

# Scoping Report on the Preparation of EITI Reconciliation Reports for the years of 2012/2013 and 2013/2014 for Tanzania Extractive Industries Transparency Initiative



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## EXECUTIVE SUMMARY

Tanzania began the implementation of the Extractive Industries Transparency Initiative (EITI) in February 2009, with a view to improving governance in its mining as well as oil and gas sectors. Tanzania attained a compliant status of the EITI in December 2012, after meeting the transparency standards of the initiative. Since joining the EITI, Tanzania has produced four reports, which reconciled company payments and government revenues from the extractive industry. According to these reports, from July 1, 2008 to June 30, 2012, the government collected a total of US\$1.209 Billion from the extractive companies.

In addition to substantial mineral resources, Tanzania is endowed with huge gas reserves, most of which were discovered in the last three years. The gas discovered to date stands at 55.06 Trillion Cubic Feet. Given the major gas discoveries, Tanzania revamped its institutional and legal frameworks for managing the extractive sector. In July 2015, the National Assembly passed three key laws: the Oil and Gas Revenues Management Act (2015), the Petroleum Act (2015), and the Tanzania Extractive Industries (Transparency and Accountability) Act (2015). The latter law establishes the Tanzania Extractive Industries Transparency Initiative (TEITI) as an arm's length entity.

In March 2015, Tanzania established a team of 25 experts to negotiate with oil and gas companies on future contracts. The experts come from the Ministry of Energy and Minerals, Tanzania Petroleum Development Corporation, State Mining Corporation, the Ministry of Finance, the Ministry of Labor, the Attorney General, Tanzania Electric Supply Company, and the Planning Commission. The Prime Minister's Office, the Bank of Tanzania, the Tanzania Revenue Authority, the Ministry of Industries and Trade, the University of Dar es Salaam and the National Environment Management Council will also be represented in the team of experts.

In the 2013/14 fiscal year, the mining sector represented 3.3% of Tanzania's Gross Domestic Product (GDP) and 36.7 of the country's exports. The sector contributes approximately 7,000 jobs per year. The gas sector combined with electricity represented 1.8% of the GDP in the 2013/14 fiscal year.

The gas sector is expected to overtake mining in regards to contribution to the GDP in the near future. The EITI requires implementing countries to produce a report reconciling company payments and government revenues from the extractive sector on an annual basis. In this context, the TEITI Multi-stakeholder Group, which guides implementation of the initiative, decided to engage BDO East Africa to prepare two reconciliation reports covering the periods from July 1, 2012 to June 30, 2013 and from July 1, 2013 to June 30, 2014.

The present scoping study is prepared to help the TEITI Multi-stakeholder Group establish the parameters for the two reconciliation reports. In particular, it provides coverage of the mining and petroleum sectors in Tanzania. It also collects payments made by all extractive companies to the government during the two reporting periods in order to determine participating companies and government agencies in the reconciliation exercises. Finally, the scoping study establishes materiality thresholds for participating in the two reconciliation reports.

### Receipts Reported by Government Agencies

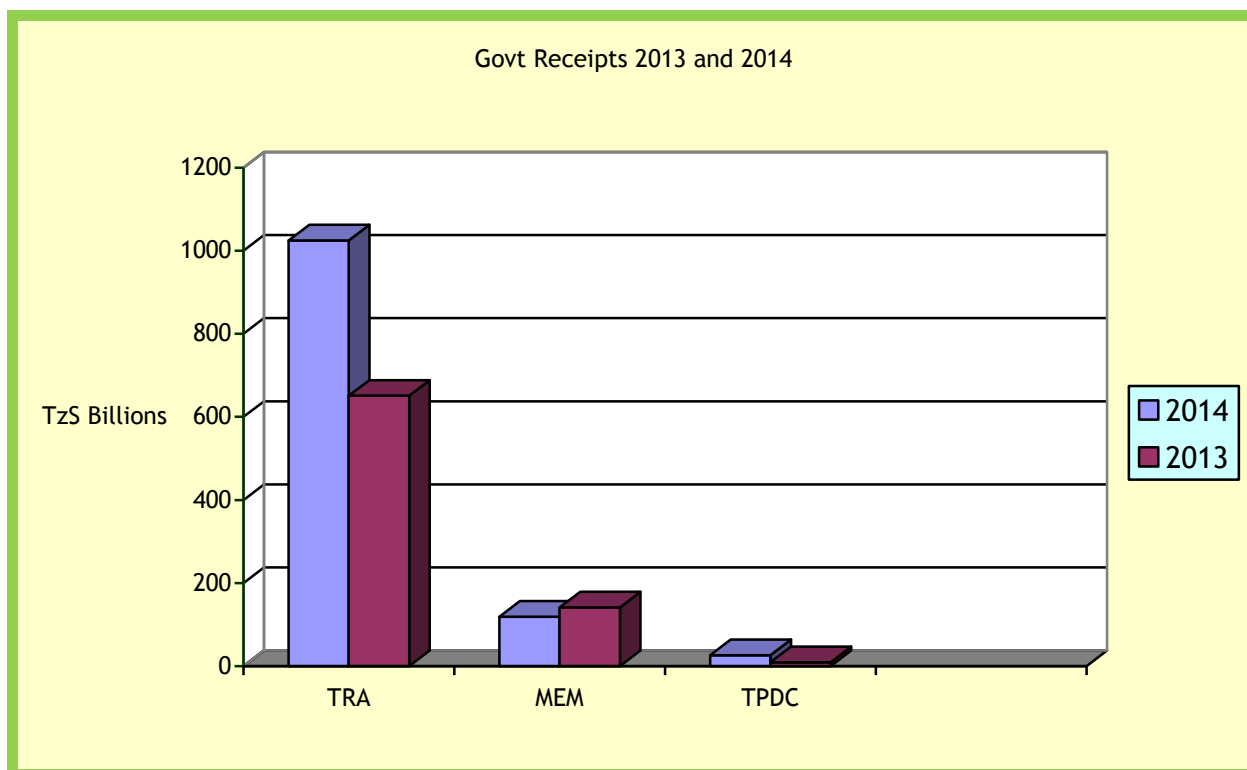
The scoping study found that the government agencies received TzS 800 Billion and TzS 1,169 Billion in 2013 and in 2014 respectively from the extractive companies operating in Tanzania. This is summarized in the table below. Annexes 7 and 8 provide details of these payments company by company in each of the two years.

Table 1: Government receipts in 2013 and 2014

Year	TRA Receipts-TzS (Billion)	MEM Receipts-TzS (Billion)	TPDC Receipts-TzS (Billion)	Total Govt Receipts-TzS (Billion)
2014	1,024	119	26	1,169
2013	651	141	9	800

Source: (Tanzania Revenue Authority, Ministry of Energy and Minerals and Tanzania Petroleum Development Corporation)

Figure 1: Government receipts in 2013 and 2014



## Conclusions on Materiality

The following summary sets out the main conclusions of materiality in the scoping study:

1. Our proposed materiality threshold for the scope of the reconciliation report for the year 2013 is 0.33% or TzS 2.7 Billion of the preliminary government receipts of TzS 800 Billion from the extractive companies from July 1, 2012 to June 30, 2013.
2. Our proposed materiality threshold for the scope of the reconciliation report for the year 2014 is 0.31% or TzS 3.6 Billion of the preliminary government receipts of TzS 1,169 Billion from the extractive companies from July 1, 2013 to June 30, 2014.
3. The materiality thresholds proposed above means that the extractive companies which paid 99.67% (2013) and 99.69% (2014) of the total government receipts will be included in the reconciliation reports for 2013 and 2014 respectively. This means that all companies that paid more than TzS 150 million will be included in the 2013 and 2014 reconciliation reports. Companies that paid less than TZS 150 million will be excluded from participating in the reconciliation reports. Consequently, we recommend 64 companies (45 mining and 19 oil and gas) for the reconciliation report for 2013 and 57 companies (37 mining and 20 oil and gas) for the reconciliation report for 2014.

**Table 2: The number of companies selected for reporting 2013 and 2014 payments**

Year	Mining companies	Oil and gas companies	Total companies selected
2014	37	20	57
2013	45	19	64
2012 (comparative)	23	20	43

**Table 3: Names of companies selected for reporting in 2013**

	<b>Mining companies</b>		<b>Oil and Gas companies</b>
1	ABG EXPLORATION LIMITED	46	AFREN GABON LIMITED
2	ARM (T) LTD**	47	BEACH PETROLEUM (TANZANIA) LIMITED**
3	AUREOUS RESOURCES (T) LTD**	48	BG INTERNATIONAL LIMITED
4	BAFEX TANZANIA LTD	49	BG TANZANIA LIMITED
5	BULYANHULU GOLD MINE LIMITED	51	DODSAL HYDROCARBORN & POWER (Tanzania) LTD**
6	CULTURAL HERITAGE LTD**	50	DOMINION OIL & GAS LIMITED
7	DEEP YELLOW TANZANIA LIMITED**	51	ETABLISSEMENT MAUREL et PROM
8	GEITA GOLD MINING LIMITED	52	HERITAGE OIL TANZANIA LIMITED
9	H. J. STANLEY & SONS LTD**	53	HERITAGE RUKWA (TZ) LIMITED
10	IBIS RESOURCES LTD**	54	NDOVU RESOURCES LIMITED.
11	JACANA RESOURCES LTD**	55	OPHIR TANZANIA (BLOCK 1) LTD
12	KABANGA NICKEL CO.LTD**	56	PANAFRICAN ENERGY TANZANIA LTD
13	LIONTOWN RESOURCES (TANZANIA) LIMITED**	57	PETROBRAS TANZANIA LIMITED
14	MANTRA TANZANIA LIMITED	58	SONGAS LIMITED
15	MAWENI LIMESTONE LIMITED**	59	STATOIL TANZANIA AS
16	MBEYA CEMENT COMPANY LIMITED	60	SWALA OIL AND GAS Plc
17	MDN TANZANIA LIMITED	61	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
18	MIDWEST MINERALS PROCESSOR LIMITED**	62	TULLOW TANZANIA B.V.
19	NGWENA LTD**	63	WENTWORTH GAS LTD
20	NOBLE AZANIA INVESTMENT LTD**		
21	NORTH MARA GOLD MINE LIMITED		
22	NYANZA GOLD FIELD LTD**		
23	NYANZA MINES (T) LIMITED**		
24	PANGEA MINERALS LTD		
25	RED HILL NICKEL LIMITED**		
26	REEF MINERS LTD**		
27	RESOLUTE TANZANIA LIMITED		
28	SAVANNAH EXPLORATION LTD**		
29	SHANTA MINING COMPANY LIMITED		
30	SHIELD RESOURCES LTD**		
31	SONGSHAN MINING CO. LTD**		
32	STATE MINING CORPORATION		
33	TANCAN MINING COMPANY LIMITED		
34	TANGA CEMENT COMPANY LIMITED		



	Mining companies		Oil and Gas companies
35	TOL GASES LIMITED		
36	TAD CORPORATION 2000		
37	TANZANIA CHINA INTER MINERALS**		
38	TANZANIA PORTLAND CEMENT COMPANY LTD		
39	TANZANITE ONE TRADING LIMITED		
40	TANZANITE ONE MINING LTD		
41	TWIGG GOLD LTD**		
42	URANEX TANZANIA LTD**		
43	WARTHOG RESOURCES(T)LTD**		
44	WILLIAMSON DIAMONDS LTD		
45	WILLY ENTERPRISES LTD		

\*\* New companies that were not included in the 2012 reconciliation report.

Table 4: Names of companies selected for reporting in 2014

	Mining Companies		Oil and Gas Companies
1	ABG EXPLORATION LIMITED	38	AFREN GABON LIMITED
2	ANGA RESOURCES LTD	39	BEACH PETROLEUM (TANZANIA) LIMITED
3	ARM (T) LTD.	40	BG INTERNATIONAL LIMITED
4	BULYANHULU GOLD MINE LIMITED	41	BG TANZANIA LTD
5	CANACO TANZANIA LTD**	42	DODSAL HYDROCARBON & POWER (Tanzania) LTD
6	GEITA GOLD MINING LIMITED	43	DOMINION OIL & GAS LIMITED
7	H. J. STANLEY & SONS LTD	44	ETABLISSEMENT MAUREL et PROM
8	JACANA RESOURCES (T) LTD	45	HERITAGE OIL TANZANIA LIMITED
9	MANTRA TANZANIA LIMITED	46	HERITAGE RUKWA (TZ) LIMITED
10	MAWENI LIMESTONE LIMITED	47	JACAKA RESOURCES LTD**
11	MBEYA CEMENT COMPANY LIMITED	48	NDOVU RESOURCES LIMITED
12	MDN TANZANIA LIMITED	49	OPHIR TANZANIA (BLOCK 1) LTD
13	MIDWEST MINERALS PROCESSOR LIMITED	50	PANAFRICAN ENERGY TANZANIA LTD
14	MINJINGU MINES & FERTILISER LTD**	51	PETROBRAS TANZANIA LIMITED
15	NGWENA LIMITED	52	RAS AL KHAIMAH GAS TANZANIA LTD**
16	NORTH MARA GOLD MINE LIMITED	53	SONGAS LIMITED
17	NORTHWESTERN BASEMETALS	54	STATOIL TANZANIA AS
18	NYANZA GOLDFIELDS LTD	55	SWALA OIL AND GAS Plc
19	NYANZA MINES (T) LIMITED	56	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
20	PANGEA MINERALS LTD	57	WENTWORTH GAS LTD
21	PR NG MINERALS LIMITED**		
22	RESOLUTE TANZANIA LIMITED		
23	SHANTA MINING COMPANY LIMITED		
24	SIWANDU METAL LTD**		
25	SONGSHAN GEOLOGY MINERALS		
26	STATE MINING CORPORATION		

27	TANCAN MINING COMPANY LIMITED		
28	TANGA CEMENT COMPANY LIMITED		
29	TADC 2000		
30	TANZANIA PORTLAND CEMENT COMPANY LTD		
31	TANZANITE ONE TRADING LIMITED		
32	TANZANITE ONE MINING LTD		
33	TOL GASES LIMITED		
34	URANEX (TANZANIA) LTD		
35	WARTHOG RESOURCES LTD		
36	WILLIAMSON DIAMONDS LTD		
37	WILLY ENTERPRISES LTD		

**\*\* New companies that were not included in 2013 reconciliation report.**

We propose that the companies that paid more than TzS 150 million in 2013 and in 2014 disclose their payments to the government in accordance with Requirement 4.2(a) of the EITI Standard.

Based on the proposed list of companies and the payment streams identified in this report, we also propose the government entities listed in the following table participate in the reconciliation exercises for the year 2013 and 2014.

**Table 5: Names of reporting government agencies in 2013 and 2014**

No	Government agency
1	Ministry of Energy and Minerals (MEM)
2	Tanzania Revenue Authority (TRA-all departments)
3	Ministry of Finance (MoF)
4	National Social Security Fund (NSSF)
5	Parastatal Pension Fund (PPF)
6	Tanzania Petroleum Development Corporation ( State Owned enterprise)
7	District councils- Biharamulo, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga, Tarime and Chunya.

### More Materiality Considerations

- In accordance with Requirement 4.1 of the EITI Standard, we recommend applying a margin of error for the resulting discrepancies, after adjustment, between the payments made by extractive companies and revenues received by government entities, equal to 1% of the total declared revenues. This means that the reconciliation work will be completed if the final net difference between companies' payments and government receipts is less or equal to 1% of the total government reported receipts.
- For the purpose of the reconciliation work, we recommend retaining the threshold of TzS 1 million to define a material deviation of an individual financial flow. All discrepancies exceeding this amount will be investigated and will require the submission of justification from reporting entities in order to proceed with adjustment and/or explanation from the two parties.

More details of this report are included in the next pages of this report

A handwritten signature in black ink, appearing to read 'Juvinal', written in a cursive style.

Juvinal Betambira

Team Leader

## INTRODUCTION

Tanzania began the implementation of the Extractive Industries Transparency Initiative (EITI) in February 2009, with a view to improving governance in its mining as well as oil and gas sectors. Tanzania attained a compliant status of the EITI in December 2012, after meeting the transparency standards of the initiative. Since joining the EITI, Tanzania has produced four reports, which reconciled company payments and government revenues from the extractive industry. According to these reports, from July 1, 2008 to June 30, 2012, the government collected a total of US\$1.209 billion from the extractive companies.

The EITI requires implementing countries to produce a report reconciling company payments and government revenues from the extractive sector on an annual basis. The EITI further requires that the reconciliation report includes up-to-date information on the status of the extractive industry. In this context, the TEITI Multi-stakeholder Group, which guides implementation of the initiative, decided to engage BDO East Africa to prepare two reconciliation reports covering the periods from July 1, 2012 to June 30, 2013 and from July 1, 2013 to June 30, 2014.

Guided by terms of reference approved by the TEITI Multi-stakeholder Group, the present scoping study is prepared to help the group establish the parameters for the two reconciliation reports. The report provides contextual information on the mining as well as the oil and gas sectors in Tanzania, including recent developments in the regulatory environment. It also outlines government agencies that collect payments from the extractive sector, describes payment flows, reports on the payments made during the reporting periods, and proposes materiality thresholds for the two reconciliation reports.

The report concludes with practical recommendations allowing the TEITI Multi-stakeholder Group to take decisions on the production of two reconciliation reports in a detail, accurate, reliable and comprehensible manner. These recommendations include determining payments and revenues to be covered in the reports, agreeing on reporting templates, and establishing procedures to ensure credibility of the data submitted by the reporting government agencies and companies.

## APPROACH AND METHODOLOGY

At the start of the assignment, we held a meeting with officials from the TEITI Secretariat to develop a common understanding of the objectives of the assignment in accordance with the terms of reference. We sought an update on the developments of the extractive sector in Tanzania and on the implementation of the EITI over the past four years. We agreed on the work-plan for the scoping study, consultations to be undertaken, and the delivery of the reconciliation reports.

We reviewed past Tanzania EITI reports and key policy documents governing the mining, oil and gas sectors such as the Mineral Policy (2009) and the Natural Gas Policy (2013). We also reviewed key legislation covering these sectors such as the Mining Act (2010); the Petroleum Act (1980), the Petroleum Act (2015); the Oil and Gas Revenues Management Act; the Tanzania Extractive Industries (Transparency and Accountability) Act (2015; and the Income Tax Act (2004).

We held meetings with government officials that collect payments from the extractive companies. In particular, we met officials from the following government ministries, agencies and departments: the Ministry of Energy and Minerals; the Tanzania Revenue Authority; the Tanzania Petroleum Development Corporation; the State Mining Corporation; the Ministry of Finance; and the Tanzania Minerals Audit Agency. We developed an in-depth understanding of the range of payments and data collected by

these government departments. We also analyzed audit standards applied by government agencies as well as those of major mining and gas companies.

We collected data on payments, production and exports on mining and gas from government departments. We analyzed the data, developed materiality thresholds and updated reporting templates for the reconciliation reports. We made recommendations to the TEITI Multi-stakeholder Group with regard to the government agencies and extractive companies that should be participating in the reconciliation reports based on the proposed the materiality thresholds.

We validated the scoping report with the Multi-stakeholder Group and sought its guidance on the way forward. We established with the TEITI Multi-stakeholder Group on ways of reporting local content and corporate social responsibility. Finally, among other things, we sought the guidance of the TEITI Multi-stakeholder Group on resolving discrepancies, seeking comprehensive information from all reporting entities including state-owned companies and ensuring that the data on company payments and government receipts are credible and audited in accordance with international standards.

