



SECOND RECONCILIATION REPORT

for Tanzania Extractive Industries Transparency Initiative (TEITI) for the year ended June 30, 2010

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 second Tanzania Extractive Industries Transparency Initiative reconciliation covering the period 1 July 2009 to 30 June 2010 was carried out from 6 October 2011 to 15 April 2012 by BDO East Africa, Tanzania in association with Paulsam Geo-Engineering Limited in accordance with terms of reference as established in the Request for Proposal referenced ME/008/TEITI/C/06.

The objective of the assignment was to perform a reconciliation of material payments and receipts provided by relevant extractive companies and agencies of the Government of Tanzania.

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 2010. The scoping study report was approved by the TEITI-MSG as the basis of reconciliation work to be carried out.

Based on the results of the scoping study, the mining and oil and gas companies who paid taxes of more than TzS 200 million (TzS 0.2 Billion) were considered to be material for the second TEITI reconciliation report. Accordingly, 23 companies (15 mining and 8 oil and gas companies respectively), representing more than 99% of the total revenue collected by the TRA, MEM and TPDC during the year ended June 30, 2010, were selected for the second reconciliation report.

Highlights

The main highlights based on the reconciliation work carried out, are as follows:

- a. The number of taxpayers (23) identified in the scoping study conducted to be covered by the reconciliation was significantly higher than the number of taxpayers reconciled during the first TEITI Reconciliation exercise (10). The taxpayers selected paid approximately 99% of the total mineral taxes received by the government agencies.
- b. Only 21 of the 23 selected companies submitted a reporting template, which amounted to TzS 389 Billion received by government. Two companies (Tanzania Portland Cement Limited and Mineral Extractions Technologies Limited) failed to comply with the request to submit a reporting template. The total amounts reported to have been received from these two companies by government amounted to TzS 30 billion (7% of total reported government receipts).
- c. Three (3) taxpayers out of 21 (Pan African Energy Tanzania Limited, Mbeya Cement Company Limited and Tanga Cement Company Limited) that returned reporting templates did not comply with the requirement to submit an audit certificate with the template. The taxes contributed by these 3 taxpayers amounted to around TzS 48 billion out of the total tax revenues of TzS 419 billion i.e. approximately 11%. For each of these three companies, senior management provided a sign off for each reporting template which the MSG accepted as appropriate and sufficient. The feedback which was obtained from these companies is that this requirement is an additional cost to them, especially, for small companies.
- d. Three tax payers (Mbeya Cement Company Limited, Tanga Cement Company Limited and Seasalt Limited) out of the 21 who reported and one government agency (TRA) did not provide a copy of audited financial statements for the year ended June 30, 2010 as required by the TOR and reporting instructions. Various reminders and steps were taken by the MSG and the reconciler to gather this information.
- e. At the end of the reconciliation a net difference of TzS 5.0 billion (government reported less than the companies reported to have paid) remained unresolved. This represents 1% of the total reported government receipts.

Update on the Reconciliation Report for 2008/2009 (1st TEITI reconciliation)

The First TEITI Independent Reconciliation Report was published in February 2011 and covered the period 1 July 2008 to 30 June 2009. The report highlighted unresolved discrepancies of TzS 23.4 billion and USD 18 million. The MSG resolved to engage the Controller and Auditor General (CAG) from NAO to investigate the above differences. As of May 2012, the MSG is implementing the recommendations of the CAG report which resulted in final unresolved differences of TsZ 2.1 billion and US\$ 328,865.

Summary of financial flows

We set out in the tables below a summary of the taxes declared by the taxpayers and revenue received by government agencies at the end of the reconciliation exercise, and the resulting discrepancies. US\$ amounts converted at the average rate for the period per Oanda (www.oanda.com/currency/historical-rates) US\$=Tzs 1,372.1570

No.	Receipt Category	Final reported-TzS'000	Final reported-US\$	Total Reported by Government Expressed in TzS'000	Final amounts-TzS'000	Final reported-US\$	Total Reported by Taxpayers Expressed in TzS'000	Final Discrepancy in TzS'000
TAXES		Government			Company			
Tanzania Revenue Authority		227,862,259	1,594,197	230,049,747	237,595,556	1,594,197	239,783,045	(9,733,297)
1	Corporate Tax	27,695,623	-	27,695,623	15,546,401		15,546,401	12,149,222
2	Withholding Taxes	37,337,759	1,594,197	39,525,247	33,943,430	1,594,197	36,130,919	3,394,328
3	Capital Gains Tax	14,858	-	14,858	-		-	14,858
4	Skills and Development Levy	14,463,790	-	14,463,790	14,569,841		14,569,841	(106,051)
5	Value Added Tax	119,088,742	-	119,088,742	109,076,339		109,076,339	10,012,403
6	Stamp duty	72,628	-	72,628	67,076		67,076	5,552
7	Import duty	12,678,225	-	12,678,225	47,872,621		47,872,621	(35,194,396)
8	Excise duty	16,510,634	-	16,510,634	16,519,848		16,519,848	(9,214)
9	Fuel Levv	-	-	-	-		-	-
Ministry of Energy and Minerals		24,814,394	48,255,253	91,028,178	24,591,021	48,491,221	91,128,590	(100,412)
10	Royalties	320,967	43,013,407	59,342,114	66,738	43,267,962	59,437,175	(95,061)
11	Annual rentals and license fees	23,060	1,989,436	2,752,878	53,916	1,970,849	2,758,230	(5,352)
12	Protected gas revenue	19,687,019	-	19,687,019	19,687,019		19,687,019	0
13	Additional gas revenue	-	-	-	-		-	-
14	Profit per Production Sharing Agreement	4,783,349	3,252,411	9,246,167	4,783,349	3,252,410	9,246,166	0
Local Councils		1,921,466	400,000	2,470,329	1,985,572	400,000	2,534,435	(64,105)
15	Levies	1,921,466	400,000	2,470,329	1,985,572	400,000	2,534,435	(64,105)
Ministry of Finance		599,139	-	599,139	838,794	-	838,794	(239,656)
16	Dividends from Government Shares	599,139	-	599,139	838,794		838,794	(239,656)
TOTAL TAXES		255,197,258	50,249,450	324,147,393	265,010,943	50,485,418	334,284,863	(10,137,470)
REVENUE COLLECTED ON BEHALF OF GOVT								
Tanzania Revenue Authority		63,928,912	-	63,928,912	62,399,715	-	62,399,715	1,529,197
17	Pay As You Earn	63,928,912		63,928,912	62,399,715		62,399,715	1,529,197
National Social Security Fund		27,197,107	-	27,197,107	24,077,061	-	24,077,061	3,120,046
18	National Social Security Fund	27,197,107		27,197,107	24,077,061		24,077,061	3,120,046
Parastatal Pension Fund		4,278,859	-	4,278,859	3,792,800	-	3,792,800	486,059
19	Parastatal Pension Fund	4,278,859		4,278,859	3,792,800		3,792,800	486,059
TOTAL COLLECTED ON BEHALF OF GOVT		95,404,878	-	95,404,878	90,269,576	-	90,269,576	5,135,301
GRAND TOTAL RECEIPTS		350,602,136	50,249,450	419,552,271	355,280,520	50,485,418	424,554,440	(5,002,169)

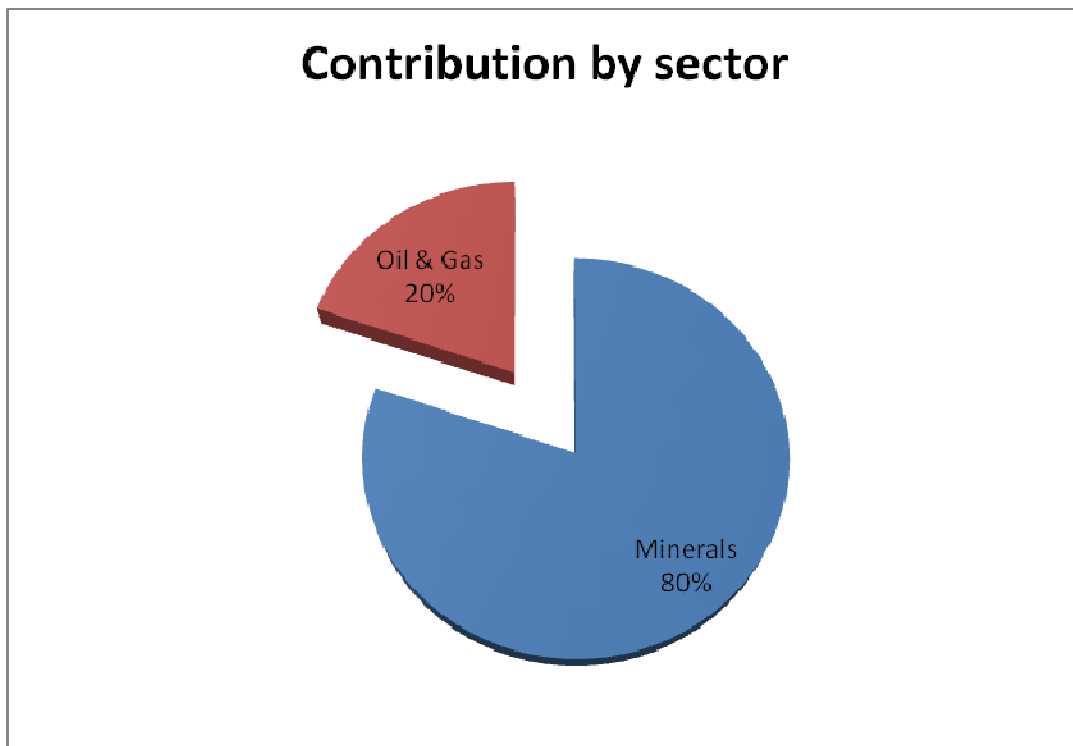
Contribution by sector and commodity

We present in the table and charts below the receipts reported by government agencies by sector and commodity type.

