

# **SCOPING STUDY REPORT**

**For Tanzania Extractive Industries  
Transparency Initiative (TEITI) 2<sup>nd</sup>  
Reconciliation for the year ended  
June 30, 2010**

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## List of Abbreviations and Acronyms

<b>ABG</b>	<b>African Barrick Gold</b>
<b>Au</b>	Gold
<b>CAG</b>	Controller and Auditor General
<b>Cu</b>	Copper
<b>Consultant</b>	Bdo East Africa in association with Paulsam Geo-Engineering Limited
<b>DIA</b>	Diamonds
<b>EITI</b>	Extractive Industries Transparency Initiative
<b>GEM</b>	Gemstones
<b>Lb</b>	Pounds
<b>LST</b>	Limestone
<b>MDA</b>	Mineral Development Agreement
<b>MEM</b>	Ministry of Energy and Minerals
<b>ML</b>	Mining License
<b>MSG</b>	Multi-Sectoral Group
<b>NAO</b>	National Audit Office
<b>NDC</b>	National Development Corporation
<b>NSSF</b>	National Social Security Fund
<b>Phos</b>	Phosphates
<b>PL</b>	Prospecting License
<b>PSA</b>	Production Sharing Agreement
<b>PML</b>	Primary Mining License
<b>PPF</b>	Parastatal Pension Fund
<b>PPL</b>	Primary Prospecting License
<b>SML</b>	Special Mining License
<b>SOE</b>	State Owned Enterprises
<b>TEITI</b>	Tanzania Extractive Industries Transparency Initiative
<b>TMAA</b>	Tanzania Minerals Audit Agency
<b>toz</b>	Trey Ounces
<b>TPDC</b>	Tanzania Petroleum Development Corporation
<b>TRA</b>	Tanzania Revenue Authority
<b>USD</b>	United States Dollars
<b>VAT</b>	Value Added Tax

# 1. Introduction

The Scoping report has been prepared under the contract dated 3<sup>rd</sup> October, 2011 between BDO East Africa; PAULSAM Geo-Engineering Limited and Tanzania Extractive Industries Transparency Initiative (TEITI). The contract governs the performance of a scoping study, carrying out training of personnel for the covered entities and the reconciliation of material payments by these companies and receipts by government from the mineral, oil and gas sectors in Tanzania for the period, 1<sup>st</sup> July 2009 to 30<sup>th</sup> June 2010.

Hence, this report:

- Provides an overview of all extractive (oil, gas and mining) companies operating in Tanzania.
- Identifies the types of payments and income streams existing in the extractive sector in Tanzania and provides a map outlining the payment flows within the industry.
- Proposes a scope of coverage for the second TEITI report, including options for establishing a materiality threshold including minimum materiality threshold for not pursuing a further investigation of discrepancies when the consultants undertake the reconciliation.

## 1.1 EITI in Tanzania

On 18 November 2008, the Government of the United Republic of Tanzania issued a public statement of its decision to join the Extractive Industries Transparency Initiative (EITI) to increase transparency and accountability in the national extractive industries. During the 7<sup>th</sup> EITI Board meeting which was held on 16<sup>th</sup> February 2009 in Doha, Qatar, Tanzania was given an EITI Country Candidate Status after having successfully completed the requirements of the EITI Sign-Up Phase.

The Tanzania EITI is steered by a 16 member Multi Stakeholder Group (MSG) drawn from Civil Society Organizations, Extractive Companies and the Government. The MSG is supported by the TEITI Secretariat established within the Ministry of Energy and Minerals. The TEITI Secretariat is responsible for the day-to-day implementation of activities under the guidance of the MSG.

The implementation of subsequent prerequisite EITI activities leading to full EITI Country Compliant Status is underway. These activities include among others, reconciliation of payments made by extractive companies to the Government and revenues received by the Government. The EITI Rules require that this task is undertaken by an independent Reconciler. The first reconciliation for the year ended June 30, 2009 was completed in February 2011.

## 2. Methodology

The purpose of the scoping study is to enable the Multi–Sectoral Group (MSG) identify all government agencies and ministries that receive payments and all companies engaged in extractive industries of minerals, oil and gas sectors that make payments to government. Based on the study, the consultant was to recommend to the MSG additional extractive companies to be considered for the 2nd TEITI reconciliation in addition to the ones that were considered for the 1st reconciliation study for the year ended June 30, 2009.

Hence the first step involved obtaining information about all companies engaged in Extractive Industries in Tanzania for the period of the reconciliation of July 1, 2009 to June 30, 2010. This involved collection of primary and secondary data. Both Secondary and primary data was obtained through literature survey and was supplemented by consultations with the Ministry of Energy and Minerals (MEM) and other authorities in Tanzania such as the Tanzania Petroleum Development Corporation (TPDC), Tanzania Revenue Authority (TRA) and Tanzania Minerals Audit Agency (TMAA). The consultants were also able to consult a number of the latest government documents on the sector, including the 2011/2012 budget speech of the Ministry of Energy and Minerals and Presidential Mining Review Committee Report (The Borman Report) (JMT, 2008).

Entities were analyzed based on the type of Industry; mineral, gas and oil and a combination of the three; Nature (up and downstream); Type of Operation (Exploration, Production, Closure stages) and Scale of Operation/size (small, medium and large) depending on taxes and other payments made to the government for the year ending June 30, 2010.

### 2.1 Organisation of the Report

The report is divided into seven (7) sections. Section 4 is an overview of Tanzania oil, gas and mineral sector, including the details of the major mines and oil and gas companies; Section 5 documents the various benefit streams (financial flows) in the Extractive industry and examines the various types of payments and the receiving government entities; Section 6 identifies the companies recommended for inclusion in the TEITI 2<sup>nd</sup> Reconciliation. The report concludes in section 7 with recommendations on the covered entities and materiality thresholds for the application in the TEITI 2<sup>nd</sup> Reconciliation as well as recommendations regarding improvement in the information systems at the Ministry of Energy and Minerals (MEM).

### 3. Overview of Tanzania's Mineral Sector

Tanzania is endowed with a vast resources consisting of varieties of minerals, petroleum and natural gas. It is ranked fourth in terms of diversity and richness of mineral resources in Africa, after South Africa, Democratic Republic of Congo and Nigeria. This report focuses on Tanzania's mineral resources, including metallic deposits, gemstones, and industrial minerals.

#### 3.1. Petroleum and Natural Gas

There is no legislation dealing specifically with the gas sector, which operates according to the terms of the Production Sharing Agreements (PSAs) and certain government regulations applying to operations. A Gas Law is currently under consideration. Tanzania has so far made four discoveries of natural gas fields in the vicinities of:

- i. Songo Songo Island (about 250 km South of Dar es Salaam, in 1974),
- ii. Mnazi Bay (about 450 km South of Dar es Salaam, in 1982),
- iii. Mkuranga (about 60 km South of Dar es Salaam, in December 2007) and
- iv. Kiliwani North (about 2.5 km South East of Songo Songo Island, in April 2008).

However only two gas fields in Songo Songo and Mnazi Bay were producing during the period under review. Also, available data indicate that the proven and probable reserves in the Songo Songo gas field are estimated at 810 billion standard cubic feet (BCF), while proven probable and possible reserves stand at 1.10 trillion standard cubic feet (TCF). The proven, probable and possible gas reserves in Mnazi Bay vicinities are estimated at 2.2 TCF.

Four entities are actively carrying out downstream natural gas regulatory activities, namely Tanzania Petroleum Development Corporation (TPDC), Songas Limited, Pan African Energy Tanzania Limited, and Maurel et Prom (the company that took over the operatorship of Mnazi Bay Production Sharing Agreement from Artumas Group & Partners (Gas) Limited effectively from 1<sup>st</sup> December 2009).

Only TPDC with passive roles is licensed, others are contractors operating on their behalf and on behalf of TPDC, as licensed entities through several agreements between them. Orca Exploration Group operates one licence in Tanzania through its subsidiary company Pan African Energy (Tanzania) Ltd. The licence contains the large Songo Songo gas field which is positioned on and slightly offshore Songo Songo Island (SSI).

Orca operates a gas processing facility on SSI on behalf of Songas Limited (Songas) on a no loss, no gain basis. The plant supplies natural gas to a 25 km 12" offshore pipeline and a 207 km 16" onshore pipeline and is used by the power sector and industrial markets in the Dar es Salaam area. Songo Songo was Tanzania's first natural gas development project.

The infrastructure at the plant includes two gas processing trains each rated at 35 MMscfd (70 MMscfd total); a high pressure 25–kilometre 12” offshore pipeline and a 207–kilometre 16” onshore pipeline. Songas operates the high pressure pipeline system.

With demand for gas having increased since production began in 2004, the current infrastructure limits result in a serious bottleneck. To address this issue, Songas has approved the re–rating of the current gas processing plant on Songo Songo Island to 90 MMscfd following certification of the increased rate by Lloyds Register. This additional processing capability has allowed Orca to enter into new additional gas sales contracts to meet growing customer demand, particularly from the Tanzania power sector.

**Table 1: Major Oil and Gas companies in Tanzania**

	Company name	Country of origin	Area/block	Activity
1	Antrim Resources	Canada	Zanzibar/Pemba	Exploration
2	Artumas Group	Canada	Mnazi Bay	Production
3	Beach Petroleum	Australia	South Lake Tanganyika	Exploration
4	Dodsal Resources	United Arab Emirates	Ruvu Block	Exploration
5	Dominion Oil and Gas	United Kingdom	Mandawa, Kisangire, Selous and deep sea block 7	Exploration
6	Hydrotanz	United Kingdom	North Mnazibay	Exploration
7	Key Petroleum	Australia	West Songo Songo	Exploration
8	Mauriel ET Prom	France	Bigwa & Mafia Channel	Production
9	Ndovu Resources Ltd	Australia	Nyuni, Ruvuma	Exploration
10	Ophir Energy	Australia	Deep Sea Block 1, 3 and 4	Exploration
11	Pan Africa Energy	United Kingdom	Songo Songo	Production
12	Petrobras	Brazil	Deep Sea Block 5 and 6	Exploration
13	Petrodel Resources/ Heritage	United Kingdom	Tanga, Kimbiji & Latham	Exploration
14	RAK-Gas Company	United Arab Emirates	East Pande	Exploration
15	Shell International	Holland	Deep Sea block 9,10,11 and 12	Exploration
16	Songas Limited		Songo Songo	Production
17	Statoilhydro ASA	Norway	Deep Sea block 2	Exploration
18	Tullow Oil	United Kingdom	North Lake Tanganyika	Exploration

**Source: Tanzania Petroleum Development Corporation**

### 3.2. The Mineral Sector

The mineral sector in Tanzania includes both small-scale operations characterised by the deployment of manual and rudimentary technologies; and large-scale mechanised mining dominated by nine major mines: six for gold and one each for diamonds, coal and Tanzanite. Gold accounts for 90 percent of the value of Tanzania's mineral exports.

### 3.3. Tanzania's Mineral reserves

Table 2 below presents Tanzania's proven mineral reserves by type and amount in 2007.

Type of Mineral	Amount
Gold	2,222 tones
Nickel	209 million tones
Copper	13.65 million tones
Iron Ore	103.0 million tones
Diamonds	50.9 million carats
Tanzanite	12.60 tons
Limestone	313.0 million tones
Soda Ash	109 million tones
Gypsum	3.0 million tones
Phosphate	577.04 million tones
Coal	911.0 million tones

**Source: The Presidential Mining Review Committee Report (2008)**

Tanzania's minerals have been categorised by the Ministry of Energy and Minerals into five groups; metallic minerals, gemstones; industrial minerals, energy minerals and rocks.

#### 3.4.1. Metallic Minerals

These include: gold, iron ore, copper, cobalt and silver. Among the metallic minerals, gold is the most important and has been mined in Tanzania since the pre-colonial era. In recent years, Tanzania has risen from being an insignificant gold producer in the early nineties to become the third largest producer of gold in Africa after South Africa and Ghana.