# OVERVIEW OF THE MINERAL SECTOR

## BACKGROUND

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

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

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

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

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

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

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

Furthermore, in 2009 the World Bank approved a loan to the Government of US\$ 50 million (CR.4584 - TA) to implement a five years project (2009 to 2014) which was later extended to 2015 - "Sustainable Management of Mineral Resources Project". The main objective of this project was to strengthen the government's capacity to manage the mineral sector; to improve the socio-economic impacts of large

and small-scale mining and to enhance private investment in the mineral sector (both local and foreign). The Project's scope covers aspects of artisanal and small-scale mining, with the aim of improving their performance, productivity and the associated social economic and environmental impacts; improving linkages of mining to local economy; enhancing good governance and transparency in the mineral sector (including implementation of EITI); strengthening of sector management and coordination including inter-agency linkages; strengthening promotion of the mineral sector through improved Mineral Information System and physical promotional activities and also strengthening of the geologic infrastructure through geo-data/information acquisition and management.

Following the aforementioned reforms and interventions, the Government of Tanzania re-evaluated the Mining Policy of 1998 after ten years of implementation. As a result, the Government formulated the Mineral Policy of 2009, which aims at integrating the mineral sector with the other sectors of the economy. The policy also aims at improving economic environment for investment; maximizing benefits from mining; improving the legal environment; strengthening capacity for administration of the mineral sector; developing small scale miners; promoting and facilitating value addition to minerals; and strengthening environmental management. The government enacted the Mining Act of 2010 to implement the policy.

## LEGAL AND FISCAL FRAMEWORK

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

Mining (Mineral Rights) Regulations, 2010;

Mining (Mineral Trading) Regulations, 2010;

Mining (Mineral Beneficiation) Regulations, 2010;

Mining (Safety, Occupational Health and Environmental Protection) Regulations, 2010;

Mining (Environmental Protection for Small Scale Mining) Regulations, 2010;

Mining Development Agreement Model 2010;

Mining (Radioactive Minerals) Regulations, 2010;

Mining (Diamond Trading) Regulations, 2003;

Mining (Mineral Controlled Area) Regulations, 2001;

Mining (Salt and Iodations) Regulations, 1999; and

Mining (Dispute Settlement Resolution) Rules, 1999;

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

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

Other laws affecting the mining industry include the Environmental Management Act, 2004 and the Income Tax Act, 2004, which sets out a special regime for the mining sector. In addition, the sector is

covered by the Tanzania Investment Act, 1997, which contains provisions that prohibit expropriation of property without due process of law that guarantees fair and speedy compensation, guarantee of profit, and capital repatriation as well as access to international arbitral process.

Key fiscal terms that apply to the sector include:

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

## MINING LICENSES

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

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

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

Exploiting licenses are divided into the following three types:



1. A Special Mining License (SML) is issued to only large mining operations with over US\$100 million investments for the purpose of producing minerals. The license allows the extraction of minerals in an area of a minimum size of 35 km<sup>2</sup> other than superficial and 70 km<sup>2</sup> superficial. It is granted for a period covering the life of the mine or a period not exceeding 25 years. The SML can only be renewed for a period not exceeding twenty-five years.

2. Covering an investment between US\$100,000 to US\$100,000,000, a Mining License (ML) is granted for a period not exceeding 10 years and may be renewed for the same duration. The Mining Act requires that the size of each ML shall be 10 km<sup>2</sup> for all minerals except gemstones and building materials. The ML allocates a maximum area of 1 km<sup>2</sup> for building materials.

3. A Primary Mining License (PML) is only granted to Tanzanian nationals. It is granted for a period of 5 years and may be renewed for the same duration. The Mining Act allows the conversion of a PML or several PMLs into a Mining License. The PML holders are allowed to undertake mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials.

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

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

**Table 6: Active licenses from July 1, 2012 and June 30, 2014**

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

## MINING REGISTER

Under the Mining Act, The Ministry of Energy and Minerals maintains a central register of all mineral rights. The Ministry has undertaken modernization of Mining Cadastre Information Management System (MCIMS). The online portal now provides an electronic platform for all stakeholders in the mining sector in and outside Tanzania to engage directly with the Ministry of Energy and Minerals, enabling applicants to file and submit applications using the Ministry's licensing web portal. The portal also allows

registered users to undertake renewals, relinquishment, cancellations as well as online payments. This will help to promote transparency and reduce potential corruption.<sup>1</sup>

## BENEFICIAL OWNERSHIP

According to the EITI, "a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity."<sup>2</sup> In Tanzania, major oil, gas and mining companies are public companies listed in international stock markets, which maintain strict disclosure requirements of ownership.

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

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

## STATE MINING CORPORATION

State Mining Corporation (STAMICO), a government enterprise, under the Ministry of Energy and Minerals was established in 1972. The main functions of STAMICO include: engaging in mineral prospecting and mining; acquiring by agreement and hold interests in any undertaking, enterprise or project associated with the exploration, prospecting and mining; and acquiring shares or interest in any firm engaged in mining of, or in prospecting, refining, grading, producing, cutting, processing, buying or selling or marketing of minerals.<sup>3</sup> Under the Mining Act, the state can have free-carried interest in mining ventures. STAMICO is designated to oversee government interest in this regard.<sup>4</sup>

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

Another STAMICO producing project is an unincorporated joint venture of 50% each with TanzaniteOne (a subsidiary of Skyway) in operating the tanzanite mine at Merelani, Arusha. The joint venture was established to fulfill the requirements of the Mining Act which demand that gemstone Mining Operations should be conducted under condition that a minimum of 50% shares must be owned by Tanzanians (Company or Individuals). In this regard, TanzaniteOne ceded 50% shares to STAMICO

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<sup>1</sup> The central register is accessible at : <http://portal.mem.go.tz/map/>

<sup>2</sup> See details on beneficial ownership at: <https://eiti.org/pilot-project-beneficial-ownership>

<sup>3</sup> STAMICO Corporate Profile accessible at: <http://www.stamico.co.tz/wp-content/uploads/2014/09/CORPORATE-PROFILE1.pdf>

<sup>4</sup> Ibid.

under the following arrangements: the mining license is co-owned by both parties; TanzaniteOne operates the mine and owns all operational equipment; and net profit accrued from the joint venture is shared in the proportion of 60% to STAMICO and 40% to TanzaniteOne.

Projects under development consist of Buckreef Gold Mine, Buhemba Gold Mine and Kiwira Coal Mine. These operations are not currently producing minerals. Annex 1 provides a list of the companies in which STAMICO has stakes.

## PRODUCTION AND EXPORT

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

Table 7: Mineral production and exports from Tanzania from 2012 to 2014

	Unit	2012	2013	2014
<b>MINERAL EXPORTS BY LARGE SCALE MINERS</b>				
<b>Gold Production/Export Qty</b>				
BGM	toz	223,272	195,320	215,414
BZGM	toz	149,530	186,782	211,121
GGM	toz	540,053	455,529	472,388
GPM	toz	120,881	74,756	7,509
NLGM	toz	4,250	62,410	88,519
NMGM	toz	187,976	260,442	274,515
TGM	toz	45,627	8,494	4,823
<b>TOTAL</b>		<b><u>1,271,588</u></b>	<b><u>1,243,733</u></b>	<b><u>1,274,289</u></b>

	Unit	2012	2013	2014
<b>Silver Production/Export Qty</b>				
BGM	toz	133,590	121,338	126,184
BZGM	toz	109,240	150,289	123,626
GGM	toz	61,273	39,750	88,988
GPM	toz	10,740	7,085	724
NLGM	toz	1,401	22,362	100,884
NMGM	toz	18,718	34,501	28,174
TGM	toz	4,480	827	447
<b>TOTAL</b>	<b>toz</b>	<b><u>339,441</u></b>	<b><u>376,154</u></b>	<b><u>469,027</u></b>
<b>Copper Production/Export Qty</b>				
BGM	lb	5,746,416	4,903,496	5,173,976
BZGM	lb	6,077,014	7,799,479	8,601,042
GGM	lb	-	-	-
GPM	lb	-	-	-
NLGM	lb	-	-	-
NMGM	lb	-	-	-
TGM	lb	-	-	-

	Unit	2012	2013	2014
TOTAL	lb	<u>11,823,431</u>	<u>12,702,975</u>	<u>13,775,018</u>
<b>Diamond Export Qty</b>				
WDL	crt	116,658	144,354	226,351
<b>Tanzanite Export Qty</b>				
TTM	crt	2,106,590	71,970	76,245
<b>MINERAL PRICES</b>				
Gold	USD/toz	1,669	1,411	1,266
Silver	USD/toz	31	24	19
Copper	USD/lb	4	3	3

Source: (TMAA)

## CLOSED PROJECTS

Golden Pride Mine, owned by Resolute Mining, was officially closed on February 12, 2014, ending its production and export activities in Tanzania. Commissioned in 1998, the mine was the first major gold-mining project in Tanzania, with a capital cost amounting to US\$ 48 million. During its seventeen years of life, the mine produced and sold 2.2 million troy ounces of gold and 207,803 troy ounces of silver, all worth US\$1.5 billion dollars. Throughout its life, the mine paid royalty in the amount of US\$ 47.3 million and other government taxes and levies amounting to TzS 181.4 billion.<sup>5</sup>

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

In November 2013, ABG and STAMICO made an agreement that saw the latter acquiring Tulawaka and exploration licenses surrounding the mine for US\$4.5 million and the grant of a 2% net smelter royalty on future production in excess of 500,000 ounces, capped at US\$500,000. As part of the agreement, STAMICO agreed to assume the remaining closure fund and all remaining past and future closure and rehabilitation liabilities for Tulawaka. The transaction was completed in February 2014, resulting in a one-off cash payment of US\$11.6 million by ABG to STAMICO.<sup>6</sup>

## PROSPECTIVE PROJECTS

**Mkuju River Project:** The project is located in Namtumbo District, Ruvuma Region, and 470 kilometers southwest of Dar es Salaam. Owned by Mantra Tanzania Limited, the project is operated by Uranium One Inc of Canada on behalf of JSC Atomredmetzoloto (ARMZ) of Russia. ARMZ owns both companies.<sup>7</sup>

As of November 2011, mineral resource estimate for the project stands at a total of 119.4 million pounds of uranium. Measured & Indicated resources represent 93.3 million pounds of U3O8 (about 35,900 tons of uranium oxide), while Inferred resources constitute 26.1 million pounds (about 10,000 tons of uranium oxide).

**Kabanga Nickel Project:** The project is an active mine exploration project located 130 kilometers southwest of Lake Victoria in the Ngara District of the Kagera Region. The project is a joint venture between Xstrata Nickel and Barrick Gold Corporation.

Kabanga has a total estimated Measured and Indicated Resource of 37.2 million tones of grading 2.63% nickel and an Inferred Resource of 21 million tones of grading 2.6% nickel. At full production, it is estimated that the project may produce more than 40,000 tones of concentrate nickel per year.

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<sup>5</sup> Tanzania Minerals Audit Agency --Annual Report 2014 accessible at:  
[http://www.tmaa.go.tz/uploads/ANNUAL\\_REPORT\\_2014.pdf](http://www.tmaa.go.tz/uploads/ANNUAL_REPORT_2014.pdf)

<sup>6</sup> African Barrick Gold, Annual Report and Accounts 2013 accessible at:  
<http://www.acaciamining.com/-/media/Files/A/Acacia/reports/2014/abg-annual-report-final-2013.pdf>

**Mchuchuma-Liganga Twin Projects:** The projects are located in Ludewa District, Njombe Region, and 850 kilometers southwest of Dar es Salaam. The National Development Corporation (NDC) has partnered with Sichuan Hongda Co. Ltd (SHCL) to develop the projects.

According to a study conducted for the NDC in 1997, Mchuchuma has a reserve of 536 million tons of coal, with proven reserve representing 159 million tones. The Liganga project life is expected to produce a total of 219 million tons of iron ore, 175,400 tones of titanium and 5,000 tones of vanadium.

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

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

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

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

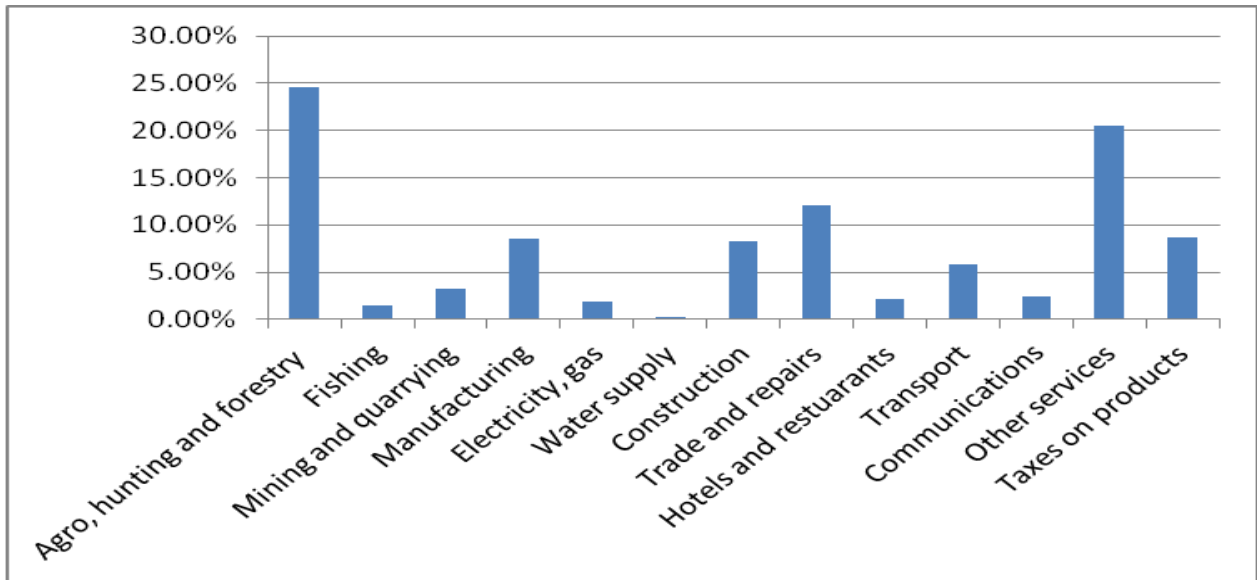
## CONTRIBUTIONS TO THE NATIONAL ECONOMY

During the reporting period, the economy of Tanzania continued to grow. The real Gross Domestic Product (GDP) increased from 6.9 percent in 2012/13 to 7.0 percent in 2013/14. In the latter period, the GDP amounted to TZS 20.5 trillion, with mining representing 3.3% of the GDP. According to the Bank of Tanzania, the growth is attributable to good performance in communication, financial intermediation, construction, and trade and repairs activities.<sup>8</sup>

The mining sector, particularly the major mines, creates approximately 7000 jobs in Tanzania (See Annex 2 for details on employment by major mines in Tanzania). Furthermore, in 2014, the major mines procured 1.35 billion dollars of goods and services from local and foreign markets (See Annex 3 for details). Contributions to GDP and to total exports by different sectors are shown in Figures 1 and 2 respectively.

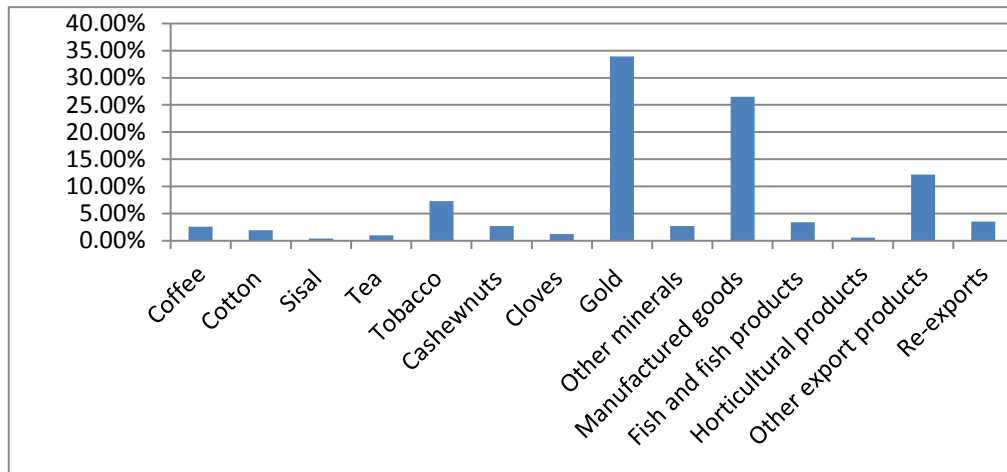
**Figure 2: Contribution to the GDP by sector in the Tanzanian economy**

<sup>8</sup> See Economic and Operations Annual Report: For the Year ended 30 / June 14 / 2014 at: <http://www.bot-tz.org/Publications/EconomicAndOperationsAnnualReports/June%202014.pdf>



Source: (Bank of Tanzania)

Figure 3: Composition of Export Commodities from Tanzania, 2013/2014



Source: (Bank of Tanzania)



## CHALLENGES

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

- Inadequate human and financial resources to monitor and audit medium and small-scale mining operations with potential for generating revenues for the government;
- Poor record-keeping by some medium and small-scale mining operations which hinders audit effectiveness;
- Little awareness by medium and small scale-mining operations on legal/regulatory requirements; and
- Delays by some government bodies in taking action(s) on audit recommendations.<sup>9</sup>

Another challenge facing the sector is mineral smuggling and royalty evasion. According to the TMAA, minerals worth TzS 832 million were seized in 27 minerals smuggling attempts at the Arusha, Dar es Salaam, and Mwanza airports in 2014. The events were reported to other Government bodies for legal actions. From July 2012 to December 2014, the government seized minerals worth TzS 15.92 billion in sixty-six different minerals smuggling incidents at the three airports.<sup>10</sup>

## OVERVIEW OF THE OIL AND GAS SECTOR

### BACKGROUND

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

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

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

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

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<sup>9</sup> Tanzania Minerals Audit Agency --Annual Report 2014 accessible at: [http://www.tmaa.go.tz/uploads/ANNUAL\\_REPORT\\_2014.pdf](http://www.tmaa.go.tz/uploads/ANNUAL_REPORT_2014.pdf)

<sup>10</sup> Ibid.

Given the significant gas discoveries, the government has embarked on developing new policies and legislation aimed at improving the governance of the sector. In October 2013, the government published the National Natural Gas Policy.<sup>11</sup> Through the policy, the government committed to “develop transparency and accountability guidelines in natural gas industry; and enforce transparency and accountability to all stakeholders involved in the natural gas industry.”<sup>12</sup> The government is also finalizing a Natural Gas Master Plan and a Local Content Policy of Tanzania for the oil and gas industry.

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

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

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

Key fiscal terms of the Petroleum law include the following:

- **Taxes:** License holders, contractors and subcontractors are liable to pay taxes including corporate tax, capital gain tax and other taxes required by Tanzanian laws. Profits resulting from transfer or disposal of rights are also subject to taxes.
- **Annual fees:** The fees consist of (a) acreage rental; (b) training and research fees; and (c) signature bonus (the latter is paid when a contract is signed).
- **Royalty:** The government will receive a royalty rate of 12.5% for onshore/shelf areas and 7.5% for offshore of total crude oil/natural gas. The royalty is calculated based on the gross volumes of the total production. The government can receive royalty in kind. The Minister of Energy and Minerals can alter royalty rates.
- **Profit share:** The government is entitled share of profits of the oil and gas produced from a contract area at the rates described in Annex 4. The Minister can alter the rates of profit share and royalty.

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<sup>11</sup> See National Gas Policy at:

[http://www.tanzania.go.tz/egov\\_uploads/documents/Natural\\_Gas\\_Policy\\_-\\_Approved\\_sw.pdf](http://www.tanzania.go.tz/egov_uploads/documents/Natural_Gas_Policy_-_Approved_sw.pdf)

<sup>12</sup> Ibid.

