

Third Reconciliation Report

For

Tanzania Extractive Industries Transparency
Initiative (TEITI) for the year ended 30 June 2011

Prepared by
BDO East Africa in association with
Paulsam Geo-Engineering Limited

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LIST OF ABBREVIATIONS

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

1. EXECUTIVE SUMMARY

The Third TEITI reconciliation covering the period from July 1st, 2010 to June 30th, 2011 was carried out from February 15th, 2013 to June 26th, 2013 by BDO East Africa, Tanzania in association with Paulsam Geo-Engineering Limited. The objective of the assignment was to undertake a reconciliation of material payments provided by mining, oil and gas companies, and receipts from Government agencies. A scoping study was carried out to determine the number of participating companies, and to provide guidance on the materiality payments. The Scoping Study Report was approved by MSG at its meeting on April 17th, 2013, and agreed that materiality threshold for payments be TzS. 150,000,000 (TzS 0.15 Billion). Based on this threshold, 30 companies were selected (18 mining and 12 oil and gas companies) as covered entities for 3rd TEITI Report, representing more than 99% of the total revenue collected by the TRA, MEM, and TPDC during the year ended June 30, 2011.

Highlights

The main highlights from the reconciliation exercise of Third TEITI Report are as follows:

- a. The number of taxpayers (30 companies) selected to be covered in Third Report is higher than the number of taxpayers (23 companies) included in the Second TEITI Report. The number of participation increased by 30%.
- b. For the period from July 1st, 2010 to June 30th, 2011, the Government reported to have received total revenue of TzS 497 billion (USD 329.64). Government revenue in the Second TEITI Report was TzS 419 billion (USD 305.36 million), an increase of 19%.¹
- c. Out of the 30 selected companies, 29 companies, a response rate of 97%, submitted reporting templates, complied with the requirement to submit an audit certificate as well as audited financial statements. One company (Tullow Tanzania B.V) did not submit reporting template because the company was no longer operating in Tanzania at the time of preparing this Report. However, the Government unilaterally reported receipts amounting to TzS 893 million (0.18% of total reported government receipts).
- d. Net tax revenue (Total payments less PAYE, social contributions, and VAT on import duty) received from Bulyanhulu, Geita Gold Mine, North Mara, Pangea (Buzwagi & Tulawaka), and Golden Pride was TzS 252 billion in 2010/2011. In 2009/2010 net tax revenue from these six large-scale gold operators was TzS. 117.6 billion. Net tax revenue as a percentage of gold export in 2009/2010 and 2010/2011 was 6.1% and 9.8% respectively. Export sales reported by all production companies in the Third Report amounted to TzS 3.1 Trillion compared to TzS 2.2 Trillion in the Second Report.
- e. All government reporting templates were certified by the Controller and Auditor General (CAG) with the exception of TRA- Customs Department. The Commissioner for Customs Department signed the templates, the total taxes received by the Customs Department amounted to TzS 52 Billion (10% of total reported government receipts).
- f. Only 5 (out of 30 companies) paid corporation income taxes (CIT). These companies are:- Resolute Tanzania Ltd, Mbeya Cement Company Ltd, Tanzania Portland Cement Company Limited, Pan African Energy Tanzania Ltd, and Tanga Cement Company Limited. Resolute Tanzania Ltd is the only gold mining operation which paid CIT in this period. Three are cement companies and one gas company.
- g. The composition of total Government revenue for the amount of TzS 497 billion is as follows:- TzS 456 billion (92%) are tax revenues, and TzS 41 billion (8%) are social contributions. VAT on imports and fuel levy component received from companies with MDAs is TzS 4 billion (0.88 %) of tax revenue.

¹ Exchange rate used in the 2nd Report is 1USD= TzS 1372.157 and Third Report 1USD= 1507.7

The TzS 4 billion VAT on imports and fuel levy will be refunded to these companies in the future as provided in the MDAs.

- h. Companies reported to have made donations and incurring corporate social responsibility-related expenses (CSR) for the amount of TzS 6.9 Billion. The CSR contributions were not reconciled in this report, they are meant to serve for information purposes.
- i. A net difference of TzS 11 billion (government reported less than the companies reported to have paid) remained unresolved at the end of the reconciliation. This represents 2.21% of the total reported government receipts.
- j. Please see the analysis below as regards corporation tax status of the major mining companies.

The table below shows the profits made by the major seven (7) mining companies for the years 2010 and 2011 as well as the corporation taxes paid and estimated accumulated tax losses carried forward. The information has been extracted from the audited financial statements provided by these companies.

No.	Company	Year ended 31 Dec 2011			Year ended 31 Dec 2010		
		Profit (loss) before tax USD'000	Tax paid USD'000	Estimated accumulated tax losses USD'000	Profit (loss) before tax USD'000	Tax paid USD'000	Estimated accumulated tax losses USD'000
1	Bulyanhulu Gold Mine	205,974	-	905,000	146,054	-	1,075,000
2	Pangea Minerals Limited	138,743	-	157,000	52,155	-	264,000
3	North Mara Gold Mine Limited	79,792	-	262,000	128,805	-	225,000
4	Resolute Tanzania Limited**	68,331	16,432	-	47,249	3,863	-
5	Tanzanieone Mining Limited	327	-	-	(1,482)	-	-
6	Williamson Diamonds Limited	(7,544)	-	-	(16,627)	-	-
7	Geita Gold Mine	327,946	-	-	57,873	-	-
	Grand total revenues	813,569	16,432	1,324,000	414,027	3,863	1,564,000

** - Resolute has a year end of June 2011 instead of December

- Geita Gold Mine had indicated that they started paying corporation tax after December 31, 2011 after the company had utilised tax losses from previous years. For the year ended 31 December 2011, GGM was meant to pay USD 51 Million in corporation taxes but after negotiations with TRA, this amount was offset against a VAT claim by GGM from TRA and no actual tax was paid to TRA. Its expected that going forward, GGM will be paying corporation taxes since the company is profitable and has no unutilised tax losses.
- Bulyanhulu GM, Pangea Minerals and North Mara Gold Mine are not paying corporation taxes though they are making profits and this is because these entities have significant unutilised tax losses from previous years of USD 1.3 Billion as of 31 December 2011 (2010 USD 1.5 Billion. These companies are not expected to pay any corporation taxes until these unutilised tax losses have been utilised entirely and this may take several years in the future.
- Tanzanieone Mining Limited is loss making and not profitable, the reason they did not pay corporation tax
- Williamson Diamonds Limited made losses as seen in the table and therefore did not have taxable profits.

2. COMMENTARY ON CONTRIBUTION OF GOLD REVENUES TO THE GOVERNMENT: A PERSPECTIVE OF MSG

Gold is a single largest mineral commodity in Tanzania. The value of gold exports as a percentage of total mineral exports in 2012 reached 94%, and mineral export revenue increased by 16.3% between 2011 and 2012². The value of mineral exports increased from USD 1.98 billion (equivalent to TzS 3.2 trillion) in 2011 to USD 2.3 billion (equivalent to TzS 3.7 trillion) in 2012. The contribution of mineral sector to GDP was 3.5% in 2012 compared to 3.3% in 2011, using 2012 prices. The high revenue growth is attributed to the increase of gold prices in world markets from the average price of USD 1,571.28 per ounce in 2011 to USD 1,668.63 per ounce in 2012.

Despite of impressive statistics above, the public is increasingly becoming dissatisfied with the benefits accruing from the mineral sector to support national budget and growth. Reforms in mid-1990s which were aimed to attract investments in the minerals sector led to developments of Mineral Policy 1997, Mining Act 1998, and Regulations 1999. These pro-investment policies and laws attracted at least 6 large-scale gold mining operations. As the Result of public discontent, the Government commissioned Mineral Sector Review to identify areas in existing policy, legal and regulatory framework in the mineral sector. The Review study led to new Mineral Policy 2009 and Mining Act 2010.

Even though there is new law, it has little impact in terms of revenue contribution to the Government because a mechanism for collecting substantial economic rent when prices are high is not provided in the Mining Act 2010. In addition, the Government's position to re-negotiate existing contracts is weakened because fiscal terms in old contracts were fixed for the entire life of mine of large-scale operations. Some studies also indicate the lack of audit technical capacity on the part of the Government to assess what should have been received by the Government.

In the Government fiscal year 2010/2011 for which this report is covering, Golden Price Mine (which is owned by Resolute Tanzania Limited) was the only company that paid corporate tax out of six large-scale gold mine operations. Resolute was opened in 1997, and it is the first large-scale gold mine to open in Tanzania after reforms in the mid-1990s. In June 2013, Resolute closed its mine after having been in operating for 16 years. During this period, Resolute paid corporate tax in the last two years of the mine life. In 2011/2012 the company paid TzS 37.2 billion of corporate tax, making the total payment of TzS 71.1 billion³ of corporate income tax. The other large-scale gold operators did not pay corporate tax in this reporting period.

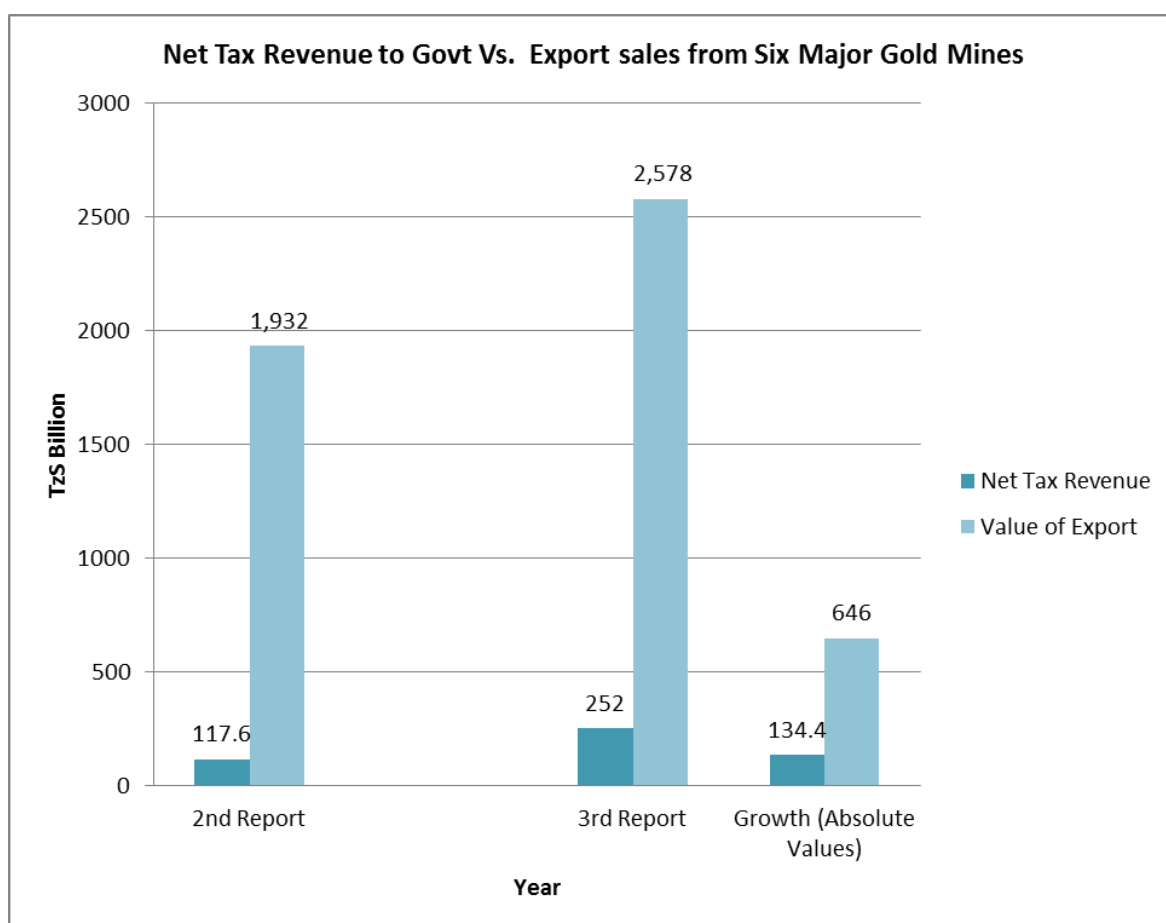
The low corporate tax payments by six large-scale gold operators are also evident in the First, Second, and Third TEITI Reports. Reports show that tax revenue to the Government comes mainly in the form royalties and taxes on wages. In the Reports, employee-related taxes accounted for around 50% of total mining taxes in 2008/2009 and slightly below 30% in 2009/2010⁴. Total corporate tax payments to the Government were TzS 1.4 billion in the First Report and 27.7 billion in the Second Report.

Analysis of Second and Third Reports indicate low net tax revenue as percentage of sales of gold exports by the six large-scale operators for two financial years covered in the reports. The net tax revenue as a percentage of gold export in 2009/2010 and 2010/2011 was 6.1% and 9.8 % respectively. These figures show a disproportion revenue-sharing between companies and the Government, raising the question as to whether economic rent collected by the resource owner is a fair share. The table below provide contrast of net tax revenue against gold export sales in FY 2009/2010 and 2010/2011. PAYE, social contributions, and VAT on import duty were deducted from total Government receipts to calculate net tax revenue from the six large-scale gold operators.

² Ministry of Energy and Minerals' Budget Speech -June 2013

³ Ministry of Energy and Minerals Budget Speech, June 2012/2013

⁴ International Centre for Tax and Development (ICTD) Working Paper by Olav Lundstøl, Gaël Raballand and Fuvya Nyirongo, April 2013



Small revenue flows to the Government as figures indicate above bring up a concern as to why the Government revenue is not commensurate to the rise of gold prices. A study: Low Government Revenue from the Mining Sector in Zambia and Tanzania: Fiscal Design, Technical Capacity or Political Will?⁵ provides insights on government vs. Company revenue-sharing, Tanzania being one of the case studies. The Study reveals that the forgone mining revenue by Tanzania Government has increased both in absolute and relative terms, in particular from 2004/2005 onwards regardless of price of gold.

One of the arguments on the part of mining companies is that increased gold price is normally associated with operating costs (OPEX) going up. While this might be in part true, commodity prices may go up due to drivers other than OPEX. For example, during the global financial crisis the gold price could have gone up due to investors migrating from financial assets to buying gold as safer storage of wealth. The average price of gold at the time when these large scale operators began production in late 1990s was around USD 280 per ounce. The gold price increased steadily since then to USD 1528.64 per ounce in June 2011 (the covering period of this Report). The gold price in 2012 was even higher, at 1668.63 per ounce. In this case, the Government share could have gone up if Tanzania's mining fiscal regime had a mechanism to trigger Windfall Profit Tax (WPT) in the event of extraordinary gold price hikes.

There are factors which affect timely revenue to the Government, one of them being a decision for a company to re-invest profits back to operations, which is not uncommon business practice. However, in poor countries, delays of revenue have consequences to Government budgets, and therefore, affect social expenditures in health, education, and infrastructure. The debate as to whether the Tanzania Government has been getting a fair share from mineral sector is welcome and timely. Going forward, there has to be a

⁵ International Centre for Tax and Development (ICTD) Working Paper by Olav Lundstøl, Gaël Raballand and Fuvya Nyirongo, April 2013

balance between putting in place mechanisms for collecting a fair amount of revenues to advance Tanzania's socio-economic development targets and creating better environment for investments.

There is a global trend of studies directed towards examining how resource-rich countries and extractive companies can divide revenues in the manner that each gets a fair share. The Study by International Centre for Tax Development (ICTD, April 2013) recommends that the principal elements needed to secure improved revenue-sharing in mining are: i) robust fiscal design, including a progressive element to capture windfalls while encouraging cost saving and production; ii) specialised tax administration for extractive industries and mining, to minimise the erosion of the tax base and to establish and enforce correct tax assessments; and iii) political will and accountability in order to secure the expected tax collection from mineral extraction over time with increased transparency of mining-related revenues.

The African Progress Panel (APP), Chaired by former Secretary-General of the United Nations Kofi Annan, launched the African Progress Report at the World Economic Forum in Cape Town, May 2013. The Panel challenges African Government leaders to seek multilateral solutions with donor countries and multinational extractive companies so that Africa's natural resources help to improve the lives of millions on the continent. It is mentioned in the APP Report that the majority of resource-rich countries in Africa are not getting a fair share of natural resources, nor do they get the revenue that is deserved, often because of corrupt practices, transfer pricing, and tax evasion. Similarly, OECD Tax Report 2013 to G20 countries calls for international efforts to compel global companies to pay corporate taxes in the countries where these taxes are due.

3. FINANCIAL FLOWS AND KEY FINDINGS OF THIRD TEITI REPORT

This section of the Report analyses receipts data collected by statutory recipients of Government revenues in terms of payment type, sector, and commodity. In addition, payments by each extractive company (tax and social contributions) are included. This section also provides comparative analysis of First, Second, and Third Reports as well as the unresolved differences of Third Report.

Summary of Financial Flows

The table below is a summary of the taxes declared by taxpayers and revenue received by Government agencies, and the resulting discrepancies. US\$ amounts are converted at the average rate for the period per Oanda (www.oanda.com/currency/historical-rates) US\$=Tzs 1,507.70

No.	Receipt Category	Final reported-TzS	Final reported-US\$	Total Reported by Government Expressed in TzS	Final reported-TzS	Final reported-US\$	Total Reported by Taxpayers Expressed in TzS	Final Discrepancy in TzS
		Government			Company			
	Payments to TRA	330,244,396,172	38,000	330,301,688,772	335,610,425,097	38,000	335,667,717,230	(5,366,028,458)
1	Corporation Tax	67,144,627,149	-	67,144,627,149	67,051,872,672	-	67,051,872,672	92,754,478
2	Alternative Minimum Tax	-	-	-	-	-	-	-
3	Withholding taxes	41,450,349,253	-	41,450,349,253	40,967,434,924	(0)	40,967,434,456	482,914,797
4	Capital Gains Tax	0	-	0	(0)	-	(0)	1
5	Pay As You Earn (PAYE)	86,727,398,528	-	86,727,398,528	86,025,599,120	-	86,025,599,120	701,799,409
6	Skills and Development Levy (SDL)	19,292,343,756	-	19,292,343,756	19,302,002,237	-	19,302,002,237	(9,658,482)
7	Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	63,047,595,230	-	63,047,595,230	63,043,296,270	-	63,043,296,270	4,298,960
8	Stamp Duty	169,220,587	38,000	226,513,187	169,220,587	38,000	226,513,187	0
9	Fuel Levy	-	-	-	5,212,256,200	-	5,212,256,200	(5,212,256,200)
10	Import duty	21,797,920,358	-	21,797,920,358	28,040,077,416	-	28,040,077,416	(6,242,157,058)
11	Excise duty	7,944,448,115	-	7,944,448,115	7,927,759,400	-	7,927,759,400	16,688,715
12	Value Added Tax on Imports paid to Customs Department	22,670,493,194	-	22,670,493,194	17,870,906,272	-	17,870,906,272	4,799,586,922
	Paid to Local and regulatory Authorities	3,688,212,771	400,000	4,291,292,770	3,688,212,770	400,000	4,291,292,770	(0)
13	Paid to Local and regulatory Authorities	3,688,212,771	400,000	4,291,292,770	3,688,212,770	400,000	4,291,292,770	(0)
	Payments to the MEM	12,243,206,038	54,971,597	95,123,882,609	12,243,206,037	58,821,171	100,927,885,104	(5,804,002,495)
14	Royalties	511,584,424	51,756,029	78,544,149,875	511,584,423	55,095,583	83,579,195,653	(5,035,045,778)
15	Annual rents and license fees	105,144,323	1,288,474	2,047,775,819	105,144,323	1,798,493	2,816,732,536	(768,956,717)
16	Profit per production sharing agreements	-	1,927,094	2,905,479,624	-	1,927,094	2,905,479,624	(0)
17	Protected gas/additional gas revenues	11,626,477,291	-	11,626,477,291	11,626,477,291	-	11,626,477,291	(0)
	Payments to TPDC	18,525,837,361	4,538,897	25,369,132,534	18,525,837,362	4,526,043	25,349,752,197	19,380,337
18	Protected Gas Revenue	13,205,690,580	-	13,205,690,580	13,205,690,580	-	13,205,690,580	(0)
19	Additional Gas Revenue	-	-	-	-	-	-	-
20	Profit per Production Sharing Agreement	5,320,146,781	3,292,242	10,283,860,557	5,320,146,781	3,292,242	10,283,860,557	-
21	VAT on Gas Revenue	-	-	-	-	-	-	-
22	Annual rents and license fees	-	1,246,655	1,879,581,397	-	1,233,801	1,860,201,059	19,380,338
	Payments to the Ministry of Finance	1,197,744,350	-	1,197,744,350	1,197,744,350	-	1,197,744,350	-
23	Dividends on Government shares	1,197,744,350	-	1,197,744,350	1,197,744,350	-	1,197,744,350	-
	Total taxes	365,899,396,692	59,948,494	456,283,741,034	371,265,425,617	63,785,214	467,434,391,651	(11,150,650,617)
	Terminal Benefits Payments	40,962,871,862	-	40,962,871,862	40,811,925,734	-	40,811,925,734	150,946,129
24	National Social Security Fund (NSSF) contribution	35,298,487,436	-	35,298,487,436	35,147,541,307	-	35,147,541,307	150,946,129
25	Parastatal Pension Fund (PPF) contribution	5,664,384,426	-	5,664,384,427	5,664,384,427	-	5,664,384,427	-
	Grand total payments 2010/2011	406,862,268,554	59,948,494	497,246,612,897	412,077,351,350	63,785,214	508,246,317,384	(10,999,704,488)

Receipts by Payment Kind (Taxes and Non-Taxes)

The table and chart below show amounts reported by the Government per payment kind (taxes and non-taxes)

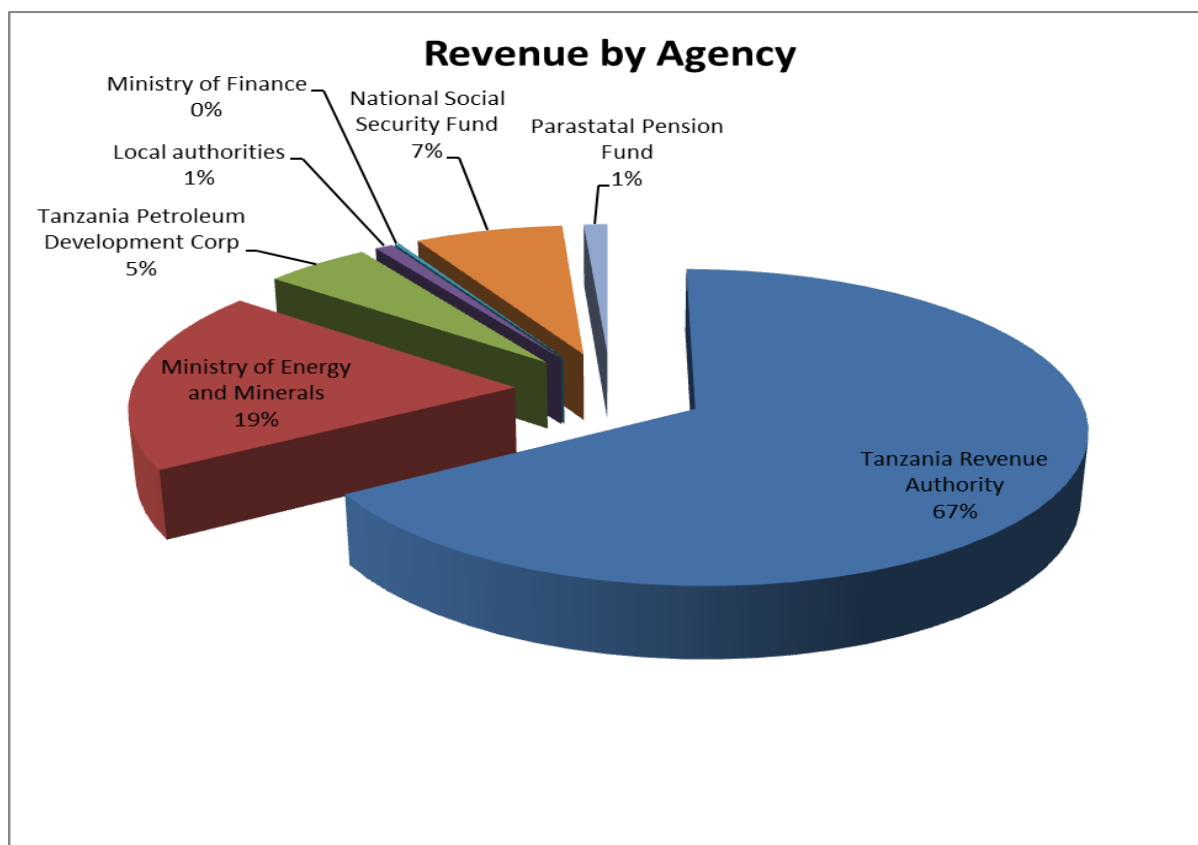
Payment Type	TzS'000	%age
Tax revenues	456,283,741	92%
Terminal benefits	40,962,872	8%
Total receipts	497,246,613	100%

Source: Reporting Templates

Receipts by Government Agency

The table and chart below shows amounts reported by each Government agency.

Government Agency	TzS'000	%age
Tanzania Revenue Authority	330,301,689	66%
Ministry of Energy and Minerals	95,123,883	19%
Tanzania Petroleum Development Corp	25,369,133	5%
Local authorities	4,291,293	1%
Ministry of Finance	1,197,744	0.2%
National Social Security Fund	35,298,487	7%
Parastatal Pension Fund	5,664,384	1%
Total taxes received	497,246,613	100%



Source: Reporting Templates

Receipts By: Company, Sector, and Commodity

The table below represent receipts reported by the Government from each company.

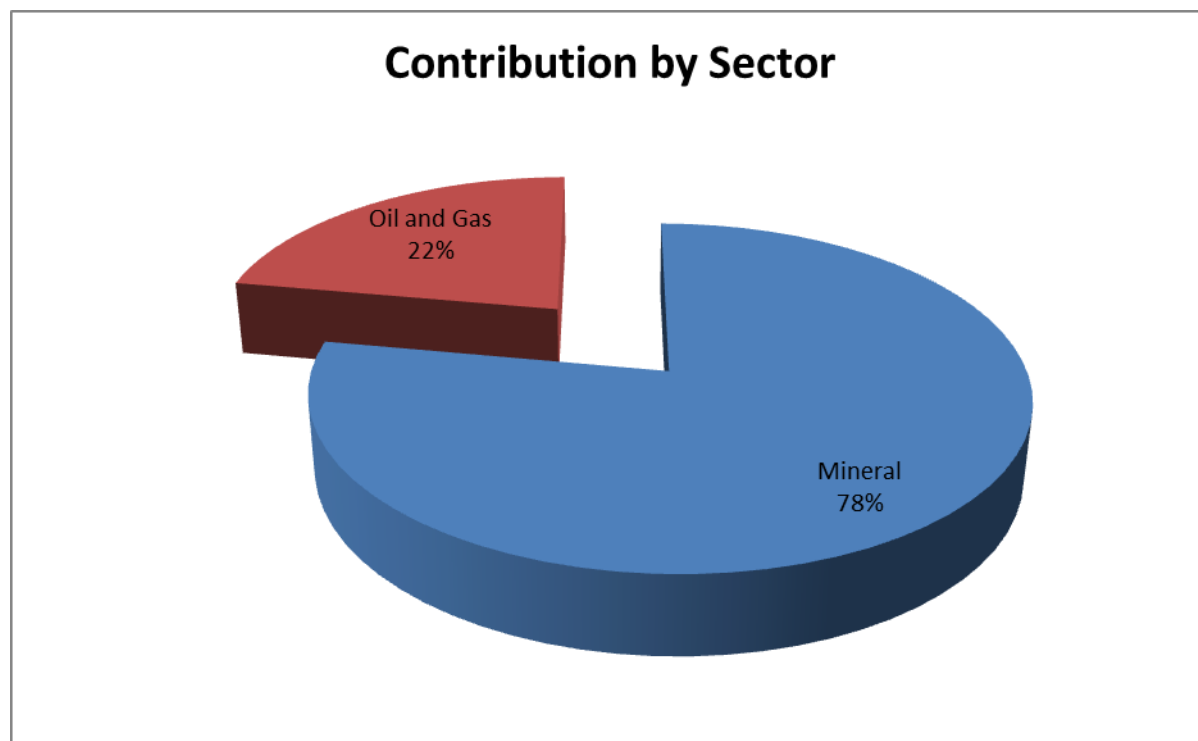
No.	Company	Final reported by Government- TZS'000	Final reported by Government-US\$	Final reported by Government-US\$ converted to	Total reported by Government TZS'000	Sector	Commodity
1	Williamson Diamonds Limited	6,938,752	625,507	943,076	7,881,828	Minerals	Diamonds
2	Baffex Tanzania Limited	506,740	-	-	506,740	Minerals	Gold
3	Barrick Exploration Africa Limited	2,086,943	45,257	68,234	2,155,177	Minerals	Gold
4	Bulyanhulu Gold Mine Limited	52,726,808	12,245,302	18,462,241	71,189,050	Minerals	Gold
5	Canaco Tanzania Limited	981,403	75,840	114,344	1,095,747	Minerals	Gold
6	Geita Gold Mining Limited	30,270,592	15,136,310	22,821,015	53,091,608	Minerals	Gold
7	North Mara Gold Mine Limited	29,901,164	8,398,985	12,663,150	42,564,313	Minerals	Gold
8	Pangea Minerals Limited	24,497,724	10,409,550	15,694,478	40,192,202	Minerals	Gold
9	Resolute (Tanzania) Limited	34,856,075	5,256,462	7,925,168	42,781,243	Minerals	Gold
10	Shanta Mining Company Limited	2,338,936	49,581	74,753	2,413,690	Minerals	Gold
11	TADC 2000 (Tanzam 2000)	368,184	156,750	236,332	604,516	Minerals	Gold
12	Tancan Mining Company Limited	1,171,218	28,208	42,529	1,213,747	Minerals	Gold
13	Mbeya Cement Company Limited	13,491,533	-	-	13,491,533	Minerals	Limestone
14	Tanga Cement Company Limited	43,592,504	-	-	43,592,504	Minerals	Limestone
15	Tanzania Portland Cement Co. Ltd	53,242,003	-	-	53,242,003	Minerals	Limestone
16	Tanzaniteone Mining Limited	3,569,841	145,665	219,619	3,789,460	Minerals	Tanzanite
17	Tanzaniteone Trading Limited	583,842	-	-	583,842	Minerals	Tanzanite
18	Mantra Tanzania Limited	6,553,150	74,539	112,382	6,665,532	Minerals	Uranium
18	Sub total receipts from minerals	307,677,413	52,647,955	79,377,322	387,054,735		
1	Beach Petroleum Tanzania Limited	1,247,487	178,652	269,354	1,516,841	Oil & Gas	Gas
2	BG International Limited	906,680	-	-	906,680	Oil & Gas	Gas
3	Dominion Oil & Gas Limited	225,648	92,521	139,494	365,142	Oil & Gas	Gas
4	Etablissement Maurel et Prom	1,704,674	216,232	326,013	2,030,687	Oil & Gas	Gas
5	Ophir Tanzania (Block 1) Limited	19,399,944	166,798	251,482	19,651,426	Oil & Gas	Gas
6	Pan African Energy Tanzania Limited	22,202,780	3,199,529	4,823,931	27,026,711	Oil & Gas	Gas
7	Petrobras Tanzania Limited	6,729,775	485,354	731,768	7,461,542	Oil & Gas	Gas
8	Songas Limited	29,877,934	-	-	29,877,934	Oil & Gas	Gas
9	Statoil Tanzania AS	559,881	86,481	130,387	690,268	Oil & Gas	Gas
10	Tanzania Petroleum Development	14,741,919	2,761,642	4,163,728	18,905,647	Oil & Gas	Gas
11	Tullow Tanzania B.V	874,047	12,854	19,380	893,427	Oil & Gas	Gas
12	Wentworth Gas Limited	714,088	100,476	151,487	865,576	Oil & Gas	Gas
8	Sub total receipts from natural gas	99,184,856	7,300,539	11,007,023	110,191,879		
30	Grand total revenues	406,862,269	59,948,494	90,384,344	497,246,613		

*Converted at the average rate for the period per Oanda (www.oanda.com/currency/historical-rates) US\$=TZs 1,507.70

By Sector;

A table and chart showing contribution by sector.