### **3.3.2. Gemstones**

A wide variety of gemstones are mined in Tanzania including: diamonds, tanzanite, rubies, garnets, tourmaline, sapphires, topaz and emeralds.

### **3.3.3. Industrial Minerals**

These include clays, glass, sand, kaolin and limestone are some of the industrial minerals found in Tanzania. The development of these minerals is still in its infancy. However, pozzolana, limestone, clay and gypsum are consumed in local industries.

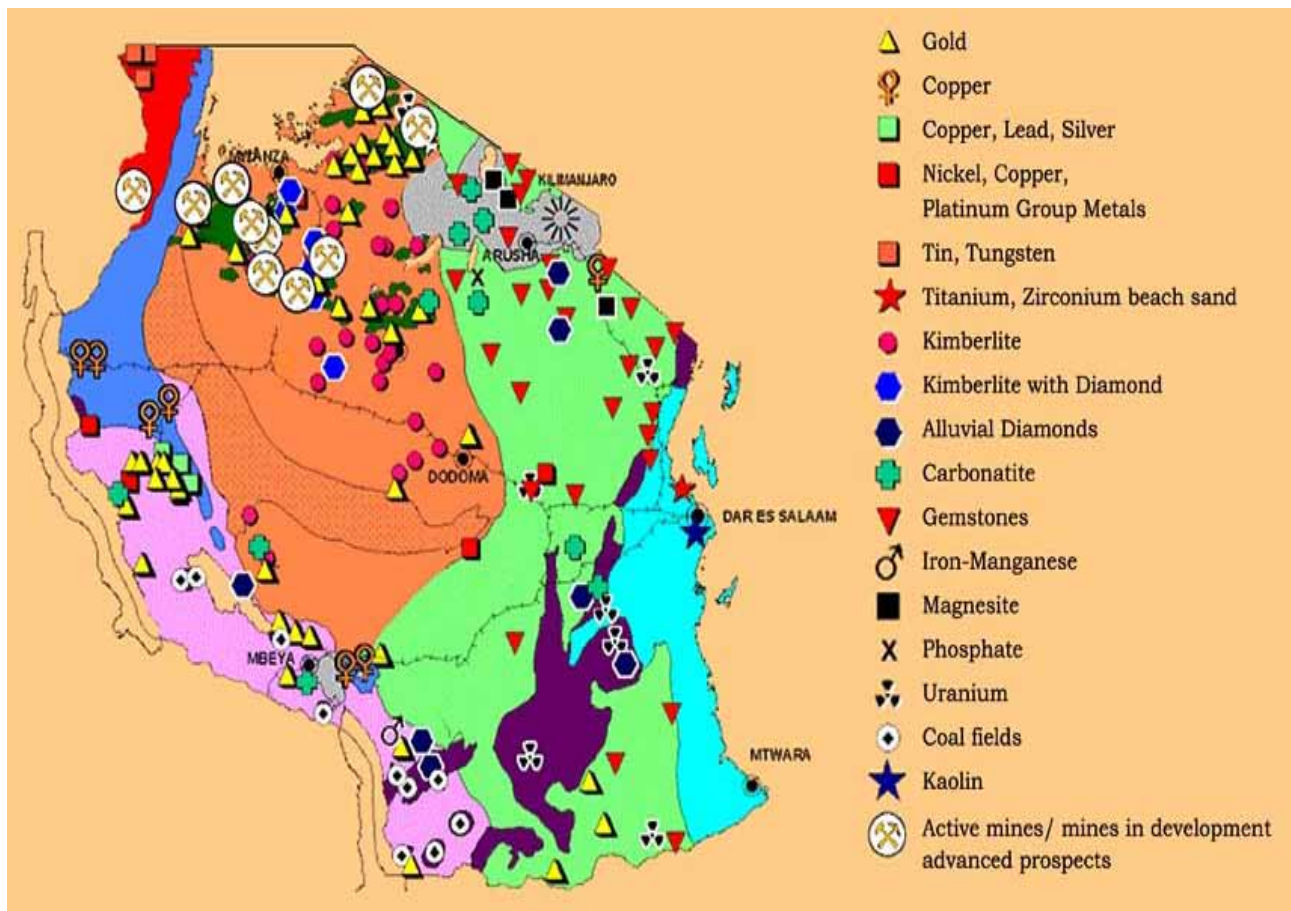
### **3.3.4. Energy Minerals**

The energy minerals found in Tanzania include low – sulphur coal and uranium. Coal is currently exploited at Ngaka in Ruvuma Region and on a small scale at Kiwira and Rukwa Coal Mines.

### **3.3.5. Rocks**

These include granite that exists in a variety of colours i.e. pink, grey and black and are mostly found in Dodoma, Mbeya, Morogoro, Mwanza, Singida, and Tabora regions.

**Figure 1: Mineral Occurrence in Tanzania**



**Source: Geological Survey of Tanzania**

### 3.4. Major Mining Operations in Tanzania

#### 3.4.1. Bulyanhulu Gold Mine (Gold)

Kahama Gold Mine was established in 1994. The mine was initially jointly owned by Barrick Gold Corporation of Toronto, Canada with 85% shares and the Government of the United Republic of Tanzania (URT) with 15% interest shareholding. Thereafter, in 1999, Barrick Gold Corporation successfully completed the acquisition of 100% of the outstanding shares of SRL in Kahama Gold Mining Company Ltd, thereby acquiring control of the PL and the Development Agreement with respect to the Kahama Gold Mine. The Kahama Gold Mine changed its name to Bulyanhulu Gold Mine which was officially opened in July 2001 by the former President of the United Republic of Tanzania. Benjamin William Mkapa in July 2001.

The mine begun production in 2001 and the mine reserves are estimated at 13.2 million ounces of gold (equal to 411 tones). It is producing an average of 300,000 ounces of gold (11.34 tones); 200,000 ounces of silver and 8 million pounds of copper per year. At the present rate of production, it is expected that the mine will last for more 30 years.

### **3.4.2. North Mara Gold Mine (Gold)**

East African Gold Mines Limited (EAGML), a company incorporated in Australia was registered on 10th August, 1993 in Tanzania. It was established by Mr. Geoff Stewart who acquired tenements in Tanzania for gold deposits in the Mara region. In November, 1995, EAGML changed its name to be known as Afrika Mashariki Gold Mines Limited (AMGML) thereby acquiring all the shares in AMGML which was completed in 1997. On 30th August, 1996 EAGML was given Mining License pursuant to Section 38 of the Mining Act, 1979. Major shareholders in EAGML were Mr. Geoff Stewart, CDCD Capital Partners (UK), Anglo American Corporation (South Africa), Goodman & Company (Canada) and Macquarie Bank (Australia).

On 7th February, 2000, AMGML was given a Special Mining License (SML) pursuant to Section 38 of the Mining Act, 1998 and the MDA dated 24th June, 1999 to search for mine, dig, mill, process, refine, transport, use and or market gold or other minerals found to occur in association with that mineral in a vertically under SML area and execute such other works as are necessary for that purpose.

Afrika Mashariki Gold Mines transferred its property to Placer Dome Tanzania on 15th September, 2004. Placer Dome Inc. in late July 2003 had completed acquisition of 100% of the shares of AMGML for US\$ 252.4 million to acquire North Mara Gold Mine (NMGM). In 2005, Barrick Gold Corporation of Canada acquired 100% of the outstanding shares of Placer Dome Inc. and thereby acquiring control of the NMGM through purchase agreement signed with Barrick International Bank Corporation. Placer Dome Inc. changed the name on 17th July, 2006 to North Mara Gold Mine Limited (NMGML).

This mine is located in Tarime, Mara region, 43 kilometers from Tarime town. North Mara Gold Mines Ltd. a subsidiary of the Barrick Gold Company from Toronto, Canada owns the mine. Production began in 2002 under the ownership of Afrika Mashariki Gold Mines Ltd. The mine reserves are estimated at 3.8 million ounces of gold (equal to 116.23 tones) and it currently produces an average of 267,000 ounces of gold (8.51 tones) per year. At the present rate of production, it is expected that the mine will last for 12 years.

### **3.4.3. Tulawaka Gold Mine (Gold) (TGM)**

Tulawaka gold deposit was discovered in 1997. The deposit was detected after carrying out soil sampling to test for gold following interpretation of anomalies from satellite images. TGM started in year 2003 being jointly owned by Pangea Minerals Ltd (PML) a Subsidiary company of Pangea Goldfields Incorporation (PGI) incorporated in Ontario, Canada (30%) and Barrick Gold Corporation (70%). The Ultimate holding company is Barrick Gold Corporation incorporated in Ontario, Canada which acquired Pangea Goldfields Incorporation in 2000. Construction of the mine commenced in 2004 at a capital cost amounting to US\$ 48 million. First outputs of gold were executed on 15<sup>th</sup> March 2005.

This mine is located in Biharamulo district, Kagera region, about 160 kilometers south west of Mwanza city. Production began in 2005 and the mine reserves are estimated at some 565,000 ounces of gold (equal to 17.57 tonnes). Current annual gold production averages some 120,000 ounces (3.88 tonnes). At the present rate of production, it is expected that the mine will last for 5 years.

#### **3.4.4. Buzwagi Gold Mine (Gold)**

Buzwagi project is owned 100% by Pangea Mineral Ltd a subsidiary of Barrick Gold Corporation. Barrick acquired Buzwagi, as part of its acquisition of Pangea Goldfields Inc. in 2000. The Buzwagi Gold Mine is an open pit gold mine in Shinyanga Region, located 6 kilometers southeast from the town of Kahama. The mine, which opened and began production in 2009, is the second largest mining operation and the largest single open pit mine in Tanzania. On 17th February, 2007, Barrick entered into (MDA) with the Government of the URT. The mine's gold reserves are estimated at 2.4 million ounces and annual production is expected to reach 225,000 ounces of gold. At this rate of production it is expected that the mine will last for ten years.

#### **3.4.5. Geita Gold Mine (GGM) (Gold)**

Development of the former Geita Mine started in 1936, with production commencing in 1938. Total ore amounting to 5.5 million tonnes at an average grade of 5.3 grams per tonne (approximately one million ounces) was produced from five deposits in the area and processed at the Geita plant from 1938 to 1966.

Kentan Syndicate owned the Geita Mine until the 1950s when Goldfields of South Africa acquired shares in the company and took control of the mine. The mine's closure was in 1966 due to political uncertainty, insufficient high-grade ore, fixed (low) gold price and inadequate financing.

From the mid 1980s, the Geita area was held under license by Dar Tidine Tanzania Limited (DTT). However, a little or no work was done and the Tanzania government attempted to revoke the license. DTT resisted and the case went to arbitration. The area thereafter became the focus of increasing artisanal mining. In 1987, Cluff Resources showed interest in investing at the area and over the next four years looked at the numerous prospects in the country, finally settling on the Geita area. On 13th August 1991, the Geita East and West licenses were first offered to Cluff Resources pending the settlement of the arbitration.

In 1994 a British company Cluff Resources Plc? was awarded a Prospecting Licence for the Geita mine area. In 1996 Ashanti Gold Fields Company of Ghana bought the Cluff in its entirety and continued with prospecting work until 1999 when mining activities commenced. In 2000 AngloGold Company of South Africa bought a 50% stake in Ashanti Gold Fields and the two companies formed a joint venture company called AngloGold Ashanti Limited, which now owns the Geita Gold Mine. The mine reserves are estimated at some 16.95 million ounces of gold (equal to 527.02 tones) and annual gold production currently averages some 560,000 ounces (18.43 tones).

### **3.4.6. Golden Pride Gold Mine (Gold)**

In 1989, Samax Limited a company incorporated in United Kingdom was granted a PL for exploration in the area covering 33.88 square kilometers (km<sup>2</sup>) which included that of artisanal workings. Very little exploration work was undertaken by Samax between 1989 and 1992. During that period, Samax negotiated relinquishment of artisanal claims within the PL area.