- **Signature and production bonuses:** The law codifies the signature and production bonuses set out in the current Model Production Sharing Agreement (2013), although it does not propose specific amounts.
- **Ring Fencing:** License holders and contractors with more than one license, an exploration or production license, are required to ring fence their operations.
- **Loans:** A third party who provides financing for petroleum activities is considered as a subcontractor and is therefore subject to withholding tax on the interest payment on loans. The interest for loans shall not exceed lowest available market rates and PURA must approve the percentage of the loan to be used in the total capital of any project. If the use of loan is not approved by PURA, it will not be treated as deductible for tax purposes.
- **Late payments:** License holders, contractors and subcontractors are liable to a penalty of a surcharge of two percent of the amount in default for each day of default.

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

## LEGAL AND FISCAL FRAMEWORK

The Petroleum (Exploration and Development) Act of 1980,<sup>13</sup> which is complemented by a Model Production Sharing Agreement (MPSA) governed exploration and production of oil and gas in Tanzania during the reporting period. Salient features of the law are as follows:

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

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

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

<sup>13</sup> The act is accessible at: <http://www.tpdc-tz.com/psaandact1980.pdf>

According to the TPDC, TRA and in accordance with the latest Model Production Sharing Agreement (2013) and the Income Tax Act (2004), the following fiscal terms applied to oil and gas operations in Tanzania during the reporting period:<sup>14</sup>

- **Royalty:** Royalty, which is assessed on the total production value, is first paid by TPDC at the rates of 12.5 per cent for onshore and 7.5 per cent for offshore operations.
- **Cost Recovery:** After the royalty is paid, the contractor can recover cost, which is capped typically at 60-70 per cent of the annual production value. Any unrecovered cost can be carried forward to the next period.
- **Profit petroleum:** After deduction of cost, the profit petroleum is shared between the contractor and TPDC. See Annex 5 for applicable rates for gas production.
- **Income Tax:** The contractor and TPDC both pay income tax to the government. Corporate tax in Tanzania is 30%.
- **Withholding Tax:** Withholding tax of 10% is applied to dividend distribution by the contractor in the event of repatriating profit.
- **Annual License Charge:** The contractor pays the following charges indexed to US\$ inflation rates: 50 US\$/sq km for the initial exploration period; 100 US\$/sq km for the first extension period; and 200 US\$/sq km for the second extension period.
- **Import Duty Exemption:** All equipment and material etc. imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
- **Capital Gains Tax:** 30% for corporate entities in Tanzania.

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

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<sup>14</sup> See <http://www.tpsc-tz.com/new/fiscal1.htm> . See also [http://www.tpsc-tz.com/Model%20Production%20Sharing%20Agreement%20\(2013\).pdf](http://www.tpsc-tz.com/Model%20Production%20Sharing%20Agreement%20(2013).pdf)

## OIL AND GAS LICENSES

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

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

## OIL AND GAS REGISTER

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

## BENEFICIAL OWNERSHIP

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

## TANZANIA PETROLEUM DEVELOPMENT CORPORATION

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

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

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

**Table 8: Major oil and gas companies in Tanzania**

No	OPERATOR	COUNTRY OF ORIGIN	AREA	NATURE OF OPERATION
1	Pan African Energy	United Kingdom	Songo Songo	Production
2	Mauriel ET Prom	France	Mnazi Bay, Bigwa-Mafia Channel	Production/Exploration
3	Ndovu Resources Ltd	Australia	Nyuni - East Songo Songo Ruvuma	Exploration
4	Petrodel Resources	United Kingdom	Kimbiji & Latham	Exploration
5	Afren plc	United Kingdom	Tanga	Exploration
6	BG International	United Kingdom	DeepSea Block - 1, Deep-sea Block - 3 ,Deep-sea Block 4	Exploration
7	Statoil Tanzania As	Norway	Deep-sea Block-2	Exploration
8	Petrobras	Brazil	Deep Sea Block-5, Deep-sea Block-6 , Deep-sea Block-8,	Exploration
9	Dominion Oil & Gas Limited	United Kingdom	Deep-sea Block-7	Exploration
10	Ophir East Africa Ventures Limited	United Kingdom	Pande East	Exploration
11	Beach Petroleum Ltd	Australia	L. Tanganyika South	Exploration
12	Dodsal Hydrocarbons & Power Ltd	United Arab Emirates	Ruvu Block	Exploration

No	OPERATOR	COUNTRY OF ORIGIN	AREA	NATURE OF OPERATION
13	Heritage Rukwa Tanzania Limited	United Kingdom	Rukwa Basin, Kyela Basin	Exploration
14	Swala Oil and Gas (Tanzania) Ltd	Australia	Kilosa-Kilombero Basin	Exploration
			Pangani Basin	
15	Motherland Homes	India	Malagarasi Basin	Exploration
16	TPDC	Tanzania-	Kisangire - Lukurilo Mandawa, Selous West Songo Songo	Exploration
17	Jacka Resources Limited	Australia	Ruhuhu Basin	Exploration

*Source: (TPDC)*

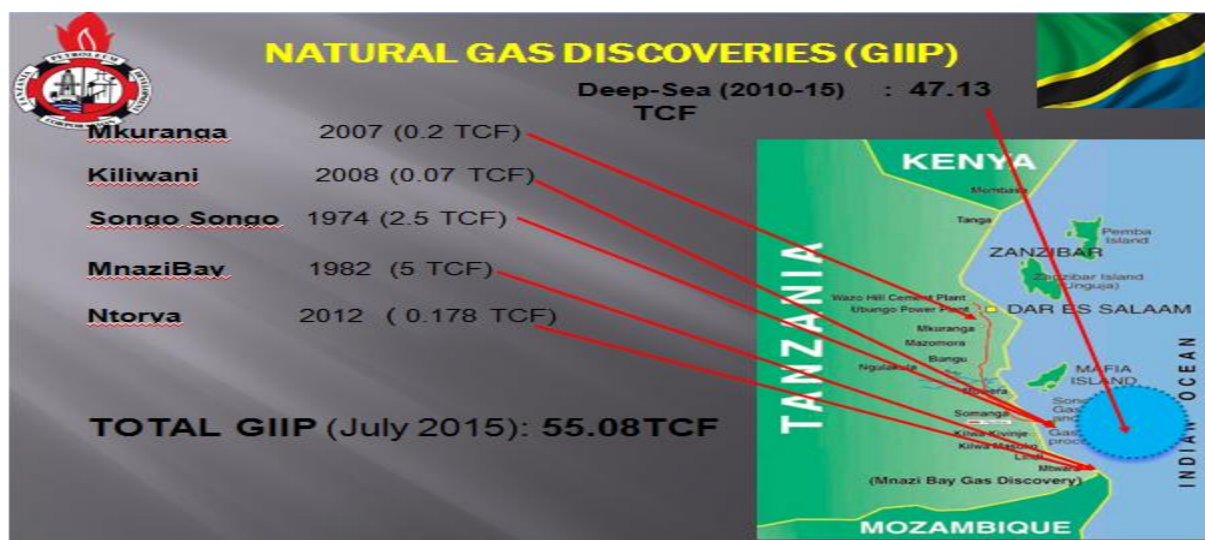
In March 2015, Tanzania established a team of 25 experts to negotiate with oil and gas companies on future contracts. The experts come from MEM, TPDC, STAMICO, the Ministry of Finance, the Ministry of Labor, the Attorney General, Tanzania Electric Supply Company, and the Planning Commission. The Prime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

## GAS PRODUCTION

According to information received from TPDC,

1. Total confirmed reserves for the producing fields (Songo Songo and Mnazi bay) is 7.5 TCF, 2.5 TCF for Songo Songo and 5.0 TCF for Mnazi bay
2. Annual production (Volume) for the two fields for the two years under study are; average 35,221 MMSCF for 2013 and 33,061 MMSCF for 2014 (Songo Songo) and on average 783,694,108 MMSCF for 2013 and 2014 (Mnazi bay)
3. Total reserves reported from the producing wells and from other gas fields which are now being explored in Tanzania is 55.06 TCF.

Figure 4: Gas reserves in Tanzania



Source: (TPDC)

## CONTRIBUTIONS TO THE NATIONAL ECONOMY

Tanzania currently exploits a small amount of its vast gas resources. As noted earlier, the gas currently produced in Tanzania is used to generate electricity. Gas and electricity combined accounted for 1.8% of the GDP in 2014. The share of the gas sector in the GDP is small compared to the mining sector. However, major production of gas is expected to start in 2020, and the sector is poised to overtake the mining sector in contributing to the national economy.

## CHALLENGES

The major gas discoveries have created a number of challenges for the government to manage a rapidly growing sector. The challenges include policy, legal and institutional frameworks to manage the industry more effectively; human resources with the requisite skills and knowledge in the industry; development of natural gas infrastructure; development of domestic market and managing export market; revenue management; high public expectations; and health, safety and environment protection.<sup>15</sup>

<sup>15</sup> See more details in the National Gas Policy at:  
[http://www.tanzania.go.tz/egov\\_uploads/documents/Natural\\_Gas\\_Policy\\_-\\_Approved\\_sw.pdf](http://www.tanzania.go.tz/egov_uploads/documents/Natural_Gas_Policy_-_Approved_sw.pdf)



# EITI IMPLEMENTATION IN TANZANIA

## BACKGROUND

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

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

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

## MULTI-STAKEHOLDER GROUP

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

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

## PUBLICATION OF EITI REPORTS

Since joining the EITI, Tanzania has produced four reports that reconciled company payments and government receipts from the extractive sector for the years 2009, 2010, 2011 and 2012. These reports show that from July 2008 to June 2012, the government collected a total of US\$1.209 billion from the mining, oil and gas companies operating in Tanzania.

Table 9: Breakdown of company payments and government receipts from 2009 to 2012.<sup>16</sup>

Period Covered	Publication Date	Sectors Covered	Government Revenues (US\$ millions)	Company Payments (US\$ millions)	Number of Companies Reporting
2009	January 2011	Oil, Gas, Mining	102.11	138.76	11
2010	May 2012	Oil, Gas, Mining	309.41	305.76	23
2011	June 2013	Oil, Gas, Mining	329.80	337.10	29
2012	June 2014	Mining, Gas	468.28	469.61	43
<b>Totals</b>			1,209.6	1,251.23	

Source: (TEITI)

#### EITI LAW IN TANZANIA

During the reporting period, the Multi-stakeholder Group has pushed for the institutionalization of the EITI within Tanzania. In this context, it made progress on a new law that turns TEITI into an arm's length entity and that makes disclosure within the EITI a legal requirement. In this regard, on July 6, 2015, the National Assembly passed the Tanzania Extractive Industries (Transparency and Accountability) Act 2015.<sup>17</sup>

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

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

Other responsibilities of the Committee include commissioning of reconciliation reports of company payments and government receipts; conducting investigations on material discrepancies; disseminating

<sup>16</sup> See TEITI Reconciliation reports. See also <https://eiti.org/Tanzania/reports>

<sup>17</sup> The law can be accessed at: <http://www.parliament.go.tz/polis/PAMS/docs/1-2015-16.pdf>

reconciliation reports; promoting effective citizen participation and awareness of the contribution of the extractive sector to socio-economic development and supervising the Secretariat staff.

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

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

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

## COLLECTING AGENCIES AND PAYMENTS

Extractive companies in Tanzania pay taxes and other non-tax payments to government entities including ministries, parastatal organizations, and local governments. The following represents agencies that collect payments from the extractive companies.

### MINISTRY OF ENERGY AND MINERALS

The Ministry of Energy and Minerals (MEM) describes its mission as to “set policies, strategies and laws for sustainability of energy and minerals resources to enhance growth and development of the economy.” MEM is responsible for issuing licenses and collecting oil, gas and mining revenues such as royalties, permit fees, annual rental fees and other charges.

**Table 10: Types of taxes and fees that the Ministry of Energy and Minerals collects from the extractive companies**

No	TYPE OF FEE	BASE	RATE/ AMOUNT	PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
<b>1.</b>	<b>ROYALTIES</b>				
	• Metallic minerals(Copper, Silver etc)	Gross Value	4%	Paid on export or local consumption upon delivery	MEM
		Net Back Value for MDA Holders prior to 2010	3%	Paid on export or local consumption upon delivery	MEM
	• Gemstones and Diamond(Rough)	Gross Value	5%	Paid on export or local consumption upon delivery	MEM
	• Salt, industrial minerals and building Materials	Gross Value	3%	Paid on export or local consumption upon delivery	MEM
	• Uranium	Gross Value	5%	Paid on export or local consumption upon delivery	MEM
	• Gem (Cut and Polished Gemstone)	Gross Value	1%	Paid on export or local consumption upon delivery	MEM
<b>2.</b>	<b>LICENSE APPLICATION FEES (NON-REFUNDABLE)</b>				
	• Prospecting license for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 100	Paid on application	MEM
	• Prospecting license	PL	USD 100	Paid on	MEM

	for building materials and gemstones excluding kimberlitic diamond			application	
	• Prospecting license for industrial minerals	PL	USD 50	Paid on application	MEM
	• Retention license	RL	USD 500	Paid on application	MEM
	• Special Mining license	SML	USD 2,000	Paid on application	MEM
	• Mining License	ML	USD 1,000	Paid on application	MEM
	• Mining license for building materials	ML	USD 500	Paid on application	MEM
	• Primary mining license	PML	TZS 20,000	Paid on application	MEM
	• Transfer of primary license	PML	USD 100	Paid on application	MEM
	• Transfer of shares in a primary mining license	PML	USD 100	Paid on application	MEM
	• Transfer of mineral rights other than primary mining license	PML	USD 500	Paid on application	MEM
	• Search in register, for every one hour or part thereof	Number of search	USD 50	Paid on application	MEM
	• Registration of any document in the office of the Commissioner for Minerals	Number of documents to be registered	USD 200	Paid on application	MEM
	• Approval of any document by the Minister as provided in the Mining Act	Number of documents to be approved	USD 200	Paid on application	MEM
<b>3.</b>	<b>LICENSE RENEWAL FEES</b>				
	• Prospecting license for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 100	Paid on Renewal	MEM
	• Retention license	RL	USD 500	Paid on Renewal	MEM
	• Special mining license	SML	USD 1,000	Paid on Renewal	MEM
	• Mining license	ML	USD 500	Paid on Renewal	MEM
	• Mining license for building materials and industrial minerals	ML	USD 500	Paid on Renewal	MEM

	• Primary mining license	PML	TZS 20,000	Paid on Renewal	MEM
<b>4.</b>	<b>APPLICATION FOR A CERTIFICATE OF SUSPENSION OF:</b>				
	• Work in the mineral rights under division C	Number of mineral rights	TZS 10,000	Paid on application	MEM
	• Work in mineral right other than mineral rights under division C	Number of mineral rights	USD 100	Paid on application	MEM
<b>5.</b>	<b>APPLICATION FOR A CERTIFICATE OF AMALGAMATION OF:</b>				
	Primary mining licenses	Number of amalgamation transaction	TZS 50,000	Paid on application	MEM
<b>6.</b>	<b>APPLICATION FOR A CERTIFICATE OF SURRENDER OF:</b>				
	• Part or whole of the primary mining license area	Number of certificates	TZS 20,000	Paid on application	MEM
	• Part or whole of the area of a mineral right other than a primary mining license	Number of certificates	USD 200	Paid on application	MEM
<b>7.</b>	<b>PREPARATION FEES FOR</b>				
	• Prospecting license for all minerals	PL	USD 200	Paid upon receipt of offer	MEM
	• Mining license for all minerals	ML	USD 500	Paid upon receipt of offer	MEM
	• Special mining license	SML	USD 1,000	Paid upon receipt of offer	MEM
	• Retention license	RL	USD 1,000	Paid upon receipt of offer	MEM
	• Primary mining License	PML	TZS 20,000	Paid upon receipt of offer	MEM
<b>8.</b>	<b>ANNUAL RENTS PAYABLE FOR ALL MINERAL RIGHTS OTHER THAN MINERAL RIGHTS UNDER DIVISION D</b>				
	• Prospecting license for metallic minerals, energy minerals and kimberlitic diamonds for initial period	PL	USD 40/sq.km	Paid annually	MEM
	• Prospecting license for building materials	PL	USD 40/sq.km	Paid annually	MEM
	• Prospecting license for gemstones excluding kimberlitic diamonds	PL	USD 40/sq.km	Paid annually	MEM

	• Annual rent for first renewal of a prospecting license	PL	USD 50/sq.km	Paid annually	MEM
	• Annual rent for second renewal of a prospecting license	PL	USD 60/sq.km	Paid annually	MEM
	• Retention license	RL	USD 500/sq.km	Paid annually	MEM
	• Special mining license	SML	USD 2,000/sq.km	Paid annually	MEM
	• Mining License for metallic minerals, energy minerals, gemstones and kimberlitic diamonds	ML	USD 1,000/sq.km	Paid annually	MEM
	• Mining license for building materials and industrial minerals	ML	USD 500/sq.km	Paid annually	MEM
<b>9.</b>	<b>ANNUAL RENTS FOR MINERALS UNDER DIVISION D</b>				
	• Primary mining license for all minerals other than gold, kimberlitic diamonds and gemstones, subject to a minimum of 20.000/= for each licensed area having less than 2 hectares	PML	TZS 10,000/hect	Paid annually	MEM
	• Primary mining license for gold, kimberlitic diamonds or gemstones, subject to a minimum of 40.000/= for each licensed area having less than 2 hectares	PML	TZS 20,000/hect	Paid annually	MEM
<b>10</b>	Gas Revenue from TPDC	Per PSAs		Paid periodically from TPDC based on gas sales and also profit gas revenue from oil and gas companies	MEM

*Source: (Ministry of Energy and Minerals)*

## TANZANIA REVENUE AUTHORITY

Tanzania Revenue Authority (TRA) collects tax revenues under the supervision of the Ministry of Finance. TRA is mandated by law to collect major taxes including corporate income tax, value added tax, import duty and excise duty (Table 5). TRA is organized into four departments: 1) Large Taxpayers Department; 2) Customs and Excise Department; 3) Tax Investigations Department; and 4) Domestic Revenue Department.

## THE NATIONAL SOCIAL SECURITY FUND/ PARASTATAL PENSION FUND

The National Social Security Fund (NSSF) comes under the Ministry of Labor, Employment and Youth Development. NSSF was established by the National Social Security Fund Act No. 28 of 1997 to provide a wide range of the following short-term and long-term benefits to workers: old age pension; invalidity pension; survivor's pension; employment injury benefit; social health insurance benefit; maternity benefit; and funeral grants benefit.

The Parastatal Pensions Fund (PPF) was established under section 6 of the Parastatal Organisations Pension Scheme Act (Cap 372 r.e 2002) to provide pensions and other allied terminal benefits to all eligible employees of the parastatals and privates companies in Tanzania.

Extractive companies operating in Tanzania are required to contribute to either of the funds, depending on the plan in which their employees participate. Companies are required to deposit 20% of each employee's salary to one of the funds. The employer contributes 10% and the employee 10%.

## LOCAL GOVERNMENT AUTHORITIES

The Local Government Act of 1982 and the Urban Authority Act of 1983 empowers any local authority to pass By-laws which allow it to charge local taxes and collect levies and fees within its jurisdiction. The By-laws must be published in the Gazette after they have been approved by the Minister responsible for Regional Administration and Local Government. In this regard, local district authorities are responsible for the collection of local levies of up to 0.3% of sales turnover from oil, gas and mining companies operating in their respective areas.