No.	Company	Final reported by Government-TZS'000	Final reported by Government-US\$	Final reported by Government-US\$ converted to TZS'000	Total reported by Government TZS'000	Sector	Commodity
1	Williamson Diamonds Limited	3,472,788	987,330	1,354,771	4,827,559	Minerals	Diamonds
2	Bulyanhulu Gold Mine Limited	59,344,514	8,806,050	12,083,284	71,427,798	Minerals	Gold
3	Geita Gold Mining Limited	63,665,608	11,795,724	16,185,585	79,851,193	Minerals	Gold
4	North Mara Gold Mine Limited	34,762,167	7,567,652	10,384,007	45,146,174	Minerals	Gold
5	Pangea Minerals Limited	34,161,939	9,315,639	12,782,519	46,944,458	Minerals	Gold
6	Resolute Tanzania Limited	16,052,383	5,033,325	6,906,512	22,958,895	Minerals	Gold
7	Shanta Mining Company Limited	431,216	38,004	52,148	483,364	Minerals	Gold
8	Mbeya Cement Company Limited	6,957,423	-	-	6,957,423	Minerals	Limestone
9	Tanga Cement Company Limited	23,135,736	-	-	23,135,736	Minerals	Limestone
10	Tanzania Portland Cement Company Limited	29,971,427	-	-	29,971,427	Minerals	Limestone
11	Barrick Exploration Africa Limited	851,732	27,968	38,376	890,109	Minerals	Others
12	Mineral Extractions Technologies Limited	312,167	-	-	312,167	Minerals	Others
13	Tancan Mining Company Limited	648,080	15,494	21,260	669,340	Minerals	Others
14	Seasalt Limited	211,543	-	-	211,543	Minerals	Salt
15	Tanzaniteone Mining Limited	2,670,985	424,211	582,084	3,253,069	Minerals	Tanzanite
	TOTAL MINERALS	276,649,708	44,011,397	60,390,547	337,040,255		
16	Etablissement Maurel et Prom	9,722,223	90,420	124,070	9,846,294	Oil & Gas	Gas
17	Orphir Tanzania Limited	382,762	2,058,591	2,824,710	3,207,472	Oil & Gas	Gas
18	Pan African Energy Tanzania Limited	14,889,458	2,264,196	3,106,833	17,996,291	Oil & Gas	Gas
19	Petrobras Tanzania Limited	4,591,609	100,000	137,216	4,728,825	Oil & Gas	Gas
20	Songas Limited	30,095,970	-	-	30,095,970	Oil & Gas	Gas
21	Statoil Tanzania AS	2,138,252	44,396	60,918	2,199,170	Oil & Gas	Gas
22	Tanzania Petroleum Development Corporation	10,642,523	1,534,273	2,105,263	12,747,786	Oil & Gas	Gas
23	Tullow Tanzania, B.V	677,309	49,434	67,831	745,140	Oil & Gas	Gas
24	Wentworth Gas Limited	812,321	96,743	132,747	945,067	Oil & Gas	Gas
	TOTAL OIL AND GAS	73,952,427	6,238,053	8,559,588	82,512,016		
	GRAND TOTAL RECEIPTS	350,602,136	50,249,450*	68,950,135	419,552,271		

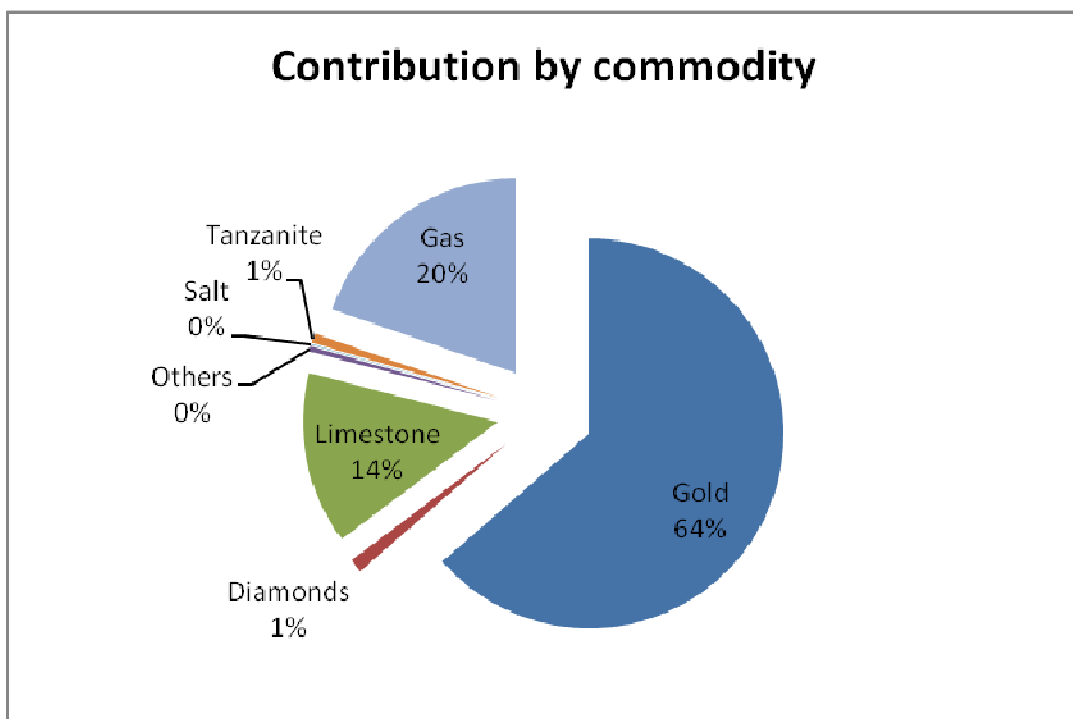
*Converted at the average rate for the period per Oanda (www.oanda.com/currency/historical-rates) US\$=Tzs 1,372.1570

Chart showing total government reported receipts by sector.



Source: Companies reporting templates

Chart showing total government reported receipts by commodity.



Source: Companies reporting templates

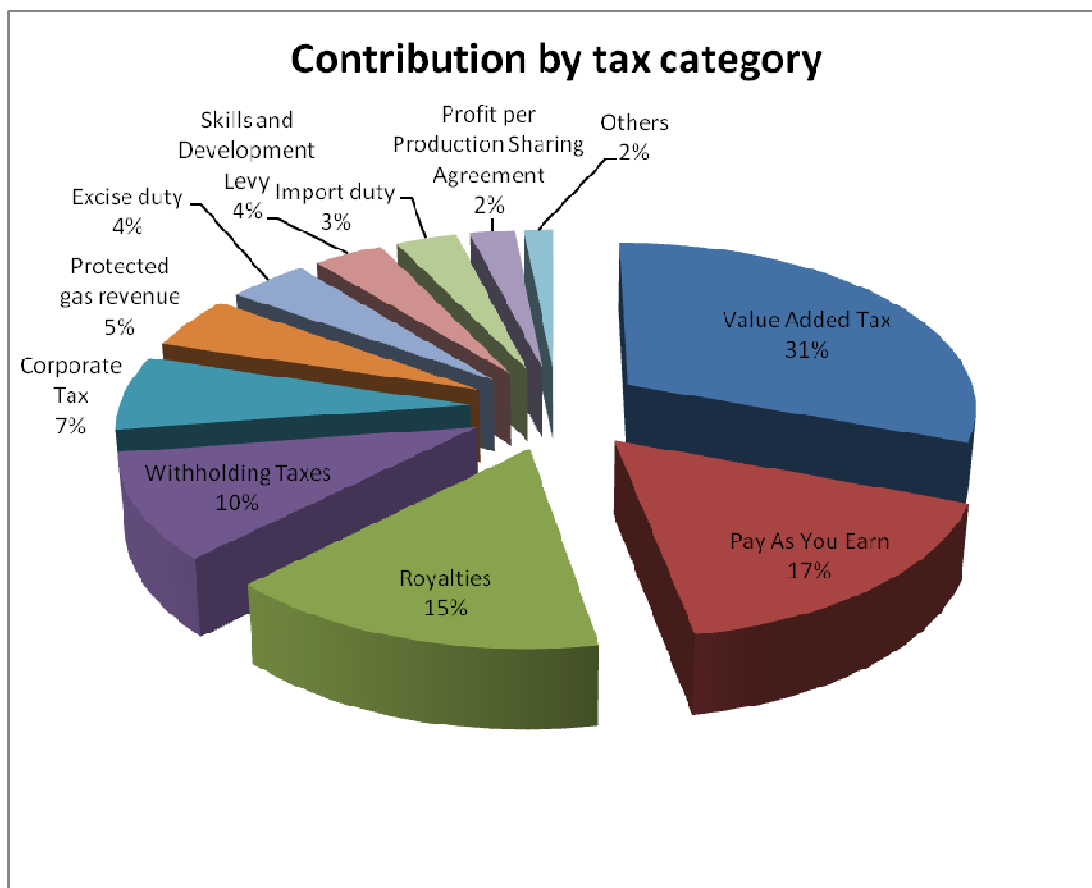
Contribution by payment category

We present in the table and charts below the receipts reported by government agencies by payment/tax category.