In 1994, Samax Limited entered into a joint venture agreement with BHP Minerals International Exploration Inc. to conduct exploration in the area. A reserve totaling 10.9 million tones of ore at a grade of 2.8 grams per tonne was discovered in 1996, with approximately 1.03 million ounces of gold.

On July 22, 1996 Resolute Mining Limited a company incorporated in Australia entered into a sale agreement with BHP and Samax of which BHP agreed to terminate its JV agreement with Samax and dispose of its interest in Golden Pride for a consideration of USD 12 million. As a result of this agreement, Samax and Resolute Limited had each 50% interest in the project. The feasibility study of the Golden Pride Project was completed in 1997.

Resolute Tanzania Limited entered into a development agreement with the government of the United Republic of Tanzania (URT) on 24th June, 1997 pursuant to section 10 of the Mining Act, 1998. Construction of the mine started in November, 1997, and it included an open pit; carbon-in-leach (CIL) processing plant; waste rock and water storage facilities. The construction was completed in November, 1998 and the mine commenced production in December, 1998. This mine is located at Lusu village Nzega district in Tabora region. The mine reserves are estimated at some 2.47 million ounces of gold (equal to 76.82 tones) and annual gold production averages some 180,000 ounces. Initially, it was thought that the mine would have a life span of eight years, However, more reserves were discovered and it is expected that the mine will last through to 2012.

### **3.4.7. Mwadui Diamond Mine (Diamonds)**

The Williamson diamond gets its name from Dr. John Williamson, the renowned Canadian Geologist, who discovered a diamond in 1947 in his own mine in Tanzania, then Tanganyika, The mine is known as the Williamson Diamond Mine or Mwadui diamond Mine, and subsequently presented it in the rough state, as a wedding gift to Princess Elizabeth (later Queen Elizabeth II) in the same year. The Williamson' s mine is an open pit diamond mine located in Kishapu district, Shinyanga region at Mwadui in the northern Tanzania and covers about 146 hectares, Williamson is the largest kimberlite pipe ever to be mined economically, having been operated continuously as an open pit mine for almost 70 years. During this time it has produced over 20 million carats, and there remains a major resource of some 40 million carats. The mine regularly produces large, high-quality stones and is a source of rare and extremely valuable fancy pink diamonds.

This mine, started production in 1951, is. The mine was later owned through a joint venture arrangement between Wilcroft Company (a subsidiary of De Beers Group of South Africa), which owned 75 percent of the shares, and the Government of Tanzania, which owned 25 percent. Based on an assessment conducted in 1994 the mines diamond reserves are estimated at 50.9 million carats. Presently the mine is producing an average of 250,000 carats of diamonds per year, but there are plans to expand production to some 500,000 carats per year.

Petra Diamonds completed the acquisition of 75% of equity stake of the Willcroft Company Limited from Cheviot Holdings Limited, a subsidiary of De Beers in November, 2008.

### **3.4.8. El-Hillal Diamond Mine (Diamonds)**

El-Hillal Minerals Limited is a Tanzanian registered company. The mine is located in the Mwadui area, Kishapu District, Shinyanga region about 2-4 kilometers from Mwadui Diamond pipe. It has five diamond prospecting licenses at Kabondo, Ing' umang' ombe, Ng' wangula, Buganika and Ng' wang' ombolwa. The concession area covers a total area of about 92.45 square kilometers. The mine operation is opencast and employs heavy media separation and x-ray recovery system. The main product is alluvial Diamonds but the prospecting license allowed El-Hillal Minerals limited to mine gemstone found in the area. . By 2007 the company had produced a total of 30,000 carats of diamonds, worth US\$ 6 million the mine is expected to have a minimum mining life of 20 years.

### 3.4.9. Tanzanite One Mine (Tanzanite)

This mine is located in Simanjiro district, Manyara region, about 80 kilometres from Arusha town. At first, Tanzanite mining was undertaken by Merelani Mining Company, a subsidiary of African Gem Resources (AFGEM). In 2003, AFGEM's Tanzanite business and assets were acquired by the Tanzanite One Group, a Bermuda-based business formed by Afgem officers, with the intention of listing the company on the Alternative Investment Market of the London Stock Exchange. The mine started production in 1999, with an investment capital totaling US\$ 20 million.

### 3.5.0. Kiwira Coal Mine (Coal)

This mine is located in Mbeya region. Kiwira Coal Mines Company (KCMC) was established in 1988 with the assistance from the Chinese government for the purpose of mining coal for industrial use and generating electricity for the use of the mine. KCMC was previously owned by STAMICO, which held all its shares, before it was privatised in 2005 and sold to a Tanzanian company, Tan Power Resources Limited. Tan power Resources Limited holds 70 percent of the shares leaving STAMICO with 30 percent on behalf of the government. The company has a 20-year contract to supply TANESCO with 200 mega watts of electricity, starting in 2009.

**Table e 3: Tanzania's Main Mineral Exports Summary (January to December Period)**

Particulars	2010	2009
Number of Gold Bars Exported	2,104	2,154
Number of Copper Concentrate Containers Exported	1,992	1,167
Gold Quantity (toz)	1,214,594	1,108,474
Silver Quantity (toz)	406,235	392,884
Copper Quantity (lb)	10,806,687	6,904,228
Gold Gross Value (USD)	1,484,735,450	1,087,809,429
Silver Gross Value (USD)	8,234,030	5,714,577
Copper Gross Value (USD)	36,374,430	16,030,102

**Source: Tanzania Minerals Audit Agency (TRMAA) Annual Report**

**Table 4: Mineral production for the major mining companies for the period July 2009 to June 30, 2010**

	Mine/ Company	Gold (Ounces)	Silver (Ounces)	Copper (lbs)	Diamonds (Carats)	Tanzanite (Carats)
1	Bulyanhulu Gold Mine	255,372.13	190,307.88	5,843,671.23	-	-
2	Buzwagi Gold Mine	249,271.98	57,044.99	2,211,098.84	-	-
3	Geita Gold Mine	340,659.35	85,454.92	-	-	-
4	Golden Pride Gold Mine	146,917.61	16,081.99	-	-	-
5	North Mara Gold Mine	215,956.03	37,724.09	-	-	-
6	Tulawaka Gold Mine	75,282.80	8,768.89	-	-	-
7	Williamson Diamond Mine	-	-	-	31,756.15	-
8	Tanzanite One Mine.	-	-	-	-	864,625.00
	<b>Totals</b>	<b><u>1,283,459.90</u></b>	<b><u>395,382.76</u></b>	<b><u>8,054,770.07</u></b>	<b><u>31,756.15</u></b>	<b><u>864,625.00</u></b>

Source: Tanzania Minerals Audit Agency (TMAA)-Production Statistics

**Table 5: Ownership, Location and other Features of Major Mining Operations and Projects in Tanzania**

Name of Mine/Project and Owner	Owner	Location	Type of mineral	Reserve quantity	Remarks
Buzwagi Gold Mine	African Barrick Gold (100%)	Kahama	Gold	3.4 million ounces	Proven and Probable
Bulyanhulu Gold Mine	African Barrick Gold (100%)	Kahama	Gold	10.3 million ounces	Proven and Probable
North Mara Gold Mine	African Barrick Gold (100%)	Tarime	Gold	2.9 million ounces	Proven and Probable
Tulawaka Gold Mine	ABG (70%), Northern Mining Exploration Ltd (30%)	Biharamulo	Gold	0.13 million ounces	Proven and Probable
Geita Gold Mine	Ashanti Gold	Geita	Gold	8.48 million ounces	Proven and Probable

<b>Golden Pride Gold Mine</b>	Resolute Mining Limited	Nzega	Gold	0.16 million ounces	Proven and Probable
<b>Williamson Diamond Mine</b>	Petra Diamonds (75%), Tanzania Govt (25%)	Kishapu	Diamonds	39.96 million carats	Indicated & Inferred
<b>Tanzanite One Mine.</b>	Tanzanite One Limited (100%)	Simanjiro	Tanzanite	63-83 million carats	Indicated
<b>Nyanzaga Gold Project</b>	Indago Resources Ltd. (100%)	Sengerema	Gold	4.2 million ounces	Declared & Inferred
<b>Handeni Gold Project</b>	Canaco Resources Inc. (100%)	Handeni	Gold	3.94 million ounces	Measured & Indicated
<b>Kabanga Nickel Project</b>	Barrick Gold Corp. (50%) and Xstrata Plc (50%)	Ngara	Nickel	1.16 Billion pounds	Inferred
<b>Dutwa Nickel Project</b>	African Eagle Resources Plc	Mwanza	Nickel	751.8 million pounds	Inferred
			Cobalt	23.2 million pounds	Inferred
<b>Mkuju River Project</b>	Mantra Resources Ltd (100%)	Namtumbo	Uranium	28.5 million pounds	Indicated
<b>Manyoni Uranium Project</b>	Uranex (100%)	Bahi/ Manyoni	Uranium	17.67 million pounds	Inferred
<b>Mchuchuma Coal Mine</b>	National Development Corporation	Ludewa	Coal	125.3 million tons	Proven
<b>Mbalawala Coal Project</b>	Atomic Resources Ltd (85%), Tancoal (15%)	Ruvuma	Coal	40.2 million tons	Proven
<b>Liganga Iron Ore Project</b>	National Development Corporation	Ludewa	Iron Ore	45 million tons	Proven
<b>Songo Songo</b>	Orca Exploration Group	Kilwa	Natural Gas	850 billion cubic feet	Proven
<b>Mnazi Bay Gas Project</b>	Artumas Group Inc.	Mtwara	Natural Gas	242 billion cubic feet	Proven

**Source: Tanzania Minerals Audit Agency Annual Report (2010)**

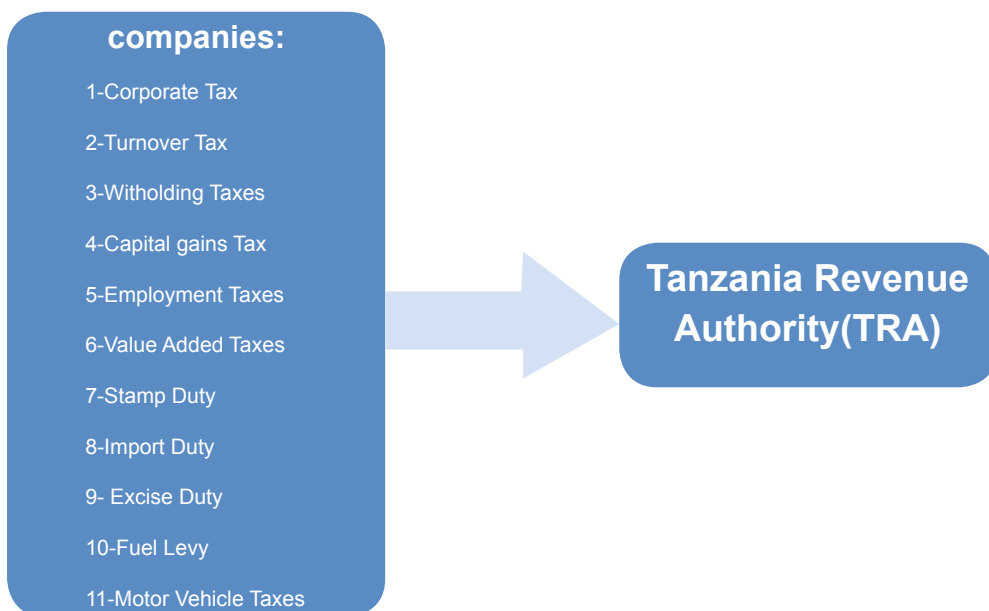
## 4. Payments and Income Streams in the Extractive Industry in Tanzania

Companies engaged in the Minerals, Oil and Gas sectors in Tanzania pay taxes and other non tax payments to various government entities (ministries, authorities and corporations) as shown the diagrams below; Please see Tables 8 and 9, for the detailed explanation of each payment type.

