



TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

THE 9th TEITI REPORT

FOR THE PERIOD JULY 1 2016 TO JUNE 30 2017

DECEMBER 2019

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LIST OF ABBREVIATIONS AND ACRONYMS

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

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

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Finally, we extend our thanks to representatives from the government agencies, i.e., Ministry of Minerals, Tanzania Revenue Authority, Tanzania Petroleum Development Corporation, National Social Security Fund, Public Service Social Security Fund, PURA, STAMICO, BRELA, and the Mining Commission and representatives from the extractive companies that were involved in the assignment for their cooperation in providing the data and information during the data collection exercise.

EXECUTIVE SUMMARY

This document presents the reconciliation report for payments from extractive companies and receipts by the government agencies in Tanzania for the fiscal year 2016/2017. The reconciliation report includes companies that met the materiality threshold as approved by the TEITI Committee. Other companies that did not meet the threshold are unilaterally reported. As required by EITI standards, the report also includes the reconciliation of payments and receipts of State-Owned Enterprises (SOEs) regardless of the materiality threshold. The SOEs included in this reconciliation report are Tanzania Petroleum Development Corporation (TPDC) and State Mining Corporation (STAMICO).

Contribution of the Extractive Industry

According to the National Bureau of Statistics (NBS), the contribution of the mining and quarrying sectors (petroleum inclusive) to GDP in 2016/2017 at the constant price was 4.8%. The contribution of this sector to GDP has remained steady compared to the fiscal year 2015/2016.

As per the last Earning and Employment Survey (EES) by NBS, the mining and quarrying sector employed about 35,900 people (regular and casual employments) which is equivalent to 1.4% of the total labour force in the country. Employment levels in the mining and quarrying sector have indicated a slight growth compared to the year 2015, where total employment from this sector was 30,259 which is equivalent to 1.3% of total employment by sector.

Production and Exports

(i) Production

The data for the production of minerals are reported in calendar years. In the years 2016 and 2017, the quantities of minerals produced are as shown below.

Mineral	Unit of Measure	Quantity 2016/17
Diamond	Carat	249,911.05
Gold	Kg	42,761.78
Tanzanite (Rough)	Kg	156.15
Coal	Ton	419,541.50
Gemstones	Kg	1,589,732.53
Copper	(Pound)	18,696,371.00

Likewise, the country has continued to produce substantial quantities of natural gas (34,718 Mscf) from two major gas fields, namely, Mnazi Bay and Songosongo. In the country, the major producers of natural gas are M&P Exploration Production (T) Limited (14,571 Mscf) and Pan African Energy (T) Limited (20,147 Mscf) operating at Mnazi Bay and Songosongo, respectively. The country has not discovered oil reserves, but exploration activities are ongoing in different parts of the country.

Companies	Production (Mscf) 2016/2017
M & P Exploration Production (T) Limited	14,571
Pan African Energy Tanzania Limited	20,147
TOTAL	34,718

(ii) Exports

Moreover, the country has continued to export minerals. The major exports are gold and diamonds. Gold and diamonds export amounted to TZS 3,237 billion and TZS 3,561.9 billion in 2016 and 2017, respectively. As of now, the country has not exported any quantity of natural gas. According to TPDC, all of the produced natural gas is consumed domestically.

Minerals	2016 (Amount TZS billion)	2017 (Amount TZS billion)
Gold	3,072.7	3,418.9
Diamond	164.3	143.0
Total	3,237	3,561.9

Reporting Scope

This report covers the reconciliation of payments and receipts for the fiscal year 2016/2017. All payments and receipts made before 1st July of 2016 and those which were made after 30th June 2017 were excluded from the reconciliation report.

Reporting Entities

The reporting entities included extractive companies (from mining, oil and gas sectors), and government agencies. After a detailed review of the scoping report during a meeting held on 24th November 2019, the TEITI Committee approved a materiality threshold of TZS 900 million. As a result, a total of seventy (70) companies met materiality threshold. In addition, two (2) State-Owned Enterprises (SOEs) have been included since they are obliged to report regardless of the materiality threshold. The contribution of these 70 reporting entities amounted to 93.14% of the total government revenue collected from the mining, oil and gas sectors in 2016/17. Hence, all companies which had total payments equal or above the threshold were scoped and required to fill and submit reporting templates. However, only 22 reporting entities submitted filled templates within the given time. As a result, on 23rd December 2019, the Committee granted approval to prepare the report based on 22 reporting entities. The contribution of these 22 entities amounted to 77% of the government revenue from the mining, oil and gas sector in 2016/17.

Reliability and Credibility of Data

The IA observed the EITI Requirement 4.9 to ensure the reliability and credibility of the reported data. This involved senior-level management sign-off of data or report provided; attachment of relevant receipts and payment-by-payment and date-by-date

in supporting schedule and certification of the completed reporting templates by an External Auditor.

For the case of extractive companies, confirmation was sought from a professional registered external auditor that the 2016/17 financial statements have been audited under International Auditing Standards and that the figures reported in the reporting templates are in accordance with instructions issued by the IA. For the case of government agencies, confirmation for the same was provided by the Controller and Auditor General (CAG).

Summary of the Reconciliation Results

As of the date of the report, the data made available on receipts from the mining, oil and gas companies during the fiscal year 2016/2017 amounts to TZS 1.01 trillion from 698 companies including those indirectly involved in the mining, oil and gas sector. Thus, the reconciliation scope allows coverage of 77% of the total revenue collected in the mining, oil and gas companies.

At the beginning of the reconciliation, the Government receipts amounted to TZS 383,666,518,999.20, which is lower than the payments declared by extractive companies. At the end of our reconciliation, the remaining net differences amounted to TZS 164,951,701,303.25 of the total receipts declared by the Government. This net difference was after adjusting with data that the IA received from MoM and TRA up to the time of compiling the reconciliation report. None of the extractive companies submitted information for adjustment but the exercise of receiving information and investigation of the discrepancy is going on. The final reconciliation results will be published in the supplementary report that will be prepared after this final report.

Limitations

During the reconciliation process, we encountered several challenges that limited our ability to obtain all the required information on time. These challenges include:

- There was no updated database of contact details of extractive companies and government agencies that were included in the reconciliation scope. This led to a delay in sending the templates due to the fact that the IA had to start from scratch to establish the contact details of reporting entities.
- Very limited time was given to reporting entities to complete the reporting templates. Approximately two weeks were given to complete the templates, which was significantly shorter than the duration given in previous periods.
- The timing of conducting the assignment was towards the end of the year, which was prone to holidays and closure of offices for Christmas and New Year festivals. Also, the majority of staff had taken their annual leaves during this period. These circumstances highly affected the response rate.

Follow-up on the Last Validation Results

The validation of Tanzania against the 2016 Standard commenced on 1st January 2017. The EITI Board found that Tanzania had made meaningful progress in the overall implementation of the 2016 EITI Standard requirements. The validation outcome raised concerns with respect to the following areas; state participation, in-kind revenues, transportation revenues, SOE transactions, and SOE quasi-fiscal expenditures. Progress in addressing these concerns have been summarized in Table 48 in section 7.2.

Implementation of Recommendations Given in the Previous Report

The 8th TEITI report was prepared for the fiscal year 2015/16. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee. These issues include level of awareness of TEITI among companies; appointment of TEITI focal points in government departments; making payments on behalf of companies, royalty on gas; up-to-date contacts database; collection of data from LGAs; restructuring of payments; classification of revenue streams; application of TEITA Act, 2015; improvement of online license repository; and petroleum online registry. Table 49 in section 7.4 presents the progress of implementation of the recommendation related to these issues.

Findings and Recommendations

Consistent with the terms of the assignment, we have prepared the 9th reconciliation report of material payments made by the extractive industry actors and material receipts by the government from the sector for the 2016/2017 fiscal year. The findings reveal discrepancies between the information provided by the companies and those provided by government agencies. Furthermore, the following issues were also identified:

- i. Low compliance on disclosure of the beneficial ownership information;
- ii. Incomplete and un-updated database for contact details of extractive entities;
- iii. Long delays in submitting the completed reporting templates by reporting entities;
- iv. Reporting templates not properly and accurately completed; and
- v. Need for timely planning and implementation of the reconciliation exercise.

The above issues were rated of high priority, and the respective recommendations were given of which, if properly addressed, will result in significant improvement with respect to consistency in reporting and disclosure compliance among the reporting entities.



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1 INTRODUCTION

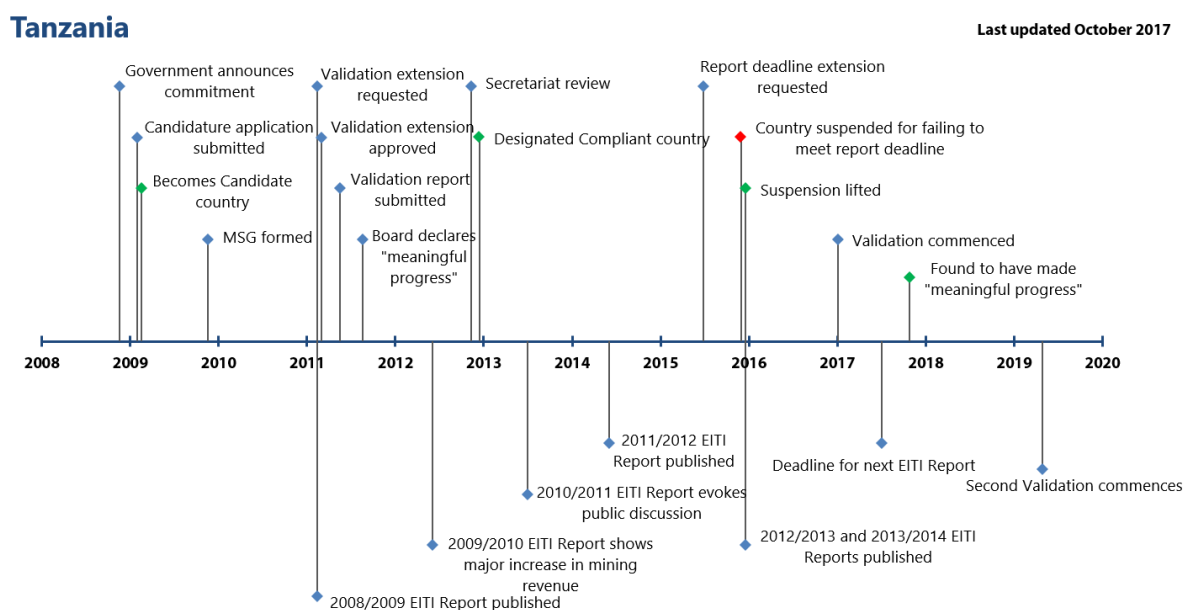
1.1 Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of Government, Extractive Companies, and Civil Society Organizations (CSOs) working together to improve transparency and accountability in the management of revenues from natural resources. Tanzania joined the EITI in February 2009, with the intention to improve governance in its mining, oil and gas sectors. Tanzania attained a compliant status of the EITI in December 2012, after meeting the transparency standards of the initiative. Tanzania was found to have achieved meaningful progress in implementing the EITI Standard, following the validation that was conducted in 2017. Since then, Tanzania has published 8 TEITI reports covering the period from 1st July 2008 to 30th June 2016. The 8th report is the latest and was published on 30th April 2018. It covered the fiscal year 2015/2016. The current report is the 9th and covers the period 1st July 2016 to 30th June 2017.

TEITI Timeline

Figure 1 summarises the timeline of the TEITI.¹

Figure 1: EITI Timeline



¹ Source: <https://eiti.org/tanzania>

1.2 Objective

The purpose of this report is to reconcile the information provided by extractive companies with the information provided by relevant government agencies. The overall objectives of the reconciliation exercise are to assist the Government of Tanzania in identifying the positive contribution that minerals, oil and gas resources make to the economic and social development of the country and to realise their potential through improved resource governance that encompasses and fully implements the requirements of the EITI Standards. The report shows in a transparent manner all the payments made by extractive companies to the Government and its agencies, as well as receipts by the Government and its agencies from the extractive companies.

1.3 Nature and Extent of our Work

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

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

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

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

The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise stated.

Our report includes information received up to **28th December 2019**. Any information received after this date was, therefore, not included in this report.

2 APPROACH AND METHODOLOGY

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

- Conducting a study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing a list of extractive companies that made material payment to the Government, and a list of Government entities that received material payments from extractive companies which should be disclosed in the 2016/17 report.
- Preparation of reporting templates and reporting instructions, after obtaining information relating to the different types of taxes, fees, charges payable in the mining, oil and gas sectors. This information was analysed to determine revenue streams;
- Presentation and approval of the scoping study, reporting templates, and reporting instructions by the TEITI Committee;
- Conduct training to extractive companies and government agencies on how to complete reporting templates.
- Collection of payment data from government agencies and extractive companies which provided the basis for reconciliation;
- Comparison of the amounts reported by government agencies and extractive companies to determine if there are discrepancies between the two sources of data; and
- Contact with government agencies and extractive companies to investigate and resolve identified discrepancies.

2.1 Scoping Study

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

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

- i. Ministry of Minerals (MoM)
- ii. Tanzania Revenue Authority (TRA)

- iii. Tanzania Petroleum Development Corporation (TPDC).
- iv. National Social Security Fund (NSSF)
- v. Public Service Social Security Fund (PSSSF), and
- vi. The Mining Commission

Based on the results of the study, the IA reported various issues to the TEITI Secretariat for consideration in determining the scope of the 2016/17 reconciliation: These issues included;

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

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

2.2 Data Collection

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

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

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

The reporting package included the reporting templates and instructions. The TEITI Secretariat sent the package electronically to the reporting entities. These entities were required to report directly to the IA within the provided timeframe. They were also requested to enquire about anything related to filling of the reporting templates from the IA. The deadline for submission of the reporting templates was 12th December 2019. However, by the deadline, a significant number of extractive companies and government agencies did not return the filled templates to the IA. As such, the deadline was extended to allow more entities to submit the same. Close follow-ups were made, but only a few entities managed to submit. The last template included in this report was received on 28th December 2019. Approved reporting templates are presented in Appendix 1 and 2 of the report.

2.3 Reconciliation and Investigation of Discrepancies

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

The process of reconciling the data and investigating discrepancies was done between 18th and 24th December 2019. In carrying out the reconciliation, we performed the following procedures:

- Figures reported by extractive companies were compared item-by-item to figures reported by government agencies. Consequently, all discrepancies identified were listed item-by-item in relation to each government agency and extractive company;
- Where data reported by extractive company agreed with the data reported by the government, the government figures were considered to be confirmed, and no further action was undertaken;
- We carried further investigation where the discrepancies between individual financial flows exceeded TZS 2 million and concluded the reconciliation exercise when the discrepancy was less than one percent of the total reported company payments and government revenues, and
- The IA requested government agencies and the extractive companies to provide supporting documents and confirmation for any adjustments to the information provided on the original filled templates.

In cases where we were unable to resolve discrepancies, we tried to contact the reporting entities and reviewed additional supporting documentation evidencing the

payments declared. In some cases, these differences remained unresolved. Section 5 presents the results of the reconciliation exercise.

2.4 Reliability and Credibility of Data Reported

To comply with EITI Requirement 4.9 and ensure the credibility of the data, the IA applied the following approach:

- For each company the “payment/receipt report” should be signed by an authorised Senior Officer (at board level);
- For every Government Agency the “payment/receipt report” must be signed by an authorised Senior Officer;
- All figures reported in the “payment/receipt flow template” must be detailed payment-by-payment and date-by-date in the supporting schedule;
- Each “reporting template” must be certified by an External Auditor:
 - *Extractive companies:* are required to obtain confirmation from a registered external auditor that their 2016/17 financial statements have been audited under International Auditing Standards and that the figures reported in the reporting template are in accordance with instructions issued by the IA, are complete and are in agreement with the accounts for the 2016/17 period; and
 - *Government Agencies:* are required to obtain confirmation from the Controller and Auditor General (CAG) that the transactions reported in the reporting templates are in accordance with instructions issued by the IA, are complete, and are in agreement with the accounts of the Government for the 2016/17 period. The CAG is the head of the National Audit Office (NAO). Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised in 2000) and Section 30 (1) of the Public Finance Act No. 6 of 2001 (revised in 2004) mandates the Office of the CAG to audit the revenues and expenditures of all collecting authorities and state-owned entities.
- The CAG is required to provide a letter confirming that the accounts of the government agencies were audited under International Auditing Standards; and
- To make any changes to the information provided on the original data reported in the templates, the IA requested supporting documents and confirmation from reporting entities.

2.5 Accounting Records

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

The reconciliation was carried out on a cash basis. Accordingly, payments made before 1st July 2016 were excluded. The same was applied to payments made after 1st July 2017.

The reporting currency is Tanzanian Shilling (TZS). For payments made in foreign currency, the reporting entities were required to report in the currency of payment. Payments made in US Dollars were converted to TZS at the computed daily average rate for the 2016/17 period as per Bank of Tanzania (BoT) of USD 1 = 2,210.62².

2.5.1 Extractive Companies

Extractive companies normally prepare annual accounting records on the accrual basis, i.e., the tax expense is recognised at the time it is due rather than the time when it is paid. However, only the amounts actually paid during the Government fiscal year from 1st July 2016 to 30th June 2017 were declared in the reporting templates.

2.5.2 Government Agencies

Government agencies were required to report only the amounts received during 2016/2017, irrespective of whether the receipt was recorded in the previous or subsequent fiscal year.

²<https://www.bot.go.tz/FinancialMarkets/IFEMsummaries/IFEMsummaries.asp>

3 CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY

3.1 Key Features of the Extractive Industry

3.1.1 Mining Sector

Tanzania is endowed with a variety of mineral resources and building materials, including metallic minerals such as gold, iron, silver, copper, platinum, nickel, and tin, and gemstones such as diamond, tanzanite, ruby, garnet, emerald, alexandrite, and sapphire. The industrial minerals include kaolin, phosphate, lime, gypsum, diatomite, bentonite, vermiculite, salt, and beach sand, as well as building materials such as stone aggregates and sand, and energy minerals such as coal and uranium.³ The country possesses enormous proven quantities of these mineral resources. Table 1 provides quantities of major mineral deposits available in Tanzania.

Table 1: Quantities of Major Mineral Deposits Available in Tanzania

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

Source: Poncian and Kigodi (2018)⁴

Tanzania is the 4th largest producer of gold in Africa after South Africa, Ghana, and Mali. Gold produced in Tanzania accounts for 1.3% of total global gold production. The major gold mines in the country include Geita Gold Mine (GGM), North Mara Gold Mine (NMGM), Bulyanhulu Gold Mine (BGM), New Luika Gold Mine (NLGM), Buzwagi Gold Mine (BZGM), and Stamigold Biharamulo Mine (SBM), formerly known as Tulawaka Gold Mine.

Apart from large-scale gold mining, gold is also produced through Artisanal and Small-Scale Mining (ASM). The study conducted by the United Nations Environmental Programme (UNEP) estimated that ASM produced 4 tons of gold per annum, accounting for approximately 10% of Tanzania gold production. However, data from MoM declared annual average gold production from ASM is around 1.1 tons.⁵ About 24% of ASM takes place within the Geita Region. Other ASM areas are found in Tarime, Musoma, Sekenke, Chunya, Tanga, Morogoro, and Arusha.

³ <http://teiti.go.tz/storage/app/uploads/public/5d0/249/c44/5d0249c441b52810610306.pdf>
content/uploads/2014/03/0014_11032013_Mineral_Policy_of_Tanzania_20091.pdf

⁴ <https://doi.org/10.1080/21665095.2018.1486219>

⁵ <https://pubs.iied.org/pdfs/16641IIED.pdf>

The mining industry has been growing over the years. In 2017, the mining industry experienced a growth of 8.5%, with an estimated value of US\$ 960 million compared to a growth of 3.09% in 2016 with an estimated value of US\$ 880 million.⁶

i. The Establishment of Tanzania Mineral Trading Centres

The opening of Tanzania Mineral Trading Centres (TMTCs) is a recent development in the mining sector.⁷ The Parliament of the United Republic of Tanzania approved the bill to relieve small scale miners on the burden of paying a withholding tax of 5% and 18% Value Added Tax. To date, the Government has established 29 TMTCs as part of the initiatives to curb illegal mineral trading to optimize mineral trading benefits to the Government and all players in the sector, including small-scale miners, dealers, and brokers.⁸

The centres are part of the efforts to improve and provide greater transparency in the mining industry and put a stop to mineral smuggling and tax evasion. They are also a source of information of all miners, brokers, and dealers in a region. The information from these centres allows the government and other stakeholders to monitor tax and revenues collections as well as modify or adopt actions needed for an effective mineral business. The TMTCs also provide a platform for the Government to understand better how much minerals are produced by ASM.

ii. Establishment of Centres of Excellence and Demonstration Centres

Given the importance of artisanal and small-scale mining to communities living around mining areas, the MoM, through the Strategic Management of Mineral Resources Project, has established seven (7) mining centres of excellence as part of strategies to develop the capacity of artisanal and small-scale miners.

The objective of the centres is to provide technical knowledge to artisanal and small-scale miners in the areas of mining exploration, mineral value addition activities, mineral trading, and mineral processing using environmentally friendly technology (free from Mercury technology). The seven centres of excellence have been established in Mpanda, Bariadi, Handeni, Musoma, Chunya, Songea, and Bukoba.

Besides, the Ministry in collaboration with Multi-Sector Partnership Initiative (MSP) has established three mining demonstration centres in Rwamgasa (Geita region), Itumbi (Chunya, Mbeya region), and Katente (Bukombe, Geita region). Mineral processing facilities have been installed in the three demonstration centres; thus, they are

⁶ <https://www.export.gov/article?id=Tanzania-Mining>

⁷ The move got momentum following the strong emphasis by H.E Dr. John Magufuli, the President of the United Republic of Tanzania, during the Annual Mineral Sector Conference that was held on 22nd January 2019.

⁸ <https://www.thecitizen.co.tz/news/Mineral-trading-centres-start-to-bear-fruit/1840340-5107280-i5oj41/index.html>

intended to provide practical skills in the area of mineral processing. Rwamgasa centre is dedicated for gold processing while Itumbi and Katente possess facilities that can process a variety of minerals.

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

3.1.2 The Oil and Gas Sector

Tanzania has a huge potential for oil and gas resources. As of now, oil has not been discovered, but exploration activities are ongoing in different areas within the country. On the other hand, the production of natural gas is rapidly growing due to the government's desire to industrialize the economy.

By the end of 2017, Tanzania's natural gas reserves were estimated at 57.54 trillion cubic feet.⁹ Following the significant discoveries of natural gas, the Government embarked on devising legal and regulatory reforms looking to improve the governance of the Oil and Gas Sector. This initiative intends to ensure that the Government and its citizens benefit from the Oil and Gas Sector.

Similarly, Tanzania, through TPDC, is the partner in the East Africa Crude Oil Pipeline (EACOP) project. The project is expected to transport crude oil from Uganda's oil field to the port of Tanga, Tanzania. As of March 2019, the ownership of the pipeline was Total SA (35%), China National Offshore Oil Corporation (35%), Uganda National Oil Pipeline Company (15%), Tullow Oil (10%), and TPDC (5%). The project will cover 1,443 km and a transport capacity of 230,000 barrels per day. The project is expected to be completed in 2020.

3.2 Legal and Regulatory Framework

3.2.1 Mining Sector

The mining activities in Tanzania are guided by the Mining policy of 2009, the Mining Act [cap 123, R.E 2018] and its various regulations. In 2017, the Parliament of the United Republic of Tanzania passed the Written Laws (Miscellaneous Amendments) Act, 2017 (Act no.7 of 7th July 2010), which introduced extensive amendments to the Mining Act 2010, Cap.123 of the Laws of Tanzania (Act No. 14 of 2010). Besides, the Government passed new legislation: namely, The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017 (Act No. 6 of 7th July 2017); and The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017 (Act No. 5 of 7th July 2017) which has had some impact on the operations of the extractive sector. A summary of the amendments made to the Mining Act 2010, Cap.123 of the Laws of Tanzania (Act No. 14 of 2010) and key provisions of the new legislations are as follows:

⁹ National Environment Statistics Report (NESR, 2017) – Tanzania Mainland.

i. Amendments of the Mining Act, Cap 123

The primary objective of amending the Mining Act 2010, Cap.123 of the Laws of Tanzania (Act No. 14 of 2010), was to protect the interest of Tanzanians and increase the benefits that the Country obtains from the mining sector. The amendments were brought in terms of the Finance Act, 2017 and Written Laws (Miscellaneous Amendments) Act, 2017. The amendments increased the royalty rate from 4% to 6% for minerals such as gold, copper, silver, and platinum and from 5% to 6% for diamond and coloured gemstones. The increase in royalty rates meant to increase the revenue contribution of the mining sector to the economy. Besides, the amendments introduced a clearing fee of 1% (as a new requirement) on the gross value of all minerals exported outside Tanzania from 1st July 2017.

Furthermore, the amendments changed the shareholding structure requirements. The new shareholding requirements demand all Mining Licences (ML) or Special Mining Licence (SML) holders to give the Government at least a 16% free carried interest (Non-diluted) in the capital of their companies. The Government is also entitled to acquire (in total) up to 50% of the shares in a mining company, proportional to the quantified value of tax expenditures incurred by the Government in favour of the mining company.

These amendments also established the Mining Commission, which replaces the Mining Advisory Board. The Commission has been empowered to perform additional functions to the Board. Apart from undertaking advisory roles, the Commission has been empowered to (i) issue licences, (ii) regulate and monitor the mining industry and operations, and (iii) ensure orderly exploitation and exploration of minerals (as well as the utilization of minerals). Also, the Commission is vested with the power to resolve disputes arising from mining activities and carry out inspections and investigations on safety issues in the mining sector.

In terms of these amendments, the Government has also restricted the export of mineral concentrates and ores for metallic minerals such as gold, copper, nickel, and silver, with effect from 2nd March 2017. The Mining Commission is empowered to analyse and value the concentrates, and after that, the concentrates should be processed within Tanzania. This measure is intended to promote mineral value addition activities and subsequently creates employment, generate revenue, and stimulate technology transfer in the country.

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

companies providing services to the mining companies must have at least 20% of their shares owned by an indigenous company.

Concerning financial services, the Regulations require mining companies to use the services of a Tanzanian financial institution or organization in the course of undertaking mining activities. However, with the approval of the Mining Commission, a mining Company may engage the services of a foreign financial institution. It also requires mining companies to maintain a bank account with an indigenous Tanzanian bank and transact business through banks in the country.

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

For legal services, section 32 of the regulations requires a contractor, subcontractor, licensee, or an allied entity engaged in a mining activity to retain the services of a Tanzanian legal practitioner or a firm of Tanzanian legal practitioners whose principal office is located in Tanzania. Again, the Mining Regulations impose penalties and fines of up to five billion Tanzania shillings or imprisonment of up to five years for non-compliance with local content provisions.

ii. The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act of 2017

The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allows the Government to review and re-negotiate agreements entered between the Government and extractive companies before the enactment of the Natural Wealth and Resources Act. Section 4 and 6 of the Act provides for powers of the National Assembly to review arrangements and agreements made by the Government, and where necessary, direct the Government to re-negotiate any unconscionable terms identified, particularly those that restrict the Government's sovereignty over its natural resources.

iii. The Natural Wealth and Resources (Permanent Sovereignty) Act 2017

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

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

Following the changes to the Mining Act 2010, Cap.123 of the Laws of Tanzania (Act No. 14 of 2010), the Government has issued several regulations to support the implementation of the new requirements under the law. These regulations include The Mining Act (Mineral Rights) Regulations, 2018; The Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018; The Mining (Local Contents) Regulations, 2018; and The Mining (Radioactive Minerals) Regulations, 2018. Others include The Mining (Mineral Beneficiation) Regulations, 2018; The Mining (Geological Survey) Regulations, 2018; and The Mining (Audit and Inspection of Records) Regulations, 2018.

Institutionally, the MoM is the apex body that regulates the activities of the mining sector and enforces the implementation of the Mining Act [cap 123, R.E 2018], the government introduced institutional changes in the regulatory framework of the mining sector. The changes disestablished the Tanzania Mineral Audit Agency (TMAA) and Geological Survey Agency. The two institutions were disestablished by the Executive Agency (Tanzania Mineral Audit Agency) (Disestablishment): Order, 2018 and the Executive Agency (Geological Survey Agency) (Disestablishment): Order, 2018, respectively. Following such changes, the role of TMAA is currently undertaken by the Mining Commission, which was established under the Mining Act [cap 123, R.E 2018]. Similarly, the Geological Survey Agency is formed as the Geological Survey of Tanzania (GST).