No.	Receipt Category	Final reported- TzS'000	Final reported- US\$	Total Reported by Government Expressed in TzS'000
TAXES		Government		
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5	Value Added Tax	119,088,742	-	119,088,742
6	Stamp duty	72,628	-	72,628
7	Import duty	12,678,225	-	12,678,225
8	Excise duty	16,510,634	-	16,510,634
9	Fuel Levy	-	-	-
Ministry of Energy and Minerals		24,814,394	48,255,253	91,028,178
10	Royalties	320,967	43,013,407	59,342,114
11	Annual rentals and license fees	23,060	1,989,436	2,752,878
12	Protected gas revenue	19,687,019	-	19,687,019
13	Additional gas revenue	-	-	-
14	Profit per Production Sharing Agreement	4,783,349	3,252,411	9,246,167
Local Councils		1,921,466	400,000	2,470,329
15	Levies	1,921,466	400,000	2,470,329
Ministry of Finance		599,139	-	599,139
16	Dividends from Government Shares	599,139	-	599,139
TOTAL TAXES		255,197,258	50,249,450	324,147,393
REVENUE COLLECTED ON BEHALF OF GOVT				
Tanzania Revenue Authority		63,928,912	-	63,928,912
17	Pay As You Earn	63,928,912	-	63,928,912
National Social Security Fund		27,197,107	-	27,197,107
18	National Social Security Fund	27,197,107	-	27,197,107
Parastatal Pension Fund		4,278,859	-	4,278,859
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TOTAL COLLECTED ON BEHALF OF GOVT		95,404,878	-	95,404,878
GRAND TOTAL RECEIPTS		350,602,136	50,249,450	419,552,271

US\$ amounts converted at the average rate for the period per Oanda (www.oanda.com/currency/historical-rates)
US\$=Tzs 1,372.1570

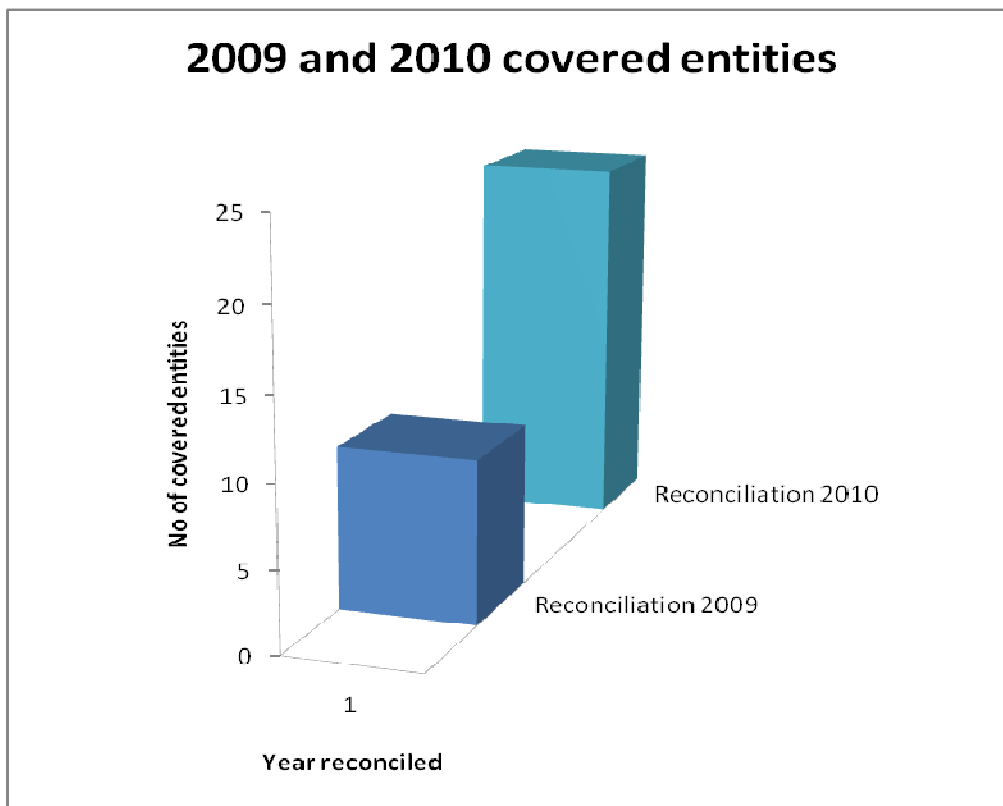
Chart showing total government reported receipts by tax/payment category.



Source: Companies reporting templates

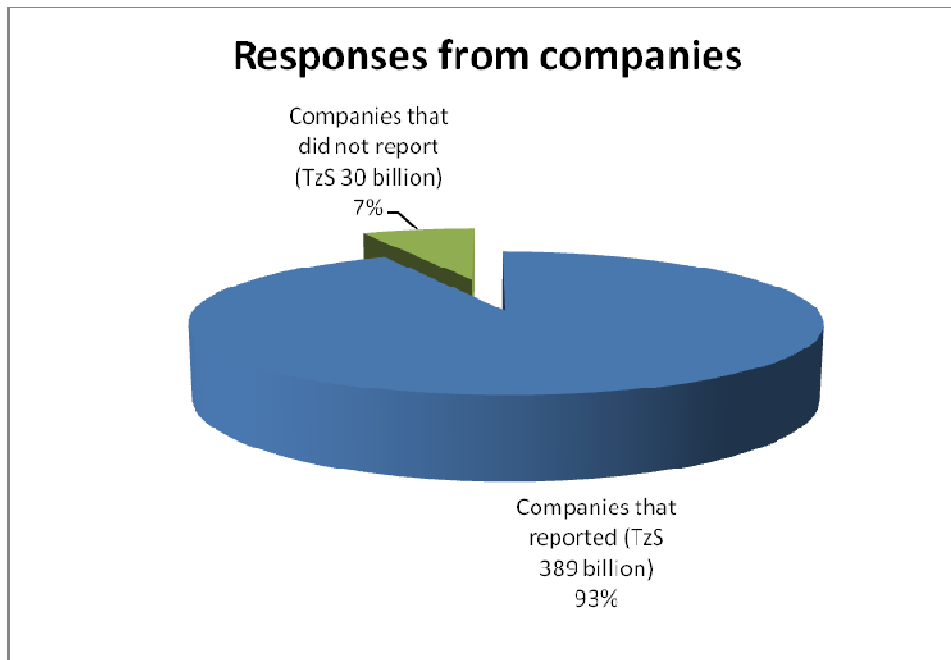
First and second reconciliation compared

The number of companies selected for the second reconciliation report increased by 10 (130%) compared to the companies selected for the first reconciliation report as seen in the chart below. The reason for the significant increase is due to the scoping study which was undertaken for the second reconciliation exercise. The findings of the scoping study indicated that 99.4 % of the total tax revenues for the year ended June 30, 2010 were contributed by 23 companies whereas 247 companies contributed only 0.6% of total revenues received by government. Unlike the second report, the rationale for selecting reporting companies to produce the first report was based on major mining and oil and gas companies.



Companies that did not comply to submit reporting templates

The reporting templates were sent to 23 selected companies, 21 companies responded, representing 91% of the total companies selected to report. The remaining 2 companies, namely Tanzania Portland Cement Company (TPCC) and Tanzania Mineral Extraction Technologies Limited did not report, and represent 7% (TzS 30 billion) of total tax revenues paid to the government. This is summarised in the chart below.



Government unilaterally disclosed receipts of TzS 30 billion from TPCC and Mineral Extraction Technologies (taken together accounting for 7% of total revenue). Given that this amount is significant material revenue, the government has taken initiative to engage the two companies to cooperate by meeting EITI reporting requirements.

Unresolved discrepancies

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

Details	Total discrepancy in TzS'000
Taxes	(10,137,470)
Revenue collected on behalf of Government	5,135,301
Total	(5,002,169)

The difference is further explained as below;

Details	Difference in TzS'000	Difference in US\$	Total difference TzS'000	
Amount received by govt and not reported by tax payer	8,820,568	44,396	8,881,486	
Amount paid by tax payer and not reported by govt	(43,782,545)	(280,363)	(44,167,248)	Note 1
	(34,961,977)	(235,967)	(35,285,761)	
Amount received by govt, BUT company failed to submit template	30,283,594	-	30,283,594	Note 2
	(4,678,384)	(235,967)	(5,002,168)	

Note 1: Included in gross negative difference of TzS 44 billion is TzS 35 billion relating to Geita Gold Mine resulting from import duties. TRA has provided a formal response to the MSG via a letter Ref No TRA/CLT/LTD/1/10, dated May 8th, 2012 regarding these differences. The letter states that mining companies enjoy various exemptions as provided in the mining development agreements and government notices. Further, the TRA stated that the amounts claimed to have been paid by Geita Gold Mine which was not reported as part of receipts by them may serve other meaning i.e. refundable amounts which for TRA's purposes does not form part of revenue collected. Going forward, GGM has provided supporting documents to the reconciler for TRA to finalize the investigation of deposits versus revenue receipts. The remaining negative differences of TzS 9 billion are mainly from Tanga Cement Company Limited (TzS 3.2 billion) and Mbeya Cement Company Limited (TzS 2.7 billion) relating to various taxes especially VAT and corporation tax. Similarly, these companies have been asked to submit evidence of payments to TRA for the purpose sorting out differences.

Note 2: This difference relates to two companies that failed to submit a reporting template details below;

Details	Total discrepancy in TzS'000
Tanzania Portland Cement Company Limited failed to submit template	29,971,427
Mineral Extractions Technologies Limited failed to submit template	312,167
	30,283,594

As for the two companies that did not respond to the reporting request (TPCC and Mineral Extraction Technologies Ltd), various measures were made by MSG including issuance of a press release urging reporting entities to comply with EITI reporting requirements by providing supporting documents. TPCC responded both MSG and MEM stating that it will not be able to cooperate on TEITI's request because it is preoccupied with dealing with the squatters sitting on its land. The letter stated that the land dispute between TPCC and squatters is forcing TPCC to use an important share of its time trying to resolve the matter. Mineral Extraction Technologies Ltd did not respond at all for no apparent reasons. MEM has written to the Managing Director of TPCC inviting him to a meeting to discuss separating the land dispute between squatters and TPCC from EITI reporting requirements. Similarly, MEM has invited Mineral Extraction Technologies Ltd to a dialogue. MSG has decided to independently invite both TPCC and Mineral Extractions Technologies Limited to a roundtable to discuss EITI compliance. To ensure that companies cooperate before TEITI has legislation, MEM is committed to intervene administratively when necessary to make companies comply.

In summing up, the TzS. 44 billion of unresolved differences is largely due to confusion between TRA and companies in distinguishing payments that are deposits (refunds) from revenue receipts. The main part of the under receipts (not recorded as revenue) by TRA on import duties is payments from GGM (TzS. 35 billion). The remaining difference (TzS 9 billion) relates mainly to VAT not reported as revenue by TRA from other companies. Going forward, TRA and taxpayers agreed to collaborate so that these differences can be resolved the MSG will provide a report of the findings as addendum to this second report.

The reconciler was instructed by MSG to present a final report taking account of information received from Reporting Entities up to 14th May 2012, even if there were differences in excess of the materiality level. MSG will engage an independent consultant to investigate the differences remaining at this point. Please see [section 6.4](#) for further analysis and explanation of these differences.