Table 11: Taxes and payments made by mining companies to Tanzania Revenue Authority, local government authorities and the National Social Security Fund/ Parastatal Pension Fund

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

	Resident)					
	<ul style="list-style-type: none"> <li>Insurance Premium (Applicable to Non Resident only)</li> </ul>	Payments	5%	Payments	5%	TRA
	<ul style="list-style-type: none"> <li>Natural Resources Payments</li> </ul>	Payments	15%	Payments	15%	TRA
	<ul style="list-style-type: none"> <li>Service Fees (Applicable to Non Resident only)</li> </ul>	Payments	15%	Payments	15%	TRA
<b>CAPITAL GAIN TAX (Company Assets)</b>		Gain	30%	Gain	30%	TRA
<b>EMPLOYMENT TAXES/CHARGES &amp; STATUTORY CONTRIBUTIONS</b>						
	<ul style="list-style-type: none"> <li>Pay As You Earn (PAYE)</li> </ul>	Personal Income	Ranges from 14% to 30% plus fixed amounts	Personal Income	Range s from 14% to 30% plus fixed amounts	TRA
	<ul style="list-style-type: none"> <li>Skills and Development Levy-SDL</li> </ul>	Employer's Payroll Cost	6%	Employer's Payroll Cost	6%	TRA
	<ul style="list-style-type: none"> <li>NSSF/PPF Contribution</li> </ul>	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> <li>10% payable by employer</li> <li>10% payable by employee</li> </ul>	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> <li>10% payable by employer</li> <li>10% payable by employee</li> </ul>	NSSF/PPF

<b>VAT</b>	(VAT special relief on purchases, 0% rated on exports)	Taxable Value	18%	Taxable Value	18%	TRA
<b>STAMP DUTY</b>		Sales Value	1%	Sales Value	1%	TRA
<b>IMPORT DUTY</b>						
	• For Capital Goods	Customs Value	0%	Customs Value	0%	TRA
	• For Specified goods(expl osives, lubricants, spare parts etc)	Customs Value	5% after 1 <sup>st</sup> year anniversary	Customs Value	25%	TRA
<b>EXCISE DUTY</b>						
	• Motor Vehicle 1000 cc to 2000 cc	Customs Value	5%	Customs Value	5%	TRA
	• Motor Vehicle above 2000 cc	Customs Value	10%	Customs Value	10%	TRA
	• Fuel - Diesel	Volume	314 per litre	Volume	314 per litre	TRA
	• Fuel - Petrol	Volume	339 per litre	Volume	339 per litre	TRA
	• Non Utility Motor Vehicles aged above 10 years	Customs Value	20%	Customs Value	20%	TRA
<b>FUEL LEVY</b>		Annual	USD 200,000 per annum	Volume	TZS 200 per litre	TRA
<b>MOTOR VEHICLE TAXES</b>						
	• Motor Vehicle Registration Fees	Motor Vehicle Registered	TZS 150,000	Motor Vehicle Registered	TZS 150,000	TRA
	• Motor Cycle Registration Fees	Motor Cycle Registered	TZS 45,000	Motor Cycle Registered	TZS 45,000	TRA
	• Motor Vehicle Annual Fees up to 500 cc	Annual	TZS 50,000 per annum	Annual	TZS 50,000 per annum	TRA
	• Motor	Annual	TZS	Annual	TZS	TRA

	Vehicle Annual Fees 501-1500cc		100,000 per annum		100,000 per annum	
	• Motor Vehicle Annual Fees 1500-2500cc	Annual	TZS 150,000 per annum	Annual	TZS 150,000 per annum	TRA
	• Motor Vehicle Annual Fees above 2500 cc	Annual	TZS 200,000 per annum	Annual	TZS 200,000 per annum	TRA
<b>MOTOR VEHICLE TRANSFER TAXES</b>						
	• Motor Vehicle Transfer Fees	Transfer	TZS 50,000	Transfer	TZS 50,000	TRA
	• Motor Cycle Transfer Fees	Transfer	TZS 27,000	Transfer	TZS 27,000	TRA
	• Fees for new Registration Card	Transfer	TZS 10,000	Transfer	TZS 10,000	TRA

*Source: (Tanzania Revenue Authority, Local Government Authorities and the National Social Security Fund/ Parastatal Pension Fund)*

#### TANZANIA PETROLEUM DEVELOPMENT CORPORATION

Tanzania Petroleum Development Corporation (TPDC) has the oversight role of matters pertaining to oil and gas in Tanzania. Oil and gas companies make payments to TPDC, which then transfers part of the receipts to MEM. The remaining funds are retained for TPDC's operational use.

TPDC collects the following revenue streams from the oil and gas companies: protected gas revenue; additional gas revenue; profit per PSA; license fee; signature bonus; and production bonus. TPDC then makes payments to MEM under the following streams royalty: protected gas revenue; additional gas revenue; profit per PSA; license fee; signature bonus; and production bonus.

#### MINISTRY OF FINANCE

The Ministry of Finance is responsible for collecting dividend payments made by private companies in which the government owns shares. It also collects revenues from the sale of a company in which the government has shares. The Treasury Registrar within the Ministry of Finance is responsible for collecting these revenues.

## NATIONAL AUDIT OFFICE

The National Audit Office is headed by the Controller and Auditor General. By virtue of the provisions of 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), the Controller and Auditor General is the appointed statutory auditor of revenue and expenditure of all ministries, departments of the government, public authorities and other bodies or authorities which receive funds from the government's Consolidated Fund.

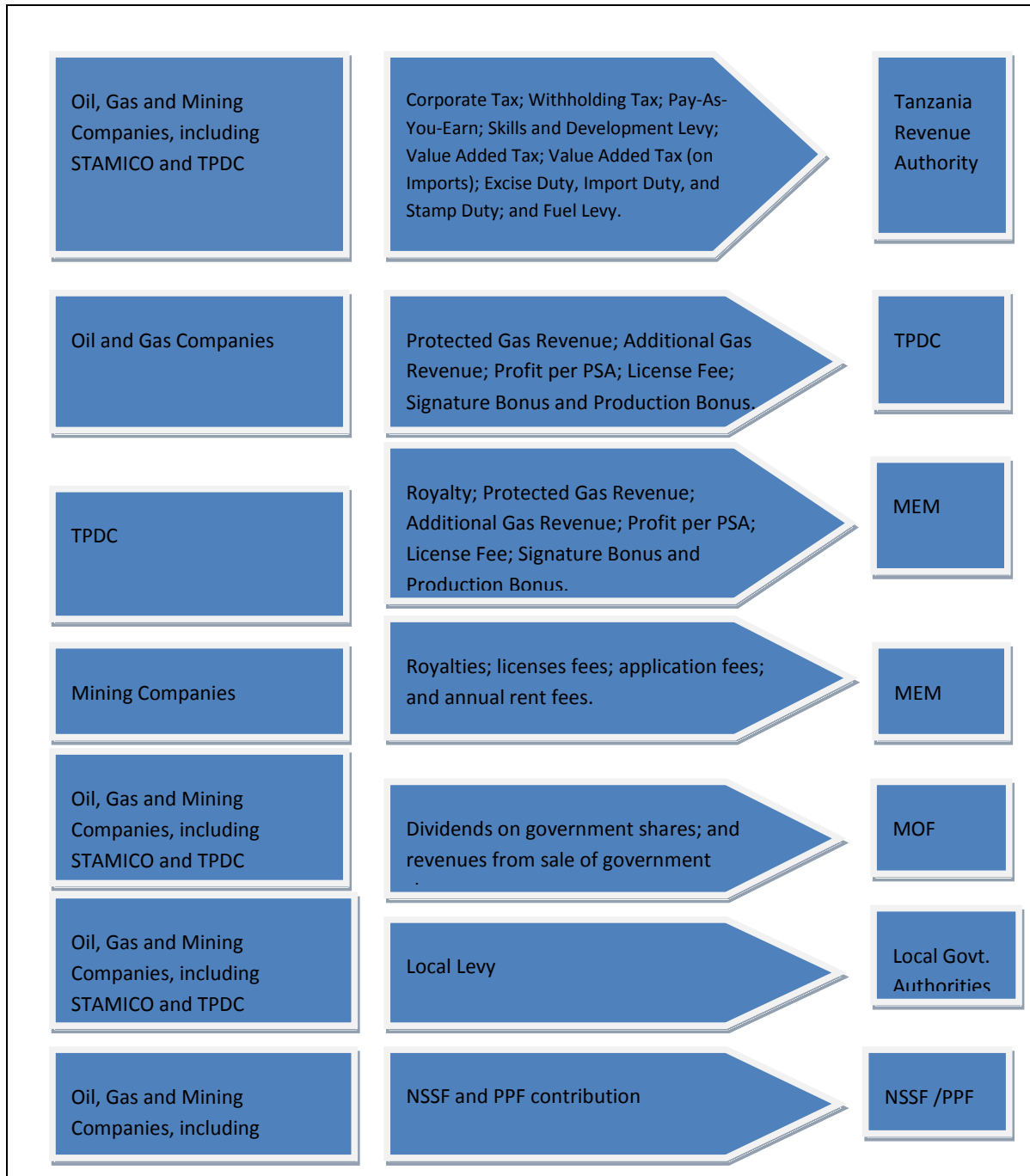
## OTHER BENEFIT STREAMS

Our scoping study of the existing payments and income streams in the extractive industry did not find the existence of other benefit streams such as in-kind, social payments, infrastructure provisions, and barter arrangements. We are aware that some extractive companies have corporate social responsibility projects.

## PAYMENT FLOWS

As noted in the foregoing tables, different types of payments exist in Tanzania's extractive sector. Some of these payments are small, while others are large. As in the previous reconciliation reports, the focus should be on the major payments. In table 12, we outline the flow of these payments, which we recommend to be the focus of the two reconciliation reports. Annex 6 also provides a description of these major payments.

**Table 12: Payment flows of major payments made by the extractive companies to the government agencies**



## ESTABLISHING MATERIALITY AND REPORTING ENTITIES

### MATERIALITY

Our proposed materiality threshold for the scope of the reconciliation report for the year 2013 is 0.33% or TzS 2.7 Billion of the preliminary government receipts of TzS 800 Billion from the extractive companies from July 1, 2012 to June 30, 2013.

Our proposed materiality threshold for the scope of the reconciliation report for the year 2014 is 0.31% or TzS 3.6 Billion of the preliminary government receipts of TzS 1,169 Billion from the extractive companies from July 1, 2013 to June 30, 2014.

The materiality thresholds proposed above means that the extractive companies which paid 99.67% (2013) and 99.69% (2014) of the total government receipts will be included in the reconciliation reports for 2013 and 2014 respectively. This means that all companies that paid more than TzS 150 million will be included in the 2013 and 2014 reconciliation reports. Companies that paid less than TzS 150 million will be excluded from participating in the reconciliation reports. Consequently, we recommend 64 companies (45 mining and 19 oil and gas) for the reconciliation report for 2013 and 57 companies (37 mining and 20 oil and gas) for the reconciliation report for 2014. Tables 3 and 4 list the names of the companies selected for each year.

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

For the purpose of the reconciliation work, we recommend retaining the threshold of TzS 1 million to define a material deviation of an individual financial flow. All discrepancies exceeding this amount will be investigated and will require the submission of justification from reporting entities in order to proceed with adjustment and/or explanation from the two parties.

### REPORTING GOVERNMENT AGENCIES

During the reporting period, a number of government agencies collected payments from the extractive companies. These are the Ministry of Energy & Minerals; the Tanzania Revenue Authority; the Tanzania Petroleum Development Corporation; the Ministry of Finance; the National Social Security Fund; and the Parastatal Pension Fund. We suggest that these agencies provide details of receipts of taxes and payments from the extractive companies from the periods of July 1, 2012 to June 30, 2013 and of July 1, 2013 to June 2014.

### REPORTING EXTRACTIVE COMPANIES

The extractive companies selected to participate in the two reconciliation reports are listed in tables 3 and 4 of the scoping study.

## REPORTING LOCAL GOVERNMENT AUTHORITIES

Based on the proposed list of companies and the payment streams identified in this report, the names of local government entities which will be involved in the reconciliation exercises for the years of 2013 and 2014 are provided in the following table.

**Table 13: Reporting local government authorities in 2013 and 2014**

No	Local government
	District councils- Biharamulo, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga, Tarime and Chunya.

## REPORTING TEMPLATES

Based on the major payments outlined above, we recommend the use of the reporting templates provided in Annexes 9 and 10 of the report (separate templates for companies and also government). We recommend the use of the same reporting templates for the two reconciliation reports.



## CONCLUSION AND RECOMMENDATIONS

In addition to the conclusions and recommendations provided in the executive summary of this report regarding materiality and which extractive companies and government agencies should participate in the reporting for the two reconciliation reports, we make the following additional recommendations:

**Reporting Payments:** We recommend that the TEITI Multi-stakeholder Group approve the reconciliation of the payment streams provided in the attached reporting templates for producing the two reconciliation reports.

**Reporting Production and Exports:** We recommend that the TEITI Multi-stakeholder Group approve the collection of production and export data by company and commodity, both in terms of the volumes produced and the values exported. The information on production and exports should be provided by both extractive companies and relevant government agencies. The information will be included in the two reconciliation reports.

**Reporting Other Benefits:** During the conduct of the scoping study, we did not find the existence of other benefits such as in-kind, barter arrangements, and infrastructure provisions. We did, however, find the existence of CSR projects. We therefore recommend that the TEITI Multi-stakeholder Group require from the extractive companies to provide reports on their CSR projects as well as on their local procurement. Data on these benefits will be included in the two reconciliation reports for information purposes.

**Providing Disaggregated Data:** We recommend that the TEITI Multi-stakeholder Group opt for disaggregated data for the production of the two reconciliation reports. In this regard, the data collected and published in the report should be by individual company, government entity and payment/revenue streams etc.

**Reporting Templates:** We recommend that the TEITI Multi-stakeholder Group approve the reporting templates provided in Annexes 9 and 10 of this report. The same reporting templates should be used for producing the two reconciliation reports.

**Assuring Data Quality:** We recommend that the TEITI Multi-stakeholder Group approve the following measures to satisfy itself the integrity of the data submitted by companies and government agencies: i) external auditors of the extractive companies should certify that the payments reported in the reporting templates were drawn from accounts audited to international standards; and ii) the Office of the Control Auditor General should certify that the revenues reported in the reporting templates by government agencies/entities were drawn from accounts audited to international standards and issue a letter to the Reconciler confirming to this effect.

**Seeking Management Sign-off:** Accuracy and completeness are crucial to preparing a credible EITI reconciliation. We therefore recommend that the TEITI Multi-stakeholder Group require that a senior company or government official sign-off the completed reporting templates. The senior official should attest that the data provided is complete and accurate.

**Maintaining Confidentiality:** We recommend the following approach to confidentiality to the TEITI Multi-stakeholder Group: data provided in reporting templates should be treated confidential, given its raw nature. In addition, the draft reconciliation reports should not be put in the public domain until the Multi-stakeholder Group had the opportunity to review them and authorized their release.

## ANNEXES

## Annex 1: List of Mining/Exploration Projects Owned by State Mining Corporation

### OPERATING PROJECTS

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

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

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

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

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

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

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

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

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

### PROJECTS UNDER DEVELOPMENT

#### **Buckreef Re-Development Mining Project**

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

### **Buhemba Gold Mine Re-Development Project**

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

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

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

### **Kiwira Coal Mine And Power Generation**

Kiwira Coal & Power Co. Ltd, formerly known as Kiwira Coal Mines Co. Ltd, was registered in 1988 under the Companies Ordinance (Cap 212). Between 1988 and 200,5the company was a wholly owned subsidiary STAMICO. Since it was commissioned in 1988, the mine had a 6MW power station which used to generate power for the mine operations and for selling to TANESCO.

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

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

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

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

## Annex 2: Employment Contributions of Major Mines in Tanzania (2010-2014)

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

Source: (Tanzania Mineral Audit Agency)

### Annex 3: Procurement Goods and Services by Major Mines in Tanzania (2012-2014)

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

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

*Source: (Tanzania Mineral Audit Agency)*

## Annex 4: Rates of the Government Profit Share of Crude Oil and Gas under the Petroleum Act (2015)

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

#### i. For on-shore and shelf areas:

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

#### ii. For deep off-shore/ deep water areas :

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



**B. Rates for the government profit share of gas:**

**i. For on-shore and shelf areas:**

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

**ii. For deep off-shore:**

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

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

#### Annex 5: Profit Sharing Rates for Gas under the Model Production Sharing Agreement (2013)

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

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

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

Total Daily Production (Million Standard Cubic Feet)	Government share of Profit Gas	Contractor Share of Profit Gas
0 -149.999	60%	40%
150 -299.999	65%	35%

<b>300-449.999</b>	70%	30%
<b>450-599.999</b>	75%	25%
<b>600-749.999</b>	80%	20%
<b>750 and above</b>	85%	15%

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

## Annex 6: Description of Major Taxes and Payments in Tanzania’s Extractive Sector

No	Tax/Payment Type	Description
1.	Corporate Tax	Corporate Tax or Corporate Income Tax is levied on corporation’s taxable profit for all companies registered and/or carrying business in Tanzania. The applicable rate is 30% and is usually paid in two stages. At the beginning of the business year, the taxpayer pays a provisional amount based on its own estimates. The final tax is paid after the official assessment of the total income in the respective year of income.
2.	Withholding Taxes	<p>Withholding is a scheme of tax payment administered by the Income Tax Department of the Tanzania Revenue Authority, whereby taxes are Withheld at source. The taxes withheld are offset against the final personal and corporate income Taxes of resident tax payers. Such taxes represent final charges in respect to non-resident taxpayers.</p> <p><b>Withholding Tax (technical services for mining business):</b> Payments for technical services in regards to mining business are subject to withholding tax. The applicable rate is 5% for residents and 15% for non-resident.</p> <p><b>Withholding Tax (interest on loans):</b> This applies to interest income earned by individuals and companies. The applicable rate is 10% for both residents and non-residents. Financial institutions collect this withholding tax on behalf of the government.</p> <p><b>Withholding Tax (Management Fees).</b> A payment made to a non-resident person who is not employee of the employer for managerial, technical or professional services is subject to a withholding tax at the rate of 15%.</p> <p><b>Withholding Tax (Dividends):</b> Dividend income paid to a resident from a company listed in the Dar es Salaam Stock Markets is subject to a dividend tax at the rate of 5% and 10% for unlisted companies. Dividend tax withheld at source is a final tax. In the mining sector, dividends paid to non-residents attract withholding tax at the rate of 10%. The companies declaring dividends are the collecting agents.</p>
3.	Pay - As -You -Earn	<p>Pay - As -You -Earn (PAYE) is a method of collecting personal income tax, which is a tax on resident person’s annual income obtained world-wide and on the Tanzania source income for non-residents. The income includes any gains or profits from business, employment or services rendered; dividend income or interest earned from any bank operating in the United Republic. The Personal Income tax is charged on progressive rates. The minimum marginal tax rate is 14% while the maximum marginal tax rate is 30% for monthly incomes in excess of Tshs 720,000.</p> <p>The personal income tax in Tanzania is collected using two methods. For salaried employees the tax</p>