Sector	TzS'000	%age
Mineral	387,054,735	78%
Oil and Gas	110,191,879	22%
	497,246,613	100%

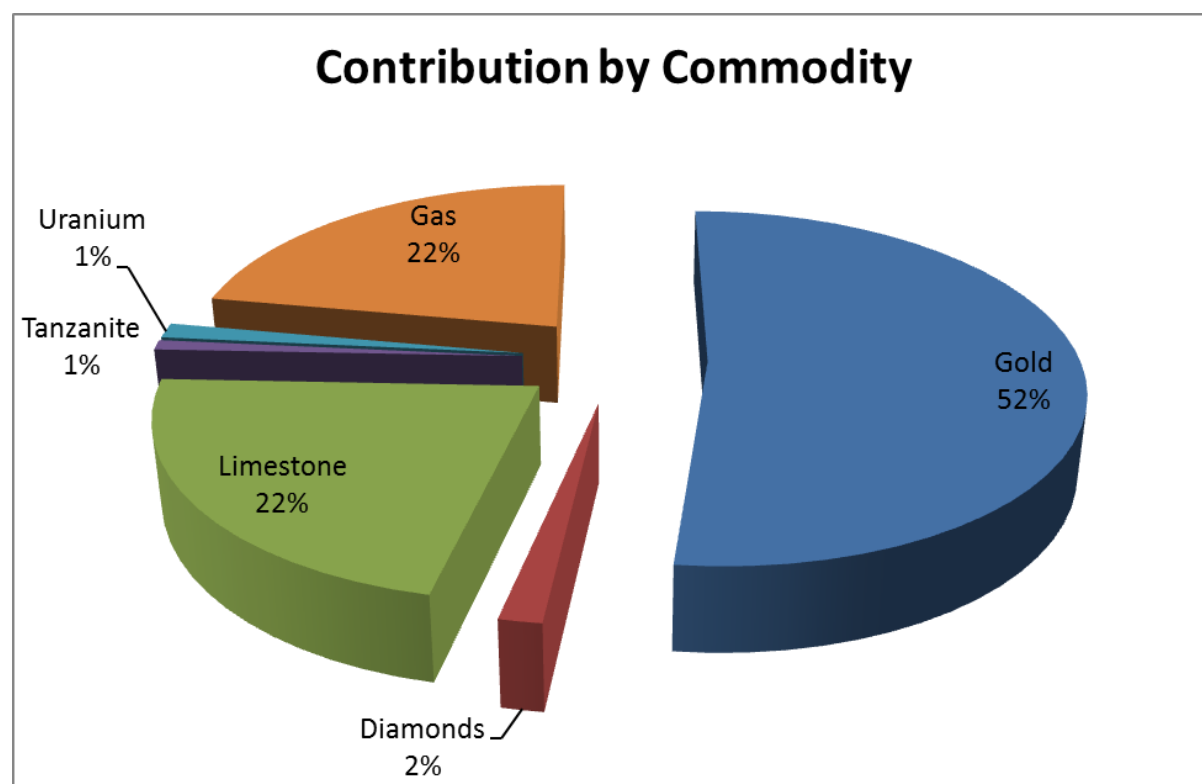


Source: Companies Reporting Templates

By Commodity;

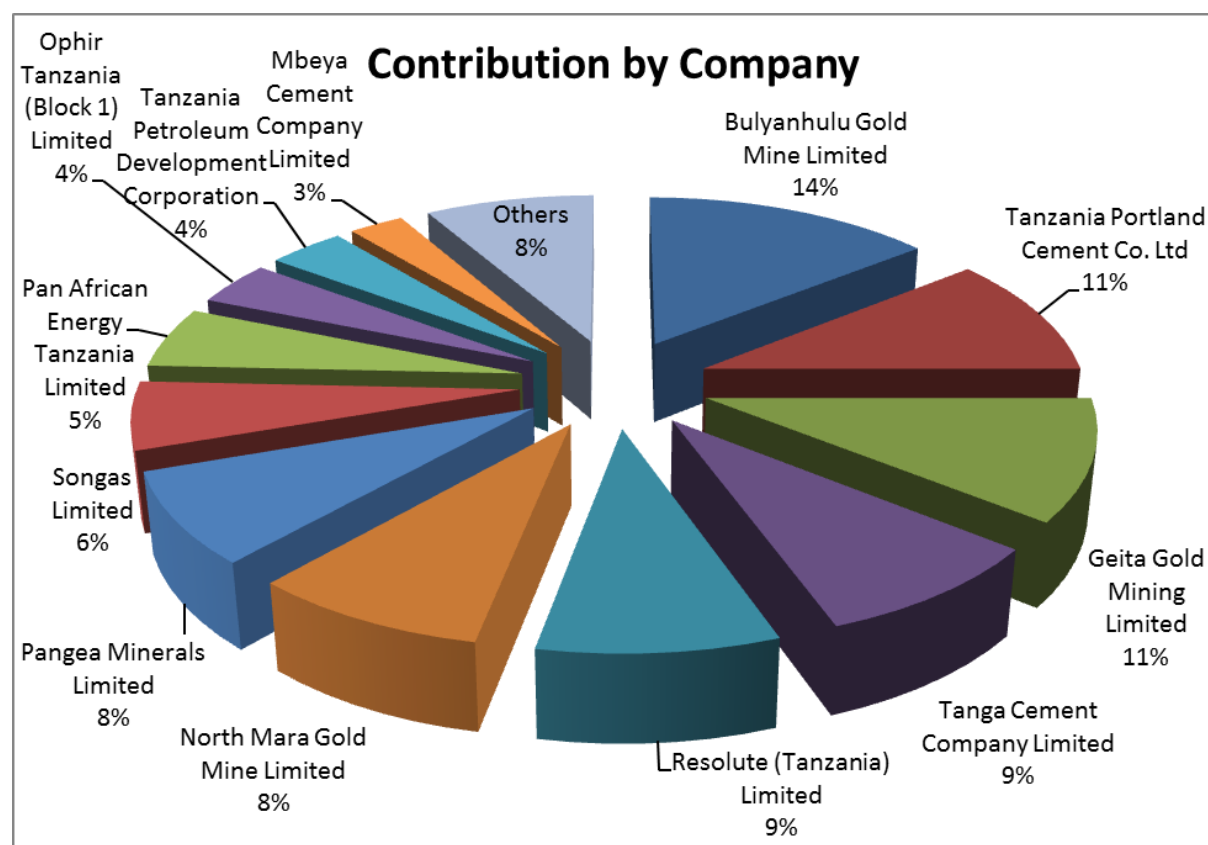
Below is a table and chart showing total government reported receipts by commodity.

Commodity	TzS'000	%age
Gold	257,808,032	52%
Diamonds	7,881,828	2%
Limestone	110,326,041	22%
Tanzanite	4,373,302	1%
Uranium	6,665,532	1%
Gas	110,191,879	22%
Total revenue	497,246,613	100%

**By company**

Below is a table and chart showing total Government reported receipts by company/taxpayer.

No.	Company	Total reported by Government TZS'000	%age
1	Bulyanhulu Gold Mine Limited	71,189,050	14%
2	Tanzania Portland Cement Co. Ltd	53,242,003	11%
3	Geita Gold Mining Limited	53,091,608	11%
4	Tanga Cement Company Limited	43,592,504	9%
5	Resolute (Tanzania) Limited	42,781,243	9%
6	North Mara Gold Mine Limited	42,564,313	9%
7	Pangea Minerals Limited	40,192,202	8%
8	Songas Limited	29,877,934	6%
9	Pan African Energy Tanzania Limited	27,026,711	5%
10	Ophir Tanzania (Block 1) Limited	19,651,426	4%
11	Tanzania Petroleum Development Corporation	18,905,647	4%
12	Mbeya Cement Company Limited	13,491,533	3%
13	Others	41,640,441	8%
Grand total revenues		497,246,613	100%

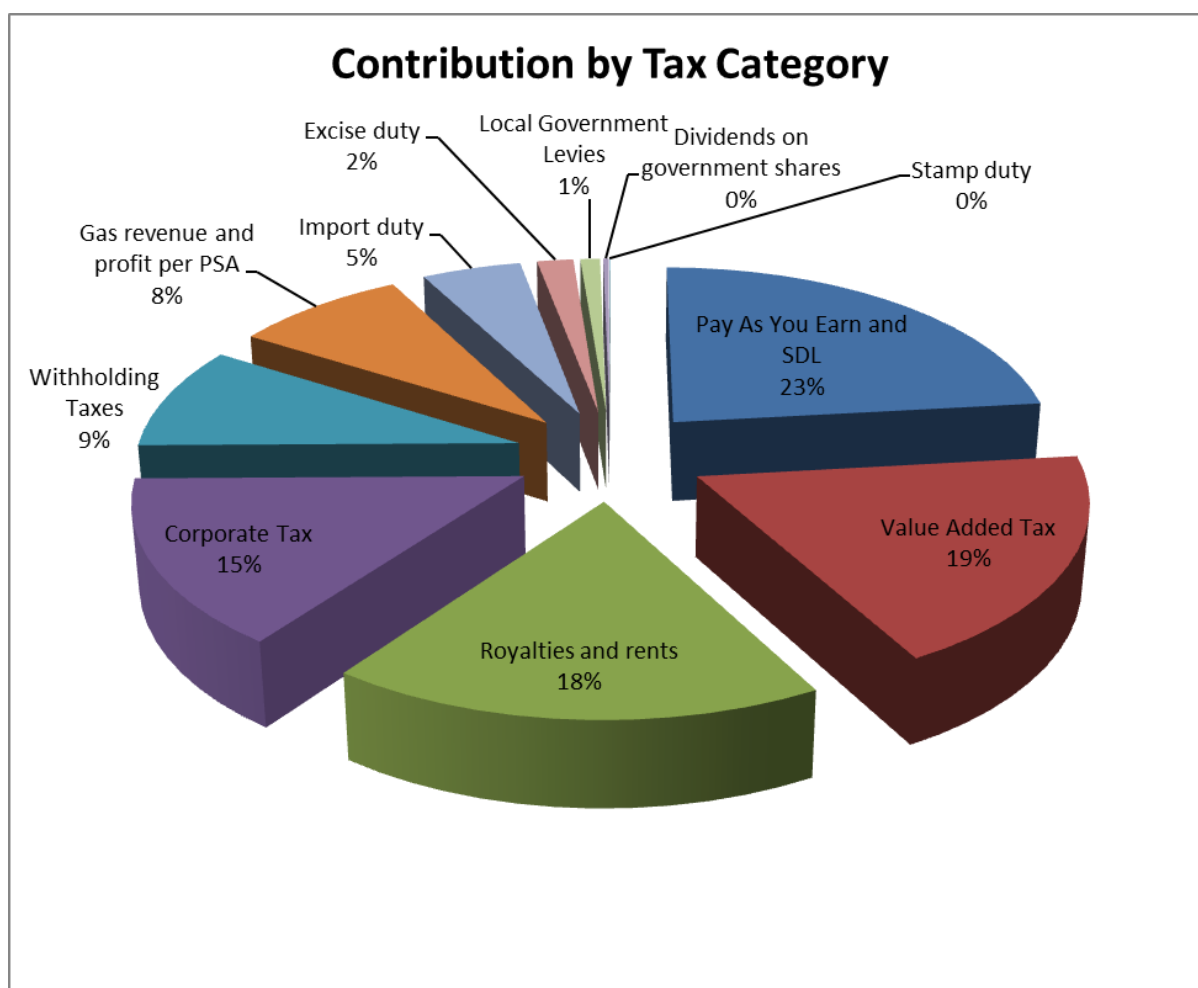


Source: Reporting Templates

Contribution by Payment Category

Table and charts to show receipts reported by payment/tax category.

Tax Category	TzS'000	%age
Pay As You Earn and SDL	106,019,742	23%
Value Added Tax	85,718,088	19%
Royalties and rents	82,471,507	18%
Corporate Tax	67,144,627	15%
Withholding Taxes	41,450,349	9%
Gas revenue and profit per PSA	38,021,508	8%
Import duty	21,797,920	5%
Excise duty	7,944,448	2%
Local Government Levies	4,291,293	1%
Dividends on government shares	1,197,744	0.3%
Stamp duty	226,513	0.05%
Total Taxes	456,283,741	100%

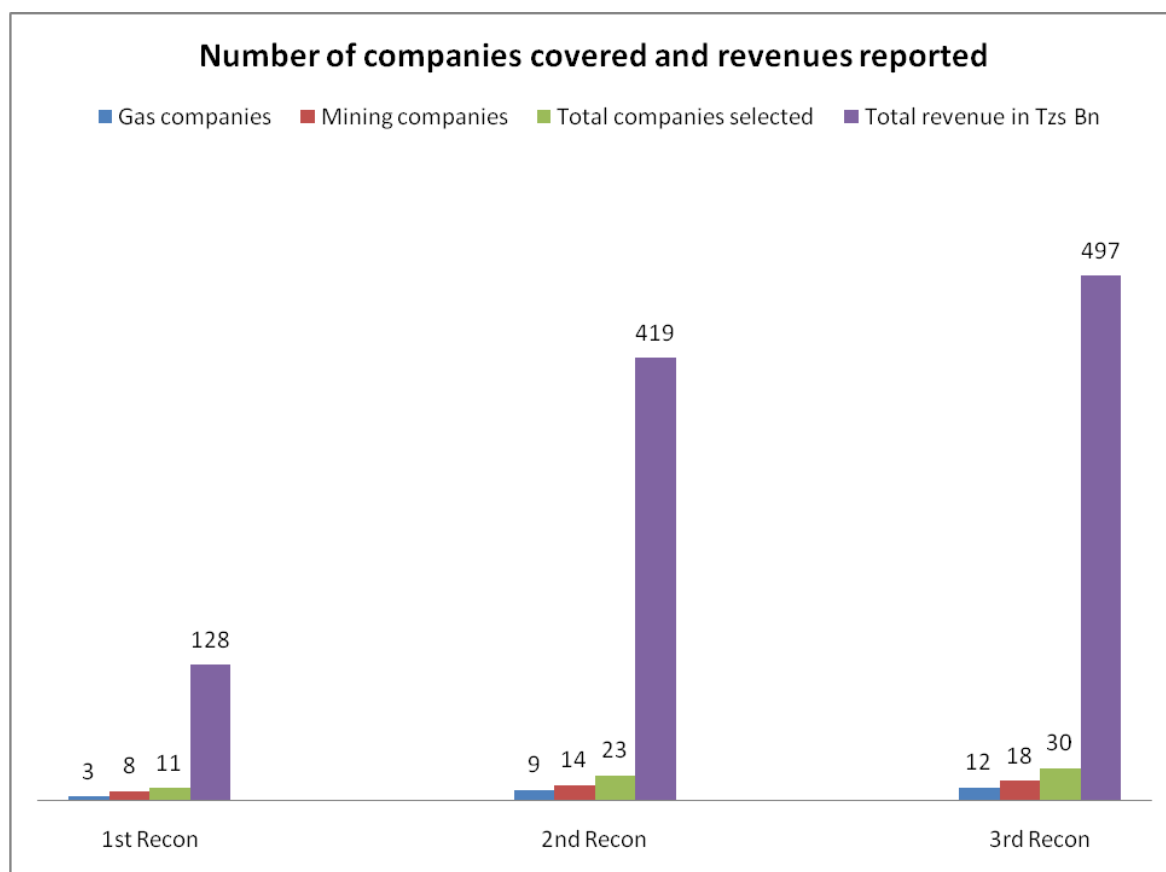


Source: Reporting Templates

First, Second and Third Reports Compared

The number of companies selected for reconciliation in TEITI Reports were as follows: 11 companies for First Report, 23 companies for Second Report, and 30 companies for Third Report. In the First Report, participation of companies was based on the scale of production (large scale operators). As for Second and Third Reports, the selection procedure was based on Scoping Studies. . The Studies led to the increase of company participation.

The chart below compares revenues and number of companies covered over Three TEITI Reports.



Source: 1st, 2nd and 3rd reports

Updates on Discrepancy Follow-ups of 1st (FY 2008/2009) and 2nd (FY 2009/2010) TEITI Reports

Tanzania published its first TEITI reconciliation report in February 2011. The report covered payments made extractive companies and revenues received by the Government from July 1, 2008 to June 30, 2009. The report covered payments from nine mining companies and three gas companies. The Government reported receiving a total of US\$ 99,457,000 while the extractive companies reported to have paid a total of US\$ 135,504,000, resulting in a discrepancy of US\$ 36,047,000. In January 2012, the Office of the Controller and Auditor General issued a report that reduced the discrepancy to US\$ 326,805.07 on mineral royalties, TZS1.3 billion on PAYE (tax on employees salaries), TZS 0.5 on NSSF (social contributions), and TZS 0.3 billion on Skill Development Levy (SDL).

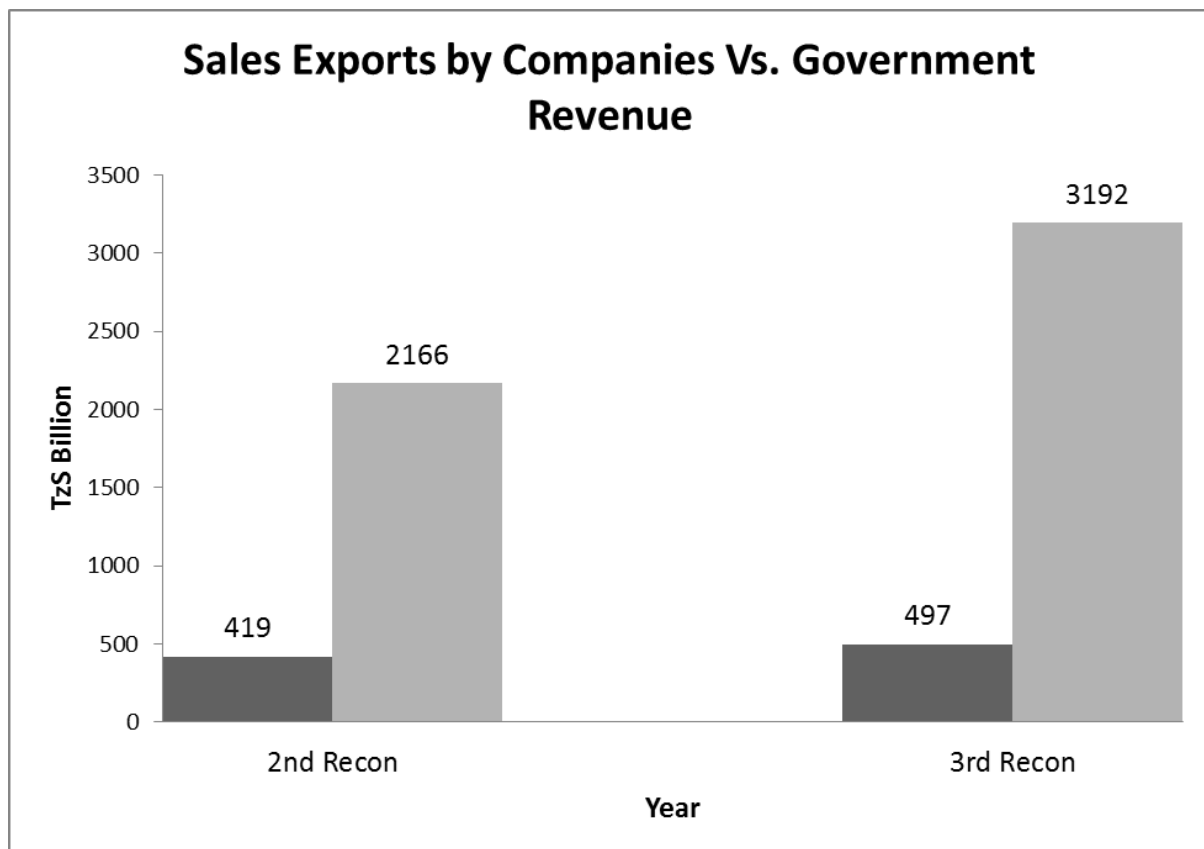
The Second TEITI reconciliation report was completed and launched on May 31st, 2012. The report covered the period from July 1st, 2009 to June 30th, 2010. A total of Tsh. 419 billion (\$305 million) is reported to have been paid to the Government and its agencies by 23 companies that have reported payments. This is up almost three times from the First Reconciliation report which covered the period from July 1st, 2008 to June 30th, 2009 in which only 11 companies had reported their payments.

The Reconciler was required to perform further reconciliation work to resolve discrepancy in 2nd TEITI Report. In the course of following-up on the discrepancy, the net unresolved differences was reduced from TzS 5.0 billion as reported in the second reconciliation report to TzS 0.72 billion which remains unresolved (see Addendum to Second Reconciliation Report).

Comparison between Tax Revenue and Value of Units Sold by Companies

The table and chart below show the taxes received compared to the value of units sold as reported by companies for the 2nd and 3rd Reports.

Recon Year	Reported Revenue TzS Bn	Reported Value of Units Sold by companies Tzs Bn	Revenue as %age of value of units sold
1st Recon	419	2,166	19%
2nd Recon	497	3,192	16%



The table below shows the value of units sold as reported by companies in the reporting templates.
All companies with no units sold are in exploration stage and did not have revenues.

No.	Company	Unit of measure	Units Produced	Units Sold	Value of Units Sold US\$	Value of Units Sold TzS	Mineral	Mineral rights
1	Baffex Tanzania Limited		-	-	-		Gold	Exploration
2	Barrick Exploration Africa Limited		-	-	-		Gold	Exploration
3	Beach Petroleum Tanzania Limited		-	-	-		Gas	Exploration
4	BG International Limited		-	-	-		Gas	Exploration
5	Bulyanhulu Gold Mine Limited	Ounces	263,530	267,075	372,251,935	561,244,242	Gold	Production
6	Canaco Tanzania Limited			-	-		Gold	Exploration
7	Dominion Oil & Gas Limited		-	-	-		Gas	Exploration
8	Etablissement Maurel et Prom		-	-	-		Gas	Exploration
9	Geita Gold Mining Limited	Ounces	384,016	391,946	546,298,691	823,654,536	Gold	Production
		Ounces	86,149	86,149	1,354,222	2,041,761	Silver	
10	Mantra Tanzania Limited			-		-	Uranium	Exploration
11	Mbeya Cement Company Limited	Tones	173,963	147,689	38,844	58,565,053	Limestone	Production
12	North Mara Gold Mine Limited	Ounces	191,017	196,278	269,242,760	405,937,309	Gold	Production
13	Ophir Tanzania (Block 1) Limited		-	-	-	-	Gas	Exploration
14	Pan African Energy Tanzania Limited	Cubic feet	28,247,400	14,297,010	54,854,846	82,704,652	Gas	Production
15	Pangea Minerals Limited	Ounces	234,865	243,802	343,288,669	517,576,326	Gold	Production
16	Petrobras Tanzania Limited		-	-		-	Gas	Exploration
17	Resolute (Tanzania) Limited	Ounces	127,076	127,076	177,120,534	267,044,630	Gold	Production
		Ounces	11,954	11,954	187,907	283,308	Silver	
18	Shanta Mining Company Limited		-	-	-	-	Gold	Exploration
19	Songas Limited	Cubic feet	14,287,910	14,287,910	39,176,164	59,065,902	Gas	Trading
20	Statoil Tanzania AS		-	-	-	-	Gas	Exploration
21	TADC 2000 (Tanzam 2000)		-	-	-	-	Gold	Exploration
22	Tancan Mining Company Limited		-	-	-	-	Gold	Exploration
23	Tanga Cement Company Limited	Tones	947,539	939,307	105,615	159,235,901	Limestone	Production
24	Tanzania Petroleum Development Corporation						Gas	Exploration
25	Tanzania Portland Cement Co. Ltd	Tones			145,867	219,923,667	Limestone	Production
26	Tanzaniteone Mining Limited	Carats	2,406,158	917,500	9,947,783	14,998,273	Tanzanite	Production
27	Tanzaniteone Trading Limited						Tanzanite	Trading
28	Tullow Tanzania B.V						Gas	Exploration
29	Wentworth Gas Limited	Cubic feet			3,643,147	5,492,772	Gas	Production
30	Williamson Diamonds Limited	Carats	29879	31,555.00	9,529,492	14,367,615	Diamonds	Production
	Grant total for 3rd reconciliation				1,827,186,477	3,192,135,947		
	Grand total for 2nd reconciliation				1,579,173,713	2,166,626,334		

Unresolved Discrepancies in Third Report

There were differences between the figures reported by the Government and the figures reported by companies. These differences are further detailed by company and by tax category later in this report (see section 6.1 and 6.2). MSG decided that any difference between payment flows in excess of TzS 5 million was material for further investigation. Overall, the unresolved differences at the date of this report were:-

A: Difference Summary

Beginning of Reconciliation-TzS

	Government (TzS)	Taxpayers (TzS)	Difference (TzS)	%
Total Payments Declared	491,151,371,004	512,431,687,334	(21,280,316,330)	-4.33%

End of Reconciliation-TzS

	Government (TzS)	Taxpayers (TzS)	Difference (TzS)	%
Total Payments Declared	497,246,613,500	508,246,317,987	(10,999,704,487)	-2.21%

B: Difference by Cause:

Cause of difference	Difference (TzS)	Difference (US\$)	Total Difference (TzS)
***Templates not submitted by taxpayers	874,046,765	12,854	893,426,726
Discrepancies in Templates submitted	(6,089,128,959)	(3,849,574)	(11,893,131,213)
Total Differences	(5,215,082,194)	(3,836,720)	(10,999,704,487)

***: This difference relates to Tullow Tanzania B.V that failed to submit a reporting template.

C: Differences by Payment Type

Details			Total Difference in (TzS)
Differences from taxes			(11,150,650,617)
Differences from terminal benefits			150,946,129
Total			(10,999,704,488)

D: Nature of Differences

Details			Total Difference (TzS)
Differences arising from government reporting more than the companies			6,268,369,747
Differences arising from companies reporting more than the government			(17,268,074,234)
			(10,999,704,487)

E: Differences by Government Agency

Details			Total Difference (TzS)
Tanzania Revenue Authority			(5,366,028,460)
Ministry of Energy and Minerals			(5,804,002,495)
Tanzania Petroleum Development Corporation			19,380,337
National Social Security Fund			150,946,129
			(10,999,704,489)
F: Differences by Payment Type			
Details			Total Difference (TzS)
Import duty			(6,242,157,058)
Royalties			(5,035,045,778)
Fuel Levy			(5,212,256,200)
Annual rents and license fees			(749,576,379)
Skills and Development Levy (SDL)			(9,658,482)
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			4,298,960
Excise duty			16,688,715
Corporation Tax			92,754,478
National Social Security Fund (NSSF) contribution			150,946,127
Withholding taxes			482,914,797
Pay As You Earn (PAYE)			701,799,409
Value Added Tax on Imports paid to Customs Department			4,799,586,922
			(10,999,704,490)
G: Differences by Company			
Details			Total Difference (TzS)
Geita Gold Mining Limited			(5,928,473,575)
North Mara Gold Mine Limited			(4,787,040,118)
Pangea Minerals Limited			(3,989,452,485)
Songas Limited			1,403,839,458
Tancan Mining Company Limited			(111,662,636)
Tanga Cement Company Limited			953,833,509
Tanzania Portland Cement Co. Ltd			(419,568,094)
Tanzaniteone Trading Limited			(82,931,039)
Tullow Tanzania B.V			893,426,726
Williamson Diamonds Limited			1,511,485,330
Tanzaniteone Mining Limited			(169,785,112)
TADC 2000 (Tanzam 2000)			(56,661,839)
Resolute (Tanzania) Limited			74
Mantra Tanzania Limited			(216,714,084)
			(10,999,704,490)

In summing up, the TzS. 11 billion of unresolved differences is arising mainly from taxes paid to TRA-Customs Department (namely import duties, VAT on imports, fuel levy, and excise duty) and from royalties paid to the Ministry of Energy and Minerals.