Acknowledgement

The Consultants would like to express their sincere thanks to Hon. Judge Mark Bomani and the entire MSG for their contribution to TEITI, Benedict Mushingwe and Athuman Kwariko from the TEITI Secretariat and to Abdul Omar from the World Bank for their enthusiastic support in the execution of this reconciliation.

2. INTRODUCTION

This is the final report under the Tanzania EITI Reconciliation for the period 1st July 2009 to 30th June 2010. The report is intended for the use of the Tanzania EITI MSG for the purpose of that initiative. The report includes its Appendices.

Objective

The objective of the Engagement was to reconcile material payments by certain mineral and oil and gas companies and receipts by government agencies in Tanzania. To this end, the Engagement entailed an analysis and reconciliation of material payments and receipts made by specified Reporting Entities for the period 1st July 2009 to 30th June 2010 in the mineral and the oil and gas sectors.

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 14th May 2012. Any information received after this date is not, therefore, included in our report.

Extractive Industries Transparency Initiative (EITI)¹

The Extractive Industries Transparency Initiative (EITI) was first announced at the World Summit for Sustainable Development in Johannesburg in 2002 (the ‘Earth Summit 2002’), and officially launched in London in 2003. It was founded on the recognition that while oil, gas and minerals can help to elevate living standards across the world, where governance is weak, this may often lead to corruption and conflict and a lowered quality of life for many.

Accordingly, the initiative aims for better transparency through companies publishing their payments and governments disclosing their receipts from those companies. The EITI therefore promotes better governance in countries rich in oil, gas and minerals and seeks to reduce the risk of diversion or misappropriation of funds generated by the development of a country’s extractive industry resources. It works through the joint cooperation of governments, private sector companies, civil society groups, investors and international organizations.

There is a formal structure for the admission of countries to EITI candidacy as follows:

- a. The government is required to issue an unequivocal public statement of its intention to implement the EITI;
- b. The government is required to commit to work with civil society and companies on the implementation of the EITI;

¹ www.eiti.org

- c. The government is required to appoint a senior individual to lead on the implementation of the EITI;
- d. The government is required to establish a multi-stakeholder group to oversee the implementation of the EITI; and
- e. The multi-stakeholder group, in consultation with key EITI stakeholders, should agree and publish a work plan, containing measurable targets and a timetable for implementation, and incorporating an assessment of capacity constraints.

Once accepted as an EITI candidate, the country can then work towards becoming a fully EITI compliant state. This involves the appointment of a “credible, independent” administrator, and the disclosure and dissemination of information on payments from oil, gas and mining companies to the government to the required standard (and subject to the checks built into the process to ensure that this information is comprehensive, comprehensible and accurate). Candidate countries are given a timescale (usually two years) in which to reach full compliance, following which an extension is required – a process which involves EITI validation, and an assessment of progress made to date and further steps required achieving full compliance.

40 of the world’s largest oil, gas and mining companies support and actively participate in the EITI process - through their country operations in implementing countries, through international-level commitments, and through industry associations. Also, the EITI has won the support of over 80 global investment institutions that collectively manage over 14 trillion US Dollars.

EITI in Tanzania

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

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

The implementation of subsequent prerequisite EITI activities leading to full EITI Country Compliant Status is underway. These activities include among others, reconciliation of payments made by extractive companies to the Government and revenues received by the Government. The EITI Rules require that this task is undertaken by an independent Reconciler. The first reconciliation for the year ended June 30, 2009 was completed in February 2011. This report presents the results of the second reconciliation for the year ended June 30, 2010.

3. OVERVIEW OF THE EXTRACTIVE INDUSTRY IN TANZANIA

The Mineral Sector

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

Tanzania's Mineral reserves

The table below presents Tanzania's proven mineral reserves by type and amount in 2007.

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

Source: The Presidential Mining Review Committee Report (2008)

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

Metallic Minerals

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

Gemstones

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

Industrial Minerals

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

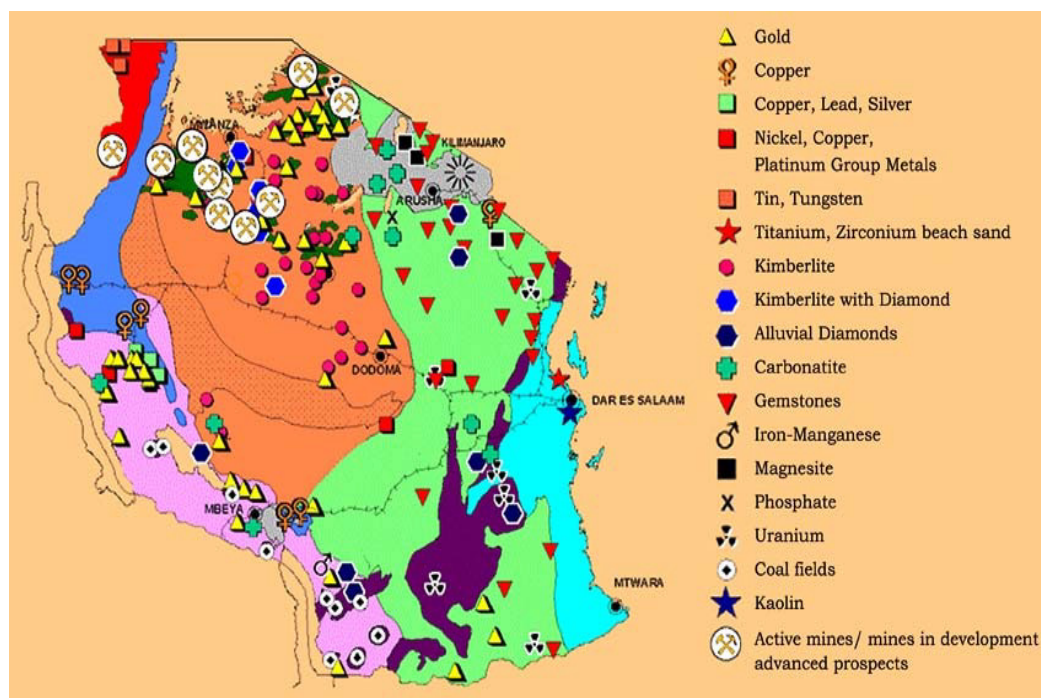
Energy Minerals

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

Rocks

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

Figure 1: Mineral Occurrence in Tanzania



Source: Geological Survey of Tanzania

Major Mining Operations and exploration projects in Tanzania

The table below shows the major mining operations and projects in Tanzania

Ownership, Location and other Features of Major Mining Operations and Projects in Tanzania					
Name of Mine/Project and Owner	Owner	Location	Type of mineral	Reserve quantity	Remarks
Buzwagi Gold Mine	African Barrick Gold (100%)	Kahama	Gold	3.4 million ounces	Proven and Probable
Bulyanhulu Gold Mine	African Barrick Gold (100%)	Kahama	Gold	10.3 million ounces	Proven and Probable
North Mara Gold Mine	African Barrick Gold (100%)	Tarime	Gold	2.9 million ounces	Proven and Probable
Tulawaka Gold Mine	ABG (70%), Northern Mining Exploration Ltd (30%)	Biharamulo	Gold	0.13 million ounces	Proven and Probable
Geita Gold Mine	Ashanti Gold	Geita	Gold	8.48 million ounces	Proven and Probable
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 Bn 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	Gas	850 bn cu ft	Proven
Mnazi Bay Gas Project	Artumas Group Inc.	Mtwara	Gas	242 bn cu ft	Proven

Source: Tanzania Minerals Audit Agency Annual Report (2010)

The tables below shows production and sales statistics declared by taxpayers involved in reconciliation for 2010.

No.	Company	Unit of measure	Units Produced	Units Sold	Value of Units Sold US\$	Value of Units Sold TzS	Mineral
1	Bulyanhulu Gold Mine Limited	Ounces	262,982	249,593	290,862,614		Gold
2	Pangea Minerals Limited	Ounces	307,863	305,829	347,367,422		Gold
3	North Mara Gold Mine Limited	Ounces	212,772	212,667	247,982,963		Gold
4	Geita Gold Mining Limited	Ounces	338,286	331,929	362,011,913		Gold
4a	Geita Gold Mining Limited		82,327	82,327	1,354,222		Silver
5	Resolute Tanzania Limited	Ounces		146,700	158,680,991		Gold
5a	Resolute Tanzania Limited			16,364	270,891		Silver
6	TanzaniteOne Mining Limited	Grams	2,097,071	1,371,962	6,647,603		Tanzanite
7	Williamson Diamonds Limited	Carats	168,724	166,947	23,852,000		Diamonds
8	Shanta Mining co.ltd*		-	-	-		Gold
9	Tancan Mining Co.ltd*		-	-	-		Minerals
10	Tanga Cement Co. Ltd**	Tonnes		775,967		124,607,912,082	Limestone, clay
11	Tanzania Portland Cement Co. Ltd**	Tonnes	-	-	-	-	Limestone, clay
12	Tullow Tanzania, B.V*		-	-	-	-	Gas
13	Wentworth Gas Limited*		-	-	-	-	Gas
14	Statoil Tanzania AS*		-	-	-	-	Gas
15	Songas Limited	Cubic feet	12,330,457,322	12,330,457,322	92,498,370	-	Gas
16	Seasalt Limited	Tonnes	18,453	21,701		2,804,621,235	Salt
17	Petrobras Tanzania Limited*		-	-	-	-	Gas
18	Pan African Energy Tanzania Limited	Cubic feet	12,331,065,300	12,331,065,300	47,276,816	-	Gas
19	Orphir Tanzania Limited*		-	-	-	-	Gas
20	Mineral Extractions Technologies Limited**		-	-	-	-	Minerals
21	Mbeya Cement Company Limited**		-	-	-	-	Limestone, clay
22	Etablissement Maurel et Prom*		-	-	-	-	Gas

No.	Company	Unit of measure	Units Produced	Units Sold	Value of Units Sold US\$	Value of Units Sold TzS	Mineral
23	Barrick Exploration Africa Limited*		-	-	-	-	Feldspar
	Total		-	-	1,486,307,435	127,412,533,317	-

Source: Taxpayers' reporting templates for 2010 reconciliation.