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

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

**Annex 7: Extractive Companies Operating in Tanzania from July 1, 2012 to June 30, 2013**

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
1	100222930	GEITA GOLD MINING LIMITED	176,336,954,038	43,958,029,646	-	220,294,983,683
2	100206188	BULYANHULU GOLD MINE LIMITED	62,962,313,008	21,321,571,619	-	84,283,884,627
3	100227754	PANGEA MINERALS LTD	46,790,834,017	22,546,375,741	-	69,337,209,758
4	101181316	PANAFRICAN ENERGY TANZANIA LTD	62,931,307,775	-	1,586,565,533	64,517,873,309
5	100206013	RESOLUTE TANZANIA LIMITED	49,625,900,604	11,529,474,484	-	61,155,375,088
6	100145839	TANZANIA PORTLAND CEMENT COMPANY LTD	51,988,116,718	-	-	51,988,116,718
7	100220555	NORTH MARA GOLD MINE LIMITED	23,480,326,331	24,694,158,191	-	48,174,484,521
8	100159937	TANGA CEMENT COMPANY LIMITED	32,936,159,334	442,568,528	-	33,378,727,862
9	105935730	STATOIL TANZANIA AS	29,599,743,993	-	293,560,665	29,893,304,658
10	100337460	SONGAS LIMITED	24,192,226,723	-	-	24,192,226,723
11	113593865	BG TANZANIA LIMITED	20,069,898,548	-	1,211,346,726	21,281,245,274
12	100131153	MBEYA CEMENT COMPANY LIMITED	14,020,455,268	370,305,754	-	14,390,761,022
13	107192077	PETROBRAS TANZANIA LIMITED	7,888,531,100	-	1,583,818,256	9,472,349,356
14	101849937	SHANTA MINING COMPANY LIMITED	5,385,439,520	2,906,067,123	-	8,291,506,643
15	107053670	MAWENI LIMESTONE LIMITED.	-	-	-	-

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
			7,929,955,134		-	7,929,955,134
16	100108682	WILLIAMSON DIAMONDS LTD.	4,345,908,495	3,343,406,642	-	7,689,315,137
17	105158750	MANTRA TANZANIA LIMITED	3,750,314,892	1,959,687,121	-	5,710,002,014
18	106819246	ETABLISSEMENT MAUREL et PROM	2,635,812,595	-	1,543,111,956	4,178,924,552
19	115861433	AFREN GABON LIMITED	3,332,045,124	-	-	3,332,045,124
20	113952776	HERITAGE RUKWA (TZ) LIMITED	2,104,752,619	-	591,875,120	2,696,627,739
21	103196604	WENTWORTH GAS LTD	1,969,431,239	-	-	1,969,431,239
22	100243946	TANZANITE ONE MINING LTD	1,434,828,266	385,728,376	-	1,820,556,642
23	100209187	ABG EXPLORATION LIMITED	1,526,883,605	150,674,204	-	1,677,557,809
24	100125072	TOL LIMITED	1,380,869,921	187,970,717	-	1,568,840,638
25	100251418	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000	869,529,486	592,463,744	-	1,461,993,230
26	102008588	TANZANITE ONE TRADING LIMITED	797,595,034	611,098,845	-	1,408,693,879
27	100183498	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	1,174,394,607	-	-	1,174,394,607
28	115280066	SWALA OIL AND GAS Plc	106,798,657	-	850,576,089	957,374,746
29	103314704	MDN TANZANIA LIMITED	941,930,110	-	-	941,930,110
30	TIN	URANEX TANZANIA LTD	-	818,979,558	-	818,979,558
31	100353644	NDOVU RESOURCES LIMITED.	167,605,763	-	526,966,382	694,572,145
32	TIN	KABANGA NICKEL CO.LTD	-	677,059,680	-	677,059,680



S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
33	TIN	NOBLE AZANIA INVESTMENT LTD	-	657,678,140	-	657,678,140
34	100235110	TANCAN MINING COMPANY LIMITED	390,567,909	235,879,932	-	626,447,841
35	101814521	WILLY ENTERPRISES LTD	517,748,820	-	-	517,748,820
36		Dodsal Hydrocarbon & Power (Tanzania) Ltd	-	-	476,701,450	476,701,450
37	TIN	IBIS RESOURCES LTD	-	447,569,860	-	447,569,860
38	110477503	BG INTERNATIONAL LIMITED	444,571,220	-	-	444,571,220
39	TIN	WARTHOG RESOURCES(T)LTD	-	435,526,468	-	435,526,468
40	104801544	MIDWEST MINERALS PROCESSOR LIMITED	424,952,947	-	-	424,952,947
41	107006184	HERITAGE OIL TANZANIA LIMITED	225,219,036	-	190,917,872	416,136,907
42	103327431	DOMINION OIL & GAS LIMITED	163,290,774	-	241,547,806	404,838,580
43	100132079	NYANZA MINES (T) LIMITED	392,711,265	-	-	392,711,265
44	TIN	SONGSHAN MINING CO. LTD	-	368,487,857	-	368,487,857
45	TIN	NYANZA GOLD FIELD LTD	-	337,207,512	-	337,207,512
46	102904303	STATE MINING CORPORATION	333,246,821	-	-	333,246,821
47	110414447	BEACH PETROLEUM (TANZANIA) LIMITED	328,620,162	-	-	328,620,162
48	TIN	REEF MINERS LTD	-	306,064,133	-	306,064,133
49	101193543	ARM (T) LTD.	289,267,812	-	-	289,267,812
50	100148668	TANZANIA FERTILIZER CO LTD.		-		

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
			256,781,863		-	256,781,863
51	106538484	OPHIR TANZANIA (BLOCK 1) LTD	7,023,417	-	246,498,809	253,522,225
52	100110024	H. J. STANLEY & SONS LTD.	242,040,506	-	-	242,040,506
53	TIN	SAVANNAH EXPLORATION LTD	-	229,325,160	-	229,325,160
54	TIN	JACANA RESOURCES LTD	-	223,934,202	-	223,934,202
55	111987017	RED HILL NICKEL LIMITED	219,688,922	-	-	219,688,922
56	TIN	SHIELD RESOURCES LTD	-	214,480,520	-	214,480,520
57	107506438	TULLOW TANZANIA B.V.	211,895,595	-	-	211,895,595
58	TIN	AUREOUS RESOURCES (T) LTD	-	208,331,308	-	208,331,308
59	TIN	TANZANIA CHINA INTER MINERALS	-	206,191,637	-	206,191,637
60	105453450	TANSMIN RESOURCES (TANZANIA) LTD.	202,628,573	-	-	202,628,573
61	TIN	TWIGG GOLD LTD	-	195,448,340	-	195,448,340
62	TIN	NGWENA LTD	-	195,205,773	-	195,205,773
63	114605573	LIONTOWN RESOURCES (TANZANIA) LIMITED	184,214,949	-	-	184,214,949
64	110320167	DEEP YELLOW TANZANIA LIMITED	182,304,125	-	-	182,304,125
65	105165439	BAFEX TANZANIA LTD	129,092,563	46,581,122	-	175,673,684
66	100167913	CULTURAL HERITAGE LTD.	155,430,478	-	-	155,430,478
67	100229889	SWALA GEM TRADERS LTD.	123,272,012	-	-	123,272,012

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
68	100233118	SEA SALT LIMITED	121,203,964	-	-	121,203,964
69	102472926	PR NG MINERALS LIMITED	113,262,727	-	-	113,262,727
70	105248806	RAS AL KHAIMAH GAS TANZANIA LTD.	112,223,943	-	-	112,223,943
71	104923267	GENERAL PETROLEUM LIMITED	99,920,545	-	-	99,920,545
72	101007545	ENGINEERING ASSOCIATES (T) LTD	98,238,374	-	-	98,238,374
73	108785276	SOLVOCHEM TANZANIA LIMITED	89,242,498	-	-	89,242,498
74	101409570	EL-HILLAL MINERALS LTD.	86,747,129	-	-	86,747,129
75	104918468	BARRICK GOLD TANZANIA	71,572,284	-	-	71,572,284
76	117718972	NEXUS MINERALS TANZANIA LIMITED	65,256,940	-	-	65,256,940
77	112176187	WEIR MINERALS EAST AFRICA LIMITED	64,746,246	-	-	64,746,246
78	100237814	SHIVLAL TANK & CO. LTD.	61,704,164	-	-	61,704,164
79	101758982	FRESHO INVESTMENT CO (1999) LTD.	61,484,800	-	-	61,484,800
80	101032124	MINJINGU MINES & FERTILISER LTD.	59,232,522	-	-	59,232,522
81	111264791	COLLECTORS CORNER LIMITED	58,718,460	-	-	58,718,460
82	101390543	MASWI DRILLING CO. LTD.	56,224,888	-	-	56,224,888
83	101223140	ASHANTI EXPLORATION TANZANIA LIMITED	51,245,423	-	-	51,245,423
84	101814548	PRIMA GEMS TANZANIA LIMITED	49,655,442	-	-	49,655,442
85	103456932	TZ -NITE GEMS & JEWELERY LIMITED.		-	-	

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
			44,945,869		-	44,945,869
86	101887782	S.S. SAAD SERVICE STATION LTD.	41,642,065	-	-	41,642,065
87	101664430	TANZANIA CHAMBER OF MINES	39,445,199	-	-	39,445,199
88	113998695	CARLTON MIYABI TANZANIA LIMITED	35,906,005	-	-	35,906,005
89	101661121	THE BLUE TRIPPLE A LTD.	34,914,580	-	-	34,914,580
90	114170364	OLYMPIC ENERGY ( T ) LIMITED	30,195,590	-	-	30,195,590
91	105227507	ISLE OF JEWELS LIMITED	30,137,734	-	-	30,137,734
92	100234807	MOTISUN OXYGEN COMPANY LIMITED	29,932,906	-	-	29,932,906
93	100130734	ALKARIM ALKARIM MANJI	29,533,884	-	-	29,533,884
94	100831147	TANZANIA FERTILISER CO LTD	29,511,692	-	-	29,511,692
95	110911882	MMG GOLD LIMITED	27,751,899	-	-	27,751,899
96	105386656	M/S ITILIMA MINING COMPANY	27,290,850	-	-	27,290,850
97	100170043	CLASSIC GEMS LIMITED	27,281,946	-	-	27,281,946
98	103133084	TANDRILL LIMITED.	26,717,583	-	-	26,717,583
99	116471019	HB GLASS LIMITED	26,575,767	-	-	26,575,767
100	110999755	MINERAL OIL CORPORATION LIMITED	26,261,547	-	-	26,261,547
101	100247143	JUZER JUZER MOHAMEDBHAI	25,903,231	-	-	25,903,231
102	109846899	VILUPROMA INVESTMENTS LIMITED	25,804,949	-	-	25,804,949

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
103	100143348	SAGAR ENTERPRISES LTD.	24,885,077	-	-	24,885,077
104	101647501	DAWSONS FOOD PRODUCTS LTD.	24,399,381	-	-	24,399,381
105	104810985	DELTA PETROLEUM TANZANIA LIMITED	22,828,380	-	-	22,828,380
106	107281053	FUNGUO PETROLEUM PTY LIMITED	20,589,156	-	-	20,589,156
107	113551569	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	19,765,844	-	-	19,765,844
108	115363719	SILISEAL PAINTS (T) LIMITED	19,300,971	-	-	19,300,971
109	106500193	AFRICAN GALLERIA LIMITED	18,983,992	-	-	18,983,992
110	108067535	PERFALBION MINERALS LIMITED	18,828,697	-	-	18,828,697
111	112284354	SARA DIAMOND GROUP LIMITED	17,898,467	-	-	17,898,467
112	100894297	ERASTO ERASTO MSUYA	17,227,818	-	-	17,227,818
113	101760596	CROWN LAPIDARY LIMITED	16,701,228	-	-	16,701,228
114	100208148	MNZAVAS INVESTMENTS LIMITED.	14,969,100	-	-	14,969,100
115	111672695	ASPAM ENERGY (T) LIMITED	14,152,858	-	-	14,152,858
116	104870368	KIBO EXPLORATION (TANZANIA) LIMITED	13,562,332	-	-	13,562,332
117	113998695	CARLTON MIYABI TANZANIA LIMITED	13,434,618	-	-	13,434,618
118	101175782	JUBILEE RESOURCE LIMITED	11,541,126	-	-	11,541,126
119	106549877	COLOUR STORE LIMITED	10,857,359	-	-	10,857,359
120	106005508	KASTAN MINING LIMITED		-		

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
			10,410,135		-	10,410,135
121	104499279	TWIGA MANUFACTURERS LTD	10,350,391	-	-	10,350,391
122	101847845	MANGA GEMS LTD	10,122,147	-	-	10,122,147
123	101399451	SKY GEMS LTD.	10,029,000	-	-	10,029,000
124	106653534	TANZOZ MINERAL LIMITED	9,785,150	-	-	9,785,150
125	115187562	GENERAL EXPLORATION LIMITED	9,416,000	-	-	9,416,000
126	101284808	MUNDARARA RUBY MINING COMPANY LIMITED.	9,298,000	-	-	9,298,000
127	101672395	ANSELIM ANSELIM MINJA	9,276,831	-	-	9,276,831
128	112461191	TRIPLE 7 DIAMOND COMPANY LIMITED	8,889,100	-	-	8,889,100
129	106781338	MAKUNGU INVESTMENT COMPANY LIMITED	8,585,400	-	-	8,585,400
130	107834974	SULEMAN ALLY NKYA COMPANY LIMITED	8,556,984	-	-	8,556,984
131	100208490	MUUNGANO ARUSHA LTD.	8,337,976	-	-	8,337,976
132	118835964	JOHN JOHN URASSA	7,578,600	-	-	7,578,600
133	106561621	METRO GEMS & JEWELLERS	6,962,467	-	-	6,962,467
134	100172739	J N MINING CO. LTD.	6,690,000	-	-	6,690,000
135	100231557	MOHAMED MOHAMED ESMAIL	6,234,941	-	-	6,234,941
136	107194169	CURRIE ROSE RESOURCES (T) LIMITED	6,230,984	-	-	6,230,984
137	103950112	KASCCO MINING LTD.	6,159,205	-	-	6,159,205

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
138	103910528	ELISAA ELISAA MBISE	6,088,500	-	-	6,088,500
139	102395077	A AND HIS CO. LTD.	6,006,904	-	-	6,006,904
140	110469438	PAMOJA MINING COMPANY LIMITED	5,960,600	-	-	5,960,600
141	100171414	GLITTER GEMS LIMITED	5,900,000	-	-	5,900,000
142	104893945	RAKESH RAKESH GOKHROO	5,888,209	-	-	5,888,209
143	100101734	GRAMACK (T) LTD.	5,790,310	-	-	5,790,310
144	115653598	SHIKITA MINING COMPANY LIMITED	5,697,750	-	-	5,697,750
145	119471338	MPONDI MINING COMPANY LIMITED	5,000,000	-	-	5,000,000
146	110103158	DARGO COMPANY LIMITED	4,605,000	-	-	4,605,000
147	116128020	KIGOMA MINERALS & INVESTMENTS LIMITED	4,480,735	-	-	4,480,735
148	109768316	URU DIAMOND LIMITED	4,454,090	-	-	4,454,090
149	100170132	HARILAL HARILAL SONI	4,308,000	-	-	4,308,000
150	106341710	ABDULRAHIM ABDULRAHIM ABDULKADIR	4,291,690	-	-	4,291,690
151	100206897	N.S.K TANZANIA LTD.	4,040,948	-	-	4,040,948
152	118611764	MWAGIMAGI COMPANY LIMITED	3,900,000	-	-	3,900,000
153	106225141	MIDLANDS MINERALS [ T ] LIMITED	3,856,794	-	-	3,856,794
154	104799485	CHARMING GEMS LIMITED	3,829,000	-	-	3,829,000
155	107127801	TEMBA FILLING STATION, TOURS & TRANSPORT COMPANY LIMITED		-	-	

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
			3,750,000		-	3,750,000
156	101461599	MOHAMMED MOHAMMED NAHDI	3,622,235	-	-	3,622,235
157	110487495	VIHANG VIHANG PATEL	3,499,338	-	-	3,499,338
158	108727098	RUKWA COAL LIMITED	3,421,729	-	-	3,421,729
159	101124517	DISMAT INTERNATIONAL (TANZANIA) LTD	3,160,000	-	-	3,160,000
160	100663651	TAIFA FIRE PROTECTION SEERVICES LTD.	3,043,050	-	-	3,043,050
161	101561054	NYATI MINING (TANZANIA) LIMITED	3,017,124	-	-	3,017,124
162	110768621	REDORE MINING CO. LIMITED	2,928,600	-	-	2,928,600
163	100249391	SANSKRUT LTD.	2,919,800	-	-	2,919,800
164	105137486	M/S NYANGWALE DIAMONDS LIMITED	2,898,847	-	-	2,898,847
165	105248342	KASAJAM INVESTMENT LTD.	2,792,722	-	-	2,792,722
166	106294461	BEYOND SKY CO. LIMITED	2,697,800	-	-	2,697,800
167	115158651	GUIFENG TANZANIA MINING LIMITED	2,643,000	-	-	2,643,000
168	101082563	MICHAEL MICHAEL SUMARI	2,435,600	-	-	2,435,600
169	104043496	KGK CRAFTS LIMITED	2,371,000	-	-	2,371,000
170	101805123	ISAACK ISAACK MGAYA	2,300,000	-	-	2,300,000
171	118925394	AUST EAST AFRICA MINING COMPANY LIMITED	2,280,975	-	-	2,280,975
172	109536881	ATER CORPORATION LTD	2,219,120	-	-	2,219,120



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173	101560503	TANLAP COMPANY LIMITED	2,109,100	-	-	2,109,100
174	105585292	WESTERN METALS TANZANIA LTD.	2,094,050	-	-	2,094,050
175	103025133	GEMINEX COMPANY LTD	2,050,000	-	-	2,050,000
176	100760940	IRAQW MINING TANZANIA LTD.	2,000,000	-	-	2,000,000
177	120983490	CLIMATE CONTROL CO. LIMITED	2,000,000	-	-	2,000,000
178	121218925	JOKA MINING COMPANY LIMITED	2,000,000	-	-	2,000,000
179	100238772	RAINBOW GEMS LIMITED	1,902,000	-	-	1,902,000
180	106513066	NASRA NASRA RASHID	1,889,266	-	-	1,889,266
181	104375359	MPS OIL TANZANIA LTD.	1,774,600	-	-	1,774,600
182	100168235	GEM AND ROCK VENTURES CO. LTD.	1,693,200	-	-	1,693,200
183	100171120	PARADISO MINERALS (TANZANIA) LTD.	1,690,500	-	-	1,690,500
184	100361604	MTWARA OCEANIC PRODUCTS LIMITED	1,627,647	-	-	1,627,647
185	100466023	BRITONS INTERNATIONAL GEMS LTD.	1,599,498	-	-	1,599,498
186	111478171	BAMPRASS PETROLEUM LIMITED	1,519,200	-	-	1,519,200
187	100191695	ARUSHA MINERALS CENTRE LTD.	1,505,000	-	-	1,505,000
188	102482158	AMUR AMUR SAID	1,496,982	-	-	1,496,982
189	101796841	PAVI INVESTMENT	1,479,800	-	-	1,479,800
190	100245914	MURTAZA MURTAZA JANOOWALLA		-		

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			1,454,300		-	1,454,300
191	102531965	DEVENDRA DEVENDRA PATEL	1,428,600	-	-	1,428,600
192	102532341	ANILKUMAR ANILKUMAR PATEL	1,428,600	-	-	1,428,600
193	101677109	AMIDA AMIDA RUSIGAZI	1,420,200	-	-	1,420,200
194	103572525	MALABOW ENGINEERING COMPANY LTD.	1,375,700	-	-	1,375,700
195	100143623	INTERSTATE BUSINESS AGENCIES LTD.	1,364,000	-	-	1,364,000
196	105925409	JABIR PETROLEUM LIMITED.	1,350,000	-	-	1,350,000
197	113538813	GOOD YEAR MINERALS CORPORATION LIMITED	1,350,000	-	-	1,350,000
198	104948154	SAMBARU MINING GROUP LIMITED	1,339,550	-	-	1,339,550
199	104861393	HIRCON CONSTRUCTION COMPANY LIMITED	1,307,252	-	-	1,307,252
200	100718065	ABM AGENCIES LTD.	1,305,000	-	-	1,305,000
201	114947490	TANGA MINING CO LIMITED	1,274,300	-	-	1,274,300
202	101273083	VINAY VINAY KHIMJI	1,209,600	-	-	1,209,600
203	112902503	WEN XING PLASTIC CEMENT INVESTMENT COMPANY LIMITED	1,090,000	-	-	1,090,000
204	117584968	QUALITY QUARRY CO. LIMITED	1,032,300	-	-	1,032,300
205	116857774	COLOUR SOURCE LIMITED	975,000	-	-	975,000
206	116926571	RZ UNION MINING COMPANY LIMITED	962,600	-	-	962,600
207	105823371	ABBAS ABBAS MOHAMED	944,800	-	-	944,800