The Reconciler was instructed by MSG to prepare final report based on payments and receipts data received from reporting entities up to June 24th, 2013. The differences will be followed-up after publication of this Report. .

Acknowledgement

The Consultants would like to express their sincere thanks to Hon. Judge Mark Bomani and the entire MSG for their support during the preparation of this Report; to Benedict Mushingwe, Athuman Kwariko, and Innocent Bash from TEITI Secretariat for their contribution and support in making the production of this Report possible.

4. INTRODUCTION

EITI in Tanzania

The Government of the United Republic of Tanzania in its efforts to promote transparency in the extraction of minerals, oil and gas resources decided to join the Extractive Industries Transparency Initiative (EITI) in February 2009. EITI is a global standards institution for governance of natural resources that require governments to engage citizens in the affairs of extractive industries. Citizens through annual EITI reconciliation reports are provided with information on payments made by extractive companies and revenues received by the government.

The EITI implementation in the country was preceded by the establishment of a Multi-Stakeholders Working Group (TEITI-MSG) to spearhead promotion of transparency and accountability in Tanzania's extractive industries. TEITI-MSG is composed of five representatives from each of the following three groups: civil society organizations, extractive companies, and the Government. TEITI-MSG is led by the Chairperson (Hon. Mark Bomani, a retired judge) who serves as an independent member. H.E President Jakaya M. Kikwete reaffirmed Tanzania's commitment to the EITI at the 5th EITI Global Conference, held in Paris in March 2011, noting that the initiative is aligned with country's policy of promoting transparency and accountability in the management and use of natural resources.

Tanzania was declared Compliant with the EITI Rules and Standard on December 12th, 2012. To obtain the EITI Compliance Status, Tanzania had to demonstrate that it has an effective process for disclosure and reconciliation of revenues from its mining, oil and gas sectors. These reconciliation reports provide an opportunity for citizens to access information on the extractive industries. As of December 2012, Tanzania was the 18th country to obtain the EITI Compliant Status out of 37 countries that are implementing EITI Rules and Standard.

Going forward, TEITI is working on post compliance work plan aimed to strengthen and deepen transparency in the extractive industries so that there increased openness in prices, operating costs, production, and sales data. The goal is to increase understanding and accountability of the revenues generated by the sector and how these revenues are used

5. OVERVIEW OF THE EXTRACTIVE INDUSTRY IN TANZANIA

NATURAL GAS

Policy Developments, Legal and Regulatory Framework

Exploration of oil and gas in Tanzania started in 1960s though major explorations began to take place during 2000s. According to TPDC, approximately 40 trillion cubic feet (TCF) of commercial gas reserves have been discovered as of March, 2013. No oil has been discovered yet. For the 40 TCF which has been discovered, 8 TCF is onshore, while 32 TCF is offshore discovery.⁶

The ongoing natural gas findings and continuing exploration activities of gas and oil, if properly managed, can help to enhance Tanzania's socio-economic development goals. To ensure the country ceases the opportunity, the Government is currently developing policies to provide guidance on upstream, midstream, and downstream gas-related activities. The Government will prepare a Natural Gas Utilization Master Plan to identify investment options and ways of maximizing the value of natural gas utilization.

The Petroleum (Exploration and Production) Act of 1980 is currently being revised and will be amended into a new law to manage upstream gas (and potentially oil in the future) activities. The downstream policy is at the final stage of being completed and formation of natural gas Act to manage midstream and downstream gas activities will be developed as soon as the downstream gas policy is completed. Moreover, the Ministry of Energy and Minerals organized an inception workshop in September, 2012 in Bagamoyo to begin the process of developing petroleum upstream policy. Representatives from institutions responsible for compliance with the laws mentioned above participated at the workshop. Other laws related to Tanzania's petroleum resources include: The Constitution of Tanzania (1977), Public Corporations Act No. 17 (1969), Income Tax Act 2004, and Environmental Act 2004.

Production Sharing Agreement

The Petroleum (Exploration and Production) Act of 1980⁷ permits the Government to enter into a petroleum agreement under which an oil company may be granted exclusive rights to explore for and produce petroleum. The production of gas sector in Tanzania is currently managed by Production Sharing Agreement (PSA), whereas the Tanzania Petroleum Development Corporation (TPDC) is granted licences under the Act by the Ministry of Energy and Minerals, mandating TPDC to enter into PSAs with oil and gas companies. The Act also provides for exploration, appraisal, development and production periods.

If a discovery is developed to production and sale under PSA, then the investor is allocated a portion of the revenue (cost oil/gas) to recover own costs. The remaining portion of revenues (profit oil/gas) is shared between the investor and the government. The agreements also provide for the government through TPDC to participate in the development of the resources (state participation) once commercial quantities are confirmed.

State participation at the development stage of resource extraction is prudent because the government is entitled a portion of a net cash flow (dividends, based on state participation percentages) over the life of the project. Therefore, total government take from the PSA is optimized as the percentage of net cash flow is collected as dividend in addition to royalties, profit oil/gas share, corporate tax, other direct and indirect taxes. Under the current PSA, the government has refrained from state participation at the exploration level

⁶ TPDC Press Release in The Guardian Newspaper, Friday, March 29th, 2013, page 12

⁷ The Act is found in the following websites: www.parliament.go.tz/bunge or www.mem.go.tz or www.tpdctz.com

due to the high risks involved at this stage, and because of limited public finance as oil and gas exploration is capital intensive.

Generally, PSAs tend to have the following characteristics:

- Rights to explore and produce based on contract (PSA/PSC)
- Cost recovery limit
- Always ring fencing
- Common with signature bonuses
- Some material provisions in legislation (Act and Regulations)
- Further material provisions in PSA
- Often Joint Operating Agreement between operating companies within one PSA , in addition to PSA
- Petroleum produced belongs to contractor, but Government gets its take through:
 - Equity participation (dividends)
 - National Oil Company (NoC) share
 - Taxes
 - Royalties

A balanced tax system is the one which align interests between government and contractors to ensure cost-effective petroleum operation and maximum extraction of oil and gas from the ground.

As of June, 2012 a total of 26 PSAs covering onshore and offshore blocks were signed between the Government and 18 companies. So far there are 11 discoveries--3 onshore and 8 in deep sea--63 wells have been drilled, whereas 53 wells are onshore and 9 wells are offshore. The drilling of wells was as follows: BG (Blocks 1, 2, 3), Statoil (Block 2) and Petrobras (Block 5). The drilling led to significant gas discoveries in blocks 1, 2, 3 and 4.

Licensed Areas Between 2002 - 2012

Company name	Block	Year
Petrobras	5	2004
Ophir	1	2005
Ophir	3 & 4	2006
Statoil	2	2007
Dominion	7	
Petrobras	8	2012

Source: TPDC

Production of Gas

The current production of gas is based on small discoveries at Songo Songo Island in Kilwa, Lindi region (250 km South of Dar es Salaam) and at Mnazi Bay in Mtwara region (450 km South of Dar es Salaam). There are other small discoveries in Mkuranga, Coast region (60 km South of Dar es Salaam) and Kiliwani North (2.5 km South East of Songo Songo Island). Taken together, Songo Songo, Mnazi Bay, Mkuranga and Kiliwani North have a total of approximately 8 TCF or the equivalency of 1.5 billion barrels of oil.

Production and Transportation of Songo Songo Island Gas, Lindi

Available data from TPDC indicate that proven and probable reserves in Songo Songo island gas field are estimated at 810 billion standard cubic feet (BCF) while possible reserves stand at 1.10 trillion standard cubic feet (TCF). Production of natural gas in Songo Songo Island started in 2004 and has been used for electricity generation. Economic activities on the country are concentrated in Dar es Salaam where the demand for electricity is high to support production of goods and services and to provide power needs of more than 4.5 million population of Dar es Salaam city and its suburbs. So gas is transported from Songo Songo Island to Dar es Salaam by pipeline (232km, mostly 16-inch diameter pipe) to generate power which is then connected to the national power grid. The current generation of electricity from Songo Songo natural gas is around 370 MW and contributes around 39% of electricity generated in the country.

The gas transported to Dar es Salaam is, in part, used for industrial purposes (i.e. there is a 16km, 8-inch-pipe from Ubungo to Wazo, Tegeta cement factory). The other gas is used by a number of hotels in Dar es Salaam. The gas pipeline from Songo Songo to Dar es Salaam has the capacity of transporting 105 million cubic feet of gas per day, but it is currently transporting 103 million cubic feet per day. According to TPDC, the pipeline can transport up to 140 million cubic feet given its designed capacity and if compression facilities were to be installed. Initially the pipe's maximum capacity was 70 million cubic feet per day, but its capacity had to be expanded to cater for the increasing demand of gas consumption in Dar es Salaam.

Production and Transportation of Mnazi Bay Gas, Mtwara

Gas in Mnazi Bay was discovered in 1982 but production began in 2006. The proven probable and possible gas reserves in Mnazi Bay vicinities are estimated at 2.2 TCF. There is an 8-inch pipeline from Mnazi Bay to Mtwara town (27 km), capable of transporting 70 million cubic feet of gas per day. However, the pipeline is only transporting 2 million cubic feet of gas per day which is the current demand. Production of gas in Mtwara is currently used to generate 12 MW for Mtwara and Lindi electricity needs. However, this gas-fired power plant is capable of producing 18 MW. It is currently producing 12 MW because that is the demand level of electricity for Mtwara and Lindi and the plant is supplying according to demand.

Operators in Downstream Activities

There are four contractors operating in the downstream segment of the gas sector, namely Tanzania Petroleum Development Corporation (TPDC), Songas Limited, Pan African Energy Tanzania Limited, and Maurel et Prom. All contractor parties (including TPDC) have to pay income tax according to the Income Tax Act 2004.

Orca Exploration Group operates one licence in Tanzania through its subsidiary company Pan African Energy (Tanzania) Ltd. Pan African Energy (Tanzania) Ltd operates a gas processing facility on Song Songo island on behalf of Songas Limited (Songas) on a no loss, no gain basis.

Support of Natural Gas Findings to the Overall National Economy

Tanzania's gross domestic product (GDP) growth has averaged around 7% in the 2000s and has continued to be stable over the past few years despite global economic turbulence. The country has a population size of 46.2 million and the annual population growth rate is alarmingly averaging 3.1 %, way above the Sub-Saharan Africa average of 2.5%.

Onshore and offshore gas findings will help Tanzania to generate enough electricity to cater for its energy-hungry economy and to light its ever growing urban and rural population. Tanzanians with access to the national electricity grid is only 18% of the population. The gas production to be allocated for domestic obligations will help to improve access to electricity (at affordable costs), and will enhance the living conditions of most Tanzania households.

Hydro-based electricity in Tanzania is becoming less and less predictable due to unreliable patterns of rainfall. Apart from the current 39% of gas-based electricity production, the remaining major part of electricity is generated using diesel-based power plants. With the volatility of global oil price and given the fact that oil prices have increased more often than they have decreased, Tanzania is spending a significant amount of foreign currencies to import oil for power generation. According to TPDC, the country is spending approximately USD 1 billion⁸ per year to import fuel for power generation.

In the long-term, Tanzania cannot afford to sustain the USD 1 billion import bill for power generation. In the light of this, the Government has begun the process of constructing a relatively bigger pipeline to transport gas produced in Mtwara and Lindi to Dar es Salaam. The Government is building a gas processing facility in Songo Songo (140 million cubic feet per day) and another processing facility in Mnazi Bay (210 million cubic feet per day).

To transport gas to the newly-built facilities in Dar es Salaam where there is great demand, the Government will build 542-km pipeline as follows:

- Onshore 487-km pipeline, 36 inches diameter, from Mtwara up to Kinyerezi, Dar es Salaam;

⁸ See TPDC Press Release in The Guardian Newspaper, Friday, March 29th, 2013, page 12

- Offshore 25-km pipeline, 24 inches diameter, from Songo Songo island to Somanga Fungu, Kilwa; and
- Onshore 30-km pipeline, 16 inches diameter, from Kinyerezi via Ubungo to Tegeta.

The pipeline will have the carrying capacity of 784 million cubic feet of gas per day. In addition, the pipeline will be able to transport up to 1,002 million cubic feet given its designed capacity and if compression facilities were to be installed. According to TPDC, the pipeline will be able to transport the amount of gas according to demand for the next 20 years. The construction of the pipeline is planned to be completed by December 2014. The pipeline is expected to cost approximately USD 1.2 billion and the Government has already obtained a concession loan of USD 1.2 billion from the Chinese Government to carry out the project.

Major Oil and Gas companies in Tanzania as of February 2013

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	Total E&P Activités Pétrolières	France	L. Tanganyika North	Exploration
13	Dodsal Hydrocarbons & Power Ltd	United Arab Emirates	Ruvu Block	Exploration
14	Heritage Rukwa Tanzania Limited	United Kingdom	Rukwa Basin, Kyela Basin	Exploration
15	Swala Oil and Gas (Tanzania) Ltd	Australia	Kilosa-Kilombero Basin	Exploration
			Pangani Basin	

16	Motherland Homes	India	Malagarasi Basin	Exploration
17	TPDC	Tanzania-	Kisangire - Lukurilo Mandawa, Selous West Songo Songo	Exploration

Source: Tanzania Petroleum Development Corporation (TPDC)

About The Mineral Sector in Tanzania

Tanzania is one of the major mineral producers on the continent of Africa. The legal framework of mineral sector in Tanzania recognizes both small-scale and large-scale operators. Most of the revenue from the mineral sector to the Government is contributed by large scale mining operators. There are nine large mining operations: six gold operators, one diamonds mine, one coal mine, and one Tanzanite mine. Gold accounts for 90 percent of the value of Tanzania's mineral exports.

Key investment incentives in the mineral sector which are provided in the existing mining fiscal regime are:

Allowance on Capital Expenditures

Exploration and development capital expenditure (CAPEX) for extractive industry operations are deductible at 100%.

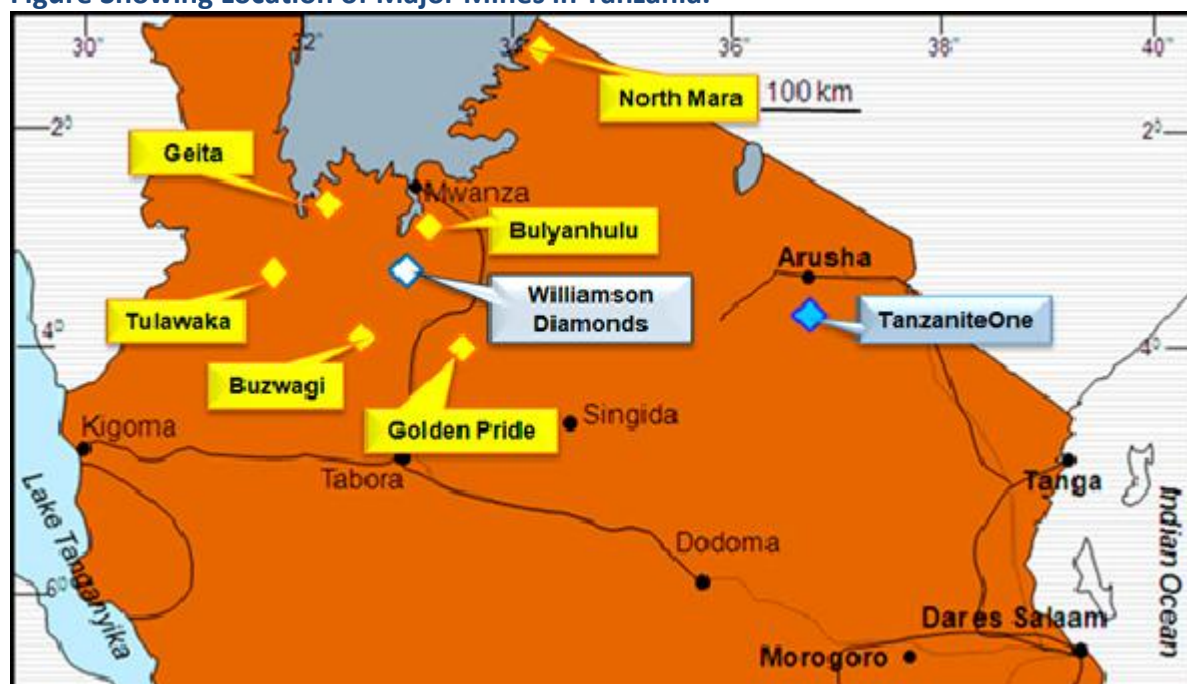
Value Added Tax (VAT)

VAT reliefs on imports and domestic purchases is provided for exploration, prospecting, drilling, and mining expenditures.

Excise Duty

Extractive Industries are exempted from excise duty on imported or domestically off-bond purchased oil for mining or exploration purposes. Mining or exploration companies buying tax paid fuel are refunded for fuel consumed in mining operations.

Figure Showing Location of Major Mines in Tanzania.



Source: TMAA

Mineral Sector's Contribution to the National Economy

Tanzania is targeting to become a Middle-Income Country (MIC) by 2025 and has articulated a strategy on how to achieve these targets through its National Development Vision 2025. The Vision is expecting the mineral sector to contribute up to 10% of national GDP by 2025.

Mineral sectoral growth in 2012 was 7.8% compared to growth rate of 2.8% in 2011. Its contribution to the national economy was 3.5% in 2012 compared to 3.3% in 2011, using 2012 prices. The value of mineral export sales increased from USD 1.98 billion (equivalent to TzS 3.2 trillion) in 2011 to USD 2.3 billion (equivalent to TzS 3.7 trillion) in 2012. This is equal to an increase of export revenue of 16.3% between 2011 and 2012. The high revenue growth is attributed to the increase of gold prices in world markets from the average price of USD 1,571.28 per ounce in 2011 to USD 1,668.63 per ounce in 2012. Gold is a single largest mineral commodity that contributes to sales exports. The value of gold exports as a percentage of total mineral exports in 2012 reached 94%⁹.

Table Key Economic Indicators for Tanzania

	Actual					
<i>Indicator (as % of GDP)</i>	2007	2008	2009	2010	2011	2012
Exports (GNFS ¹⁰)	24	25	23	28	31	31
Imports (GNFS)	41	39	35	39	50	48
Govt Current revenue	13.1	14.7	15.2	14.9	15.3	16.1
<i>Growth rates¹¹</i>						
GDP annual growth rate	7.1	7.4	6.0	7.0	6.4	6.5
GDP Per Capita growth	4.2	4.4	3.0	3.9	3.3	3.3
GDP (US\$ at current prices	16,826	20,715	21,368	22,901	24,665	28,421

Source: World Bank

Corporate tax payments from extractive industries have been insignificant, and therefore, have not assisted in enhancing Government's domestic revenue because the majority of mining companies have not been paying corporate tax. TEITI's 1st and 2nd Reports show that government revenue from the minerals sector has mainly been from royalties and taxes on wages. The Reports indicate total corporate tax payments to the Government were TzS 1.4 billion and 27.7 billion or 2.1% and 7% of total receipts respectively.

⁹ Ministry of Energy and Minerals' Budget Speech -June 2013

¹⁰ GNFS denotes "goods and nonfactor services"

¹¹ At market price, %, calculated from 2001 prices

In the Government fiscal year 2010/2011 for which this report is covering, Golden Price Mine (which is owned by Resolute Tanzania Limited) was the only company that paid corporate tax out of six large-scale gold mine operations. The other companies which paid corporate taxes are Pan African Energy Tanzania Limited (natural gas), Tanzania Portland Cement Company Limited, and Mbeya Cement Company Limited, and Tanga Cement Company Limited.

Table showing major Gold Mines

Major Gold Mines								
Mine	Owner	Location	Type of Mine	Contract sign date	Production start year	Production in 2009 ('000 oz)	Proved & Probable reserves ('000 oz) end of 2009	Mine Life (est. end of year) 1/
Bulyanhulu Gold Mine	African Barrick Gold (100%)	Kahama	Underground	1994 ^{4/}	2001	249	10,320	2035
Golden Pride Mine	Resolute Mining Ltd	Nzega	Open-pit	1997	1998	137 ^{3/}	322 ^{2/}	2013
Geita Gold Mine	AngloGold Ashanti's (AGA)	Geita	Open-pit	1999	2000	272	5,070	N/A
North Mara Gold Mine	African Barrick Gold (100%)	Tarime	Open-pit	1999 ^{5/}	2002	212	2,949	2020
Tulawaka Gold Mine	African Barrick Gold (70%) & Northern Mining Exploration Ltd (30%)	Biharamulo	Open-pit/underground	2003	2005	66	94	2013
Buzwagi Gold Mine	African Barrick Gold (100%)	Kahama	Open-pit	2007	2009	189	3,410	2023

Source: TRA, TMAA, ABG website

Notes:

1/ Mine life estimates from African Barrick Gold website.

2/ Reserves estimates as of June 2010, including stockpile.

3/ Average of financial years 2008/2009 and 2009/2010

4/ Barrick acquired Bulyanhulu in March 1999 as part of the acquisition of Sutton Resources Ltd.

5/Barrick acquired North Mara in 2006 as part of the acquisition of Placer Dome Inc.

State-Owned Enterprises

Stamico is a state-owned enterprise which was established in 1972 under the Public Corporation Act, 1969, in order to invest in the mineral sector on behalf of the Government. Stamico was not performing well and continued to depend on Government subsidy since it was established. During privatization era in mid 1990s, Stamico was one of the state-owned enterprises which were earmarked for liquidation. However, the Mineral Sector Review Committee led by Judge Mark Bomani recommended that Stamico be revived with new roles. These roles include: to invest in strategic projects on behalf of the Government, to hold share in joint venture projects on behalf of the Government, and to develop and provide technical support to small-scale miners. On the basis of these new roles, Stamico was de-specified in March, 2009.

Currently, Stamico owns shares in several projects through joint venture arrangements. These projects are under explorations, and thus there is no production to generate significant revenue. STAMICO holds eighteen (18) Prospecting Licenses (PLs) as at December, 2012. 5 licences are for gold, 2 for platinum group metals, 4 for uranium, 1 for chromite, and 1 for manganese. STAMICO intends to progressively acquire more mineral rights for various minerals including industrial minerals and rare earth metals. Two PLs (Itetemia Gold Prospect and Buhungukila Gold Prospect) are under joint-venture arrangements with foreign partners, namely: Tancan Mining Company Limited and Savannah Company Limited.

In this reporting period, Stamico's payments by way of Pay As You Earn (PAYE) and social contributions (PPF) fall below the materiality threshold of TzS 150 million. In the light of this, Stamico was not included in the reconciliation exercise.

About Small Scale Miners

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

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

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

Mineral Traders

Section 73 of Mining Act 2010 provides for trading licenses on minerals, and these licenses are divided into two categories:

i) Dealer License is issued to individuals or body corporate. The owner is entitled to export minerals stated under the license. The Government decided to introduce mineral trading license to provide access of market for artisanal and small scale miners.

2) Broker license is issued to individuals and the owner is entitled to buy minerals from small scale miners and sell to mineral dealers and/or brokers.

In the 3rd TEITI Report and future Reports, TEITI will capture contribution of small scale miners to the Government revenues by way of royalties payments. Given the informal and geographically-scattered nature of the sub-sector, TEITI will collect data on royalties paid through licensed mineral traders. Royalties collected from dealers fall below the materiality threshold of TzS 150 million. Therefore, no mineral dealer was covered in the reconciliation exercise.

Table below shows a summary of mineral dealers in 2010/2011 in Tanzania

Zone/Region	Number of mineral trading licenses for FY 2010/2011	Number of dealers holding the licenses
Singida	2	2
Mpanda	1	1
Bukoba	10	10
Shinyanga	23	19
Songea	8	4
Kilimanjaro	85	41
Totals	129	77

Source: MEM

Types and size of mineral rights

There are essentially two basic mineral rights in Tanzania. These are:

- a) **Prospecting or exploration right** (The process involving learning about undiscovered reserves and sometimes undertaken to improve the quality of known reserves.)
- b) **Exploitation rights** (Involves actual extraction of known reserves and construction of accessories necessary for mining activities.)

Prospecting or exploratory rights are divided into:

- a) a prospecting licence (PL);
- b) a gemstone prospecting licence (GPL);
- c) a retention licence (RL);

Exploitation rights are further categorized into:

- a) Special Mining Licence (SML);
- b) Mining Licence (ML);
- c) Primary Mining Licence (PML);
- d) Processing Licence (PL);
- e) Smelting Licence (SL);
- f) Retention Licence (RL).

Categories of Mining Licences (Sizes)

1. **Primary Mining Licence** is a licence for small scale mining operations, whose capital investment is less than US\$100,000 or its equivalent in Tanzanian shillings;

Small Scale Mining Operations-The Small Scale Miners in Tanzania are commonly known as mining community or Artisanal and Small Scale Mining (**ASSM**). By virtue of section 4 of the Mining Act, 2010 the Small scale mining activities are those operating under a "**Primary Mining License**" whose capital investment is less than US\$100, 000 or its equivalent in Tanzanian shillings. Small Scale Miners encompass owners of **PMLs**, labourers, illegal miners, mineral brokers, mineral dealers, speculators and service providers.

2. **Mining Licence** is for medium-scale mining operations, whose capital investment is between US\$ 100,000 and US\$ 100,000,000 or its equivalent in Tanzanian shillings;
3. **Special Mining Licence** is for large scale mining operation, whose capital investment is not less than US\$100,000,000 or its equivalent in Tanzanian shillings;

Qualifications for acquiring mining licenses

Mineral rights can be granted to individual or corporate body which fulfils requirements of Section 8(1) of Mining Act, 2010. However, the following exceptions apply:

1. **Primary mining licence** for any minerals shall be granted to **Tanzanians** whether individuals, partners or body corporate
2. **Mining licence for mining gemstones** shall only be granted to Tanzanians whether individuals, partners or body corporate.

Sizes of mineral rights in Tanzania

Table 7 below summarizes the sizes of areas for each mineral right;

	Mineral right	Type of Mineral	Maximum Area
1	Prospecting Licence	metallic mineral, energy mineral, industrial minerals and kimberlitic diamond	300 sq km (30,000 hectares)
2	Special Mining Licence	mineral deposits, other than superficial deposits	35 sq km (3500 hectares)
3	Special Mining Licence	Superficial deposits	70 sq km (7000 hectares)
4	Mining Licence	metallic mineral, energy mineral, industrial minerals and kimberlitic diamond	10 sq km (1000 hectares)
5	Mining Licence	building materials and gemstones excluding kimberlitic diamond	1 sq km (100 hectares)
6	Primary Mining Licence	All materials other than building materials	10 hectares
	Primary Mining Licence	Building Materials	5 hectares

Relevant legislations in the mining sector

The legislations applicable to the Industry in Tanzania include;

- Tanzania Mining Policy of 2009;
- Mining Act 2010;
- The Income Tax Act, Cap 322;
- The VAT Act, Cap 148;
- The East African Customs (Management and Tariff) Act, Cap. 403;

Existing mineral rights in Tanzania

According to data received from the Ministry of Energy and Minerals, there were 17,040 mining licences which were active in the financial year 2010/2011 and 3,145 prospecting licences being held by 5,327 and 761 operating entities (companies and individuals) respectively.

The table below summarises the difference types of licences that are active as of February 2013 as well as those that were held in the financial year 2010/2011.