### 4.1. Tax Payments (To TRA and Local Authorities)

Tax payments are made to Tanzania Revenue Authority and the Local Authorities.

**Figure 2: Tax payments to Tanzania Revenue Authority**



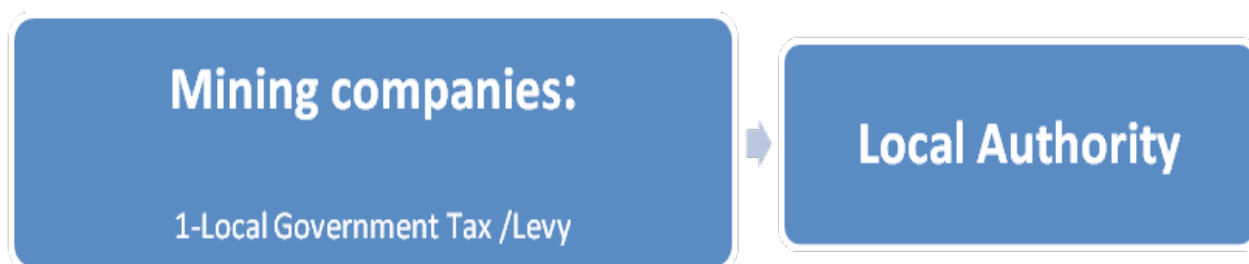
**Source: TRA**

The figure above shows all types of taxes paid by oil, gas and mining companies in Tanzania to TRA. The rates and basis of these taxes are shown in Table 8 and 9.

Tanzania Petroleum Development Corporation (TPDC) as a Tax Payer:

Though Tanzania Petroleum Development Corporation (TPDC) as a government entity collects revenues from Oil and Gas companies as shown in Figure 6, the entity is also a taxpayer to TRA. TPDC pays all the applicable taxes indicated in Figure 2 above to TRA including VAT on Gas Revenue Sales.

**Figure 3: Tax payments to Local Government Authorities**

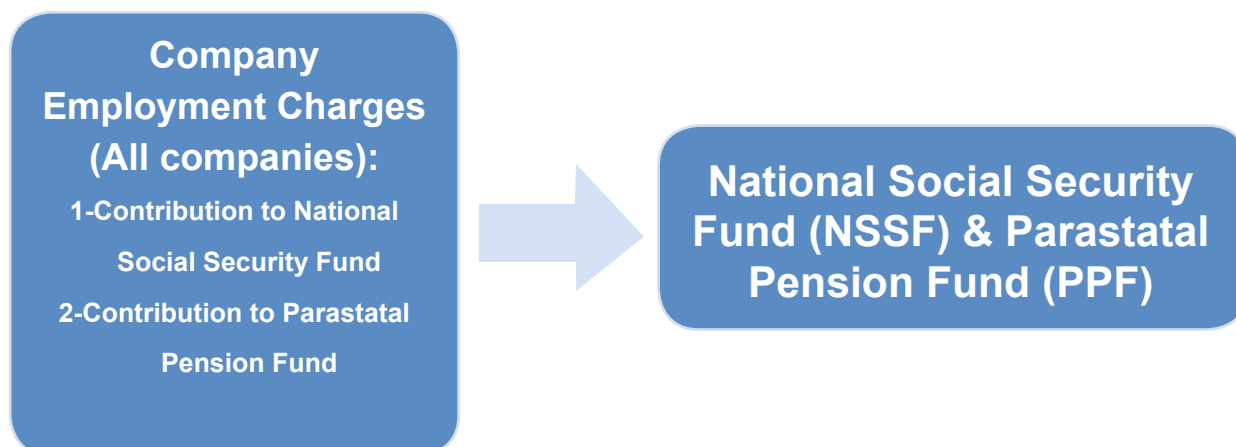


**Source: Local Government Finance Act, 1982 and MDAs**

These levies/taxes are paid by mining companies to the local district authorities at applicable rates. See Table 8 and 9 for more details on these payments.

#### **4.2. Non Tax Payments (To NSSF/ PPF, MEM and TPDC)**

**Figure 4: Employment Charges paid to NSSF and PPF**



**Source: National Social Security Fund Act, and Parastatal Pension Fund Act,**

These charges which are based on the gross cash earnings of employees are to paid either to National Social Security Fund or Parastatal Pension Fund by companies involved in the extractive industry in Tanzania. More details on these payments are shown in Table 8 and 9.

**Figure 5: Non tax payments made by mining companies to MEM**

**Source: MEM**

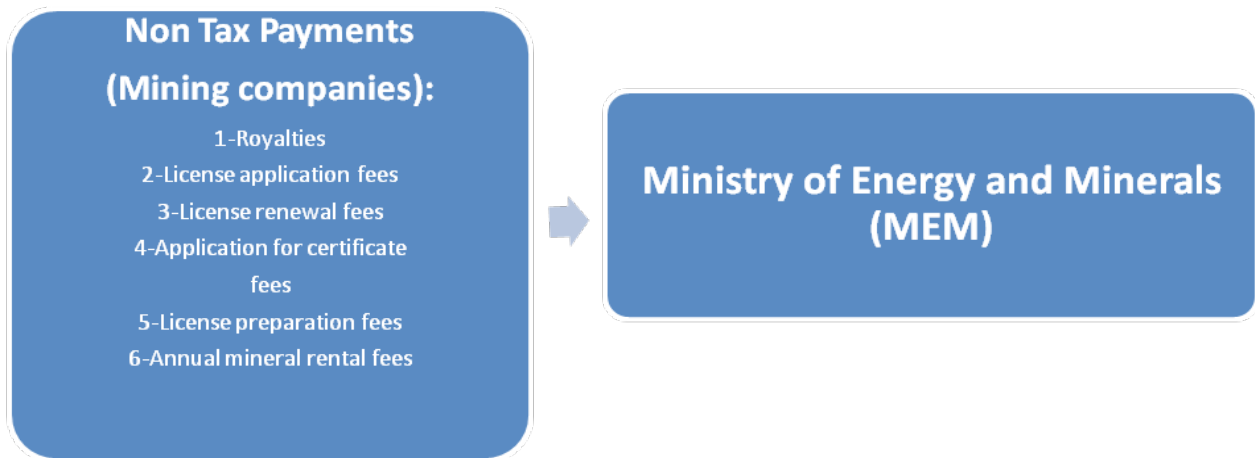
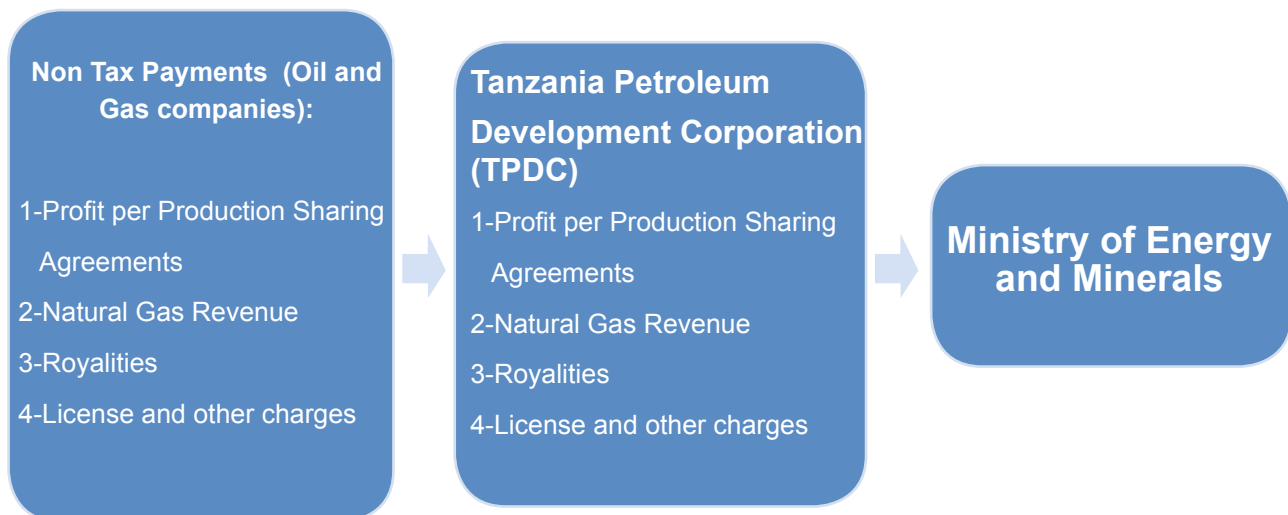


Figure 5 shows the various types of non tax payments paid by mining companies to the Ministry of Energy and Minerals. See Table 8 and 9 for more details on these payments. Oil and gas companies make non tax payments to Tanzania Petroleum Development Corporation (TPDC) as shown in Figure 6 below. In addition to the non tax payments from Mining companies, The Ministry of Energy and Minerals also receives oil and gas non tax payments from TPDC as shown in Figure 6 below.

**Figure 6: Non tax payments made by oil and gas companies to TPDC and after to MEM**



**Source: TPDC**

Oil and Gas companies make non tax payments to TPDC as shown in figure 6 above. The collected revenues by TPDC are forwarded to the Ministry of Energy and Minerals as well as paying applicable taxes to TRA as explained earlier in this report.

**Figure 7: Non tax payments made by extractive industries to Treasury Registrar**



**Source: Tanzania Minerals Audit Agency**

State Owned Enterprises pay dividends to the Treasury Registrar for the Government Shares owned. Williamson Diamonds Limited is 25% owned by Government of Tanzania

#### **4.3. Non monetary benefit streams**

Our study of the existing payment and income streams in the extractive industry did not find existence of non monetary streams such as in-kind payments, infrastructure provisions and other barter arrangements.

#### **4.4. Government Entities that receive company payments**

The government agencies involved in the areas of:–

- regulation of the mining and gas sector;
- assessment and collection of major financial flows such as royalties;
- monitoring of government finances;
- monitoring of the gas production activities

are described briefly below. The description relates to the period under review, 1 July 2009 to 30 June 2010.

#### **4.5. Ministry of Energy Minerals**

The Ministry of Energy and Minerals 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 licensing exploration and production for minerals, gas and petroleum.

Minerals activities are now subject to the Mining Act 2010, but during the period under review, the statutory framework was set out in the Mining Act 1998 and various mining regulations and rules established under the Act:–

- The Mining (Mineral Rights) Regulations 1999;
- The Mining (Mineral Trading) Regulations 1999;
- The Mining (Safe–working and Occupational Health) Regulations 1999;
- The Mining (Environmental Management and Protection) Regulations 1999;
- The Mining (Salt and Iodation) Regulations 1999;
- The Mining (Provisional Licences) Regulations 1999;
- The Mining (Mirerani Controlled Area) Regulations 2001;
- The Mining (Diamond Trading) Regulations 2002;
- The Mining (Gemstone Board) Regulations 2004; and
- The Mining (Dispute Settlement Resolution) Rules 1999.

Further information on the MEM can be found at <http://www.mem.go.tz/>

MEM is responsible for providing information for the EITI reconciliation on royalties, licence and permit fees, annual rental fees and other charges in consideration of mineral concessions, profit as per PSA received from TPDC and protected gas revenue received from TPDC.

#### **4.6. Tanzania Revenue Authority (TRA)**

Tax revenues are collected by the Tanzania Revenue Authority established by the Tanzania Revenue Authority Act, 1995 under the supervision of the Ministry of Finance and Economic Affairs . The TRA is mandated to collect major taxes including Income Tax, Value Added Tax, Import Duty and Excise Duty.

The TRA is organised into four Revenue Departments:–

- i. Large Taxpayers Department (LTD)
- ii. Customs and Excise Department (C&E)
- iii. Tax Investigations Department
- iv. Domestic Revenue Department

Further information on the TRA can be found at <http://www.tra.go.tz/> .

The TRA departments, LTD & C&E, are responsible for providing information for the EITI reconciliation on the flows set out in section 5.2.