*This is an exploration company without production units

** Company did not provide the statistics in the reporting template.

Natural gas and petroleum Sector

Tanzania has been intermittently explored for oil and gas over the last 50 years. In the past few years, the natural gas and petroleum sector experienced an increase in exploration for gas and petroleum along coastal line. Current estimates indicate that there are just over 1 Trillion Cubic Feet (TCF) of proven reserves, whereas the recent large discoveries in the deep offshore gas are estimated at 13 TFC. This increase level of exploration activity significantly increases the chances of making a commercial discovery of oil or gas or both.

So far, no crude oil discovery has been made though indicators from drillings and seismic data show that there might be potential reserves. The Government is developing a Gas Master Plan to identify policy options to maximize the monetary, social, and environmental value of natural gas in Tanzania.

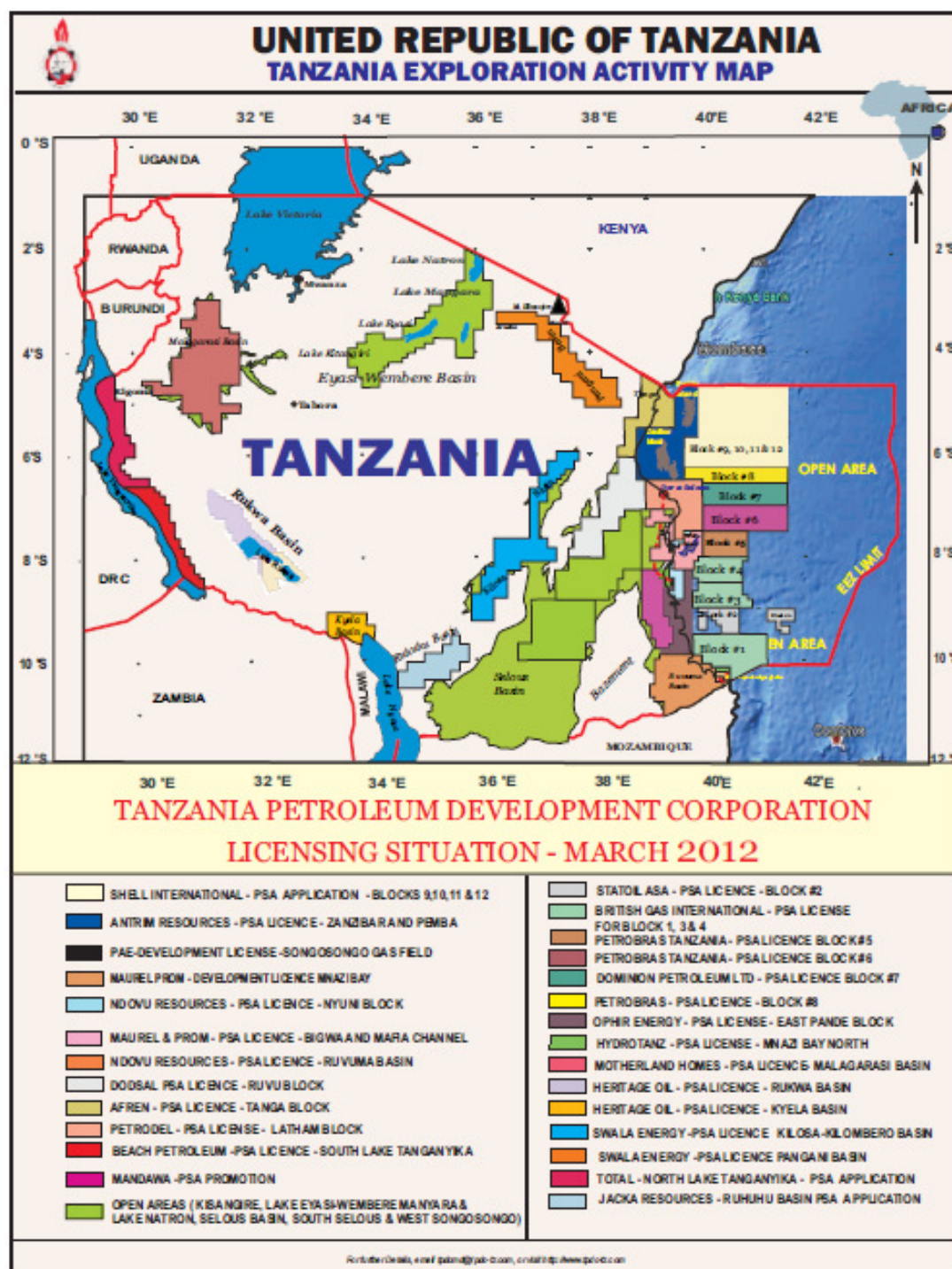
There is no legislation dealing specifically with the gas sector, which operates according to the terms of the Production Sharing Agreements (PSAs) and certain government regulations applying to operations. A Gas Law is currently under consideration. Tanzania has so far made four discoveries of natural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

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

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

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

Figure 2: Oil and Gas exploration Map



Source: Tanzania Petroleum Development Corporation

TPDC carries out initial exploration work and promotes prospective areas (blocks) to exploration companies. Others are contractors operating on their behalf and on behalf of TPDC, as licensed entities through Production Sharing Agreements. **Orca Exploration Group** operates one licence in Tanzania through its subsidiary company Pan African Energy (Tanzania) Ltd. The licence contains the large Songo Songo gas field which is positioned on and slightly offshore Songo Songo Island (SSI).

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

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

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

Major Oil and Gas companies in Tanzania

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

Source: Tanzania Petroleum Development Corporation

4. 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.

4.1. Scoping Study

We carried out study between in September and October 2011 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 2009.
- Designed Reporting Templates for TEITI-MSG approval;
- Submitted the scoping study report and draft reporting templates to the MSG for review and approval.

4.2. 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 on 21 and 28 October 2011 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 2009.

4.3. Independent reconciliation and reporting

We started the reconciliation exercise at the TEITI secretariat at the end of November 2011 and beginning of December 2011. By the end of December 2011 when we were required to issue our report, we realised that neither single taxpayer nor government agency had returned reporting templates to enable the reconciliation to take place. Because of this, the Secretariat extended the deadline for completion of the reconciliation by three months to March 2012 to allow more time to the stakeholders to report. At the end of March 2012, a significant number of tax payers and government agencies still had not reported to us and the MSG resolved to issue a press release as a final push to request these companies and government agencies to report.

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.

5. DETAILED METHODOLOGY

5.1. 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 2010 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.

5.1.1. 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 200 million (TzS 0.2 Billion) were considered to be material for the second TEITI reconciliation report. Accordingly, 23 companies (15 mining and 8 oil and gas companies respectively), representing more than 99% of the total revenue collected by the TRA , MEM and TPDC during the year 2010, were selected for the second reconciliation report.

The list of entities covered by the reconciliation is below:

No.	Taxpayer name	Type of activities	Sector
1	Barrick Exploration Africa Limited	Exploration	Mineral
2	Bulyanhulu Gold Mine Limited	Operating	Mineral*
3	Etablissement Maurel et Prom	Exploration	Oil & Gas
4	Geita Gold Mining Limited	Operating	Mineral*
5	Mbeya Cement Company Limited	Operating	Mineral**
6	Mineral Extractions Technologies Limited	Exploration	Mineral
7	North Mara Gold Mine Limited	Operating	Mineral*
8	Orphir Tanzania Limited	Exploration	Oil & Gas
9	Pan African Energy Tanzania Limited	Operating	Oil & Gas*
10	Pangea Minerals Limited	Operating	Mineral*
11	Petrobras Tanzania Limited	Exploration	Oil & Gas
12	Resolute Tanzania Limited	Operating	Mineral*
13	Seasalt Limited	Operating	Mineral
14	Shanta Mining Company Limited	Exploration	Mineral
15	Songas Limited	Operating	Oil & Gas*
16	Statoil Tanzania AS	Exploration	Oil & Gas
17	Tancan Mining Company Limited	Exploration	Mineral
18	Tanga Cement Company Limited	Operating	Mineral
19	Tanzania Portland Cement Company Limited	Operating	Mineral
20	Tanzaniteone Mining Limited	Operating	Mineral*
21	Tullow Tanzania, B.V	Exploration	Oil & Gas
22	Wentworth Gas Limited	Exploration	Oil & Gas*
23	Williamson Diamonds Limited	Operating	Mineral**
	* Taxpayer also included in the 1st TEITI reconciliation		
	** 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 (Mimerani 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.

5.1.2. 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
5	Employment related	
5(a)	Pay As You Earn	TRA
5(b)	Skills and Development Levy	TRA
5(c)	National Social Security Fund contribution	NSSF
5(d)	Parastatal Pension Fund contribution	PPF
6	Value Added Tax	TRA
7	Stamp duty	TRA
8	Import duty	TRA
9	Excise duty	TRA
10	Fuel Levy	TRA
No.	NON-TAX FEE REVENUES-SECTOR SPECIFIC	Government agency where payment is made
1	Royalties	MEM
2	Annual rentals and license fees	MEM/Local Authorities,TPDC
3	Protected gas revenue	TPDC/MEM
4	Additional gas revenue	TPDC/MEM
5	Profit per Production Sharing Agreement	TPDC/MEM
6	VAT on Gas Revenue	TRA
7	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% 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.

5.1.3. Materiality considerations

Based on the results of the scoping study, the mining and oil and gas companies who paid taxes of more than TzS 200 million (TzS 0.2 Billion) were considered to be material for the second TEITI reconciliation report. Accordingly, 23 companies (15 mining and 8 oil and gas companies respectively), representing more than 99% of the total revenue collected by the TRA , MEM and TPDC during the year 2010, were selected for the second reconciliation report. The scoping study revealed 246 companies contributed only 0.4% 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.

5.1.4. Audit certification

The terms of reference established by TEITI required that the template of each reporting stakeholder should be certified by an independent external auditor of the taxpayers and the Controller and Auditor General for Government agencies in the specified format as indicated on each reporting template. This requirement was complied with by all government agencies and only 18 tax payers out of the 21 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 senior management of each of the three companies who failed to submit audit certifications provided templates signed by them as had been required by the reporting instructions. The MSG considered templates signed off by management as sufficient for the reconciliation.