3.2.2 Oil and Gas Sector

The legal and institutional framework in the oil and gas sector acts as the tools for the sustainable development of the sector. The policies, laws, and regulations that govern the oil and gas sector in Tanzania include the National Natural Gas Policy (NNGP) of 2013, the Local Content Policy of Tanzania for Oil and Gas Industry (LCPTOGI) of 2014, the National Investment Policy of 1996, the Oil and Gas Revenue Management Act, 2015, the Petroleum Act, 2015, and the Petroleum (Local Content) regulations of

2017. Exploration and production activities in the Oil and gas sector are guided by the Model Production Sharing Agreement (MPSA) for Petroleum of 2008 and 2013.

i. The National Natural Gas Policy (NNGP) of 2013

The NNGP provides a detailed and comprehensive framework for addressing the challenges, which face the natural gas sector with mid-and downstream segments focus. The policy proposes several concerns, which should be addressed within the legal and regulatory framework. The most notable matters include the security of supply of gas to the domestic market, the establishment of appropriate regulatory authority for the natural gas industry, and the development of suitable standards for the natural gas sector based on satisfactory worldwide standards.

ii. The Local Content Policy of Tanzania for Oil and Gas Industry (LCPTOGI) of 2014

The Local Content Policy is intended to provide guiding principles for the participation and transformation of Tanzanians in the development of the oil and gas industry to ensure optimal benefits to Tanzanians and attain sustainable national economic development in the short, medium, and long terms perspectives. The policy clearly states that oil and gas firms should deliver benefits to the local communities where they operate. The policy has identified five key focus areas to address, namely;

- Capacity Building and technology transfer;
- Participation of Tanzanians and Tanzanian owned entities;
- Procurement and usage of locally produced goods and services;
- Fabrication and manufacturing in-country; and
- Socio-economic responsibilities.

iii. The National Investment Policy of 1996

This policy ensures promotion, attraction, and facilitation of Foreign Direct Investment (FDI) in the oil and gas sector as well as other sectors of the economy. The policy, among other focus, promotes international oil and gas companies to invest in oil and gas projects in Tanzania, thereby allowing the country to benefit from oil and gas resources.

iv. Petroleum Act, 2015

The Petroleum Act, 2015, provides for the regulation of upstream, midstream, and downstream activities of the petroleum sub-sector. Section 11 of the Petroleum Act, 2015, also establishes the Petroleum Upstream Regulatory Authority (PURA), which has a role of monitoring and regulating the upstream segment in Tanzania Mainland. Likewise, section 8 of the same Act recognizes the Tanzania Petroleum Development Corporation (TPDC) as the National Oil Company (NOC). TPDC act as an aggregator with exclusive rights to purchase, collect and sell natural gas from producers. TPDC is

required to maintain a participating interest of not less than 25% on Oil and Gas projects. It may establish some subsidiaries to carry out specific petroleum operations or related activities. Also, the Act establishes an Oil and Gas Bureau within the office of the President to advise the Cabinet on strategic matters relating to the Oil and Gas economy.

v. The Oil and Gas Revenues Management Act, 2015

The Oil and Gas Revenue Management Act, 2015, is principal legislation focusing on revenues arising from the Oil and Gas Sector. The Act establishes Oil and Gas Fund to ensure fiscal and macroeconomic stability, financing of investment in Oil and Gas, social and economic development is enhanced, and resource for future generations is safeguarded. The fund receives contributions from royalties, government profit share, dividends, corporate income tax on exploration, production and development of oil and gas resources, and return on investment of the Fund. The Fund account is operational.

vi. The Petroleum (Local Content) Regulations of 2017

The Petroleum (Local Content) Regulations of 2017 provide how the Government can meet the aim of maximizing the country's benefits from potential and current gas projects. They promote the maximization of job creation through the application of the local expertise, goods, and services in the oil and gas sector. In addition, they offer guidelines on how the local community should contribute to the oil and gas sector.

vii. Model Production Sharing Agreement for Petroleum (MPSA) of 2008 and 2013

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

viii. The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015

Tanzania Extractive Industries (Transparency and Accountability) Act, 2015,¹⁰ was enacted in July 2015 to ensure transparency and accountability in the extractive industries in Tanzania. Among other matters, the Act establishes a Multi-Stakeholder Committee, which is an oversight body for promoting and enhancing transparency and accountability in the extractive industry. Moreover, the Act provides provisions for disclosure of contracts and beneficial ownership. It also sets out penalties for individuals and corporations, which fail to produce a document or information required under the law. To implement this law, MoM prepared Tanzania Extractive Industries (Transparency and Accountability) Regulations, 2019.¹¹

3.3 Fiscal Regime

3.3.1 Mining Sector

The Tanzanian Government generates revenue from companies operating in the mining sector through taxation, fees, and other duties. Table 2 presents a summary of the fiscal regime

Table 2: Fiscal terms for the Mining Sector

S/N	Fiscal category	Description
1	Royalty	Mining companies pay royalties to the MoM. From July 2017, the amendments made to the Mining Act 2010, Cap 123 set the royalty rate of 6% for diamond and gemstones and 6% for metallic minerals such as copper, gold, silver, and platinum group minerals, 5% uranium, 1% for gem (cut and polished or engraved gemstone), 3% for buildings materials, salt, and all the minerals within the industrial minerals group.
2	Inspection fees	Mining companies pay 1% of the gross value of all mineral exports to the MoM as inspection fees.
3	Free carried interest	The mining amendments introduced a requirement for Mining Licence and Special Mining Licence holders to give the Government not less than 16% free carried interest shares in the capital of their companies.
2	Corporate Tax	Mining and oil and gas companies are taxed at the same fixed corporate tax of 30% of taxable income but as per the Income Tax Act, Cap 233 [R.E. 2008]
3	Value Added Tax	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 100 million must be registered for VAT purposes.
5	Depreciation allowance for capital expenditure	Mining companies are granted a depreciation allowance of 20% per annum for 5 consecutive years on equipment used for prospecting and exploration of minerals.

¹⁰ <http://parliament.go.tz/polis/uploads/bills/acts/1452053429-ActNo-23-2015-Book-21-25.pdf>

¹¹ <https://www.madini.go.tz/wp-content/uploads/2019/02/TEITA-REGULATIONS-GN-NO.141-OF-2019.pdf>

S/N	Fiscal category	Description
6	Loss carry-forwards	If a corporation made a loss from the corporation's business, it is allowed to be deducted for three consecutive years and in the third year will be taxed at the rate of 0.3% on turnover.
7	Withholding tax on dividends	Mining companies pay withholding tax of 5% on dividends for Dar es Salaam stock exchange-listed corporations. Companies not listed in the Dar es Salaam stock exchange pay 10%.
8	Withholding tax on interest	Withholding tax on the interest on foreign loans is at the rate of 10% and accrued interest is deemed a payment; therefore, withholding tax thereon is payable
9	Withholding tax on payment for technical services and on management fees	This withholding tax is capped at the rate of 5% (entities with Mineral Development Agreements (MDAs) signed before 2014 pay 3%), where the technical service fee or the management fee is paid to a resident person, or 15% on a non-resident person.
10	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% rate during exploration and in the first year of operation; thereafter, it will not exceed 5% t.
12	Capital Gains Tax	The rate is 30% for corporate entities in Tanzania.
13	Licence fee	Fees paid when applying to conduct mining activities in a Licenced area.
14	Application fee	None-refundable fees payable by mining companies on application of Licence. The fees include applications for prospecting Licence, retention Licence, special mining Licence, mining Licence, and primary Licence.
15	Annual rental fee	Annual fees payable for all mineral rights other than mineral rights under division D, and for minerals under division D based on Licence area.
16	Railway Development Levy	Railway Development Levy is charged based on Customs Value on goods entered for home consumption in Mainland Tanzania. The rate charged in 1.5% of CIF Value.
17	Stamp Duty	A duty charged by TRA on legal and commercial instruments. The levy is charged at a specific rates as specified in the Law.
18	Service Levy	The Local Government Authorities (LGAs) are entitled to charge a 0.3% service levy based on turnover generated by corporate bodies in the relevant district.
19	Petroleum levy	Petroleum levy is charged per litre of petroleum, diesel, and kerosene at a rate of Tshs 50/=

3.3.2 Oil and Gas Sector

The Tanzanian Government generates revenue from companies operating in the oil and gas sector through taxation, fees, and other duties. Table 3 presents a summary of the fiscal regime for the oil and gas sector.

Table 3: Fiscal terms for the Oil and Gas Sector

S/N	Fiscal Category	Description
1	Royalty	<ol style="list-style-type: none"> Royalty for oil and gas is paid to TPDC as provided as per section 113 of the Petroleum Act, 2015. Royalty is on a sliding scale depending on the area where the hydrocarbon is being exploited with the rate being 12.5% onshore and shelf areas and 7.5% in the offshore areas. Under the current MPSA, a royalty is payable out of TPDC's share of profit hydrocarbons. The 2008 and 2013 MPSAs provide for settlement out of gross production before the operation of the sharing formula. The rate specified is 7.5% (as opposed to the 5% provided for under the PSA model gas terms).
2	Cost Recovery	<p>The PSA allows the contractor to recover the cost incurred in Oil and Gas operations. The cost recovery limit is 50% of the annual production net of royalty, both onshore and offshore. On the other hand, the model gas terms provide a more generous 70% cost recovery limit.</p> <p>The recoverable and non-recoverable costs are itemized under Annex D of each production sharing agreement (PSA) and the Model Production Sharing Agreement (MPSA), 2013.</p>
5	Petroleum Profit	This is the amount of oil or gas revenue remaining after royalty and cost recovery has been deducted. Petroleum profit is shared between the National Oil Company (NOC), the Tanzania Petroleum Development Corporation (on behalf of the government) and the Contractor on pre-agreed proportions. The MPSA 2013 contains benchmarks for profit-sharing which are not binding.
6	Additional Profit Tax	Additional Profit Tax (APT) is payable by a contractor subject to Article 17 of the MPSA 2013 and is calculated based on the Development Area of the contractor. Payment of APT is a contractual obligation rather than a tax that is enshrined in the tax laws. APT will vary with the real rate of return earned by the Contractor on the net cash flow from the Development Area. Contractors pay an APT of 25% of the first accumulated net cash position and 35% of the second accumulated net cash position.
7	Income Tax	<ol style="list-style-type: none"> A contractor pays income tax as corporate tax as per the Income Tax Act, Cap 332 [R.E. 2008] If the contractor consists of more than one legal entity, each entity is required to calculate and pay its income tax separately and submit a separate return. Resident Company is taxed at 30% on its worldwide income. A non-resident is taxed 30% on its Tanzanian sourced income. A new company is taxed at 25% if it is listed on the Dar es Salaam Stock Exchange (DSE) and the general public holds at least 30% of its shares.
8	Branch Profit Tax	Branch profit tax applies to repatriated income. Repatriated income is calculated according to a specific formula based on movements in the branch balance sheet and the maintenance of a form of tax retained earnings account.
9	Withholding tax	This is the amount of a service or goods provider's pay withheld by the taxable entity and sent directly to the government as partial payment of income tax. The rate is 5% from the payment of resident

S/N	Fiscal Category	Description
		providers of technical or management services. Dividend is taxed 10%, but 5% for companies listed at DSE or in case 25% shares owned by residents.
10	Annual Rental Fee	The contractor pays the following rental fees indexed to US\$ inflation rates (as per MPSA 2013): <ul style="list-style-type: none"> i. 50 US\$/sq. km for the initial exploration period; ii. 100 US\$/sq. km for the first extension period; and iii. 200 US\$/sq. km for the second extension period
11	Import Duty Exemption	All equipment and material imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
12	Capital Gains Tax	Capital Gain Tax applies in case of corporate reorganization and acquisition of assets. Transfer of shares subject to Capital Gain Tax at the rate of 30% of turnover. Since July 2012, indirect share transfer may be taxed. The change of ownership by 50% is treated under the Income Tax as a realization of asset/liabilities.
13	Value Added Tax (VAT)	VAT is a pass through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 100 million must be registered for VAT purposes. The oil and gas exploration companies are exempted from the VAT to extent provided in their respective PSAs.
14	Bonuses	International Oil Companies pay two types of bonuses: signature and production bonuses. These are front-end loaded taxes payable upfront to the State. Bonuses were initially introduced by Article 11 (c) of the MPSA 2013. The same is provided in PA under Section 115 and Section 116. The signature bonus rate is not less than \$2.5million and the production bonus is not less than \$5million. Bonuses are not recoverable under the PSA but they are deductible for tax purposes
15	Ring Fencing	Ring-fencing has been introduced for purposes of separating income and losses arising from different operations. Contract expenses are ring-fenced within the Contract Area. The recoverable Contract expenses must have been incurred prior to the commencement of production. Activities in different contract areas are treated as separate operations and are taxed separately as per Section 20 of the Finance Act 2013, Section 118 PA 2015, Section 19 of Income Tax Act, 2004, Article 12(c) MPSA 2013
16	Transfer Pricing	All arrangements between separate mining and petroleum operations and other activities should reflect the arm's length principle. This principle requires associated persons to transact with each other independently and on an equal basis. The Ministry of Finance has issued detailed transfer pricing regulations to support the transfer pricing provision in the Income Tax Act. PSAs also generally include their own detailed transfer pricing rules which apply for the purposes of sharing profit oil or gas and calculating cost recovery.
17	Training and research fees	Contractors in the oil and gas sector pay training and research fees of US\$ 500,000 per annum to TPDC for purposes of enhancing the development of oil and gas subsectors as per Section 114 of the Petroleum Act, 2015.

3.4 Contribution of the Extractive Industry to the Economy

According to the National Bureau of Statistics (NBS), mining and quarrying sector involves mining of coal and lignite and extraction of peat, crude petroleum and natural gas, mining of metal ores and other mining and quarry.¹² As such, statistics presented in the following sections encompass the contribution of the entire extractive sector to the economy.

3.4.1 Contribution to Gross Domestic Product

The extractive industry contributes to the economy in various forms. The sectorial contributions come from a share of the sector in Gross Domestic Product (GDP), and most notably, employment opportunities it creates in the economy. In 2016 and 2017, the contribution of the mining and quarrying sector to GDP was stable at 4.8%, respectively as indicated in Table 4. In absolute terms, the sector contribution has been increasing as indicated in the same table. In 2016 and 2017 calendar years, the sector contributed TZS 4,975,991 million and TZS 5,560,120 million, respectively.

Table 4: Mining and Quarrying Industry Share to GDP (at current prices)

Year	Amount (TZS million)	Percentage
2016	4,975,991	4.8%
2017	5,560,120	4.8%

Source: National Bureau of Statistics¹³

Furthermore, the Gross Domestic Product (GDP) by Sector, Percentage Share in Total GDP at Current Prices, Tanzania Mainland is as shown in Table 5

Table 5: GDP by Sector at Current Price

Sector	2016 (in %)	2017 (in %)
Crops	15.6	17
Livestock	7.7	6.9
Forestry and hunting	3.9	4
Fishing	2	2.2
Mining and quarrying	4.8	4.8
Manufacturing	4.9	5.5
Electricity supply	0.8	0.5

Source: BoT (2018)

¹² [https://www.nbs.go.tz/nbs/takwimu/na/Highlights for the Second Quarter GDP 2019.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Highlights%20for%20the%20Second%20Quarter%20GDP%202019.pdf)

¹³ ibid

ii. Contribution to Employment

As per the last Earning and Employment Survey (EES) by NBS, the mining and quarrying sector employed about 35,900 people (regular and casual employments) which is equivalent to 1.4% of the total labour force in the country.¹⁴ Employment levels in the mining and quarrying sector have indicated a slight growth compared to the year 2015, where total employment from this sector was 30,259 which is equivalent to 1.3% of total employment by sector.¹⁵

3.5 Production and Exports

This section provides information regarding the production and export of minerals, gas and oil. The country has not started producing oil; as a result, there are no data regarding the production and export of oil. However, the country has recorded vast production and export of minerals. Also, as of today, the country has registered large quantities of natural gas production. The sections below provide the production and export data of major minerals and natural gas.

3.5.1 Production and Export of Minerals

Table 5 below presents the production of minerals in the fiscal year 2016/2017. By comparing the production from 2015/2016, the country realized the growth in the production of diamond and coal. Production of other minerals listed in the table showed a slight decrease.

Table 6: Production of Minerals for Financial Year 2016/2017

Mineral	Unit of Measure	Quantity 2016/17
Diamond	Carat	249,911.05
Gold	Kg	42,761.78
Tanzanite (Rough)	Kg	156.15
Coal	Ton	419,541.50
Gemstones	Kg	1,589,732.53
Copper	(Pound)	18,696,371.00

Source: Mining Commission and National Bureau of Statistics (2019)¹⁶

Regarding the export of major minerals, the economy has witnessed an increase in export value from TZS 3,237 Billion in 2016 to TZS 3,561.9 Billion in 2017. Table 7 depicts the export values of selected minerals.

¹⁴ https://www.nbs.go.tz/nbs/takwimu/labour/EES_2016_REPORT.pdf

¹⁵ https://www.nbs.go.tz/nbs/takwimu/labour/EES_2015_REPORT.pdf

¹⁶ https://www.nbs.go.tz/nbs/takwimu/references/Tanzania_in_Figures_2018.pdf

Table 7: Major Mineral Exports

Minerals	2016 (Amount TZS billion)	2017 (Amount TZS billion)
Gold	3,072.7	3,418.9
Diamond	164.3	143.0
Total	3,237	3,561.9

Source: National Bureau of Statistics (2019)

3.5.2 Production and Export of Oil and Gas

Currently, in upstream operations, Tanzania has not recorded any production of oil. The country still depends hugely on the importation of oil from other countries. However, the country has produced substantial quantities of natural gas in 2016/17. As of now, the quantity of natural gas produced is largely contributed by two major companies, namely, M & P Exploration Production (T) Limited (Mnzai Bay Gas Field) and Pan African Energy Tanzania Limited (Songosongo Gas Field). They both produced a total of 34,718.98 Mscf. Production of natural gas has been stimulated by the growing demands of the same for industrial and domestic use.¹⁷

Table 8: Production of Natural Gas

Company	Production (Mscf) 2016/2017
M & P Exploration (T) Limited	14,571
Pan African Energy Tanzania Limited	20,147
TOTAL	34,718

Source: TPDC, 2019

There is no natural gas export data available because, as of today, the country has not begun to export natural gas. According to TPDC, all of the produced natural gas is consumed domestically.

3.6 State-Owned Enterprises

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

3.6.1 State Mining Corporation

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

¹⁷ https://www.nbs.go.tz/nbs/takwimu/na/National_Accounts_Statistics_Popular_Version_2018.pdf

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

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

- Tanzanite Mine which is located in Block C at Mirerani Area in Simanjiro District, Manyara Region. STAMICO owns 50% of the shares while TanzaniteOne Mining Ltd (TML) owns the remaining 50% of the shares. Joint Venture Agreement for this mine started in 2013.¹⁸
- Buckreef Gold Mine situated in north-central Tanzania to the south of Lake Victoria and 110km Southwest of Mwanza. Under this joint venture, STAMICO owns 45% of the shares, and TANZAM 2000, who is the project operator, owns the other 55% shares.¹⁹
- Other advanced STAMICO projects potential for joint ventures are Kiwira Coal Power, Buhemba, STAMIGOLD (Gold Tailings), and Ubena Zomozi Stone Quarry projects. These projects are in different stages of development. For instance, the corporation is in advanced stages of getting an investor to partner in operating the Buhemba Gold mine. The partnership structure and other operational details will be determined after negotiation with the investor is completed.

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

With regard to ownership structure, in 2016/17, there is no change of ownership for any of the subsidiary or projects of STAMICO. The Corporation reported a loss of TZS 20,140,709,000; as a result, there were no retained earnings from STAMICO operations during this period. Similarly, the Corporation neither reinvested nor paid

¹⁸ More information regarding operations of this Tanzanite mine can be accessed at <http://www.tanzaniteone.com>

¹⁹ Additional information about the Buckreef Gold project can be accessed at http://www.stamico.co.tz/wp-content/uploads/2017/10/Buckreef_Profile.pdf.

dividends or any transfer/contribution to the government despite receiving direct funding of TZS 3,291,373,000 from the Government in the form of employees' salaries and other charges.

With respect to financing, STAMICO has not granted a loan or offer loan guarantee to any extractive company in 2016/2017. There is no legal arrangement for STAMICO to finance or support the financing of mining companies. However, the Corporation provides technical support to artisanal, small and medium scale miners to develop business plans for mining projects that could be financed by financial institutions. The Corporation does not provide a guarantee to these artisanal miners.

On the other hand, STAMICO has not received a loan or loan guarantee from the Government in 2016/2017. According to the Public Finance Act, 2001, the Corporation is eligible to seek third party financing, but it has not obtained any financing from third parties. STAMICO has not reported any quasi-fiscal expenditure in 2016/2017. The information on state participation in mining operations through STAMICO is summarized in Table 9.

Table 9: STAMICO Participation in Mining Activities

I. Level and terms of state participation									
Company/project with state participation	Level of SOE ownership or participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 16/17	Terms of the transaction(s)	Links or references to supporting documentation			
STAMIGOLD Company Ltd	100%	Subsidiary	Fully paid equity	None	N/A				
Kyerwa Tin Company Ltd	100%	Subsidiary	Fully paid equity	None	N/A				
Buckreef Gold Company Ltd	45%	Associate	Fully paid equity	None	N/A				
TanzaniteOne Mine Company Ltd	50%	Joint Venture	Fully paid equity	None	N/A				
II. Financial relationship between STAMICO and the Government									
Statutory rules for financial relationship between STAMICO and the Government	Retained earnings (TZS)	Reinvested (TZS)	Divided paid to the Government (TZS)	Other transfers to the Government	Funds received from the Government (TZS)				
The Corporation Act, 1969 that founded STAMICO covers, among other things, the relationship between the Corporation and the Government.	(20,140,709,000)	NIL	NIL	NIL	3,291,373,000				
III. Loans and guarantees from SOEs to mining companies, including STAMICO									
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies.	Active loan/guarantee from the SOE to extractive compan(ies)	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee	Name of the entity loan or guarantee provided to	Total value of loan or guarantee	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule
There is no statutory rule/framework guiding STAMICO to give loans or guarantee to extractive companies.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IV. Loans and guarantees from the State to extractive companies, including STAMICO									
Statutory rules governing the Government's right to grant loans or guarantees to extractive companies.	Active loan or guarantee from the state	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee	Government entity granting loan or guarantee	Total value of loan or guarantee.	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule
Provision of loans or guarantee from the state to SOEs (STAMICO) is guided by inter-governmental internal policies and procedure.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/	N/A

V. Third-party financing						
Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in 2016/17	Value of outstanding loans from extractive companies.	Value of outstanding loans from other third-party entities	Total value of outstanding third-party loans	Links or references to supporting documentation	
STAMICO can access third party financing upon the approval of the Treasury registrar (Ministry of Finance and Planning). Third party financing is according to the Public Finance Act, 2001.	None	None	None	None	None	
VI. Quasi-Fiscal Expenditures on behalf on the government						
Duration	QFE Type	Client	QFE Amount	Related Law/Agreement	Explanation	Comment
2016/2017	None	None	None	None	None	None

3.6.2 National Development Corporation

Government of Tanzania wholly owns the National Development Corporation (NDC).. On the basis of shareholding structure, NDC is among SOEs with operations in various industries including the mining sub-sector. NDC has a stake in four mining projects through joint venture. These projects include Liganga iron ore, Sponge iron ore, Mchuchuma-Katewaka coal, and Ngaka coal as detailed in Table 10.

Table 10: Description of the NDC projects in the mining area

S/N	Commodity	Project Name	Description of the
1.	Iron-ore	Liganga iron ore project	The project is located in Ludewa District, about 850 km Southwest of Dar es Salaam. It is being developed by Tanzania China International Mineral Resources Ltd (TCIMRL) as an integrated project with Mchuchuma. TCIMRL, is a joint venture company between NDC and Sichuan Hongda Group of China. The project was projected to cost around USD 1.8 billion for establishing 2.9 mt/y iron ore mine and Iron and steel Complex to produce 1.0 mt/y of iron and steel products, vanadium pentoxide, and titanium dioxide. ²⁰
		The Sponge iron ore project	This project intends to establish a 400,000 tpa of Sponge Iron Plant that will produce 300,000 tons of iron and steel products per year. The plant will be established in Ludewa district utilizing iron ore from Maganga Matitu (part of Liganga) and coal from Katewaka. The project is implemented by Maganga Matitu Resource Development Limited (MMRD) whose shareholders are NDC and MM Steel Resources Public Limited Company (MMSR PLC). ²¹
2.	Coal	Mchuchuma-Katewaka coal project	This project intends to establish 3.0 mt/y coal mine, 600MW Thermal Power station, and construct 220 kVa Transmission line Mchuchuma–Liganga. The project will be implemented by Tanzania China International Mineral Resources Limited (TCIMRL), which is a joint venture Company between NDC and Sichuan Hongda Group Limited. The Joint Venture Agreement for this project was signed since 2011. The project is located in Ludewa district.
		Ngaka coal project	The project is being implemented by Tancoal Energy Ltd, a Joint Venture Company between NDC and Intra Energy Corporation Ltd of Australia. The project is located in Ruhuhu Basin, Mbinga district, about 1,100 km from Dar es Salaam. The Ngaka coal field has a measured coal reserve of 423 million tons with calorific value ranging from 4,780 to 8,000Kcal/kg. Mining operations started in August 2011, and coal is being sold to local markets in the cement and gypsum industries and export markets in a Malawi, Kenya, Zambia, and Uganda. ²²

²⁰ <http://ndc.go.tz/iron-and-steel-metallurgical-complex/>.

²¹ <http://ndc.go.tz/iron-and-steel-metallurgical-complex/>

²² <http://ndc.go.tz/power-production/>

The report intended to cover NDC's level of participation in these projects, its relationship with the Government, loans and guarantee from the state to NDC, third party financing, and NDC's quasi-fiscal expenditure, but efforts to obtain this information proved futile due to time limitation. This information will be obtained and reported in the supplementary report to be prepared after publication of 2016/17 TEITI report.

3.6.3 Tanzania Petroleum Development Corporation

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

The Corporation undertakes downstream and midstream projects. According to the report of the Controller and Auditor General (CAG) of 2016/17, two major downstream projects were implemented in 2016/17. These were National Natural Gas Infrastructure (NNGI) and National Gas Distribution Networks projects. The latter consists of nine sub-projects dealing with gas distribution from NNGI to various locations. Similarly, the Corporation undertook five upstream projects in West Songosongo (WSS) Block. These include West Songosongo project, Block 4/1B, and 4/1C project, Stratigraphic Nomenclature project, Eyasi Wembere project, and Liquefied Natural Gas (LNG) Project. Table 11 provides details of TPDC upstream projects during 2016/17.

Table 11: Description of the TPDC Upstream Projects

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

S/N	Upstream project	Project activities	Project Status
		Tanzania Ltd-SEPTL, Ophir, Pavilion, Statoil, and ExxonMobil) to assess the feasibility of constructing and operating LNG project. The project is still at negotiation of Host Government Agreement that has stalled pending review of PSA by the Parliament.	

Source: CAG Report, 2016/17

Under the Petroleum Act, 2015, the state shall own at least 25% in each oil and gas field in Tanzania. TPDC is the Government's vehicle for participating in the development of oil and gas resources. Under the law, oil and gas companies interested in operating in Tanzania are required to partner with TPDC and enter into tripartite Production Sharing Agreements (PSAs). By 2016/17, there were 13 active PSAs signed between TPDC and oil and gas companies for exploration/development of oil and gas fields.²³

The ownership structure for the TPDC and its subsidiaries and projects had not changed in 2016/17. The Corporation reported a loss of TZS 648,393,000,000; as a result, there were no retained earnings from TPDC operations during this period. Similarly, the Corporation neither reinvested nor paid dividend or any transfer/contribution to the Government despite receiving direct funding of TZS 3,629,578,900 from the Government in form of employees' salaries and Other Charges (OCs).