#### **4.7. National Social Security Fund/Parastatal Pension Fund**

The National Social Security Fund, previously the National Provident Fund, was established under the Ministry of Labour as a government department. It was re-organised into a parastatal organisation by Act No. 2 of 1975 which established The Board of Trustees. The National Social Security Fund Act No. 28 of 1997 established the National Social Security Fund (NSSF).

The National Social Security Fund (NSSF) describes itself as a comprehensive Social Security Institution based on internationally recognised Social Security Insurance principles, providing a wide range of short term and long-term benefits:–

- Old Age Pension
- Invalidity Pension
- Survivors Pension
- Employment Injury Benefit
- Social Health Insurance Benefit
- Maternity Benefit
- Funeral Grants Benefit

Further information on the NSSF can be found at <http://www.nssf.or.tz/home.php>

The NSSF is responsible for providing information for the EITI reconciliation on the flows set out in section 5.2.

#### **4.8. Local Government Authorities**

These are local district authorities responsible for the collection of local levies from mining companies. The Local Government Act, of 1982 and the Urban Authority Act, of 1983 empowers any local authority to pass By-laws which allow the authority 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.

Currently the local district authorities which are responsible for the collection of local levies from mining companies are as given below:

- Biharamulo
- Geita
- Ilala
- Kahama
- Kilwa
- Kinondoni
- Kishapu

- Mbeya
- Mtwara
- Nzega
- Simanjiro
- Tanga
- Tarime

#### **4.9. Tanzania Petroleum Development Corporation (TPDC)**

Tanzania Petroleum Development Corporation (TPDC) is licence for the exploration and production of oil and natural gas. Others companies in the oil and gas sector are contractors operating on behalf of TPDC, as licensed entities through several Production Sharing Agreements.

#### **4.10. Treasury Registrar**

The registrar is under the Ministry of Finance and receives dividend payments for Government owned shares in private companies.

#### **4.11. National Audit Office (NAO)**

The National Audit Office is headed by the Controller and Auditor General (CAG). The CAG is assisted by the Deputy Controller and Auditor General (DCAG). Functionally NAO has five line divisions each of which is headed by an Assistant Auditor General (AAG). The five divisions are as given below:–

- Ministerial accounts
- Regional and Local Authorities accounts
- Ministry of Finance (Treasury) accounts
- Public Corporations and Value for Money Audit
- Administration and personnel matters, under the Director of Administration and Personnel

By virtue of the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2000), and section 30 (1) of the Public Finance Act No. 6 of 2001 (revised 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 receives funds from the Consolidated Fund.

## 5. Scope and Materiality Threshold for 2<sup>nd</sup> Reconciliation

The Consultant recommends to TEITI–MSG that the oil, gas and mining extractive companies in the table below (Table 6(b)) be included in the TEITI second reconciliation for the year ended June 30, 2010. These have been selected based on amount of payments made by them that is, made substantial payments (over 99% of total receipts by government) in the year ended June 30, 2010 as shown in the Thresholds scenarios (Table No 6(a))

Table 6(a) Threshold Scenarios:

In view of the 5–thresholds scenarios indicated in the table above, the companies paying taxes for more than TZS 0.2 billion represent 99.4% of the total Taxes (provisional) collected by TRA and MEM. The threshold for material payment at TZS 0.2 billion is hereby proposed. According to this threshold 23 companies will be included in the 2<sup>nd</sup> TEITI reconciliation after approval by MSG. These companies are listed in Table 6(b) below:

**Table 6(a)**

Threshold	Number of companies	Revenue collected by TRA & MEM (TZS)	Weight / total collected revenue	Cumulative weight
Amount > 25 billion TZS	5	169,124,400,835	59.00%	59.30%
10 Billion TZS < Amount < 25 billion TZS	5	91,323,909,211	32.00%	91.30%
2 Billion TZS < Amount < 10 billion TZS	6	20,568,461,141	7.20%	98.50%
0.2 Billion TZS < Amount < 2 billion TZS	7	2,670,309,736	0.90%	99.40%
Amount < 0.2 billion TZS	247	1,752,458,102	0.60%	100.00%
<b>Total</b>	<b>269</b>	<b>285,439,539,024</b>	<b>100%</b>	

**Table 6(b): Proposed extractive companies for inclusion in the second TEITI reconciliation for the year ended June 30, 2010:**

SN	COMPANY	MINERAL	ACTIVITY
1	BULYANHULU GOLD MINE LIMITED	Gold	Production
2	SONGAS LIMITED	Gas	Production
3	GEITA GOLD MINING LIMITED	Gold	Production
4	PANGEA MINERALS LTD	Gold	Production
5	RESOLUTE (TANZANIA) LIMITED	Gold	Production
6	NORTH MARA GOLD MINE LIMITED	Gold	Production
7	PAN AFRICAN ENERGY	Gas	Production
8	ETABLISSEMENTS MAUREL & PROM	Gas	Production
9	PETROBRAS TANZANIA LIMITED	Gas	Exploration
10	WILLIAMSON DIAMONDS LTD.	Diamonds	Production
11	OPHIR TANZANIA LTD	Gas	Exploration
12	TANZANITE ONE MINING LTD	Tanzanite	Production
13	STATOIL TANZANIA AS	Gas	Exploration
14	BARRICK EXPLORATION AFRICA LIMITED	Feldspar	Exploration
15	TULLOW TANZANIA B.V.	Gas	Exploration
16	SHANTA MINING COMPANY LIMITED	Gold	Exploration
17	TANZANIA PORTLAND CEMENT CO. LTD	Limestone, Clay	Production
18	TANGA CEMENT COMPANY LTD	Limestone, Clay	Production
19	MBEYA CEMENT COMPANY LIMITED	Limestone, Pozolana and Clay	Production
20	TANCAN MINING COMPANY LIMITED		Production
21	MINERAL EXTRACTIONS TECHNOLOGIES LIMITED		Production
22	SEA SALT LIMITED	Salt	Production
23	WENTWORTH GAS LIMITED	Gas	Production

These companies contributed about 99% of the total mineral royalties received by Government in the year ended June 30, 2010. In addition to the selected companies above, other companies beyond this scope were engaged in mining and oil and gas activities and paid some amount of mineral royalties and license fees. Please see Table 10 for the listing of all the companies.

## **6. Conclusions and recommendations**

### **6.1. Financial Flows:**

The study identified relevant financial flows for Tax and Non tax payments. The study did not identify non monetary payment streams in the extractive industry.

### **6.2. Reporting Templates:**

Based on the findings regarding the financial flows in this report, the Consultant has designed draft reporting templates as seen in Table 11 and 12 in the Annexes and these are for MSG approval.

### **6.3. Covered entities:**

The study identified 23 extractive companies in the oil, gas and mineral sector that contributed more than 99% of the total payments to the government for the fiscal year ended June 30, 2010 and the Consultant recommends that these be included/covered by the 2nd TEITI reconciliation report. These companies are listed in Section 5 of this Report.

### **6.4. Reconciliation differences materiality threshold:**

The Consultant recommends materiality threshold for not pursuing a further investigation of discrepancies when the consultants undertake the reconciliation of 1%.

### **6.5. Individual Financial Flow materiality:**

In the event that the aggregate value of the discrepancies within an individual financial flow exceeds 1% of the total value of the financial flow, the Consultant shall investigate such discrepancies further, utilising its best efforts to understand and resolve such discrepancies satisfactorily. The Consultant will not be required to investigate discrepancies if the aggregate value of such discrepancies within an individual financial flow is less than 1% of the value of the flow.

### **6.6. Aggregate Reporting materiality:**

The Consultants shall conduct such investigatory work as may be necessary and possible to enable reporting the aggregate revenue and financial flows to the Government up to 1% of the annual total of all the financial flows.

## **6.7. Recommendation:**

Royalties are a material and key financial flow in the mineral sector in Tanzania. The Ministry of Energy and Minerals is the parent and most important ministry and receives all royalty payments from Mining companies. It is paramount that the ministry should as a matter of priority computerise all their system especially as regards the recording and processing of royalty information. All zones should be linked to the head office in Dar es Salaam for timely capture and updating of information.

## 7. Annexes

### 7.1. Taxes and non tax payments by mining companies

The tables below show the type of tax and non tax payments, the basis of payment and rate and the government agency where the payments are made by extractive companies in Tanzania.

A: Table 7: Tax Revenues

S/N	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		PAYMENT SYSTEM	RESPONSIBLE COLLECTING AUTHORITY
		TAX BASE	RATE	TAX BASE	RATE		
1.	<b>CORPORATE TAX</b>						
	<ul style="list-style-type: none"> <li>Provisional Corporate Tax</li> </ul>	Estimated Profit	30%	Estimated Profit	30%	Paid in quarterly equal instalments	TRA
	<ul style="list-style-type: none"> <li>Final Corporate Tax</li> </ul>	Taxable Profit	30%	Taxable Profit	30%	Paid on due date for the submission of final tax return	TRA
2.	<b>TURN OVER TAX/ LEVY</b>						
	Alternative Minimum Tax (AMT)	No	No	Turnover	0.3%	Paid on due date for the submission of tax return	TRA
	Local Government Tax/Levy	Annual	USD 200,000 per annum	Turnover	0.3%	Paid annually	Local Authority
3.	<b>WITHHOLDING TAXES</b>						
	<ul style="list-style-type: none"> <li>Dividend payments</li> </ul>	Payments	10%	Payments	10%	Paid in the month following the month of deduction	TRA
	<ul style="list-style-type: none"> <li>Interests</li> </ul>	No	No	Payments	10%	Paid in the month following the month of deduction	TRA
	<ul style="list-style-type: none"> <li>Royalties paid for the use of rented mineral rights</li> </ul>	No	No	Payments	15%	Paid in the month following the month	TRA

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S/N	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		PAYMENT SYSTEM	RESPONSIBLE COLLECTING
						of deduction	
	• Technical Services (Resident)	Payments	3%	Payments	5%	Paid in the month following the month of deduction	TRA
	• Technical Services (Non Resident)	Payments	3%	Payments	15%	Paid in the month following the month of deduction	TRA
	• Management Fees (Resident)	Payments	3%	Payments	5%	Paid in the month following the month of deduction	TRA
	• Management Fees (Non Resident)	Payments	3%	Payments	15%	Paid in the month following the month of deduction	TRA
	• Rental (Resident)	Payments	10%	Payments	10%	Paid in the month following the month of deduction	TRA
	• Rental (Non Resident)	Payments	15%	Payments	15%	Paid in the month following the month of deduction	TRA
	• Insurance Premium (Applicable to Non Resident only)	Payments	5%	Payments	5%	Paid in the month following the month of deduction	TRA
	• Natural Resources Payments	Payments	15%	Payments	15%	Paid in the month following the month of deduction	TRA
	• Service Fees (Applicable to Non Resident)	Payments	15%	Payments	15%	Paid in the month following	TRA

TEITI SCOPING REPORT FOR 2<sup>nd</sup> RECONCILIATION

S/N	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		PAYMENT SYSTEM	RESPONSIBLE COLLECTING
	only)					the month of deduction	
4.	<b>CAPITAL GAIN TAX (Company Assets)</b>	Gain	30%	Gain	30%	Paid in the month of asset realization	TRA
5.	<b>EMPLOYMENT TAXES/CHARGES &amp; STATUTORY CONTRIBUTIONS</b>						
	<ul style="list-style-type: none"> <li>• Pay As You Earn (PAYE) <ul style="list-style-type: none"> <li>○ Nil where income &lt; TZS 135,000</li> <li>○ 14% where income &lt; TZS 360,000</li> <li>○ TZS 31,500 plus 20% where income &lt; TZS 540,000</li> <li>○ TZS 67,500 plus 25% where income &lt; TZS 720,000</li> <li>○ TZS 112,500 plus 30% where income &gt; TZS 720,000</li> </ul> </li> </ul>	Personal Income	Ranges from 14% to 30% plus fixed amounts	Personal Income	Ranges from 14% to 30% plus fixed amounts	Paid in the month following the month of deduction	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%	Paid in the month following the month of deduction	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	<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	<ul style="list-style-type: none"> <li>• 10% payable by employer</li> <li>• 10% payable by</li> </ul>	Paid in the month following the month of deduction	NSSF/PPF