5.1.5. 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, 2010. Three Taxpayers out of the 21 who reported and two government agencies did not provide 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.

5.1.6. 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. However, due to the difficulties of reconciling non-monetary social contributions, MSG agreed not to include social payments in the scoping exercise for this report. In the future, MSG will recommend companies to request certificate of acknowledgement from recipients for the value of goods or serviced rendered.

5.2. 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 23 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. The secretariat as a final measure issued a press release in March 2012 giving all stakeholders that had not reported a further deadline of 4 weeks of mid April 2012.

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.

6. DETAILED FINDINGS AND COMMENTARY

6.1. 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.	Company	Templates originally lodged			Adjustments		Final amounts		
		Government (TzS)	Taxpayer (TzS)	Difference (TzS)	Government (TzS)	Taxpayer (TzS)	Government (TzS)	Taxpayer (TzS)	Difference (TzS)
1	Bulyanhulu Gold Mine Limited	48,603,648,370	58,483,207,996	(9,879,559,626)	10,740,865,692	20,163,102	59,344,514,062	58,503,371,098	841,142,964
2	North Mara Gold Mine Limited	14,568,862,331	34,740,517,982	(20,171,655,651)	20,193,304,608	-	34,762,166,939	34,740,517,982	21,648,957
3	Pangea Minerals Limited	17,829,186,318	33,172,516,931	(15,343,330,613)	16,332,752,378	-	34,161,938,696	33,172,516,931	989,421,765
4	Barrick Exploration Africa Limited	810,930,301	968,940,233	(158,009,932)	40,801,910	(105,081,698)	851,732,211	863,858,535	(12,126,324)
5	Resolute (Tanzania) Limited	19,519,860,040	16,201,973,263	3,317,886,777	(3,467,476,659)	(1,515,248)	16,052,383,381	16,200,458,015	(148,074,634)
6	Geita Gold Mining Limited	23,594,806,715	106,525,648,739	(82,930,842,025)	40,070,801,010	(9,381,189,426)	63,665,607,725	97,144,459,313	(33,478,851,588)
7	Williamson Diamonds Limited	4,709,709,797	3,070,226,579	1,639,483,218	(1,236,922,032)	180,153,233	3,472,787,765	3,250,379,812	222,407,953
8	Tanga Cement Company Limited	21,584,776,268	24,116,225,582	(2,531,449,313)	1,550,960,108	-	23,135,736,376	24,116,225,582	(980,489,206)
9	Tanzaniteone Mining Limited	2,581,165,021	2,619,507,672	(38,342,651)	89,820,000	-	2,670,985,021	2,619,507,672	51,477,349
10	Tancan Mining Company Limited	711,928,663	656,627,579	55,301,084	(63,848,528)	-	648,080,135	656,627,579	(8,547,444)
11	Songas Limited	39,144,394,882	29,869,529,378	9,274,865,504	(9,048,424,936)	-	30,095,969,946	29,869,529,378	226,440,568
12	Tullow Tanzania B.V	625,857,072	676,641,419	(50,784,347)	51,451,869	667,723	677,308,942	677,309,142	(200)
13	Petrobras Tanzania Limited	4,214,098,579	377,510,576	3,836,588,003	377,510,576	4,214,098,580	4,591,609,155	4,591,609,156	(1)
14	Ophir Tanzania Limited	2,336,205,501	366,043,154	1,970,162,347	(1,953,443,264)	-	382,762,237	366,043,154	16,719,083
15	Etablissement Maurel et Prom	10,222,223,094	9,670,587,144	551,635,950	(500,000,000)	-	9,722,223,094	9,670,587,144	51,635,950
16	Wentworth Gas Limited	6,195,158,091	777,924,443	5,417,233,648	(5,382,837,433)	-	812,320,658	777,924,443	34,396,215
17	Pan African Energy	14,845,133,173	15,594,728,753	(749,595,580)	44,324,949	-	14,889,458,122	15,594,728,753	(705,270,631)
18	Shanta Mining Company Limited	431,215,741	428,960,327	2,255,414	-	-	431,215,741	428,960,327	2,255,414
19	Mineral Technologies Extractions Limited	312,166,588	-	312,166,588	-	-	312,166,588	-	312,166,588
20	Statoil Tanzania AS	2,138,252,128	241,817,697	1,896,434,431	-	1,886,618,442	2,138,252,128	2,128,436,139	9,815,989
21	Seasalt Limited	211,543,412	606,019,897	(394,476,485)	-	-	211,543,412	606,019,897	(394,476,485)
22	Tanzania Portland Cement Co. Ltd	29,971,426,974	-	29,971,426,974	-	-	29,971,426,974	-	29,971,426,974
23	Mbeya Cement Company Limited	6,684,808,567	8,743,802,526	(2,058,993,959)	272,614,858	-	6,957,423,425	8,743,802,526	(1,786,379,101)
24	Tanzania Petroleum Development Corporation	2,043,363,701	12,200,394,299	(10,157,030,598)	8,599,159,320	(1,642,747,075)	10,642,523,021	10,557,647,224	84,875,798
Total		273,890,721,326	360,109,352,168	(86,218,630,842)	76,711,414,427	(4,828,832,367)	350,602,135,752	355,280,519,801	(4,678,384,049)

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	Taxpayer	Difference	Government	Taxpayer	Government	Taxpayer	Difference
		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
1	Bulyanhulu Gold Mine Limited	3,797,219	9,060,604	(5,263,385)	5,008,831	-	8,806,050	9,060,604	(254,554)
2	North Mara Gold Mine Limited	3,466,988	7,556,236	(4,089,249)	4,100,664	11,416	7,567,652	7,567,652	(0)
3	Pangea Minerals Limited	4,861,919	9,019,128	(4,157,209)	4,453,720	296,511	9,315,639	9,315,639	(0)
4	Barrick Exploration Africa Limited	27,968	-	27,968	-	27,968	27,968	27,968	-
5	Resolute (Tanzania) Limited	2,063,523	4,955,728	(2,892,205)	2,969,802	77,597	5,033,325	5,033,325	(0)
6	Geita Gold Mining Limited	5,237,524	23,994,048	(18,756,524)	6,558,200	(12,198,324)	11,795,724	11,795,724	(0)
7	Williamson Diamonds Limited	1,082,422	898,176	184,246	(95,092)	89,154	987,330	987,330	(0)
8	Tanga Cement Company Limited	-	-	-	-	-	-	-	-
9	Tanzaniteone Mining Limited	87,361	393,072	(305,711)	336,850	31,139	424,211	424,211	-
10	Tancan Mining Company Limited	15,494	33,588	(18,094)	-	-	15,494	33,588	(18,094)
11	Songas Limited	-	-	-	-	-	-	-	-
12	Tullow Tanzania B.V	49,434	49,444	(10)	-	-	49,434	49,444	(10)
13	Petrobras Tanzania Limited	67,222	1,868,246	(1,801,024)	32,778	(1,768,246)	100,000	100,000	-
14	Ophir Tanzania Limited	66,561	2,058,591	(1,992,030)	1,992,030	-	2,058,591	2,058,591	(0)
15	Etablissement Maurel et Prom	48,100	98,100	(50,000)	42,320	-	90,420	98,100	(7,680)
16	Wentworth Gas Limited	230,269	96,768	133,501	(133,526)	-	96,743	96,768	(25)
17	Pan African Energy	2,873,768	2,264,196	609,572	(609,572)	-	2,264,196	2,264,196	0
18	Shanta Mining Company Limited	14,806	38,004	(23,198)	23,198	-	38,004	38,004	-
19	Mineral Technologies Extractions	-	-	-	-	-	-	-	-
20	Statoil Tanzania AS	44,396	1,440,259	(1,395,863)	-	(1,440,259)	44,396	0	44,396
21	Seasalt Limited	-	-	-	-	-	-	-	-
22	Tanzania Portland Cement Co. Ltd	-	-	-	-	-	-	-	-
23	Mbeya Cement Company Limited	-	-	-	-	-	-	-	-
24	Tanzania Petroleum Development	-	1,534,272	(1,534,272)	1,534,273.01	-	1,534,273	1,534,272	1
Total		24,034,974	65,358,461	(41,323,487)	26,214,476	(14,873,044)	50,249,450	50,485,418	(235,968)

6.2. Detailed reconciliation by taxpayers and tax category

1.Bulyanhulu Gold Mine Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	259,095,138	259,095,138	-	-	-	259,095,138	259,095,138	-	
Withholding taxes – Technical Services	621,935,775	556,887,209	65,048,566	-	-	621,935,775	556,887,209	65,048,566	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	1,010,546,984	110,110,393	900,436,591	-	-	1,010,546,984	110,110,393	900,436,591	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	31,995,500	93,224,308	(61,228,808)	-	-	31,995,500	93,224,308	(61,228,808)	
Withholding taxes -Insurance premiums	-	9,574,357	(9,574,357)	-	-	-	9,574,357	(9,574,357)	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	4,054,737	(4,054,737)	-	-	-	4,054,737	(4,054,737)	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	22,072,550,383	21,136,914,600	935,635,783	(935,635,783)	-	21,136,914,600	21,136,914,600	(0)	1
Skills and Development Levy (SDL)	5,002,764,686	5,064,569,776	(61,805,090)	-	-	5,002,764,686	5,064,569,776	(61,805,090)	
National Social Security Fund (NSSF) contribution	13,383,080,734	9,382,011,807	4,001,068,927	(3,921,997,835)	-	9,461,082,899	9,382,011,807	79,071,092	2
Parastatal Pension Fund (PPF) contribution	64,377,904	624,360,402	(559,982,498)	499,455,511	-	563,833,415	624,360,402	(60,526,987)	3
Value Added Tax (VAT)	6,137,138,163	17,804,790,577	(11,667,652,414)	11,661,429,108	-	17,798,567,271	17,804,790,577	(6,223,306)	4
Stamp Duty	18,485,000	-	18,485,000	-	18,485,000	18,485,000	18,485,000	-	
Import Duty	-	3,436,183,416	(3,436,183,416)	3,436,183,416	-	3,436,183,416	3,436,183,416	-	5
Excise Duty	-	1,431,275	(1,431,275)	1,431,275	-	1,431,275	1,431,275	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	1,678,102	-	1,678,102	-	1,678,102	1,678,102	1,678,102	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	48,603,648,370	58,483,207,996	(9,879,559,626)	10,740,865,692	20,163,102	59,344,514,062	58,503,371,098	841,142,964	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TRA reported duplicated transactions, now adjusted				1	(935,635,783)				
NSSF reported duplicated transactions, now adjusted				2	(3,921,997,835)				
PPF provided revised amounts and now adjusted for				3	499,455,511				
TRA provided revised amounts and now adjusted for				4	11,661,429,108				
TRA provided revised amounts and now adjusted for				5	3,436,183,416				
Other					1,431,275	20,163,102			
Grand Total					10,740,865,692	20,163,102			