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208	110314566	MADAR ENTERPRISES LIMITED	926,900	-	-	926,900
209	103985072	KIDEE MINING TANZANIA LIMITED.	900,000	-	-	900,000
210	104539920	TOMGEMS COMPANY LIMITED.	868,500	-	-	868,500
211	116926628	GUIYU GUIYU LIU	805,200	-	-	805,200
212	117291065	ROYAL CHEMICAL INDUSTRIES LIMITED.	800,000	-	-	800,000
213	108109947	SAMWEL SAMWEL YOHANA	800,000	-	-	800,000
214	101603369	SHARIFA SHARIFA SLEYUM	739,800	-	-	739,800
215	102204840	GEM WAY LIMITED	725,600	-	-	725,600
216	101671550	GULAMABBAS GULAMABBAS SHERIFF	723,000	-	-	723,000
217	100321610	COSTER COSTER KASEBWA	710,000	-	-	710,000
218	100234319	FAKHRI SALT FARM	671,482	-	-	671,482
219	101567974	SADIK SADIK JUNEJA	665,000	-	-	665,000
220	101702081	AHMED AHMED SHANGARORO	614,816	-	-	614,816
221	100692651	KEVAL KEVAL SONI	575,000	-	-	575,000
222	118743482	NEELKANTH SALT LIMITED.	575,000	-	-	575,000
223	114287237	DEOGRATIUS DEOGRATIUS MATEMELE	547,500	-	-	547,500
224	109171239	MFULLE ENTERPRISES	520,000	-	-	520,000
225	100372304	ADAM ADAM ATHUMAN		-	-	

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			508,708		-	508,708
226	108871202	YOMBO YOMBO SAYI	500,000	-	-	500,000
227	100217392	NURU ENTERPRISE LTD	500,000	-	-	500,000
228	100936992	MATHIAS MATHIAS MANGA	491,410	-	-	491,410
229	104751709	HAROUB HAROUB MASOUD	481,250	-	-	481,250
230	116496119	FMD MINING CONSULTANT COMPANY LIMITED	450,000	-	-	450,000
231	100448947	SWALEHE SWALEHE OMARI	443,500	-	-	443,500
232	117666476	MARA MINE DEVELOPMENT LIMITED	437,700	-	-	437,700
233	102123476	GOODLUCK GOODLUCK MOSHI	434,750	-	-	434,750
234	106445869	DESERT OIL TANZANIA LTD.	425,000	-	-	425,000
235	100237180	AL- MAROOF GEMS LTD.	400,000	-	-	400,000
236	102187652	GEM CREATION (T) LTD.	390,000	-	-	390,000
237	102531744	MIHIR MIHIR PATEL	384,600	-	-	384,600
238	102531957	URMILLA URMILLA PATEL	384,600	-	-	384,600
239	109705179	NYERO MINING COMPANY LIMITED	375,000	-	-	375,000
240	119505887	MBOGO MINING AND GENERAL SUPPLY LIMITED	375,000	-	-	375,000
241	101030113	RAMESH RAMESH SONI	364,000	-	-	364,000
242	101985687	NAFTAL NAFTAL NAKISA	364,000	-	-	364,000

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243	118949234	MLOKOZI & SISTERS COMPANY LIMITED	360,000	-	-	360,000
244	110743351	DHAHABU RESOURRCES (T) LTD	360,000	-	-	360,000
245	111866740	WOCHAR MINING GROUP LIMITED=====	350,000	-	-	350,000
246	117951413	MGISHA MGISHA SHOO	327,500	-	-	327,500
247	107101861	AMBONI QUERRIES	324,300	-	-	324,300
248	101002195	SHUKRA TRADING CO .LTD.	313,164	-	-	313,164
249	102450604	JORAM JORAM LUKUMAY	300,000	-	-	300,000
250	118988043	MAIC & GT LIMITED	300,000	-	-	300,000
251	106235694	GEMALL LIMITED	300,000	-	-	300,000
252	118836162	GOLDIVANTI ( TANZANIA ) LIMITED	300,000	-	-	300,000
253	100672618	FAKHRUDDIN FAKHRUDDIN AMIJEE	296,700	-	-	296,700
254	101621464	SHIJA SHIJA LUCHANILA	287,500	-	-	287,500
255	106192340	VICENT VICENT MTENGULE	273,750	-	-	273,750
256	104836038	SHYAM SHYAM JIVAN	255,811	-	-	255,811
257	101479269	ASGERALI ASGERALI OSMAN	251,500	-	-	251,500
258	104604331	THE TANZANITE LABORATORY LTD	250,551	-	-	250,551
259	109071315	B & B GEMS	250,000	-	-	250,000
260	119102847	FARIDA FARIDA PEPERMINTWALA		-		

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			250,000		-	250,000
261	118557077	ROYAL INDUSTRIES TANZANIA LIMITED	250,000	-	-	250,000
262	111082782	WARREN WARREN GILMOUR	247,800	-	-	247,800
263	100255413	AMBASE EXPLORATION (TANZANIA) LIMITED	240,000	-	-	240,000
264	107607943	BELINDA BELINDA MANGA	239,761	-	-	239,761
265	108721626	RAHIM RAHIM ISMAIL	236,500	-	-	236,500
266	118938380	ALS TANZANIA LIMITED	225,000	-	-	225,000
267	120859668	SAAFI PETROLEUM AND GAS COMPANY LIMITED	200,000	-	-	200,000
268	100574195	JUVENAI JUVENAI NG'OJA	182,000	-	-	182,000
269	104501184	LINUS LINUS SANGA	182,000	-	-	182,000
270	101603393	ABDALLAH ABDALLAH JONGO	181,800	-	-	181,800
271	119391539	GMS (UK) INVESTMENT COMPANY LIMITED	171,600	-	-	171,600
272	103120985	ABBA ABBA LAWWI	150,000	-	-	150,000
273	102123808	GCC TRADING ENTERPRISES	145,500	-	-	145,500
274	117702111	MUBIN MUBIN SUMRA	145,000	-	-	145,000
275	119216915	AINEA CRAFTSMAN AND PARTNERS COMPANY LIMITED	144,000	-	-	144,000
276	101543978	SALEHBHAI SALEHBHAI EBRAHIMJEE	134,400	-	-	134,400
277	119194032	QIAN LU MINING COMPANY LIMITED	132,000	-	-	132,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
278	104083161	SAJJAD SAJJAD NAQVI	125,000	-	-	125,000
279	100804336	SINU FARM LTD.	125,000	-	-	125,000
280	106196974	AAZAM GEMS LIMITED.	120,000	-	-	120,000
281	109313505	RACHEL RACHEL SHAMBWE	120,000	-	-	120,000
282	100639505	GEM CENTRE LIMITED	105,000	-	-	105,000
283	116477289	OLDUVAI LIMITED	101,250	-	-	101,250
284	103985366	FEY FEY KIDEE	100,000	-	-	100,000
285	107925171	FAITH FAITH MPOBELA	100,000	-	-	100,000
286	117921980	ASIA ASIA KIMOLO	100,000	-	-	100,000
287	118018591	DALINI DALINI MOHAMEDI	100,000	-	-	100,000
288	115222910	MATERA MATERA CHACHA	100,000	-	-	100,000
289	107102302	STELLA STELLA SALEHE	100,000	-	-	100,000
290	110333900	ABDALLAH ABDALLAH VIRJI	97,500	-	-	97,500
291	100566818	NATWER NATWER DAMODER	97,500	-	-	97,500
292	106464766	EVANCE EVANCE NGOWI	95,000	-	-	95,000
293	112130829	HAJI HAJI ABDALLAH	95,000	-	-	95,000
294	120792350	MINING TRAKKERS TANZANIA LIMITED	92,500	-	-	92,500
295	101041832	JOSEPH JOSEPH SHUMA		-	-	

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tshs	GRAND TOTAL GOVT RECEIPTS-Tshs
			82,603		-	82,603
296	107081674	S N B LTD	72,750	-	-	72,750
297	101917215	SEAB GEMS LTD.	53,000	-	-	53,000
298	113210230	SAIDI SAIDI MRESA	50,000	-	-	50,000
299	113688289	EVARIST EVARIST MTENDE	50,000	-	-	50,000
300	101518922	MAHMOOD MAHMOOD AL-JABRI	50,000	-	-	50,000
301	119630002	NORTHERN GEM (T) LIMITED	48,000	-	-	48,000
302	119237378	DRUMS OF AFRICA LIMITED	21,000	-	-	21,000
303	100947617	SUNMINING LIMITED	15,500	-	-	15,500
304	102413598	GERALD GERALD NIYUKURI	12,000	-	-	12,000
305	120990594	NAM VICTORIA DIAMONDS COMPANY LIMITED	7,000	-	-	7,000
			<b><u>650,654,518,822</u></b>	<b><u>140,803,531,937</u></b>	<b><u>9,343,486,665</u></b>	<b><u>800,801,537,423</u></b>



**Annex 8: Extractive Companies Operating in Tanzania from July 1, 2013 to June 30, 2014**

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
1	106538484	OPHIR TANZANIA (BLOCK 1) LTD	361,940,331,158	-	251,600,047	362,191,931,205
2	100222930	GEITA GOLD MINING LIMITED	132,319,231,305	43,796,622,046	-	176,115,853,351
3	107053670	MAWENI LIMESTONE LIMITED.	85,985,482,978	75,882,411	-	86,061,365,389
4	100206188	BULYANHULU GOLD MINE LIMITED	58,267,667,457	18,311,229,618	-	76,578,897,075
5	101181316	PANAFRICAN ENERGY TANZANIA LTD	63,195,132,730	-	10,927,284,688	74,122,417,418
6	100337460	SONGAS LIMITED	53,221,417,185	-	7,979,955,065	61,201,372,251
7	100227754	PANGEA MINERALS LTD	32,348,556,059	18,373,158,149	-	50,721,714,207
8	100220555	NORTH MARA GOLD MINE LIMITED	23,873,713,797	22,883,079,600	-	46,756,793,397
9	100159937	TANGA CEMENT COMPANY LIMITED	44,768,932,493	308,000,390	-	45,076,932,883
10	105935730	STATOIL TANZANIA AS	38,159,919,351	-	453,287,280	38,613,206,631
11	100145839	TANZANIA PORTLAND CEMENT COMPANY LTD	34,344,752,412	-	-	34,344,752,412
12	113593865	BG TANZANIA LTD	24,017,082,285	-	1,437,008,420	25,454,090,706
13	100206013	RESOLUTE TANZANIA LIMITED	15,502,943,832	4,105,941,140	-	19,608,884,972
14	100131153	MBEYA CEMENT COMPANY LIMITED	10,460,151,685	195,322,973	-	10,655,474,658
15	100108682	WILLIAMSON DIAMONDS LTD.	5,539,110,176	4,374,703,737	-	9,913,813,913
16	101849937	SHANTA MINING COMPANY LIMITED	9,713,382,285	197,719,566	-	9,911,101,850
17	105158750	MANTRA TANZANIA LIMITED	4,562,768,586	1,997,979,568	-	6,560,748,153

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
18	113952776	HERITAGE RUKWA (TZ) LIMITED	1,372,657,755	-	1,450,968,993	2,823,626,748
19	106819246	ETABLISSEMENT MAUREL et PROM	1,769,627,659	-	601,278,613	2,370,906,272
20	100183498	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	2,245,280,513	-	-	2,245,280,513
21	110414447	BEACH PETROLEUM (TANZANIA) LIMITED	1,353,217,539	-	605,921,095	1,959,138,634
22	107192077	PETROBRAS TANZANIA LIMITED	1,467,083,728	-	377,676,256	1,844,759,984
23	110477503	BG INTERNATIONAL LIMITED	1,678,332,546	-	-	1,678,332,546
24	100209187	ABG EXPLORATION LIMITED	1,605,763,048	-	-	1,605,763,048
25	115280066	SWALA OIL AND GAS Plc	968,142,596	-	221,816,600	1,189,959,196
26	103196604	WENTWORTH GAS LTD	1,098,554,474	-	-	1,098,554,474
27	102008588	TANZANITE ONE TRADING LIMITED	1,047,779,880	49,207,886	-	1,096,987,766
28	107006184	HERITAGE OIL TANZANIA LIMITED	1,035,344,672	-	-	1,035,344,672
29	115861433	AFREN GABON LIMITED	657,218,307	-	250,520,644	907,738,950
30	104801544	MIDWEST MINERALS PROCESSOR LIMITED	774,314,681	-	-	774,314,681
31	100125072	TOL LIMITED	734,052,515	38,679,134	-	772,731,648
32	101814521	WILLY ENTERPRISES LTD	770,472,482	-	-	770,472,482
33	100235110	TANCAN MINING COMPANY LIMITED	381,122,839	366,522,172	-	747,645,011
34	101032124	MINJINGU MINES & FERTILISER LTD.	660,437,188	-	-	660,437,188
35	100243946	TANZANITE ONE MINING LTD	523,317,354	69,589,477	-	592,906,831

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
36	100251418	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000	68,099,905	469,236,389	-	537,336,294
37	103327431	DOMINION OIL & GAS LIMITED	336,710,562	-	191,784,166	528,494,728
38	100353644	NDOVU RESOURCES LIMITED	91,511,202	-	349,075,828	440,587,030
39	TIN	URANEX (TANZANIA) LTD	-	434,358,272	-	434,358,272
40		Jacka Resources Ltd	-	-	390,780,815	390,780,815
41	100132079	NYANZA MINES (T) LIMITED	388,954,131	-	-	388,954,131
42	TIN	NORTHWESTERN BASEMETALS	-	374,730,502	-	374,730,502
43	100219433	MABANGU MINING LIMITED.	373,886,783	-	-	373,886,783
44	TIN	CANACO TANZANIA LTD	-	338,192,910	-	338,192,910
45	TIN	NYANZA GOLDFIELDS LTD	-	304,966,983	-	304,966,983
46		Dodsal Hydrocarbon & Power (Tanzania) Ltd	-	-	298,980,536	298,980,536
47	TIN	ANGA RESOURCES LTD	-	287,850,105	-	287,850,105
48	101193543	ARM (T) LTD.	278,269,892	-	-	278,269,892
49	100110024	H. J. STANLEY & SONS LTD.	263,087,283	-	-	263,087,283
50	TIN	SONGSHAN GEOLOGY MINERALS	-	239,570,311	-	239,570,311
51	TIN	WARTHOG RESOURCES LTD	-	239,190,251	-	239,190,251
52	102904303	STATE MINING CORPORATION	166,294,871	64,719,525	-	231,014,396
53	105248806	Ras Al Khaimah Gas Tanzania Ltd	228,193,897	-	-	228,193,897

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
54	TIN	NGWENA LIMITED	-	227,714,779	-	227,714,779
55	TIN	JACANA RESOURCES (T) LTD	-	217,804,070	-	217,804,070
56	TIN	SIWANDU METAL LTD	-	207,233,619	-	207,233,619
57	102472926	PR NG MINERALS LIMITED	205,135,600	-	-	205,135,600
58	100148668	TANZANIA FERTILIZER CO LTD.	195,116,975	-	-	195,116,975
59	103314704	MDN TANZANIA LIMITED	119,876,169	32,601,398	-	152,477,567
60	100233118	SEA SALT LIMITED	140,624,494	-	-	140,624,494
61	101900517	PANONE & COMPANY LIMITED	140,358,008	-	-	140,358,008
62	100167913	CULTURAL HERITAGE LTD.	134,487,724	-	-	134,487,724
63	101758982	FRESHO INVESTMENT CO (1999) LTD.	128,151,481	-	-	128,151,481
64	101409570	EL-HILLAL MINERALS LTD.	126,645,436	-	-	126,645,436
65	110911882	MMG GOLD LIMITED	125,099,284	-	-	125,099,284
66	105165439	BAFEX TANZANIA LTD	81,043,735	35,226,202	-	116,269,937
67	105146329	TSN OIL (TANZANIA) LIMITED	107,185,352	-	-	107,185,352
68	103618045	ALFRED H KNIGHT TANZANIA LIMITED	107,078,945	-	-	107,078,945
69	118925394	AUST EAST AFRICA MINING COMPANY LIMITED	102,860,091	-	-	102,860,091
70	119221161	MTEMI G (TANZANIA) LIMITED	97,370,097	-	-	97,370,097
71	115363719	SILISEAL PAINTS (T) LIMITED	95,489,627	-	-	95,489,627

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
72	104810985	DELTA PETROLEUM TANZANIA LIMITED	92,862,558	-	-	92,862,558
73	104923267	GENERAL PETROLEUM LIMITED	89,854,410	-	-	89,854,410
74	105453450	TANSMIN RESOURCES (TANZANIA) LTD.	85,235,525	-	-	85,235,525
75	114605573	LIONTOWN RESOURCES (TANZANIA) LIMITED	84,080,136	-	-	84,080,136
76	101390543	MASWI DRILLING CO. LTD.	84,076,943	-	-	84,076,943
77	112176187	WEIR MINERALS EAST AFRICA LIMITED	77,113,396	-	-	77,113,396
78	100229889	SWALA GEM TRADERS LTD.	64,553,472	-	-	64,553,472
79	103950112	KASCCO MINING LTD.	60,071,477	-	-	60,071,477
80	105266278	MERU MINERAL RESOURCES LIMITED	50,268,838	-	-	50,268,838
81	101664430	TANZANIA CHAMBER OF MINES	47,874,116	-	-	47,874,116
82	104716466	EAST COAST LIQUIDS STORAGE LIMITED	40,565,618	-	-	40,565,618
83	111264791	COLLECTORS CORNER LIMITED	39,564,773	-	-	39,564,773
84	120637770	CAMEL FUELS (T) LIMITED	36,934,800	-	-	36,934,800
85	110469438	PAMOJA MINING COMPANY LIMITED	36,037,650	-	-	36,037,650
86	105227507	ISLE OF JEWELS LIMITED	35,612,744	-	-	35,612,744
87	103456932	TZ -NITE GEMS & JEWELRY LIMITED.	34,976,464	-	-	34,976,464
88	100103877	FIRE APPLIANCES CO. LTD.	33,894,615	-	-	33,894,615
89	100130734	ALKARIM ALKARIM MANJI	33,025,970	-	-	33,025,970