**TEITI SCOPING REPORT FOR 2<sup>nd</sup> RECONCILIATION**

S/N	TAX TYPE	MDA HOLDERS		NON-MDA HOLDERS		PAYMENT SYSTEM	RESPONSIBLE COLLECTING
		benefits)	e	benefits)	employ ee		
6.	<b>VAT</b>  (VAT special relief on purchases, 0% rated on exports)	Taxable Value	18%	Taxable Value	18%	Paid in the month following the month of transaction	TRA
7.	<b>STAMP DUTY</b>	Sales Value	1%	Sales Value	1%	Paid in the month following the month of transaction	TRA
8.	<b>IMPORT DUTY</b>						
	• For Capital Goods	Customs Value	0%	Customs Value	0%	Not Applicable	TRA
	• For Specified goods (explosives, lubricants, spare parts etc)	Customs Value	5% after 1 <sup>st</sup> year anniversary	Customs Value	25%	Paid upfront at the custom entry point	TRA
9.	<b>EXCISE DUTY</b>						
	• Motor Vehicle 1000 cc to 2000 cc	Customs Value	5%	Customs Value	5%	Paid upfront at the custom entry point	TRA
	• Motor Vehicle above 2000 cc	Customs Value	10%	Customs Value	10%	Paid upfront at the custom entry point	TRA
	• Fuel - Diesel	Volume	314 per litre	Volume	314 per litre	Paid upfront at the custom entry point	TRA
	• Fuel - Petrol	Volume	339 per litre	Volume	339 per litre	Paid upfront at the custom entry point	TRA
	• Non Utility Motor Vehicles aged above 10 years	Customs Value	20%	Customs Value	20%	Paid upfront at the custom entry point	TRA
10.	<b>FUEL LEVY</b>	Annual	USD 200,000 per annum	Volume	TZS 200 per litre	Paid upfront at the custom	TRA

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S/N	TAX TYPE	MDA HOLDERS	NON-MDA HOLDERS	PAYMENT SYSTEM	RESPONSIBLE COLLECTING		
				entry point			
<b>11.</b>	<b>MOTOR VEHICLE TAXES</b>						
	• Motor Vehicle Registration Fees	Motor Vehicle Registered	TZS 150,000	Motor Vehicle Registered	TZS 150,000	Paid before registration	TRA
	• Motor Cycle Registration Fees	Motor Cycle Registered	TZS 45,000	Motor Cycle Registered	TZS 45,000	Paid before registration	TRA
	• Motor Vehicle Annual Fees up to 500 cc	Annual	TZS 50,000 per annum	Annual	TZS 50,000 per annum	Paid annually	TRA
	• Motor Vehicle Annual Fees 501-1500cc	Annual	TZS 100,000 per annum	Annual	TZS 100,000 per annum	Paid annually	TRA
	• Motor Vehicle Annual Fees 1500-2500cc	Annual	TZS 150,000 per annum	Annual	TZS 150,000 per annum	Paid annually	TRA
	• Motor Vehicle Annual Fees above 2500 cc	Annual	TZS 200,000 per annum	Annual	TZS 200,000 per annum	Paid annually	TRA
<b>12.</b>	<b>MOTOR VEHICLE TRANSFER TAXES</b>						
	• Motor Vehicle Transfer Fees	Transfer	TZS 50,000	Transfer	TZS 50,000	Paid before transfer of ownership	TRA
	• Motor Cycle Transfer Fees	Transfer	TZS 27,000	Transfer	TZS 27,000	Paid before transfer of ownership	TRA
	• Fees for new Registration Card	Transfer	TZS 10,000	Transfer	TZS 10,000	Paid before issuance of the card	TRA

Source: Tanzania Revenue Authority & Tanzania Minerals Audit Agency

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**B: Table 9: Non-Tax fee Revenues**

S/N	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 for building materials and gemstones excluding kimberlitic diamond	PL	USD 100	Paid on application	MEM
	• 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	PML	USD 100	Paid on	MEM

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	primary mining license			application	
	• Transfer of mineral rights other than primary mining license	PML	USD 500	Paid application	on MEM
	• Search in register, for every one hour or part thereof	Number of search	USD 50	Paid application	on MEM
	• Registration of any document in the office of the Commissioner for Minerals	Number of documents to be registered	USD 200	Paid application	on MEM
	• Approval of any document by the Minister as provided in the Mining Act	Number of documents to be approved	USD 200	Paid application	on MEM
<b>3.</b>	<b>LICENSE RENEWAL FEES</b>				
	• Prospecting license for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 100	Paid Renewal	on MEM
	• Retention license	RL	USD 500	Paid Renewal	on MEM
	• Special mining license	SML	USD 1,000	Paid Renewal	on MEM
	• Mining license	ML	USD 500	Paid Renewal	on MEM
	• Mining license for building materials and industrial minerals	ML	USD 500	Paid Renewal	on MEM
	• Primary mining license	PML	TZS 20,000	Paid Renewal	on 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 application	on MEM
	• Work in mineral right other than mineral rights under division C	Number of mineral rights	USD 100	Paid application	on MEM
<b>5.</b>	<b>APPLICATION FOR A CERTIFICATE OF AMALGAMATION OF:</b>				
	Primary mining licenses	Number of amalgamation transaction	TZS 50,000	Paid application	on 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 application	on MEM
	• Part or whole of the area of a mineral right other than a primary mining license	Number of certificates	USD 200	Paid application	on 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

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	• 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

**Source: Ministry of Energy and Minerals & Tanzania Minerals Audit Agency (Mining Act, 2010)**

**8.2. Table 8 : All companies engaged in extractive industry in Tanzania in 2010**

SN	TIN	TAXPAYERNAME	SECTOR	Amount Paid to TRA-Tshs	Amount paid to TPDC-Tshs	Amount paid to MEM-Tshs	Total payments to government-Tshs	%age of total
1	100206188	BULYANHULU GOLD MINE LIMITED	Minerals	34,927,701,492	-	9,874,549,467	44,802,250,958	16%
2	100337460	SONGAS LIMITED	Oil and Gas	27,286,076,786	9,769,303,717	-	37,055,380,503	13%
3	100222930	GEITA GOLD Minerals LIMITED	Minerals	16,883,627,425	-	15,027,930,760	31,911,558,185	11%
4	100145839	TANZANIA PORTLAND CEMENT CO. LTD	Minerals	28,868,395,060	-	-	28,868,395,060	10%
5	100227754	PANGEA MINERALS LTD	Minerals	14,043,214,769	-	12,443,601,360	26,486,816,129	9%
6	100206013	RESOLUTE (TANZANIA) LIMITED	Minerals	18,181,154,685	-	5,950,945,493	24,132,100,178	8%
7	100159937	TANGA CEMENT COMPANY LTD	Minerals	19,814,551,865	-	-	19,814,551,865	7%
8	100220555	NORTH MARA GOLD MINE LIMITED	Minerals	11,613,135,565	-	8,866,690,213	20,479,825,778	7%
9	101181316	PAN AFRICAN ENERGY	Oil and Gas	8,866,864,190	7,807,691,173	-	16,674,555,363	6%
10	106819246	ETABLISSEMENTS MAUREL & PROM	Oil and Gas	10,158,742,693	64,133,333	-	10,222,876,026	4%
11	100131153	MBEYA CEMENT COMPANY LIMITED	Minerals	5,450,800,317	-	89,024,836	5,539,825,153	2%
12	107192077	PETROBRAS TANZANIA LIMITED	Oil and Gas	4,214,098,580	-	-	4,214,098,580	1%
13	100108682	WILLIAMSON DIAMONDS LTD.	Minerals	3,487,217,960	-	693,902,090	4,181,120,050	1%
14	106538484	OPHIR TANZANIA LTD	Oil and Gas	2,324,756,241	-	-	2,324,756,241	1%
15	105935730	STATOIL TANZANIA AS	Oil and Gas	2,138,252,128	-	-	2,138,252,128	1%
16	100243946	TANZANITE ONE Minerals LTD	Minerals	1,605,649,253	-	564,759,735	2,170,408,988	1%
17	100209187	BARRICK EXPLORATION AFRICA LIMITED	Minerals	592,699,603	-	-	592,699,603	0%
18	107506438	TULLOW TANZANIA B.V.	Oil and Gas	472,361,320	-	-	472,361,320	0%
19	100243504	Minerals AGRICULTURE & CONSTRUCTION SERVICES LTD	Minerals	445,742,202	-	-	445,742,202	0%
20	100235110	TANCAN Minerals COMPANY LIMITED	Minerals	406,663,929	-	-	406,663,929	0%
21	101849937	SHANTA Minerals COMPANY LIMITED	Minerals	289,257,186	-	-	289,257,186	0%

22	104816835	MINERAL EXTRACTIONS TECHNOLOGIES LIMITED	Minerals	244,236,308	-	-	244,236,308	0%
23	100233118	SEA SALT LIMITED	Minerals	219,349,188	-	-	219,349,188	0%
24	107847197	FORTUNE QUARRY ( T ) COMPANY LIMITED	Minerals	146,874,759	-	-	146,874,759	0%
25	104801544	MIDWEST MINERALS PROCESSOR LIMITED	Minerals	128,471,439	-	-	128,471,439	0%
27	100222965	BHP BILLITON WORLD EXPLORATION INC.LTD	Minerals	101,363,982	-	-	101,363,982	0%
28	100167913	CULTURAL HERITAGE LTD.	Minerals	98,293,679	-	-	98,293,679	0%
29	101032124	MINJINGU MINES & FERTILISER LTD.	Minerals	97,862,802	-	-	97,862,802	0%
30	100196107	LTA CONSTRUCTION (T) LTD	Minerals	96,856,572	-	-	96,856,572	0%
31	100132079	NYANZA MINES (T) LIMITED	Minerals	90,608,253	-	-	90,608,253	0%
32	101193543	ARM (T) LTD.	Minerals	87,576,893	-	-	87,576,893	0%
33	101814548	PRIMA GEMS TANZANIA LIMITED	Minerals	80,556,638	-	-	80,556,638	0%
34	100251418	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000	Minerals	64,442,944	-	-	64,442,944	0%
36	105585292	WESTERN METALS TANZANIA LTD.	Minerals	43,689,559	-	-	43,689,559	0%
38	101409570	EL-HILLAL MINERALS LTD.	Minerals	41,888,623	-	-	41,888,623	0%
39	100198886	KARIMU LUSHINO	Minerals	39,900,000	-	-	39,900,000	0%
40	108727098	RUKWA COAL LIMITED	Minerals	37,485,098	-	-	37,485,098	0%
41	101760596	CROWN LAPIDARY LIMITED	Minerals	29,884,895	-	-	29,884,895	0%
42	104870368	AARDVARK EXPLORATION LIMITED	Minerals	27,368,544	-	-	27,368,544	0%
43	100110024	H. J. STANLEY & SONS LTD.	Minerals	26,622,194	-	-	26,622,194	0%
44	101353737	NEW ALAMASI (1963) LIMITED	Minerals	26,250,000	-	-	26,250,000	0%
45	106005508	KASTAN Minerals LIMITED	Minerals	21,871,030	-	-	21,871,030	0%
46	107194169	CURRIE ROSE RESOURCES (T) LIMITED	Minerals	18,158,154	-	-	18,158,154	0%
47	100170043	CLASSIC GEMS LIMITED	Minerals	17,050,334	-	-	17,050,334	0%
48	100217392	NURU ENTERPRISE LTD	Minerals	14,249,094	-	-	14,249,094	0%
49	101284808	MUNDARARA RUBY Minerals COMPANY LIMITED.	Minerals	12,208,774	-	-	12,208,774	0%