Type/name of rights (license)	Number of active licenses as of Feb 2013	Number of parties holding these licenses as of Feb 2013	Number of active licenses in the financial year ended June 30, 2011	Number of parties holding these licenses in the year ended June 30, 2011
Mining License (ML)/ Gemstone Mining License (GML)	318	154	268	130
Primary Mining License (PML)	19,130	5,880	16,759	5,186
Special Mining License (SML)	13	11	13	11
Prospecting License (PL)	3,647	896	3,145	761
Totals	23,108	6,941	20,185	6,088

Source: MEM

Beneficiary Ownership

The Ministry of Energy and Minerals has open mineral right registry, both in hard copies and digital database known as Mining Cadastre Information Management System (MCIMS). The MCIMS is a rule-based system aligned with the Mining Act 2010. Mineral rights are granted on first-come, first-served basis. In the event two applications for the same area are received at the same time, applicants are subjected to a tendering process to exercise fairness. Information on tenements can be accessed in person at the Licensing Unit, Ministry of Energy and Minerals, or by online portal at <https://www.flexicadastre.com/tanzania>

In addition, names of shareholders of a company (beneficiary owners) registered in Tanzania under Companies Ordinance CAP. 212 can be obtained at Business Registrations and Licensing Agency (BRELA), website <https://www.brela-tz.org>

Major Mining Operations in Tanzania

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 tonnes). It is producing an average of 300,000 ounces of gold (11.34 tonnes); 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.

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 tonnes) and it currently produces an average of 267,000 ounces of gold (8.51 tonnes) per year. At the present rate of production, it is expected that the mine will last for 12 years.

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 15th 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.

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.

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 License 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 tonnes) and annual gold production currently averages some 560,000 ounces (18.43 tonnes).

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 (km²) 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 tons 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 tonnes) 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.

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. 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.

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.

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.

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 privatized 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 megawatts of electricity, starting in 2009.

Table Showing Mining Operations, Location, and Reserves

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

Table Showing Quantity and Values of Exported Minerals in Tanzania- Large Scale Mines.

Particulars	2011	2010	2009
Number of Gold Bars Exported	2,198	2,104	2,154
Number of Copper Concentrate Containers Exported	2,054	1,992	1,167
Gold Quantity (toz)	1,293,671	1,214,594	1,108,474
Silver Quantity (toz)	456,080	406,235	392,884
Copper Quantity (lb)	13,836,311	10,806,687	6,904,228
Diamond (carat)	23,922	43,264	133,526
Tanzanite (carat)	1,569,543	2,200,000	1,910,000
Gold Gross Value (USD)	2,041,511,060	1,484,735,450	1,087,809,429
Silver Gross Value (USD)	16,065,979	8,234,030	5,714,577
Copper Gross Value (USD)	55,706,563	36,374,430	16,030,102
Diamond Gross Value (USD)	6,557,891		
Tanzanite Gross Value (USD)	9,918,223		
Total export value-USD	<u>2,129,759,716</u>	<u>1,529,343,910</u>	<u>1,109,554,108</u>

Source: MEM (TMAA Annual Reports)

Table showing gold export destinations (2006 - 2011)

Mine	Buyer	Country	2006		2007		2008		2009		2010		2011	
			Gold Quantity	Gold Value	Gold Quantity	Gold Value	Gold Quantity	Gold Value	Gold Quantity	Gold Value	Gold Quantity	Gold Value	Gold Quantity	Gold Value
Bulyanhulu	Argor-Heraeus	Switzerland	104,030	61,927,150	112,669	76,098,659	82,216	71,371,694	96,136	91,102,556	82,205	101,081,676	88,017	138,801,943
	Rand Refinery	South Africa	729	401,889	-	-	-	-	-	-	-	-	-	-
	Aurubis AG	Germany	-	-	-	-	-	-	-	-	3,506	3,922,261	33,202	56,738,400
	Marc Rich & Co. Investments	China	145,406	88,069,266	122,729	82,518,537	83,075	70,940,926	105,829	102,549,260	151,280	186,730,570	95,119	148,855,674
	Pan Pacific Copper Co. Ltd	Japan	-	-	-	-	-	-	-	-	26,471	36,169,990	45,881	76,394,318
	Sumitomo	Japan	49,722	30,364,031	14,820	10,045,350	38,726	34,199,085	48,081	51,151,752	-	-	-	-
	Sub-total		299,887	180,762,335	250,218	168,662,547	204,017	176,511,705	250,046	244,803,569	263,461	327,904,498	262,218	420,790,334
Buzwagi	Argor-Heraeus	Switzerland	-	-	-	-	-	-	152,505	153,496,483	108,886	131,285,505	100,192	149,585,829
	Aurubis AG	Germany	-	-	-	-	-	-	-	-	20,332	27,853,304	8,558	13,652,652
	Marc Rich & Co. Investments	China	-	-	-	-	-	-	-	-	60,958	74,848,188	40,771	87,186,869
	Pan Pacific Copper Co. Ltd	Japan	-	-	-	-	-	-	-	-	9,620	13,119,458	22,932	23,536,181
	Sub-total		-	-	-	-	-	-	152,505	153,496,483	199,795	247,106,454	172,453	273,961,532
Geita	Rand Refinery	South Africa	306,649	184,131,113	326,514	226,816,543	261,834	229,892,454	268,246	266,542,394	358,391	442,124,413	481,724	772,862,449
Golden Pride	Argor-Heraeus	Switzerland	135,978	81,688,583	143,255	99,109,631	149,202	131,630,775	135,562	132,445,774	128,433	156,355,126	122,412	191,136,014
North Mara	Argor-Heraeus	Switzerland	354,159	215,122,110	240,348	166,529,725	201,652	176,792,840	204,148	199,833,851	223,679	274,439,161	171,093	271,189,454
Tulawaka	Argor-Heraeus	Switzerland	156,944	94,452,901	176,092	125,065,438	212,475	187,090,352	93,474	90,216,366	64,215	78,935,573	83,158	131,039,631
	GRAND TOTAL		1,253,617	756,157,041	1,136,427	786,183,884	1,029,181	901,918,126	1,103,982	1,087,338,436	1,237,975	1,526,865,225	1,293,058	2,060,979,415

Source: TMAA annual reports

Table showing the Historical Minerals Production from Medium and Small Scale Mines (2005 - 2010)

The table below summarises historical minerals production statistics for selected minerals produced by medium and small scale miners during the year 2005 through 2010 as reported by Zonal and Resident Mines Offices, Ministry of Energy and Minerals.

Mineral	Unit of measure	2005	2006	2007	2008	2009	2010	Total
Gold	Weight (Kg)	1,020	5,164	4,755	4,468	5,228	2,201	22,836
	Value (USD)	13,802,571	95,136,101	113,966,372	104,136,437	123,703,658	71,345,178	522,090,317
Diamond	Weight (Carat)	24,498	84,931	70,279	87,321	46,436	28,902	342,366
	Value (USD)	3,100,705	5,396,274	6,814,623	6,309,294	5,759,161	4,755,562	32,135,618
Tanzanite	Weight (g)	1,306,655	5,504,055	6,299,514	5,030,611	5,012,484	5,702,858	28,856,177
	Value (USD)	34,016,728	20,757,608	29,200,927	22,103,371	9,091,121	17,777,726	132,947,482
Limestone	Weight (g)	102,100	109,086	164,544	207,922	106,185	120,000	809,838
	Value (TZS)	6,977,547	7,455,000	10,908,400	15,941,900	19,363,500	21,882,752	82,529,099
Galena	Weight (Kg)	-	-	83	249	21	109	461
	Value (TZS)	-	-	37,503,488	133,000,000	1,650,000	12,450,500	184,603,988
Coal	Weight (Tonne)	-	-	2,376	1,317	-	-	3,693
	Value (TZS)	-	-	68,912,555	38,756,612	-	-	107,669,167
Gypsum	Weight (Tonne)	7,402	5,500	-	2,120	1,820	-	16,842
	Value (TZS)	218,361,396	162,254,840	-	62,541,866	64,676,000	-	507,834,102
Zircon	Weight (Tonne)	6,732	7,847	-	-	-	-	14,580
	Value (TZS)	1,307,875	1,955,000	-	-	-	-	3,262,875
Tin	Weight (Tonne)	2,035	2,060	1,221	-	1,000	-	6,316
	Value (TZS)	-	-	9,463,000	-	5,853,540	-	15,316,540
Kaolin	Weight (Tonne)	-	-	1,015.00	28,896.00	18,624.00	-	48,535
	Value (TZS)	-	-	2,500,000	28,896,000	18,624,000	-	50,020,000
Copper	Weight (Tonne)	-	-	-	750,000	-	3,000,000	3,750,000
	Value (USD)	-	-	-	22,500.00	-	150,000.00	172,500

6. APPROACH AND METHODOLOGY

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

Scope of work

BDO East Africa and Paulsam Geo-Engineering Limited (“the Consultant”) were required to undertake the work set out in the Terms of Reference (TOR) for the Engagement. The Engagement has been carried out under the TOR included as Annex 1.

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

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

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

The report incorporates information received up to 24th June 2013. Any information received after this date is not, therefore, included in our report.

6.1. Scoping Study

We carried out study between in March and April 2013 during which we:

- Collected information about the extractive industry in Tanzania,
- Obtained understanding of the payment streams from extractive companies to Government;
- Carried out interviews with both Government and extractive companies’ representatives involved in the EITI process;
- Collected information and gained an understanding of the different types of taxes, fees and charges payable in the mining and oil and gas sectors; and
- Collected important tax payment data from relevant government agencies to enable us assess the nature and amounts of the taxes paid in the year 2011.
- Designed Reporting Templates for TEITI-MSG approval;
- Submitted the scoping study report and draft reporting templates to the MSG for review and approval.

6.2. Capacity building workshops

The reporting templates and template completion and lodgement instructions, including the agreed deadlines, were distributed and explained to all those attending the two workshops conducted in April 2013 in Dar es Salaam, Tanzania. All reporting stakeholders identified were invited to both of these workshops.

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

Following the workshops, all reporting stakeholders were given a period of 4 weeks within which they were to submit the completed Templates directly to us for the reconciliation. These templates were to be signed by an authorised representative of the reporting entities and certified by an independent external auditors

(for taxpayers) or by the Controller and Auditor General (for Government Agencies). In addition to the templates, the reporting entities and government agencies were required to provide detailed breakdown of payments and receipts reported, copies of supporting documents for the numbers reported and a copy of audited financial statements for the year 2011.

6.3. Independent reconciliation and reporting

We started the reconciliation exercise at the TEITI secretariat at the end beginning of June 2013 and. At the end of May 2013(the reporting deadline), a significant number of tax payers and government agencies had not reported to us but we followed these up most of these were able to respond. The last government agency reported on June 20th 2013.

The approach adopted for the reconciliation was as follows:-

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

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

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

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

7. DETAILED METHODOLOGY

7.1. Scope of work

We conducted a scoping study during which we defined the material payment streams and the extractives companies and government agencies to be included in the second TEITI reconciliation for the year ended 30 June 2011 in the mineral, oil and gas sectors. The scoping study report was approved by the TEITI-MSG as the basis of reconciliation work to be carried out. The results of the scoping study are detailed below.

7.1.1. Covered entities

a. Selected reporting companies

Based on the results of the scoping study, the mining and oil and gas companies who paid taxes of more than TzS 150 million (TzS 0.15 Billion) were considered to be material for the second TEITI reconciliation report. Accordingly, 30 companies (18 mining and 12 oil and gas companies respectively), representing more than 99% of the total revenue collected by the TRA , MEM and TPDC during the year 2011, were selected for the third reconciliation report. The list of entities covered by the reconciliation is below:

No	TIN	Tax Payer Name	Mineral	Nature of activity
1	100222930	GEITA GOLD MINING LIMITED	Gold	Production
2	100206188	BULYANHULU GOLD MINE LIMITED	Gold	Production
3	100145839	TANZANIA PORTLAND CEMENT CO. LTD	Limestone	Production
4	100206013	RESOLUTE TANZANIA LIMITED	Gold	Production
5	100159937	TANGA CEMENT COMPANY LIMITED	Limestone	Production
6	100220555	NORTH MARA GOLD MINE LIMITED	Gold	Production
7	100227754	PANGEA MINERALS LTD	Gold	Production
8	100337460	SONGAS LIMITED	Natural Gas	Production
9	101181316	PANAFRICAN ENERGY TANZANIA LTD	Natural Gas	Production
10	106538484	OPHIR TANZANIA (BLOCK 1) LTD	Natural Gas	Exploration
11	100131153	MBEYA CEMENT COMPANY LIMITED**	Limestone	Production
12	105935730	STATOIL TANZANIA AS_TANZANIA BRANCH	Natural Gas	Exploration
13	107192077	PETROBRAS TANZANIA LIMITED	Natural Gas	Exploration
14	105158750	MANTRA TANZANIA LIMITED.	Uranium	Production
15	100209187	BARRICK EXPLORATION AFRICA LIMITED	Gold	Exploration
16	100108682	WILLIAMSON DIAMONDS LTD**	Diamonds	Production
17	100183498	TPDC	Natrual Gas	Production
18	100243946	TANZANITE ONE MINING LTD	Tanzanite	Production
19	101849937	SHANTA MINING COMPANY LIMITED	Gold	Production
20	110477503	BG INTERNATIONAL LIMITED	Natural Gas	Exploration
21	106819246	ETABLISSEMENT MAUREL et PROM	Natrual Gas	Exploration
22	110414447	BEACH PETROLEUM TANZANIA LIMITED	Natural Gas	Exploration
23	100235110	TANCAN MINING COMPANY LIMITED	Gold	Exploration
24	107506438	TULLOW TANZANIA B.V.	Natural Gas	Exploration
25	102008588	TANZANITE ONE TRADING LIMITED	Tanzanite	Trading
26	105165439	BAFEX TANZANIA LTD.	Various	Exploration
78	100251418	TANZANIA AMERICAN INTERNATIONAL	Various	Exploration
28	104985858	CANACO TANZANIA LIMITED.	Various	Exploration

29	103196604	WENTWORTH GAS LTD	Natural Gas	Exploration
30	103327431	DOMINION OIL & GAS LIMITED	Natrual Gas	Exploration

** Partly owned by the Tanzania government

Please see **Annex 2** for a full list of all companies involved in the mining and oil and gas sectors that we surveyed for the scoping study report.

b. Selected reporting Government Agencies

The government reporting agencies are:

1. The Ministry of Energy and Minerals (MEM)
2. The Tanzania Revenue Authority (TRA)
3. Ministry of Finance (Treasury Registrar)
4. Tanzania Petroleum Development Corporation (TPDC)
5. The local government authorities of ; Biharamulo, Geita, Ilala, Kahama, Kilwa ,Kinondoni, Kishapu, Mbeya, Mtwara, Nzega, Simanjiro, Tanga and Tarime
6. National Social Security Fund (NSSF)
7. The Parastatal Pension Fund (PPF)
8. Energy and Water Utilities Regulatory Authority (EWURA)

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.

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.

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.

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.

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

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.

Treasury Registrar

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

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.

7.1.2. Financial flows reconciled

The table below shows flows for which the MSG approved in the scoping study report for Reporting Entities to provide information for the reconciliation.

No.	TAXES REVENUE	Government agency where payment is made
1	Corporate Tax	TRA
2	Turnover tax/levy	TRA/Local government
3	Withholding taxes	TRA
4	Capital Gains Tax	TRA
6	Pay As You Earn	TRA
8	Skills and Development Levy	TRA
9	National Social Security Fund contribution	NSSF
10	Parastatal Pension Fund contribution	PPF
11	Value Added Tax	TRA
12	Stamp duty	TRA
13	Import duty	TRA
14	Excise duty	TRA
15	Fuel Levy	TRA
16	Royalties	MEM
17	Annual rentals and license fees	MEM/Local Authorities,TPDC
18	Protected gas revenue	TPDC/MEM
19	Additional gas revenue	TPDC/MEM
20	Profit per Production Sharing Agreement	TPDC/MEM
21	VAT on Gas Revenue	TRA
22	Dividends on Government shares	MOF

Below is a short narrative description of the flows in the table above.

Corporate income taxes

Corporation Income Tax is levied on corporation taxable profit for all companies registered and/or carrying business in Tanzania. The applicable corporation income tax rate is 30% usually paid in two stages. The provisional tax is paid based on taxpayer's own estimates at the beginning of the business year; and final tax is paid after the official assessment of the total income in the respective year of income.

Withholding taxes

Withholding is a scheme of tax payment administered by Income Tax Department whereby taxes are withheld at source. The taxes withheld are off set against final personal and corporation income taxes on resident tax payers, where as such taxes are final charges in respect of non-resident taxpayers.

Withholding taxes - technical services (mining business)

Payments for technical services with regarding to mining business are liable for withholding tax. The applicable rate is 5% and 15% of the liable amount for residents and non residents respectively.

Withholding taxes - interest on loans

This relates to withholding tax on interest income earned by individuals and companies. The applicable rate is 10% of the liable income for both residents and non residents. The financial institutions are withholding agents for this tax.

Withholding taxes - management fees

A payment made to a non resident person, other than payment made to an employee by his employer, as a consideration for any services of managerial, technical or professional nature is liable for a withholding tax at 15%.

Withholding taxes - dividends

Dividend income paid to a resident from a company listed in the Dar es Salaam Stock Markets is liable 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.

Skills and Development Levy

Skills and Development levy is payable to the Commissioner of Income Tax by the employer by the seventh day following month end and is calculated at 6% of emoluments, payable monthly. This is an employer cost, not deductible from the employee.

Fuel Levy

This is the tax levied on importation of petroleum products to the country and is specifically levied on two products only, which are Gasoline and Gas oil.

Excise Duty

Excise duty is levied on certain consumer goods on importation. In Tanzania, the main items subject to excise duties are beer, cigarettes, petroleum, soft drinks and motor vehicles. Excise duty is charged at a specific or ad-valorem rate, and the tax base for the ad-valorem rate is the C.I.F value plus the import duty. The applicable ad-valorem excise duty rates are 7%, 10%, 20%, 30% and 120%. The due date of paying the duty depends on the product. For imported products, excise is payable before clearance through customs. The complete list of excisable products and rates can be found in the Customs in East Africa booklet.

Import duties

This is the duty levied on CIF value of goods imported in to 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.

Value Added Tax

This is payable on all taxable supplies at 18%.

Royalties

A 3%/4% royalty is charged on gold and all other minerals, 5% on diamond and 12.5% for petroleum and gas.

Licence and permit fees; annual rental fees and other charges in consideration of mineral concessions

Various fees are paid to the local authorities and the Ministry of Energy and Minerals by the gas and mining companies at different rates.

Local Government Levies

All mining companies pay an annual local government levy of USD 200,000 to the local government where the mines are located. Some companies are required to make payments to the local authorities called turn over levies (for example, cement companies)

Dividends on Government shares

These dividend payments made by companies to the government with regard to the government shareholding in these companies.

PAYE (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 TzS 720,000.

The personal income tax in Tanzania is collected using two methods. For salaried employees the tax known as PAYE is withheld by employers, using the above schedule on payroll preparation. The withheld tax is submitted on monthly basis to the Commissioner of Income Tax. The second method is used for sole traders and self-employed individuals where assessment of their annual incomes is made based on filed returns. They are then required to pay personal tax on quarterly instalments.

NSSF/PPF

Contribution to the National Social Security Fund (NSSF) or Parastatal Pension Fund (PPF) is based on gross cash emoluments made to the employee (inclusive of cash allowances and benefits) as follows:

- 10% payable by employer; and
- 10% payable by employee (deducted from employees' wages)

Contributions are compulsory for employers in the private sector. A deduction is allowed to the employer equal to the actual contribution or the statutory amount, whichever is the lesser. No deduction allowed for non-approved pension funds, including foreign pension schemes.

7.1.3. Materiality considerations

Based on the results of the scoping study, the mining and oil and gas companies who paid taxes of more than TzS 150 million (TzS 0.15 Billion) were considered to be material for the second TEITI reconciliation report. Accordingly, 30 companies (18 mining and 12 oil and gas companies respectively), representing more than 99% of the total revenue collected by the TRA , MEM and TPDC during the year 2011, were selected for the third reconciliation report. The scoping study revealed 408 companies contributed only 0.7% of total revenue. Please see Annex 2 for the list of these companies.

Further in the scoping study, we recommend to the MSG and the MSG approved materiality threshold for not pursuing a further investigation of discrepancies during the reconciliation of TzS 5 million. In the event that the aggregate value of the discrepancies within an individual financial flow exceeds TzS 5 million of the total value of the financial flow, then we were required to investigate such discrepancies further, utilising our best efforts to understand and resolve such discrepancies satisfactorily. We were not required to investigate discrepancies if the aggregate value of such discrepancies within an individual financial flow is less than TzS 5 million of the value of the flow.

7.1.4. Audit certification

The terms of reference established by TEITI required that the template of each reporting stakeholder should be certified by an independent external auditor of the taxpayers and the Controller and Auditor General for Government agencies in the specified format as indicated on each reporting template. This requirement was complied with by all government agencies except TRA-Customs department and all taxpayers that reported. All audit certifications received from reporting companies were issued by the companies' independent external auditors and CAG for government agencies. The format and areas covered by the audit certifications were in agreement with the reporting templates and instructions in all cases. The commissioner for TRA-Customs who failed to submit audit certifications provided templates signed by him as had been required by the reporting instructions. The MSG considered templates signed off by management as sufficient for the reconciliation.

7.1.5. Audited financial statements

The terms of reference established by TEITI required that each reporting stakeholder provide together with the reporting template a copy of audited financial statements for the year ended June 30, 2011. All taxpayers provided a copy of audited financial statements as required. We reviewed all audit financial statements received from companies and government agencies and noted that these had been prepared in accordance with International Financial Reporting Standards and that the accounts had been audited in accordance with International Standards on Auditing in all cases. For all the financial statements received from companies and government, a clean audit opinion had been issued by the external auditors.

7.1.6. Non monetary benefit streams and social payments

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

7.2. Reconciliation process

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

a. Taxpayer payments

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

b. Government receipts

A single template format that covered all taxes and fees described in the taxpayer templates was issued to the various covered Government agencies. They were each requested to complete a template in respect of each of the 30 taxpayers with taxes and fees information collected in the year.

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

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

c. Information gathering

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

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

d. Reconciliation

We carried out the following activities;

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

Specifically:

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

8. DETAILED FINDINGS AND COMMENTARY

8.1. Reporting by taxpayers

We provide in the tables below the aggregate discrepancies found between the amounts reported by the taxpayers and the receipts reported by the different Government agencies after taking into account the all adjustments processed for all the taxes paid and received in TzS. Please see detailed reconciliation per tax payer in the tables below (section 6.2).

No.	Templates originally lodged			Adjustments		Final amounts		
Company	Government-Tsz	Taxpayer-Tzs	Difference -Tzs	Government-Tzs	Taxpayer-Tzs	Government -Tzs	Taxpayer-Tzs	Difference-Tzs
1 Baffex Tanzania Limited	480,379,854	504,554,562	(24,174,708)	26,359,933	2,185,225	506,739,787	506,739,787	(0)
2 Barrick Exploration Africa Limited	2,037,233,347	2,056,387,609	(19,154,262)	49,710,138	30,555,876	2,086,943,485	2,086,943,485	0
3 Beach Petroleum Tanzania Limited	1,222,303,807	1,247,487,063	(25,183,256)	25,183,256	-	1,247,487,063	1,247,487,063	(0)
4 BG International Limited	894,224,915	799,531,649	94,693,266	12,455,016	107,148,283	906,679,931	906,679,932	(0)
5 Bulyanhulu Gold Mine Limited	52,765,312,951	52,041,230,652	724,082,300	(38,504,581)	685,577,717	52,726,808,370	52,726,808,369	1
6 Canaco Tanzania Limited	914,484,011	981,403,252	(66,919,241)	66,919,232	(8)	981,403,243	981,403,244	(1)
7 Dominion Oil & Gas Limited	225,647,684	226,465,564	(817,880)	-	(817,880)	225,647,684	225,647,684	(0)
8 Etablissement Maurel et Prom	1,704,674,083	1,745,946,473	(41,272,390)	-	(41,272,389)	1,704,674,083	1,704,674,084	(1)
9 Geita Gold Mining Limited	30,270,592,454	32,202,999,525	(1,932,407,071)	-	311,141,305	30,270,592,454	32,514,140,830	(2,243,548,376)
10 Mantra Tanzania Limited	6,553,150,231	6,330,722,700	222,427,531	-	222,427,532	6,553,150,231	6,553,150,232	(1)
11 Mbeya Cement Company Limited	12,469,067,433	13,599,167,919	(1,130,100,487)	1,022,465,670	(107,634,817)	13,491,533,103	13,491,533,102	0
12 North Mara Gold Mine Limited	29,901,163,564	35,553,242,185	(5,652,078,621)	(0)	(865,038,503)	29,901,163,564	34,688,203,682	(4,787,040,118)
13 Ophir Tanzania (Block 1) Limited	19,399,944,128	6,771,102,657	12,628,841,471	-	12,628,841,472	19,399,944,128	19,399,944,129	(1)
14 Pan African Energy Tanzania Limited	21,220,214,761	22,307,049,909	(1,086,835,149)	982,565,283	(104,269,865)	22,202,780,044	22,202,780,044	(0)
15 Pangea Minerals Limited	24,495,001,395	26,310,612,029	(1,815,610,634)	2,722,711	502,045,759	24,497,724,106	26,812,657,788	(2,314,933,682)
16 Petrobras Tanzania Limited	6,729,774,539	6,726,801,409	2,973,130	-	2,973,130	6,729,774,539	6,729,774,539	0
17 Resolute (Tanzania) Limited	34,650,074,603	33,680,567,174	969,507,429	206,000,000	1,175,507,428	34,856,074,603	34,856,074,602	1
18 Shanta Mining Company Limited	2,388,672,472	2,167,132,126	221,540,346	(49,736,049)	171,804,297	2,338,936,423	2,338,936,423	(0)
19 Songas Limited	29,754,856,649	28,453,648,176	1,301,208,474	123,077,110	20,446,126	29,877,933,759	28,474,094,302	1,403,839,458
20 Statoil Tanzania AS	559,880,651	285,464,554	274,416,097	-	274,416,097	559,880,651	559,880,651	0
21 TADC 2000 (Tanzam 2000)	341,475,045	387,723,213	(46,248,168)	26,709,032	(19,539,137)	368,184,077	368,184,076	1
22 Tancan Mining Company Limited	1,171,217,664	1,106,262,876	64,954,788	(2)	112,226,103	1,171,217,662	1,218,488,979	(47,271,317)
23 Tanga Cement Company Limited	40,219,592,265	42,638,687,092	(2,419,094,827)	3,372,911,852	(16,484)	43,592,504,117	42,638,670,608	953,833,509
24 Tanzania Petroleum Development Corporation	14,801,673,627	14,944,445,133	(142,771,506)	(59,754,559)	(202,526,065)	14,741,919,068	14,741,919,068	(0)
25 Tanzania Portland Cement Co. Ltd	53,233,470,249	56,622,378,225	(3,388,907,976)	8,533,110	(2,960,806,772)	53,242,003,359	53,661,571,453	(419,568,094)
26 Tanzaniteone Mining Limited	3,552,015,681	3,272,514,593	279,501,088	17,825,669	297,326,756	3,569,841,350	3,569,841,349	1
27 Tanzaniteone Trading Limited	586,646,157	583,841,656	2,804,501	(2,804,500)	-	583,841,657	583,841,656	1
28 Tullow Tanzania B.V	874,046,765	-	874,046,765	-	-	874,046,765	-	874,046,765
29 Wentworth Gas Limited	581,921,549	679,924,234	(98,002,685)	132,166,707	34,164,022	714,088,256	714,088,256	(0)
30 Williamson Diamonds Limited	6,986,463,241	5,659,401,215	1,327,062,026	(47,711,645)	(86,209,280)	6,938,751,596	5,573,191,935	1,365,559,661
	400,985,175,774	399,886,695,423	1,098,480,351	5,877,093,383	12,190,655,927	406,862,269,157	412,077,351,350	(5,215,082,194)

We provide in the tables below the aggregate discrepancies found between the amounts reported by the taxpayers and the receipts reported by the different Government agencies after taking into account the all adjustments processed for all the taxes paid and received in US\$. Please see detailed reconciliation per tax payer in the tables below (section 6.2).