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
90	114170364	OLYMPIC ENERGY ( T ) LIMITED	32,563,955	-	-	32,563,955
91	104891713	VINCENT DIESELS	31,712,386	-	-	31,712,386
92	103219442	AHMED AHMED HUWEL	31,687,800	-	-	31,687,800
93	106653534	TANZOZ MINERAL LIMITED	31,198,581	-	-	31,198,581
94	100170043	CLASSIC GEMS LIMITED	31,194,806	-	-	31,194,806
95	101814548	PRIMA GEMS TANZANIA LIMITED	31,127,200	-	-	31,127,200
96	101887782	S.S. SAAD SERVICE STATION LTD.	30,805,873	-	-	30,805,873
97	100143348	SAGAR ENTERPRISES LTD.	29,945,958	-	-	29,945,958
98	111987017	RED HILL NICKEL LIMITED	28,403,468	-	-	28,403,468
99	117157113	NEWCO OIL LIMITED	27,000,000	-	-	27,000,000
100	101661121	THE BLUE TRIPPLE A LTD.	26,439,682	-	-	26,439,682
101	100234807	MOTISUN OXYGEN COMPANY LIMITED	26,263,236	-	-	26,263,236
102	101725928	PORTWAY SERVICE STATION LTD.	24,596,000	-	-	24,596,000
103	117666476	MARA MINE DEVELOPMENT LIMITED	22,767,300	-	-	22,767,300
104	101760596	CROWN LAPIDARY LIMITED	21,221,239	-	-	21,221,239
105	110999755	MINERAL OIL CORPORATION LIMITED	20,588,803	-	-	20,588,803
106	104043496	KGK CRAFTS LIMITED	20,462,100	-	-	20,462,100
107	106147906	CHRISTOPHER CHRISTOPHER NDUNE	19,457,298	-	-	19,457,298

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
108	106195587	SHALOM ENVIRONMENTAL COMPANY LTD	19,166,303	-	-	19,166,303
109	101647501	DAWSONS FOOD PRODUCTS LTD.	18,738,118	-	-	18,738,118
110	116471019	HB GLASS LIMITED	17,926,850	-	-	17,926,850
111	102136837	ROSE ROSE ULOMI	17,267,200	-	-	17,267,200
112	100247143	JUZER JUZER MOHAMEDBHAI	16,468,812	-	-	16,468,812
113	103025133	GEMINEX COMPANY LTD	16,223,538	-	-	16,223,538
114	104870368	KIBO EXPLORATION (TANZANIA) LIMITED	16,097,421	-	-	16,097,421
115	107834974	SULEMAN ALLY NKYA COMPANY LIMITED	14,748,273	-	-	14,748,273
116	104600344	RH ENGINEERING CONSULTANTS LTD	14,589,073	-	-	14,589,073
117	109846899	VILUPROMA INVESTMENTS LIMITED	14,346,800	-	-	14,346,800
118	106500193	AFRICAN GALLERIA LIMITED	14,316,218	-	-	14,316,218
119	109768316	URU DIAMOND LIMITED	14,004,863	-	-	14,004,863
120	102975286	REEF MINERS LTD.	12,811,581	-	-	12,811,581
121	122059545	SKY OIL (T) LIMITED	12,733,000	-	-	12,733,000
122	119864194	BORASSUS COMPANY LIMITED	12,230,279	-	-	12,230,279
123	104799485	CHARMING GEMS LIMITED	11,986,685	-	-	11,986,685
124	100237814	SHIVLAL TANK & CO. LTD.	11,641,854	-	-	11,641,854
125	103545137	AHMED AHMED AHMED	11,501,554	-	-	11,501,554

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
126	107506438	TULLOW TANZANIA B.V.	11,336,030	-	-	11,336,030
127	106781338	MAKUNGU INVESTMENT COMPANY LIMITED	10,876,362	-	-	10,876,362
128	104499279	TWIGA MANUFACTURERS LTD	9,272,661	-	-	9,272,661
129	106561621	METRO GEMS & JEWELLERS	8,536,715	-	-	8,536,715
130	116737027	SMASH OIL AND GENERAL TRADERS LIMITED	8,467,097	-	-	8,467,097
131	100206897	N.S.K TANZANIA LTD.	8,207,706	-	-	8,207,706
132	106653534	TANZOZ MINERAL LIMITED	7,870,120	-	-	7,870,120
133	119471338	MPONDI MINING COMPANY LIMITED	7,500,000	-	-	7,500,000
134	105137486	M/S NYANGWALE DIAMONDS LIMITED	7,404,509	-	-	7,404,509
135	100101734	GRAMACK (T) LTD.	6,819,300	-	-	6,819,300
136	104375359	MPS OIL TANZANIA LTD.	6,615,000	-	-	6,615,000
137	120983490	CLIMATE CONTROL CO. LIMITED	6,527,400	-	-	6,527,400
138	106747660	SOUTHERN HIGHLANDS AGRICULTURAL DEVELOPMENT COMPANY LIMITED	6,430,600	-	-	6,430,600
139	105168799	BRIGHTSTA ENERGY CO. LTD.	6,319,450	-	-	6,319,450
140	100249391	SANSKRUT LTD.	6,072,493	-	-	6,072,493
141	121218925	JOKA MINING COMPANY LIMITED	6,000,000	-	-	6,000,000
142	106513066	NASRA NASRA RASHID	5,924,000	-	-	5,924,000
143	115187562	GENERAL EXPLORATION LIMITED	5,827,660	-	-	5,827,660



S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
144	100172739	J N MINING CO. LTD.	5,750,000	-	-	5,750,000
145	100171414	GLITTER GEMS LIMITED	5,401,750	-	-	5,401,750
146	100466023	BRITONS INTERNATIONAL GEMS LTD.	5,247,992	-	-	5,247,992
147	104405800	RUKY HYDRAULIC SERVICES LTD.	5,236,000	-	-	5,236,000
148	118743482	NEELKANTH SALT LIMITED.	5,183,775	-	-	5,183,775
149	104799558	DANIEL DANIEL URASSA	5,145,304	-	-	5,145,304
150	105137524	M/S GALAMBA MINING LIMITED	4,865,847	-	-	4,865,847
151	112902503	WEN XING PLASTIC CEMENT INVESTMENT COMPANY LIMITED	4,720,000	-	-	4,720,000
152	101847845	MANGA GEMS LTD	4,600,000	-	-	4,600,000
153	102531744	MIHIR MIHIR PATEL	4,575,600	-	-	4,575,600
154	115653598	SHIKITA MINING COMPANY LIMITED	4,526,297	-	-	4,526,297
155	100170132	HARILAL HARILAL SONI	4,506,750	-	-	4,506,750
156	106005508	KASTAN MINING LIMITED	4,444,800	-	-	4,444,800
157	116926571	RZ UNION MINING COMPANY LIMITED	4,342,800	-	-	4,342,800
158	100208490	MUUNGANO ARUSHA LTD.	4,265,738	-	-	4,265,738
159	102531965	DEVENDRA DEVENDRA PATEL	4,087,800	-	-	4,087,800
160	110487495	VIHANG VIHANG PATEL	4,087,800	-	-	4,087,800
161	113260009	PATHANE TANZANIA LIMITED=====	4,058,152	-	-	4,058,152

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
162	106975108	BHAVANI STONE QUARRIES LIMITED	4,000,000	-	-	4,000,000
163	100245914	MURTAZA MURTAZA JANOOWALLA	3,989,954	-	-	3,989,954
164	100191695	ARUSHA MINERALS CENTRE LTD.	3,835,713	-	-	3,835,713
165	105306466	ERNEST ERNEST LUAMBANO	3,541,196	-	-	3,541,196
166	100760940	IRAQW MINING TANZANIA LTD.	3,500,000	-	-	3,500,000
167	123112954	TSPAFRICA LIMITED	3,420,480	-	-	3,420,480
168	100243970	NAVAL GEMS LTD.	3,311,831	-	-	3,311,831
169	100238772	RAINBOW GEMS LIMITED	3,299,500	-	-	3,299,500
170	112461191	TRIPLE 7 DIAMOND COMPANY LIMITED	3,189,700	-	-	3,189,700
171	111478171	BAMPRESS PETROLEUM LIMITED	3,128,400	-	-	3,128,400
172	110132506	GEOLOGICAL AND MINING SERVICES LIMITED	3,112,880	-	-	3,112,880
173	100672618	FAKHRUDDIN FAKHRUDDIN AMIJEE	3,100,800	-	-	3,100,800
174	101805123	ISAACK ISAACK MGAYA	3,000,000	-	-	3,000,000
175	107127801	TEMBA FILLING STATION, TOURS & TRANSPORT COMPANY LIMITED	3,000,000	-	-	3,000,000
176	104539920	TOMGEMS COMPANY LIMITED.	2,994,987	-	-	2,994,987
177	118453956	TIANYU GEOLOGICAL TEST CENTRE ( T ) CO LIMITED	2,860,000	-	-	2,860,000
178	108727098	RUKWA COAL LIMITED	2,829,829	-	-	2,829,829
179	100231557	MOHAMED MOHAMED ESMAIL	2,667,019	-	-	2,667,019

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180	100894297	ERASTO ERASTO MSUYA	2,653,400	-	-	2,653,400
181	100663651	TAIFA FIRE PROTECTION SEERVICES LTD.	2,489,366	-	-	2,489,366
182	104861393	HIRCON CONSTRUCTION COMPANY LIMITED	2,400,000	-	-	2,400,000
183	105611307	EXCEL PETROLEUM (T) LIMITED	2,373,663	-	-	2,373,663
184	110314566	MADAR ENTERPRISES LIMITED	2,215,200	-	-	2,215,200
185	123306783	MOSSES MOSSES MWAPACHU	2,200,000	-	-	2,200,000
186	100718065	ABM AGENCIES LTD.	2,175,000	-	-	2,175,000
187	108067535	PERFALBION MINERALS LIMITED	2,084,720	-	-	2,084,720
188	101456013	BORA BORA MWEMA	1,886,200	-	-	1,886,200
189	102395077	A AND HIS CO. LTD.	1,868,223	-	-	1,868,223
190	103985072	KIDEE MINING TANZANIA LIMITED.	1,747,200	-	-	1,747,200
191	100171120	PARADISO MINERALS (TANZANIA) LTD.	1,727,600	-	-	1,727,600
192	100168235	GEM AND ROCK VENTURES CO. LTD.	1,711,533	-	-	1,711,533
193	114947490	TANGA MINING CO LIMITED	1,704,051	-	-	1,704,051
194	101175561	SAVANNAH MINING LIMITED	1,609,464	-	-	1,609,464
195	101399451	SKY GEMS LTD.	1,568,275	-	-	1,568,275
196	101124517	DISMAT INTERNATIONAL (TANZANIA) LTD	1,484,000	-	-	1,484,000
197	104604331	THE TANZANITE LABORATORY LTD	1,476,268	-	-	1,476,268

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198	102532341	ANILKUMAR ANILKUMAR PATEL	1,458,000	-	-	1,458,000
199	116857774	COLOUR SOURCE LIMITED	1,425,000	-	-	1,425,000
200	101452786	FARID FARID AHMED	1,404,000	-	-	1,404,000
201	101082563	MICHAEL MICHAEL SUMARI	1,400,000	-	-	1,400,000
202	109191140	MULTIMODAL PETROLEUM AFRICA LIMITED	1,400,000	-	-	1,400,000
203	102204840	GEM WAY LIMITED	1,376,850	-	-	1,376,850
204	100208148	MNZAVAS INVESTMENTS LIMITED.	1,350,000	-	-	1,350,000
205	106975450	ANKEET ANKEET LADWA	1,320,000	-	-	1,320,000
206	104522203	CHRISTAL 200 TOURS (T) LTD	1,318,000	-	-	1,318,000
207	103521262	BARNABA BARNABA MATHAYO	1,231,200	-	-	1,231,200
208	101175782	JUBILEE RESOURCE LIMITED	1,221,088	-	-	1,221,088
209	101677109	AMIDA AMIDA RUSIGAZI	1,215,800	-	-	1,215,800
210	103896975	NDUMI NDUMI KWEKA	1,212,300	-	-	1,212,300
211	124022975	GAS DEPOT (T) LIMITED	1,200,000	-	-	1,200,000
212	100143623	INTERSTATE BUSINESS AGENCIES LTD.	1,200,000	-	-	1,200,000
213	110837925	WORLD MAP CONSULTANTS LIMITED	1,150,000	-	-	1,150,000
214	102531957	URMILLA URMILLA PATEL	1,119,800	-	-	1,119,800
215	109171239	MFULLE ENTERPRISES	1,103,203	-	-	1,103,203

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216	108871202	YOMBO YOMBO SAYI	1,088,350	-	-	1,088,350
217	101146499	SHIELD RESOURCES LIMITED	1,075,145	-	-	1,075,145
218	105250525	TWAHA TWAHA NGASA	1,038,812	-	-	1,038,812
219	101560503	TANLAP COMPANY LIMITED	1,038,600	-	-	1,038,600
220	105621884	OTHMAN OTHMAN OTHMAN	1,025,257	-	-	1,025,257
221	101671550	GULAMABBAS GULAMABBAS SHERIFF	1,000,000	-	-	1,000,000
222	103168406	WENDE WENDE MTATIFIKOLO	991,100	-	-	991,100
223	117385450	IMPERIAL ROAD HAULAGE LIMITED	975,000	-	-	975,000
224	121717166	ZAINULABIDIN ZAINULABIDIN CHAKI	922,000	-	-	922,000
225	105925409	JABIR PETROLEUM LIMITED.	900,000	-	-	900,000
226	104836038	SHYAM SHYAM JIVAN	888,175	-	-	888,175
227	104948154	SAMBARU MINING GROUP LIMITED	880,200	-	-	880,200
228	101702081	AHMED AHMED SHANGARORO	864,416	-	-	864,416
229	121483157	MICZ LIFESTYLE TANZANIA LIMITED	864,000	-	-	864,000
230	100361604	MTWARA OCEANIC PRODUCTS LIMITED	860,000	-	-	860,000
231	101603369	SHARIFA SHARIFA SLEYUM	825,300	-	-	825,300
232	123290097	TULYAR RESOURCES LIMITED	823,800	-	-	823,800
233	101672395	ANSELIM ANSELIM MINJA	814,800	-	-	814,800

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234	108109947	SAMWEL SAMWEL YOHANA	800,000	-	-	800,000
235	104893945	RAKESH RAKESH GOKHROO	794,100	-	-	794,100
236	106442320	RAMADHANI RAMADHANI RAJABU	791,450	-	-	791,450
237	101223140	ASHANTI EXPLORATION TANZANIA LIMITED	776,134	-	-	776,134
238	101691977	PHANTOM OIL (T) LTD.	775,822	-	-	775,822
239	106192340	VICENT VICENT MTENGULE	771,550	-	-	771,550
240	100574187	JOSEPH JOSEPH LINZA	759,000	-	-	759,000
241	100321610	COSTER COSTER KASEBWA	752,400	-	-	752,400
242	109904309	GEMS & BULLION LIMITED	750,000	-	-	750,000
243	104022529	SUDI SUDI MIKONZI	750,000	-	-	750,000
244	100482711	PATRICK PATRICK IPYANA	737,000	-	-	737,000
245	101569675	PAULINA PAULINA MGENI	718,750	-	-	718,750
246	119505887	MBOGO MINING AND GENERAL SUPPLY LIMITED	700,000	-	-	700,000
247	101007545	ENGINEERING ASSOCIATES (T) LTD	691,600	-	-	691,600
248	100217392	NURU ENTERPRISE LTD	683,600	-	-	683,600
249	101461599	MOHAMMED MOHAMMED NAHDI	656,800	-	-	656,800
250	109483990	ABDALLAH ABDALLAH MOHAMED	656,185	-	-	656,185
251	100742608	STANLEY STANLEY LEMA	649,050	-	-	649,050

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252	100590999	PAPAKING PAPAKING MOLLEL	644,400	-	-	644,400
253	103521262	BARNABA BARNABA MATHAYO	615,600	-	-	615,600
254	111974578	NAHIR NAHIR SEIF	612,500	-	-	612,500
255	101562638	ABEID ABEID CHANG'A	607,500	-	-	607,500
256	102482158	AMUR AMUR SAID	607,200	-	-	607,200
257	102026993	BHAVINI BHAVINI NAKESHREE	600,000	-	-	600,000
258	117335356	BURHAN DIAMONDS COMPANY LIMITED	600,000	-	-	600,000
259	102450604	JORAM JORAM LUKUMAY	600,000	-	-	600,000
260	104043097	KISARANO HOLDINGS EAST AFRICA LIMITED	600,000	-	-	600,000
261	101284808	MUNDARARA RUBY MINING COMPANY LIMITED.	600,000	-	-	600,000
262	113588942	VADA GEMS TRADERS COMPANY LIMITED	600,000	-	-	600,000
263	100237180	AL- MAROOF GEMS LTD.	591,800	-	-	591,800
264	110103158	DARGO COMPANY LIMITED	576,800	-	-	576,800
265	109536881	ATER CORPORATION LTD	575,490	-	-	575,490
266	101487997	JOSEPHATI JOSEPHATI KIRIA	575,000	-	-	575,000
267	105327331	JUMA JUMA MICHENJE	575,000	-	-	575,000
268	100692651	KEVAL KEVAL SONI	575,000	-	-	575,000
269	101985687	NAFTAL NAFTAL NAKISA	575,000	-	-	575,000

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270	101030113	RAMESH RAMESH SONI	575,000	-	-	575,000
271	106294461	BEYOND SKY CO. LIMITED	561,050	-	-	561,050
272	101185311	JANET JANET MKOMBO	555,000	-	-	555,000
273	114695017	LULU LULU MOLLEL	532,100	-	-	532,100
274	100804336	SINU FARM LTD.	525,000	-	-	525,000
275	114287237	DEOGRATIUS DEOGRATIUS MATEMELE	512,500	-	-	512,500
276	110023812	CHONDOO CHONDOO HEE	500,000	-	-	500,000
277	121347490	GOLDIAMOND ENTERPRISES (T) LIMITED	500,000	-	-	500,000
278	123432177	MASS RESOURCES LIMITED	500,000	-	-	500,000
279	101796841	PAVI INVESTMENT	500,000	-	-	500,000
280	113665149	DEV'S IMPORT AND EXPORT LIMITED	490,000	-	-	490,000
281	101714691	BRAYSON BRAYSON SILAA	485,500	-	-	485,500
282	100372304	ADAM ADAM ATHUMAN	479,502	-	-	479,502
283	105585292	WESTERN METALS TANZANIA LTD.	472,425	-	-	472,425
284	103852838	PETROLEUM MANAGEMENT SOLUTION LTD.	462,570	-	-	462,570
285	107846999	TROPICAL CONSULT LIMITED.	462,000	-	-	462,000
286	108721626	RAHIM RAHIM ISMAIL	455,000	-	-	455,000
287	119630002	NORTHERN GEM (T) LIMITED	452,000	-	-	452,000



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288	111326339	HASHIL HASHIL MOHAMMED	450,000	-	-	450,000
289	103927579	ABDUL ABDUL EBRAHIM	446,233	-	-	446,233
290	101182754	INTERSTATE MINING & MINERALS (T) LTD.	440,000	-	-	440,000
291	121783495	UCMP COMPANY LIMITED	432,000	-	-	432,000
292	106196974	AAZAM GEMS LIMITED.	431,250	-	-	431,250
293	102123476	GOODLUCK GOODLUCK MOSHI	431,250	-	-	431,250
294	105446233	EDES EDES TIMIRA	418,000	-	-	418,000
295	103572525	MALABOW ENGINEERING COMPANY LTD.	412,500	-	-	412,500
296	109071315	B & B GEMS	400,000	-	-	400,000
297	117553620	DON & PAU COMPANY LIMITED	400,000	-	-	400,000
298	100804352	KAVEL COFFEE PLANTATION LTD.	400,000	-	-	400,000
299	118988043	MAIC & GT LIMITED	400,000	-	-	400,000
300	117291065	ROYAL CHEMICAL INDUSTRIES LIMITED.	400,000	-	-	400,000
301	123619366	MORRIS GEMS LIMITED	391,908	-	-	391,908
302	100234319	FAKHRI SALT FARM	376,900	-	-	376,900
303	101117790	PETER PETER KIBENDELA	371,000	-	-	371,000
304	102942086	JEREMIAH JEREMIAH MWALUGEMBE	365,000	-	-	365,000
305	103423546	MARIAM MARIAM MDOE	364,000	-	-	364,000