50	106294461	BEYOND SKY CO. LIMITED	Minerals	11,729,872	-	-	11,729,872	0%
51	101517705	DOVER Minerals LIMITED	Minerals	10,622,485	-	-	10,622,485	0%
52	101847845	MANGA GEMS LTD	Minerals	8,786,291	-	-	8,786,291	0%
53	100351781	KIJIJI CHA MAKANYA	Minerals	8,700,000	-	-	8,700,000	0%
54	100171414	GLITTER GEMS LIMITED	Minerals	8,420,910	-	-	8,420,910	0%
55	103456932	TZ -NITE GEMS & JEWELRY LIMITED.	Minerals	8,270,750	-	-	8,270,750	0%
56	101561054	NYATI Minerals (TANZANIA) LIMITED	Minerals	7,074,887	-	-	7,074,887	0%
57	101408655	THORNTREE MINERAL LTD.	Minerals	6,941,848	-	-	6,941,848	0%
58	104799485	CHARMING GEMS LIMITED	Minerals	6,520,109	-	-	6,520,109	0%
59	105137486	M/S NYANGWALE DIAMONDS LIMITED	Minerals	4,569,494	-	-	4,569,494	0%
60	107437878	EVERGREEN EXPLORATION LTD	Minerals	4,273,751	-	-	4,273,751	0%
61	101146499	SHIELD RESOURCES LIMITED	Minerals	3,399,006	-	-	3,399,006	0%
62	108144866	MBABANI MINERAL EXTRACTION CO. LIMITED	Minerals	3,324,556	-	-	3,324,556	0%
63	100170132	HARILAL SONI	Minerals	3,282,000	-	-	3,282,000	0%
64	100101734	GRAMACK (T) LTD.	Minerals	3,225,710	-	-	3,225,710	0%
65	102204840	GEM WAY LIMITED	Minerals	2,829,250	-	-	2,829,250	0%
66	100590999	PAPAKING MOLLEL	Minerals	2,272,584	-	-	2,272,584	0%
67	101560503	TANLAP COMPANY LIMITED	Minerals	2,237,530	-	-	2,237,530	0%
68	100208229	MNOA MINERAL Minerals ENTERPRISES	Minerals	2,130,015	-	-	2,130,015	0%
69	100894297	ERASTO MSUYA	Minerals	2,000,000	-	-	2,000,000	0%
70	101574059	GREEN HILL Minerals CO. LIMITED	Minerals	1,963,500	-	-	1,963,500	0%
71	100171120	PARADISO MINERALS (TANZANIA) LTD.	Minerals	1,908,000	-	-	1,908,000	0%
72	102975286	REEF MINERS LTD.	Minerals	1,898,266	-	-	1,898,266	0%
73	103025133	GEMINEX COMPANY LTD	Minerals	1,897,500	-	-	1,897,500	0%
74	105227507	ISLE OF JEWELS LIMITED	Minerals	1,790,700	-	-	1,790,700	0%

75	101796841	PAVI INVESTMENT	Minerals	1,782,610	-	-	1,782,610	0%
76	105500920	MONTERO TANZANIA LIMITED	Minerals	1,666,021	-	-	1,666,021	0%
77	102482158	AMUR SAID	Minerals	1,587,000	-	-	1,587,000	0%
78	101418979	RALLID AND COMPANY LIMITED	Minerals	1,557,500	-	-	1,557,500	0%
79	102532341	ANILKUMAR PATEL	Minerals	1,548,000	-	-	1,548,000	0%
80	100361604	MTWARA OCEANIC PRODUCTS LIMITED	Minerals	1,520,800	-	-	1,520,800	0%
81	102975413	PRIMIER GOLD Minerals LTD.	Minerals	1,512,680	-	-	1,512,680	0%
82	101919153	DIOMOND KARMALI	Minerals	1,497,500	-	-	1,497,500	0%
83	105823371	ABBAS MOHAMED	Minerals	1,469,000	-	-	1,469,000	0%
84	106549877	COLOUR STORE LIMITED	Minerals	1,453,000	-	-	1,453,000	0%
85	100255413	AMBASE EXPLORATION (TANZANIA) LIMITED	Minerals	1,312,500	-	-	1,312,500	0%
86	106864926	HASSAN GEM & JEWELS LIMITED	Minerals	1,253,000	-	-	1,253,000	0%
87	100249391	SANSKRUT LTD.	Minerals	1,183,000	-	-	1,183,000	0%
88	100743914	SALIM MRUMA	Minerals	1,140,000	-	-	1,140,000	0%
89	101169200	RUVUMA NORTH EXPLORATION COMPANY	Minerals	1,100,000	-	-	1,100,000	0%
90	101909107	STEPHEN BUGAISA	Minerals	1,050,000	-	-	1,050,000	0%
91	100245914	MURTAZA JANOOWALLA	Minerals	1,004,780	-	-	1,004,780	0%
92	100208210	S. MJIENGA MINERALS	Minerals	1,000,000	-	-	1,000,000	0%
93	103985072	KIDEE Minerals TANZANIA LIMITED.	Minerals	1,000,000	-	-	1,000,000	0%
94	102450604	JORAM LUKUMAY	Minerals	979,000	-	-	979,000	0%
95	102167392	PATRICIA FAENZILBER	Minerals	975,000	-	-	975,000	0%
96	104604331	THE TANZANITE LABORATORY LTD	Minerals	948,480	-	-	948,480	0%
97	100360802	MAKONDE ENTERPRISES LTD.	Minerals	932,670	-	-	932,670	0%
98	101399451	SKY GEMS LTD.	Minerals	925,000	-	-	925,000	0%
99	100168235	GEM AND ROCK VENTURES CO. LTD.	Minerals	900,000	-	-	900,000	0%

100	100191695	ARUSHA MINERALS CENTRE LTD.	Minerals	900,000	-	-	900,000	0%
101	100256304	LOOKMANJI CURIO SHOP LTD.	Minerals	870,000	-	-	870,000	0%
102	100321610	COSTER KASEBWA	Minerals	863,750	-	-	863,750	0%
103	101349845	CLEMENT KYAMBILE	Minerals	855,000	-	-	855,000	0%
104	100466023	BRITONS INTERNATIONAL GEMS LTD.	Minerals	837,600	-	-	837,600	0%
105	102472926	ZARI EXPLORATION LIMITED	Minerals	837,500	-	-	837,500	0%
106	107608842	SHAFIE GEMS COMPANY LIMITED	Minerals	831,250	-	-	831,250	0%
107	100956756	BALDWIN & COMPANY LTD	Minerals	787,500	-	-	787,500	0%
108	102531965	DEVENDRA PATEL	Minerals	762,968	-	-	762,968	0%
109	100744589	RAYMOND KISHUMBWA	Minerals	750,000	-	-	750,000	0%
110	110312539	RUBY CREEK RESOURCES (TANZANIA) LIMITED	Minerals	750,000	-	-	750,000	0%
111	106975108	BHAVANI STONE QUARRIES LIMITED	Minerals	747,978	-	-	747,978	0%
112	101239845	EVANS TEMU	Minerals	746,770	-	-	746,770	0%
113	100760940	IRAQW Minerals TANZANIA LTD.	Minerals	726,500	-	-	726,500	0%
114	100372304	ADAM ATHUMAN	Minerals	710,596	-	-	710,596	0%
115	101562638	ABEID CHANG'A	Minerals	702,400	-	-	702,400	0%
116	107101861	AMBONI QUERRIES	Minerals	676,500	-	-	676,500	0%
117	105264135	TAKE LIMITED	Minerals	670,221	-	-	670,221	0%
118	105294840	LITHOS AFRICA (ZANZIBAR) LTD	Minerals	666,000	-	-	666,000	0%
119	100482711	PATRICK IPYANA	Minerals	630,403	-	-	630,403	0%
120	100239485	AFRICAN Minerals SERVICES (TANZANIA) PTY LIMITED	Minerals	625,000	-	-	625,000	0%
121	106489548	Minerals ZONE TRADING CO. LIMITED	Minerals	606,203	-	-	606,203	0%
122	103661242	AMINIEL SIKAWA	Minerals	600,000	-	-	600,000	0%
123	109100560	MOHAMED MOLLEDINA DHALLA	Minerals	582,000	-	-	582,000	0%
124	106381429	NICHOLAUS KIJUU	Minerals	566,000	-	-	566,000	0%

125	100737248	BUILDING UTILITIES LIMITED	Minerals	525,000	-	-	525,000	0%
126	101603369	SHARIFA SLEYUM	Minerals	520,500	-	-	520,500	0%
127	104836038	SHYAM JIVAN	Minerals	520,000	-	-	520,000	0%
128	101082563	MICHAEL SUMARI	Minerals	500,000	-	-	500,000	0%
129	101124517	DISMAT INTERNATIONAL (TANZANIA) LTD	Minerals	500,000	-	-	500,000	0%
130	100237180	AL- MAROOF GEMS LTD.	Minerals	495,000	-	-	495,000	0%
131	101660818	IDDI LEKEY	Minerals	487,500	-	-	487,500	0%
132	108753609	LEADING GEMS (T) LIMITED	Minerals	454,400	-	-	454,400	0%
133	101237001	PANCRAS NJAU	Minerals	452,060	-	-	452,060	0%
134	103950112	KASCCO Minerals LTD.	Minerals	450,000	-	-	450,000	0%
135	104539920	TOMGEMS COMPANY LIMITED.	Minerals	450,000	-	-	450,000	0%
136	106889724	SUPPLY AND LOGISTICS TANZANIA LIMITED	Minerals	450,000	-	-	450,000	0%
137	100196247	HASNAIN MOLEDINA	Minerals	425,000	-	-	425,000	0%
138	103985366	FEY KIDEE	Minerals	420,120	-	-	420,120	0%
139	109673714	CR MINERALS COMPANY LIMITED	Minerals	414,000	-	-	414,000	0%
140	103910528	ELISAA MBISE	Minerals	413,000	-	-	413,000	0%
141	102554078	KHALED ALLY	Minerals	400,000	-	-	400,000	0%
142	106442320	RAMADHANI RAJABU	Minerals	390,000	-	-	390,000	0%
143	100478188	JOSEPH MDOE	Minerals	387,500	-	-	387,500	0%
144	100172739	J N Minerals CO. LTD.	Minerals	385,294	-	-	385,294	0%
145	100852977	SR MINERALS LTD.	Minerals	375,000	-	-	375,000	0%
146	105250657	DENIS SINGH	Minerals	375,000	-	-	375,000	0%
147	105195885	ALIHUSSEIN JAFFAER	Minerals	363,750	-	-	363,750	0%
148	101586960	ELIEZERI MBOWE	Minerals	357,500	-	-	357,500	0%
149	100744511	RIVER GEMS TANZANIA LIMITED	Minerals	347,500	-	-	347,500	0%

150	101543978	SALEHBHAI EBRAHIMJEE	Minerals	345,099	-	-	345,099	0%
151	105130503	KATHERINA KITANGE	Minerals	340,000	-	-	340,000	0%
152	102531744	MIHIR PATEL	Minerals	337,500	-	-	337,500	0%
153	107458328	MCHANGA MBARUK	Minerals	320,000	-	-	320,000	0%
154	100234319	FAKHRI SALT FARM	Minerals	315,328	-	-	315,328	0%
155	101273083	VINAY KHIMJI	Minerals	315,000	-	-	315,000	0%
156	104341675	KAWINA MAITA	Minerals	312,500	-	-	312,500	0%
157	100168448	TANGANYIKA PRECIOUS EXPORT CO LIMITED	Minerals	300,000	-	-	300,000	0%
158	100804336	SINU FARM LTD.	Minerals	300,000	-	-	300,000	0%
159	101329364	DHAHABU EXPLORATION & Minerals CO. LTD.	Minerals	300,000	-	-	300,000	0%
160	101594971	FARNAZ SHEIKH	Minerals	300,000	-	-	300,000	0%
161	102187652	GEM CREATION (T) LTD.	Minerals	300,000	-	-	300,000	0%
162	101175782	JUBILEE RESOURCE LIMITED	Minerals	295,500	-	-	295,500	0%
163	106341710	ABDULRAHIM ABDULKADIR	Minerals	291,750	-	-	291,750	0%
164	100238772	RAINBOW GEMS LIMITED	Minerals	291,300	-	-	291,300	0%
165	100692651	KEVAL SONI	Minerals	291,000	-	-	291,000	0%
166	101030113	RAMESH SONI	Minerals	291,000	-	-	291,000	0%
167	101734234	ABDUL JUMA	Minerals	291,000	-	-	291,000	0%
168	104303889	RAKHEE PATTNI	Minerals	291,000	-	-	291,000	0%
169	102002725	LIVING MOSHI	Minerals	287,500	-	-	287,500	0%
170	100531925	GRAMARK (T) LTD.	Minerals	280,000	-	-	280,000	0%
171	101384756	KIMBUSHI INVESTMENT LTD.	Minerals	280,000	-	-	280,000	0%
172	100566818	NATWER DAMODER	Minerals	275,500	-	-	275,500	0%
173	101597792	THEOPHILO NGAMITE	Minerals	275,000	-	-	275,000	0%
174	100219425	SAMAX RESOURCES LTD.	Minerals	250,000	-	-	250,000	0%

