4,342,800	-	-	4,342,800
99	100208490	MUUNGANO ARUSHA LTD.	4,265,738	-	-	4,265,738
100	102531965	DEVENDRA DEVENDRA PATEL	4,087,800	-	-	4,087,800
101	110487495	VIHANG VIHANG PATEL	4,087,800	-	-	4,087,800
102	113260009	PATHANE TANZANIA LIMITED=====	4,058,152	-	-	4,058,152
103	106975108	BHAVANI STONE QUARRIES LIMITED	4,000,000	-	-	4,000,000
104	100245914	MURTAZA MURTAZA JANOOWALLA	3,989,954	-	-	3,989,954
105	100191695	ARUSHA MINERALS CENTRE LTD.	3,835,713	-	-	3,835,713
106	105306466	ERNEST ERNEST LUAMBANO	3,541,196	-	-	3,541,196
107	100760940	IRAQW MINING TANZANIA LTD.	3,500,000	-	-	3,500,000
108	123112954	TSPAFRICA LIMITED	3,420,480	-	-	3,420,480
109	100243970	NAVAL GEMS LTD.	3,311,831	-	-	3,311,831
110	100238772	RAINBOW GEMS LIMITED	3,299,500	-	-	3,299,500
111	112461191	TRIPLE 7 DIAMOND COMPANY LIMITED	3,189,700	-	-	3,189,700
112	111478171	BAMPRASS PETROLEUM LIMITED	3,128,400	-	-	3,128,400
113	110132506	GEOLOGICAL AND MINING SERVICES LIMITED	3,112,880	-	-	3,112,880
114	100672618	FAKHRUDDIN FAKHRUDDIN AMIJEE	3,100,800	-	-	3,100,800
115	101805123	ISAACK ISAACK MGAYA	3,000,000	-	-	3,000,000
116	107127801	TEMBA FILLING STATION, TOURS & TRANSPORT COMPANY LIMITED	3,000,000	-	-	3,000,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
117	104539920	TOMGEMS COMPANY LIMITED.	2,994,987	-	-	2,994,987
118	118453956	TIANYU GEOLOGICAL TEST CENTRE (T) CO LIMITED	2,860,000	-	-	2,860,000
119	108727098	RUKWA COAL LIMITED	2,829,829	-	-	2,829,829
120	100231557	MOHAMED MOHAMED ESMAIL	2,667,019	-	-	2,667,019
121	100894297	ERASTO ERASTO MSUYA	2,653,400	-	-	2,653,400
122	100663651	TAIFA FIRE PROTECTION SEERVICES LTD.	2,489,366	-	-	2,489,366
123	104861393	HIRCON CONSTRUCTION COMPANY LIMITED	2,400,000	-	-	2,400,000
124	105611307	EXCEL PETROLEUM (T) LIMITED	2,373,663	-	-	2,373,663
125	110314566	MADAR ENTERPRISES LIMITED	2,215,200	-	-	2,215,200
126	123306783	MOSSES MOSSES MWAPACHU	2,200,000	-	-	2,200,000
127	100718065	ABM AGENCIES LTD.	2,175,000	-	-	2,175,000
128	108067535	PERFALBION MINERALS LIMITED	2,084,720	-	-	2,084,720
129	101456013	BORA BORA MWEMA	1,886,200	-	-	1,886,200
130	102395077	A AND HIS CO. LTD.	1,868,223	-	-	1,868,223
131	103985072	KIDEE MINING TANZANIA LIMITED.	1,747,200	-	-	1,747,200
132	100171120	PARADISO MINERALS (TANZANIA) LTD.	1,727,600	-	-	1,727,600
133	100168235	GEM AND ROCK VENTURES CO. LTD.	1,711,533	-	-	1,711,533
134	114947490	TANGA MINING CO LIMITED	1,704,051	-	-	1,704,051
135	101175561	SAVANNAH MINING LIMITED	1,609,464	-	-	1,609,464
136	101399451	SKY GEMS LTD.	1,568,275	-	-	1,568,275
137	101124517	DISMAT INTERNATIONAL (TANZANIA) LTD	1,484,000	-	-	1,484,000
138	104604331	THE TANZANITE LABORATORY LTD	1,476,268	-	-	1,476,268
139	102532341	ANILKUMAR ANILKUMAR PATEL	1,458,000	-	-	1,458,000