No.	Company	Templates originally lodged			Adjustments		Final amounts		
		Government-US\$	Taxpayer-US\$	Difference -US\$	Government-US\$	Taxpayer-US\$	Government -US\$	Taxpayer-US\$	Difference-US\$
1	Baffex Tanzania Limited	-	-	-	-	-	-	-	-
2	Barrick Exploration Africa Limited	45,257	45,257	(0)	-	-	45,257	45,257	(0)
3	Beach Petroleum Tanzania Limited	28,652	178,652	(150,000)	150,000	-	178,652	178,652	-
4	BG International Limited	-	64,815	(64,815)	-	(64,815)	-	0	(0)
5	Bulyanhulu Gold Mine Limited	12,245,302	10,811,652	1,433,649	-	1,433,649	12,245,302	12,245,301	0
6	Canaco Tanzania Limited	75,840	75,840	0	-	-	75,840	75,840	0
7	Dominion Oil & Gas Limited	92,521	92,521	0	-	-	92,521	92,521	0
8	Etablissement Maurel et Prom	216,232	216,232	-	-	-	216,232	216,232	-
9	Geita Gold Mining Limited	15,136,310	17,580,381	(2,444,071)	-	-	15,136,310	17,580,381	(2,444,071)
10	Mantra Tanzania Limited	74,539	218,278	(143,740)	-	-	74,539	218,278	(143,740)
11	Mbeya Cement Company Limited	-	-	-	-	-	-	-	-
12	North Mara Gold Mine Limited	8,398,985	8,398,985	-	-	-	8,398,985	8,398,985	-
13	Ophir Tanzania (Block 1) Limited	166,798	8,455,041	(8,288,242)	-	(8,288,243)	166,798	166,798	1
14	Pan African Energy Tanzania Limited	3,199,529	3,199,529	-	-	-	3,199,529	3,199,529	-
15	Pangea Minerals Limited	10,409,550	11,520,194	(1,110,645)	-	-	10,409,550	11,520,194	(1,110,645)
16	Petrobras Tanzania Limited	485,354	4,405,968	(3,920,614)	-	(3,920,614)	485,354	485,354	(0)
17	Resolute (Tanzania) Limited	5,261,772	5,256,462	5,310	(5,310)	-	5,256,462	5,256,462	0
18	Shanta Mining Company Limited	49,581	49,581	1	-	-	49,581	49,581	1
19	Songas Limited	-	-	-	-	-	-	-	-
20	Statoil Tanzania AS	86,481	106,081	(19,600)	-	(19,600)	86,481	86,481	(0)
21	TADC 2000 (Tanzam 2000)	156,750	194,331	(37,582)	-	-	156,750	194,331	(37,582)
22	Tancan Mining Company Limited	28,208	70,916	(42,708)	-	-	28,208	70,916	(42,708)
23	Tanga Cement Company Limited	-	1,971	(1,971)	-	(1,971)	-	(0)	0
24	Tanzania Petroleum Development Corporation	2,761,642	2,761,642	(0)	-	-	2,761,642	2,761,642	(0)
25	Tanzania Portland Cement Co. Ltd	-	-	-	-	-	-	-	-
26	Tanzaniteone Mining Limited	145,665	258,277	(112,612)	-	-	145,665	258,277	(112,612)
27	Tanzaniteone Trading Limited	-	55,005	(55,005)	-	-	-	55,005	(55,005)
28	Tullow Tanzania B.V	12,854	-	12,854	-	-	12,854	-	12,854
29	Wentworth Gas Limited	100,476	100,476	-	-	-	100,476	100,476	-
30	Williamson Diamonds Limited	625,507	528,720	96,787	-	-	625,507	528,720	96,787
		59,803,804	74,646,808	(14,843,004)	144,690	(10,861,594)	59,948,494	63,785,214	(3,836,720)

8.2. Detailed reconciliation by taxpayers and tax category

1-BAFEX TANZANIA LTD.									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	Notes
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	141,182,472	141,506,412	(323,941)	323,941		141,506,413	141,506,412	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	156,073,321	167,091,437	(11,018,116)	11,018,116		167,091,437	167,091,437	0	1
Skills and Development Levy (SDL)	29,740,518	44,758,394	(15,017,876)	15,017,876		44,758,394	44,758,394	(0)	1
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	1,310,626	1,310,626	-			1,310,626	1,310,626	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	4,780,263	2,595,038	2,185,225		2,185,225	4,780,263	4,780,263	(0)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	147,292,654	147,292,654	-			147,292,654	147,292,654	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	480,379,854	504,554,562	(24,174,708)	26,359,933	2,185,225	506,739,787	506,739,787	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
TRA missed transactions, fully supported by Baffex			1	26,035,992					
Other				323,941	2,185,225				
Grand Total				26.359.933	2.185.225				

1-BAFEX TANZANIA LTD.	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	-	-	-	-	-	-	-	-	

2-BARRICK EXPLORATION AFRICA LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	519,147,156	519,147,156	(0)			519,147,156	519,147,156	(0)	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	910,063,059	959,773,198	(49,710,138)	49,710,138		959,773,197	959,773,198	(0)	
Skills and Development Levy (SDL)	211,385,806	211,385,806	-			211,385,806	211,385,806	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	10,272,197	10,272,197	-			10,272,197	10,272,197	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	23,221,299	23,221,299	-			23,221,299	23,221,299	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	353,820,089	323,264,213	30,555,876		30,555,876	353,820,089	353,820,089	0	
Parastatal Pension Fund (PPF) contribution	9,323,740	9,323,740	-			9,323,740	9,323,740	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	2,037,233,347	2,056,387,609	(19,154,262)	49,710,138	30,555,876	2,086,943,485	2,086,943,485	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
TRA missed some transactions now added.			1	49,710,138					
Company missed some transactions on NSSF. Reported and supported by NSSF			2	-	30,555,876				
Grand Total				49,710,138	30,555,876				

2-BARRICK EXPLORATION AFRICA LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees	45,257	45,257	(0)			45,257	45,257	(0)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	45,257	45,257	(0)	-	-	45,257	45,257	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Grand Total				-	-				

3-BEACH PETROLEUM TANZANIA LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (TzS)	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)		
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-	-		-	-	-	
Withholding taxes	1,045,803,672	1,177,552,324	(131,748,652)	131,748,652		1,177,552,324	1,177,552,324	(0)	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	151,211,688	33,311,401	117,900,287	(117,900,287)		33,311,401	33,311,401	0	1
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty		513,800	(513,800)	513,800		513,800	513,800	-	
Fuel Levy			-			-	-	-	
Import duty		5,324,675	(5,324,675)	5,324,675		5,324,675	5,324,675	(0)	
Excise duty		171,741	(171,741)	171,741		171,741	171,741	0	
Value Added Tax on Imports paid to Customs Department		5,324,675	(5,324,675)	5,324,675		5,324,675	5,324,675	(0)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	25,288,447	25,288,447	-			25,288,447	25,288,447	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	1,222,303,807	1,247,487,063	(25,183,256)	25,183,256	-	1,247,487,063	1,247,487,063	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Reclassification of transactions wrongly classified by TRA				1	13,848,365				
Other					11,334,891				
Grand Total					25,183,256				

3-BEACH PETROLEUM TANZANIA LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (US\$)	
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)		
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	28,652	178,652	(150,000)	150,000		178,652	178,652	-	1
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	28,652	178,652	(150,000)	150,000	-	178,652	178,652	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TPDC missed transactions on fees but confirmed receipt subsequently, now adjusted				1	150,000				
Grand Total					150,000	-			

4-BG INTERNATIONAL LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	296,686,436		296,686,436	(296,686,436)		-	-	-	1
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	56,351,549		56,351,549	34,686,166	91,037,715	91,037,715	91,037,715	(0)	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	277,910,820	495,617,161	(217,706,341)	217,706,341		495,617,161	495,617,161	(0)	1
Skills and Development Levy (SDL)	3,389,040	55,737,985	(52,348,945)	52,348,945		55,737,985	55,737,985	(0)	1
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty	20,972,295	1,984,105	18,988,190		18,988,190	20,972,295	20,972,295	0	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	237,154,775	237,154,775	-			237,154,775	237,154,775	-	
Parastatal Pension Fund (PPF) contribution	1,760,000	9,037,622	(7,277,622)	4,400,000	(2,877,622)	6,160,000	6,160,000	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	894,224,915	799,531,649	94,693,266	12,455,016	107,148,283	906,679,931	906,679,932	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reclassification of transactions wrongly classed by TRA			1	8,055,016					
Transferred from USD section					110,025,905				
Other				4,400,000	(2,877,622)				
Grand Total				12,455,016	107,148,283				

4-BG INTERNATIONAL LIMITED	USD							
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Payments to TRA								
Corporation Tax			-			-	-	-
Alternative Minimum Tax			-			-	-	-
Withholding taxes		60,692	(60,692)		(60,692)	-	(0)	0
Capital Gains Tax			-			-	-	-
Pay As You Earn (PAYE)			-			-	-	-
Skills and Development Levy (SDL)			-			-	-	-
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-
Stamp Duty		4,123	(4,123)		(4,123)	-	0	(0)
Fuel Levy			-			-	-	-
Import duty			-			-	-	-
Excise duty			-			-	-	-
Value Added Tax on Imports paid to Customs Department			-			-	-	-
Terminal Benefits Payments			-			-	-	-
National Social Security Fund (NSSF) contribution			-			-	-	-
Parastatal Pension Fund (PPF) contribution			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Payments to the MEM			-			-	-	-
Royalties			-			-	-	-
Annual rents and license fees			-			-	-	-
Profit per production sharing agreements			-			-	-	-
Protected gas/additional gas revenues			-			-	-	-
Payments to TPDC			-			-	-	-
Protected Gas Revenue			-			-	-	-
Additional Gas Revenue			-			-	-	-
Profit per Production Sharing Agreement			-			-	-	-
VAT on Gas Revenue			-			-	-	-
Annual rents and license fees			-			-	-	-
Payments to the Ministry of Finance			-			-	-	-
Dividends on Government shares			-			-	-	-
Grand total	-	64,815	(64,815)	-	(64,815)	-	0	(0)
Adjustments were made to the initial templates for the reasons set out below								
Commentary			Note #					
Transferred to TzS section			1	-	(64,815)			
Other				-	-			
Grand Total				-	(64,815)			

5-BULYANHULU GOLD MINE LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	136,931,851	157,492,152	(20,560,301)	11,205,557	(9,354,744)	148,137,408	148,137,408	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	28,056,801,913	27,601,531,264	455,270,648	(49,710,138)	405,560,510	28,007,091,775	28,007,091,774	0	1
Skills and Development Levy (SDL)	6,185,913,802	6,105,510,898	80,402,904		80,402,904	6,185,913,802	6,185,913,802	-	1
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	5,225,542,359	5,083,413,230	142,129,129		142,129,129	5,225,542,359	5,225,542,359	0	1
Excise duty	3,520,930	3,520,930	-			3,520,930	3,520,930	-	
Value Added Tax on Imports paid to Customs Department	321,927,116	338,045,840	(16,118,725)		(16,118,725)	321,927,116	321,927,115	0	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	11,976,146,113	11,893,187,470	82,958,643		82,958,643	11,976,146,113	11,976,146,113	0	1
Parastatal Pension Fund (PPF) contribution	858,528,867	858,528,867	0			858,528,867	858,528,867	0	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	52,765,312,951	52,041,230,652	724,082,300	(38,504,581)	685,577,717	52,726,808,370	52,726,808,369	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TRA reported duplicated transactions, now adjusted					-				
Missed by company but confirmed by TRA and NSSF				1	-	568,922,057			
Other					(38,504,581)	116,655,660			
Grand Total					(38,504,581)	685,577,717			

5-BULYANHULU GOLD MINE LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	200,000	400,000	(200,000)		(200,000)	200,000	200,000	-	1
Payments to the MEM			-			-	-	-	
Royalties	12,044,808	10,411,159	1,633,649		1,633,649	12,044,808	12,044,808	(0)	
Annual rents and license fees	494	494	0			494	494	0	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	12,245,302	10,811,652	1,433,649	-	1,433,649	12,245,302	12,245,301	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
Reported out of scope transaction			1		(200,000)				
Missed by Company but confirmed by MEM				-	1,633,649				
Grand Total				-	1,433,649				

6-CANACO TANZANIA LIMITED.									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	301,009,822	563,177,551	(262,167,729)	262,167,729		563,177,551	563,177,551	(0)	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	376,701,311	183,789,008	192,912,302	(192,912,302)		183,789,009	183,789,008	0	1
Skills and Development Levy (SDL)	38,514,859	36,178,664	2,336,195	(2,336,195)		36,178,664	36,178,664	(0)	1
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	46,276,763	46,276,763	(0)			46,276,763	46,276,763	(0)	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	41,649,087	41,649,087	-			41,649,087	41,649,087	-	
Terminal Benefits Payments									
National Social Security Fund (NSSF) contribution	64,113,238	64,113,238	-			64,113,238	64,113,238	-	
Parastatal Pension Fund (PPF) contribution	46,218,932	46,218,940	(8)	(8)		46,218,932	46,218,932	-	
Paid to Local and regulatory Authorities									
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM									
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC									
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance									
Dividends on Government shares			-			-	-	-	
Grand total	914,484,011	981,403,252	(66,919,241)	66,919,232	(8)	981,403,243	981,403,244	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Reclass of wrongly classed transactions and other				1	66,919,232				
Other					-	(8)			
Grand Total					66,919,232	(8)			

6-CANACO TANZANIA LIMITED.								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Payments to TRA								
Corporation Tax			-			-	-	-
Alternative Minimum Tax			-			-	-	-
Withholding taxes			-			-	-	-
Capital Gains Tax			-			-	-	-
Pay As You Earn (PAYE)			-			-	-	-
Skills and Development Levy (SDL)			-			-	-	-
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-
Stamp Duty	38,000	38,000	-	-		38,000	38,000	-
Fuel Levy			-			-	-	-
Import duty			-			-	-	-
Excise duty			-			-	-	-
Value Added Tax on Imports paid to Customs Department			-			-	-	-
Terminal Benefits Payments			-			-	-	-
National Social Security Fund (NSSF) contribution			-			-	-	-
Parastatal Pension Fund (PPF) contribution			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Payments to the MEM			-			-	-	-
Royalties			-			-	-	-
Annual rents and license fees	37,840	37,840	0			37,840	37,840	0
Profit per production sharing agreements			-			-	-	-
Protected gas/additional gas revenues			-			-	-	-
Payments to TPDC			-			-	-	-
Protected Gas Revenue			-			-	-	-
Additional Gas Revenue			-			-	-	-
Profit per Production Sharing Agreement			-			-	-	-
VAT on Gas Revenue			-			-	-	-
Annual rents and license fees			-			-	-	-
Payments to the Ministry of Finance			-			-	-	-
Dividends on Government shares			-			-	-	-
Grand total	75,840	75,840	0	-	-	75,840	75,840	0
Adjustments were made to the initial templates for the reasons set out below								
Commentary			Note #					
				-				
Grand Total				-	-			

7-DOMINION OIL & GAS LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	8,966,773	8,966,773	-			8,966,773	8,966,773	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	167,254,735	203,075,978	(35,821,242)		(35,821,242)	167,254,735	167,254,736	(0)	
Skills and Development Levy (SDL)	35,821,242		35,821,242		35,821,242	35,821,242	35,821,242	(0)	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution	13,604,933	14,422,813	(817,880)		(817,880)	13,604,933	13,604,933	0	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	225,647,684	226,465,564	(817,880)	-	(817,880)	225,647,684	225,647,684	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Others				-	(817,880)				
Grand Total				-	(817,880)				

7-DOMINION OIL & GAS LIMITED								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Payments to TRA								
Corporation Tax			-			-	-	-
Alternative Minimum Tax			-			-	-	-
Withholding taxes			-			-	-	-
Capital Gains Tax			-			-	-	-
Pay As You Earn (PAYE)			-			-	-	-
Skills and Development Levy (SDL)			-			-	-	-
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-
Stamp Duty			-			-	-	-
Fuel Levy			-			-	-	-
Import duty			-			-	-	-
Excise duty			-			-	-	-
Value Added Tax on Imports paid to Customs Department			-			-	-	-
Terminal Benefits Payments			-			-	-	-
National Social Security Fund (NSSF) contribution			-			-	-	-
Parastatal Pension Fund (PPF) contribution			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Payments to the MEM			-			-	-	-
Royalties			-			-	-	-
Annual rents and license fees			-			-	-	-
Profit per production sharing agreements			-			-	-	-
Protected gas/additional gas revenues			-			-	-	-
Payments to TPDC			-			-	-	-
Protected Gas Revenue			-			-	-	-
Additional Gas Revenue			-			-	-	-
Profit per Production Sharing Agreement			-			-	-	-
VAT on Gas Revenue			-			-	-	-
Annual rents and license fees	92,521	92,521	0			92,521	92,521	0
Payments to the Ministry of Finance			-			-	-	-
Dividends on Government shares			-			-	-	-
Grand total	92,521	92,521	0	-	-	92,521	92,521	0
Adjustments were made to the initial templates for the reasons set out below								
Commentary			Note #					
				-				
Grand Total				-	-			

8-ETABLISSEMENT MAUREL et PROM									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	1,032,838,515	1,579,753,721	(546,915,206)	505,642,817	(41,272,389)	1,538,481,332	1,538,481,332	(0)	1
Capital Gains Tax	287,602,310		287,602,310	(287,602,310)		0	-	0	
Pay As You Earn (PAYE)	199,324,872	76,834,236	122,490,636	(122,490,636)		76,834,236	76,834,236	(0)	
Skills and Development Levy (SDL)	25,554,810	20,621,196	4,933,614	(4,933,614)		20,621,196	20,621,196	(0)	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	90,616,257		90,616,257	(90,616,257)		(0)	-	(0)	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	68,737,319	68,737,320	(0)			68,737,319	68,737,320	(0)	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	1,704,674,083	1,745,946,473	(41,272,390)	-	(41,272,389)	1,704,674,083	1,704,674,084	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TRA wrongly reported SDL as withholding tax, now adjusted					-				
Out of scope transaction adjusted				1	-	(41,272,389)			
Grand Total					-	(41,272,389)			

8-ETABLISSEMENT MAUREL et PROM	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	216,232	216,232	-			216,232	216,232	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	216,232	216,232	-	-	-	216,232	216,232	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
Grand Total					-	-			

9-GEITA GOLD MINING LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	3,372,522,483	3,660,443,663	(287,921,181)	(287,921,180)		3,372,522,483	3,372,522,483	(0)	1
Capital Gains Tax	-	15,586,435	(15,586,435)	(15,586,435)		-	(0)	0	1
Pay As You Earn (PAYE)	12,100,820,706	12,219,528,840	(118,708,135)	(118,708,135)		12,100,820,706	12,100,820,706	-	1
Skills and Development Levy (SDL)	3,030,300,078	3,057,711,250	(27,411,172)	(27,411,172)		3,030,300,078	3,030,300,078	(0)	1
Value Added Tax paid to Large Tax payers department / Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy		301,932,000	(301,932,000)			-	301,932,000	(301,932,000)	
Import duty	3,994,247,550	6,381,284,999	(2,387,037,449)			3,994,247,550	6,381,284,999	(2,387,037,449)	
Excise duty	19,016,436		19,016,436			19,016,436	-	19,016,436	
Value Added Tax on Imports paid to Customs Department	426,404,637		426,404,637			426,404,637	-	426,404,637	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	5,426,959,388	4,666,191,161	760,768,227	760,768,227		5,426,959,388	5,426,959,388	(0)	2
Parastatal Pension Fund (PPF) contribution	1,605,921,176	1,605,921,176	-	-		1,605,921,176	1,605,921,176	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	294,400,000	294,400,000	-			294,400,000	294,400,000	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	30,270,592,454	32,202,999,525	(1,932,407,071)	-	311,141,305	30,270,592,454	32,514,140,830	(2,243,548,376)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Out of scope transactions adjusted				1	-	(449,626,922)			
GGM missed the expat payroll transactions, confirmed by NSSF and added				2	-	760,768,227			
					-	-			
Grand Total					-	311,141,305			

9-GEITA GOLD MINING LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties	15,134,643	17,255,571	(2,120,928)		-	15,134,643	17,255,571	(2,120,928)	
Annual rents and license fees	1,667	324,810	(323,143)			1,667	324,810	(323,143)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	15,136,310	17,580,381	(2,444,071)	-	-	15,136,310	17,580,381	(2,444,071)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
				0	-	-			
Other					-	-			
Grand Total					-	-			

10-MANTRA TANZANIA LIMITED.									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	3,109,130,024	3,208,567,806	(99,437,783)	99,437,783		3,208,567,807	3,208,567,806	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,959,136,282	1,483,194,480	475,941,802	(299,165,250)	176,776,552	1,659,971,032	1,659,971,032	0	1
Skills and Development Levy (SDL)	142,272,407	341,999,874	(199,727,467)	199,727,467		341,999,874	341,999,874	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	38,400,939	31,222,246	7,178,693		7,178,693	38,400,939	38,400,939	(0)	1
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	56,981,380	32,560,442	24,420,938		24,420,938	56,981,380	56,981,380	(0)	1
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	1,104,323,173	1,104,323,173	-			1,104,323,173	1,104,323,173	-	
Parastatal Pension Fund (PPF) contribution	142,906,027	128,854,678	14,051,349		14,051,349	142,906,027	142,906,027	-	1
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	6,553,150,231	6,330,722,700	222,427,531	-	222,427,532	6,553,150,231	6,553,150,232	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Transactions missed by company but confirmed by government				1	-	222,427,532			
Grand Total					-	222,427,532			

10-MANTRA TANZANIA LIMITED.	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/ Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees	74,539	218,278	(143,740)			74,539	218,278	(143,740)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	74,539	218,278	(143,740)	-	-	74,539	218,278	(143,740)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Company reported amounts out of reconciliation period				1		-	-		
Other						-	-		
Grand Total						-	-		

11-MBEYA CEMENT COMPANY LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	2,659,175,175	3,125,515,028	(466,339,853)	466,339,853		3,125,515,028	3,125,515,028	-	1
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	535,340,378	603,829,185	(68,488,807)	1,390,364	(67,098,443)	536,730,742	536,730,742	0	3
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,322,473,064	1,667,050,130	(344,577,066)	344,577,066		1,667,050,130	1,667,050,130	0	2
Skills and Development Levy (SDL)	258,694,658	430,979,233	(172,284,575)	172,284,575		430,979,233	430,979,233	0	2
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	3,282,552,012	3,396,534,395	(113,982,382)	(1,390,364)	(115,372,746)	3,281,161,648	3,281,161,648	-	3
Stamp Duty	329,767	329,767	-		-	329,767	329,767	-	
Fuel Levy			-			-	-	-	
Import duty	102,284,760	69,516,849	32,767,912		32,767,912	102,284,760	102,284,761	(0)	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	1,986,616,483	1,916,073,772	70,542,711		70,542,711	1,986,616,483	1,986,616,483	(0)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	432,396,522	432,396,521	0			432,396,522	432,396,521	0	
Parastatal Pension Fund (PPF) contribution	463,012,473	483,303,898	(20,291,426)	39,264,176	18,972,750	502,276,648	502,276,648	0	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	148,013,728	162,114,719	(14,100,991)		(14,100,990)	148,013,728	148,013,728	(0)	3
Payments to the MEM			-			-	-	-	
Royalties	58,169,185	93,429,283	(35,260,099)		(35,260,099)	58,169,185	58,169,185	(0)	3
Annual rents and license fees	22,264,878	20,350,790	1,914,088		1,914,088	22,264,878	22,264,878	0	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares	1,197,744,350	1,197,744,350	-			1,197,744,350	1,197,744,350	-	
Grand total	12,469,067,433	13,599,167,919	(1,130,100,487)	1,022,465,670	(107,634,817)	13,491,533,103	13,491,533,102	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reclass of transaction			1	466,339,853					
Transactions on local employees and casuals missed by TRA, confirmed			2	516,861,641					
Transaction out of scope reported bt MCCL			3	-	(231,832,278)				
				-					
Other				39,264,176	124,197,461				
Grand Total				1,022,465,670	(107,634,817)				

11-MBEYA CEMENT COMPANY LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	-	-	-	-	-	-	-	-	

12-NORTH MARA GOLD MINE LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	986,338,415	1,361,413,576	(375,075,161)	375,075,161		1,361,413,576	1,361,413,576	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	12,072,975,251	12,399,910,540	(326,935,289)	(375,075,161)	(702,010,450)	11,697,900,090	11,697,900,090	0	1
Skills and Development Levy (SDL)	2,567,607,271	2,730,635,324	(163,028,053)	-	(163,028,053)	2,567,607,271	2,567,607,271	0	1
Value Added Tax paid to Large Tax payers department/ Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy		4,910,324,200	(4,910,324,200)			-	4,910,324,200	(4,910,324,200)	
Import duty	2,215,541,279	2,034,669,613	180,871,666			2,215,541,279	2,034,669,613	180,871,666	
Excise duty	7,851,595,962	7,861,280,664	(9,684,702)			7,851,595,962	7,861,280,664	(9,684,702)	
Value Added Tax on Imports paid to Customs Department	152,936,082	200,838,963	(47,902,881)			152,936,082	200,838,963	(47,902,881)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	3,563,220,077	3,563,220,078	(1)			3,563,220,077	3,563,220,078	(1)	
Parastatal Pension Fund (PPF) contribution	490,949,227	490,949,227	-			490,949,227	490,949,227	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	29,901,163,564	35,553,242,185	(5,652,078,621)	(0)	(865,038,503)	29,901,163,564	34,688,203,682	(4,787,040,118)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reported cut off transactions now adjusted			1	-	(865,038,503)				
Other				(0)	-				
Grand Total				(0)	(865,038,503)				

12-NORTH MARA GOLD MINE LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	200,000	200,000	-			200,000	200,000	-	
Payments to the MEM			-			-	-	-	
Royalties	8,188,123	8,188,123	-	-	-	8,188,123	8,188,123	-	
Annual rents and license fees	10,862	10,862	-			10,862	10,862	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	8,398,985	8,398,985	-	-	-	8,398,985	8,398,985	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
				-					
Other				-					
Grand Total				-					

13-OPHIR TANZANIA (BLOCK 1) LTD									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	12,594,493,936		12,594,493,936		12,594,493,936	12,594,493,936	12,594,493,936	0	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	433,457,091	398,091,143	35,365,948		35,365,948	433,457,091	433,457,091	(0)	
Skills and Development Levy (SDL)	18,454,120	18,454,120	-			18,454,120	18,454,120	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	6,337,421,858	6,337,421,858	-			6,337,421,858	6,337,421,858	-	
Stamp Duty	607,017	438,867	168,150		168,150	607,017	607,017	-	
Fuel Levy			-			-	-	-	
Import duty	2,341,705		2,341,705		2,341,705	2,341,705	2,341,705	(0)	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	2,335,067		2,335,067		2,335,067	2,335,067	2,335,067	(0)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution	10,833,335	16,696,669	(5,863,334)		(5,863,334)	10,833,335	10,833,335	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	19,399,944,128	6,771,102,657	12,628,841,471	-	12,628,841,472	19,399,944,128	19,399,944,129	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
TRA wrongly reported SDL as withholding tax, now adjusted				-					
Transferred from USD section to TzS section as TRA received amounts in Tshs			1	-	12,594,493,936				
Cut off transaction reported by Ophir, removed now				-	34,347,536				
Grand Total				-	12,628,841,472				

13-OPHIR TANZANIA (BLOCK 1) LTD	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes		8,370,049	(8,370,049)		(8,370,049)	-	(0)	0	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty		240	(240)		(240)	-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	166,798	84,752	82,046		82,046	166,798	166,798	0	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	166,798	8,455,041	(8,288,242)	-	(8,288,243)	166,798	166,798	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
Transferred to TzS, amounts reconciled under TzS			1	-	(8,288,243)				
Grand Total				-	(8,288,243)				

14-PANAFRICAN ENERGY TANZANIA LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	3,300,642,901	3,300,642,901	-			3,300,642,901	3,300,642,901	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	79,913,423	79,913,423	0			79,913,423	79,913,423	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	848,931,092	1,776,041,654	(927,110,562)	821,174,045	(105,936,517)	1,670,105,137	1,670,105,137	(0)	1
Skills and Development Levy (SDL)	33,284,326	362,211,832	(328,927,506)	328,927,506		362,211,832	362,211,832	0	1
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	10,178,242,707	10,010,706,439	167,536,268	(167,536,268)		10,010,706,439	10,010,706,439	(0)	1
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	11,632,455		11,632,455		11,632,455	11,632,455	11,632,455	-	
Excise duty	242,273		242,273		242,273	242,273	242,273	(0)	
Value Added Tax on Imports paid to Customs Department	12,857,724		12,857,724		12,857,724	12,857,724	12,857,724	0	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	718,968,523	742,034,323	(23,065,800)		(23,065,800)	718,968,523	718,968,523	(0)	
Parastatal Pension Fund (PPF) contribution	13,686,507	13,686,507	-			13,686,507	13,686,507	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	701,666,048	701,666,048	(0)			701,666,048	701,666,048	(0)	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement	5,320,146,781	5,320,146,781	-			5,320,146,781	5,320,146,781	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	21,220,214,761	22,307,049,909	(1,086,835,149)	982,565,283	(104,269,865)	22,202,780,044	22,202,780,044	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TRA wrongly reported SDL as withholding tax, now adjusted				1	-				
TRA missed the local payroll, company fully supported, adjusted				1	1,150,101,551				
Company reported out of scope transaction				1	(167,536,268)	(105,936,517)			
Other					-	1,666,652			
Grand Total					982,565,283	(104,269,865)			

14-PANAFRICAN ENERGY TANZANIA LTD	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement	3,191,767	3,191,767	-			3,191,767	3,191,767	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	7,763	7,763	-			7,763	7,763	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	3,199,529	3,199,529	-	-	-	3,199,529	3,199,529	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Additional payments fully supported by company added to MEM				-					
Other				-					
Grand Total				-					