With respect to financing, TPDC has not granted a loan or offer loan guarantee to any oil and gas company in 2016/2017. Currently, there is no legal arrangement for TPDC to finance or support financing of oil and gas companies. On the other hand, in 2016/2017, TPDC neither received a loan or loan guarantee from the Government nor reported any quasi-fiscal expenditure. The information of state participation in oil and gas activities through TPDC is summarized in Table 6 below.

²³ <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

Table 12: TPDC Participation in the Oil and Gas Activities

I. Level and terms of state participation									
Company/project with state participation	Level of SOE ownership or participation (%)	Legal entity holding the stake	Terms attached	Changes in level of ownership in 16/17	Terms of the transaction(s)	Links or references to supporting documentation			
GASCO	100%	Subsidiary	Fully Paid Equity	None	None				
COPEC/TANOIL	100%	Subsidiary	Fully Paid Equity	None	None				
Songosongo Gas Project	29%	Shareholder	Fully Paid Equity	None	None				
Mnazi bay Gas project	20%	Joint Venture	Carried Interest	None	None				
II. Financial relationship between TPDC and the Government									
Statutory rules for financial relationship between TPDC and the Government	Retained earnings (TZS)	Reinvested (TZS)	Divided paid to the Government (TZS)	Other transfers to the Government	Funds received from the Government (TZS)				
The Corporation Act, 1969 that founded TPDC covers, among other things, the relationship between TPDC and the government.	(648,393,000,000)	NIL	NIL	NIL	3,629,578,900				
III. Loans and guarantees from TPDC to oil and gas companies									
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies.	Active loan/guarantee from the SOE to extractive compan(ies)	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee	Name of the entity loan or guarantee provided to	Total value of loan or guarantee	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule
There is no statutory rule/framework guiding TPDC to grant loans or guarantee to extractive companies.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IV. Loans and guarantees from the State to extractive companies, including TPDC									
Statutory rules governing the government's right to grant loans or guarantees to extractive companies.	Active loan or guarantee from the state	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee	Government entity granting loan or guarantee	Total value of loan or guarantee.	Outstanding value at the end of FY 16/17	Interest rate	Loan tenure and repayment schedule
Provision of loans or guarantee from the state to SOEs (TPDC) is guided by inter-governmental internal policies, regulations, and procedure.	None	N/A	N/A	N/A	N/A	N/A	N/A	N/	N/A
V. Third-party financing									

Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in 2016/17	Value of outstanding loans from extractive companies.	Value of outstanding loans from other third-party entities	Total value of outstanding third-party loans	Links or references to supporting documentation
TPDC can access third party financing upon the approval of the Treasury registrar (Ministry of Finance and Planning). Third party financing is according to the Public Finance Act, 2001.	None	None	None	None	None

VI. Quasi-Fiscal Expenditures on behalf on the government

Duration	QFE Type	Client	QFE Amount	Related Law/Agreement	Explanation	Comment
2016/2017	None	None	None	None	None	None

3.7 Collection and Distribution of the Extractive Revenues

3.7.1 Budget Process

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

i. Budget Formulation (October – March)

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

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

ii. Parliamentary Debating and Approval (April – 30th June)

The second stage in the budget process is debating and approval of budget estimates. This takes place from April to 30th June involving the following key activities:

- Tabling in Legislature
- Budget speeches presented (Budget Day)
- Debate in full parliament
- Budget voted into law

iii. Budget Execution (July – June)

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

- MDAs, Regions, Parastatal Organisations and LGAs prepare action plans (work plans)
- Budget is executed by cash budget system.
- Treasury releases money to MDAs, Regions, Parastatal Organisations and LGAs.
- Services delivered
- Development projects undertaken
- Transactions relating to accounting, procurement and reporting procedures
- Preparation of financial statements

iv. Auditing, Oversight and Control (on going)

The fourth and last stage in the budget process is auditing, oversight and control. It is ongoing within the year and involves the following main activities:

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

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

Service levy is one of the main own source revenue of the LGAs (Section 6 to 9 of the Local Government Finance Act, 1982). It is thus planned, budgeted and used in accordance with the national and local level financial regulations and guidelines which include Public Finance Act (2001), Local Government Finance Act (1982), Local Authority Financial Memorandum (2010), Finance Act issued annually after approval of budget estimates by Parliament; Budget Act (2015) and its related budget regulations, Public Procurement Act (2016) and its related regulations, Guideline on the use of LGA Own Source Revenue (i.e. 60% of own source revenue to development projects and 40% to administrative expenses) and 10% Contribution to women, youth and disabled groups²⁴.

During the reporting year 2016/17, all LGAs that submitted the completed reporting templates reported to receive and use service levy in accordance with the financial procedures described above. The revenues and expenditures were also audited by the CAG as part of the overall LGA revenues and expenditures contained in the annual

²⁴ Instructions are provided in the Guidelines for the Preparations of Plans and Budget issued annually to MDAs, RSs and LGAs by the Ministry of Finance and Planning under Section 6: Specific Instructions to RSs and LGAs (*ensure allocation of 60% to development activities and set aside 10% of council's total own source revenue to youth, women and disabled groups*). Relevant year's Plans and Budgets Guidelines can be accessed at: www.mof.go.tz/mofdocs/budget/guideline

financial statements and overseen by LAAC which made visits to the implemented projects. LAAC questions issues of misuse of funds, deviation from budgets and value for money issues (economy, efficiency and effectiveness on the use of funds). This also included the amounts received from CSRs which extractive companies spent directly to the surrounding communities in the areas of their interest (agreed jointly with the respective communities).

3.7.2 Revenue Collection

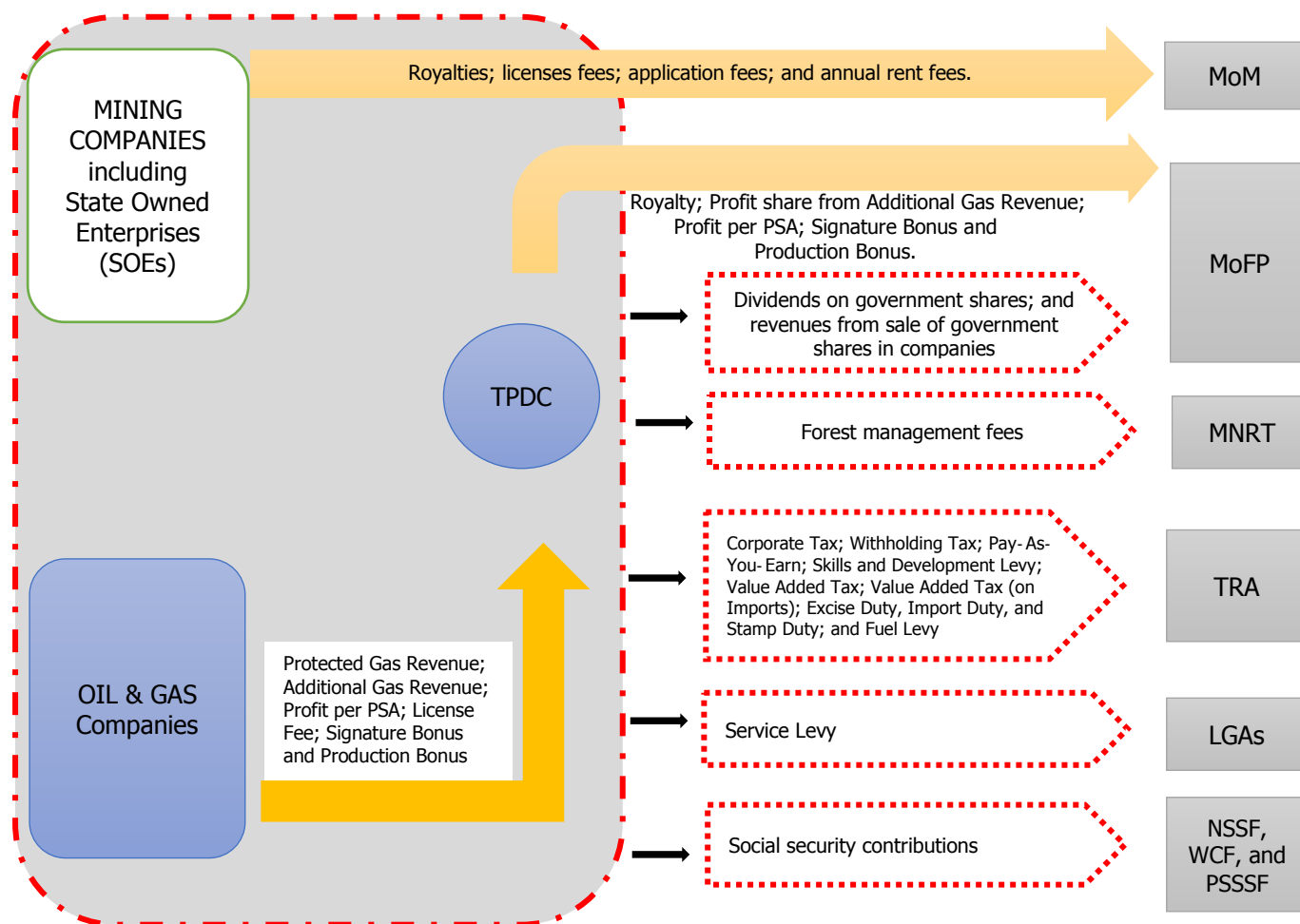
The fiscal year of the Government starts on 1st July and ends the next year on 30th June. Extractive companies make payments to various Government Agencies during the fiscal year. These agencies are divided into two categories, namely, recipients of taxes, fees, and charges, i.e. Tanzania Revenue Authority (TRA), Local Government Authorities (LGAs), Ministry of Finance and Planning (MoFP), Tanzania Petroleum Development Corporation (TPDC), Ministry of Minerals (MoM), Treasury Registrar and Tanzania Forest Services Agency (TFS). The second category are recipients of social security contributions, i.e. National Social Security Fund (NSSF), Public Service Social Security Fund (PSSSF) and Workers Compensation Fund (WCF).

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

TPDC collects non-tax revenues such as royalty, protected gas revenue, additional gas revenue, and government profit share as per PSA, surface rentals or annual block fees, signature bonuses and training fees from oil and gas companies. TPDC also collects tariff on gas transportation through Mtwara-Dar es Salaam and Songas gas pipelines. During the reporting period (2016/17), TPDC collected TZS 22,820,860,869,562.91 from Pan African Energy (Tanzania) Limited.

MoM on the other hand, receives royalties, Licences fees, application fees, and annual rental fees from mining companies including SOEs. MNRT collects forest management fees through TFS. LGAs and social security funds collect service levy and social security contributions, respectively. Specifically, the Local Government Act of 1982 empowers LGAs to charge extractive companies operating in their jurisdiction a service levy of up to 0.3% of annual turnover. The extractive revenue collections framework is diagrammatically summarized in Figure 2.

Figure 2: Payment Flows of Extractive Revenue Collection



3.7.3 Revenue Distribution

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

3.8 Licences

3.8.1 Allocation of Mining Licences

In the United Republic of Tanzania, the Mining Act, Cap 123, R.E.2018, provides several types of mining Licences and procedures for awarding and transferring the same. Table 13 shows the types and descriptions of the mining Licences issued in the United Republic of Tanzania.

Table 13: Types of Mining Licences

Type of Licence	Description
Prospecting Licence	Prospecting Licences are issued to individuals/entities which wish to conduct prospecting operations. Prospecting Licence (PL) is initially issued for a period not exceeding 4 years. The first renewal shall have a duration of three (3) years. PL will not be renewed after the second period of renewal.
Retention Licence	All retention Licences issued before coming into force on the Mining Act Cap 123.R.E.2018 are cancelled and have ceased to have legal effects.
Special Mining Licence	Special Mining Licence (SML) is issued to only large mining operations with over US\$100 million in investments to produce minerals. The Licence allows the extraction of minerals in the maximum area size of 35 sq. km, for superficial deposits, the maximum area shall be 70 sq. km (7.000 hectares). Granted for a maximum of ten (10) years and estimated life of ore body or such period as the applicant may request whichever period is shorter (Mineral Rights): Regulations, 2018[G.N. NO. 1 of 2018]. The Special Mining Licence is renewable if the application to renew is received not later than one (1) year before expiration.
Mining Licence	Mining Licence (ML) is issued to medium scale mining operation, whose capital investment is between US\$100,000 and US\$ 100,000,000 or its equivalent in Tanzanian shillings. The Licence duration is not exceeding 10 years. The Mining Licence is renewable if the application to renew is received not later than six (6) months before the expiration of the Licence. The maximum area allowed is 10 sq. km.
Primary Mining Licence	Primary Mining Licence (PML) is only granted to Tanzanian nationals/entities. It is given for seven (7) years and may be renewed for the same duration. The PML holders are allowed to undertake prospecting and mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials. Not later than three (3) months, the holders of PML may apply to renew their Licences.
Processing Licence	In consultation with the Minister and the Mining Commission, the mineral right holders are required to set aside a certain percentage of minerals for processing, smelting or refining within the United Republic of Tanzania. The processing Licence is given for the period not exceeding ten (10) years and shall be subject to renewal.
Smelting and Refining Licence	The smelting and Refining Licence may be issued to individuals or entities for the period not exceeding 25 years. These Licences shall be subject to renewal.

Source: Mining Act, 2015

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

directly in mining operations. Table 14 presents various Licences for dealing with minerals.

Table 14: Licence for Dealing in Minerals

Type of Licence	Description
Dealer Licence	A Dealer Licence (DL) allows the buying and trading of minerals within or outside the country from the authorized mineral brokers. Dealer Licence in respect of gemstones requires the applicant to commit to acquire and utilize, in case of a Tanzanian five (5) lapidary machines and thirty (30) for foreigners within 3 (three) months from the date the Licence was granted. The dealer Licence can be in respect of the following minerals; gold, metallic minerals, coloured gemstones, diamond, coal, industrial minerals and building materials. DL is valid for the maximum period of twelve (12) months and shall expire on 30 th June of each year. DL is subject to renewal and the applicant shall apply for the renewal one month before expiration.
Broker Licence	A Broker Licence (BL) is issued to an individual/firm which wants to buy, acquire minerals from the authorized miner and sell to a Licenced dealer. The maximum period for BL is twelve (12) months. As such, the Licence will expire on 30 th June of each year. The holder of BL may apply for renewal one month before expiration.

Source: Mining Act, 2015

3.8.1.1 Mineral Rights

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

i. Awarding of Mineral Rights

In Tanzania, as per Mining Act, Cap 123, R.E.2018, awarding of mineral rights is guided by two general approaches. The first approach is “first-come-first-served,” where an applicant identifies a mining area and applies to the Licensing Authority through the public register. In case the applicant has fulfilled the requirements stipulated in part IV and V of the Act will be given the mineral rights. The “first-come-first-served” procedure may become ineffective in case two or more different applications were submitted at the same time. In this situation, applicants will be informed, and the Licensing Authority will announce a tender where these applicants have to compete by submitting bids. The Licensing Authority will select the bidder who has the comparatively better technical expertise and financial capability. Table 15 shows the technical and financial criteria used by the Licensing Authority to award mineral rights:

Table 15: Technical and Financial Requirements for Awarding Mineral Rights

S/No	Technical Criteria	Financial Criteria
1	Submission of mineral deposit data	Investment capability between \$100,000 to \$100,000,000 depending on the type of Licence and size of mining operations for Mining Licence (ML) and Special Mining Licence (SML)
2	Programme for mining operations	
3	Expected infrastructure requirements	
4	EIA report and certificate.	

Source: Ministry of Minerals

The second approach for awarding mineral rights is through an open tendering process. By considering public interests, the Minister may invite applications for the Licence (prospecting, mining, or special mining Licences) through the *Gazette* or local newspaper. Applicants will submit bids, and the Licensing Authority will proceed to evaluate the competing bids and select the bid which is likely to promote expeditious and beneficial development of the mineral resources of the area. The main criteria for choosing the successful bidder are technical expertise and financial resources, proposed programme and expenditure which the applicant plans to spend, and previous experience of the applicant in conducting mining operations.

In year 2016/17, MoM issued a total of 7,093 Licences.²⁵ Table 16 indicates the different types of Licences awarded in the same year.

Table 16: Mining Licences Awarded in 2016/2017

S/N	Licence Type	2016/17
1	Prospecting Licence	359
2	Retention Licence	0
3	Special Mining Licence	0
4	Mining Licence	18
5	Primary Mining Licence	6,716
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	TOTAL	7,093

Source: The Mining Commission

ii. Transfer of Mineral Rights

The Act allows for the transfer of mineral rights from one mineral right holder to another. Notwithstanding, the Act stipulates that all mineral rights for Special Mining Licence (SML) and Mining Licence (ML) are not transferrable without the consent of the Licensing Authority. Regarding the transfer of rights, the Licensing Authority will evaluate the applicant based on technical and financial capabilities. On the technical aspect, the applicant must present a substantial development report of the granted mineral right area and prove of transferee mining capability. The financial criteria used to transfer mining Licences are similar to those used to award Licences. Table 17 indicates the technical and financial capabilities required during the transfer of mineral rights.

Table 17: Technical and Financial Requirements for Transfer of Mining Rights

S/No	Technical Criteria	Financial Criteria
1	Proposed mining activities	Investment capability between \$100,000 to \$100,000,000 depending on the size of operations and type of mining Licence for
2	Programme for mining operations	
3	Expected infrastructure requirements	

²⁵ <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b34/fa8/5e0b34fa835fa138381948.pdf>
<http://www.teiti.go.tz/storage/app/uploads/public/5e0/b34/551/5e0b34551b839840599810.pdf>
<http://www.teiti.go.tz/storage/app/uploads/public/5e0/b4e/afc/5e0b4eafc63ca507322221.pdf>

4	EIA report and certificate.	Mining Licence (ML) and Special Mining Licence (SML)
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Source: Ministry of Minerals

In 2016/17, the Licensing Authority transferred a total of 480 Licences as described in Table 18.

Table 18: Mining Licences Transferred in 2016/2017

S/N	Licence Type	2016/17
1	Prospecting Licence	63
2	Retention Licence	0
3	Special mining Licence	0
4	Mining Licence	18
5	Primary mining Licence	399
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	TOTAL	480

Source: The Mining Commission

These approaches of awarding/transferring mineral rights are regarded as effective and efficient as they are conducted in a very transparent manner. They reduce the chances of malpractices in awarding or transferring Licences because all applications are logged and processed in an open system (Mining Cadastre). Moreover, the system allows an entity to appeal in a situation that one is not satisfied with the process or decision of awarding/transferring a mining Licence to another entity. MoM has provided the procedures and requirements for applying and issuing mineral rights in Tanzania. Each Licence type involves different procedures and requirements.²⁶ The mining register contains all information about all transferred, awarded, and cancelled mineral rights.²⁷

iii. Suspension and Cancellation of Mineral Rights

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

²⁶ <https://www.madini.go.tz/wp-content/uploads/2017/12/procedures-for-applying-for-mineral-rights-in-tanzania.pdf>.

²⁷ <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

of Licence may, within sixty (60) days from the date of the decision, file the application for judicial review to the High Court.

3.8.1.2 Mining Licence Registry

The Parts III of the Mining Act, Cap 123, requires the Licensing Authority to maintain a mining cadastre. The Mining Cadastre receives and processes applications for mineral rights and mining Licences, administers mineral rights and mineral processing Licences, and maintains public cadastral maps and cadastre registers. The register allows applicants and holders of valid Licences (Division A, B, C, and D) to renew, relinquish, cancel, and make online payments. The cadastre register is supposed to be publicly available and accessed online.²⁸ However, as of now, for one to access the cadastre has to go through lengthy registration procedures by filling application forms manually and physically hand them to the Commission's offices.

3.8.2 Allocation of Petroleum Licences

The Petroleum Act, 2015, governs the awarding and transferring of oil and gas Licences in Tanzania. The Act regulates all upstream, midstream, and downstream petroleum activities in the United Republic of Tanzania. There are several types of issuable oil and gas Licences in the country as depicted in Table 19.

Table 19: Types of Oil and Gas Licences

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

²⁸ <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

S/N	Licence Type	Description
		PURA, may grant or refuse to grant the development Licence under certain conditions as provided in Section 75 of the Petroleum Act, 2015.

Source: Petroleum Act, 2015

3.8.2.1 Petroleum Rights

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

i. Awarding of Petroleum Rights

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

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

According to this Act, all petroleum agreements will not come into effect unless they have gone through a transparent and competitive public tendering process. The Minister has to make the broader circulation of the invitation of tender or intention to initiate direct negotiations. In case whole or part of the area tendered through a competitive public tendering process has not become effective, and it is for public interests, then, the Minister upon the advice received from PURA, and approval of the Cabinet, may initiate direct negotiations with the qualified or eligible entity. The Minister may, by regulations, prescribe the manner of conducting the tendering

process. Moreover, the Minister may, by notice published in a *Gazette*, declare certain blocks to be reserved for public interest or directly awarded to the National Oil Company. No granting of a Licence for all reserved blocks shall be caused unless such a reservation is amended or revoked by the Minister through a *Gazette*.²⁹

The open tendering process is the main approach of awarding petroleum rights in an open acreage. Table 20 shows the conditions which must be sufficed for an entity to be considered for petroleum rights.

Table 20: The Criteria for Awarding Petroleum Rights

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

Source: Petroleum Act, 2015

In 2016/17, PURA did not issue any new Exploration and Development Licences. The Licences for all ongoing petroleum projects in the country were issued in the previous years. This report provides the details and development of ongoing petroleum projects in the country.

ii. Transfer of Petroleum Rights

The Petroleum Act, 2015, does not allow the transfer of exclusive petroleum operation rights granted to the National Oil Company and cannot be transferred to any other

²⁹ http://pura.go.tz/sites/default/files/file_manager/PETROLEUM%20ACT%202015.pdf.

person(s). However, Sections 85 and 86 of the Petroleum Act, 2015, provides room for the transfer of petroleum rights. It allows interest in a Licence to be created by an instrument in writing. The Minister must approve the transfer of an interest in a Licence. The application for approval of a transfer of Licence by the Minister must satisfy several conditions. The application for transfer must indicate the ability of transferee capability in discharging transferor obligations, certificate of incorporation or compliance by the transferee, and transfer agreements between transferee and transferor. Also, it requires the tax clearance certificate from TRA, an integrity pledge by the transferee, and particulars of technical and industrial qualifications of the transferee and their employees. Moreover, particulars of the kinds of financial resources available to the transferee, including the capital, credit facilities, and guarantees so available. Furthermore, the process requires the applicant to provide the particulars of available technical and industrial resources, a proposal regarding how the project plans to train Mainland Tanzanian, and other matters that the Minister may consider necessary.

Despite the Act allows the transfer of petroleum Licences, in 2016/17, there was no petroleum rights transferred. The petroleum Licences for ongoing projects were allocated/transferred in the previous. These projects are reported as ongoing projects in this report.

iii. Surrender, Cancellation, and Suspension of Petroleum Rights

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

3.8.2.2 Petroleum Registry

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

The law requires that information recorded in the petroleum registry to be public except otherwise as provided by the law. Any person may request access to information in the Petroleum Registry. Nonetheless, as of now, PURA has not established a publicly accessible Petroleum Registry.

3.9 Contract Disclosure

Contract disclosure for extractive industries is paramount. The government of Tanzania is about to initiate an instrument country for complying with the contract disclosure requirements (as per EITI standards of 2019). It requires the disclosure of any new contract entered, granted or amended from January 2021. Besides, the TEITA Act, 2015, requires disclosure of concessions, contracts, and Licences relating to Mining, Oil and Gas Sectors. As of now, MoM has committed to start publishing all mining contracts signed between mining companies and the government. The process of creating a portal that will publish these contracts is underway.³⁰ Regarding oil and gas contracts, the government has already taken initiatives to disclose two PSAs.³¹ However, it has been informed that MDAs and PSAs are undergoing review and renegotiations as it was established in section 4 and 6 of The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act of 2017. Following this review, it has been agreed to wait for the approval of these contracts before its publication.

3.10 Audit and Assurance Practices

3.10.1 Extractive Companies

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

During the reporting period (from 1st July 2016 to 30th June 2017), all 19 participating companies which submitted the filled-in templates had their financial statements audited by external auditors.

3.10.2 Government Agencies

³⁰ <https://www.thecitizen.co.tz/news/Tanzania-now-set-to-disclose-mining-contracts/1840340-5178810-ulvuoc/index.html>

³¹ <http://resourcecontracts.org/countries/tz>

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

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

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

The CAG prepares two categories of the report, (1) Individual Report issued to the respective PSE (with auditor's opinion and detailed management letter) and (2) Annual General Report relating to the central government, parastatal organisations and local government authorities. The Annual General Report provides summarized information in respect of audit mandates, objective, scope, methodologies and applicable standards; audit opinion; follow up on the implementation of previous years' audit recommendations; summary audit issues on the financial statements of the PSEs and general conclusion and recommendations. The Annual General Report of the CAG (including of the reporting period, 2016/17) is publicly available on the NAOT website.³²

All three (3) government agencies (STAMICO, TPDC, and STAMIGOLD) which reported receipts that they received during the reporting period 2016/17, had their annual accounts/financial statements audited by the CAG.

In addition, as provided in the TEITA Act, 2015, the CAG has the responsibility of investigating material discrepancies in the TEITI reports. The CAG has already investigated discrepancies within TEITI report of 2015/16. The CAG Investigation report is with the TEITI Committee for further actions.

³² [www.nao.go.tz/CAG general reports](http://www.nao.go.tz/CAG_general_reports).

4 DETERMINATION OF THE RECONCILIATION SCOPE

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

4.1 Revenue Streams

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

4.1.1 Ministry of Minerals

Table 21 show fees and charges paid by small scale miners and extractive companies to MoM. These fees and charges payable by mining companies to MoM are included in the reconciliation scope.

Table 21: Categories of Fees and Charges Payable to MoM

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Minerals	182,161,752,993.07	88.25
Annual Rent	20,207,088,090.03	9.79
Geological Fee	3,091,375,181.84	1.50
Miscellaneous	629,238,244.61	0.30
Tender Document	122,527,729.80	0.06
Application Fee	74,701,271.04	0.04
Transfer Fee	72,950,460.00	0.04
Preparation Fee	13,263,720.00	0.01
Penalty	11,392,722.17	0.01
Surrender Fee	8,842,480.00	0.00
Export permit	5,745,550.00	0.00
Import Permit	3,758,054.00	0.00
Search Fee	1,326,372.00	0.00
TOTAL	206,403,962,868.56	100.0

4.1.2 Tanzania Revenue Authority

Table 22 shows categories of the taxes paid by the extractive companies to the Large Taxpayers Department, Domestic Revenue Department, and the Customs and Excise Department of TRA during fiscal year 2016/2017.

Table 22: Categories of Taxes and Fees Payable to TRA

REVENUE STREAM	AMOUNT (TZS)	Percent
Value Added Tax	237,677,839,045.00	30.81
Corporate tax	167,931,591,352.30	21.77
Pay as You Earn	133,716,212,174.64	17.34
Withholding Tax	102,058,859,992.66	13.23
Import Duty	30,876,156,455.00	4.00
Excise Duty	26,804,491,027.41	3.47
Skill Development Levy	25,677,278,692.34	3.33
Petroleum Levy	18,719,370,844.00	2.43
Railroad Dev Levy	14,008,025,755.00	1.82
Fuel Levy	7,926,049,443.00	1.03
Customs Processing Fee	4,749,902,137.00	0.62
Personal Income Tax	1,061,424,045.62	0.14
Vehicle Registration Tax	141,370,000.00	0.02
Trade Levy Zanzibar	9,644,446.00	0.00
Income Tax Interest and Penalty	1,650,000.00	0.00
Sole Proprietor (Presumptive Tax)	383,400.00	0.00
TOTAL	771,360,248,809.97	100.00

4.1.3 Tanzania Petroleum Development Corporation

Tanzania Petroleum Development Corporation (TPDC) collects several revenue streams from oil and gas companies. TPDC is authorized under Section 6 of the Oil and Gas Revenue Management Act 2015 to collect non-tax revenues such as royalty, protected gas revenue, additional gas revenue, and government profit share as per PSA, surface rentals or annual block fees, signature bonuses and training fees. Table 23 shows categories of the fees paid by the oil and gas companies to the TPDC during fiscal year 2016/2017.