140	116857774	COLOUR SOURCE LIMITED	1,425,000	-	-	1,425,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
141	101452786	FARID FARID AHMED	1,404,000	-	-	1,404,000
142	101082563	MICHAEL MICHAEL SUMARI	1,400,000	-	-	1,400,000
143	109191140	MULTIMODAL PETROLEUM AFRICA LIMITED	1,400,000	-	-	1,400,000
144	102204840	GEM WAY LIMITED	1,376,850	-	-	1,376,850
145	100208148	MNZAVAS INVESTMENTS LIMITED.	1,350,000	-	-	1,350,000
146	106975450	ANKEET ANKEET LADWA	1,320,000	-	-	1,320,000
147	104522203	CHRISTAL 200 TOURS (T) LTD	1,318,000	-	-	1,318,000
148	103521262	BARNABA BARNABA MATHAYO	1,231,200	-	-	1,231,200
149	101175782	JUBILEE RESOURCE LIMITED	1,221,088	-	-	1,221,088
150	101677109	AMIDA AMIDA RUSIGAZI	1,215,800	-	-	1,215,800
151	103896975	NDUMI NDUMI KWEKA	1,212,300	-	-	1,212,300
152	124022975	GAS DEPOT (T) LIMITED	1,200,000	-	-	1,200,000
153	100143623	INTERSTATE BUSINESS AGENCIES LTD.	1,200,000	-	-	1,200,000
154	110837925	WORLD MAP CONSULTANTS LIMITED	1,150,000	-	-	1,150,000
155	102531957	URMILLA URMILLA PATEL	1,119,800	-	-	1,119,800
156	109171239	MFULLE ENTERPRISES	1,103,203	-	-	1,103,203
157	108871202	YOMBO YOMBO SAYI	1,088,350	-	-	1,088,350
158	101146499	SHIELD RESOURCES LIMITED	1,075,145	-	-	1,075,145
159	105250525	TWAHA TWAHA NGASA	1,038,812	-	-	1,038,812
160	101560503	TANLAP COMPANY LIMITED	1,038,600	-	-	1,038,600
161	105621884	OTHMAN OTHMAN OTHMAN	1,025,257	-	-	1,025,257
162	101671550	GULAMABBAS GULAMABBAS SHERIFF	1,000,000	-	-	1,000,000
163	103168406	WENDE WENDE MTATIFIKOLO	991,100	-	-	991,100
164	117385450	IMPERIAL ROAD HAULAGE LIMITED	975,000	-	-	975,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
165	121717166	ZAINULABIDIN ZAINULABIDIN CHAKI	922,000	-	-	922,000
166	105925409	JABIR PETROLEUM LIMITED.	900,000	-	-	900,000
167	104836038	SHYAM SHYAM JIVAN	888,175	-	-	888,175
168	104948154	SAMBARU MINING GROUP LIMITED	880,200	-	-	880,200
169	101702081	AHMED AHMED SHANGARORO	864,416	-	-	864,416
170	121483157	MICZ LIFESTYLE TANZANIA LIMITED	864,000	-	-	864,000
171	100361604	MTWARA OCEANIC PRODUCTS LIMITED	860,000	-	-	860,000
172	101603369	SHARIFA SHARIFA SLEYUM	825,300	-	-	825,300
173	123290097	TULYAR RESOURCES LIMITED	823,800	-	-	823,800
174	101672395	ANSELIM ANSELIM MINJA	814,800	-	-	814,800
175	108109947	SAMWEL SAMWEL YOHANA	800,000	-	-	800,000
176	104893945	RAKESH RAKESH GOKHROO	794,100	-	-	794,100
177	106442320	RAMADHANI RAMADHANI RAJABU	791,450	-	-	791,450
178	101223140	ASHANTI EXPLORATION TANZANIA LIMITED	776,134	-	-	776,134
179	101691977	PHANTOM OIL (T) LTD.	775,822	-	-	775,822
180	106192340	VICENT VICENT MTENGULE	771,550	-	-	771,550
181	100574187	JOSEPH JOSEPH LINZA	759,000	-	-	759,000
182	100321610	COSTER COSTER KASEBWA	752,400	-	-	752,400
183	109904309	GEMS & BULLION LIMITED	750,000	-	-	750,000