15-PANGEA MINERALS LTD (TUL & BUZ)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	0	-	-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	1,169,631,042	1,104,684,028	64,947,014		64,947,014	1,169,631,042	1,169,631,042	(0)	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	11,621,320,072	11,554,237,453	67,082,620	(67,082,620)		11,554,237,452	11,554,237,453	(0)	
Skills and Development Levy (SDL)	2,463,387,706	2,533,193,037	(69,805,331)	69,805,331		2,533,193,037	2,533,193,037	0	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	3,829,648,117	3,997,644,329	(167,996,213)			3,829,648,117	3,997,644,329	(167,996,213)	
Excise duty	7,828,066	12,709,102	(4,881,036)			7,828,066	12,709,102	(4,881,036)	
Value Added Tax on Imports paid to Customs Department	452,394,183	2,594,450,616	(2,142,056,433)			452,394,183	2,594,450,616	(2,142,056,433)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	4,407,622,745	3,970,524,000	437,098,745		437,098,745	4,407,622,745	4,407,622,745	0	1
Parastatal Pension Fund (PPF) contribution	249,587,464	249,587,464	-			249,587,464	249,587,464	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	293,582,000	293,582,000	-			293,582,000	293,582,000	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	24,495,001,395	26,310,612,029	(1,815,610,634)	2,722,711	502,045,759	24,497,724,106	26,812,657,788	(2,314,933,682)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
Transactions missed by company, confirmed by NSSF and now added			1	-	437,098,745				
				-					
Other				2,722,711	64,947,014				
Grand Total				2,722,711	502,045,759				

15-PANGEA MINERALS LTD (TUL & BUZ)	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties	10,335,362	11,395,078	(1,059,716)		-	10,335,362	11,395,078	(1,059,716)	
Annual rents and license fees	74,188	125,116	(50,929)			74,188	125,116	(50,929)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	10,409,550	11,520,194	(1,110,645)	-	-	10,409,550	11,520,194	(1,110,645)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
Other					-	-			
Grand Total					-	-			

16-PETROBRAS TANZANIA LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	6,061,177,712	6,061,177,712	0			6,061,177,712	6,061,177,712	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	665,623,697	665,623,697	-			665,623,697	665,623,697	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty	2,973,130		2,973,130		2,973,130	2,973,130	2,973,130	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	6,729,774,539	6,726,801,409	2,973,130	-	2,973,130	6,729,774,539	6,729,774,539	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
				-					
Other				-	2,973,130				
Grand Total				-	2,973,130				

16-PETROBRAS TANZANIA LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes		3,918,574	(3,918,574)		(3,918,574)	-	-	-	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty		2,040	(2,040)		(2,040)	-	-	-	1
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	485,354	485,354	(0)			485,354	485,354	(0)	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	485,354	4,405,968	(3,920,614)	-	(3,920,614)	485,354	485,354	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reported under TzS since TRA received TzS			1	-	(3,920,614)				
Grand Total				-	(3,920,614)				

17-RESOLUTE TANZANIA LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	24,762,491,194	23,716,774,298	1,045,716,896		1,045,716,896	24,762,491,194	24,762,491,194	-	2
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	1,562,610,373	2,127,450,280	(564,839,907)	564,839,908		2,127,450,281	2,127,450,280	1	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	4,877,463,963	4,342,207,083	535,256,879	(535,256,879)		4,342,207,083	4,342,207,083	-	1
Skills and Development Levy (SDL)	820,699,191	997,116,162	(176,416,971)	176,416,971		997,116,162	997,116,162	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty	143,040,261	143,040,261	-			143,040,261	143,040,261	-	
Fuel Levy			-			-	-	-	
Import duty	219,267,408	219,267,408	-			219,267,408	219,267,408	-	
Excise duty	13,295,537	13,295,536	0			13,295,537	13,295,536	0	
Value Added Tax on Imports paid to Customs Department	123,000,365	123,000,365	0			123,000,365	123,000,365	0	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	1,820,516,976	1,690,726,445	129,790,532		129,790,532	1,820,516,976	1,820,516,977	(0)	2
Parastatal Pension Fund (PPF) contribution	20,239,655	20,239,655	(0)			20,239,655	20,239,655	(0)	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	287,449,680	287,449,680	-			287,449,680	287,449,680	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	34,650,074,603	33,680,567,174	969,507,429	206,000,000	1,175,507,428	34,856,074,603	34,856,074,602	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Transaction missed by RTL confirmed by TRA now added			2	-	1,045,716,896				
Transaction missed by RTL confirmed by NSSF now added			2	-	129,790,532				
Reclass of transactions			1	29,583,029					
Other				176,416,971	-				
Grand total				206,000,000	1,175,507,428				

17-RESOLUTE TANZANIA LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	-		-			-	-	-	
Excise duty	-		-			-	-	-	
Value Added Tax on Imports paid to Customs Department	-		-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	-		-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties	5,261,772	5,256,462	5,310	(5,310)		5,256,462	5,256,462	0	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	5,261,772	5,256,462	5,310	(5,310)	-	5,256,462	5,256,462	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
Other				(5,310)	-				
Grand Total				(5,310)	-				

18-SHANTA MINING COMPANY LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	105,279,300		105,279,300	(105,279,300)		-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	475,177,346	530,727,981	(55,550,635)	55,550,635		530,727,981	530,727,981	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	305,184,720	221,889,070	83,295,650		83,295,650	305,184,720	305,184,720	-	
Skills and Development Levy (SDL)	33,211,628	74,875,794	(41,664,166)	41,664,166		74,875,794	74,875,794	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	48,692,680		48,692,680	(48,692,680)		-	-	-	
Stamp Duty	784,317	784,317	-			784,317	784,317	-	
Fuel Levy			-			-	-	-	
Import duty	234,953,919	234,953,920	(0)		-	234,953,919	234,953,920	(0)	
Excise duty	27,180,053	27,180,053	0		-	27,180,053	27,180,053	0	
Value Added Tax on Imports paid to Customs Department	783,012,698	693,230,291	89,782,407		89,782,407	783,012,698	783,012,698	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	170,399,278	177,420,408	(7,021,130)	7,021,130		177,420,408	177,420,408	-	
Parastatal Pension Fund (PPF) contribution	5,691,912	6,965,672	(1,273,760)		(1,273,760)	5,691,912	5,691,912	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	199,104,620	199,104,620	-			199,104,620	199,104,620	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	2,388,672,472	2,167,132,126	221,540,346	(49,736,049)	171,804,297	2,338,936,423	2,338,936,423	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
				-					
Other				(49,736,049)	171,804,297				
Grand Total				(49,736,049)	171,804,297				

18-SHANTA MINING COMPANY LIMITED								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)
Payments to TRA								
Corporation Tax			-			-	-	-
Alternative Minimum Tax			-			-	-	-
Withholding taxes			-			-	-	-
Capital Gains Tax			-			-	-	-
Pay As You Earn (PAYE)			-			-	-	-
Skills and Development Levy (SDL)			-			-	-	-
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-
Stamp Duty			-			-	-	-
Fuel Levy			-			-	-	-
Import duty			-			-	-	-
Excise duty			-			-	-	-
Value Added Tax on Imports paid to Customs Department			-			-	-	-
Terminal Benefits Payments			-			-	-	-
National Social Security Fund (NSSF) contribution			-			-	-	-
Parastatal Pension Fund (PPF) contribution			-			-	-	-
Paid to Local and regulatory Authorities			-			-	-	-
Paid to Local and regulatory Authorities		-	-			-	-	-
Payments to the MEM			-			-	-	-
Royalties			-			-	-	-
Annual rents and license fees	49,581	49,581	1			49,581	49,581	1
Profit per production sharing agreements			-			-	-	-
Protected gas/additional gas revenues			-			-	-	-
Payments to TPDC			-			-	-	-
Protected Gas Revenue			-			-	-	-
Additional Gas Revenue			-			-	-	-
Profit per Production Sharing Agreement			-			-	-	-
VAT on Gas Revenue			-			-	-	-
Annual rents and license fees			-			-	-	-
Payments to the Ministry of Finance			-			-	-	-
Dividends on Government shares			-			-	-	-
Grand total	49,581	49,581	1	-	-	49,581	49,581	1
Adjustments were made to the initial templates for the reasons set out below								
Commentary				Note #				
				2	-			
Grand Total					-			

19-SONGAS LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	1,580,545,870	1,580,545,870	-			1,580,545,870	1,580,545,870	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	441,861,806	404,807,473	37,054,333	(37,054,333)		404,807,473	404,807,473	-	
Skills and Development Levy (SDL)	55,559,264	78,906,794	(23,347,530)	23,347,530		78,906,794	78,906,794	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	11,296,477,971	12,539,845,077	(1,243,367,106)	1,243,367,106		12,539,845,077	12,539,845,077	-	1
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	197,672,445	215,516,129	(17,843,684)	-		197,672,445	215,516,129	(17,843,684)	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	1,587,026,794	165,343,652	1,421,683,142	-	-	1,587,026,794	165,343,652	1,421,683,142	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	283,438,726	262,992,600	20,446,126		20,446,126	283,438,726	283,438,726	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue	14,312,273,773	13,205,690,580	1,106,583,193	(1,106,583,193)		13,205,690,580	13,205,690,580	(0)	2
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	29,754,856,649	28,453,648,176	1,301,208,474	123,077,110	20,446,126	29,877,933,759	28,474,094,302	1,403,839,458	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-				
Transaction missed by TRA and fully supported by Songas				1	1,243,367,106				
TRA reported out of scope transaction, adjusted				2	(1,106,583,193)				
					-				
Others					(13,706,803)	20,446,126			
Grand Total					123,077,110	20,446,126			

19-SONGAS LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	-	-	-	-	-	-	-	-	

20-STATOIL TANZANIA AS_TANZANIA BRANCH									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	256,090,613		256,090,613		256,090,613	256,090,613	256,090,613	0	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	283,832,554	285,464,554	(1,632,000)		(1,632,000)	283,832,554	283,832,554	-	
Skills and Development Levy (SDL)	19,331,911		19,331,911		19,331,911	19,331,911	19,331,911	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	229,793		229,793		229,793	229,793	229,793	0	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	395,780		395,780		395,780	395,780	395,780	(1)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	559,880,651	285,464,554	274,416,097	-	274,416,097	559,880,651	559,880,651	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-				
Company missed transactions confirmed by TRA and adjusted. Transaction transferred from USD section				1	-	256,090,613			
Other					-	18,325,484			
Grand Total					-	274,416,097			

20-STATOIL TANZANIA AS TANZANIA BRANCH	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes		19,600	(19,600)		(19,600)	-	0	(0)	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	86,481	86,481	-			86,481	86,481	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	86,481	106,081	(19,600)	-	(19,600)	86,481	86,481	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
				-					
Transferred to TzS section			1	-	(19,600)				
Grand Total				-	(19,600)				

21-TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000 (TANZAM 2000)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	101,465,272	137,966,598	(36,501,326)	20,963,953	(15,537,374)	122,429,225	122,429,224	0	
Skills and Development Levy (SDL)	26,394,984	36,141,826	(9,746,842)	5,745,079	(4,001,763)	32,140,063	32,140,063	0	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	48,095,540	48,095,540	0		-	48,095,540	48,095,540	0	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	57,908,153	57,908,153	0		-	57,908,153	57,908,153	0	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	107,611,096	107,611,096	(0)			107,611,096	107,611,096	(0)	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	341,475,045	387,723,213	(46,248,168)	26,709,032	(19,539,137)	368,184,077	368,184,076	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Other				-	26,709,032	(19,539,137)			
Grand Total					26,709,032	(19,539,137)			

21-TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000 (TANZAM 2000)				USD					
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees	156,750	194,331	(37,582)			156,750	194,331	(37,582)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	156,750	194,331	(37,582)	-	-	156,750	194,331	(37,582)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Additional payments fully supported by company added to MEM				2	-				
Company reported amounts out of reconciliation period				1	-	-			
Other					-	-			
Grand Total					-	-			

22-TANCAN MINING COMPANY LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	5,466,962		5,466,962	(5,466,962)		0	-	0	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	14,391,377	11,734,577	2,656,800	(2,656,800)		11,734,577	11,734,577	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	466,931,492	490,078,280	(23,146,788)	23,146,788		490,078,280	490,078,280	0	
Skills and Development Levy (SDL)	117,981,151	132,616,604	(14,635,454)	4,976,972		122,958,123	132,616,604	(9,658,482)	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	20,000,000		20,000,000	(20,000,000)		-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty		37,612,836	(37,612,836)			-	37,612,836	(37,612,836)	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	546,295,683	434,069,580	112,226,103		112,226,103	546,295,683	546,295,683	(0)	1
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees	151,000	151,000	-			151,000	151,000	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	1,171,217,664	1,106,262,876	64,954,788	(2)	112,226,103	1,171,217,662	1,218,488,979	(47,271,317)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Transactions missed by company but confirmed by NSSF				1	-	112,226,103			
Other					(2)	-			
Grand Total					(2)	112,226,103			

22-TANCAN MINING COMPANY LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees	28,208	70,916	(42,708)			28,208	70,916	(42,708)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	28,208	70,916	(42,708)	-	-	28,208	70,916	(42,708)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-	-			
Other					-	-			
Grand Total					-	-			

23-TANGA CEMENT COMPANY LIMITED									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	9,425,811,942	14,167,946,188	(4,742,134,246)	4,742,134,246	-	14,167,946,188	14,167,946,188	-	1
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	773,556,615	957,084,443	(183,527,829)	183,527,828		957,084,443	957,084,443	(0)	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	2,409,037,972	2,323,860,406	85,177,567	(85,177,566)		2,323,860,406	2,323,860,406	0	
Skills and Development Levy (SDL)	85,435,245	580,574,478	(495,139,233)	495,139,233		580,574,477	580,574,478	(0)	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	13,718,933,823	11,695,885,030	2,023,048,793	(2,023,048,793)		11,695,885,030	11,695,885,030	(0)	2
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	2,465,412,927	2,500,376,038	(34,963,111)	-		2,465,412,927	2,500,376,038	(34,963,111)	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	8,823,330,569	7,834,533,948	988,796,620			8,823,330,569	7,834,533,948	988,796,620	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	783,228,352	843,565,256	(60,336,904)	60,336,904		843,565,256	843,565,256	-	
Parastatal Pension Fund (PPF) contribution	617,691,400	617,707,885	(16,484)		(16,484)	617,691,400	617,691,401	(0)	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	949,195,172	949,195,172	0			949,195,172	949,195,172	0	
Payments to the MEM			-			-	-	-	
Royalties	167,958,249	167,958,249	0			167,958,249	167,958,249	0	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	40,219,592,265	42,638,687,092	(2,419,094,827)	3,372,911,852	(16,484)	43,592,504,117	42,638,670,608	953,833,509	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
Transaction missed by TRA fully supported by company and adjusted				1	4,742,134,246				
Reclassification of wrongly classed transactions				2	(2,023,048,793)				
Other					653,826,399	(16,484)			
Grand Total					3,372,911,852	(16,484)			

23-TANGA CEMENT COMPANY LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees		1,971	(1,971)		(1,971)	-	(0)	0	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	-	1,971	(1,971)	-	(1,971)	-	(0)	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
					-	-			
					-	-			
Other					-	(1,971)			
					-	-			
Grand Total					-	(1,971)			

24-TANZANIA PETROLEUM DEVELOPMENT CORPORATION									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	37,810,482		37,810,482	(37,810,482)		-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,193,279,753	633,966,426	559,313,327	(559,313,327)		633,966,426	633,966,426	(0)	1
Skills and Development Levy (SDL)		38,768,298	(38,768,298)	38,768,298		38,768,298	38,768,298	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	1,482,289,943	2,176,556,792	(694,266,849)	491,740,784	(202,526,065)	1,974,030,727	1,974,030,727	(0)	1
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	32,164,709	32,164,709	-		-	32,164,709	32,164,709	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	29,857,484	29,857,484	(0)			29,857,484	29,857,484	(0)	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution	399,793,966	406,654,134	(6,860,168)	6,860,168		406,654,134	406,654,134	0	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues	11,626,477,291	11,626,477,291	(0)			11,626,477,291	11,626,477,291	(0)	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	14,801,673,627	14,944,445,133	(142,771,506)	(59,754,559)	(202,526,065)	14,741,919,068	14,741,919,068	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Reclassification of transactions			1	(67,572,543)					
Out of scope transaction reported and now adjusted			1	-	(202,526,065)				
Other				7,817,984	-				
Grand Total				(59,754,559)	(202,526,065)				

24-TANZANIA PETROLEUM DEVELOPMENT CORPORATION	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties	210,000	210,000	-			210,000	210,000	-	
Annual rents and license fees	624,548	624,548	-			624,548	624,548	-	
Profit per production sharing agreements	1,927,094	1,927,094	(0)			1,927,094	1,927,094	(0)	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	2,761,642	2,761,642	(0)	-	-	2,761,642	2,761,642	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-	-			
Other					-	-			
Grand Total					-	-			

25-TANZANIA PORTLAND CEMENT COMPANY LTD									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	21,695,277,360	24,604,300,000	(2,909,022,640)		(2,909,022,640)	21,695,277,360	21,695,277,360	(0)	1
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	1,468,995,770	1,500,145,828	(31,150,058)	31,150,058		1,500,145,828	1,500,145,828	0	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	2,521,198,350	2,532,996,805	(11,798,455)	11,798,455		2,532,996,805	2,532,996,805	0	
Skills and Development Levy (SDL)	646,997,426	623,409,239	23,588,187	(23,588,187)		623,409,239	623,409,239	0	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	17,029,767,295	17,029,767,295	-			17,029,767,295	17,029,767,295	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	2,585,163,300	6,434,117,018	(3,848,953,718)			2,585,163,300	6,434,117,018	(3,848,953,718)	
Excise duty	12,146,654		12,146,654			12,146,654	-	12,146,654	
Value Added Tax on Imports paid to Customs Department	5,331,642,726	1,914,403,757	3,417,238,969			5,331,642,726	1,914,403,757	3,417,238,969	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	446,979,333	518,235,781	(71,256,447)	31,242,779	(40,013,668)	478,222,112	478,222,112	-	
Parastatal Pension Fund (PPF) contribution	542,491,887	491,728,921	50,762,965	(42,069,995)	8,692,970	500,421,892	500,421,892	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	667,353,157	664,489,941	2,863,216		2,863,216	667,353,157	667,353,157	0	
Payments to the MEM			-			-	-	-	
Royalties	285,456,990	308,783,640	(23,326,650)		(23,326,650)	285,456,990	285,456,990	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	53,233,470,249	56,622,378,225	(3,388,907,976)	8,533,110	(2,960,806,772)	53,242,003,359	53,661,571,453	(419,568,094)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Company reported out of scope transaction			1		(2,909,022,640)				
Other					(51,784,132)				
Grand Total					(2,960,806,772)				

25-TANZANIA PORTLAND CEMENT COMPANY LTD	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	-	-	-	-	-	-	-	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Additional payments fully supported by company added to MEM				2	-				
Company reported amounts out of reconciliation period				1	-	-			
Other					-	-			
Grand Total					-	-			

26-TANZANITE ONE MINING LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	565,754,116	279,520,638	286,233,478		286,233,478	565,754,116	565,754,116	(0)	1
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,250,453,419	1,240,023,572	10,429,847		10,429,847	1,250,453,419	1,250,453,419	0	
Skills and Development Levy (SDL)	392,147,687	392,059,390	88,297		88,297	392,147,687	392,147,687	0	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	106,978,568	124,804,236	(17,825,669)	17,825,669		124,804,237	124,804,236	0	
Excise duty	9,359,101		9,359,101		9,359,101	9,359,101	9,359,101	0	
Value Added Tax on Imports paid to Customs Department	165,697,846	174,481,812	(8,783,967)		(8,783,967)	165,697,846	165,697,845	0	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	1,029,407,865	1,029,407,865	-			1,029,407,865	1,029,407,865	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	32,217,080	32,217,080	-			32,217,080	32,217,080	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees		-	-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	3,552,015,681	3,272,514,593	279,501,088	17,825,669	297,326,756	3,569,841,350	3,569,841,349	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Company missed transaction confirmed by TRA and adjusted for			1	-	286,233,478				
Other				17,825,669	11,093,278				
Grand Total				17,825,669	297,326,756				

26-TANZANITE ONE MINING LTD	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties	145,665	253,697	(108,032)			145,665	253,697	(108,032)	
Annual rents and license fees		4,580	(4,580)			-	4,580	(4,580)	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	145,665	258,277	(112,612)	-	-	145,665	258,277	(112,612)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
				-					
Other				-					
Grand Total				-					

27-TANZANITE ONE TRADING LIMITED									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	38,408,232		38,408,232	(38,408,232)		0	-	0	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	32,258,636	40,858,609	(8,599,973)	8,599,973		40,858,609	40,858,609	(0)	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	154,064,279	134,178,548	19,885,731	(19,885,731)		134,178,548	134,178,548	0	
Skills and Development Levy (SDL)	29,427,768	31,260,484	(1,832,716)	1,832,716		31,260,484	31,260,484	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	128,037,922	173,094,696	(45,056,774)	45,056,774		173,094,696	173,094,696	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	40,854,997	40,854,997	0		-	40,854,997	40,854,997	0	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	41,587,907	41,587,907	0		-	41,587,907	41,587,907	0	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	111,759,183	111,759,183	-			111,759,183	111,759,183	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	10,247,232	10,247,232	0			10,247,232	10,247,232	0	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	586,646,157	583,841,656	2,804,501	(2,804,500)	-	583,841,657	583,841,656	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
			1		-				
					-				
Other					(2,804,500)				
Grand Total					(2,804,500)				

27-TANZANITE ONE TRADING LIMITED	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments									
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities									
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM									
Royalties		55,005	(55,005)			-	55,005	(55,005)	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC									
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance									
Dividends on Government shares			-			-	-	-	
Grand total	-	55,005	(55,005)	-	-	-	55,005	(55,005)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
					-				
					-	-			
Other					-	-			
Grand Total					-	-			

28-TULLOW TANZANIA B.V.									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (TzS)	
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)		
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	482,914,329		482,914,329			482,914,329	-	482,914,329	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	231,001,189		231,001,189			231,001,189	-	231,001,189	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	4,298,960		4,298,960			4,298,960	-	4,298,960	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	35,642		35,642			35,642	-	35,642	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department	4,850,514		4,850,514			4,850,514	-	4,850,514	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	150,946,131		150,946,131			150,946,131	-	150,946,131	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	874,046,765	-	874,046,765	-	-	874,046,765	-	874,046,765	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
				1	-				
Other					-	-			
Grand Total					-	-			

28-TULLOW TANZANIA B.V.	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees	12,854		12,854			12,854	-	12,854	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	12,854	-	12,854	-	-	12,854	-	12,854	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-	-			
					-	-			
					-	-			
Grand Total					-	-			

29-WENTWORTH GAS LTD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	22,218,670	22,218,670	-			22,218,670	22,218,670	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	234,831,339	334,173,915	(99,342,576)	99,342,576		334,173,915	334,173,915	(0)	1
Skills and Development Levy (SDL)	51,867,932	74,454,561	(22,586,629)	22,586,629		74,454,561	74,454,561	0	1
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	1,383,500		1,383,500		1,383,500	1,383,500	1,383,500	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	99,327,229	66,546,707	32,780,522		32,780,522	99,327,229	99,327,229	(0)	
Parastatal Pension Fund (PPF) contribution	152,361,074	162,598,577	(10,237,502)	10,237,502		162,598,577	162,598,577	(0)	1
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	19,931,804	19,931,804	0			19,931,804	19,931,804	0	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	581,921,549	679,924,234	(98,002,685)	132,166,707	34,164,022	714,088,256	714,088,256	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
				-					
Transactions missed by TRA and PPF and fully supported by company			1	132,166,707					
				-					
Other				-	34,164,022				
Grand Total				132,166,707	34,164,022				

29-WENTWORTH GAS LTD	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement	100,476	100,476	-			100,476	100,476	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	100,476	100,476	-	-	-	100,476	100,476	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
Other					-				
Grand Total					-				

30-WILLIAMSON DIAMONDS LTD.									
	Templates originally lodged			Adjustments		Final Amounts			
Taxes, fees and other charges paid from companies to government	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
Payments to TRA									
Corporation Tax	92,754,478		92,754,478			92,754,478	-	92,754,478	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes	724,881,186	862,150,121	(137,268,935)	77,485,357	(59,783,578)	802,366,543	802,366,544	(0)	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,923,497,805	1,327,501,982	595,995,823	(125,197,002)		1,798,300,803	1,327,501,982	470,798,821	
Skills and Development Levy (SDL)	351,237,628	384,684,895	(33,447,267)		(33,447,267)	351,237,628	351,237,628	0	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department		-	-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty	366,442,017	295,099,371	71,342,645			366,442,017	295,099,371	71,342,645	
Excise duty	91,362	-	91,362			91,362	-	91,362	
Value Added Tax on Imports paid to Customs Department	2,234,754,364	1,504,182,009	730,572,355			2,234,754,364	1,504,182,009	730,572,355	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution	1,123,933,706	1,123,776,988	156,718		156,718	1,123,933,706	1,123,933,706	0	
Parastatal Pension Fund (PPF) contribution	1,090,000	400,000	690,000		690,000	1,090,000	1,090,000	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	85,052,250	85,052,250	-			85,052,250	85,052,250	-	
Payments to the MEM			-			-	-	-	
Royalties			-			-	-	-	
Annual rents and license fees	82,728,445	76,553,599	6,174,846		6,174,846	82,728,445	82,728,445	-	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	6,986,463,241	5,659,401,215	1,327,062,026	(47,711,645)	(86,209,280)	6,938,751,596	5,573,191,935	1,365,559,661	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Other						-			
Grand Total						(47,711,645)	(86,209,280)		

30-WILLIAMSON DIAMONDS LTD.	USD								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
Payments to TRA									
Corporation Tax			-			-	-	-	
Alternative Minimum Tax			-			-	-	-	
Withholding taxes			-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)			-			-	-	-	
Skills and Development Levy (SDL)			-			-	-	-	
Value Added Tax paid to Large Tax payers department/Domestic Revenue Department			-			-	-	-	
Stamp Duty			-			-	-	-	
Fuel Levy			-			-	-	-	
Import duty			-			-	-	-	
Excise duty			-			-	-	-	
Value Added Tax on Imports paid to Customs Department			-			-	-	-	
Terminal Benefits Payments			-			-	-	-	
National Social Security Fund (NSSF) contribution			-			-	-	-	
Parastatal Pension Fund (PPF) contribution			-			-	-	-	
Paid to Local and regulatory Authorities			-			-	-	-	
Paid to Local and regulatory Authorities	-	-	-			-	-	-	
Payments to the MEM			-			-	-	-	
Royalties	440,966	436,840	4,126			440,966	436,840	4,126	
Annual rents and license fees	184,541	91,880	92,661			184,541	91,880	92,661	
Profit per production sharing agreements			-			-	-	-	
Protected gas/additional gas revenues			-			-	-	-	
Payments to TPDC			-			-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Annual rents and license fees			-			-	-	-	
Payments to the Ministry of Finance			-			-	-	-	
Dividends on Government shares			-			-	-	-	
Grand total	625,507	528,720	96,787	-	-	625,507	528,720	96,787	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-	-	-	-	
					-	-	-	-	
Other					-	-	-	-	
					-	-	-	-	
Grand Total					-	-	-	-	

8.3. Reporting by tax category and government agencies

We set out in the table below the aggregate amounts of the various types of taxes and fees reported by the Government agencies and the taxpayers after taking into account all the adjustments for all the taxes paid and received in TzS.