175	100243970	NAVAL GEMS LTD.	Minerals	250,000	-	-	-	250,000	0%
176	101549690	SHININI MILIA	Minerals	250,000	-	-	-	250,000	0%
177	101724174	TRUSTAN Minerals & TRADING CO. LTD.	Minerals	250,000	-	-	-	250,000	0%
178	101984583	FINIAS LAIZER	Minerals	250,000	-	-	-	250,000	0%
179	100672618	FAKRUDDIN AMIJEE	Minerals	245,500	-	-	-	245,500	0%
180	105674740	SIMON MASIKA	Minerals	240,000	-	-	-	240,000	0%
181	101002195	SHUKRA TRADING CO .LTD.	Minerals	225,000	-	-	-	225,000	0%
182	104020704	BINAY GOKANI	Minerals	225,000	-	-	-	225,000	0%
183	107971297	ORION Minerals COMPANY LIMITED	Minerals	220,000	-	-	-	220,000	0%
184	101567974	SADIK JUNEJA	Minerals	218,750	-	-	-	218,750	0%
185	106561621	METRO GEMS & JEWELLERS	Minerals	216,000	-	-	-	216,000	0%
186	108109947	SAMWEL YOHANA	Minerals	200,000	-	-	-	200,000	0%
187	100171295	TUCKMAN MINES & MINERALS (T) LTD.	Minerals	187,500	-	-	-	187,500	0%
188	100262657	SARAJEVO Minerals CO. LIMITED	Minerals	187,500	-	-	-	187,500	0%
189	100936992	MATHIAS MANGA	Minerals	187,500	-	-	-	187,500	0%
190	101229688	CRYSTAL MIKWAMBA GOLDMinerals CO. LTD.	Minerals	187,500	-	-	-	187,500	0%
191	101712397	COLOUR LINE INTERNATIONAL LIMITED	Minerals	187,500	-	-	-	187,500	0%
192	104259677	E-L HILAL MINERAL LTD	Minerals	187,500	-	-	-	187,500	0%
193	104544215	GEOCOPA COMPANY LIMITED	Minerals	187,500	-	-	-	187,500	0%
194	100639505	GEM CENTRE LIMITED	Minerals	180,000	-	-	-	180,000	0%
195	101603393	ABDALLAH JONGO	Minerals	180,000	-	-	-	180,000	0%
196	102532333	HIREN PATEL	Minerals	180,000	-	-	-	180,000	0%
197	106235694	GEMALL LIMITED	Minerals	180,000	-	-	-	180,000	0%
198	107296107	TANZANIA GEOLOGICAL SURVEY (GST)	Minerals	174,732	-	-	-	174,732	0%
199	110023634	T & C GROUP HOLDINGS (T) LIMITED	Minerals	173,335	-	-	-	173,335	0%

200	103488842	ELIAKIM MOLLEL	Minerals	160,000	-	-	160,000	0%
201	100226359	AFRICA ASIA PRECIOUS STONES & Minerals CO. LTD.	Minerals	150,000	-	-	150,000	0%
202	100243261	TANGANYIKA DIAMOND LTD.	Minerals	150,000	-	-	150,000	0%
203	100670585	SWALEHE ALLY	Minerals	150,000	-	-	150,000	0%
204	100804352	KAVEL COFFEE PLANTATION LTD.	Minerals	150,000	-	-	150,000	0%
205	100930153	MOTEL HONOLULU LTD.	Minerals	150,000	-	-	150,000	0%
206	101182754	INTERSTATE Minerals & MINERALS (T) LTD.	Minerals	150,000	-	-	150,000	0%
207	101313298	MONEY YUSUF	Minerals	150,000	-	-	150,000	0%
208	101476111	MURASSA GEMS LTD.	Minerals	150,000	-	-	150,000	0%
209	101611949	MAKO Minerals COMPANY LIMITED	Minerals	150,000	-	-	150,000	0%
210	101725278	JOHN MISOKE	Minerals	150,000	-	-	150,000	0%
211	101889440	GODFREY KISHE	Minerals	150,000	-	-	150,000	0%
212	102834267	SULEMAN HEMED	Minerals	150,000	-	-	150,000	0%
213	105022646	MAHUN CONSTRUCTION AND Minerals SERVICES LIMITED	Minerals	150,000	-	-	150,000	0%
214	105066732	M & M GEMSTONE DEALERS LIMITED	Minerals	150,000	-	-	150,000	0%
215	105446209	KILIMAKIBO GEMSTONE CO	Minerals	150,000	-	-	150,000	0%
216	106196974	AAZAM GEMS LIMITED.	Minerals	150,000	-	-	150,000	0%
217	110012055	EARTHSTONE Minerals CORPORATION LIMITED	Minerals	150,000	-	-	150,000	0%
218	110389868	GONDWANA TANZANIA Minerals CORPORATION LIMITED	Minerals	150,000	-	-	150,000	0%
219	100131536	KIWIRA COAL MINES CO. LTD.	Minerals	150,000	-	-	150,000	0%
220	109071315	B & B GEMS	Minerals	145,000	-	-	145,000	0%
221	100947609	BOULDER Minerals COMPANY LIMITED	Minerals	130,000	-	-	130,000	0%
222	103687624	JAFFAR MOHAMED	Minerals	130,000	-	-	130,000	0%
223	100171678	HAI INVESTMENT COMPANY.	Minerals	129,000	-	-	129,000	0%
224	101703797	ROSE MABIBA	Minerals	129,000	-	-	129,000	0%

225	100453371	JUSTINA MPHURU	Minerals	125,000	-	-	-	125,000	0%
226	100714728	ANILCO GEMS LIMITED	Minerals	125,000	-	-	-	125,000	0%
227	100760231	BLUE MINERALS OF (T) LIMITED	Minerals	125,000	-	-	-	125,000	0%
228	101389367	ABDALLAH MOHAMED	Minerals	125,000	-	-	-	125,000	0%
229	101672395	ANSELIM MINJA	Minerals	125,000	-	-	-	125,000	0%
230	103520649	FATMA SAID	Minerals	125,000	-	-	-	125,000	0%
231	105934041	I.SI.AR.COMPANY LIMITED.	Minerals	125,000	-	-	-	125,000	0%
232	102772792	HALFAN MBWAMBO	Minerals	120,000	-	-	-	120,000	0%
233	100539896	INDUSTRIAL MINERALS Minerals CO. LTD.	Minerals	100,000	-	-	-	100,000	0%
234	100861887	HAMISI KIM	Minerals	100,000	-	-	-	100,000	0%
235	100878143	MWALAZI MINES CO. LTD.	Minerals	100,000	-	-	-	100,000	0%
236	101176827	REXWELL Minerals COMPANY LIMITED	Minerals	100,000	-	-	-	100,000	0%
237	101197794	SABIRABANU MOHAMED	Minerals	100,000	-	-	-	100,000	0%
238	101249751	WORLD GEM SUPPLIES LTD	Minerals	100,000	-	-	-	100,000	0%
239	101431134	JOHN MAKUZA	Minerals	100,000	-	-	-	100,000	0%
240	102056760	J. C. J. COMPANY LIMITED.	Minerals	100,000	-	-	-	100,000	0%
241	103401143	STELLA SHAYO	Minerals	100,000	-	-	-	100,000	0%
242	104062474	GEORGE KIWIA	Minerals	100,000	-	-	-	100,000	0%
243	104535577	SHY GEM AND MINERALS COMPANY	Minerals	100,000	-	-	-	100,000	0%
244	104893945	RAKESH GOKHROO	Minerals	100,000	-	-	-	100,000	0%
245	104979033	M/S PRESTIGE DIAMONDS TANZANIA LIMITED	Minerals	100,000	-	-	-	100,000	0%
246	105129904	LEONARD CHANDE	Minerals	100,000	-	-	-	100,000	0%
247	108721626	RAHIMI ISMAIL	Minerals	100,000	-	-	-	100,000	0%
248	110363060	SHANG DONG GOLD MINE TANZANIA CO. LIMITED	Minerals	100,000	-	-	-	100,000	0%
249	104751709	HAROUN MASOUD	Minerals	95,000	-	-	-	95,000	0%

250	106171106	GEOFAHRT LTD.	Minerals	87,200	-	-	-	87,200	0%
251	106171173	GEOMIDAS LTD.	Minerals	86,700	-	-	-	86,700	0%
252	101261816	NYASO COMPANY LIMITED	Minerals	62,500	-	-	-	62,500	0%
253	102672895	SEBASTIAN CHINDANDI	Minerals	62,500	-	-	-	62,500	0%
254	103520053	AMBROSE MUSHI	Minerals	62,500	-	-	-	62,500	0%
255	100947617	SUNMinerals LIMITED	Minerals	62,000	-	-	-	62,000	0%
256	101787974	FRANS GEM INTERNATIONAL LTD.	Minerals	60,000	-	-	-	60,000	0%
257	102941225	THOBIAS NYALWAH	Minerals	55,000	-	-	-	55,000	0%
258	103571685	REHEMA MUSHI	Minerals	50,000	-	-	-	50,000	0%
259	104708811	LAKE CEMENT LIMITED	Minerals	50,000	-	-	-	50,000	0%
260	105360673	TANZANIA QUARRIES LTD	Minerals	41,100	-	-	-	41,100	0%
261	108772514	THOBIAS MANYANYIHO	Minerals	40,000	-	-	-	40,000	0%
262	102227719	NANG'ARA GOLD DEALERS (T) LTD.	Minerals	35,000	-	-	-	35,000	0%
263	100191768	JIT GEMS LTD.	Minerals	25,000	-	-	-	25,000	0%
264	102975464	JAMBO Minerals LTD.	Minerals	11,000	-	-	-	11,000	0%
265	104314775	LEVINA KOMBA	Minerals	10,500	-	-	-	10,500	0%
266	101709523	ROGERS SEZINGA	Minerals	10,000	-	-	-	10,000	0%
267	100868210	UMBA GEMSTONE EXPLORATION COMPANY LTD	Minerals	3,000	-	-	-	3,000	0%
268		Dominion Oil and Gas	Oil and Gas	-	171,333,333	-	-	171,333,333	0%
269		Petrodel Resources/Heritage	Oil and Gas	-	89,629,760	-	-	89,629,760	0%
270		Ndovu Resources Ltd	Oil and Gas	-	13,904,000	-	-	13,904,000	0%
271		Artumas Group	Oil and Gas	-	2,697,333	-	-	2,697,333	0%
272		Hydrotanz	Oil and Gas	-	2,689,333	-	-	2,689,333	0%
		GRAND TOTAL		214,084,433,616	17,921,381,984	53,511,403,955	285,517,219,554	100%	

Source: Ministry of Energy and Minerals, Tanzania Minerals Audit Agency, Tanzania Revenue Authority