184	104022529	SUDI SUDI MIKONZI	750,000	-	-	750,000
185	100482711	PATRICK PATRICK IPYANA	737,000	-	-	737,000
186	101569675	PAULINA PAULINA MGENI	718,750	-	-	718,750
187	119505887	MBOGO MINING AND GENERAL SUPPLY LIMITED	700,000	-	-	700,000
188	101007545	ENGINEERING ASSOCIATES (T) LTD	691,600	-	-	691,600

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189	100217392	NURU ENTERPRISE LTD	683,600	-	-	683,600
190	101461599	MOHAMMED MOHAMMED NAHDI	656,800	-	-	656,800
191	109483990	ABDALLAH ABDALLAH MOHAMED	656,185	-	-	656,185
192	100742608	STANLEY STANLEY LEMA	649,050	-	-	649,050
193	100590999	PAPAKING PAPAKING MOLLEL	644,400	-	-	644,400
194	103521262	BARNABA BARNABA MATHAYO	615,600	-	-	615,600
195	111974578	NAHIR NAHIR SEIF	612,500	-	-	612,500
196	101562638	ABEID ABEID CHANG'A	607,500	-	-	607,500
197	102482158	AMUR AMUR SAID	607,200	-	-	607,200
198	102026993	BHAVINI BHAVINI NAKESHREE	600,000	-	-	600,000
199	117335356	BURHAN DIAMONDS COMPANY LIMITED	600,000	-	-	600,000
200	102450604	JORAM JORAM LUKUMAY	600,000	-	-	600,000
201	104043097	KISARANO HOLDINGS EAST AFRICA LIMITED	600,000	-	-	600,000
202	101284808	MUNDARARA RUBY MINING COMPANY LIMITED.	600,000	-	-	600,000
203	113588942	VADA GEMS TRADERS COMPANY LIMITED	600,000	-	-	600,000
204	100237180	AL- MAROOF GEMS LTD.	591,800	-	-	591,800
205	110103158	DARGO COMPANY LIMITED	576,800	-	-	576,800
206	109536881	ATER CORPORATION LTD	575,490	-	-	575,490
207	101487997	JOSEPHATI JOSEPHATI KIRIA	575,000	-	-	575,000
208	105327331	JUMA JUMA MICHENJE	575,000	-	-	575,000
209	100692651	KEVAL KEVAL SONI	575,000	-	-	575,000
210	101985687	NAFTAL NAFTAL NAKISA	575,000	-	-	575,000
211	101030113	RAMESH RAMESH SONI	575,000	-	-	575,000
212	106294461	BEYOND SKY CO. LIMITED	561,050	-	-	561,050

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213	101185311	JANET JANET MKOMBO	555,000	-	-	555,000
214	114695017	LULU LULU MOLLEL	532,100	-	-	532,100
215	100804336	SINU FARM LTD.	525,000	-	-	525,000
216	114287237	DEOGRATIUS DEOGRATIUS MATEMELE	512,500	-	-	512,500
217	110023812	CHONDOO CHONDOO HEE	500,000	-	-	500,000
218	121347490	GOLDIAMOND ENTERPRISES (T) LIMITED	500,000	-	-	500,000
219	123432177	MASS RESOURCES LIMITED	500,000	-	-	500,000
220	101796841	PAVI INVESTMENT	500,000	-	-	500,000
221	113665149	DEV'S IMPORT AND EXPORT LIMITED	490,000	-	-	490,000
222	101714691	BRAYSON BRAYSON SILAA	485,500	-	-	485,500
223	100372304	ADAM ADAM ATHUMAN	479,502	-	-	479,502
224	105585292	WESTERN METALS TANZANIA LTD.	472,425	-	-	472,425
225	103852838	PETROLEUM MANAGEMENT SOLUTION LTD.	462,570	-	-	462,570
226	107846999	TROPICAL CONSULT LIMITED.	462,000	-	-	462,000
227	108721626	RAHIM RAHIM ISMAIL	455,000	-	-	455,000
228	119630002	NORTHERN GEM (T) LIMITED	452,000	-	-	452,000