Table 23: Categories of Fees Payable to TPDC

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Oil and Gas	22,120,306,239.66	82.50
Training Fees	3,230,003,922.30	12.05
Licence fees	1,462,860,397.24	5.46
TOTAL	26,813,170,559.20	100.00

4.1.4 Local Government Authorities

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

specific local taxes paid to LGAs by extractive companies were included in the reconciliation scope.

4.1.5 Ministry of Finance and Planning

Dividends received from SOEs in the 2016 reconciliation exercise as well as the revenues received from the sale of shares of companies that the government has an interest, were included in the scope of the reconciliation.

4.1.6 Ministry of Natural Resources and Tourism

Forest management fees which is payable to the Tanzania Forest Service Agency (TFS) by extractive companies as part of the forest and natural resource management. It was agreed to include this payment stream in the reconciliation scope.

4.1.7 Social and Other Payments

Social and other Payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Standard encourages TEITI Committee to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it might not be possible to reconcile them.

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

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

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

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

i. Oil and Gas

There were 13 PSAs for Oil and Gas exploration, and two production Licences in 2016/2017.³³ Therefore, there are no in-kind revenues in the oil and gas sector as reported by TPDC. The Petroleum Act, 2015 provides provisions for production sharing

³³ <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

arrangements. In the event of discovery and commencement of oil production, the company would be subject to pay royalties at a rate of 12.5% in the onshore and shelf areas and 7.5% in the offshore areas.³⁴

ii. Mining

Our scoping study of the existing payment and income streams did not find the existence of in-kind revenues in the mining sector. Additionally, STAMICO has confirmed in writing that there were no in-kind revenues collected during the year 2016/2017.

4.1.9 Infrastructure Provisions and Barter Arrangements

The scoping study of the existing payment and revenue streams in the extractive industry did not find the existence of infrastructure provisions and other barter arrangements. Additionally, STAMICO has confirmed in writing that there were no quasi-fiscal expenditures during the year 2016/2017.

4.1.10 Other Significant Payments

The reporting template included an additional heading in order to report any other significant payments made/collected during 2016/2017 and not included in the previous revenue streams like Litigations and others.

Based on the revenue streams, the selection of material payments and companies included in the reconciliation exercise were based on the amount of revenue collected by MoM, TRA and TPDC. With that regard, the TEITI Committee agreed that pay-as-you-earn, value-added taxes, withholding taxes, NSSF, GEPF and PPF contribution should be reconciled in aggregate and included in the 9th TEITI report as contextual information. Table 24 presents the selected revenue streams for the main reconciliation exercise.

Table 24: Revenue Streams for Reconciliation

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

³⁴ <http://www.tpdco.tz/wp-content/uploads/2016/02/SHERIA-PETROLEUM-ACT-2015-Updated-version-15-6.pdf>

4.2 Extractive Companies

The information provided during the scoping study was limited to the payments received by TRA, TPDC, and MoM from mining, oil and gas sectors. TPDC received payments from nine companies from the oil and gas sector. These payments include upstream payments, training fees and licence fees. The rest of the companies/individuals made payments to either TRA or MoM. The total government receipts during the fiscal year 2016/2017 amount to TZS 1.01 trillion from 698 companies including those indirectly involved in the mining, oil and gas sectors. Table 25 provides a picture of the payments received by the Government through TRA, MoM and TPDC.

Table 25: Payments Made by Extractive Companies

Payment threshold	Number of Extractive Companies	Revenue Collected by Tanzanian Government (TZS billion)
Amount > TZS 1 billion	66	938
TZS 500 million <Amount <TZS 1 billion	24	18
TZS 100 million <Amount <500 million	56	12
TZS 50 million <Amount <100 million	33	2
TZS 10 million <Amount <50 million	86	2
Amount <10 million	433	39
Total	698	1011

Based on the government receipts, TEITI Committee agreed on the materiality threshold of TZS 900 million that accounts for 93.14% of total government receipts for the fiscal year 2016/2017. Thus, the reconciliation scope allows coverage of more than 93% of the total revenue collected in the mining, oil and gas sectors. Table 26 provides the list of companies included in the reconciliation for the fiscal year 2016/2017.

Table 26: Extractive Companies Included in the Reconciliation 2016/2017

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
MINING COMPANY/INDIVIDUAL						
1	GEITA GOLD MINING LIMITED	227,831		46,299	274,130	27.10
2	NORTH MARA GOLD MINE LIMITED	85,183		33,573	118,756	11.74
3	BULYANHULU GOLD MINE LIMITED	74,779		266	75,045	7.42
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,803	292		73,095	7.22
5	PANGEA MINERALS LTD	48,434		437	48,870	4.83
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,830	21,522		47,352	4.68
7	SHANTA MINING COMPANY LIMITED	24,672		7,552	32,224	3.19
8	AUMS (T) LIMITED	25,049			25,049	2.48

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567	1,078		18,645	1.84
10	WILLIAMSON DIAMONDS LTD.	13,516		1	13,517	1.34
11	HANCIENDA GROUP LTD			11,684	11,684	1.15
12	NDOVU RESOURCES LIMITED.	7,629	1,675		9,303	0.92
13	POA POA COMPANY LTD			7,928	7,928	0.78
14	AFRICAN EXPLOSIVES (T) LTD.	7,200		5	7,205	0.71
15	EQUINOR TANZANIA AS	7,060			7,060	0.70
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008			7,008	0.69
17	PAN AFRICAN MINING SERVICES (TANZANIA)				6,876	0.68
18	JOSIA MASANJA & PTNS			6,151	6,151	0.61
19	MANTRA TANZANIA LIMITED.	3,885		2,199	6,085	0.60
20	SAHARA TANZANIA LIMITED	6,071			6,071	0.60
21	NYAMIGOGO			5,826	5,826	0.58
22	TANCOAL ENERGY LIMITED	4,306		1,074	5,380	0.53
23	OPHIR TANZANIA (BLOCK 1) LIMITED	5,249			5,249	0.52
24	TANZANITE ONE MINING LTD	4,016		884	4,900	0.48
25	AROBOGAST SILILO LULILA LIMITED	90		4,718	4,808	0.48
26	GLOBELEQ TANZANIA SERVICES LIMITED	4,737			4,737	0.47
27	GODFREY MITTI & PTNS			4,210	4,210	0.42
28	ALLEN DIESELS LTD (UK)	4,208			4,208	0.42
29	ALMAN GOLD CO. LIMITED	2		4,125	4,127	0.41
30	ENOCK LYAMBA & PTNS			3,536	3,536	0.35
31	NITRO EXPLOSIVES (T) LTD.	3,389		8	3,397	0.34
32	SAMAX RESOURCES LTD.	3,374			3,374	0.33
33	AL MUTHAAB TRADING & CO. LTD			2,832	2,832	0.28
34	MINDINGO MBARAKA MINDINGO			2,715	2,715	0.27
35	GSM PETROLEUM LIMITED	2,449			2,449	0.24
36	KAKOLA MINING COMPANY LIMITED	2,370			2,370	0.23
37	ABEL KAPENE			2,268	2,268	0.22
38	SUNSHINE MINING LIMITED	1,194		1,002	2,197	0.22
39	MINERAL OIL CORPORATION LIMITED	2,187			2,187	0.22
40	CATA MINING COMPANY LIMITED	1,506		548	2,054	0.20
41	PETRO BUJASHI			2,049	2,049	0.20
42	KASUBUYA PLANT			2,009	2,009	0.20
43	RAS AL KHAIMAH GAS TANZANIA LTD.	1,982			1,982	0.20
44	SEA SALT LIMITED	1,332		414	1,747	0.17
45	JAC RIJK AFRICA LIMITED	1,721			1,721	0.17
46	ISACK MAYUNGA			1,636	1,636	0.16
47	ORECORP TANZANIA LIMITED	1,601		2	1,603	0.16
48	EVEN ENTERPRISES COMPANY LIMITED	1,367		219	1,586	0.16

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
49	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	1,521			1,521	0.15
50	WAKEREKETWA MINING SACCOS			1,384	1,384	0.14
51	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	900	427		1,327	0.13
52	CHINA PETROLEUM PIPELINE BUREAU (CPP)	1,327			1,327	0.13
53	KABANGA NICKEL COMPANY LIMITED	345		894	1,240	0.12
54	LOOTAH BC GAS LLC	1,218			1,218	0.12
55	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199		8	1,207	0.12
56	BUSOLWA MINING LIMITED	519		620	1,139	0.11
57	PETROBRAS TANZANIA LIMITED	1,136			1,136	0.11
58	TRYPHONE AYOUB			1,076	1,076	0.11
59	BEARING MAN GROUP TANZANIA LIMITED	1,073			1,073	0.11
60	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,028			1,028	0.10
61	KATAVI MINING COMPANY LIMITED	1,024			1,024	0.10
62	HERITAGE RUKWA (TZ) LIMITED	107	915		1,022	0.10
63	ERONT PROCESSING			1,008	1,008	0.10
64	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	930		76	1,006	0.10
65	KUSINI GATEWAY INDUSTRIAL			1,006	1,006	0.10
66	DIOMOND RAHIM KARMALI (MR)	1,000			1,000	0.10
67	TNR LIMITED	987			987	0.10
68	ZEM (T) CO. LIMITED	931		30	961	0.09
69	ALLY SHARIF & PTNS			960	960	0.09
70	ABG EXPLORATION LIMITED	770		137	907	0.09
Sub-Total		717,610	25,909	163,371	913,765	90.33
STATE-OWNED ENTERPRISES						
71	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	28,547		3	28,551	2.82
72	STAMICO	257				0.03
73	STAMIGOLD COMPANY LIMITED	187		0.623	187	0.02
RECONCILIATION SCOPE		746,601	25,909	163,374	942,760	93.20
	OTHER COMPANIES/INDIVIDUALS	25,462	904	43,029	69,395	6.80
TOTAL REVENUE COLLECTED		771,618	26,813	206,404	1,011,710	100.00

4.3 Reconciliation Scope

According to the above, the agreed perimeter includes 37 revenue streams, 70 extractive companies, and 26 Government Agencies. These revenue streams, extractive companies, State-Owned Enterprises, and Government agencies are listed in Table 27, Table 28,

Table 29, and Table 30, respectively.

Table 27: Description of Major Taxes and Revenue Streams

No.	Revenue Stream	Description
PAYMENT MADE TO TRA		
1	Corporate tax	Corporation Tax is a tax charged on the taxable incomes (Profits) of entities such as limited companies and other organizations including clubs, societies, associations and other unincorporated bodies. Corporate Tax is payable by Tanzanian companies on their worldwide taxable income at the rate of 30% as provided on Income Tax Act 2004. Extractive companies are taxed at the same fixed corporate tax of 30% of taxable income but as per the Finance Act 2016 mining companies are a granted depreciation allowance of 100% on equipment used for prospecting and exploration of minerals or petroleum.
2	Import duty	Customs/Import duty is a tax levied on specified goods imported into Tanzania.
3	Excise duty	Excise Duty is a duty charged on specific goods and services manufactured locally or imported on varying rates.
4	Skills Development Levy (SDL)	Skills and development levy is a levy collected by TRA under the Vocational Education Training Act and Income Tax Act. It is tax borne by employer at rate of 4.5 percent of gross remuneration payable monthly.
5	Petroleum levy	Petroleum levy is charged on petroleum, diesel, and kerosene
6	Railroad Development Levy (RDL)	RDL is a 1.5% infrastructure development levy on imports. This levy is charged based on customs value on goods entered for home consumption in Mainland Tanzania. The levy is not applicable to imported goods that have relief or exemption under the East African Community Customs Management Act 2004 (EACCMA 2004), goods in transit, pharmaceutical goods, etc.
7	Fuel levy	Fuel levy is charged on petroleum and diesel
8	Customs processing fee	Fee charged to Extractive Companies for inspection of imported goods regardless of their value, in the country.
PAYMENTS MADE TO TPDC		
9	Royalty on Oil and Gas	This is a payment given to the resource owner. This is required under section 113 of the Petroleum Act, 2015. Rates for royalty payments are charged on gross revenue depending on where the hydrocarbon is being exploited. For onshore and shelf areas the rate is 12.5%, whereas a 7.5% royalty rate if paid for deep water production (consistent with MPSA 2013).
10	Training fees	Fees payable by Licenced producers/contractor, depending on the Profit-Sharing Agreement (PSA), for training and research activities.

No.	Revenue Stream	Description
11	Licence fees	Fees paid when applying for conducting oil and gas activities over a Licenced area.
PAYMENTS MADE TO MoM		
12	Royalty on Minerals	Payments made by extractive companies on gross value of export or local consumption upon delivery of minerals. The rates are 5% on Uranium, 6% on Gemstone and diamond, and metallic minerals, 1% on gem, and 3% on other minerals, including building materials, salt, all minerals within the industrial minerals group
13	Annual Rent	Annual fees payable for all mineral rights other than mineral rights under division D, and for minerals under division D based on Licence area.
14	Geological fee (licence and permit fees)	General term for various fees including application, preparation, transfer, search, blasting certificate, etc.
15	Application Fee	None-refundable fees payable by mining companies on application of Licence. The fees include applications for prospecting Licence, retention Licence, special mining Licence, mining Licence, and primary Licence.
16	Penalty	Payment made by a Mineral Right holder for failed to pay annual rent and royalty on time
17	Export permit	Payment made by applicant to export samples and minerals.
19	Import Permit	Payment made by applicant to import samples and minerals.
LOCAL TAXES		
19	Service levy	The Local Government Authorities (LGAs) are entitled to charge a 0.3% service levy based on turnover generated by corporate bodies in the relevant district.

Table 28: Extractive Companies included in Reconciliation Scope

NO.	COMPANY	NO.	COMPANY
1	GEITA GOLD MINING LIMITED	36	KAKOLA MINING COMPANY LIMITED
2	NORTH MARA GOLD MINE LIMITED	37	ABEL KAPENE
3	BULYANHULU GOLD MINE LIMITED	38	SUNSHINE MINING LIMITED
4	PAN AFRICAN ENERGY TANZANIA LIMITED	39	MINERAL OIL CORPORATION LIMITED
5	PANGEA MINERALS LTD	40	CATA MINING COMPANY LIMITED
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	41	PETRO BUJASHI
7	SHANTA MINING COMPANY LIMITED	42	KASUBUYA PLANT
8	AUMS (T) LIMITED	43	RAS AL KHAIMAH GAS TANZANIA LTD.
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	44	SEA SALT LIMITED
10	WILLIAMSON DIAMONDS LTD.	45	JAC RIJK AFRICA LIMITED
11	HANCIENDA GROUP LTD	46	ISACK MAYUNGA
12	NDOVU RESOURCES LIMITED.	47	ORECORP TANZANIA LIMITED
13	POA POA COMPANY LTD	48	EVEN ENTERPRISES COMPANY LIMITED
14	AFRICAN EXPLOSIVES (T) LTD.	49	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION

NO.	COMPANY	NO.	COMPANY
15	EQUINOR TANZANIA AS	50	WAKEREKETWA MINING SACCOS
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	51	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.
17	PAN AFRICAN MINING SERVICES (TANZANIA)	52	CHINA PETROLEUM PIPELINE BUREAU (CPP)
18	JOSIA MASANJA & PTNS	53	KABANGA NICKEL COMPANY LIMITED
19	MANTRA TANZANIA LIMITED.	54	LOOTAH BC GAS LLC
20	SAHARA TANZANIA LIMITED	55	MBOGO MINING AND GENERAL SUPPLY LIMITED
21	NYAMIGOGO	56	BUSOLWA MINING LIMITED
22	TANCOAL ENERGY LIMITED	57	PETROBRAS TANZANIA LIMITED
23	OPHIR TANZANIA (BLOCK 1) LIMITED	58	TRYPHONE AYOUB
24	TANZANITE ONE MINING LTD	59	BEARING MAN GROUP TANZANIA LIMITED
25	AROBOGAST SILILO LULILA LIMITED	60	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED
26	GLOBELEQ TANZANIA SERVICES LIMITED	61	KATAVI MINING COMPANY LIMITED
27	GODFREY MITTI & PTNS	62	HERITAGE RUKWA (TZ) LIMITED
28	ALLEN DIESELS LTD (UK)	63	ERONT PROCESSING
29	ALMAN GOLD CO. LIMITED	64	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.
30	ENOCK LYAMBA & PTNS	65	KUSINI GATEWAY INDUSTRIAL
31	NITRO EXPLOSIVES (T) LTD.	66	DIOMOND RAHIM KARMALI (MR)
32	SAMAX RESOURCES LTD.	67	TNR LIMITED
33	AL MUTHAAB TRADING & CO. LTD	68	ZEM (T) CO. LIMITED
34	MINDINGO MBARAKA MINDINGO	69	ALLY SHARIF & PTNS
35	GSM PETROLEUM LIMITED	70	ABG EXPLORATION LIMITED

Table 29: State-Owned Enterprises

STATE OWNED ENTERPRISES	
1	TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)
2	STATE MINING CORPORATION

Table 30: Government Agencies

MINISTRIES AND GOVERNMENT AGENCIES			
1	MINISTRY OF FINANCE AND PLANNING (MOFP)	3	MINISTRY OF NATURAL RESOURCES AND TOURISM
2	MINISTRY OF MINERALS (MOM)	4	TANZANIA REVENUE AUTHORITY (TRA)
LOCAL GOVERNMENT AUTHORITIES (LGAS)			
5	ILALA MUNICIPAL COUNCIL	15	MBINGA DISTRICT COUNCIL
6	GEITA TOWN COUNCIL	16	KAHAMA TOWN COUNCIL
7	BIHARAMULO DISTRICT COUNCIL	17	NZEGA DISTRICT COUNCIL
8	MWANZA CITY COUNCIL	18	MSALALA DISTRICT COUNCIL
9	SONGWE DISTRICT COUNCIL	19	MTWARA DISTRICT COUNCIL
10	SIMANJIRO DISTRICT COUNCIL	20	TARIME DISTRICT COUNCIL
11	KINONDONI DISTRICT COUNCIL	21	KILWA DISTRICT COUNCIL

12	MAGU DISTRICT COUNCIL	22	KISHAPU DISTRICT COUNCIL
13	BAGAMOYO DISTRICT COUNCIL	23	MOROGORO MUNICIPAL COUNCIL
14	CHALINZE DISTRICT COUNCIL		

Almost all the scoped reporting entities were given the templates to fill in and submitted back to the IA for reconciliation activities. However, only 22 reporting entities submitted filled templates within the given time. As a result, on 23rd December 2019, TEITI Committee granted an approval to prepare the report based on 22 reporting entities. The contribution of these 22 entities amounted to 77% of the government revenue from the mining, oil and gas sector in 2016/17. Table 31 provide list of the 22 reporting entities submitted filled reporting templates.

Table 31: Reporting Entities Submitted Filled the Templates in Fiscal Year 2016/2017

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
MINING COMPANIES						
1	GEITA GOLD MINING LIMITED	227,831		46,299	274,130	27.10
2	NORTH MARA GOLD MINE LIMITED	85,183		33,573	118,756	11.74
3	BULYANHULU GOLD MINE LIMITED	74,779		266	75,045	7.42
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,803	292	-	73,094	7.22
5	PANGEA MINERALS LTD	48,434		437	48,870	4.83
6	SHANTA MINING COMPANY LIMITED	24,672		7,551	32,223	3.19
7	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,830	21,522	-	47,352	4.68
8	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567	1,078	-	18,645	1.84
9	WILLIAMSON DIAMONDS LTD.	13,516		1	13,517	1.34
10	NDOVU RESOURCES LIMITED.	7,629	1,675	-	9,303	0.92
11	AFRICAN EXPLOSIVES (T) LTD.	7,200		5	7,205	0.71
12	EQUINOR TANZANIA AS	7,060		-	7,060	0.70
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008		-	7,008	0.69
14	MANTRA TANZANIA LIMITED.	3,885		2,199	6,085	0.60
15	GLOBEIQ TANZANIA SERVICES LIMITED	4,737		-	4,737	0.47
16	ORECORP TANZANIA LIMITED	1,601		2	1,603	0.16
17	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199		7	1,207	0.12
18	BUSOLWA MINING LIMITED	519		619	1,139	0.11
19	ABG EXPLORATION LIMITED	770		136	906	0.09
Sub total						
STATE-OWNED COMPANIES						

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
20	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	28,547		3,116	28,551	2.82
21	STAMIGOLD COMPANY LIMITED	187		62,840.61	186	0.02
22	STAMICO	257		-	257	0.03
Sub-total		661,214	24,567	91,103	776,883	77
OTHER COMPANIES					234,827	23
TOTAL REVENUE COLLECTED					1,011,710	100

Table 32 show the list of companies which have a significant contribution of more than 1% in the government receipt from mining, oil and gas companies during the fiscal year 2016/17. These company did not submit back templates to IA for reconciliation exercise.

Table 32: Companies with more than 1% Payment which did not Submit Templates

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
MINING COMPANY						
1	AUMS (T) LIMITED	25,049			25,049	2.48
2	HANCIENDA GROUP LTD			11,684	11,684	1.15
TOTAL REVENUE COLLECTED		771,618	26,813	206,404	1,011,710	100.00

4.4 Level of Disaggregation

The Reporting Templates and the data were submitted by:

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

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

4.5 Materiality Deviation

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

4.6 Beneficial Ownership

According to EITI Standard, the disclosure of beneficial ownership ensures that the natural person who owns interests in the extractive companies are known by both the government and public. The disclosure aims at reducing risks such as tax evasion and conflict of interests, increasing trust and accountability, enhancing revenue collection by controlling owners who evade/dodge tax by concealing behind shadow companies, improving the rule of law, and preventing corruption and illicit financial flows.

In Tanzania, the registration of companies is guided by the Companies Act, Cap 212, and Business Registration and Licensing Authority (BRELA) Act, 2007. BRELA maintains a publicly available register that records information of companies operating in Tanzania. The register maintains information on the corporate entity's full name, legal status, year of incorporation, and list of directors. On the other hand, major oil, gas, and mining companies are public companies listed in international stock markets, which maintain strict disclosure requirements of ownership. However, the current legislation in Tanzania relating to EITI requirements on disclosure of beneficial ownership is inadequate.

The government through TEITI undertook a study on beneficial ownership in the extractive industries in 2017. The study involved 54 companies (33 mining and 22 oil and gas), which provided details of entities/persons whom they are cooperating. The study findings show that eight companies disclosed natural person as beneficial owners, 31 companies declared their beneficial owners as a combination of company and individuals, 11 companies disclosed company as beneficial owner, and 25 companies disclosed persons with influence over the actions or management of their companies. Similarly, two companies disclosed the existence of Politically Exposed Persons (PEPs) in their companies.³⁵ A central register for Beneficial Ownership disclosure is planned to be in place by January 2020 as committed by the Prime Minister of the United Republic of Tanzania, Hon. Kassim Majaliwa during the Anti-corruption Summit held in London in May 2016.

Data on beneficial ownership were collected using improved Beneficial Ownership template during the reporting period 2016/17 from only eight out of 22 entities (36%), which submitted the completed reporting templates. Two entities were government agencies and the other 6 entities were private companies. Six entities disclosed the company as beneficial owner and two entities disclosed individuals as the beneficial owner. One entity (Mbogo Mining and General Supply Ltd disclosed beneficial owner individuals holding a total of 60% shares. Others holding 40% shares were not disclosed). All eight entities had no Politically Exposed Persons (PEPs). See details in Table 33.

³⁵ <http://teiti.go.tz/storage/app/uploads/public/5e0/9c7/db0/5e09c7db0c4cc755122821.pdf>

Table 33: Extractive Companies Profile and Beneficial Ownership

No.	Company	Shareholders	Nationality of Shareholders	% of interest	Listed Entity (Yes/No)	Stock Exchange	Beneficial Ownership Information ³⁶
1	STAMIGOLD Company Ltd	Government (State Mining Corporation)	Tanzania	99.9%	No		Wholly owned by government through State Mining Corporation
2	PANAFRICAN Energy (T) Ltd	PAE PANAFRICAN Energy Corporation	Mauritius	100%	No		100% owned by PAE PANAFRICAN Energy Corporation of Mauritius
3	Williamson Diamonds Ltd	Willcroft Company Ltd	Bermuda	75%	No		Majority ownership by Willcroft Company Ltd of Bermuda and minority ownership by the Government of Tanzania
		The United Republic of Tanzania Government	Tanzania	25%			
4	State Mining Corporation	Treasury Registrar (TR)	Tanzania	100%	No		Wholly owned by government through Treasury Registrar (TR)
5	Mantra (Tanzania) Ltd	Mantra Resources Ltd	Australia	100%	Yes	Australia Securities Exchange	100% owned by Mantra Resources Ltd of Australia
6	Busolwa Mining Ltd	Baraka Ezekiel Nyandu	Tanzania	70%	No		Wholly owned by Tanzanian individuals. Contacts of Beneficial Owners provided (Baraka E. Nyandu, Magreth Bamira and Joshua Ezekiel).
		Magreth Ezekiel Bamira	Tanzania	15%			
		Joshua Bamira Ezekiel	Tanzania	15%			

³⁶ For entity holding a total of 25% or more of the equity shares

No.	Company	Shareholders	Nationality of Shareholders	% of interest	Listed Entity (Yes/No)	Stock Exchange	Beneficial Ownership Information ³⁶
7	Mbogo Mining and General Supply Ltd	Barnabas Athanas Nibengo	Tanzania	25%	No		Majority ownership by Tanzanian individuals Other beneficial owners holding 40% not disclosed.
		Generoza Leonidas Mudeli	Tanzania	15%			
		Onesmo Athanas Nibengo	Tanzania	10%			
		James Gideon Mtana	Tanzania	10%			
8	African Explosives (Tanzania) Ltd	African Explosives and Chemical Industries (AECI Ltd)	South Africa	100%	Yes	JSE, South Africa	100% owned by African Explosives and Chemical Industries (AECI Ltd) of South Africa

5 RECONCILIATION RESULTS

5.1 Payment Reconciliation between Extractive Companies and Government Agencies

5.1.1 Reconciliation by Extractive Company

Table 34 summarises the differences between the payments reported by extractive companies and receipts reported by Government Agencies. The tables include consolidated figures based on the reporting templates prepared by every extractive company and Government Agency, adjustments made by us following the reconciliation work and the residual unreconciled differences.