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306	101921395	MOHAMED MOHAMED JUSAB	360,000	-	-	360,000
307	101273083	VINAY VINAY KHIMJI	349,800	-	-	349,800
308	101543978	SALEHBHAI SALEHBHAI EBRAHIMJEE	349,634	-	-	349,634
309	104482023	FATMA FATMA MSABAHA	344,250	-	-	344,250
310	104191231	ASIFIWE ASIFIWE KYANDO	338,000	-	-	338,000
311	103435358	REGINA REGINA MUNISHI	336,000	-	-	336,000
312	107194169	CURRIE ROSE RESOURCES (T) LIMITED	331,974	-	-	331,974
313	109758256	PHILIP PHILIP MSUYA	331,269	-	-	331,269
314	118677854	DAUD DAUD MBURA	329,700	-	-	329,700
315	101480658	CONNIE CONNIE MUNISI	325,200	-	-	325,200
316	106445869	DESERT OIL TANZANIA LTD.	325,000	-	-	325,000
317	101002195	SHUKRA TRADING CO .LTD.	307,240	-	-	307,240
318	118594762	AIFOLA INVESTMENT CO LIMITED	300,000	-	-	300,000
319	118974271	AMC ENTERPRISES LIMITED	300,000	-	-	300,000
320	107081674	S N B LTD	291,000	-	-	291,000
321	115222910	MATERA MATERA CHACHA	287,500	-	-	287,500
322	103435358	REGINA REGINA MUNISHI	287,500	-	-	287,500
323	108753625	YASIN YASIN MALYA	274,000	-	-	274,000

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324	103386586	STEVE STEVE MTWEVE	273,000	-	-	273,000
325	104345077	DEOGRATIAS DEOGRATIAS NDYAMUKAMA	264,200	-	-	264,200
326	123638468	LINK AS DIAMOND COMPANY LIMITED	250,000	-	-	250,000
327	117951413	MGISHA MGISHA SHOO	250,000	-	-	250,000
328	110320167	DEEP YELLOW TANZANIA LIMITED	242,755	-	-	242,755
329	101062392	LOGISTICS (T) LIMITED	240,000	-	-	240,000
330	121377373	FREDRICK FREDRICK URIMA	227,604	-	-	227,604
331	116496119	FMD MINING CONSULTANT COMPANY LIMITED	225,000	-	-	225,000
332	102686683	SIMON SIMON KILUSWA	222,300	-	-	222,300
333	104806554	DISMAS DISMAS RITTE	216,605	-	-	216,605
334	100743914	SALIM SALIM MRUMA	210,000	-	-	210,000
335	104769772	HAMISI HAMISI SEIFU	206,000	-	-	206,000
336	123682068	LANGIDA RESOURCES LIMITED	205,896	-	-	205,896
337	115028561	MICHAEL MICHAEL DAUDI	203,000	-	-	203,000
338	117469395	GEORGE GEORGE KAPESA	200,000	-	-	200,000
339	104927041	KIGUZA INVESTMENT COMPANY LIMITED	200,000	-	-	200,000
340	101479269	ASGERALI ASGERALI OSMAN	197,000	-	-	197,000
341	116058030	HAMADI HAMADI HAMADI	194,100	-	-	194,100

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342	106813353	DAUDI DAUDI KIMARIO	190,000	-	-	190,000
343	109536881	ATER CORPORATION LTD	185,490	-	-	185,490
344	108688785	ABDIAZAK ABDIAZAK MOHAMED	182,000	-	-	182,000
345	104751709	HAROUB HAROUB MASOUD	182,000	-	-	182,000
346	100574195	JUVENAI JUVENAI NG'OJA	182,000	-	-	182,000
347	110918976	KAMAL ACETYLENE LIMITED	177,910	-	-	177,910
348	123332563	NEW ONE GYPSUM LTD	175,000	-	-	175,000
349	113484187	ELIZABERTH ELIZABERTH SAGENGE	165,000	-	-	165,000
350	104590675	PRISCUS PRISCUS SALUM	165,000	-	-	165,000
351	104083161	SAJJAD SAJJAD NAQVI	162,500	-	-	162,500
352	106341710	ABDULRAHIM ABDULRAHIM ABDULKADIR	150,000	-	-	150,000
353	123289048	EL GIBBOR LAND CONSULT COMPANY LIMITED	150,000	-	-	150,000
354	113688289	EVARIST EVARIST MTENDE	150,000	-	-	150,000
355	122476537	G9 EXTRACTION COMPANY LIMITED	150,000	-	-	150,000
356	106235694	GEMALL LIMITED	150,000	-	-	150,000
357	123363531	HANA CONSOLIDATED TANZANIA LIMITED	150,000	-	-	150,000
358	100400219	KAMBARAGE KAMBARAGE NYABUGONGWE	150,000	-	-	150,000
359	122971163	MANAL PETROLEUM LIMITED	150,000	-	-	150,000

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360	118281330	MINERAL AND METALS PROCESSING INDUSTRIES LIMITED	150,000	-	-	150,000
361	121533537	PENTAGON LIMITED	150,000	-	-	150,000
362	121914212	SOUTH GEMSTONE INVESTMENT LIMITED	150,000	-	-	150,000
363	122340848	TOTAL GEOSURVEYS INTERNATIONAL COMPANY LIMITED	150,000	-	-	150,000
364	102002725	LIVING LIVING MOSHI	143,750	-	-	143,750
365	116620286	GABRIEL GABRIEL SUTTA	137,000	-	-	137,000
366	101660818	IDDI IDDI LEKEY	134,400	-	-	134,400
367	117304930	YONA YONA MVUNTAH	134,400	-	-	134,400
368	122621723	GIDEON GIDEON SAINYEYE	131,250	-	-	131,250
369	107034676	ADOLOS AND AGRUPNEO LIMITED	120,000	-	-	120,000
370	123460065	CF TANTALUM LIMITED	120,000	-	-	120,000
371	123330102	SAMSON SAMSON MAKERE	119,000	-	-	119,000
372	121983001	NTAMBILA NTAMBILA MASUNGULWA	110,600	-	-	110,600
373	111298939	QUEST MINING SERVICES	110,000	-	-	110,000
374	107550909	RIDHIWANI RIDHIWANI RAJABU	107,400	-	-	107,400
375	110333900	ABDALLAH ABDALLAH VIRJI	106,500	-	-	106,500
376	119882974	SALEHE SALEHE RASHID	106,000	-	-	106,000
377	112650962	ELIKUNDA ELIKUNDA MAUKI	100,000	-	-	100,000

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378	106464766	EVANCE EVANCE NGOWI	100,000	-	-	100,000
379	107925171	FAITH FAITH MPOBELA	100,000	-	-	100,000
380	122786463	KENNEDY KENNEDY MWAKASANJA	100,000	-	-	100,000
381	101707075	MICHAEL MICHAEL KWAY	100,000	-	-	100,000
382	100566818	NATWER NATWER DAMODER	100,000	-	-	100,000
383	103021464	ROSE ROSE SHIRIMA	100,000	-	-	100,000
384	100448947	SWALEHE SWALEHE OMARI	100,000	-	-	100,000
385	121425289	THOMAS THOMAS URIO	100,000	-	-	100,000
386	121190834	VIJUNGUNI SALT FARM GROUP	100,000	-	-	100,000
387	102690818	RAPHAEL RAPHAEL URASSA	98,000	-	-	98,000
388	122879089	JONAS JONAS MBOYA	96,200	-	-	96,200
389	104030408	BENSON BENSON TEMBA	91,000	-	-	91,000
390	108216468	SYLVANUS SYLVANUS KAITIRA	90,000	-	-	90,000
391	101603393	ABDALLAH ABDALLAH JONGO	85,200	-	-	85,200
392	107214526	HALDINA HALDINA KADARI	81,500	-	-	81,500
393	104520774	MB BUSINESS LTD.	80,000	-	-	80,000
394	106675716	MEENA MEENA BHATT	75,000	-	-	75,000
395	113210230	SAIDI SAIDI MRESA	75,000	-	-	75,000

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396	101704297	TRANS AFRICA GEMS CO. LIMITED	75,000	-	-	75,000
397	100244209	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	72,500	-	-	72,500
398	100878844	ABDULAZIZ ABDULAZIZ MOHAMED	72,000	-	-	72,000
399	120481460	JACKLINE JACKLINE MASAE	70,000	-	-	70,000
400	124128951	IMAMU IMAMU MBARUKU	67,000	-	-	67,000
401	124128722	JUMA JUMA KILAKALA	67,000	-	-	67,000
402	100592037	SIDON SIDON MOSHA	66,000	-	-	66,000
403	104341675	KAWINA KAWINA MAITA	60,000	-	-	60,000
404	124143284	MAINDA MAINDA MWAKALINGA	60,000	-	-	60,000
405	118140184	ELIZABETH ELIZABETH URIO	53,000	-	-	53,000
406	124213983	FATUMA FATUMA PWEKU	50,000	-	-	50,000
407	117702111	MUBIN MUBIN SUMRA	50,000	-	-	50,000
408	102719891	MUSSA MUSSA NDOSSA	50,000	-	-	50,000
409	122221091	ZUHURA ZUHURA SELEMAN	50,000	-	-	50,000
410	107832017	KAPIPI KAPIPI SALUM	47,502	-	-	47,502
411	122237109	JOHA JOHA AHMED	46,000	-	-	46,000
412	107101861	AMBONI QUERRIES	32,800	-	-	32,800
413	121311739	LEODIGAR LEODIGAR MUSHI	30,000	-	-	30,000

S/N	TIN	TAXPAYER NAME	AMOUNT PAID to TRA all departments Tshs	AMOUNT PAID to MEM-Tshs	AMOUNT PAID to TPDC-Tsh	GRAND TOTAL GOVT RECEIPTS-Tshs
414	102939689	RAMADHANI RAMADHANI KABOYONGA	25,000	-	-	25,000
415	123127803	VICKY VICKY MLAKI	25,000	-	-	25,000
416	123879708	JESCA JESCA KIMATI	23,000	-	-	23,000
417	100737248	BUILDING UTILITIES LIMITED	20,500	-	-	20,500
418	103571685	REHEMA REHEMA MUSHI	10,000	-	-	10,000
419	106069328	KUNDELUNGU MINES (T) LTD	6,000	-	-	6,000
			<b><u>1,024,658,992,209</u></b>	<b><u>118,617,033,179</u></b>	<b><u>25,787,939,046</u></b>	<b><u>1,169,063,964,434</u></b>



Annex 9: Companies reporting template



**EITI PAYMENTS REPORTING  
TEMPLATE (From 1 July 2012 to 30 June 2013)**

**1 Basic Information**

<b>Name of the Entity</b> (Extractive company)	
---	--

<b>TIN</b>	
------------	--

<b>License No.</b>	1		Type of license	
	2		Type of license	
	3		Type of license	
	4		Type of license	

<b>Reporting template prepared by</b>		<b>Position</b>	
<b>Email address</b>		<b>Tel.</b>	

**2 Company Information**

Company Shareholding	Name	Amount (TzS)	% Interest	Number of shares

	<b>Total</b>	<b>-</b>	<b>0%</b>	

<b>Core business</b>	
<b>Secondary activities</b>	

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

**3 Direct Payments and Revenues**

Ref for details of supporting breakdown	Type of Tax	Paid	
		TzS	USD
<b>A Payments to the Ministry of Energy and Minerals (MEM)</b>			
A1	Royalties for minerals		
A1-1	Royalties for oil and gas		
A2	Rent and License Fees		
A3	Profit per Production Sharing Agreements		
A4	Protected Gas/Additional Gas Revenues		
A5	Other material payments made to MEM		
<b>B Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>			

B1	Protected Gas Revenue		
B2	Additional Gas Revenue		
B3	Profit per Production Sharing Agreement		
B4	VAT on Gas Revenue		
B5	License Charges/fees		
B5-1	Royalties for oil and gas		
B6	Training Fees		
<b>C</b>			
<b>Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)</b>			
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 buy witholder		
C3	Pay- As-You-Earn (PAYE)		
C4	Skills and Development Levy (SDL)		
C5	VAT paid to LTD		
C6	Excise Duty paid to LTD		
C7	Import Duty paid to LTD		
C8	Stamp Duty paid to LTD		
C9	Fuel Levy paid to LTD		
C10	Other material payments made to TRA		
C11	Capital Gains Tax Paid to LTD		
<b>D</b>			
<b>Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)</b>			
D1	Corporation Tax (including provisional ax and advance tax)		

D2	Withholding Taxes paid on company TIN where tax payer is withholder		
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholder buy withholder		
D3	Pay- As-You-Earn (PAYE) paid to DRD		
D4	Skills and Development Levy (SDL) paid to DRD		
D5	VAT paid to DRD		
D6	VAT paid to DRD		
D7	Excise Duty paid to DRD		
D8	Import Duty paid to DRD		
D9	Stamp Duty paid to DRD		
D10	Fuel Levy paid to DRD		
D11	Other material payments made to TRA		
D12	Capital Gains Tax Paid to DRD		
<b>E Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)</b>			
E1	Corporation Tax (including provisional tax and advance tax) to CED		
E2	Withholding Taxes paid to CED on company TIN where tax payer is withholder		
E2-1	Withholding Taxes paid to CED on company TIN where tax payer is NOT withholder buy withholder		
E3	Pay- As-You-Earn (PAYE) paid to CED		
E4	Skills and Development Levy (SDL) paid to CED		
E5	VAT paid to CED		
E6	VAT paid to CED		

E7	Excise Duty paid to CED				
E8	Import Duty paid to CED				
E9	Stamp Duty paid to CED				
E10	Fuel Levy paid to CED				
E11	Other material payments made to TRA				
<b>F</b>	<b>Payments made to NSSF/PPF</b>				
F1	NSSF Contribution				
F2	PPF Contribution				
<b>G</b>	<b>Payments made to Local Authorities</b>				
G1	Local Levy				
G2	Service Levy				
G3	Other Local Taxes, Fees and Levies				
<b>H</b>	<b>Payments made to Ministry of Finance (MoF)</b>				
H1	Dividends for Government Shares held in the company				
H2	Revenues to Government for shareholding sale in the companies				
<b>I</b>	<b>Payments made to Ministry of Tourism and Natural Resources (MOTNR)</b>				
H1	Payments to MOTNR				
<b>Total payments made to government</b>		-	-		
<b>4</b>	<b>Social and Other Payments</b>				
Date	Type of payment or contribution	Location	Paid to	Amount TZS	Amount USD


**5 Production Data**

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

**6 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)

**7. Management Sign-off**

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

1. The information provided in respect of amounts paid/received is complete and has been faithfully extracted from the Entity accounting records;

2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;
3. The amounts paid/received exclude payments/income made before 1 July 2012 and payments/income made after 30 June 2013;
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;
5. The amounts paid/received do not include amounts paid/received on behalf of other Entities;
6. The amounts paid/received only include amounts paid/received by the Entity;
7. The accounts of the Entity on which the figures are based have been audited and an unqualified audit opinion been issued in accordance with International Standards on Auditing.

Name:

Position:

Signature and Stamp:

**8. 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:

Annex 10: Government reporting template



Tanzania Extractive Industries Transparency Initiative (TEITI)				
Report on amounts received from extractive company by specified government agencies in the period 1 July 2012 to 30 June 2013				
NAME OF GOVERNMENT AGENCY:				
TAX PAYER NAME:				
TAXPAYER IDENTIFICATION NUMBER (TIN):				
SECTOR ( Minerals /Oil/ Gas):				
<b>RECEIPTS FROM COMPANIES</b>				
<b>Ref for details of suporting breakdown</b>	<b>Type of Receipt</b>		<b>Amount: (In Actual Currency of Receipt)</b>	



			TZS	USD	Comments
A	<b>Received by the Ministry of Energy and Minerals (MEM)</b>				
	A1	Royalties for minerals			
	A1-1	Royalties for oil and Gas			
	A2	Rent and License Fees			
	A3	Profit per Production Sharing Agreements			
	A4	Protected Gas/Additional Gas Revenues			
B	<b>Received by Tanzania Petroleum Development Corporation (TPDC)</b>				
	B1	Protected Gas Revenue			
	B2	Additional Gas Revenue			
	B3	Profit per Production Sharing Agreement			
	B4	VAT on Gas Revenue			
	B5	License Charges/fees			
	B5-1	Royalties for oil and Gas			
B6	Traing fees received by TPDC				
C	<b>Received by Tanzania Revenue Authority (Large Tax payers Department-LTD)</b>				
	C1	Corporation Tax (including provisional ax and advance tax)			
	C2	Withholding Taxes			
	C3	Pay- As-You-Earn (PAYE)			
	C4	Skills and Development Levy (SDL)			
	C5	VAT paid to LTD			

C6	Excise Duty paid to LTD				
C7	Import Duty paid to LTD				
C8	Stamp Duty paid to LTD				
C9	Fuel Levy paid to LTD				
C10	Other material payments made to TRA				
C11	Capital Gains Tax Paid to LTD				
<b>D</b>	<b>Received by Tanzania Revenue Authority (Domestic Revenue Department-DRD)</b>				
D1	Corporation Tax (including provisional ax and advance tax)				
D2	Withholding Taxes paid to DRD				
D3	Pay- As-You-Earn (PAYE) paid to DRD				
D4	Skills and Development Levy (SDL) paid to DRD				
D5	VAT paid to DRD				
D6	VAT paid to DRD				
D7	Excise Duty paid to DRD				
D8	Import Duty paid to DRD				
D9	Stamp Duty paid to DRD				
D10	Fuel Levy paid to DRD				
D11	Other material payments made to TRA				

	D12	Capital Gains Tax Paid to DRD				
<b>E</b>		<b>Received by Tanzania Revenue Authority (Customs and Excise Department-CED)</b>				
	E1	Corporation Tax (including provisional ax and advance tax) to CED				
	E2	Withholding Taxes paid to CED				
	E3	Pay- As-You-Earn (PAYE) paid to CED				
	E4	Skills and Development Levy (SDL) paid to CED				
	E5	VAT paid to CED				
	E6	VAT paid to CED				
	E7	Excise Duty paid to CED				
	E8	Import Duty paid to CED				
	E9	Stamp Duty paid to CED				
	E10	Fuel Levy paid to CED				
	E11	Other material payments made to TRA				
<b>F</b>		<b>Received by NSSF/PPF</b>				
	F1	NSSF Contribution				
	F2	PPF Contribution				
<b>G</b>		<b>Received by Local Authorities</b>				
	G1	Local Levy				
	G2	Service Levy				
	G3	Other Local Taxes, Fees and Levies				
<b>H</b>		<b>Received by the Ministry of Finance (MoF)</b>				
	H1	Dividends for Government Shares held in the company				
	H2	Revenues to Government for shareholding sale in the companies				
<b>I</b>		<b>Received by the Ministry of Tourism and Natrural Resources (MOTNR)</b>				
	I1	Received by the Ministry of Tourism and Natrural Resources (MOTNR)				

**J**      **J**      **Donations received from extractive companies for Corporate Social Responsibility (please provide details of the nature of receipt and purpose including in kind receipts)**

J1					
J2					
J3					
J4					

**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 2012 and payments made after 30 June 2013**
- 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**      **Stamp**

\_\_\_\_\_ **Date**

\_\_\_\_\_ **Signature**

\_\_\_\_\_ **e**

**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

_____	<b>Name</b>
_____	<b>Position within the Office of the Auditor General</b>
_____	<b>Date</b>
_____	<b>Signature</b>

**Stamp**