229	111326339	HASHIL HASHIL MOHAMMED	450,000	-	-	450,000
230	103927579	ABDUL ABDUL EBRAHIM	446,233	-	-	446,233
231	101182754	INTERSTATE MINING & MINERALS (T) LTD.	440,000	-	-	440,000
232	121783495	UCMP COMPANY LIMITED	432,000	-	-	432,000
233	106196974	AAZAM GEMS LIMITED.	431,250	-	-	431,250
234	102123476	GOODLUCK GOODLUCK MOSHI	431,250	-	-	431,250
235	105446233	EDES EDES TIMIRA	418,000	-	-	418,000
236	103572525	MALABOW ENGINEERING COMPANY LTD.	412,500	-	-	412,500

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237	109071315	B & B GEMS	400,000	-	-	400,000
238	117553620	DON & PAU COMPANY LIMITED	400,000	-	-	400,000
239	100804352	KAVEL COFFEE PLANTATION LTD.	400,000	-	-	400,000
240	118988043	MAIC & GT LIMITED	400,000	-	-	400,000
241	117291065	ROYAL CHEMICAL INDUSTRIES LIMITED.	400,000	-	-	400,000
242	123619366	MORRIS GEMS LIMITED	391,908	-	-	391,908
243	100234319	FAKHRI SALT FARM	376,900	-	-	376,900
244	101117790	PETER PETER KIBENDELA	371,000	-	-	371,000
245	102942086	JEREMIAH JEREMIAH MWALUGEMBE	365,000	-	-	365,000
246	103423546	MARIAM MARIAM MDOE	364,000	-	-	364,000
247	101921395	MOHAMED MOHAMED JUSAB	360,000	-	-	360,000
248	101273083	VINAY VINAY KHIMJI	349,800	-	-	349,800
249	101543978	SALEHBHAI SALEHBHAI EBRAHIMJEE	349,634	-	-	349,634
250	104482023	FATMA FATMA MSABAHA	344,250	-	-	344,250
251	104191231	ASIFIWE ASIFIWE KYANDO	338,000	-	-	338,000
252	103435358	REGINA REGINA MUNISHI	336,000	-	-	336,000
253	107194169	CURRIE ROSE RESOURCES (T) LIMITED	331,974	-	-	331,974
254	109758256	PHILIP PHILIP MSUYA	331,269	-	-	331,269
255	118677854	DAUD DAUD MBURA	329,700	-	-	329,700
256	101480658	CONNIE CONNIE MUNISI	325,200	-	-	325,200
257	106445869	DESERT OIL TANZANIA LTD.	325,000	-	-	325,000
258	101002195	SHUKRA TRADING CO .LTD.	307,240	-	-	307,240
259	118594762	AIFOLA INVESTMENT CO LIMITED	300,000	-	-	300,000
260	118974271	AMC ENTERPRISES LIMITED	300,000	-	-	300,000

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261	107081674	S N B LTD	291,000	-	-	291,000
262	115222910	MATERA MATERA CHACHA	287,500	-	-	287,500
263	103435358	REGINA REGINA MUNISHI	287,500	-	-	287,500
264	108753625	YASIN YASIN MALYA	274,000	-	-	274,000
265	103386586	STEVE STEVE MTWEVE	273,000	-	-	273,000
266	104345077	DEOGRATIAS DEOGRATIAS NDYAMUKAMA	264,200	-	-	264,200
267	123638468	LINK AS DIAMOND COMPANY LIMITED	250,000	-	-	250,000
268	117951413	MGISHA MGISHA SHOO	250,000	-	-	250,000
269	110320167	DEEP YELLOW TANZANIA LIMITED	242,755	-	-	242,755
270	101062392	LOGISTICS (T) LIMITED	240,000	-	-	240,000
271	121377373	FREDRICK FREDRICK URIMA	227,604	-	-	227,604
272	116496119	FMD MINING CONSULTANT COMPANY LIMITED	225,000	-	-	225,000
273	102686683	SIMON SIMON KILUSWA	222,300	-	-	222,300
274	104806554	DISMAS DISMAS RITTE	216,605	-	-	216,605