2nd TEITI Independent Reconciliation Report for the year ended 30 June 2010

1.1 Bulyanhulu Gold Mine Limited (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-			-	-	-	
Skills and Development Levy (SDL)	-	-	-			-	-	-	
National Social Security Fund (NSSF) contribution		-	-			-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-			-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-			-	-	-	
Import Duty	-	-	-			-	-	-	
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties	3,797,219	9,060,604	(5,263,385)	5,008,831	-	8,806,050	9,060,604	(254,554)	1
Annual Rents and License fees		-	-	-	-	-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	3,797,219	9,060,604	(5,263,385)	5,008,831	-	8,806,050	9,060,604	(254,554)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
MEM provided additional numbers fully supported, now adjusted				1	5,008,831				
Amounts not supported by company and now removed					-				
Other					-				
Grand Total					5,008,831				

2nd TEITI Independent Reconciliation Report for the year ended 30 June 2010

2 North Mara Gold Mine									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	653,140,321	593,949,454	59,190,867	(192,502,300)	-	460,638,021	593,949,454	(133,311,433)	1
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	13,002,079	(13,002,079)	-	-	-	13,002,079	(13,002,079)	
Withholding taxes -Natural resource payments	-	580,203,107	(580,203,107)	555,578,942	-	555,578,942	580,203,107	(24,624,165)	2
Withholding taxes -Service fees	-	85,515,312	(85,515,312)	86,166,236	-	86,166,236	85,515,312	650,924	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	9,694,729,279	8,412,472,438	1,282,256,840	(1,208,782,418)	-	8,485,946,861	8,412,472,438	73,474,422	3
Skills and Development Levy (SDL)	1,157,407,155	1,916,946,695	(759,539,540)	759,539,540	-	1,916,946,695	1,916,946,695	(0)	4
National Social Security Fund (NSSF) contribution	2,688,274,051	2,570,292,765	117,981,286	-	-	2,688,274,051	2,570,292,765	117,981,286	
Parastatal Pension Fund (PPF) contribution	374,831,525	386,406,684	(11,575,159)	11,575,159	-	386,406,684	386,406,684	-	
Value Added Tax (VAT)	-	9,483,787,214	(9,483,787,214)	9,483,787,215	-	9,483,787,215	9,483,787,214	1	5
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	1,183,025,781	(1,183,025,781)	1,183,025,781	-	1,183,025,781	1,183,025,781	-	6
Excise Duty	-	9,514,916,453	(9,514,916,453)	9,514,916,453	-	9,514,916,453	9,514,916,453	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	480,000	-	480,000	-	-	480,000	-	480,000	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	14,568,862,331	34,740,517,982	(20,171,655,651)	20,193,304,608	-	34,762,166,939	34,740,517,982	21,648,957	
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	(192,502,300)				
TRA wrongly reported PAYE as withholding tax, now adjusted				2	555,578,942				
TRA wrongly reported Tshs 653 million of SDL as PAYE, and Tshs 555 of withholding tax as PAYE now moved				3	(1,208,782,418)				
TRA wrongly reported SDL of Tshs 759 million as PAYE and withholding tax, now moved				4	759,539,540				
TRA provided revised amounts and now adjusted				5	9,483,787,215	-			
TRA provided revised amounts and now adjusted				6	1,183,025,781	-			
Other					9,612,657,848	-			
Grand Total					20,193,304,608	-			

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2.1 North Mara Gold Mine (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (US\$)	Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)		
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	200,000	400,000	(200,000)	-	(200,000)	200,000	200,000	-	1
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	3,251,678	7,093,536	(3,841,859)	4,053,274	211,416	7,304,952	7,304,952	(0)	2
Annual Rents and License fees	15,310	62,700	(47,390)	47,390	-	62,700	62,700	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	3,466,988	7,556,236	(4,089,249)	4,100,664	11,416	7,567,652	7,567,652	(0)	
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	4,053,274				
Company reported amounts out of reconciliation period				1	-	(200,000)			
Other					47,390	211,416			
Grand Total					4,100,664	11,416			

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3 Pangea Minerals Limited (Buzwagi & Tulawaka Gold Mines)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	1,000,000,000	-	1,000,000,000	(1,000,000,000)	-	-	-	-	1
Turnover Tax/Levy	540,490,000	540,490,000	-	-	-	540,490,000	540,490,000	-	
Withholding taxes – Technical Services	1,580,800,622	2,681,960,369	(1,101,159,747)	1,101,159,747	-	2,681,960,369	2,681,960,369	0	2
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	226,613,205	-	226,613,205	(226,613,205)	-	(0)	-	(0)	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	21,737,082	-	21,737,082	(21,737,082)	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	9,764,600,421	7,852,704,615	1,911,895,806	(1,086,764,764)	-	8,677,835,657	7,852,704,615	825,131,042	3
Skills and Development Levy (SDL)	1,449,463,439	1,828,300,186	(378,836,746)	233,955,305	-	1,683,418,744	1,828,300,186	(144,881,442)	4
National Social Security Fund (NSSF) contribution	3,110,315,949	2,370,414,516	739,901,433	(122,268,129)	-	2,988,047,819	2,370,414,516	617,633,303	5
Parastatal Pension Fund (PPF) contribution	135,165,600	208,616,380	(73,450,780)	23,272,520	-	158,438,120	208,616,380	(50,178,260)	
Value Added Tax (VAT)	-	16,368,282,226	(16,368,282,226)	16,219,838,358	-	16,219,838,358	16,368,282,226	(148,443,868)	6
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	1,312,534,850	(1,312,534,850)	1,211,909,629	-	1,211,909,629	1,312,534,850	(100,625,220)	
Excise Duty	-	9,213,790	(9,213,790)	-	-	-	9,213,790	(9,213,790)	7
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	17,829,186,318	33,172,516,931	(15,343,330,613)	16,332,752,378	-	34,161,938,696	33,172,516,931	989,421,765	
Adjustments were made to the initial templates for the reasons set out below									
Commentary	Note #								
Company confirmed that this was a deposit made in earlier periods for other purposes and not corp tax, removed	1			(1,000,000,000)					
Amounts wrongly reported by TRA under PAYE and now relocated	2			1,101,159,747					
Amounts wrongly reported by TRA under PAYE and now relocated to withholding tax and SDL	3			(1,086,764,764)					
Amount previously wrongly reported as PAYE, now moved	4			233,955,305					
Out of scope transactions now adjusted for	5			(122,268,129)					
TRA provided additional revised information and now adjusted for	6			16,219,838,358					
TRA provided additional revised information and now adjusted for	7			1,211,909,629					
Other				(225,077,767)					
Grand Total				16,332,752,378					

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3.1 Pangea Minerals (Buz & Tul)-USD									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-			-	-	-	
Skills and Development Levy (SDL)	-	-	-			-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-			-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-			-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-			-	-	-	
Import Duty	-	-	-			-	-	-	
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties	4,849,676	8,944,143	(4,094,467)	4,453,720	359,253	9,303,396	9,303,396	(0)	1
Annual Rents and License fees	12,243	74,985	(62,742)	-	(62,742)	12,243	12,243	(0)	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	4,861,919	9,019,128	(4,157,209)	4,453,720	296,511	9,315,639	9,315,639	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary	Note #								
MEM provided revised amounts and these are fully supported, now adjusted	1			4,453,720					
Company did not have support for USD 482k, MEM reported and had fully support for USD 841k not reported by company, now adjusted						359,253			
Other						(62,742)			
Grand Total				4,453,720		296,511			

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4 Barrick Exploration Africa Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	10,554,235	(10,554,235)	10,546,984		10,546,984	10,554,235	(7,251)	
Withholding taxes -Interest on Loan	-	-	-			-	-	-	
Withholding taxes -Management Fees	-	16,126	(16,126)			-	16,126	(16,126)	
Withholding taxes -Dividends	-	-	-			-	-	-	
Withholding taxes -Royalties	-	-	-			-	-	-	
Withholding taxes -Rent	-	-	-			-	-	-	
Withholding taxes -Insurance premiums	-	399,786	(399,786)			-	399,786	(399,786)	
Withholding taxes -Natural resource payments	-	-	-			-	-	-	
Withholding taxes -Service fees	-	2,692,090	(2,692,090)		(3,115,253)	-	(423,163)	423,163	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	480,126,974	554,034,572	(73,907,598)	72,978,055		553,105,029	554,034,572	(929,543)	2
Skills and Development Levy (SDL)	112,322,629	122,216,620	(9,893,991)	9,893,990		122,216,620	122,216,620	(0)	2
National Social Security Fund (NSSF) contribution	218,480,698	181,073,028	37,407,670	(52,617,119)	(15,209,449)	165,863,579	165,863,579	(0)	1
Parastatal Pension Fund (PPF) contribution		11,196,780	(11,196,780)			-	11,196,780	(11,196,780)	
Value Added Tax (VAT)	-	49,442,831	(49,442,831)	-	(49,442,831)	-	-	-	3
Stamp Duty	-	-	-	-		-	-	-	
Import Duty	-	37,314,165	(37,314,165)		(37,314,165)	-	-	-	3
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties			-			-	-	-	
Annual Rents and License fees			-	-		-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-		-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	810,930,301	968,940,233	(158,009,932)	40,801,910	(105,081,698)	851,732,211	863,858,535	(12,126,324)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
NSSF duplicated transactions, also reported out of scope transactions				1	(52,617,119)				
TRA Missed transactions now adjusted for				2	82,872,045				
Barrick did not support these payments and TRA did not report them, now adjusted for				3		(86,756,996)			
Other					10,546,984	(18,324,702)			
Grand Total					40,801,910	(105,081,698)			