By tax category, TzS									
No.	Tax	Templates originally lodged-TzS			Adjustments-TzS		Final amounts-TzS		
		Govt	Taxpayer	Difference	Govt	Taxpayer	Govt	Taxpayer	Difference
Payments to TRA		324,547,643,905	324,933,293,586	(1,555,280,723)	6,866,383,911	10,677,131,511	330,244,396,172	335,610,425,097	(5,366,028,323)
1	Corporation Tax	63,589,435,504	68,915,178,416	(6,495,373,953)	4,724,822,687	(1,863,305,744)	67,144,627,149	67,051,872,672	92,754,478
2	Alternative Minimum Tax	-	-	-	-	-	-	-	-
3	Withholding taxes	39,110,174,124	28,140,062,501	10,970,111,622	2,340,175,129	12,827,372,422	41,450,349,253	40,967,434,924	482,914,329
4	Capital Gains Tax	287,602,310	15,586,435	272,015,876	(287,602,310)	(15,586,435)	0	(0)	1
5	Pay As You Earn (PAYE)	87,714,182,886	86,293,816,330	1,420,366,556	(986,783,754)	(268,217,211)	86,727,398,528	86,025,599,120	701,800,012
6	Skills and Development Levy (SDL)	17,674,612,458	19,394,246,138	(1,719,633,680)	1,617,731,298	(92,243,901)	19,292,343,756	19,302,002,237	(9,658,482)
7	Value Added Tax paid to Large Tax payers department/Domestic Revenue	63,618,714,928	63,359,811,582	258,903,346	(571,119,698)	(316,515,311)	63,047,595,230	63,043,296,270	4,298,960
8	Stamp Duty	168,706,787	147,091,117	21,615,670	513,800	22,129,470	169,220,587	169,220,587	0
9	Fuel Levy	-	5,212,256,200	(5,212,256,200)	-	-	-	5,212,256,200	(5,212,256,200)
10	Import duty	21,774,770,014	27,843,797,729	(6,069,027,715)	23,150,344	196,279,687	21,797,920,358	28,040,077,416	(6,242,157,058)
11	Excise duty	7,944,276,374	7,918,158,026	26,118,348	171,741	9,601,374	7,944,448,115	7,927,759,400	16,688,715
12	Value Added Tax on Imports paid to Customs Department	22,665,168,519	17,693,289,112	4,971,879,407	5,324,675	177,617,160	22,670,493,194	17,870,906,272	4,799,586,922
Paid to Local and regulatory Authorities		3,688,212,771	3,699,450,545	(11,237,774)	-	(11,237,774)	3,688,212,771	3,688,212,770	1
13	Paid to Local and regulatory Authorities	3,688,212,771	3,699,450,545	(11,237,774)	-	(11,237,774)	3,688,212,771	3,688,212,770	1
Payments to the MEM		12,243,206,038	12,293,703,852	(50,497,814)	-	(50,497,815)	12,243,206,038	12,243,206,037	0
14	Royalties	511,584,424	570,171,172	(58,586,748)	-	(58,586,749)	511,584,424	511,584,423	0
15	Annual rents and license fees	105,144,323	97,055,389	8,088,934	-	8,088,934	105,144,323	105,144,323	0
16	Profit per production sharing agreements	-	-	-	-	-	-	-	-
17	Protected gas/additional gas revenues	11,626,477,291	11,626,477,291	(0)	-	-	11,626,477,291	11,626,477,291	(0)
Payments to TPDC		19,632,420,554	18,525,837,362	1,106,583,193	(1,106,583,193)	-	18,525,837,361	18,525,837,362	(0)
18	Protected Gas Revenue	14,312,273,773	13,205,690,580	1,106,583,193	(1,106,583,193)	-	13,205,690,580	13,205,690,580	(0)
19	Additional Gas Revenue	-	-	-	-	-	-	-	-
20	Profit per Production Sharing Agreement	5,320,146,781	5,320,146,781	-	-	-	5,320,146,781	5,320,146,781	-
21	VAT on Gas Revenue	-	-	-	-	-	-	-	-
22	Annual rents and license fees	-	-	-	-	-	-	-	-
Payments to the Ministry of Finance		1,197,744,350	1,197,744,350	-	-	-	1,197,744,350	1,197,744,350	-
23	Dividends on Government shares	1,197,744,350	1,197,744,350	-	-	-	1,197,744,350	1,197,744,350	-
Total taxes		361,309,227,618	360,650,029,694	(510,433,118)	5,759,800,718	10,615,395,922	365,899,396,692	371,265,425,617	(5,366,028,322)
Terminal Benefits Payments		40,845,579,198	39,236,665,729	1,608,913,469	117,292,664	1,575,260,005	40,962,871,862	40,811,925,734	150,946,128
24	National Social Security Fund (NSSF) contribution	35,199,886,622	33,603,839,283	1,596,047,339	98,600,813	1,543,702,024	35,298,487,436	35,147,541,307	150,946,129
25	Parastatal Pension Fund (PPF) contribution	5,645,692,575	5,632,826,446	12,866,130	18,691,851	31,557,981	5,664,384,426	5,664,384,427	(1)
Grand total payments 2010/2011		402,154,806,816	399,886,695,423	1,098,480,351	5,877,093,383	12,190,655,927	406,862,268,554	412,077,351,350	(5,215,082,194)

We set out in the table below the aggregate amounts of the various types of taxes and fees reported by the Government agencies and the taxpayers after taking into account all the adjustments for all the taxes paid and received in US\$.

By tax category, US\$									
No.	Tax	Templates originally lodged-US\$			Adjustments-US\$		Final amounts-US\$		
		Govt	Taxpayer	Difference	Govt	Taxpayer	Govt	Taxpayer	Difference
Payments to TRA		38,000	12,413,318	(12,375,318)	-	(12,375,318)	38,000	38,000	(0)
1	Corporation Tax	-	-	-	-	-	-	-	-
2	Alternative Minimum Tax	-	-	-	-	-	-	-	-
3	Withholding taxes	-	12,368,915	(12,368,915)	-	(12,368,915)	-	(0)	0
4	Capital Gains Tax	-	-	-	-	-	-	-	-
5	Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-
6	Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-
7	Value Added Tax paid to Large Tax payers department/Domestic Revenue Department	-	-	-	-	-	-	-	-
8	Stamp Duty	38,000	44,403	(6,403)	-	(6,403)	38,000	38,000	(0)
9	Fuel Levy	-	-	-	-	-	-	-	-
10	Import duty	-	-	-	-	-	-	-	-
11	Excise duty	-	-	-	-	-	-	-	-
12	Value Added Tax on Imports paid to	-	-	-	-	-	-	-	-
Paid to Local and regulatory Authorities		400,000	600,000	(200,000)	-	(200,000)	400,000	400,000	-
13	Paid to Local and regulatory Authorities	400,000	600,000	(200,000)	-	(200,000)	400,000	400,000	-
Payments to the MEM		54,976,907	57,189,493	(2,212,586)	(5,310)	1,631,678	54,971,597	58,821,171	(3,849,574)
14	Royalties	51,761,339	53,461,934	(1,700,595)	(5,310)	1,633,649	51,756,029	55,095,583	(3,339,554)
15	Annual rents and license fees	1,288,474	1,800,464	(511,991)	-	(1,971)	1,288,474	1,798,493	(510,020)
16	Profit per production sharing agreements	1,927,094	1,927,094	(0)	-	-	1,927,094	1,927,094	(0)
17	Protected gas/additional gas revenues	-	-	-	-	-	-	-	-
Payments to TPDC		4,388,897	4,443,997	(55,100)	150,000	82,046	4,538,897	4,526,043	12,854
18	Protected Gas Revenue	-	-	-	-	-	-	-	-
19	Additional Gas Revenue	-	-	-	-	-	-	-	-
20	Profit per Production Sharing Agreement	3,292,242	3,292,242	-	-	-	3,292,242	3,292,242	-
21	VAT on Gas Revenue	-	-	-	-	-	-	-	-
22	Annual rents and license fees	1,096,655	1,151,755	(55,100)	150,000	82,046	1,246,655	1,233,801	12,854
Payments to the Ministry of Finance		-	-	-	-	-	-	-	-
23	Dividends on Government shares	-	-	-	-	-	-	-	-
Total taxes		59,803,804	74,646,808	(14,843,004)	144,690	(10,861,594)	59,948,494	63,785,214	(3,836,720)
Terminal Benefits Payments		-	-	-	-	-	-	-	-
24	National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-
25	Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-
Grand total payments 2010/2011		59,803,804	74,646,808	(14,843,004)	144,690	(10,861,594)	59,948,494	63,785,214	(3,836,720)

9. RECOMMENDATIONS AND CONCLUSIONS

9.1. Status of implementation of the 2nd report recommendations

We these had been implemented and few remaining are being implemented. Below is a summary of the status of implementation.

Prior year ref	Summary recommendation prior year	Status of implementation this year
1	An EITI law should be considered as soon as possible.	In progress
2	The secretariat should consider changing the reconciliation period to the calendar year (31 December) to match most taxpayers and also perform the reconciliation annually.	In progress
3	In the future, TRA should provide copies of evidence of payment receipts in form of bank statements. The CAG should ensure that for all the receipts reported by all government agencies a copy of the bank statements supporting the receipts is available and attached to the report without exception.	Implemented
4	We have been told that the MEM does own a good computerised information system which is not being operated at the moment. We recommend that this system should be operational and also interlinked across all zone offices to enable data consolidation as soon as possible.	In progress
5	We recommend that all covered stakeholders (government and taxpayers) in the future should be invited by a press release which we believe will be more effective than just invitation letters	Implemented.
6	The MSG should organise a special training and sensitisation workshop for selected CAG personnel as well as the personnel of external auditors for the covered companies to train them as regards the EITI and TEITI. The selected personnel should be the ones who will be responsible for the certification of the government and company reporting templates in the future TEITI reconciliations.	Implemented

9.2. 3rd report recommendations

- **Government Agencies Cooperation:** For effective reconciliation going forward, it is strongly recommended that all government agencies participating in the reconciliation exercise provide maximum cooperation and assistance. For the third reconciliation for example, the TRA customs was the last to report on June 21, 2012 three weeks after the deadline for reporting had past. Even this late reporting happened after persistence and pushing of the customs department management by the TEITI secretariat. To make matters bad, the customs department did not send a representative for the training workshop help despite receiving invitations through letters and the public releases. Given that TRA is the biggest revenue collecting urgency in Tanzania, it's paramount that it's cooperates fully with EITI reporting requirements for the initiative to succeed.
- **Information system at the MEM and constant delays:** Further, despite the Ministry of Energy and Minerals collecting all mineral royalties and rents and license fees from mining companies in Tanzania, they found it difficult to provide us complete receipts information on time and this effectively delayed our reconciliation work. Even when the companies provided a list of payments made for royalty and receipt numbers per transaction, the ministry struggled to confirm these payments to eliminate the differences. We believe this is because the Ministry still runs a manual system of accounting for royalties. Unlike TRA that can run a print of receipts by tax payer and by TIN in a second from the system, we are not aware that this is possible at MEM as evidenced by the problems we have always encountered in the last three reconciliations for TEITI.. We strongly recommend that a similar information and accounting system operated by TRA or even NSSF and PPF should be utilized at the Ministry of Energy and Minerals to enhance information completeness and accuracy as well as getting and reconciling information quickly. This will improve the quality of information for the TEITI reports and ease the reconciliation of mineral royalties. As an alternative measure, the royalties could be collected by TRA since TRA has a more functional computerized information system.
- **Cooperation from companies:** Though companies all complied with the reporting requirements, for some companies a second reminder through an official letter from the Permanent Secretary had to be made for them to comply. We quote an example for Mbeya Cement Company Limited (which is partly owned by the government of Tanzania). This entity has struggled to comply with reporting requirements and reminders have had to be made and several letters exchanged before they send the information (both for the second and third report). They also did not attend the training workshop we held for stakeholders. Even when they send the information, it's still incomplete information and other letters have to be written for them to send the rest of the information and this delays the process. Being a government entity (partly) we would expect that they would be promoting the government efforts of transparency. We recommend that the MSG writes to the Management of this company expressing concern on this issue so that delays from them do not recur in future reconciliations.
- **Wider dissemination of EITI reports.** We recommend that the EITI reports should be widely disseminated to the whole of Tanzania by the MSG through various methods like workshops etc.

9.3. Conclusions

The objective of the assignment was to prepare the third reconciliation report of material payments made by the extractive industry in for the period July 1, 2010 to June 30, 2011. From the work done, it was found that there were discrepancies between the information provided by the companies and that provided by government agencies. We were able to reconcile significant amounts of differences during our reconciliation work. At the end of the reconciliation however, a net difference of TzS 11 billion (negative) remained unresolved. This difference represents 2.21% of total government reported receipts for the year ended June 30, 2011. We have used all efforts necessary to try and resolve this difference.

In summary:

- The overall net difference in the final reported data represents 2.21% (TzS 11 billion) of the total Government receipts reported. This difference is in favour of companies meaning that they reported to have paid more than the government reported to have received. The net difference is a summation of a gross positive difference (government reporting more than companies) of TzS 6.3 Billion and a gross negative difference (government reporting less than the companies) of TzS 17.3 billion.
- The gross positive difference (meaning that the government agencies reported to have received more receipts than the companies reported to have paid) was TzS 6.3 billion out of which TzS 0.9 billion related to one company that did not respond to the request to submit a reporting template. This company is no longer operating in Tanzania but the government receipts were confirmed by the government agencies as well as certified by CAG.
- The gross negative difference (meaning that the government agencies reported to have received less receipts than the companies reported to have paid) was TzS 17.3 billion out of which TzS 11.4 billion relates to differences in customs dues paid to TRA customs and the remaining TzS 5.8 Billion is mainly differences arising out of payments for royalties paid to MEM.
- The above differences remained unreconciled at the date of this report. The MSG has advised us that they will engage a consultant to continue to investigate these differences further in order to reach a satisfactory conclusion. The findings of the post reconciliation investigation will be published as an addendum to this second report.

Finally, we have made some recommendations in section 8.2 to help enhance future reconciliation assignments.

Sincerely



Juvinal Betambira
Reconciliation Team Leader
BDO East Africa, Tanzania

27th June 2013

10. ANNEXES

Annex 1: Terms of Reference**BACKGROUND**

On 16 February, 2009 Tanzania joined the Extractive Industries Transparency Initiative (EITI) as a Candidate Country. The decision to join the initiative was a result of recommendations of the Mineral Sector Review Study of 2007. Tanzania joined EITI to increase transparency in the extractive sector and improve public perception and trust.

H.E President Jakaya M. Kikwete reaffirmed Tanzania's commitment to the EITI at the 5th EITI Global Conference held in Paris in March 2011, noting that the initiative is aligned with country's policy of promoting transparency and accountability in the management and use of natural resources.

Tanzania's EITI Chapter is steered by a sixteen-member Multi-Stakeholder Group (TEITI-MSG) which is composed of five representatives from each of the following three groups: civil society organizations, extractive companies, and the Government. The Multi-stakeholder Group is led by Mr. Mark Bomani (retired Judge) who serves as an independent member. The Multi-stakeholder Group is supported by a Secretariat (TEITI) established within the Ministry of Energy and Minerals.

Tanzania has made significant progress towards EITI implementation. Tanzania published its first EITI reconciliation report in February 2011. The report covered payments made and revenues received from July 1, 2008 to June 30, 2009. The report covered payments from nine mining companies and three gas companies. The Government reported receiving a total of US\$ 99,457,000 while the extractive companies reported to have paid a total of US\$ 135,504,000, resulting in a discrepancy of US\$ 36,047,000. In January 2012, the Office of the Controller and Auditor General issued a report that reduced the discrepancy to US\$ 326,805.07 on mineral royalties, TZS1.3 billion on PAYE (tax on employees salaries), TZS 0.5 on NSSF (social contributions), and TZS 0.3 billion on Skill Development Levy (SDL).

TEITI-MSG launched its Second Reconciliation report on May 31st, 2012. The report covered the period from July 1st, 2009 to June 30th, 2010. A total of Tsh. 419 billion (\$305 million) is reported to have been paid to the Government and its agencies by 23 companies that have reported payments. This is up almost three times from the First Reconciliation report which covered the period from July 1st, 2008 to June 30th, 2009 in which only 11 companies had reported their payments.

Mining production accounts for 80% of the revenue while Oil and Gas account for the remaining 20%. Contributions by commodities are 64% from gold; 20% from Gas; 14% from Limestone; 1% from Tanzanite and 1% from Diamonds. The increase in revenue is partly due to an increase in the number of companies included in the second report, and partly due to familiarity with the reporting procedure.

In January 2011, Tanzania carried out an independent assessment of EITI implementation against the principles and criteria of the EITI. On May 15, 2011, the final TEITI validation report was submitted to the International Board.

In August 2011, the EITI Board ruled that Tanzania made meaningful progress to EITI implementation. Accordingly, the Board recommended Tanzania to carry out corrective measures to address five EITI implementation requirements (9, 11, 13, 14, and 15) that Tanzania failed to meet. The Board further extended Tanzania's candidacy status to February 15, 2013.

The EITI Rules require EITI reconciliation report to be published regularly and on annual basis. In view of this requirement TEITI-Secretariat wishes to engage a qualified and experienced consulting firm (the "Consultant") to carry out scoping study and reconciliation of payments made by mining, oil, and gas companies against revenues received by the Government in the period of 1 July 2010 – 30 June 2011 (Tanzania's Third Reconciliation Report). The reconciliation must be conducted in accordance with the EITI Rules. The Consultant is required to familiarize himself/herself with the recommendations contained in Tanzania's first and second reconciliation reports as well as in the Controller and Auditor General's report on resolving the discrepancies in the first and second reconciliation reports.

2.0 SCOPE OF SERVICES

The assignment that the Consultant will undertake constitutes the following components which are crucial to undertaking successful reconciliation:

A: SCOPING STUDY

Survey all extractive (oil, gas and mining) and licensed mineral trading companies operating in Tanzania and provide an overview of companies, sectoral focus, nature of operation (upstream/downstream) and a categorization on the basis of the type of operation (exploration or production) and scale of operation (e.g. US \$ 500,000 – US \$ 1,000,000 turnover /year);
Identify the types of payments and income streams existing in the extractive sector in Tanzania;

Identify the existence of in-kind payments, infrastructure provisions and other barter arrangements, and social payments and donations in Tanzania's extractive sector. If they exist, recommend how to handle in the Reconciliation Report in accordance with the *New EITI Rules of 2011*;

Identify the companies that trade and export minerals extracted by artisanal and small scale mining operations;

Provide a map outlining the payment flows within the extractive industry in Tanzania, including payments and transfers to/from local and district levels of government;

Recommend the materiality threshold that shall be used to determine the extractive companies that shall be covered in the reconciliation report;

Establish a list of all Government Agencies receiving payments from extractive industries;

Establish a list of the extractive companies and Government agencies to be included in the Reconciliation Report;

For each company, identify:

Company's Taxpayer Identification Number (TIN)

Type of Company (i.e. exploration, mining, quarrying, oil, gas, trading, etc.)

Type of license(s) held and their respective license number(s);

Company's main products;

Company's location (s); and

Companies reporting for the first time.

Re-design or modify reporting templates in accordance with the results of the scoping study if necessary;

Submit a draft scoping report and draft reporting templates to TEITI-MSG for scrutiny and approval; and

Prepare a final scoping report incorporating comments and suggestions made by TEITI-MSG.

B: TRAINING FOR REPORTING GOVERNMENT AGENCIES AND EXTRACTIVE COMPANIES

Provide a training session to reporting Government agencies and extractive companies:-

Explain the purpose and objective of the reconciliation exercise and the responsibilities of the reporting entities, the TEITI-MSG, and the reconciler in the reconciliation process;

Explain to reporting entities that company or government audited financial statements must meet international auditing standards;

Develop guidelines for completing reporting templates and demonstrate how to properly fill in reporting templates, including providing clarifications on the use of cash based (not accrual based) payments;

Discuss and agree with reporting entities the type of evidence required for each payment stream; and

Explain the timeline and deadline for completing reporting templates.

C: RECONCILIATION EXERCISE

Review the existing reporting templates and update them in accordance with the agreed scope of coverage for the second EITI report;

Government and company reports must be based on accounts audited to international standards. Reporting government entities and companies are requested to have their reporting forms certified by their auditor before submitting them to the reconciler. In the cases where data has not been certified or audited to international standards, the reconciler must request supporting documentation (i.e. audited financial statements, receipts, banking records) to verify the truth of company and Government data;

Distribute the reporting template directly to each Government agency and to each of the extractive companies;

Collect the reporting template directly from each Government agency and from each of the extractive companies;

Obtain any additional information from the extractive companies and government agencies necessary to carry out the reconciliation, including requesting any missing data;

Discuss with TEITI-MSG how to address any specific issues that may arise which are related to meeting validation;

Analyze and reconcile all material payments by extractive companies to the Government and material receipts by the Government from extractive companies for the period of 1 July 2009 - 30 June 2010. In the case of in-kind payments, infrastructure provisions or social payments and donations, reconciliation of key transactions is not always possible. When not possible, unilateral company and/or government disclosure should be attached to the reconciliation report;

Collect and analyze production data for the period of 1 July 2010 – 30 June 2011;

Conduct spot-check audits of 2-3 companies, including reconciling payments against production figures;

Conduct a process audit of the inter-governmental processes for tax payments, collection and redistribution pertaining to payments and revenues from the extractive sector;

Conduct an assessment of the benchmark industry costs (cost by category per commodity) in Tanzania;

Produce a reconciliation report that includes the above. The reconciler shall work with both parties to explain and resolve any discrepancies between the payments and receipts. The report shall highlight the reconciled discrepancies and the unresolved discrepancies and recommend actions to be taken on the unresolved discrepancies;

The Reconciliation Report must:

a) Review the existing reporting templates and update them in accordance with the agreed scope of coverage for the third EITI report;

b) Consult the recommendations contained in Tanzania's first and second reconciliation reports as well as in the Controller and Auditor General's report on resolving the discrepancies in the first reconciliation report;

c) Government and company reports must be based on accounts audited to international standards. Reporting government entities and companies are requested to have their reporting forms certified by their auditor before submitting them to the reconciler. In the cases where data has not been certified or audited to international standards, the reconciler must request supporting documentation (i.e. audited financial statements, receipts, banking records) to verify the veracity of company and government data;

d) Distribute the reporting template directly to each Government agency and to each of the extractive companies;

e) Collect the reporting template directly from each Government agency and from each of the extractive companies;

Obtain any additional information from the extractive companies and government agencies necessary to carry out the reconciliation, including requesting any missing data;

Discuss with TEITI-MSG how to address any specific issues that may arise which are related to meeting validation;

Analyze and reconcile all material payments by extractive companies to the Government and material receipts by the Government from extractive companies for the period of 1 July 2010 - 30 June 2011. In the case of in-kind payments, infrastructure provisions or social payments and donations, reconciliation of key transactions is not always possible. When not possible, unilateral company and/or government disclosure should be attached to the reconciliation report;

The Reconciliation report should:

- Include an overview of TEITI and the extractive sector in Tanzania.

- Include the definition of 'material payments and revenues' agreed by TEITI-MSG.

- List and describe the revenue and benefit streams that are included in the report.

- Include a list of all licensed or registered companies involved in the extractive sector exploration, production and licensed mineral traders, noting which companies participated in the EITI reporting process and those that did not (with an indication of the relative size whether by production or revenue/payments and reasons for non-participation).

- State if any companies or government entities failed to participate in the reporting process, and assess whether this is likely to have had a material impact on the stated figures;

- Describe the steps taken by the government and the MSG to ensure that company and government disclosures to the reconciler are based on audited accounts to international standards.

- Describe the methodology adopted by the reconciler to identify discrepancies, and any further work to be undertaken by the reconciler, the MSG or the government to explain and, if necessary, address any discrepancies that have been identified.

- Include the reconciler's comments on the quality of the data.

- Explain the procedure and methodology in order to facilitate and prepare future reconciliation exercises; and

- Set out recommendations for how to strengthen the exercise in future

- Produce a summary of the Reconciliation Report in a clear and comprehensible manner for wider dissemination to the public; and

- The Reconciler shall present the report at a national workshop to be held after the period of engagement.

D: EXTRACTIVE INDUSTRY ANALYSIS

The 3rd report will include a section of industry analysis and charts or graphs with the trends from 1st, 2nd, and 3rd. In this analysis, the report needs to focus on the following:

1) Mining: The report will analyze how large mining productions have developed over time, and what has happened to levels of investments, confirmed reserves, levels of employment, price developments, average cost development, and sales/export revenues. In addition, the reconciler will be required to produce graphs and charts to capture trends on figures that were reported in the last two reports.

2) Gas: Similarly, the report should provide information in the same manner as in the mining component above with graph and charts.

3) Comparisons of 1st, 2nd, and 3rd Reports: The reconciler is required to conduct some analysis of the main categories of the tax payments by comparing the 3rd report with previous report 1 and 2. Use pie charts and/or graphs to make these comparisons is encouraged. Also, total tax revenue as a percentage of sales/export revenues will need to be included in this analysis, across all the three reports.

APPENDIX B- REPORTING REQUIREMENTS

The Reconciler shall prepare and submit the following reports to the TEITI- Secretariat

Inception report

The Consultant shall submit an inception report and present a work plan in the first week after commencement of the assignment

Scoping Report

At the end of the fourth (4th) week after contract signing, the Consultant shall submit to the Client through TEITI Coordinator a draft Scoping Report and reporting templates in three (3) hard copies and one electronic (MS Words) copy. The Client will review the draft Report and reporting templates and submit comments in two days for consultant to compile and submit final report and reporting templates at the end of fifth (5th) week after contract signing.

Stakeholders Training Report

On the fourth (4th) week after commencement of the assignment, the Consultant shall provide a specialized training on the assignment to at least thirty (30) nominated representatives of the Government entities and Extractive Companies covering the trainer's assessment of the scope of training and recommendations. The developed training materials and guidelines for completion of the reporting templates shall be presented during the training session. The Client shall coordinate the training, nominate the candidates and bear the cost of the workshop.

Draft Final Reconciliation Report

The draft Reconciliation Report shall be prepared on the twelfth (12th) week after commencement of the assignment and submitted to the client in three (3) hard copies and one electronic (MS Words) copy. It will address all key tasks towards the end of assignment representing key aspects as given in the Terms of Reference with recommendations for future

course of action that ensure successful implementation of the Action Plans resulting from the assignment. This draft report will be the basis of seeking guidance from the Client and other stakeholders. The comments from Client shall be incorporated into the Final Draft Report within four (4) days upon receipt of such comments.

Reconciliation Workshop Report

The reconciliation workshop shall be conducted in Dar-Es-salaam, at the beginning of the twelfth week (12th) week after commencement of the assignment, in which the draft final Reconciliation Report will be discussed and validated by stakeholders. It is anticipated that the workshop resolutions and key contributions of the stakeholders will be reflected in the Final Reconciliation Report. The Client shall coordinate the workshop, nominate the candidates and bear the cost of the session.

The Consultant shall prepare essential inputs and organize a schedule of the workshop and training programs and thereafter submit relevant reports in three (3) hard copies and one electronic (MS Words) copy. The Client shall closely coordinate with the Consultant and hold the responsibility of paying the costs and overall management of the workshop.

Final Reconciliation Report

The Final Reconciliation Report will be prepared and submitted to the Client in three (3) hard copies and one electronic (MS Words and Puff as well as files containing raw data and charts) copies; at the end of the fifteenth week (15th) week and specifically one (1) day before the end of the contract by indicating the achievement made during the execution of the assignment and recommendations to TEITI MSG Secretariat.