275	100743914	SALIM SALIM MRUMA	210,000	-	-	210,000
276	104769772	HAMISI HAMISI SEIFU	206,000	-	-	206,000
277	123682068	LANGIDA RESOURCES LIMITED	205,896	-	-	205,896
278	115028561	MICHAEL MICHAEL DAUDI	203,000	-	-	203,000
279	117469395	GEORGE GEORGE KAPESA	200,000	-	-	200,000
280	104927041	KIGUZA INVESTMENT COMPANY LIMITED	200,000	-	-	200,000
281	101479269	ASGERALI ASGERALI OSMAN	197,000	-	-	197,000
282	116058030	HAMADI HAMADI HAMADI	194,100	-	-	194,100
283	106813353	DAUDI DAUDI KIMARIO	190,000	-	-	190,000
284	109536881	ATER CORPORATION LTD	185,490	-	-	185,490

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285	108688785	ABDIAZAK ABDIAZAK MOHAMED	182,000	-	-	182,000
286	104751709	HAROUB HAROUB MASOUD	182,000	-	-	182,000
287	100574195	JUVENAI JUVENAI NG'OJA	182,000	-	-	182,000
288	110918976	KAMAL ACETYLENE LIMITED	177,910	-	-	177,910
289	123332563	NEW ONE GYPSUM LTD	175,000	-	-	175,000
290	113484187	ELIZABERTH ELIZABERTH SAGENGE	165,000	-	-	165,000
291	104590675	PRISCUS PRISCUS SALUM	165,000	-	-	165,000
292	104083161	SAJJAD SAJJAD NAQVI	162,500	-	-	162,500
293	106341710	ABDULRAHIM ABDULRAHIM ABDULKADIR	150,000	-	-	150,000
294	123289048	EL GIBBOR LAND CONSULT COMPANY LIMITED	150,000	-	-	150,000
295	113688289	EVARIST EVARIST MTENDE	150,000	-	-	150,000
296	122476537	G9 EXTRACTION COMPANY LIMITED	150,000	-	-	150,000
297	106235694	GEMALL LIMITED	150,000	-	-	150,000
298	123363531	HANA CONSOLIDATED TANZANIA LIMITED	150,000	-	-	150,000
299	100400219	KAMBARAGE KAMBARAGE NYABUGONGWE	150,000	-	-	150,000
300	122971163	MANAL PETROLEUM LIMITED	150,000	-	-	150,000
301	118281330	MINERAL AND METALS PROCESSING INDUSTRIES LIMITED	150,000	-	-	150,000
302	121533537	PENTAGON LIMITED	150,000	-	-	150,000
303	121914212	SOUTH GEMSTONE INVESTMENT LIMITED	150,000	-	-	150,000
304	122340848	TOTAL GEOSURVEYS INTERNATIONAL COMPANY LIMITED	150,000	-	-	150,000
305	102002725	LIVING LIVING MOSHI	143,750	-	-	143,750
306	116620286	GABRIEL GABRIEL SUTTA	137,000	-	-	137,000
307	101660818	IDDI IDDI LEKEY	134,400	-	-	134,400
308	117304930	YONA YONA MVUNTAH	134,400	-	-	134,400

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309	122621723	GIDEON GIDEON SAINYEYE	131,250	-	-	131,250
310	107034676	ADOLOS AND AGRUPNEO LIMITED	120,000	-	-	120,000
311	123460065	CF TANTALUM LIMITED	120,000	-	-	120,000
312	123330102	SAMSON SAMSON MAKERE	119,000	-	-	119,000
313	121983001	NTAMBILA NTAMBILA MASUNGULWA	110,600	-	-	110,600
314	111298939	QUEST MINING SERVICES	110,000	-	-	110,000
315	107550909	RIDHIWANI RIDHIWANI RAJABU	107,400	-	-	107,400
316	110333900	ABDALLAH ABDALLAH VIRJI	106,500	-	-	106,500
317	119882974	SALEHE SALEHE RASHID	106,000	-	-	106,000
318	112650962	ELIKUNDA ELIKUNDA MAUKI	100,000	-	-	100,000
319	106464766	EVANCE EVANCE NGOWI	100,000	-	-	100,000