Table 34: Consolidated Figures by Extractive Entities

No.	Company/Individual	Template Original Lodged			Adjustments			Final Amount		
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	GEITA GOLD MINING LIMITED	175,115,739,451.13	176,389,295,878.07	(1,273,556,426.94)	31,393,698,769.67	3,287,518,780.17	28,106,179,989.50	206,509,438,220.80	179,676,814,658.24	26,832,623,562.56
2	NORTH MARA GOLD MINE LIMITED	168,661,033,471.44	79,010,583,659.73	89,650,449,811.71	-	14,057,881,300.10	(14,057,881,300.10)	168,661,033,471.44	93,068,464,959.82	75,592,568,511.62
3	BULYANHULU GOLD MINE LIMITED	43,250,131,917.86	13,876,210,745.04	29,373,921,172.82	-	10,660,829,158.92	(10,660,829,158.92)	43,250,131,917.86	24,537,039,903.96	18,713,092,013.90
4	PAN AFRICAN ENERGY TANZANIA LIMITED	57,072,680,069.01	31,529,177,436.90	25,543,502,632.11	-	-	-	57,072,680,069.01	31,529,177,436.90	25,543,502,632.11
5	PANGEA MINERALS LTD	41,271,332,478.39	13,646,604,615.19	27,624,727,863.20	-	9,012,264,812.18	(9,012,264,812.18)	41,271,332,478.39	22,658,869,427.37	18,612,463,051.02
6	SHANTA MINING COMPANY LIMITED	21,537,807,458.47	14,715,357,967.91	6,822,449,490.56	-	9,596,179,968.54	(9,596,179,968.54)	21,537,807,458.47	24,311,537,936.45	(2,773,730,477.97)
7	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	12,306,269,957.04	5,119,970,245.96	7,186,299,711.08	-	4,421,240,000.00	(4,421,240,000.00)	12,306,269,957.04	9,541,210,245.96	2,765,059,711.08
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	28,373,836,910.82	28,525,648,539.05	(151,811,628.23)	-	-	-	28,373,836,910.82	28,525,648,539.05	(151,811,628.23)
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	2,787,147,629.66	4,331,525,309.87	(1,544,377,680.21)	-	-	-	2,787,147,629.66	4,331,525,309.87	(1,544,377,680.21)
10	WILLIAMSON DIAMONDS LTD.	7,840,252,619.40	2,812,172,659.59	5,028,079,959.81	-	6,237,081,533.83	(6,237,081,533.83)	7,840,252,619.40	9,049,254,193.42	(1,209,001,574.03)
11	NDOVU RESOURCES LIMITED.	4,675,477,020.39	3,989,551,361.01	685,925,659.38	-	-	-	4,675,477,020.39	3,989,551,361.01	685,925,659.38
12	AFRICAN EXPLOSIVES (T) LTD.	2,121,150,599.37	2,203,377,553.15	(82,226,953.78)	-	-	-	2,121,150,599.37	2,203,377,553.15	(82,226,953.78)
13	EQUINOR TANZANIA AS	2,124,368,996.24	906,619,541.89	1,217,749,454.35	-	-	-	2,124,368,996.24	906,619,541.89	1,217,749,454.35
14	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,357,635,102.00	1,327,691,017.00	29,944,085.00	-	-	-	1,357,635,102.00	1,327,691,017.00	29,944,085.00
15	MANTRA TANZANIA LIMITED.	2,396,924,437.51	2,737,059,822.75	(340,135,385.24)	-	(312,526,599.41)	312,526,599.41	2,396,924,437.51	2,424,533,223.34	(27,608,785.83)

No.	Company/Individual	Template Original Lodged			Adjustments			Final Amount		
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
16	GLOBELEQ TANZANIA SERVICES LIMITED	829,904,845.00	1,044,648,113.57	(214,743,268.57)	-	-	-	829,904,845.00	1,044,648,113.57	(214,743,268.57)
17	ORECORP TANZANIA LIMITED	44,773,306.37	37,088,043.42	7,685,262.95	-	-	-	44,773,306.37	37,088,043.42	7,685,262.95
18	MBOGO MINING AND GENERAL SUPPLY LIMITED	428,145,709.00	310,856,904.00	117,288,805.00	-	-	-	428,145,709.00	310,856,904.00	117,288,805.00
19	BUSOLWA MINING LIMITED	961,485,188.19	782,665,350.62	178,819,837.57	-	-	-	961,485,188.19	782,665,350.62	178,819,837.57
20	ABG EXPLORATION LIMITED	280,944,472.68	298,353,089.49	(17,408,616.81)	-	166,070,616.88	(166,070,616.88)	280,944,472.68	464,423,706.37	(183,479,233.69)
21	STAMIGOLD COMPANY LIMITED	1,946,538,883.07	72,061,145.00	1,874,477,738.07	-	1,038,218,943.05	(1,038,218,943.05)	1,946,538,883.07	1,110,280,088.05	836,258,795.02
22	STATE MINING CORPORATION	5,699,524.00	-	5,699,524.00	-	-	-	5,699,524.00	-	5,699,524.00
TOTAL		575,389,280,047.04	383,666,518,999.20	198,971,280,967.40	31,393,698,769.67	58,789,811,713.08	83,608,472,922.42	606,782,978,816.71	441,831,277,513.46	164,951,701,303.25

5.1.2 Reconciliation by Revenue Stream

Table 35 shows the total Basic Payments reported by extractive companies and Government Agencies, taking into account all adjustments:

Table 35: Basic Payments by Revenue Streams with Adjustments

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	175,593,627,777.91	90,785,642,863.11	84,807,984,914.80	2,485,684,130.67	58,477,285,113.67	(55,991,600,983.00)	178,079,311,908.58	149,262,927,976.78	28,816,383,931.80
1	Royalties for minerals	158,686,720,909.73	90,212,095,112.00	68,474,625,797.73	-	51,388,414,874.23	(51,388,414,874.23)	158,686,720,909.73	141,600,509,986.23	17,086,210,923.50
2	Royalties for oil and gas	12,306,269,957.04	2,411,786.42	12,303,858,170.62	-	4,421,240,000.00	(4,421,240,000.00)	12,306,269,957.04	4,423,651,786.42	7,882,618,170.62
3	Annual rental fee	2,254,044,667.67	412,652,331.14	1,841,392,336.53	2,485,684,130.67	660,305,562.14	1,825,378,568.53	4,739,728,798.34	1,072,957,893.28	3,666,770,905.06
4	Licence and permit fee	2,195,712,350.00	158,483,633.55	2,037,228,716.45	-	2,007,324,677.30	(2,007,324,677.30)	2,195,712,350.00	2,165,808,310.85	29,904,039.15
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	150,879,893.47	-	150,879,893.47	-	-	-	150,879,893.47	-	150,879,893.47
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	50,153,223,291.62	25,012,090,518.66	25,141,132,772.95	-	-	-	50,153,223,291.62	25,012,090,518.66	25,141,132,772.95
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	22,273,397,303.58	22,273,397,303.58	-	-	-	-	22,273,397,303.58	22,273,397,303.58	-
12	Licence Charges/fees	989,653,354.54	991,058,018.10	(1,404,663.55)	-	-	-	989,653,354.54	991,058,018.10	(1,404,663.55)
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	1,884,122,832.80	1,747,635,196.99	136,487,635.81	-	-	-	1,884,122,832.80	1,747,635,196.99	136,487,635.81
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	1,218,986,712.26	-	1,218,986,712.26	-	-	-	1,218,986,712.26	-	1,218,986,712.26
18	Tariff on gas transport through SONGAS pipeline	22,820,869,562.91	-	22,820,869,562.91	-	-	-	22,820,869,562.91	-	22,820,869,562.91
19	Other material payment made to TPDC (TZS > 20 million)	966,193,525.53	-	966,193,525.53	-	-	-	966,193,525.53	-	966,193,525.53
	Payments made to Tanzania Revenue Authority (Large Taxpayers Department)	293,402,044,013.71	197,213,252,430.12	96,188,791,583.59	-	(312,526,599.41)	312,526,599.41	293,402,044,013.71	196,900,725,830.71	96,501,318,183.00
20	Corporation Tax (including provisional ax and advance tax)	229,189,848,415.86	157,001,896,051.08	72,187,952,364.78	-	-	-	229,189,848,415.86	157,001,896,051.08	72,187,952,364.78

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
21	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
24	Skills and Development Levy (SDL)	19,634,675,801.45	20,664,207,292.12	(1,029,531,490.67)	-	(312,526,599.41)	312,526,599.41	19,634,675,801.45	20,351,680,692.71	(717,004,891.26)
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	8,785,166,419.20	19,547,149,086.92	(10,761,982,667.72)	-	-	-	8,785,166,419.20	19,547,149,086.92	(10,761,982,667.72)
28	Capital Gains Tax Paid to LTD	200,000,000.00	-	200,000,000.00	-	-	-	200,000,000.00	-	200,000,000.00
29	Tax Exemptions on fuel	28,825,501,864.00	-	28,825,501,864.00	-	-	-	28,825,501,864.00	-	28,825,501,864.00
30	Other tax exemptions	5,517,984,664.00	-	5,517,984,664.00	-	-	-	5,517,984,664.00	-	5,517,984,664.00
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	450,000.00	-	450,000.00	-	-	-	450,000.00	-	450,000.00
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servic fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	53,942,928.20	-	53,942,928.20	-	-	-	53,942,928.20	-	53,942,928.20
39	Other material payments made to TRA LTD (TZS > 20 million)	1,194,473,921.00	-	1,194,473,921.00	-	-	-	1,194,473,921.00	-	1,194,473,921.00

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,335,230,726.91	1,277,284,017.00	57,946,709.91	-	-	-	1,335,230,726.91	1,277,284,017.00	57,946,709.91
40	Corporation Tax (including provisional ax and advance tax)	856,664,232.00	847,323,695.00	9,340,537.00	-	-	-	856,664,232.00	847,323,695.00	9,340,537.00
41	Withholding Taxes paid on company TIN where taxpayer is withholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where taxpayer is NOT withholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	478,566,494.91	429,960,322.00	48,606,172.91	-	-	-	478,566,494.91	429,960,322.00	48,606,172.91
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servic fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	28,200,422,850.67	63,289,948,211.00	(35,089,525,360.33)	28,908,014,639.00	-	28,908,014,639.00	57,108,437,489.67	63,289,948,211.00	(6,181,510,721.33)
60	VAT paid to CED	-	-	-	-	-	-	-	-	-
61	Excise Duty paid to CED	6,242,525,167.72	3,740,363,287.00	2,502,161,880.72	3,256,204,800.00	-	3,256,204,800.00	9,498,729,967.72	3,740,363,287.00	5,758,366,680.72
62	Import Duty paid to CED	14,695,514,857.53	21,418,510,228.00	(6,722,995,370.47)	5,615,429,923.00	-	5,615,429,923.00	20,310,944,780.53	21,418,510,228.00	(1,107,565,447.47)
63	Fuel Levy paid to CED	1,907,787,820.23	4,366,814,142.00	(2,459,026,321.77)	4,366,814,142.00	-	4,366,814,142.00	6,274,601,962.23	4,366,814,142.00	1,907,787,820.23
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	15,104,073.00	60,250,000.00	(45,145,927.00)	-	-	-	15,104,073.00	60,250,000.00	(45,145,927.00)
66	Railroad Dev Levy	771,886,081.00	12,021,023,839.00	(11,249,137,758.00)	3,942,335,841.00	-	3,942,335,841.00	4,714,221,922.00	12,021,023,839.00	(7,306,801,917.00)
67	Customs Processing Fee	303,675,910.50	4,100,751,754.00	(3,797,075,843.50)	-	-	-	303,675,910.50	4,100,751,754.00	(3,797,075,843.50)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	17,582,234,961.00	(17,582,234,961.00)	-	-	-	-	17,582,234,961.00	(17,582,234,961.00)
69	Other material payments made to TRA (TZS > 20 million)	4,263,928,940.69	-	4,263,928,940.69	11,727,229,933.00	-	11,727,229,933.00	15,991,158,873.69	-	15,991,158,873.69
	Payments made to Local Authorities	14,174,708,149.45	6,007,455,524.31	8,167,252,625.14	-	-	-	14,174,708,149.45	6,007,455,524.31	8,167,252,625.14
70	Service Levy	14,074,967,914.45	5,994,114,412.43	8,080,853,502.02	-	-	-	14,074,967,914.45	5,994,114,412.43	8,080,853,502.02
71	Other Local Taxes, Fees and Levies	99,740,235.00	13,341,111.88	86,399,123.12	-	-	-	99,740,235.00	13,341,111.88	86,399,123.12
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	10,079,958,813.83	-	10,079,958,813.83	-	-	-	10,079,958,813.83	-	10,079,958,813.83
75	Payments to MOTNR/TFS	10,079,958,813.83	-	10,079,958,813.83	-	-	-	10,079,958,813.83	-	10,079,958,813.83

5.2 Adjustments

5.2.1 Extractive Companies Adjustments

The adjustments were carried out on the basis of confirmations from extractive companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate. It is unfortunate that the time for the investigation of discrepancies was very limited. As such, only Geita Gold Mining Limited did submit the information that helped in the investigation of the discrepancies. The rest of the companies requested additional time to submit the information with regard to discrepancies. A complete reconciliation results that cover all companies will be included in the supplementary report that will be published later.

5.2.2 Adjustments to Government Agencies Templates

The adjustments were carried out on the basis of confirmations received from extractive companies or from Government Entities and supported by payment receipts wherever deemed appropriate. The IA contacted all government agencies (TRA, TPDC and MoM) with regard to the discrepancies. All government agencies have submitted partly the information to resolve some of the discrepancies and requested some more time to work on all the companies. A complete reconciliation results that cover all companies will be included in the supplementary report that will be published later.

5.3 Unreconciled Differences

As noted above, the time for the investigation of the discrepancies was very limited that made it difficult to investigate and resolve all differences. For that reason, the information received at the time of the publication of this report, the total unreconciled discrepancies is TZS 164,951,701,303.25. The exercise of the investigation of the discrepancies is still going on, and the complete result will be published in the supplementary report that will be published later.

6 ANALYSIS OF REPORTED DATA

6.1 Analysis of Government Revenues

6.1.1 Analyses of Payments by Companies' Contribution

Table 36 shows the Government revenues by companies' contribution including SOEs indicates that 22 companies, including SOEs contributed more than 77% to the total Government revenues from the extractive industry in the fiscal year 2016/2017. Geita Gold Mining Limited accounts for more than 27% of the country's extractive revenues for that period. The analysis shows that the mining companies are contributing more than companies from oil and gas sector. From the oil and gas sector, Pan Africa Energy Tanzania has contributed more than 7% of the country's extractive revenues for the year 2016/17.

Table 36: Government Revenues by Companies' Contribution

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
MINING COMPANIES						
1	GEITA GOLD MINING LIMITED	227,831		46,299	274,130	27.10
2	NORTH MARA GOLD MINE LIMITED	85,183		33,573	118,756	11.74
3	BULYANHULU GOLD MINE LIMITED	74,779		266	75,045	7.42
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,803	292	-	73,094	7.22
5	PANGEA MINERALS LTD	48,434		437	48,870	4.83
6	SHANTA MINING COMPANY LIMITED	24,672		7,551	32,223	3.19
7	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,830	21,522	-	47,352	4.68
8	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567	1,078	-	18,645	1.84
9	WILLIAMSON DIAMONDS LTD.	13,516		1	13,517	1.34
10	NDOVU RESOURCES LIMITED.	7,629	1,675	-	9,303	0.92
11	AFRICAN EXPLOSIVES (T) LTD.	7,200		5	7,205	0.71
12	EQUINOR TANZANIA AS	7,060		-	7,060	0.70
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008		-	7,008	0.69
14	MANTRA TANZANIA LIMITED.	3,885		2,199	6,085	0.60
15	GLOBEIQ TANZANIA SERVICES LIMITED	4,737		-	4,737	0.47
16	ORECORP TANZANIA LIMITED	1,601		2	1,603	0.16
17	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199		7	1,207	0.12

No.	Company/Individual Name	Revenue Collected by TRA (TZS million)	Revenue Collected by TPDC (TZS million)	Revenue Collected by MOM (TZS million)	Total Revenue collected by Tanzania Government (TZS million)	Weight (%)
18	BUSOLWA MINING LIMITED	519		619	1,139	0.11
19	ABG EXPLORATION LIMITED	770		136	906	0.09
Sub total						
STATE-OWNED COMPANIES						
20	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	28,547		3,116	28,551	2.82
21	STAMIGOLD COMPANY LIMITED	187		62,840.61	186	0.02
22	STAMICO	257		-	257	0.03
Sub-total		661,214	24,567	91,103	776,883	77
OTHER COMPANIES					234,827	23
TOTAL REVENUE COLLECTED					1,011,710	100

6.1.2 Analysis of Payments by Contribution Flows

Table 37 shows that the payments by revenue stream collected by TRA contributed 76.78% of the total Government extractive revenues, followed by MoM 20.55% and then TPDC 2.67%. It can be noted from the same table that VAT accounts for the highest proportion of total government revenue (23.66%), followed by Mineral Royalty (18.13%), then Corporate tax (16.72%), followed by PAYE (13.31) and Withholding tax (10.16%). The rest of the remaining streams are below 10% contribution individually.

Table 37: List of Payments by Contribution Flows

Revenue Stream	Amount Paid/Received	Percent
PAYMENT MADE TO TRA		
Value Added Tax	237,677,839,045.00	23.66
Corporate tax	167,931,591,352.30	16.72
PAYE	133,716,212,174.64	13.31
Withholding Tax	102,058,859,992.66	10.16
Import Duty	30,876,156,455.00	3.07
Excise Duty	26,804,491,027.41	2.67
SDL	25,677,278,692.34	2.56
Petroleum Levy	18,719,370,844.00	1.86
Railroad Dev Levy	14,008,025,755.00	1.39
Fuel Levy	7,926,049,443.00	0.79
Customs Processing Fee	4,749,902,137.00	0.47
Personal Income Tax	1,061,424,045.62	0.11
Vehicle Reg Tax	141,370,000.00	0.01
Trade Levy Zanzibar	9,644,446.00	0.00
Income Tax Interest and Penalty	1,650,000.00	0.00
Sole Proprietor (Presumptive Tax)	383,400.00	0.00

Revenue Stream	Amount Paid/Received	Percent
SUB-TOTAL	771,360,248,809.97	76.78
PAYMENTS MADE TO TPDC		
Royalty on Oil and Gas	22,120,306,239.66	2.20
Training Fees	3,230,003,922.30	0.32
License fees	1,462,860,397.24	0.15
SUB-TOTAL	26,813,170,559.20	2.67
PAYMENTS MADE TO MoM		
Royalty on Minerals	182,161,752,993.07	18.13
Annual Rent	20,207,088,090.03	2.01
Geological Fee	3,091,375,181.84	0.31
Miscellaneous	629,238,244.61	0.06
Tender Document	122,527,729.80	0.01
Application Fee	74,701,271.04	0.01
Transfer Fee	72,950,460.00	0.01
Preparation Fee	13,263,720.00	0.00
Penalty	11,392,722.17	0.00
Surrender Fee	8,842,480.00	0.00
Export permit	5,745,550.00	0.00
Import Permit	3,758,054.00	0.00
Search Fee	1,326,372.00	0.00
SUB-TOTAL	206,403,962,868.56	20.55
GRAND TOTAL	1,004,577,382,237.73	100.00

6.1.3 Revenues Declared by Local Government Authorities

Table 38 shows the contribution of the LGAs through the Service Levy and Other Local Taxes, Fees and Levies collected from the extractive companies. These payments were included in the reconciliation scope as they are important to the areas served by LGAs.

Table 38: Revenue Declared by LGAs

Local Government Authority	Service Levy	Other Local Taxes, Fees and Levies
Geita District Council	3,716,057,848.01	-
Kishapu District Council	559,321,504.00	-
Kahama District Council	1,475,777,072.14	-
Mtwara District Council	438,145,229.07	-
Kinondoni Municipal Council	13,341,111.88	-
Songwe district Council	699,333,705.82	80,845,435.00

6.2 Social Payment

Companies were requested to report social payments and transfers made during the fiscal year 2016/2017 unilaterally. Table 39 shows the amounts reported by extractive companies and by category for cash payments

Table 39: Social Payment

No.	Company/Individual	Education	Health	Infrastructure	Community, Social and Economic Empowerment	Others
1	GEITA GOLD MINING LIMITED	-	-	-	-	-
2	NORTH MARA GOLD MINE LIMITED	4,623,683,870.98	-	-	-	-
3	BULYANHULU GOLD MINE LIMITED	313,597,624.74	439,499,574.04	-	459,507,033.52	359,152,733.22
4	PAN AFRICAN ENERGY TANZANIA LIMITED	32,100,000.00	219,437,490.60	-	133,609,859.12	-
5	PANGEA MINERALS LTD	1,234,881,379.55	-	-	-	-
6	SHANTA MINING COMPANY LIMITED	114,135,327.49	42,096,328.22	-	302,846,871.24	93,688,529.39
12	AFRICAN EXPLOSIVES (T) LTD.	14,430,000.00	-	-	-	-
13	EQUINOR TANZANIA AS	472,742,855.50	51,100,000.00	-	43,000,000.00	-
15	MANTRA TANZANIA LIMITED.	-	-	-	-	151,012,432.01
17	ORECORP TANZANIA LIMITED	-	-	35,735,000.00	-	-
19	BUSOLWA MINING LIMITED	291,900,000.00	-	165,500,000.00	-	-

6.3 Unreconciled Payment Indirect Taxes

Table 40 shows the indirect taxes that were reported by reporting entities but were not reconciled in this report

Table 40: Unreconciled Indirect Taxes

No.	Description of the payment	Company payment	Government receipt
1	Withholding Taxes paid on company TIN where taxpayer is withholdee	75,550,505,850.54	95,120,186,140.91
2	Withholding Taxes paid on company TIN where taxpayer is NOT withholdee but withholder	10,056,070,150.93	21,331,190.55
3	Pay- As-You-Earn (PAYE)	122,204,415,565.55	121,429,077,304.29
4	VAT paid to LTD	162,429,419,676.60	216,843,973,570.03
5	VAT paid to LTD (To be refunded)	49,454,532,480.44	-
6	Tax Exemptions on fuel	289,881,254.10	-
7	Payments to MOTNR/TFS	10,079,958,813.83	-
8	Other material payment made to TPDC (TZS > 20 million)	22,820,869,562.91	-
9	Other material payments made to TRA LTD (TZS > 20 million)	5,458,402,861.69	-
Total		458,344,056,216.59	433,414,568,205.78

6.4 Employment Data

Companies were requested to provide the number of foreign and domestic employees' during fiscal year 2016/2017. Table 41 shows the number of direct employees reported by the extractive company.

Table 41: Employment Data

No.	Company/Individual	Foreign	Local
1	BULYANHULU GOLD MINE LIMITED	82	1,256
2	PANGEA MINERALS LTD	7	704
3	SHANTA MINING COMPANY LIMITED	26	732
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	8	79
5	WILLIAMSON DIAMONDS LTD.	14	786
6	EQUINOR TANZANIA AS	15	18
7	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	12	119
8	MANTRA TANZANIA LIMITED.	4	19
9	STAMIGOLD	-	401

6.5 Production Data

On the basis of data reported by extractive companies, Table 42 presents the production quantities by the mining company and mineral type.

Table 42: Production Quantities and Mineral Type by Company

No.	Company	Gold (Ounces)	Diamonds (Carats)	Silver (Ounces)	Copper (Ounces)	Gas (Cubic feet)
1	GEITA GOLD MINING LIMITED	489,724.00	-	68,974.00	-	-
2	NORTH MARA GOLD MINE LIMITED	383,283.74	-	-	-	-
3	BULYANHULU GOLD MINE LIMITED	254,904.72	-	5,870,856.61	-	-
4	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	14,502,132,189.00
5	PANGEA MINERALS LTD	207,694.90	-	76,451.37	11,200,843.43	-
6	SHANTA MINING COMPANY LIMITED	79,548.17	-	-	-	-
7	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	13,474.68
8	WILLIAMSON DIAMONDS LTD.	-	227,243.00	-	-	-
9	NDOVU RESOURCES LIMITED.	-	-	-	-	5,672,135.61
10	BUSOLWA MINING LIMITED	189,211.00	-	-	-	-
11	STAMIGOLD	13,681.65	-	-	-	-

6.6 Export and Local Sales Data

Table 43 to Table 46 present export and local sales and types of commodities provided by extractive companies.

Table 43: Sales of Gold

Company	Quantity	Value (TZS)
NORTH MARA GOLD MINE LIMITED	384,545 Ounce	1,071,642,130,289.35
BULYANHULU GOLD MINE LIMITED	140,375 Ounce	389,279,674,923.14
PANGEA MINERALS LIMITED	80,245 Ounce	223,263,523,298.70
SHANTA MINING COMPANY LIMITED	5,659 Ounce	221,816,244,996.90
BUSOLWA MINING LIMITED	24,038grams	12,853,892,450.32
STAMIGOLD COMPANY LIMITED	1,363 Ounce	38,167,679,558.07

Table 44: Sales of Diamonds

Company	Quantity	Value (TZS)
WILLIAMSON DIAMONDS LIMITED	226,111 Carats	128,974,202,660.00

Table 45: Sales of Silver

Company	Quantity	Value (TZS)
NORTH MARA GOLD MINE LIMITED	26,665 Ounce	2,737,510,223.90
BULYANHULU GOLD MINE LIMITED	89,995 Ounce	5,726,777,724.43
PANGEA MINERALS LIMITED	26,665 Ounce	3,084,428,767.07

Table 46: Sales of Natural Gas

Company	Quantity	Value (TZS)
PAN AFRICAN ENERGY TANZANIA LIMITED	1,414,883,672 Cubic feet	173,455,870,699.77
M&P EXPLORATION PRODUCTION TANZANIA LIMITED	988,462.05 MMBtu	96,691,502,895.07

6.7 Local Procurement of Goods and Services

Extractive companies were asked to provide information with regard to the procurement of goods and services from local companies in Tanzania. Table 47 shows the amount of money in Tanzanian Shillings spent by companies in the procurement of goods and services from local companies in Tanzania.

Table 47: Procurement of Goods and Services from Local Companies

No.	Company	Goods (TZS)	Services (TZS)
1	GEITA GOLD MINING LIMITED	336,005,806,484.70	708,847,815,109.20
2	NORTH MARA GOLD MINE LIMITED	42,148,717,325.09	60,589,042,538.39
3	BULYANHULU GOLD MINE LIMITED	69,862,044,410.91	53,034,977,400.78
4	PAN AFRICAN ENERGY TANZANIA LIMITED	48,173,157,110.39	85,292,513,830.04
5	PANGEA MINERALS LTD	47,799,442,059.29	27,368,820,381.27

No.	Company	Goods (TZS)	Services (TZS)
6	SHANTA MINING COMPANY LIMITED	95,943,004,773.07	96,303,397,288.31
7	M&P EXPLORATION PRODUCTION (T) LIMITED	16,300,191,835.06	-
8	SHELL EXPLORATION AND PRODUCTION (T) LTD	45,791,990,518.56	108,314,463,496.63
9	WILLIAMSON DIAMONDS LTD.	21,986,569,696.63	101,443,003,113.83
10	AFRICAN EXPLOSIVES (T) LTD.	9,972,352,066.18	7,028,856,513.85
11	EQUINOR TANZANIA AS	299,180,889.56	40,293,410,653.38
12	PANAFRICAN MINING SERVICES (T) LIMITED.	2,504,090,858.10	2,982,272,280.92
13	MANTRA TANZANIA LIMITED.	419,520,410.50	15,130,791,967.04
14	GLOBELEQ TANZANIA SERVICES LIMITED	-	17,940,176.08
15	ORECORP TANZANIA LIMITED	6,756,505,230.70	21,328,393,258.84
16	BUSOLWA MINING LIMITED	2,697,437,685.46	-
17	STAMIGOLD	28,471,331,404.06	774,815,254.63

7 RECOMMENDATIONS

This section presents recommendations drawn from experiences of conducting the reconciliation exercise with a view to improve monitoring of the EITI process in Tanzania, follow-up on the last validation results, as well as follow up on the previous year's TEITI reports.

7.1 Recommendation relating to the Current Reporting Period

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

Compliance on the disclosure of beneficial ownership among extractive companies is still low and inadequate. During the reporting period (2016/17), only 8 out of 22 entities (36%) which submitted completed payments templates, disclosed beneficial ownership which include information on the name of the beneficial owner, his/her nationality, country of residence, national identity number, date of birth, residential or service address, contact details as well as identifying any Politically Exposed Persons (PEPs).

Out of those 8 entities which submitted the completed Beneficial Ownership templates, 2 entities were government agencies and the other 6 entities were private companies. Six (6) entities disclosed the company as beneficial owner and two entities disclosed individuals as the beneficial owner. One entity (Mbogo Mining and General Supply Ltd) disclosed individuals as beneficial owners holding a total of 60% shares. Owners holding a total of 40% shares were not disclosed.

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

We recommend for TEITI Committee to organise awareness programs with a view of enhancing understanding and compliance of the extractive companies relating to the concept and disclosure requirements of beneficial ownership. This will help in raising compliance rates as well as communicating accurate beneficial ownership information.

ii. Incomplete and out-dated database for contact details of extractive entities (Priority: High)

We noted during the course of undertaking the assignment that the Mining Cadastre does not have a comprehensive and updated database for contact details of extractive companies and government agencies. The same observation was raised in the previous TEITI report. The absence of such a database caused a significant delay in the data collection process. At the time of writing this report, contact details of nine companies that were included in the reconciliation scope could not be traced. These are Mining Oil Corporation Ltd, Kasubuya Plant, Tryphone Ayoub, Ally Sharif & Ptns,

Lyabonde Group, Matabe Gold Processing, Hamis Rajabu, Gaston Sambala, and Fortunatus John Nungwana & Ptns.

We recommend for Mining Commission to ensure the maintenance of comprehensive and updated mining cadastre. The mining cadastre should be updated on a regular basis and should include at least the following information:

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

iii. Long delays in submitting the completed reporting templates by reporting entities (Priority: High)

The deadline for submitting completed templates by extractive companies and government agencies for the reporting period 2016/17 was set on 12th December 2019. However, none of the reporting entities submitted their reporting templates within the stipulated deadline. We had to extend the deadline up to 22nd December 2019, but we kept receiving submission from some reporting entities up to 28th December 2019. As of that date, we received completed templates from 22 out of targeted 71 reporting entities in spite of huge efforts of following up reporting entities using physical means, e-mails and telephone calls. Furthermore, some reporting entities asked for an extension of time beyond 1st January 2020. These include Tancoal Tanzania Ltd., Kabanga Nickel, Jac Rijk Africa Ltd., Al Muthaab Trading and Co. Ltd., and Murray & Roberts Cementation (T) Ltd.