Annex 2: Companies involved in mining, oil and gas sectors in Tanzania

For taxpayer's numbers 1 to 30 below, the amounts reported are from the reporting templates for all taxpayers selected to be included in the second reconciliation and for all taxpayers from number 31 to 441 the amounts are from the scoping study report for the year ended June 30, 201

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
1	100222930	GEITA GOLD MINING LIMITED	53,091,607,598
2	100206188	BULYANHULU GOLD MINE LIMITED	71,189,049,608
3	100145839	TANZANIA PORTLAND CEMENT	53,242,003,359
4	100206013	RESOLUTE (TANZANIA) LIMITED	42,781,242,888
5	100159937	TANGA CEMENT	43,592,504,117
6	100220555	NORTH MARA GOLD MINE LIMITED	42,564,313,248
7	100227754	PANGEA MINERALS LTD	40,192,201,887
8	100337460	SONGAS LIMITED	29,877,933,759
9	101181316	PAN AFRICAN ENERGY TZ LTD	27,026,710,580
10	106538484	OPHIL TANZANIA LTD	19,651,426,076
11	100131153	MBEYA CEMENT COMPANY LIMITED	13,491,533,103
12	105935730	STATOIL TANZANIA AS	690,267,587
13	107192077	PETROBRAS TANZANIA LIMITED	7,461,542,117
14	105158750	MANTRA TANZANIA LIMITED.	6,665,532,229
15	100209187	ABG EXPLORATION LIMITED	2,155,177,464
16	100108682	WILLIAMSON DIAMONDS LTD.	7,881,827,942
17	100183498	TANZANIA PETROLEUM DEVELOP	18,905,646,711
18	100243946	TANZANITE ONE MINING LTD	3,789,460,471
19	101849937	SHANTA MINING COMPANY LIMITED	2,413,689,696
20	110477503	BG INTERNATIONAL LIMITED	906,679,931
21	106819246	ETABLISSEMENTS MAUREL & PROM	2,030,687,069

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
22	110414447	BEACH PETROLEUM (TANZANIA) LIMITED	1,516,840,683
23	100235110	TANCAN MINING COMPANY LIMITED	1,213,746,698
24	107506438	TULLOW TANZANIA B.V.	893,426,726
25	102008588	TANZANITE ONE TRADING LIMITED	583,841,657
26	105165439	BAFEX TANZANIA LTD.	506,739,787
27	100251418	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000	604,515,751
28	104985858	CANACO TANZANIA LIMITED.	1,095,747,211
29	103196604	WENTWORTH GAS LTD	865,575,529
30	103327431	Dominion Oil & Gas Limited	365,142,017
	Tax payers included in the 3rd reconciliation		497,246,613,500
31	108854634	LAKE VICTORIA RESOURCES (T) LIMITED	136,915,812
32	104816835	MINERAL EXTRACTIONS TECHNOLOGIES LIMITED	132,030,833
33	105585292	WESTERN METALS TANZANIA LTD.	126,927,664
34	108727098	RUKWA COAL LIMITED	116,621,635
35		Prima Gems (T) Ltd	112,691,548
36		Maruti Green Gems Ltd	110,702,251
37	101408655	THORNTREE MINERAL LTD.	102,528,000
38	105674732	MAGAMBAZI MINES CO. LIMITED.	100,080,500
39	101409570	EL-HILLAL MINERALS LTD.	77,296,721
40	101193543	ARM (T) LTD.	76,652,630
41	106118906	AURUM AFRICA LIMITED	71,258,396
42	102322398	Z. B MINNING LTD.	65,782,020
43		Heritage Rukwa Tanzania Limited	55,635,593
44	104870368	AARDVARK EXPLORATION LIMITED	54,573,669
45		Emrusa Gems & Mining Ltd	53,600,673
46		TanzaniteOne Trading Ltd	53,349,205
47	101503607	K & V STONE QUARRY LIMITED.	52,577,069

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
48		Sky Gems Ltd	52,339,797
49	101664430	TANZANIA CHAMBER OF MINES	51,175,160
50	100229889	SWALA GEM TRADERS LTD.	50,769,935
51	100167913	CULTURAL HERITAGE LTD.	49,160,242
52		Colour Store Ltd	47,718,104
53	100196875	RUVU GEMSTONE MINING CO. LTD.	45,491,612
54		K.G.K Crafts Ltd	44,543,358
55	107194169	CURRIE ROSE RESOURCES (T) LIMITED	43,986,284
56	102472926	PR NG MINERALS LIMITED	43,182,888
57	100171414	GLITTER GEMS LIMITED	40,181,950
58		Crown Lapidary Ltd	39,562,763
59	101887782	S.S. SAAD SERVICE STATION LTD.	38,577,983
60	101390543	MASWI DRILLING CO. LTD.	37,408,894
61	104898629	MZURI EXPLORATION SERVICES LIMITED	36,367,833
62	102177096	AMAR STONE QUARRY LTD.	35,594,266
63	101175766	FRONTIER RESOURCES LIMITED	34,640,607
64	101032124	MINJINGU MINES & FERTILISER LTD.	34,000,342
65		Charming Gems Ltd	33,776,749
66	107847197	FORTUNE QUARRY (T) COMPANY LIMITED	33,273,392
67	100247976	TERRO CONSTRUCTION AND TRADING COMPANY LTD.	30,911,735
68	106993203	CASTILLIAN RESOURCES (TANZANIA) LIMITED	29,032,812
69	100237814	SHIVLAL TANK & CO. LTD.	28,478,652
70	101814548	PRIMA GEMS TANZANIA LIMITED	27,390,792
71		Glitter Gems Ltd	25,984,651
72	100170043	CLASSIC GEMS LIMITED	25,146,358
73	100353644	NDOVU RESOURCES LIMITED	24,613,892
74	113998695	CARLTON MIYABI TANZANIA LIMITED	23,723,132
75	105397968	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	23,396,028

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
76	108785276	SOLVOCHEM TANZANIA LIMITED	21,828,762
77	113849134	LOGIPROC PROPRIETARY LIMITED	20,671,065
78	105453450	TANSMIN RESOURCES (TANZANIA) LTD.	20,302,503
79	100145634	TANZANIA SAND & STONE QUARRIES LTD.	19,669,716
80	100234807	MOTISUN OXYGEN COMPANY LIMITED	19,033,839
81	107834974	SULEMAN ALLY NKYA COMPANY LIMITED	17,542,840
82	110911882	MMG GOLD LIMITED	16,795,986
83	101760596	CROWN LAPIDARY LIMITED	16,035,880
84	100244209	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	15,915,566
85		Colour Clarity Ltd	15,873,495
86	103456932	TZ -NITE GEMS & JEWELERY LIMITED.	15,822,191
87		DOMINO RAW DIAMOND	15,740,406
88	112176187	WEIRMINERALS EAST AFRICA LIMITED	15,550,800
89		SANA GEMS LTD	15,494,397
90		Naval Gems Ltd	15,358,623
91	106005508	KASTAN MINING LIMITED	14,694,971
92		Swala Gem Traders Ltd	14,653,536
93	106707758	OBTALA RESOURCES (TANZANIA) LIMITED	13,578,964
94		M/S Dismat international (T) Ltd	13,521,471
95	109020753	DODOMA STONE AND QUARRY LIMITED	12,873,521
96	101561054	NYATI MINING (TANZANIA) LIMITED	12,769,793
97	107116222	RIO TINTO MINING AND EXPLORATION LIMITED	12,453,966
98	101661121	THE BLUE TRIPPLE A LTD.	12,245,530
99		SARA DIAMOND GROUP	12,244,486
100	101175677	MBOZI RESOURCES LIMITED	11,953,746
101	106549877	COLOUR STORE LIMITED	11,907,359
102		Jade Blue Gems Ltd	11,277,093
103		Facet Gems Ltd	11,273,158

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
104		GFM MINING & GEN. SUP.	11,117,022
105		Britons International Gems Ltd	11,087,792
106	106500193	AFRICAN GALLERIA LIMITED	10,954,476
107	101847845	MANGA GEMS LTD	10,624,092
108	106165386	AFRICAN NICKEL (TANZANIA) LIMITED	10,525,600
109	104907946	TANSINO QUARRIES LTD.	10,224,128
110	100130734	ALKARIM RHEMTULLAH MANJI	10,111,341
111	101340449	EMRUSA GEM & MINING LTD.	10,070,765
112	101782360	ABG AFRICAN LINK TRADERS LIMITED	10,040,820
113	100198886	KARIMU SHABANI LUSHINO	10,000,000
114	100760940	IRAQW MINING TANZANIA LTD.	9,800,000
115		Geminex Co. Ltd	9,170,991
116		CLASSIC GEMS LTD	8,579,244
117	111087792	VASH AND SONS CORPORATION LIMITED===	8,279,000
118		Jacaranda Holdings Co. Ltd	8,272,091
119	101284808	MUNDARARA RUBY MINING COMPANY LIMITED.	8,211,900
120	106465762	MARUTI GREEN GEMS LIMITED	6,592,399
121	100170132	HARILAL RAMJI SONI	6,103,500
122	102134680	TWALIB AHMAD LUBANGULA	5,640,033
123		Al-Marroof Gems Ltd	5,564,339
124	103950112	KASCCO MINING LTD.	5,474,953
125		Sanskrit Ltd	5,468,789
126	104799485	CHARMING GEMS LIMITED	5,393,000
127	101671550	GULAMABBAS EBRAHIM SHERIFF	5,250,000
128	105227507	ISLE OF JEWELS LIMITED	5,174,343
129	110544227	SIGNATURE GEMS LIMITED	5,092,500
130		EACD Trading Company Ltd	5,091,161
131		Manga Gems Ltd	5,004,477

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
132	102240723	KAMKALA SINNNAUTIC TANZANIA LIMITED	4,970,610
133		Tanquest Gem & Mining Ltd	4,880,868
134	107645837	MASEYU QUARRIES LIMITED	4,761,967
135	100101734	GRAMACK (T) LTD.	4,694,873
136		EACD TRADING CO.LTD	4,591,161
137	115158651	GUIFENG TANZANIA MINING LIMITED	4,563,000
138		SHY GEMS LTD	4,401,665
139	102134621	SHAFII MOHAMED MRAMBAS	4,340,000
140	104043496	KGK CRAFTS LIMITED	4,304,000
141	103025133	GEMINEX COMPANY LTD	4,129,209
142		Signature Gems Ltd	4,111,087
143	102134702	DANIEL MIHAMBO CHIMILE	4,107,000
144	103900344	TUKWALE ENTERPRISE LIMITED	3,954,380
145	105137486	M/S NYANGWALE DIAMONDS LIMITED	3,913,134
146		Buhesi Mines Company Ltd	3,898,687
147	111264791	COLLECTORS CORNER LIMITED	3,822,668
148	106101388	TANZANITE CONSTRUCTION CO. LTD.	3,801,666
149	110801416	HAKIMADINI LIMITED	3,464,931
150		Gems Marketing Services	3,435,966
151	101182754	INTERSTATE MINING & MINERALS (T) LTD.	3,300,000
152	109385425	EDEN GEM LIMITED	3,280,500
153		Rainbow Gems Ltd	3,265,706
154		BABU REAL STONE	3,128,683
155		Classic Gems Ltd	2,789,616
156	105386656	M/S ITILIMA MINING COMPANY	2,768,665
157	101670171	MATHIAS MICHAEL MOSHA	2,746,450
158	112461191	TRIPLE 7 DIAMOND COMPANY LIMITED	2,722,300
159	106463379	KASMAN CLASSIC JEWELLERY	2,629,419

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
160	107006184	HERITAGE OIL TANZANIA LIMITED	2,552,095
161	107694900	FRANONE MINING AND GEMS COMPANY LIMITED	2,421,200
162	101560503	TANLAP COMPANY LIMITED	2,179,380
163	106465487	COLOUR CLARITY LIMITED	2,100,000
164	101387321	RORY MAXWELL NIGHTINGALE	2,096,561
165		Blue Rock Ltd	2,007,551
166	106812055	FACET GEM COMPANY LIMITED	2,000,250
167	101146499	SHIELD RESOURCES LIMITED	2,000,000
168	107964231	GOLD AND DIAMONDS COMPANY LIMITED	1,950,000
169		Yusuph Mung & Agnes Minja	1,854,694
170	100663651	TAIFA FIRE PROTECTION SEERVICES LTD.	1,847,532
171	100590999	PAPAKING SAMBEKE MOLLEL	1,778,868
172		Mshoro H. Seleman	1,737,636
173	105925409	JABIR PETROLEUM LIMITED.	1,650,000
174	109224863	NITRO LOGISTICS LIMITED	1,600,000
175	100171120	PARADISO MINERALS (TANZANIA) LTD.	1,598,500
176		TEMELA CO. LTD	1,541,300
177	110312539	RUBY CREEK RESOURCES (TANZANIA) LIMITED	1,528,504
178	106180172	MGK MINING SERVICES LTD.	1,526,413
179	101574059	GREEN HILL MINING CO. LIMITED	1,487,500
180	100208490	MUUNGANO ARUSHA LTD.	1,476,307
181	100718065	ABM AGENCIES LTD.	1,405,000
182	102204840	GEM WAY LIMITED	1,364,910
183	106000999	A.M.M. GEM & MINERALS (T) LIMITED	1,325,000
184	100249391	SANSKRUT LTD.	1,246,300
185	105067429	KANSENYA GOLD MINES LTD.	1,237,000
186		Dermexim Ltd	1,219,034
187	113175052	KILAMA INVESTMENT COMPANY (T) LIMITED	1,209,360

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
188	100466023	BRITONS INTERNATIONAL GEMS LTD.	1,200,000
189	100743914	SALIM JUMA MRUMA	1,200,000
190		International Minerals Ltd	1,179,726
191	106781338	MAKUNGU INVESTMENT COMPANY LIMITED	1,150,000
192		A.R Gems	1,133,823
193	106561621	METRO GEMS & JEWELLERS	1,133,650
194	100172739	J N MINING CO. LTD.	1,125,000
195		ANNS IMPORT&EXPORT	1,098,000
196	110768621	REDORE MINING CO. LIMITED	1,081,800
197	113366338	MSONGO GEMSTONE CO LTD	1,080,000
198	106294461	BEYOND SKY CO. LIMITED	1,064,650
199	111672695	ASPAM ENERGY (T) LIMITED	1,000,000
200	100237180	AL- MAROOF GEMS LTD.	1,000,000
201	100168235	GEM AND ROCK VENTURES CO. LTD.	1,000,000
202	102246470	J & T COMPANY	1,000,000
203	103985072	KIDEE MINING TANZANIA LIMITED.	1,000,000
204	106916209	ST. CLAIR MINES LIMITED	1,000,000
205	110610777	MBEYA QUARRY ASSOCIATES LIMITED	950,000
206	113538813	GOOD YEAR MINERALS CORPORATION LIMITED	914,000
207		BAPU GEMS LTD	909,863
208		John Zacharia	900,000
209	101399451	SKY GEMS LTD.	859,200
210		Isle Of Gems Ltd	855,022
211		Linus A. Kaneno	852,000
212	104522203	CHRISTAL 200 TOURS (T) LTD	800,000
213	101138577	FATUMA JAMES MWALE	800,000
214	105699735	TANZANIA MINERAL EXPLORATION LTD	762,500
215	109116068	OREVER MINING DEVELOPMENT COMPANY LIMITED	761,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
216	112101942	ENOES COMPANY LIMITED	750,000
217	100226359	AFRICA ASIA PRECIOUS STONES & MINING CO. LTD.	687,500
218		Arusha Minerals Centre Ltd	679,591
219	101329364	DHAHABU EXPLORATION & MINING CO. LTD.	650,000
220	101176827	REXWELL MINING COMPANY LIMITED	637,500
221	100405318	FERDINAND DONATH TEMBA	632,200
222	107170030	HERMES RESOURCES LIMITED	600,000
223	114424374	MAGIC MINERALS 2000 LIMITED	600,000
224	102169697	SIMON ABA FAIZILBAR	600,000
225	105535481	TANQUEST GEM MINING LTD	600,000
226	104539920	TOMGEMS COMPANY LIMITED.	600,000
227	100464071	KELVIN PETER KATETI	597,500
228	107399070	HYDROTANZ LIMITED.	590,000
229	106975108	BHAVANI STONE QUARRIES LIMITED	572,500
230		Husnath M.Antony	570,000
231	101349845	CLEMENT ALLAN KYAMBILE	562,500
232		DMM Investment	551,440
233	106445869	DESERT OIL TANZANIA LTD.	550,000
234	100866773	KUNDA NAHUM SAWE	550,000
235	100744589	RAYMOND AUGUSTINO KISHUMBUA	550,000
236	110810067	ROIZIN TRADING COMPANY LIMITED	550,000
237	107260307	PAUL JONATHAN SHENYAGWA	547,500
238	100804352	KAVEL COFFEE PLANTATION LTD.	542,500
239	101909107	STEPHEN LWECHUNGULA BUGAISA	537,500
240	112591435	BENKO LIMITED	514,100
241		Hawa Bakari & Company	511,249
242	114387975	IPEKINAN TANZANIA LIMITED	500,000
243	102450604	JORAM MEAGI LUKUMAY	500,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
244	111863989	SAFI RESOURCES COMPANY LIMITED	500,000
245	101549690	SHININI MWANYA MILIA	500,000
246		Magic Minerals 2000	500,000
247		Abdullah Y. Hassani	500,000
248		Mirengeri Gem Eximp Ltd	500,000
249		Max Gold Ltd	500,000
250	104836038	SHYAM CHANDRAKANT JIVAN	491,000
251	103558409	DORCUS LUSEKELOI MWANSABA	480,000
252	101853438	JOMO MARK JOSEPH	462,500
253	100255413	AMBASE EXPLORATION (TANZANIA) LIMITED	460,000
254	101418979	RALLID AND COMPANY LIMITED	460,000
255	110822170	TPM MINING AND ENERGY CO.LIMITED	460,000
256		Jumanne Makondo	438,000
257	101660818	IDDI SELEMAN LEKEY	437,500
258	106797234	ZOISITE EXPLORATION & MINING LIMITED	437,500
259	100531925	GRAMARK (T) LTD.	420,000
260	106381429	NICHOLAUS JOHN KIJUU	410,000
261	103393353	GOMBE TODD MUNTHALI	407,500
262	106889724	SUPPLY AND LOGISTICS TANZANIA LIMITED	402,000
263	101431517	ALLIED GEM (T) LTD.	400,000
264	105250657	DENIS DILLIP SINGH	400,000
265	101919153	DIOMOND RAHIM KARMAI	400,000
266	107701885	EMMANUEL WILLIAM MASSANO	400,000
267	113509961	HG LIMITED	400,000
268	105674740	SIMON NELSON MASIKA	400,000
269	100168448	TANGANYIKA PRECIOUS EXPORT CO LIMITED	400,000
270	101724174	TRUSTAN MINING & TRADING CO. LTD.	400,000
271	115321056	ZOLOTO AFRIKI HOLDINGS LIMITED	400,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
272	101465063	GLOBAL MINING COMPANY LTD	387,500
273		Samwel Martin	384,240
274	105518676	PAULO FANUEL MBWAMBO	384,224
275	113782366	CHINA GOLD RICH MINERAL RESOURCES COMPANY LIMITED	382,500
276	108890290	ABEL MUSA OJUNG'A	375,000
277	100760231	BLUE MINERALS OF (T) LIMITED	375,000
278	112284354	SARA DIAMOND GROUP LIMITED	375,000
279	112629572	SAMNA (T) INVESTMENT LIMITED	373,000
280	107296107	TANZANIA GEOLOGICAL SURVEY (GST)	364,076
281	102532341	ANILKUMAR SHASHIKANT PATEL	360,700
282	102554078	KHALED KHALFAN ALLY	350,000
283	102167392	PATRICIA KILawe FAInZILBER	350,000
284	110160453	EACD TRADING CO. LIMITED.	348,000
285	102531965	DEVENDRA BABUBHAI PATEL	340,576
286	107101861	AMBONI QUERRIES	338,600
287	101305406	MOHAMED ALI FAKIH	337,500
288	101169200	RUvUMA NORTH EXPLORATION COMPANY	333,750
289	104236081	BCI QUARRIES LTD	325,000
290	102772792	HALFAN MUHINA MBWAMBO	325,000
291	101546454	PERFECT ANTONY SHAYO	312,500
292	104908098	ABDALLAH MBAROUK NDORO	300,000
293	111836760	ABRAHAMS BUILDERS COMPANY LIMITED	300,000
294	103661242	AMINIEL ANDREW SIKAWA	300,000
295	114811246	AURORA RESEARCH AND DEVELOPMENT COMPANY	300,000
296	100321610	COSTER SALEHE KASEBWA	300,000
297	113665149	DEV'S IMPORT AND EXPORT LIMITED	300,000
298	113418982	DOUGLASS (E.A) MINING COMPANY LIMITED	300,000
299	103910528	ELISAA JOEL MBISE	300,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
300	106489548	MINING ZONE TRADING CO. LIMITED	300,000
301	104801714	PRIMY REMMY KYARA	300,000
302	109768316	URU DIAMOND LIMITED	300,000
303		Tom Gems Company Ltd	296,960
304	102337468	JOHN MKENGA KABWE	287,500
305		B&B Gems	284,832
306	110962177	NAILA'S GEMS AND JEWELLERY LIMITED	280,000
307	105500920	MONTERO TANZANIA LIMITED	276,907
308	100894297	ERASTO ELISARIA MSUYA	270,000
309	112607528	MOIB INVESTMENTS LIMITED	260,000
310	100221969	IAMGOLD TANZANIA LIMITED	251,110
311	110192215	AT INTERNATIONAL COMPANY LIMITED	251,000
312	102456130	ANATOLIA KOKWINUNURA KILAMA	250,000
313	106396728	ASTERIA MINERALS LTD.	250,000
314	101790134	CHANDRAKANT DHARAMSHI DATTANI	250,000
315	103488842	ELIAKIM DAUDI MOLLEL	250,000
316	106663882	GEOLOGICS (PROPRIETARY) LIMITED	250,000
317	101041832	JOSEPH JOHN SHUMA	250,000
318	104341675	KAWINA HU MAITA	250,000
319	102532791	KETAN RAMNIK VAGHELA	250,000
320	100936992	MATHIAS ERASTO MANGA	250,000
321	101036103	MEREMETA LIMITED	250,000
322	109152153	MULTIMODAL PROJECTS AFRICA LTD	250,000
323	101252663	PH CONSTRUCTION CONSULTANTS	250,000
324	101863514	RANDGOLD RESOURCES (T) LTD.	250,000
325	100744511	RIVER GEMS TANZANIA LIMITED	250,000
326	102834267	SULEMAN DONGE HEMED	250,000
327	106911428	SUYO GEMS LIMITED	250,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
328	100243261	TANGANYIKA DIAMOND LTD.	250,000
329	101024911	FENITES LIMITED	244,324
330	106393222	TSAVORITEONE MINING LIMITED	237,500
331	105527373	BENJAMIN MAHIGU SENI	235,000
332	102133927	HORNBILL CONSTRUCTION COMPANY LIMITED	234,000
333	110399898	ETG GOLD LIMITED	230,000
334	106864926	HASSAN GEM & JEWELS LIMITED	226,200
335	104445225	DTC (DIAMOND TRADING CO.) TANZANIA LTD	225,000
336	102187652	GEM CREATION (T) LTD.	225,000
337	110469438	PAMOJA MINING COMPANY LIMITED	225,000
338	107868011	TANMIN MINING AND EXPLORE LTD	201,000
339	105823371	ABBAS ALI MOHAMED	200,000
340	100173247	ANDREA AMINIEL SIKAWA	200,000
341	100956756	BALDWIN & COMPANY LTD	200,000
342	104020704	BINAY MUKESH GOKANI	200,000
343	100170728	COLOUR GEM INVESTMENT LIMITED	200,000
344	100239213	CONSOLIDATED AFRICAN DIAMONDS (TANZANIA) LTD	200,000
345	114790451	GEMINA GROUP TZ LIMITED	200,000
346	104544215	GEOCOPA COMPANY LIMITED	200,000
347	105394284	GEORGE MATAI MWAKARUKWA	200,000
348	101131793	HEMED AHMED ALHARASY	200,000
349	102975464	JAMBO MINING LTD.	200,000
350	102376749	JUPITER LEKERU SIWA	200,000
351	105446209	KILIMAKIBO GEMSTONE CO	200,000
352	101384756	KIMBUSHI INVESTMENT LTD.	200,000
353	100131536	KIWIRA COAL MINES CO. LTD.	200,000
354	105066732	M & M GEMSTONE DEALERS LIMITED	200,000
355	110314566	MADAR ENTERPRISES LIMITED	200,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
356	105022646	MAHUN CONSTRUCTION AND MINING SERVICES LIMITED	200,000
357	101611949	MAKO MINING COMPANY LIMITED	200,000
358	102531744	MIHIR DEVENDRA PATEL	200,000
359	106414351	MILAN MURAJA RASHID	200,000
360	101030113	RAMESH KANJI SONI	200,000
361	101987213	RHODOLITE MINES LIMITED	200,000
362	100448947	SWALEHE IDDI OMARI	200,000
363	100670585	SWALEHE SLIM ALLY	200,000
364	100171295	TUCKMAN MINES & MINERALS (T) LTD.	200,000
365	106679444	UNION MINING LIMITED	200,000
366	107236341	HANSA QUARRY LIMITED	189,400
367	100714728	ANILCO GEMS LIMITED	187,500
368	106483981	HASHIM ALLY SIMCHIMBEY	187,500
369	100246767	JUMA HUSSEIN MNONDWA	187,500
370	100150395	N SHAMSHUDDIN SHOP	187,500
371	100243970	NAVAL GEMS LTD.	187,500
372	101661717	ROBERT MAIKO NAIBALA	187,500
373	100153009	SKYLINE ENTERPRISES LTD	187,500
374	101273083	VINAY YASHWANT KHIMJI	187,500
375	106513066	NASRA MBARUKU RASHID	180,000
376	111169128	KASTAN INDUSTRIES LIMITED	172,800
377	101796841	PAVI INVESTMENT	171,040
378	100804336	SINU FARM LTD.	170,000
379	101239845	EVANS ISIDORY TEMU	162,712
380	101586960	ELIEZERI WAILLIAM MBOWE	162,500
381	113791608	MONTERO WIGU HILL (TANZANIA) LIMITED	162,247
382	110909403	GEMFINDER TANZANIA LIMITED	160,000
383	101962784	KIMMSE INVESTMENT LIMITED	160,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
384	100878844	ABDULAZIZ FEREJI MOHAMED	150,000
385	100269155	AE SOUTHERN RESOURCES LTD.	150,000
386	100191695	ARUSHA MINERALS CENTRE LTD.	150,000
387	101635295	AYUB ABOOBEEKER MAKNOJIYA	150,000
388	101038777	BINECON (T) LTD	150,000
389	110151438	BYABATO LEONARD KILAMA	150,000
390	113688289	EVARIST FRANCIS MTENDE	150,000
391	114498688	FREMPET INTERNATIONAL LIMITED	150,000
392	104470467	HENRY JOSEPH KIRARI	150,000
393	100539896	INDUSTRIAL MINERALS MINING CO. LTD.	150,000
394	105621183	JAMES GEORGE MTANDA	150,000
395	100191768	JIT GEMS LTD.	150,000
396	101431134	JOHN MARTIN MAKUZA	150,000
397	100453371	JUSTIN NDEMANISHO MPHURU	150,000
398	101780988	KASEMA BUILDING CONTRACTORS COMPANY LTD.	150,000
399	103078466	LEILLA GORONGA JUMBE	150,000
400	106679487	MALIK ABDALLAH MOHSEIN	150,000
401	101082563	MICHAEL MEKASI SUMARI	150,000
402	101417190	MOSES YONAZA MSEMBO	150,000
403	100245914	MURTAZA ESMAIL JANOOOWALLA	150,000
404	101501922	MUSLIM NURDIN KISMAYUWALLA	150,000
405	104712665	OMBAEL SHISAELE LEMA	150,000
406	104893945	RAKESH KUMAR GOKHROO	150,000
407	103401143	STELLA KAALI SHAYO	150,000
408	105203608	STEPHANO SEMU MBISE	150,000
409	105264135	TAKE LIMITED	150,000
410	103411262	TANZ PETROLEUM (T) LTD.	150,000
411	105897383	TEJAL SUDHIR SHAH	150,000

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
412	111866740	WOCHAR MINING GROUP LIMITED	150,000
413	105294840	LITHOS AFRICA (ZANZIBAR) LTD	148,000
414	109071315	B & B GEMS	145,500
415	113640952	MOHANLAL GOVIND PATEL	145,500
416	111608903	KAMAR GLOBAL BUSINESS LIMITED	140,000
417	103528593	NDEENENGO SENGUO CO. LTD.	136,100
418	107440747	MWASHE BUILDING & CIVIL ENGINEERING CONTRACTORS	129,040
419	105796722	ARAFAT JUMA SHAHBHAI	127,800
420	102297393	STANLEY GABRIEL MSELE	125,000
421	105130503	KATHERINA FREEMAN KITANGE	112,500
422	111903816	RWANDATANZA LIMITED	112,500
423		Seab Gems Ltd	111,653
424	100639505	GEM CENTRE LIMITED	105,000
425	101175561	SAVANNAH MINING LIMITED	102,000
426	114035114	BALEWA GYPSUM MINING LIMITED	100,000
427	101517705	DOVER MINING LIMITED	100,000
428	105084218	KILIMANJARO ROCKS MINER	100,000
429	113588942	VADA GEMS TRADERS COMPANY LIMITED	100,000
430	113311797	MJ EXPLORERS TANZANIA LIMITED	84,000
431	112980989	FUJI SAWA GOLD LIMITED.	79,200
432	105161522	JUDY GOLD MINES CO. LTD.	70,000
433	111629137	SONGSHAN GEOLOGY MINERALS (T) CO.LIMITED	40,800
434		Gem & Rock Ventures Co Ltd	39,384
435	112267638	AMITY MINING COMPANY LIMITED	30,000
436	112027963	CLASSIC MINING COMPANY LIMITED	30,000
437	112027874	EVERSHINE MINING LIMITED	30,000
438	109061077	A3 MINERAL PROCESSING AND EXPORTS COMPANY LIMITED	26,500
439		Sajuruma Gemstone Ltd	19,681

No	TIN	Tax Payer Name	Total payments to Govt (TZS)
440	110744196	HALELUYA GEMSTONE DEALERS & MINING COMPANY LIMITED	18,000
441	111866740	WOCHAR MINING GROUP LIMITED	1,000
	Not included		3,425,749,125
	Grand total receipts		<u>500,672,362,625</u>

Annex 3: Donations and CSR payments as reported by the companies

No.	Company	Reported amount of donations and expenditure on Corporate Social Responsibility-USD	Reported amount of donations and expenditure on Corporate Social Responsibility-TzS	Comments
1	Baffex Tanzania Limited	-		
2	Barrick Exploration Africa Limited	-		
3	Beach Petroleum Tanzania Limited	5,500	127,400,000	Donation of mosquito nets
4	BG International Limited	-		
5	Bulyanhulu Gold Mine Limited	1,577,104	-	
6	Canaco Tanzania Limited	-	105,336,000	Construction for primary schools
7	Dominion Oil & Gas Limited	-		
8	Etablissement Maurel et Prom	-		
9	Geita Gold Mining Limited			
10	Mantra Tanzania Limited	30,000	3,000,000	Various
11	Mbeya Cement Company Limited			
12	North Mara Gold Mine Limited	1,464,335		
13	Ophir Tanzania (Block 1) Limited			
14	Pan African Energy Tanzania Limited	-	51,077,040	Construction for primary schools
15	Pangea Minerals Limited	1,073,139		
16	Petrobras Tanzania Limited			
17	Resolute (Tanzania) Limited			
18	Shanta Mining Company Limited		11,218,330	Various
19	Songas Limited	118,906	184,818,250	Education, health and conservation
20	Statoil Tanzania AS			
21	TADC 2000 (Tanzam 2000)			
22	Tancan Mining Company Limited			
23	Tanga Cement Company Limited			
24	Tanzania Petroleum Development Corporation			
25	Tanzania Portland Cement Co. Ltd			
26	Tanzaniteone Mining Limited		27,672,000	Education and orphanage
27	Tanzaniteone Trading Limited	16,100		Various
28	Tullow Tanzania B.V			
29	Wentworth Gas Limited			
30	Williamson Diamonds Limited			
		4,285,084	510,521,620	