320	107925171	FAITH FAITH MPOBELA	100,000	-	-	100,000
321	122786463	KENNEDY KENNEDY MWAKASANJA	100,000	-	-	100,000
322	101707075	MICHAEL MICHAEL KWAY	100,000	-	-	100,000
323	100566818	NATWER NATWER DAMODER	100,000	-	-	100,000
324	103021464	ROSE ROSE SHIRIMA	100,000	-	-	100,000
325	100448947	SWALEHE SWALEHE OMARI	100,000	-	-	100,000
326	121425289	THOMAS THOMAS URIO	100,000	-	-	100,000
327	121190834	VIJUNGUNI SALT FARM GROUP	100,000	-	-	100,000
328	102690818	RAPHAEL RAPHAEL URASSA	98,000	-	-	98,000
329	122879089	JONAS JONAS MBOYA	96,200	-	-	96,200
330	104030408	BENSON BENSON TEMBA	91,000	-	-	91,000
331	108216468	SYLVANUS SYLVANUS KAITIRA	90,000	-	-	90,000
332	101603393	ABDALLAH ABDALLAH JONGO	85,200	-	-	85,200

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333	107214526	HALDINA HALDINA KADARI	81,500	-	-	81,500
334	104520774	MB BUSINESS LTD.	80,000	-	-	80,000
335	106675716	MEENA MEENA BHATT	75,000	-	-	75,000
336	113210230	SAIDI SAIDI MRESA	75,000	-	-	75,000
337	101704297	TRANS AFRICA GEMS CO. LIMITED	75,000	-	-	75,000
338	100244209	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	72,500	-	-	72,500
339	100878844	ABDULAZIZ ABDULAZIZ MOHAMED	72,000	-	-	72,000
340	120481460	JACKLINE JACKLINE MASAE	70,000	-	-	70,000
341	124128951	IMAMU IMAMU MBARUKU	67,000	-	-	67,000
342	124128722	JUMA JUMA KILAKALA	67,000	-	-	67,000
343	100592037	SIDON SIDON MOSHA	66,000	-	-	66,000
344	104341675	KAWINA KAWINA MAITA	60,000	-	-	60,000
345	124143284	MAINDA MAINDA MWAKALINGA	60,000	-	-	60,000
346	118140184	ELIZABETH ELIZABETH URIO	53,000	-	-	53,000
347	124213983	FATUMA FATUMA PWEKU	50,000	-	-	50,000
348	117702111	MUBIN MUBIN SUMRA	50,000	-	-	50,000
349	102719891	MUSSA MUSSA NDOSSA	50,000	-	-	50,000
350	122221091	ZUHURA ZUHURA SELEMAN	50,000	-	-	50,000
351	107832017	KAPIPI KAPIPI SALUM	47,502	-	-	47,502
352	122237109	JOHA JOHA AHMED	46,000	-	-	46,000
353	107101861	AMBONI QUERRIES	32,800	-	-	32,800
354	121311739	LEODIGAR LEODIGAR MUSHI	30,000	-	-	30,000
355	102939689	RAMADHANI RAMADHANI KABOYONGA	25,000	-	-	25,000
356	123127803	VICKY VICKY MLAKI	25,000	-	-	25,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
357	123879708	JESCA JESCA KIMATI	23,000	-	-	23,000
358	100737248	BUILDING UTILITIES LIMITED	20,500	-	-	20,500
359	103571685	REHEMA REHEMA MUSHI	10,000	-	-	10,000
360	106069328	KUNDELUNGU MINES (T) LTD	6,000	-	-	6,000
			3,580,559,390	35,226,202		3,615,785,592

Annex 8: Companies that did not report

S.NO	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	Active failed to report
2	-	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
3	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
4		Siwandu Metal Limited						

Annex 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 Exploration	Not provided	Not provided