It's also recommended that the TEITI Committee should plan the reconciliation exercise in a manner that will not coincide with festive seasons. The exercise should provide ample time for companies and Government agencies to respond. 4 weeks allowance is considered to be a reasonable time.

If a company or Government agencies fail to respond within the 4 weeks deadline, it is recommended that the TEITI Committee should enforce penalty provisions pursuant to Section 23 of the TEITA Act, 2015 and its attendant regulations, to ensure that the reporting entities provide data to IA timely.

iv. Reporting Templates not properly and accurately completed (Priority: High)

The reporting templates were used as one of the main data collection tools that were sent to extractive entities. The Template required entities to provide key information for the reconciliation exercise, including payment made in respect of various revenue streams, employment, production, Corporate Social Responsibility (CSR) contributions, dividends and payment flow.

However, it was observed that some of the entities did not correctly provide all the information required by the reporting templates. Specifically, shortfalls were noted in some of the templates: respective officials not signing off templates; instructions contained in the forms were not followed; and data relating to employment, dividend, and payments were not provided. This led to a significant gap in the information required for this report.

It is recommended that reporting entities should be reminded about the importance of providing information required in the reporting templates. This could be done through a consultative program which will include training on how to correctly complete the templates. It is further recommended that necessary penalties should be imposed on non-compliant entities.

v. Need for Timely Planning and Implementation of the Reconciliation Exercise (Priority: High)

The current year's reconciliation exercise has been conducted to cover two (2) FYs i.e. 2016/17 and 2017/18. This led to conducting the exercise within a very short time and tight schedules, thus providing challenges in obtaining, in a timely manner, the required data and information from the reporting entities.

We recommend the TEITI Committee to institute for an elaborate and systematic process of reconciliation with set timeframes/timetable. All involved stakeholders should be made aware of the process (including timetable), their respective roles and responsibilities and consequences or sanctions for non-adherence with laid down requirements.

It is also recommended for the reconciliation process to be initiated between May and August and finalized by November each year. It is recommended so because the CAG completes audit and produces his audit report on the financial statements of MDAs, Regions, Parastatal Organisations, and LGAs for the previous FY on 31st March.

7.2 Follow-up on the Last Validation Results

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

extractive sector (6.3), and follow up on recommendations (7.3). Table 48 summarises the current status of the recommendations proposed by the EITI Board.

Table 48: Follow-up on the Last Validation Results

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

Categories	Requirements	Level of Progress	EITI Board comments	Progress
			Transactions between the state and STAMICO should be comprehensively disclosed. If no transactions took place, this should be explicitly stated.	Please refer to Section "3.6.1" and Table 10.
Socio-economic contribution	#6.2 SOE quasi-fiscal expenditures	No progress	The operations of TPDC should be clarified, distinguishing clearly between its public functions and its operations on its own account.	Please refer to Section "3.6.3" and Table 11.

7.3 Outcomes and Impacts

EITI implementation in Tanzania has significant implications in the management of the extractive sector. Basing on the evidence emerged from the publication of previous TEITI reports; the impact of TEITI implementation is noticeable in the following areas:

i. Mainstreaming of TEITI into Government Operations

The findings of the TEITI reports serve as important inputs for crucial government actions and decisions. Sections 18 (1) of the TEITA Act, 2015, provides the mandate for the TEITI Committee to submit reconciliation reports to the CAG when such reports identify a material discrepancy between payments made by extractive companies and receipts received by government entities. For example, the 8th TEITI report covering a period from July 1, 2015, to June 30, 2016, that was published on April 30, 2018, reported a discrepancy of TZS 30.5 billion (Extractive companies reported to have paid TZS 465.1 while the government entities reported having received TZS 434.6). This level of discrepancy triggered the investigation of the CAG. The report of CAG investigation has been submitted to the TEITI Committee for further action.

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

Implementation of TEITI in Tanzania increased the opportunity for the public to access information regarding the production and performance of extractive companies and receipts that government entities received from extractive companies. In this way, the public will be aware of the benefits of the extractive industries to their communities and take part in debates regarding the governance of natural resources at the local, regional, and national levels. Similarly, TEITI issues are regularly debated in Parliament since 2010. For instance, the Minister of Minerals, Honourable Dotto Biteko

(MP) addressed the Parliament on TEITI issues during the presentation of MoM Budget speech for the fiscal year 2019/20.³⁷

iii. Contribution in Legal Reforms

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

- i) Amendment of Section 25 of Mining Act, 2010 to enable TEITI to acquire and publish information from mining companies. This is provided in TEITA Act, 2015, Part VII Consequential Amendments, Section 36.³⁸
- ii) Amendment of Section 140(1) of the Income Tax Act (Cap. 332), which enables TEITI - MSG Committee to publish tax information from extractive Industries Companies. This is provided in Section 58 of the TEITA Act, 2015.³⁹
- iii) Discussions are ongoing with the Government to amend the TEITA Act, 2015, to align it more with the EITI standard 2019.
- iv) Discussions have also started between TEITI and the Ministry of Energy to amend the Tanzania Petroleum Act of 2015 to align it with the TEITA Act requirements.

iv. Expanded disclosure requirement

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

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

³⁷ <https://www.madini.go.tz/wp-content/uploads/2019/05/DOC-20190529-WA00141.pdf>.

³⁸ <https://www.madini.go.tz/wp-content/uploads/2017/12/TEITI-ACT-AND-MINING-ACT-AMENDMENT-BILLS-2015.pdf>

³⁹ <https://www.madini.go.tz/wp-content/uploads/2017/12/TEITI-ACT-AND-MINING-ACT-AMENDMENT-BILLS-2015.pdf>

7.4 Implementation of Recommendations Given in the Previous Report

The 8th TEITI report was prepared for Fiscal Year 2015/2016. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee and the Government. The progress of implementation of the recommendations is presented in

Table 49.

Table 49: Implementation of Previous Recommendations

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
1.	Lack of awareness of TEITI among companies	During the collection of data for the report, we observed that a number of companies were not aware of the existence of the Tanzania Extractive Industries Transparency Initiative. For some, it was the first time they heard about the initiative and could not understand why they were required to report.	It is recommended that the Government undertake an active campaign to educate the extractive companies about Tanzania Extractive Industries Transparency Initiative.	On 11 th February 2019, TEITI MSG Chairperson wrote letters to extractive companies aimed at creating awareness for the implementation of EITI activities in Tanzania. On 11 th April 2019, TEITI MSG conducted a one-day Awareness Workshop to Extractive Companies and other stakeholders. The main objective was to impart knowledge to the representatives of extractive companies and other stakeholders on the implementation of EITI activities in Tanzania. In connection to that, on 19 th and 20 th March 2019, TEITI participated in a one-day workshop organized by Geita Gold Mine (GGM). The objective of the workshop was to impart knowledge of the extractive sector to journalists.
2.	TEITI focal points in government departments	Tanzania has been implementing EITI standards since 2010. Despite the many years of implementation, when staff familiar with the TEITI work in different government departments move on, the Independent Administrator expends significant energy in on-boarding new staff on EITI issues.	It is recommended that each government stakeholder in the TEITI establish a focal point within its department. The focal point, which should have a backup, should serve as a knowledge hub and corporate memory, with a view that TEITI operations are not affected when government officials are rotated.	On 19 th September 2019, TEITI MSG wrote a letter to TRA, TPDC, PURA, and Mining Commission to appoint a focal point officer to deal with TEITI issues. In December 2019, the contacted Government entities appointed focal persons to deal with TEITI issues, particularly supporting the preparation of 9 th and 10 th TEITI Reports.
3.	Making payments on behalf of companies	As shown by the cases of Ms. Leticia Herman Kabunga and Kerman & Co. LLC, non-extractive companies, and individuals at times,	It is recommended that the database at the Ministry of Minerals should capture the names of the extractive companies	Since the fiscal year 2015/16, all government receipts are collected through Government electronic Payment Gateway (GePG). The system captures details of an entity/person

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
		make payments on behalf of extractive companies. It was observed that the database at the Ministry of Minerals at times captures the names of those making the payments as payee instead of the extractive companies on whose behalf payments were made. The observation is that such kind of anomalies leads to wrong materiality determination by including what should have been excluded and excluding what should have been included.	as payee, not agents making payments on their behalf.	required to make payment according to the respective revenue stream instead of the payee's details. This has improved record-keeping of payment received by government entities and helped resolve the challenge raised by IA and recommendations made thereof.
4.	Royalty on gas	It was observed that the government receipts for the EITI reconciliation did not include royalty on gas despite the fact that there was gas production during the reconciliation period. The TPDC indicated that payments were received late and are likely to be included in the subsequent period's (2016/17) reconciliation.	It is recommended that the TPDC reconcile payments made in the gas sector with particular reference to royalty on gas.	The TPDC indicated that payments were received late and are likely to be included in the subsequent period's starting from the 2016/17 TEITI reconciliation report. The payments royalty on gas paid by oil and gas companies has been included in the 2016/17 report.
5.	Up-to-date contacts database	It is recommended that the Ministry of Minerals keeps an up-to-date database of all extractive companies in Tanzania, including proper company names, office location, area of operations, telephone numbers, and email addresses, etc. Also, it is very important to have a contact person known at all times by the Ministry.	Having an up-to-date database for contacts is very important. It was observed that the Ministry of Minerals does not maintain an up-to-date contacts database of the extractive companies in Tanzania. For example, contacts for two companies that met the materiality threshold - Henan Afro-Asia Engineering Company Ltd and CCCC Ltd - could not be traced. Hence, these companies could not participate in the reporting.	In June 2019, TEITI MSG wrote a letter to the Mining Commission requested them to update the mining cadastre. However, the process of updating the mining cadastre is not complete as a contact of some of the extractive companies that were scoped for reporting in 2016/17 and 2017/18 are still missing.
6.	Collection of data from LGAs	The collection of revenue data from local government councils has largely been unsuccessful, even with	It is recommended that the regional mine offices collect and maintain readily accessible data on	The collection of revenue data from LGAs is still hectic. In the course of preparing the 2016/17 Report, TEITI requested the PORALG to

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
		the intervention of the Ministry of Minerals and regional mine offices. Many of the local councils are located in remote areas where telephone and email connections are sporadic.	payments collected by local councils in their respective jurisdictions.	facilitate the process of collecting revenue data from LGAs. A total of 18 LGAs were contacted to reporting in 2016/17, but only 6 LGAs responded on time. Efforts are being made to ensure that the 2017/18 extensively cover all LGAs which host extractive operations.
7.	Restructuring of payments	It was observed that TPDC receives payments from companies out of hydrocarbon allocation and pays a royalty to the Ministry of Energy. Oil and Gas Companies pay Licence fees to TPDC, which in turn pays the same to the Ministry.	The payment of petroleum benefits needs to be streamlined. Since companies already pay bonuses directly to the Ministry of Energy, Licence fees could also be paid through a similar arrangement. Secondly, if royalty paid to the Ministry by TPDC is ultimately intended to be paid to the National Treasury, then it is recommended that TPDC pays directly to the National Treasury.	With effect from fiscal year 2017/18, all oil and gas revenues that TPDC collects on behalf of the Government are deposited in a dedicated oil and gas fund established under Section 9 of the Oil and Gas Revenue Management Act No 22/2015 (OGRMA). For further detailed about this arrangement can be found at http://teiti.go.tz/storage/app/uploads/public/5d0/251/0a9/5d02510a90491629046997.pdf
8.	Classification of revenue streams	It was observed that the TRA templates included corporate tax payments for exploration companies such as Uranex. Again, there are occasions when a company reports an amount as annual rental fees. The same amount was reported by the former MEM as Licence and permit fees.	The TRA should endeavour to categorize payments made by extractive companies correctly. Corporate income tax is one of the largest revenue streams expected in the sector. A wrong classification of payments will create the impression that the country is already earning income from profits made by companies. It is recommended that the Tanzania EITI Secretariat provide regular training to government officials so that they have a full understanding of the data requirements of the EITI.	The matter has been communicated to the TRA representative during the 78 MSG meeting. In addition, this matter was emphasized on the training which took place on 05 th December 2019 on how to fill the reporting template for 2016/17 and 2017/18 Reports.
9.	Application of TEITA Act	It was observed that a number of reporting entities were not readily willing to provide the data required for the production of the EITI	It is recommended that the Tanzania EITI Committee make use of the penalty provisions to ensure that the reporting companies	On 08 th February 2019 TEITA Act, 2015 Regulations, was published through the Government Notice No. 141 of 2019. This will facilitate the implementation of the TEITA

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
		Report. The lack of co-operation is inconsistent with the requirements of the TEITA Act.	and the government agencies provide data to the Independent Administrator in a timely manner.	Act, 2015. In connection to that, on 11 th February 2019, TEITI MSG wrote letters to extractive companies aimed at creating awareness for the extractive companies on the implementation of EITI activities in Tanzania. The letter further required them to fulfil the requirement of the TEITA Act, 2015 and reminded them of the penalty provision in the Law for those who will not fulfil the requirement of the law.
10.	Improvement of online Licence repository	There is a publicly maintained register of mineral rights, but this should be improved to provide all the information needed as a full cadastral system.	An online repository should be accessed publicly and display other related information about each Licence. For example, it should provide details of changes in ownership of mineral rights. Contract associated with the Licence, production levels, product reserves, and payments made at the project-level by the companies.	In June 2019, TEITI MSG wrote a letter to Mining Commission and reminded them to update the system regularly. However, currently, the cadastre system does not have the information recommended by the IA.
11.	Petroleum online registry	It was found out that the Petroleum Upstream Regulatory Authority (PURA) does not have a proper petroleum register, which contains the Licence information set out in Requirement 2.3 of the EITI standard, such as the name of Licence holders, coordinates, and date of application.	It is recommended that the Petroleum Upstream Regulatory Authority establish a petroleum register that meets Requirement 2.3 of the EITI standard.	On 20 th September 2018, TEITI MSG wrote a letter to Permanent Secretary-Ministry of Energy. The main objective of the letter was to remind the Ministry of Energy to establish and maintain a petroleum register in Tanzania to fulfil the requirement of EITI Standard 2.3.

APPENDICES

Appendix 1: Reporting Template for Companies

TEITI PAYMENTS REPORTING TEMPLATE FOR COMPANIES (FROM 1 JULY 2016 TO 30 JUNE 2017)



1. Basic Information

Name of the Entity (Extractive company)			
TIN			
Licence No.	1	Type of license	
	2	Type of license	
Reporting template filled in by		Position	
Email address		Tel.	

2. Company Information

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

Core business	
Secondary activities	

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

3 Direct Payments and Revenues

Ref for details of supporting breakdown	Type of Tax	Paid	
		TZS	USD
A Payments to the Ministry of Energy and Minerals (MEM)			
A1	Royalties for minerals		
A1-1	Royalties for oil and gas		
A2	Annual rental fee		
A3	License and permit fee		
A4	Profit per Production Sharing Agreements		
A5	Protected Gas/Additional Gas Revenues		
A6	Application and preparation fee		
A7	Other material payments made to MEM		
B Payments made to Tanzania Petroleum Development Corporation (TPDC)			
B1	Protected Gas Revenue		
B2	Additional Gas Revenue		
B3	Profit per Production Sharing Agreement		
B4	License Charges/fees		
B5	Royalties for oil and gas		
B6	Training Fees		
B7	Quasi- Fiscal Expenditures		
B8	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline		
Pan African Energy payments for gas transportation made to SONGAS			
B9	Tariff on gas transport through SONGAS pipeline		
B10	Other material payment made to TPDC (TZS > 20 million)		

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

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

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

D1	Corporation Tax (including provisional ax and advance tax)		
D2	Withholding Taxes paid on company TIN where tax payer is witholdee		
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder		

D3	Pay- As-You-Earn (PAYE)		
D4	Skills and Development Levy (SDL)		
D5	VAT		
D6	VAT (To be refunded)		
D7	Excise Duty		
D8	Capital Gains Tax		
D9	Tax Exemptions on fuel		
D10	Other tax exemptions		
D11	Sole Proprietor (Presumptive Tax)		
D12	Personal Income Tax		
D13	Income Tax Interest and Penalty		
D14	Bed Night levy		
D15	Mgt and Technical Servc fees (mining oil and gas)		
D16	Dividends		
D17	Natural Resources Payments		
D18	Stamp Duty		
D19	Other material payments made to TRA DRD (TZS > 20 million)		

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

E1	VAT paid to CED		
E2	Excise Duty paid to CED		
E3	Import Duty paid to CED		
E5	Fuel Levy paid to CED		
E6	Trade Levy Zanzibar		
E7	Vehicle Reg Tax		
E8	Railroad Dev Levy		
E9	Customs Processing Fee		
E10	Petroleum levy (kerosine, gas oil, and motor spirit)		
E11	Other material payments made to TRA (TZS > 20 million)		

F Payments made to Local Authorities			
F1	Service Levy		
F2	Other Local Taxes, Fees and Levies		

G Payments made to Ministry of Finance (MoF)			
G1	Dividends for Government Shares held in the company		
G2	Revenues to Government for shareholding sale in the companies		

H Payments made to Ministry of Tourism and Natural Resources (MOTNR)			
H1	Payments to MOTNR/TFS		

Total payments made to government		
--	--	--

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

5 Social Security Funds						
Date (dd/mm/yyyy)	Type of payment or contribution	Location	Paid to	Amount TZS	Amount USD	In-Kind
	PPF					
	NSSF					
	WCF					

GEPF

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

7 Sales (Exports and Local Sales) Data						
Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value TZS	Value USD

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

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

* A specialized expert in Mining/Oil/Gas

10 Procurement of goods and services from local companies in Tanzania		
Type	Value TZS	Value USD
Goods (Include annex of companies provided goods)		
Service (include Annex of companies provided services)		

11 Management Sign-off

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

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

Name:

Position:

Signature and Stamp:

Auditors Certification

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

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

Name:

Position within the Audit firm:

Name of the Audit Firm (if applicable):

Address of the Audit Firm (or Auditor):

Signature and Stamp:

Appendix 2: Reporting Template for Government Entities

TEITI RECEIPTS REPORTING TEMPLATE FOR GOVERNMENT AGENCY

(FROM 1 JULY 2016 TO 30 JUNE 2017)



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

5. Receipts from Companies

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

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

C12	Personal Income Tax			
C13	Income Tax Interest and Penalty			
C14	Bed Night levy			
C15	Mgt and Technical Servics fees (mining oil and gas)			
C16	Dividends			
C17	Natural Resources Payments			
C18	Stamp Duty			
C19	Other material payments made to TRA LTD (TZS > 20 million)			

E. Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)

D1	Corporation Tax (including provisional ax and advance tax)			
D2	Withholding Taxes paid on company TIN where tax payer is witholdee			
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder			
D3	Pay- As-You-Earn (PAYE)			
D4	Skills and Developement Levy (SDL)			
D5	VAT			
D6	VAT (To be refunded)			
D7	Excise Duty			
D8	Capital Gains Tax			
D9	Tax Exemptions on fuel			
D10	Other tax exemptions			
D11	Sole Proprietor (Presumptive Tax)			
D12	Personal Income Tax			
D13	Income Tax Interest and Penalty			
D14	Bed Night levy			
D15	Mgt and Technical Servics fees (mining oil and gas)			
D16	Dividends			

D17	Natural Resources Payments			
D18	Stamp Duty			
D19	Other material payments made to TRA DRD (TZS > 20 million)			

F. Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)

E1	VAT paid to CED			
E2	Excise Duty paid to CED			
E3	Import Duty paid to CED			
E5	Fuel Levy paid to CED			
E6	Trade Levy Zanzibar			
E7	Vehicle Reg Tax			
E8	Railroad Dev Levy			
E9	Customs Processing Fee			
E10	Petroleum levy (kerosine, gas oil, and motor spirit)			
E11	Other material payments made to TRA (TZS > 20 million)			

G. Payments made to Local Authorities

F1	Service Levy			
F2	Other Local Taxes, Fees and Levies			

H. Payments made to Ministry of Finance (MoF)

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

I. Payments made to Ministry of Tourism and Natural Resources (MOTNR)

H1	Payments to MOTNR/TFS			
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J. Donations received from extractive companies for Corporate Social Responsibility (please provide details of the nature of receipt and purpose including in kind receipts)

F1				
F2				

6. Agency/Ministry Management sign-off

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

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

Name				
Position				
Date				
Signature				
Stamp				

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

Auditors Report from the Office of the Controller and Auditor General

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

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

Name				
Position within the Office of the Auditor General				

Date				
Signature				
Stamp				

Appendix 3: Reporting Template for Beneficial Ownership disclosure

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



Section I: Company Identification			
1.	Full legal name of entity		
2.	Company registration number		
3.	Tax identification number		
4.	Contact address in Tanzania and abroad (if relevant) (physical address, telephones, fax, email address and web address)		
5.	Is this publicly listed entity? (yes or no)		
6.	If yes, provide which stock market the entity is listed in and under which name and which stock symbol		
7.	Is this entity a wholly owned subsidiary of a publicly owned company? (yes or no)		
8.	If yes, provide the name of the publicly listed company, its contact details including which stock market the company is listed in and under which name and which stock symbol.		
9.	Is the entity wholly owned by the Government of the United Republic of Tanzania? (yes or no)		
Section II: Licenses Held by the Entity			
10. Provide a list of all extractive licenses (oil, gas and mining) held by the entity			
	Issuing authority	License number	License type
1			

2			
3			
4			
5			

Section III: Association with other Entities/Persons

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

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

Section IV: Declaration of Beneficial Ownership

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

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

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

[Country of residence]							
------------------------	--	--	--	--	--	--	--

Beneficial Owner Two

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

Beneficial Owner Three

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

identify number] [Nationality] [Country of residence]					company provide company registration, country of incorporation, registered office address]		
---	--	--	--	--	--	--	--

Summary of Beneficial Ownership

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

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

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

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

Section VI: Politically Exposed Persons

14. According to the Financial Action Task Force, politically exposed persons are individuals who are or have been entrusted with prominent public functions by a local foreign country, for example Heads of State or of government, senior politicians, senior government, judicial or military officials, senior executives of state owned corporations, important political party officials. It also includes persons who are or have been entrusted with a prominent function by an

international organization and therefore refers to members of senior management, i.e. directors, deputy directors, and members of the board or equivalent functions. The definition does not cover middle ranking or more junior individuals in the foregoing categories. Are there politically exposed persons who are beneficial owners of the entity? If yes, provide the following details

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

Section VII: Management Sign-off

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

Name	
Position	
Signature	
Stamp	
Telephone	
E-mail address	

Value in FY 16/17				
Value in FY 17/18				

Note: If the SOE's subsidiaries or joint ventures received funds from the government or the SOE, or remitted funds to the government or the SOE, please fill out the table separately for each subsidiary and JV.

Loans and guarantees from SOEs to oil, gas and mining companies											
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies, incl. link or reference to relevant law or policy	Indicate each loan or loan guarantee from the SOE to extractive compan(ies) active in FY 16/17 or FY 17/18	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee (e.g. SOE, its subsidiary or JV)	Name of the entity loan or guarantee provided to	Total value of loan or guarantee (<i>indicate currency</i>)	Outstanding value at the end of FY 16/17	Outstanding value at the end of FY 17/18	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
Loans and guarantees from the state to extractive companies, including the SOE											
Statutory rules governing the government's right to grant loans or guarantees to extractive companies including the SOE, incl. link or reference to relevant law or policy	Indicate each loan or loan guarantee from the state to the SOE active in FY 16/17 or FY 17/18	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee (e.g. SOE, its subsidiary or JV)	Government entity granting loan or guarantee	Total value of loan or guarantee (<i>indicate currency</i>)	Outstanding value at the end of FY 16/17	Outstanding value at the end of FY 17/18	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation

Third-party financing											
<i>NB! Indicate currency</i>	Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in the year under review	Value of outstanding loans from extractive companies (e.g. third party financing of cash calls)	Value of outstanding loans from other third-party entities (e.g. banks)	Total value of outstanding third-party loans	Links or references to supporting documentation					
FY 16/17											
FY 17/18											

Appendix 5: Reporting template for the Mining Commission

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

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

Appendix 6: RECONCILIATION BY EXTRACTIVE COMPANIES AND STREAMS

1. GEITA GOLD MINING LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	50,799,954,886.60	46,299,229,222.53	4,500,725,664.07	-	3,287,518,780.17	(3,287,518,780.17)	50,799,954,886.60	49,586,748,002.70	1,213,206,883.90
1	Royalties for minerals	50,799,954,886.60	46,144,279,254.57	4,655,675,632.03	-	3,286,192,408.17	(3,286,192,408.17)	50,799,954,886.60	49,430,471,662.74	1,369,483,223.86
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	133,285,891.96	(133,285,891.96)	-	-	-	-	133,285,891.96	(133,285,891.96)
4	License and permit fee	-	21,664,076.00	(21,664,076.00)	-	1,326,372.00	(1,326,372.00)	-	22,990,448.00	(22,990,448.00)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-

18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	187,046,421,247.41	167,565,310,721.86	19,481,110,525.55	42,669,088,285.49	-	42,669,088,285.49	229,715,509,532.90	167,565,310,721.86	62,150,198,811.04
20	Corporation Tax (including provisional ax and advance tax)	104,213,414,129.12	93,807,594,595.97	10,405,819,533.15	-	-	-	104,213,414,129.12	93,807,594,595.97	10,405,819,533.15
21	Withholding Taxes paid on company TIN where tax payer is witholdee	28,706,804,950.00	42,669,088,285.49	(13,962,283,335.49)	42,669,088,285.49	-	42,669,088,285.49	71,375,893,235.49	42,669,088,285.49	28,706,804,950.00
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	8,944,086,427.84	-	8,944,086,427.84	-	-	-	8,944,086,427.84	-	8,944,086,427.84
23	Pay- As-You-Earn (PAYE)	37,291,569,344.23	25,108,732,400.50	12,182,836,943.73	-	-	-	37,291,569,344.23	25,108,732,400.50	12,182,836,943.73
24	Skills and Development Levy (SDL)	6,106,590,601.86	4,573,892,106.57	1,532,698,495.29	-	-	-	6,106,590,601.86	4,573,892,106.57	1,532,698,495.29
25	VAT paid to LTD	1,783,955,794.36	1,406,003,333.33	377,952,461.03	-	-	-	1,783,955,794.36	1,406,003,333.33	377,952,461.03
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-

38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-

58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	60,265,813,644.00	(60,265,813,644.00)	60,265,813,644.00	-	60,265,813,644.00	60,265,813,644.00	60,265,813,644.00	-
60	VAT paid to CED	-	31,357,799,005.00	(31,357,799,005.00)	31,357,799,005.00	-	31,357,799,005.00	31,357,799,005.00	31,357,799,005.00	-
61	Excise Duty paid to CED	-	3,256,204,800.00	(3,256,204,800.00)	3,256,204,800.00	-	3,256,204,800.00	3,256,204,800.00	3,256,204,800.00	-
62	Import Duty paid to CED	-	5,615,429,923.00	(5,615,429,923.00)	5,615,429,923.00	-	5,615,429,923.00	5,615,429,923.00	5,615,429,923.00	-
63	Fuel Levy paid to CED	-	4,366,814,142.00	(4,366,814,142.00)	4,366,814,142.00	-	4,366,814,142.00	4,366,814,142.00	4,366,814,142.00	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	26,240,000.00	(26,240,000.00)	-	-	-	-	26,240,000.00	(26,240,000.00)
66	Railroad Dev Levy	-	3,942,335,841.00	(3,942,335,841.00)	3,942,335,841.00	-	3,942,335,841.00	3,942,335,841.00	3,942,335,841.00	-
67	Customs Processing Fee	-	1,388,809,657.00	(1,388,809,657.00)	-	-	-	-	1,388,809,657.00	(1,388,809,657.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	10,312,180,276.00	(10,312,180,276.00)	-	-	-	-	10,312,180,276.00	(10,312,180,276.00)
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	11,727,229,933.00	-	11,727,229,933.00	11,727,229,933.00	-	11,727,229,933.00
	Payments made to Local Authorities	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72	-	-	-	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72
70	Service Levy	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72	-	-	-	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-