2	AFREN GABON LIMITED	Failed to report	Failed to report	Failed to report
4	ANGA RESOURCES LTD	Mining Exploration	9 PLs	Continental Nickel Limited and Duma Resources Limited
3	ARM (T) LTD	Limestone/Cement production	ML	Not provided
5	BEACH PETROLEUM (TANZANIA) LIMITED	Oil & Gas Exploration	PSA	Beach Energy Limited and Beach (T) Pty Limited
6	BG INTERNATIONAL LIMITED	Oil & Gas Exploration	PSA	BG Group
7	BG TANZANIA LIMITED	Oil & Gas Exploration	PSA	BG Group
8	BULYANHULU GOLD MINE LIMITED	Gold Mining	SML	KMCL Holdings Limited and Cyco Tanzania Limited
9	CANACO TANZANIA LTD**	Mining Exploration	PLs	Not provided
10	DODSAL HYDROCARBORN & POWER (Tanzania) LTD	Failed to report	Failed to report	Failed to report
11	DOMINION TANZANIA LIMITED	Oil & Gas Exploration	PSA	Domet Limited and International Services and Supplies Ltd
12	ETABLISSEMENT MAUREL ET PROM	Oil & Gas Exploration	PSA	Etablissement Maurel et Prom
13	GEITA GOLD MINING LIMITED	Gold Mining	1SML and 10 PLs	Cluff Oil Limited and Cluff Minerals Exploration Limited
14	H. J. STANLEY & SONS LTD	Salt Mining	2 ML	Richard Stanley, John Stanley and Andrew Stanley
15	HERITAGE OIL TANZANIA LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited and James Baban
16	HERITAGE RUKWA (TZ) LIMITED	Oil & Gas Exploration	PSA	Heritage Tanzania Limited
17	JACANA RESOURCES LTD	Mining Exploration	18 PLs	Jacana Resources Limited and Paul Brendan
18	JACKA RESOURCES LIMITED	Oil & Gas Exploration	PSA	Jacka Resources Africa Limited
19	KABANGA NICKEL CO.LTD	Mining Exploration	10 PLs	Kabanga Holdings Limited and Romanex International Limited
20	MANTRA TANZANIA LIMITED	Mining Exploration	8 PLs	Mantra Resources Limited-Australia
21	MAWENI LIMESTONE LIMITED	Limestone/Cement production	Not provided	Not provided

No	Tax payer name	Core business	Type of License	Immediate beneficial ownership
22	MBEYA CEMENT COMPANY LIMITED	Limestone/Cement production	ML	NSSF, Ministry of Finance, Lafarge Zambia, Pan Africa
23	MDN TANZANIA LIMITED	Mining Exploration	PLs	MDN Inc and Yves Therrien
24	MIDWEST MINERALS PROCESSOR LIMITED	Exploration for minerals	Not provided	Not provided
25	MINJINGU MINES & FERTILISER LTD**	Production of Fertilisers	ML and PLs	Camilian Investments Limited and Pardeep Singh Hans
26	NDOVU RESOURCES LIMITED	Oil & Gas Exploration	PSA	Tanzoil NL
27	NGWENA LTD	Mining Exploration	PLs	Continental Nickel Limited, IMX Resources Ltd and Pan African Resources NL
28	NORTH MARA GOLD MINE LIMITED	Mining of Gold	SML	East African Gold Mines Limited and cayco Tanzania Limited
29	NORTHWESTERN BASEMETALS	Minireal exproation	Not provided	Not provided
30	NYANZA GOLD FIELD LTD	Mining Exploration	4 PLs	Mantra Tanzania Limited