74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	10,079,958,813.83	-	10,079,958,813.83	-	-	-	10,079,958,813.83	-	10,079,958,813.83
75	Payments to MOTNR/TFS	10,079,958,813.83	-	10,079,958,813.83	-	-	-	10,079,958,813.83	-	10,079,958,813.83

2. NORTH MARA GOLD MINE LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	46,807,041,036.59	33,573,183,169.21	13,233,857,867.39	-	14,057,881,300.10	(14,057,881,300.10)	46,807,041,036.59	47,631,064,469.30	(824,023,432.71)
1	Royalties for minerals	46,258,057,522.71	33,555,769,590.47	12,702,287,932.25	-	14,053,017,936.10	(14,053,017,936.10)	46,258,057,522.71	47,608,787,526.56	(1,350,730,003.85)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	548,983,513.88	-	548,983,513.88	-	-	-	548,983,513.88	-	548,983,513.88
4	License and permit fee	-	17,413,578.74	(17,413,578.74)	-	4,863,364.00	(4,863,364.00)	-	22,276,942.74	(22,276,942.74)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	136,843,797,303.24	58,314,958,228.40	78,528,839,074.84	-	-	-	136,843,797,303.24	58,314,958,228.40	78,528,839,074.84
20	Corporation Tax (including provisional ax and advance tax)	96,720,485,486.26	34,230,983,946.99	62,489,501,539.27	-	-	-	96,720,485,486.26	34,230,983,946.99	62,489,501,539.27
21	Withholding Taxes paid on company TIN where tax payer is witholdee	6,936,215,312.53	6,936,215,312.52	0.01	-	-	-	6,936,215,312.53	6,936,215,312.52	0.01
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	14,595,024,336.36	14,595,024,336.36	-	-	-	-	14,595,024,336.36	14,595,024,336.36	-
24	Skills and Development Levy (SDL)	2,552,734,632.53	2,552,734,632.53	-	-	-	-	2,552,734,632.53	2,552,734,632.53	-
25	VAT paid to LTD	1,631,034,895.57	-	1,631,034,895.57	-	-	-	1,631,034,895.57	-	1,631,034,895.57
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	14,408,302,640.00	-	14,408,302,640.00	-	-	-	14,408,302,640.00	-	14,408,302,640.00
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Serviv fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servic fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	22,993,548,165.80	26,867,733,236.00	(3,874,185,070.20)	-	-	-	22,993,548,165.80	26,867,733,236.00	(3,874,185,070.20)
60	VAT paid to CED	17,925,837,257.00	18,214,051,325.00	(288,214,068.00)	-	-	-	17,925,837,257.00	18,214,051,325.00	(288,214,068.00)
61	Excise Duty paid to CED	-	256,193,977.00	(256,193,977.00)	-	-	-	-	256,193,977.00	(256,193,977.00)
62	Import Duty paid to CED	2,469,358,856.71	2,860,656,263.00	(391,297,406.29)	-	-	-	2,469,358,856.71	2,860,656,263.00	(391,297,406.29)
63	Fuel Levy paid to CED	1,503,520,788.80	-	1,503,520,788.80	-	-	-	1,503,520,788.80	-	1,503,520,788.80
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	9,600,000.00	(9,600,000.00)	-	-	-	-	9,600,000.00	(9,600,000.00)
66	Railroad Dev Levy	-	1,972,824,662.00	(1,972,824,662.00)	-	-	-	-	1,972,824,662.00	(1,972,824,662.00)
67	Customs Processing Fee	-	639,844,485.00	(639,844,485.00)	-	-	-	-	639,844,485.00	(639,844,485.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	2,914,562,524.00	(2,914,562,524.00)	-	-	-	-	2,914,562,524.00	(2,914,562,524.00)
69	Other material payments made to TRA (TZS > 20 million)	1,094,831,263.29	-	1,094,831,263.29	-	-	-	1,094,831,263.29	-	1,094,831,263.29
	Payments made to Local Authorities	3,104,758,767.26	-	3,104,758,767.26	-	-	-	3,104,758,767.26	-	3,104,758,767.26
70	Service Levy	3,104,758,767.26	-	3,104,758,767.26	-	-	-	3,104,758,767.26	-	3,104,758,767.26
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

3. BULYANHULU GOLD MINE LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	28,312,311,145.54	270,385,271.60	28,041,925,873.94	-	10,660,829,158.92	(10,660,829,158.92)	28,312,311,145.54	10,931,214,430.52	17,381,096,715.02
1	Royalties for minerals	27,541,954,287.94	2,513,600.00	27,539,440,687.94	-	10,387,088,027.32	(10,387,088,027.32)	27,541,954,287.94	10,389,601,627.32	17,152,352,660.62
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	770,356,857.60	261,350,285.60	509,006,572.00	-	260,587,885.60	(260,587,885.60)	770,356,857.60	521,938,171.20	248,418,686.40
4	License and permit fee	-	6,521,386.00	(6,521,386.00)	-	13,153,246.00	(13,153,246.00)	-	19,674,632.00	(19,674,632.00)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	38,844,919,446.88	39,218,563,714.13	(373,644,267.25)	-	-	-	38,844,919,446.88	39,218,563,714.13	(373,644,267.25)
20	Corporation Tax (including provisional tax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is withholder	7,151,880,165.87	7,155,880,165.87	(4,000,000.00)	-	-	-	7,151,880,165.87	7,155,880,165.87	(4,000,000.00)
22	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	26,954,014,183.78	27,308,256,679.82	(354,242,496.04)	-	-	-	26,954,014,183.78	27,308,256,679.82	(354,242,496.04)
24	Skills and Development Levy (SDL)	4,739,025,097.23	4,754,426,868.44	(15,401,771.21)	-	-	-	4,739,025,097.23	4,754,426,868.44	(15,401,771.21)
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	30,852,482,615.92	35,560,176,977.00	(4,707,694,361.08)	-	-	-	30,852,482,615.92	35,560,176,977.00	(4,707,694,361.08)
60	VAT paid to CED	23,954,643,770.00	26,708,778,372.00	(2,754,134,602.00)	-	-	-	23,954,643,770.00	26,708,778,372.00	(2,754,134,602.00)
61	Excise Duty paid to CED	-	83,630,770.00	(83,630,770.00)	-	-	-	-	83,630,770.00	(83,630,770.00)
62	Import Duty paid to CED	5,574,865,489.36	4,645,943,900.00	928,921,589.36	-	-	-	5,574,865,489.36	4,645,943,900.00	928,921,589.36
63	Fuel Levy paid to CED	125,612,271.16	-	125,612,271.16	-	-	-	125,612,271.16	-	125,612,271.16
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	3,780,000.00	(3,780,000.00)	-	-	-	-	3,780,000.00	(3,780,000.00)
66	Railroad Dev Levy	-	2,268,557,553.00	(2,268,557,553.00)	-	-	-	-	2,268,557,553.00	(2,268,557,553.00)
67	Customs Processing Fee	-	704,461,939.00	(704,461,939.00)	-	-	-	-	704,461,939.00	(704,461,939.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	1,145,024,443.00	(1,145,024,443.00)	-	-	-	-	1,145,024,443.00	(1,145,024,443.00)
69	Other material payments made to TRA (TZS > 20 million)	1,197,361,085.40	-	1,197,361,085.40	-	-	-	1,197,361,085.40	-	1,197,361,085.40
	Payments made to Local Authorities	3,300,956,829.17	-	3,300,956,829.17	-	-	-	3,300,956,829.17	-	3,300,956,829.17
70	Service Levy	3,300,956,829.17	-	3,300,956,829.17	-	-	-	3,300,956,829.17	-	3,300,956,829.17
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

4. PANAFRICAN ENERGY TANZANIA LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	23,252,043,840.11	296,137,064.78	22,955,906,775.33	-	-	23,252,043,840.11	296,137,064.78	22,955,906,775.33	
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	75,067,292.00	76,473,370.35	(1,406,078.35)	-	-	75,067,292.00	76,473,370.35	(1,406,078.35)	
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	356,106,985.20	219,663,694.43	136,443,290.77	-	-	356,106,985.20	219,663,694.43	136,443,290.77	
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-
19	Other material payment made to TPDC (TZS > 20 million)	22,820,869,562.91	-	22,820,869,562.91	-	-	22,820,869,562.91	-	22,820,869,562.91	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	72,097,170,314.66	72,097,170,314.66	-	-	-	72,097,170,314.66	72,097,170,314.66	-	-
20	Corporation Tax (including provisional ax and advance tax)	23,332,595,192.48	23,332,595,192.48	-	-	-	23,332,595,192.48	23,332,595,192.48	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	946,976,628.00	946,976,628.00	-	-	-	946,976,628.00	946,976,628.00	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	3,510,361,965.32	3,510,361,965.32	-	-	-	3,510,361,965.32	3,510,361,965.32	-	-
24	Skills and Development Levy (SDL)	532,818,629.44	532,818,629.44	-	-	-	532,818,629.44	532,818,629.44	-	-
25	VAT paid to LTD	36,630,000,534.22	36,630,000,534.22	-	-	-	36,630,000,534.22	36,630,000,534.22	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	7,144,417,365.20	7,144,417,365.20	-	-	-	7,144,417,365.20	7,144,417,365.20	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servics fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	326,117,996.05	705,561,598.00	(379,443,601.95)	-	-	-	326,117,996.05	705,561,598.00	(379,443,601.95)
60	VAT paid to CED	-	482,352,413.00	(482,352,413.00)	-	-	-	-	482,352,413.00	(482,352,413.00)
61	Excise Duty paid to CED	23,922,382.45	831.00	23,921,551.45	-	-	-	23,922,382.45	831.00	23,921,551.45
62	Import Duty paid to CED	302,195,613.60	174,904,063.00	127,291,550.60	-	-	-	302,195,613.60	174,904,063.00	127,291,550.60
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	36,968,900.00	(36,968,900.00)	-	-	-	-	36,968,900.00	(36,968,900.00)
67	Customs Processing Fee	-	11,335,391.00	(11,335,391.00)	-	-	-	-	11,335,391.00	(11,335,391.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Local Authorities	513,643,287.00	-	513,643,287.00	-	-	-	513,643,287.00	-	513,643,287.00
70	Service Levy	513,643,287.00	-	513,643,287.00	-	-	-	513,643,287.00	-	513,643,287.00
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

5. PANGEA MINERALS

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	17,692,936,889.63	58,693,066.31	17,634,243,823.32	-	9,012,264,812.18	(9,012,264,812.18)	17,692,936,889.63	9,070,957,878.49	8,621,979,011.14
1	Royalties for minerals	17,302,541,397.63	22,823,546.19	17,279,717,851.44	-	8,992,117,221.50	(8,992,117,221.50)	17,302,541,397.63	9,014,940,767.69	8,287,600,629.94
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	390,395,492.00	12,399,367.58	377,996,124.42	-	7,768,118.68	(7,768,118.68)	390,395,492.00	20,167,486.26	370,228,005.74
4	License and permit fee	-	23,470,152.54	(23,470,152.54)	-	12,379,472.00	(12,379,472.00)	-	35,849,624.54	(35,849,624.54)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	26,908,190,299.29	12,490,991,075.29	14,417,199,224.00	-	-	-	26,908,190,299.29	12,490,991,075.29	14,417,199,224.00
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	4,154,606,402.15	4,154,606,402.15	0.00	-	-	-	4,154,606,402.15	4,154,606,402.15	0.00
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	7,006,018,684.40	7,006,018,684.40	-	-	-	-	7,006,018,684.40	7,006,018,684.40	-
24	Skills and Development Levy (SDL)	1,330,365,988.74	1,330,365,988.74	-	-	-	-	1,330,365,988.74	1,330,365,988.74	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	14,417,199,224.00	-	14,417,199,224.00	-	-	-	14,417,199,224.00	-	14,417,199,224.00
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Serv fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	30,650,349,896.88	35,942,613,243.00	(5,292,263,346.12)	-	-	-	30,650,349,896.88	35,942,613,243.00	(5,292,263,346.12)
60	VAT paid to CED	24,295,296,593.00	25,160,844,755.00	(865,548,162.00)	-	-	-	24,295,296,593.00	25,160,844,755.00	(865,548,162.00)
61	Excise Duty paid to CED	-	22,668,468.00	(22,668,468.00)	-	-	-	-	22,668,468.00	(22,668,468.00)
62	Import Duty paid to CED	4,104,661,951.61	4,369,647,763.00	(264,985,811.39)	-	-	-	4,104,661,951.61	4,369,647,763.00	(264,985,811.39)
63	Fuel Levy paid to CED	278,654,760.27	-	278,654,760.27	-	-	-	278,654,760.27	-	278,654,760.27
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	2,384,234,870.00	(2,384,234,870.00)	-	-	-	-	2,384,234,870.00	(2,384,234,870.00)
67	Customs Processing Fee	-	794,749,669.00	(794,749,669.00)	-	-	-	-	794,749,669.00	(794,749,669.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	3,210,467,718.00	(3,210,467,718.00)	-	-	-	-	3,210,467,718.00	(3,210,467,718.00)
69	Other material payments made to TRA (TZS > 20 million)	1,971,736,592.00	-	1,971,736,592.00	-	-	-	1,971,736,592.00	-	1,971,736,592.00
	Payments made to Local Authorities	1,475,777,072.14	1,475,777,072.14	-	-	-	-	1,475,777,072.14	1,475,777,072.14	-
70	Service Levy	1,475,777,072.14	1,475,777,072.14	-	-	-	-	1,475,777,072.14	1,475,777,072.14	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

6. SHANTA MINING COMPANY LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	9,316,740,578.76	7,551,756,458.12	1,764,984,120.64	-	9,596,179,968.54	(9,596,179,968.54)	9,316,740,578.76	17,147,936,426.66	(7,831,195,847.89)
1	Royalties for minerals	9,316,740,578.76	7,541,229,485.68	1,775,511,093.08	-	9,310,769,030.96	(9,310,769,030.96)	9,316,740,578.76	16,851,998,516.64	(7,535,257,937.87)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	277,010,581.58	(277,010,581.58)	-	277,010,581.58	(277,010,581.58)
4	License and permit fee	-	10,526,972.44	(10,526,972.44)	-	8,400,356.00	(8,400,356.00)	-	18,927,328.44	(18,927,328.44)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	22,183,152,863.89	16,665,168,199.90	5,517,984,663.99	-	-	22,183,152,863.89	16,665,168,199.90	5,517,984,663.99	
20	Corporation Tax (including provisional ax and advance tax)	2,379,978,570.00	2,379,978,570.00	-	-	-	2,379,978,570.00	2,379,978,570.00	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	5,563,500,783.24	5,563,500,783.25	(0.01)	-	-	5,563,500,783.24	5,563,500,783.25	(0.01)	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	7,379,181,147.81	7,379,181,061.68	86.13	-	-	7,379,181,147.81	7,379,181,061.68	86.13	-
24	Skills and Development Levy (SDL)	1,342,507,698.84	1,342,507,784.97	(86.13)	-	-	1,342,507,698.84	1,342,507,784.97	(86.13)	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	5,517,984,664.00	-	5,517,984,664.00	-	-	5,517,984,664.00	-	5,517,984,664.00	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servics fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Service fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	7,062,862,018.00	8,006,595,521.00	(943,733,503.00)	-	-	7,062,862,018.00	8,006,595,521.00	(943,733,503.00)	
60	VAT paid to CED	5,416,343,910.00	5,345,659,507.00	70,684,403.00	-	-	5,416,343,910.00	5,345,659,507.00	70,684,403.00	
61	Excise Duty paid to CED	58,035,457.00	105,970,544.00	(47,935,087.00)	-	-	58,035,457.00	105,970,544.00	(47,935,087.00)	
62	Import Duty paid to CED	1,054,984,211.00	1,326,498,363.00	(271,514,152.00)	-	-	1,054,984,211.00	1,326,498,363.00	(271,514,152.00)	
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	11,024,073.00	13,830,000.00	(2,805,927.00)	-	-	11,024,073.00	13,830,000.00	(2,805,927.00)	
66	Railroad Dev Levy	384,165,499.00	881,449,542.00	(497,284,043.00)	-	-	384,165,499.00	881,449,542.00	(497,284,043.00)	
67	Customs Processing Fee	138,308,868.00	333,187,565.00	(194,878,697.00)	-	-	138,308,868.00	333,187,565.00	(194,878,697.00)	
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	883,427,519.83	699,333,705.82	184,093,814.01	-	-	883,427,519.83	699,333,705.82	184,093,814.01	
70	Service Levy	883,427,519.83	699,333,705.82	184,093,814.01	-	-	883,427,519.83	699,333,705.82	184,093,814.01	

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

7. TANZANIA PETROLEUM DEVELOPMENT CORPORATION

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	12,306,269,957.04	-	12,306,269,957.04	-	4,421,240,000.00	(4,421,240,000.00)	12,306,269,957.04	4,421,240,000.00	7,885,029,957.04
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	12,306,269,957.04	-	12,306,269,957.04	-	4,421,240,000.00	(4,421,240,000.00)	12,306,269,957.04	4,421,240,000.00	7,885,029,957.04
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	20,966,747,822.79	28,538,073,911.98	(7,571,326,089.19)	-	-	20,966,747,822.79	28,538,073,911.98	(7,571,326,089.19)	
20	Corporation Tax (including provisional ax and advance tax)	-	32,695,536.70	(32,695,536.70)	-	-	-	32,695,536.70	(32,695,536.70)	
21	Withholding Taxes paid on company TIN where tax payer is witholdee	1,309,424,762.06	1,294,748,420.60	14,676,341.46	-	-	1,309,424,762.06	1,294,748,420.60	14,676,341.46	
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	
23	Pay- As-You-Earn (PAYE)	471,143,440.87	2,895,037,790.03	(2,423,894,349.16)	-	-	471,143,440.87	2,895,037,790.03	(2,423,894,349.16)	
24	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
25	VAT paid to LTD	19,186,179,619.86	19,344,406,137.88	(158,226,518.02)	-	-	19,186,179,619.86	19,344,406,137.88	(158,226,518.02)	
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	
27	Excise Duty paid to LTD	-	4,971,186,026.77	(4,971,186,026.77)	-	-	-	4,971,186,026.77	(4,971,186,026.77)	
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	
30	Other tax exemptions	-	-	-	-	-	-	-	-	
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	
32	Personal Income Tax	-	-	-	-	-	-	-	-	
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	
34	Bed Night levy	-	-	-	-	-	-	-	-	
35	Mgt and Technical Serviefes (mining oil and gas)	-	-	-	-	-	-	-	-	

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	9,383,200.00	(9,383,200.00)	-	-	-	-	9,383,200.00	(9,383,200.00)
60	VAT paid to CED	-	2,744,855.00	(2,744,855.00)	-	-	-	-	2,744,855.00	(2,744,855.00)
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	2,743,940.00	(2,743,940.00)	-	-	-	-	2,743,940.00	(2,743,940.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	183,851.00	(183,851.00)	-	-	-	-	183,851.00	(183,851.00)
67	Customs Processing Fee	-	3,710,554.00	(3,710,554.00)	-	-	-	-	3,710,554.00	(3,710,554.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	109,450,337.49	(109,450,337.49)	-	-	-	-	109,450,337.49	(109,450,337.49)
70	Service Levy	-	109,450,337.49	(109,450,337.49)	-	-	-	-	109,450,337.49	(109,450,337.49)

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

8. M&P EXPLORATION PRODUCTION TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	21,680,748,098.13	21,680,748,098.13	-	-	-	21,680,748,098.13	21,680,748,098.13	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	21,121,136,741.22	21,121,136,741.22	-	-	-	21,121,136,741.22	21,121,136,741.22	-	-
12	License Charges/fees	268,740,298.46	268,740,298.46	-	-	-	268,740,298.46	268,740,298.46	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	290,871,058.45	290,871,058.45	-	-	-	290,871,058.45	290,871,058.45	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	19,421,272,745.77	25,416,114,131.44	(5,994,841,385.67)	-	-	19,421,272,745.77	25,416,114,131.44	(5,994,841,385.67)	
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	
21	Withholding Taxes paid on company TIN where tax payer is witholdee	506,555,278.07	547,168,758.12	(40,613,480.05)	-	-	506,555,278.07	547,168,758.12	(40,613,480.05)	
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	
23	Pay- As-You-Earn (PAYE)	1,806,601,946.15	1,596,267,587.08	210,334,359.07	-	-	1,806,601,946.15	1,596,267,587.08	210,334,359.07	
24	Skills and Development Levy (SDL)	-	210,334,359.07	(210,334,359.07)	-	-	-	210,334,359.07	(210,334,359.07)	
25	VAT paid to LTD	16,902,820,544.73	16,903,680,482.90	(859,938.17)	-	-	16,902,820,544.73	16,903,680,482.90	(859,938.17)	
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	
27	Excise Duty paid to LTD	-	6,158,662,944.27	(6,158,662,944.27)	-	-	-	6,158,662,944.27	(6,158,662,944.27)	
28	Capital Gains Tax Paid to LTD	200,000,000.00	-	200,000,000.00	-	-	200,000,000.00	-	200,000,000.00	
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	
30	Other tax exemptions	-	-	-	-	-	-	-	-	
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	
32	Personal Income Tax	-	-	-	-	-	-	-	-	
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	
34	Bed Night levy	-	-	-	-	-	-	-	-	
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	5,294,976.82	-	5,294,976.82	-	-	5,294,976.82	-	-	5,294,976.82
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servics fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	6,158,662,944.27	413,655,716.00	5,745,007,228.27	-	-	-	6,158,662,944.27	413,655,716.00	5,745,007,228.27
60	VAT paid to CED	-	266,447,470.00	(266,447,470.00)	-	-	-	-	266,447,470.00	(266,447,470.00)
61	Excise Duty paid to CED	6,158,662,944.27	100.00	6,158,662,844.27	-	-	-	6,158,662,944.27	100.00	6,158,662,844.27
62	Import Duty paid to CED	-	119,577,852.00	(119,577,852.00)	-	-	-	-	119,577,852.00	(119,577,852.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	20,007,980.00	(20,007,980.00)	-	-	-	-	20,007,980.00	(20,007,980.00)
67	Customs Processing Fee	-	7,622,314.00	(7,622,314.00)	-	-	-	-	7,622,314.00	(7,622,314.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	329,130,891.60	328,694,891.58	436,000.02	-	-	-	329,130,891.60	328,694,891.58	436,000.02
70	Service Levy	329,130,891.60	328,694,891.58	436,000.02	-	-	-	329,130,891.60	328,694,891.58	436,000.02

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

9. SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,093,703,714.45	1,093,659,590.48	44,123.98	-	-	-	1,093,703,714.45	1,093,659,590.48	44,123.98
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	479,339,212.94	479,339,301.36	(88.42)	-	-	-	479,339,212.94	479,339,301.36	(88.42)
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	614,364,501.51	614,320,289.11	44,212.40	-	-	-	614,364,501.51	614,320,289.11	44,212.40
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	18,145,993,942.55	17,228,874,056.66	917,119,885.89	-	-	-	18,145,993,942.55	17,228,874,056.66	917,119,885.89
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	9,149,732,056.56	8,097,744,078.43	1,051,987,978.13	-	-	-	9,149,732,056.56	8,097,744,078.43	1,051,987,978.13
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	8,016,777,159.35	6,009,747,155.84	2,007,030,003.51	-	-	-	8,016,777,159.35	6,009,747,155.84	2,007,030,003.51
24	Skills and Development Levy (SDL)	969,166,265.04	3,121,382,822.39	(2,152,216,557.35)	-	-	-	969,166,265.04	3,121,382,822.39	(2,152,216,557.35)
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	10,318,461.60	-	10,318,461.60	-	-	-	10,318,461.60	-	10,318,461.60
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Serv fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	338,373,440.00	(338,373,440.00)	-	-	-	-	338,373,440.00	(338,373,440.00)
60	VAT paid to CED	-	221,890,543.00	(221,890,543.00)	-	-	-	-	221,890,543.00	(221,890,543.00)
61	Excise Duty paid to CED	-	1,780,007.00	(1,780,007.00)	-	-	-	-	1,780,007.00	(1,780,007.00)
62	Import Duty paid to CED	-	92,426,652.00	(92,426,652.00)	-	-	-	-	92,426,652.00	(92,426,652.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	550,000.00	(550,000.00)	-	-	-	-	550,000.00	(550,000.00)
66	Railroad Dev Levy	-	15,749,396.00	(15,749,396.00)	-	-	-	-	15,749,396.00	(15,749,396.00)
67	Customs Processing Fee	-	5,976,842.00	(5,976,842.00)	-	-	-	-	5,976,842.00	(5,976,842.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

10. WILLIAMSON DIAMONDS LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	5,518,802,086.39	-	5,518,802,086.39	-	6,237,081,533.83	(6,237,081,533.83)	5,518,802,086.39	6,237,081,533.83	(718,279,447.45)
1	Royalties for minerals	5,180,577,226.39	-	5,180,577,226.39	-	4,467,701,285.83	(4,467,701,285.83)	5,180,577,226.39	4,467,701,285.83	712,875,940.55
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	338,224,860.00	-	338,224,860.00	-	-	-	338,224,860.00	-	338,224,860.00
4	License and permit fee	-	-	-	-	1,769,380,248.00	(1,769,380,248.00)	-	1,769,380,248.00	(1,769,380,248.00)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
18	Tarriff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	7,419,313,754.34	8,223,712,599.12	(804,398,844.78)	-	-	-	7,419,313,754.34	8,223,712,599.12	(804,398,844.78)
20	Corporation Tax (including provisional ax and advance tax)	-	504,484,416.00	(504,484,416.00)	-	-	-	-	504,484,416.00	(504,484,416.00)
21	Withholding Taxes paid on company TIN where tax payer is witholdee	3,484,233,612.27	4,055,027,680.64	(570,794,068.37)	-	-	-	3,484,233,612.27	4,055,027,680.64	(570,794,068.37)
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	3,240,733,067.99	3,021,202,292.89	219,530,775.10	-	-	-	3,240,733,067.99	3,021,202,292.89	219,530,775.10
24	Skills and Development Levy (SDL)	694,347,074.08	642,998,209.59	51,348,864.49	-	-	-	694,347,074.08	642,998,209.59	51,348,864.49
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Serviv fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	5,193,456,158.00	5,291,478,463.00	(98,022,305.00)	-	-	-	5,193,456,158.00	5,291,478,463.00	(98,022,305.00)
60	VAT paid to CED	4,211,002,291.00	4,186,109,933.00	24,892,358.00	-	-	-	4,211,002,291.00	4,186,109,933.00	24,892,358.00
61	Excise Duty paid to CED	1,688,282.00	3,375,557.00	(1,687,275.00)	-	-	-	1,688,282.00	3,375,557.00	(1,687,275.00)
62	Import Duty paid to CED	646,948,157.00	658,822,717.00	(11,874,560.00)	-	-	-	646,948,157.00	658,822,717.00	(11,874,560.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	333,817,428.00	331,751,032.00	2,066,396.00	-	-	-	333,817,428.00	331,751,032.00	2,066,396.00
67	Customs Processing Fee	-	111,419,224.00	(111,419,224.00)	-	-	-	-	111,419,224.00	(111,419,224.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Local Authorities	270,004,198.79	559,321,504.00	(289,317,305.21)	289,297,305.00	-	289,297,305.00	559,301,503.79	559,321,504.00	(20,000.21)
70	Service Levy	270,004,198.79	559,321,504.00	(289,317,305.21)	289,297,305.00	-	289,297,305.00	559,301,503.79	559,321,504.00	(20,000.21)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

11. NDOVU RESOURCES LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,654,655,348.16	1,654,655,348.16	-	-	-	1,654,655,348.16	1,654,655,348.16	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	1,152,260,562.36	1,152,260,562.36	-	-	-	1,152,260,562.36	1,152,260,562.36	-	-
12	License Charges/fees	59,828,661.80	59,828,219.68	442.12	-	-	59,828,661.80	59,828,219.68	442.12	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	442,566,124.00	442,566,566.12	(442.12)	-	-	442,566,124.00	442,566,566.12	(442.12)	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	4,852,026,746.88	4,300,351,720.92	551,675,025.96	-	-	-	4,852,026,746.88	4,300,351,720.92	551,675,025.96
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	498,305,222.00	646,056,069.46	(147,750,847.46)	-	-	-	498,305,222.00	646,056,069.46	(147,750,847.46)
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	77,298,389.15	159,637,883.19	(82,339,494.04)	-	-	-	77,298,389.15	159,637,883.19	(82,339,494.04)
24	Skills and Development Levy (SDL)	12,403,591.95	12,075,632.17	327,959.78	-	-	-	12,403,591.95	12,075,632.17	327,959.78
25	VAT paid to LTD	1,424,654,180.00	2,209,699,385.42	(785,045,205.42)	-	-	-	1,424,654,180.00	2,209,699,385.42	(785,045,205.42)
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	1,640,749,054.00	1,272,882,750.68	367,866,303.32	-	-	-	1,640,749,054.00	1,272,882,750.68	367,866,303.32
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	450,000.00	-	450,000.00	-	-	-	450,000.00	-	450,000.00
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	3,692,388.78	-	3,692,388.78	-	-	-	3,692,388.78	-	3,692,388.78
39	Other material payments made to TRA LTD (TZS > 20 million)	1,194,473,921.00	-	1,194,473,921.00	-	-	-	1,194,473,921.00	-	1,194,473,921.00
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	180,371,584.50	3,225,008,731.00	(3,044,637,146.50)	-	-	-	180,371,584.50	3,225,008,731.00	(3,044,637,146.50)
60	VAT paid to CED	11,318,868.00	2,175,071,101.00	(2,163,752,233.00)	-	-	-	11,318,868.00	2,175,071,101.00	(2,163,752,233.00)
61	Excise Duty paid to CED	216,102.00	6,990.00	209,112.00	-	-	-	216,102.00	6,990.00	209,112.00
62	Import Duty paid to CED	2,034,329.00	1,007,944,158.00	(1,005,909,829.00)	-	-	-	2,034,329.00	1,007,944,158.00	(1,005,909,829.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	540,000.00	-	540,000.00	-	-	-	540,000.00	-	540,000.00
66	Railroad Dev Levy	895,243.00	5,956,976.00	(5,061,733.00)	-	-	-	895,243.00	5,956,976.00	(5,061,733.00)
67	Customs Processing Fee	165,367,042.50	36,029,506.00	129,337,536.50	-	-	-	165,367,042.50	36,029,506.00	129,337,536.50
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

12. FRICAN EXPLOSIVE (T) LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	6,189,736.00	5,409,558.00	780,178.00	-	-	-	6,189,736.00	5,409,558.00	780,178.00
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	6,189,736.00	5,409,558.00	780,178.00	-	-	-	6,189,736.00	5,409,558.00	780,178.00
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	5,454,416,262.68	5,144,280,367.47	310,135,895.21	-	-	-	5,454,416,262.68	5,144,280,367.47	310,135,895.21
20	Corporation Tax (including provisional ax and advance tax)	1,867,106,132.00	1,867,106,132.00	-	-	-	1,867,106,132.00	1,867,106,132.00	-	
21	Withholding Taxes paid on company TIN where tax payer is witholdee	40,698,126.68	683,598,724.70	(642,900,598.02)	-	-	40,698,126.68	683,598,724.70	(642,900,598.02)	
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	685,232,429.30	-	685,232,429.30	-	-	685,232,429.30	-	685,232,429.30	
23	Pay- As-You-Earn (PAYE)	950,392,187.46	950,392,187.46	-	-	-	950,392,187.46	950,392,187.46	-	
24	Skills and Development Levy (SDL)	150,619,313.67	150,619,313.74	(0.07)	-	-	150,619,313.67	150,619,313.74	(0.07)	
25	VAT paid to LTD	1,760,368,073.57	1,492,564,009.57	267,804,064.00	-	-	1,760,368,073.57	1,492,564,009.57	267,804,064.00	
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	
30	Other tax exemptions	-	-	-	-	-	-	-	-	
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	
32	Personal Income Tax	-	-	-	-	-	-	-	-	
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	
34	Bed Night levy	-	-	-	-	-	-	-	-	
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,846,547,856.14	2,055,821,507.00	(209,273,650.86)	-	-	-	1,846,547,856.14	2,055,821,507.00	(209,273,650.86)
60	VAT paid to CED	1,846,547,856.14	1,908,627,756.00	(62,079,899.86)	-	-	-	1,846,547,856.14	1,908,627,756.00	(62,079,899.86)
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	42,963,095.00	(42,963,095.00)	-	-	-	-	42,963,095.00	(42,963,095.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	1,090,000.00	(1,090,000.00)	-	-	-	-	1,090,000.00	(1,090,000.00)
66	Railroad Dev Levy	-	69,841,558.00	(69,841,558.00)	-	-	-	-	69,841,558.00	(69,841,558.00)
67	Customs Processing Fee	-	33,299,098.00	(33,299,098.00)	-	-	-	-	33,299,098.00	(33,299,098.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	97,235,417.70	33,048,798.41	64,186,619.29	-	-	-	97,235,417.70	33,048,798.41	64,186,619.29
70	Service Levy	97,235,417.70	19,707,686.53	77,527,731.17	-	-	-	97,235,417.70	19,707,686.53	77,527,731.17
71	Other Local Taxes, Fees and Levies	-	13,341,111.88	(13,341,111.88)	-	-	-	-	13,341,111.88	(13,341,111.88)

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

13. EQUINOR TANZANIA AS

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,505,878,765.24	286,890,417.12	1,218,988,348.12	-	-	-	1,505,878,765.24	286,890,417.12	1,218,988,348.12
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	106,677,889.34	106,676,828.24	1,061.10	-	-	-	106,677,889.34	106,676,828.24	1,061.10
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	180,214,163.64	180,213,588.88	574.76	-	-	-	180,214,163.64	180,213,588.88	574.76
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	1,218,986,712.26	-	1,218,986,712.26	-	-	-	1,218,986,712.26	-	1,218,986,712.26
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	6,853,742,018.92	6,997,052,627.33	(143,310,608.41)	-	-	-	6,853,742,018.92	6,997,052,627.33	(143,310,608.41)
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	1,716,692,330.92	1,685,362,907.79	31,329,423.13	-	-	-	1,716,692,330.92	1,685,362,907.79	31,329,423.13
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	4,518,559,457.00	4,692,801,023.77	(174,241,566.77)	-	-	-	4,518,559,457.00	4,692,801,023.77	(174,241,566.77)
24	Skills and Development Levy (SDL)	583,853,130.00	618,888,695.77	(35,035,565.77)	-	-	-	583,853,130.00	618,888,695.77	(35,035,565.77)
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	34,637,101.00	-	34,637,101.00	-	-	-	34,637,101.00	-	34,637,101.00
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	4,081,782.00	(4,081,782.00)	-	-	-	-	4,081,782.00	(4,081,782.00)
60	VAT paid to CED	-	3,241,353.00	(3,241,353.00)	-	-	-	-	3,241,353.00	(3,241,353.00)
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	478,451.00	(478,451.00)	-	-	-	-	478,451.00	(478,451.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	259,540.00	(259,540.00)	-	-	-	-	259,540.00	(259,540.00)
67	Customs Processing Fee	-	102,438.00	(102,438.00)	-	-	-	-	102,438.00	(102,438.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

14. ANAFRICAN MINING SERVICES (TANZANIA) LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	-	-	-	-	-	-	-	-	-
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
24	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	9,316,688,232.54	9,316,688,232.54	-	-	-	9,316,688,232.54	9,316,688,232.54	-	-
40	Corporation Tax (including provisional ax and advance tax)	847,323,695.00	847,323,695.00	-	-	-	847,323,695.00	847,323,695.00	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	1,314,803,825.54	1,314,803,825.54	-	-	-	1,314,803,825.54	1,314,803,825.54	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	426,202,141.00	426,202,141.00	-	-	-	426,202,141.00	426,202,141.00	-	-
43	Pay- As-You-Earn (PAYE)	2,435,998,562.00	2,435,998,562.00	-	-	-	2,435,998,562.00	2,435,998,562.00	-	-
44	Skills and Development Levy (SDL)	429,960,322.00	429,960,322.00	-	-	-	429,960,322.00	429,960,322.00	-	-
45	VAT	3,862,399,687.00	3,862,399,687.00	-	-	-	3,862,399,687.00	3,862,399,687.00	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	3,540,000.00	132,409,731.00	(128,869,731.00)	-	-	-	3,540,000.00	132,409,731.00	(128,869,731.00)
60	VAT paid to CED	-	82,002,731.00	(82,002,731.00)	-	-	-	-	82,002,731.00	(82,002,731.00)
61	Excise Duty paid to CED	-	541,390.00	(541,390.00)	-	-	-	-	541,390.00	(541,390.00)
62	Import Duty paid to CED	-	41,322,608.00	(41,322,608.00)	-	-	-	-	41,322,608.00	(41,322,608.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	3,540,000.00	-	3,540,000.00	-	-	-	3,540,000.00	-	3,540,000.00
66	Railroad Dev Levy	-	6,179,300.00	(6,179,300.00)	-	-	-	-	6,179,300.00	(6,179,300.00)
67	Customs Processing Fee	-	2,363,702.00	(2,363,702.00)	-	-	-	-	2,363,702.00	(2,363,702.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	76,811,085.00	-	76,811,085.00	-	-	-	76,811,085.00	-	76,811,085.00
70	Service Levy	76,811,085.00	-	76,811,085.00	-	-	-	76,811,085.00	-	76,811,085.00
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

15. MANTRA TANZANIA LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	2,187,850,614.00	2,199,474,053.96	(11,623,439.96)	-	-	-	2,187,850,614.00	2,199,474,053.96	(11,623,439.96)
1	Royalties for minerals	-	2,198,368,743.96	(2,198,368,743.96)	-	-	-	-	2,198,368,743.96	(2,198,368,743.96)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	2,187,850,614.00	1,105,310.00	2,186,745,304.00	-	-	-	2,187,850,614.00	1,105,310.00	2,186,745,304.00
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,845,324,597.55	3,845,324,597.55	-	-	(0.00)	0.00	3,845,324,597.55	3,845,324,597.55	-
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	2,447,370,869.85	2,134,844,270.44	312,526,599.41	-	312,526,599.41	(312,526,599.41)	2,447,370,869.85	2,447,370,869.85	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	1,188,879,904.19	1,188,879,904.19	-	-	-	-	1,188,879,904.19	1,188,879,904.19	-
24	Skills and Development Levy (SDL)	209,073,823.51	521,600,422.92	(312,526,599.41)	-	(312,526,599.41)	312,526,599.41	209,073,823.51	209,073,823.51	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	40,063,866.00	(40,063,866.00)	-	-	-	-	40,063,866.00	(40,063,866.00)
60	VAT paid to CED	-	25,342,421.00	(25,342,421.00)	-	-	-	-	25,342,421.00	(25,342,421.00)
61	Excise Duty paid to CED	-	115,658.00	(115,658.00)	-	-	-	-	115,658.00	(115,658.00)
62	Import Duty paid to CED	-	12,002,710.00	(12,002,710.00)	-	-	-	-	12,002,710.00	(12,002,710.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	1,891,056.00	(1,891,056.00)	-	-	-	-	1,891,056.00	(1,891,056.00)
67	Customs Processing Fee	-	712,021.00	(712,021.00)	-	-	-	-	712,021.00	(712,021.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	1,263,900.87	(1,263,900.87)	-	-	-	-	1,263,900.87	(1,263,900.87)
70	Service Levy	-	1,263,900.87	(1,263,900.87)	-	-	-	-	1,263,900.87	(1,263,900.87)

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

16. GLOBELEQ TANZANIA SERVICES LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,901,006,743.00	4,736,743,921.61	(835,737,178.61)	-	-	-	3,901,006,743.00	4,736,743,921.61	(835,737,178.61)
20	Corporation Tax (including provisional tax and advance tax)	631,263,906.00	846,007,660.94	(214,743,754.94)	-	-	-	631,263,906.00	846,007,660.94	(214,743,754.94)
21	Withholding Taxes paid on company TIN where tax payer is withholder	249,358,884.00	742,605,077.53	(493,246,193.53)	-	-	-	249,358,884.00	742,605,077.53	(493,246,193.53)
22	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	1,279,420,561.00	1,407,168,277.51	(127,747,716.51)	-	-	-	1,279,420,561.00	1,407,168,277.51	(127,747,716.51)
24	Skills and Development Levy (SDL)	198,640,939.00	198,640,452.63	486.37	-	-	-	198,640,939.00	198,640,452.63	486.37
25	VAT paid to LTD	1,542,322,453.00	1,542,322,453.00	-	-	-	-	1,542,322,453.00	1,542,322,453.00	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servics fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	-	-	-	-	-	-	-	-
60	VAT paid to CED	-	-	-	-	-	-	-	-	-
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	-	-	-	-	-	-	-	-
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	-	-	-	-	-	-	-	-
67	Customs Processing Fee	-	-	-	-	-	-	-	-	-
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

17. ORECOP TANZANIA LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	5,820,562.46	3,074,972.42	2,745,590.04	-	-	-	5,820,562.46	3,074,972.42	2,745,590.04
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	2,411,786.42	(2,411,786.42)	-	-	-	-	2,411,786.42	(2,411,786.42)
3	Annual rental fee	5,820,562.46	663,186.00	5,157,376.46	-	-	-	5,820,562.46	663,186.00	5,157,376.46
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	-	-	-	-	-	-	-	-	-
20	Corporation Tax (including provisional tax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is withholder	-	-	-	-	-	-	-	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
24	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,536,692,021.04	-	1,536,692,021.04	-	-	-	1,536,692,021.04	-	1,536,692,021.04
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	1,289,450,556.09	-	1,289,450,556.09	-	-	-	1,289,450,556.09	-	1,289,450,556.09
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	208,288,721.04	-	208,288,721.04	-	-	-	208,288,721.04	-	208,288,721.04
44	Skills and Development Levy (SDL)	38,952,743.91	-	38,952,743.91	-	-	-	38,952,743.91	-	38,952,743.91
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	64,199,564.00	(64,199,564.00)	-	-	-	-	64,199,564.00	(64,199,564.00)
60	VAT paid to CED	-	30,186,493.00	(30,186,493.00)	-	-	-	-	30,186,493.00	(30,186,493.00)
61	Excise Duty paid to CED	-	4,504,570.00	(4,504,570.00)	-	-	-	-	4,504,570.00	(4,504,570.00)
62	Import Duty paid to CED	-	25,945,318.00	(25,945,318.00)	-	-	-	-	25,945,318.00	(25,945,318.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	840,000.00	(840,000.00)	-	-	-	-	840,000.00	(840,000.00)
66	Railroad Dev Levy	-	2,005,363.00	(2,005,363.00)	-	-	-	-	2,005,363.00	(2,005,363.00)
67	Customs Processing Fee	-	717,820.00	(717,820.00)	-	-	-	-	717,820.00	(717,820.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

18. MBOGO MINING SERVICES AND GENERAL SUPPLIES LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	7,553,764.00	(7,553,764.00)	-	-	-	-	7,553,764.00	(7,553,764.00)
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	7,553,764.00	(7,553,764.00)	-	-	-	-	7,553,764.00	(7,553,764.00)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
18	Tarriff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	-	-	-	-	-	-	-	-	-
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
24	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	96,875,314.94	-	96,875,314.94	-	-	-	96,875,314.94	-	96,875,314.94
40	Corporation Tax (including provisional ax and advance tax)	9,340,537.00	-	9,340,537.00	-	-	-	9,340,537.00	-	9,340,537.00
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	549,152.79	-	549,152.79	-	-	-	549,152.79	-	549,152.79
43	Pay- As-You-Earn (PAYE)	32,638,847.00	-	32,638,847.00	-	-	-	32,638,847.00	-	32,638,847.00
44	Skills and Development Levy (SDL)	9,653,429.00	-	9,653,429.00	-	-	-	9,653,429.00	-	9,653,429.00
45	VAT	44,693,349.15	-	44,693,349.15	-	-	-	44,693,349.15	-	44,693,349.15
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servic fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	409,151,743.00	1,155,151,956.00	(746,000,213.00)	-	-	-	409,151,743.00	1,155,151,956.00	(746,000,213.00)
60	VAT paid to CED	-	851,848,816.00	(851,848,816.00)	-	-	-	-	851,848,816.00	(851,848,816.00)
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	356,143,832.00	254,583,473.00	101,560,359.00	-	-	-	356,143,832.00	254,583,473.00	101,560,359.00
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	540,000.00	(540,000.00)	-	-	-	-	540,000.00	(540,000.00)
66	Railroad Dev Levy	53,007,911.00	37,814,191.00	15,193,720.00	-	-	-	53,007,911.00	37,814,191.00	15,193,720.00
67	Customs Processing Fee	-	10,365,476.00	(10,365,476.00)	-	-	-	-	10,365,476.00	(10,365,476.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

19. BUSOLWA MINING LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	760,026,539.44	619,901,610.62	140,124,928.82	-	-	-	760,026,539.44	619,901,610.62	140,124,928.82
1	Royalties for minerals	592,024,349.87	594,024,350.82	(2,000,000.95)	-	-	-	592,024,349.87	594,024,350.82	(2,000,000.95)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	19,796,102.10	4,953,600.00	14,842,502.10	-	-	-	19,796,102.10	4,953,600.00	14,842,502.10
4	License and permit fee	200,000.00	20,923,659.80	(20,723,659.80)	-	-	-	200,000.00	20,923,659.80	(20,723,659.80)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	148,006,087.47	-	148,006,087.47	-	-	-	148,006,087.47	-	148,006,087.47
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	776,474,376.44	-	776,474,376.44	-	-	-	776,474,376.44	-	776,474,376.44
20	Corporation Tax (including provisional ax and advance tax)	45,005,000.00	-	45,005,000.00	-	-	-	45,005,000.00	-	45,005,000.00
21	Withholding Taxes paid on company TIN where tax payer is witholdee	9,530,000.00	-	9,530,000.00	-	-	-	9,530,000.00	-	9,530,000.00
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	320,006,299.83	-	320,006,299.83	-	-	-	320,006,299.83	-	320,006,299.83
24	Skills and Development Levy (SDL)	112,051,822.51	-	112,051,822.51	-	-	-	112,051,822.51	-	112,051,822.51
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	289,881,254.10	-	289,881,254.10	-	-	-	289,881,254.10	-	289,881,254.10
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	364,015,035.00	(364,015,035.00)	-	-	-	-	364,015,035.00	(364,015,035.00)
60	VAT paid to CED	-	201,251,295.00	(201,251,295.00)	-	-	-	-	201,251,295.00	(201,251,295.00)
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	111,049,503.00	(111,049,503.00)	-	-	-	-	111,049,503.00	(111,049,503.00)
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	3,780,000.00	(3,780,000.00)	-	-	-	-	3,780,000.00	(3,780,000.00)
66	Railroad Dev Levy	-	34,970,633.00	(34,970,633.00)	-	-	-	-	34,970,633.00	(34,970,633.00)
67	Customs Processing Fee	-	12,963,604.00	(12,963,604.00)	-	-	-	-	12,963,604.00	(12,963,604.00)
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	44,401,826.24	-	44,401,826.24	-	-	-	44,401,826.24	-	44,401,826.24
70	Service Levy	44,401,826.24	-	44,401,826.24	-	-	-	44,401,826.24	-	44,401,826.24

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natrural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

20. ABG EXPLORATION LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	180,467,279.63	196,981,716.34	(16,514,436.71)	-	166,070,616.88	(166,070,616.88)	180,467,279.63	363,052,333.22	(182,585,053.59)
1	Royalties for minerals	-	153,086,540.31	(153,086,540.31)	-	-	-	-	153,086,540.31	(153,086,540.31)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	180,467,279.63	-	180,467,279.63	-	114,938,976.28	(114,938,976.28)	180,467,279.63	114,938,976.28	65,528,303.35
4	License and permit fee	-	43,895,176.03	(43,895,176.03)	-	51,131,640.60	(51,131,640.60)	-	95,026,816.63	(95,026,816.63)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tarriff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	766,814,338.55	769,992,990.89	(3,178,652.34)	-	-	766,814,338.55	769,992,990.89	(3,178,652.34)	
20	Corporation Tax (including provisional ax and advance tax)	-	450,000.00	(450,000.00)	-	-	-	450,000.00	(450,000.00)	
21	Withholding Taxes paid on company TIN where tax payer is witholdee	64,836,084.71	64,836,084.37	0.34	-	-	64,836,084.71	64,836,084.37	0.34	
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	
23	Pay- As-You-Earn (PAYE)	601,501,060.79	603,785,533.37	(2,284,472.58)	-	-	601,501,060.79	603,785,533.37	(2,284,472.58)	
24	Skills and Development Levy (SDL)	100,477,193.05	100,921,373.15	(444,180.10)	-	-	100,477,193.05	100,921,373.15	(444,180.10)	
25	VAT paid to LTD	-	-	-	-	-	-	-	-	
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	
30	Other tax exemptions	-	-	-	-	-	-	-	-	
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	
32	Personal Income Tax	-	-	-	-	-	-	-	-	
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	
34	Bed Night levy	-	-	-	-	-	-	-	-	
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	-	-	-	-	-	-	-	-
60	VAT paid to CED	-	-	-	-	-	-	-	-	-
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	-	-	-	-	-	-	-	-
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	-	-	-	-	-	-	-	-
67	Customs Processing Fee	-	-	-	-	-	-	-	-	-
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

21. STAMIGOLD COMPANY LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	1,699,216,465.82	-	1,699,216,465.82	-	1,038,218,943.05	(1,038,218,943.05)	1,699,216,465.82	1,038,218,943.05	660,997,522.77
1	Royalties for minerals	1,694,870,659.82	-	1,694,870,659.82	-	891,528,964.35	(891,528,964.35)	1,694,870,659.82	891,528,964.35	803,341,695.47
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	1,472,000.00	-	1,472,000.00	-	146,689,978.70	(146,689,978.70)	1,472,000.00	146,689,978.70	(145,217,978.70)
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	2,873,806.00	-	2,873,806.00	-	-	-	2,873,806.00	-	2,873,806.00
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	-	-	-	-	-	-	-	-	-
20	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
21	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	-	-	-	-	-	-	-	-	-
23	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
24	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
25	VAT paid to LTD	-	-	-	-	-	-	-	-	-
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	184,322,417.25	171,110,963.00	13,211,454.25	-	-	184,322,417.25	171,110,963.00	13,211,454.25	
60	VAT paid to CED	-	99,049,818.00	(99,049,818.00)	-	-	-	99,049,818.00	(99,049,818.00)	
61	Excise Duty paid to CED	-	5,369,625.00	(5,369,625.00)	-	-	-	5,369,625.00	(5,369,625.00)	
62	Import Duty paid to CED	184,322,417.25	55,569,476.00	128,752,941.25	-	-	184,322,417.25	55,569,476.00	128,752,941.25	
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	8,041,595.00	(8,041,595.00)	-	-	-	8,041,595.00	(8,041,595.00)	
67	Customs Processing Fee	-	3,080,449.00	(3,080,449.00)	-	-	-	3,080,449.00	(3,080,449.00)	
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	63,000,000.00	-	63,000,000.00	-	-	63,000,000.00	-	63,000,000.00	
70	Service Levy	63,000,000.00	-	63,000,000.00	-	-	63,000,000.00	-	63,000,000.00	

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-

22. STATE MINING CORPORATION (STAMICO)

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	-	-	-	-	-	-	-	-	-
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	-	-	-	-	-	-	-	-
4	License and permit fee	-	-	-	-	-	-	-	-	-
5	Profit per Production Sharing Agreements	-	-	-	-	-	-	-	-	-
6	Protected Gas/Additional Gas Revenues	-	-	-	-	-	-	-	-	-
7	Application and preparation fee	-	-	-	-	-	-	-	-	-
8	Other material payments made to MEM	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	-	-	-	-	-	-	-	-	-
9	Protected Gas Revenue	-	-	-	-	-	-	-	-	-
10	Additional Gas Revenue	-	-	-	-	-	-	-	-	-
11	Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	-
12	License Charges/fees	-	-	-	-	-	-	-	-	-
13	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
14	Training Fees	-	-	-	-	-	-	-	-	-
15	Quasi- Fiscal Expenditures	-	-	-	-	-	-	-	-	-
16	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
17	Navy Allowance	-	-	-	-	-	-	-	-	-
18	Tariff on gas transport through SONGAS pipeline	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
19	Other material payment made to TPDC (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	257,317,312.40	-	257,317,312.40	-	-	-	257,317,312.40	-	257,317,312.40
20	Corporation Tax (including provisional ax and advance tax)	3,692,000.00	-	3,692,000.00	-	-	-	3,692,000.00	-	3,692,000.00
21	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
22	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but witholder	80,714,478.36	-	80,714,478.36	-	-	-	80,714,478.36	-	80,714,478.36
23	Pay- As-You-Earn (PAYE)	94,683,315.00	-	94,683,315.00	-	-	-	94,683,315.00	-	94,683,315.00
24	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
25	VAT paid to LTD	76,219,995.04	-	76,219,995.04	-	-	-	76,219,995.04	-	76,219,995.04
26	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-
27	Excise Duty paid to LTD	-	-	-	-	-	-	-	-	-
28	Capital Gains Tax Paid to LTD	-	-	-	-	-	-	-	-	-
29	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
30	Other tax exemptions	-	-	-	-	-	-	-	-	-
31	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
32	Personal Income Tax	-	-	-	-	-	-	-	-	-
33	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-
34	Bed Night levy	-	-	-	-	-	-	-	-	-
35	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
36	Dividends	-	-	-	-	-	-	-	-	-
37	Natural Resources Payments	-	-	-	-	-	-	-	-	-
38	Stamp Duty	-	-	-	-	-	-	-	-	-
39	Other material payments made to TRA LTD (TZS > 20 million)	2,007,524.00	-	2,007,524.00	-	-	-	2,007,524.00	-	2,007,524.00
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	-	-	-	-	-	-	-	-	-
40	Corporation Tax (including provisional ax and advance tax)	-	-	-	-	-	-	-	-	-
41	Withholding Taxes paid on company TIN where tax payer is witholdee	-	-	-	-	-	-	-	-	-
42	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	-	-	-	-	-	-	-	-	-
43	Pay- As-You-Earn (PAYE)	-	-	-	-	-	-	-	-	-
44	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	-
45	VAT	-	-	-	-	-	-	-	-	-
46	VAT (To be refunded)	-	-	-	-	-	-	-	-	-
47	Excise Duty	-	-	-	-	-	-	-	-	-
48	Capital Gains Tax	-	-	-	-	-	-	-	-	-
49	Tax Exemptions on fuel	-	-	-	-	-	-	-	-	-
50	Other tax exemptions	-	-	-	-	-	-	-	-	-
51	Sole Proprietor (Presumptive Tax)	-	-	-	-	-	-	-	-	-
52	Personal Income Tax	-	-	-	-	-	-	-	-	-
53	Income Tax Interest and Penalty	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
54	Bed Night levy	-	-	-	-	-	-	-	-	-
55	Mgt and Technical Servc fees (mining oil and gas)	-	-	-	-	-	-	-	-	-
56	Dividends	-	-	-	-	-	-	-	-	-
57	Natural Resources Payments	-	-	-	-	-	-	-	-	-
58	Stamp Duty	-	-	-	-	-	-	-	-	-
59	Other material payments made to TRA DRD (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	-	-	-	-	-	-	-	-
60	VAT paid to CED	-	-	-	-	-	-	-	-	-
61	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
62	Import Duty paid to CED	-	-	-	-	-	-	-	-	-
63	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
64	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
65	Vehicle Reg Tax	-	-	-	-	-	-	-	-	-
66	Railroad Dev Levy	-	-	-	-	-	-	-	-	-
67	Customs Processing Fee	-	-	-	-	-	-	-	-	-
68	Petroleum levy (kerosine, gas oil, and motor spirit)	-	-	-	-	-	-	-	-	-
69	Other material payments made to TRA (TZS > 20 million)	-	-	-	-	-	-	-	-	-
	Payments made to Local Authorities	-	-	-	-	-	-	-	-	-
70	Service Levy	-	-	-	-	-	-	-	-	-

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
71	Other Local Taxes, Fees and Levies	-	-	-	-	-	-	-	-	-
72	Payments made to Ministry of Finance (MoF)	-	-	-	-	-	-	-	-	-
73	Dividends for Government Shares held in the company	-	-	-	-	-	-	-	-	-
74	Revenues to Government for shareholding sale in the companies	-	-	-	-	-	-	-	-	-
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	-	-	-	-	-	-	-	-	-
75	Payments to MOTNR/TFS	-	-	-	-	-	-	-	-	-