31	NYANZA MINES (T) LIMITED	Salt Mining	3 MLs	Allied Technologies Limited and Bridge of Balgie Limited
32	OPHIR EAST AFRICA VENTURES LTD	Oil & Gas Exploration	PSA	Ophir East Africa Holdings Ltd
33	OPHIR TANZANIA (BLOCK 1) LTD	Oil & Gas Exploration	PSA	Ophir East Africa Holdings Ltd
34	PANAFRICAN ENERGY TANZANIA LTD	Oil & Gas Production and Exploration	PSA	PAE PANAFRICAN ENERGY CORPORATION
35	PANGEA MINERALS LTD	Gold Mining	SML	Ontario Inc, Pangea Gold Fields Inc and Cayco Tanzania Limited
36	PETROBRAS TANZANIA LIMITED	Oil & Gas Exploration	PSA	Petrobras Oil and Gas BV and Brasoil Services Company Ltd
37	PR NG MINERALS LIMITED**	Mineral exploration	PLs	Not provided
38	RAS AL KHAIMAH GAS TANZANIA LTD**	Oil & Gas Exploration	PSA	RAK Gas LLC and RAS Al Khaimah Gas International Limited
1	RESOLUTE TANZANIA LIMITED	Mining of Gold	SML	Resolute Pty Limited and Gregory FitzGerald
40	SHANTA MINING COMPANY LIMITED	Mining of Gold	13 PLS and 4 MLs	Shanta Gold Limited and Shanta Gold Holdings Limited
41	SIWANDU METAL LTD**	Failed to report	Failed to report	Failed to report
42	SONGAS LIMITED	Electricity		Globeleq, TPDC, TDFL, TANESCO,
43	SONGSHAN MINING CO. LTD	Failed to report	Failed to report	Failed to report

No	Tax payer name	Core business	Type of License	Immediate beneficial ownership
44	STATE MINING CORPORATION	Mining Exploration	PLs	Govt of Tanzania
45	STATOIL TANZANIA AS	Oil and Gas Exploration	PSA	Statoil Tanzania AS and ExxonMobil
46	SWALA OIL AND GAS Plc	Oil and Gas Exploration	PSA	Swala Energy Limited and General Public
47	TAD CORPORATION 2000	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
48	TANCAN MINING COMPANY LIMITED	Mining Exploration	PLs	Tanzanian Royalty Exploration Corporation and Pius Dominick
49	TANGA CEMENT COMPANY LIMITED	Limestone/Cement production	3 MLs	AFRISAM (PTY) SA and General Public and TC Employee Scheme
50	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	Oil and Gas Exploration		Govt of Tanzania
51	TANZANIA PORTLAND CEMENT COMPANY LTD	Limestone/Cement production	ML	Scancem International DA and General Public
53	TANZANITE ONE MINING LTD	Mining of Tanzanite	SML	Sky Associates Gtoup and Stamico
52	TANZANITE ONE TRADING LIMITED	Failed to report	Failed to report	Failed to report
54	TOL GASES LIMITED	Industrial gases	ML	Public entity
55	URANEX TANZANIA LTD	Mining Exploration	PLs	MAGNIS RESOURCES LIMITED and URANEX ESIP
56	WARTHOG RESOURCES (T) LTD	Mining Exploration	PLs	Montroyal Mining NL and Pan African Resources NL
57	WENTWORTH GAS LTD	Oil and Gas Exploration and Production	PSA	WENTWORTH GAS (JERSEY) LTD and Wentworth Holding (Jersey) Limited
58	WILLIAMSON DIAMONDS LTD	Mining of Diamonds	SML	Tanzania Government of the United Republic of Tanzania and Petra Diamonds
59	WILLY ENTERPRISES LTD	Mining	ML	Not provided