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4.1 Barrick Exploration Africa (US\$ Amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
						-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-			-	-	-	
Withholding taxes -Management Fees	-	-	-			-	-	-	
Withholding taxes -Dividends	-	-	-			-	-	-	
Withholding taxes -Royalties	-	-	-			-	-	-	
Withholding taxes -Rent	-	-	-			-	-	-	
Withholding taxes -Insurance premiums	-	-	-			-	-	-	
Withholding taxes -Natural resource payments	-	-	-			-	-	-	
Withholding taxes -Service fees	-	-	-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-			-	-	-	
Skills and Development Levy (SDL)	-	-	-			-	-	-	
National Social Security Fund (NSSF) contribution		-	-			-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-			-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-			-	-	-	
Import Duty	-	-	-			-	-	-	
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-			-	-	-	
Annual Rents and License fees	27,968	-	27,968	-	27,968	27,968	27,968	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	27,968	-	27,968	-	27,968	27,968	27,968	-	

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5 Resolute Tanzania Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	9,045,819,384	5,408,422,678	3,637,396,706	(3,637,396,706)	-	5,408,422,678	5,408,422,678	(0)	1
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	2,750,400,466	2,378,651,279	371,749,187	(371,749,187)	-	2,378,651,279	2,378,651,279	0	
Withholding taxes -Interest on Loan	2,688,434,550	2,688,434,550	0			2,688,434,550	2,688,434,550	0	
Withholding taxes -Management Fees	-	-	-			-	-	-	
Withholding taxes -Dividends	-	-	-			-	-	-	
Withholding taxes -Royalties	-	-	-			-	-	-	
Withholding taxes -Rent	-	-	-			-	-	-	
Withholding taxes -Insurance premiums	-	-	-			-	-	-	
Withholding taxes -Natural resource payments	-	-	-			-	-	-	
Withholding taxes -Service fees	-	-	-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	2,990,530,885	3,291,965,047	(301,434,162)	301,434,162		3,291,965,047	3,291,965,047	0	
Skills and Development Levy (SDL)	698,551,899	768,866,925	(70,315,026)	70,315,026		768,866,925	768,866,925	-	
National Social Security Fund (NSSF) contribution	1,328,055,123	1,419,043,176	(90,988,053)	-		1,328,055,123	1,419,043,176	(90,988,053)	
Parastatal Pension Fund (PPF) contribution	17,527,732	19,042,980	(1,515,248)	-	(1,515,248)	17,527,732	17,527,732	(0)	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	227,546,628	(227,546,628)	169,920,046		169,920,046	227,546,628	(57,626,582)	2
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties			-			-	-	-	
Annual Rents and License fees	540,000		540,000	-		540,000	-	540,000	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-			-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	19,519,860,040	16,201,973,263	3,317,886,777	(3,467,476,659)	(1,515,248)	16,052,383,381	16,200,458,015	(148,074,634)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
This amount was not a cash payment but an offset against VAT claimable, adjusted now				1	(3,637,396,706)				
TRA provided revised amounts and now adjusted for				2	169,920,046				
Other					1	(1,515,248)			
Grand Total					(3,467,476,659)	(1,515,248)			

5.1 Resolute Tanzania Limited (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	200,000	200,000	-	-	-	200,000	200,000	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	1,863,523	4,691,547	(2,828,024)	2,905,621	77,597	4,769,144	4,769,144	(0)	1
Annual Rents and License fees	-	64,181	(64,181)	64,181	-	64,181	64,181	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	2,063,523	4,955,728	(2,892,205)	2,969,802	77,597	5,033,325	5,033,325	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
MEM provided revised amounts and fully supported and now adjusted				1	2,905,621				
Other					64,181	77,597			
Grand Total					2,969,802	77,597			

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6 Geita Gold Mining Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	179,549,551	-	179,549,551	(179,549,551)		(0)	-	(0)	
Turnover Tax/Levy	266,100,000	266,100,000	-	-		266,100,000	266,100,000	-	
						-	-	-	
Withholding taxes – Technical Services	2,601,789,381	2,791,807,326	(190,017,945)	190,017,945		2,791,807,326	2,791,807,326	(0)	
Withholding taxes –Interest on Loan	-	-	-	-		-	-	-	
Withholding taxes –Management Fees	-	240,552,676	(240,552,676)	240,552,676		240,552,676	240,552,676	-	
Withholding taxes –Dividends	-	8,035,779	(8,035,779)	8,035,779		8,035,779	8,035,779	-	
Withholding taxes –Royalties	-	-	-	-		-	-	-	
Withholding taxes –Rent	264,667,838	5,610,989	259,056,849	(259,056,849)		5,610,989	5,610,989	(0)	
Withholding taxes –Insurance premiums	-	-	-	-		-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-		-	-	-	
Withholding taxes –Service fees	-	-	-	-		-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	11,179,736,485	10,797,934,493	381,801,992	(381,801,992)		10,797,934,493	10,797,934,493	0	
Skills and Development Levy (SDL)	2,656,885,397	2,579,578,771	77,306,626	(77,306,626)		2,579,578,771	2,579,578,771	0	
National Social Security Fund (NSSF) contribution	5,047,324,307	3,698,873,400	1,348,450,907	-	(313,387,947)	5,047,324,307	3,385,485,453	1,661,838,854	1
Parastatal Pension Fund (PPF) contribution	1,161,079,041	1,232,538,000	(71,458,959)	-	(93,276,307)	1,161,079,041	1,139,261,693	21,817,348	
Value Added Tax (VAT)	-	28,898,561,582	(28,898,561,582)	28,996,209,077	-	28,996,209,077	28,898,561,582	97,647,495	2
Stamp Duty	48,773	48,773	(1)			48,773	48,773	(1)	
Import Duty	-	40,424,507,754	(40,424,507,754)	4,775,643,176	(388,709,294)	4,775,643,176	40,035,798,460	(35,260,155,284)	3
Excise Duty	-	15,314,101,196	(15,314,101,196)	6,994,286,117	(8,319,815,079)	6,994,286,117	6,994,286,117	(0)	
Fuel Levy	-	267,398,000	(267,398,000)		(267,398,000)	-	-	-	4
Royalties			-			-	-	-	
Annual Rents and License fees	237,625,942		237,625,942	(236,228,741)	1,397,201	1,397,201	1,397,201	(0)	6
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	23,594,806,715	106,525,648,739	(82,930,842,025)	40,070,801,010	(9,381,189,426)	63,665,607,725	97,144,459,313	(33,478,851,588)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
TRA reported out of scope transaction and now adjusted			1	-					
GGM provided revised amounts and now adjusted			2		-				
TRA provided revised amounts and now adjusted			3	40,766,138,369					
GGM provided revised amounts and now adjusted			3		(388,709,294)				
GGM provided revised amounts and now adjusted			4		(267,398,000)				
TRA reported out of scope transaction and now adjusted			5	(381,801,992)					
TRA reported out of scope transaction and now adjusted			5	(77,306,626)					
MEM provided revised amounts and adjusted			6	(236,228,741)					
GGM reported out of scope transaction					(313,387,947)				
GGM provided final revised amount on 16 May 2012					(8,319,815,079)				
Other				-	(91,879,106)				
Grand Total				40,070,801,010	(9,381,189,426)				

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6.1 Geita Gold Mine (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	11,945,812	(11,945,812)	-	(11,945,812)	-	-	-	1
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	5,237,524	11,784,236	(6,546,712)	6,294,200	(252,512)	11,531,724	11,531,724	(0)	2
Annual Rents and License fees	-	264,000	(264,000)	264,000	-	264,000	264,000	-	3
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	5,237,524	23,994,048	(18,756,524)	6,558,200	(12,198,324)	11,795,724	11,795,724	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
GGM provided revised amounts and now adjusted				1	-	(11,945,812)			
GGM provided revised amounts and now adjusted				2		(252,512)			
MEM included duplicate amounts of USD 173k. Tshs 44k was reported as USD 44k by MEM. MEM also reported USD 264,000 license fees as royalties. MEM provided revised information of USD 4.1 million. All these are adjusted				2	6,294,200				
License fees initially recorded by MEM as royalties, now adjusted				3	264,000	-			
Other									
Grand Total					6,558,200	(12,198,324)			

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7 Williamson Diamonds Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	208,940,335	-	208,940,335	(208,940,335)	-	0	-	0	1
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	554,636,347	489,197,425	65,438,922	-	65,571,002	554,636,347	554,768,427	(132,080)	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	600,000	-	600,000	-	600,000	600,000	600,000	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	2,341,984,425	970,947,276	1,371,037,149	(1,257,054,919)	113,982,231	1,084,929,506	1,084,929,507	(0)	4
Skills and Development Levy (SDL)	379,561,853	310,054,544	69,507,309	(69,507,309)	-	310,054,544	310,054,544	(0)	
National Social Security Fund (NSSF) contribution	1,114,486,981	1,079,698,564	34,788,417	82,006,447	-	1,196,493,428	1,079,698,564	116,794,864	
Parastatal Pension Fund (PPF) contribution	480,000	460,000	20,000	-	-	480,000	460,000	20,000	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	201,183,379	(201,183,379)	306,908,548	-	306,908,548	201,183,379	105,725,169	3
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	109,019,856	18,685,392	90,334,464	(90,334,464)	-	18,685,392	18,685,392	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	4,709,709,797	3,070,226,579	1,639,483,218	(1,236,922,032)	180,153,233	3,472,787,765	3,250,379,812	222,407,953	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
This amount is withholding tax wrongly reported as corporation tax by TRA, now adjusted			1	(208,940,335)					
Repeated transactions by TRA, now adjusted			2	(1,257,054,919)					
TRA provided revised information on Import duties			3	306,908,548	-				
WDL missed transaction for March 2010			4		113,982,231				
Other				(77,835,326)	66,171,002				
Grand Total				(1,236,922,032)	180,153,233				

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7.1 Williamson Diamonds Ltd (USD Amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	1,082,422	898,176	184,246	(95,092)	89,154	987,330	987,330	(0)	1
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	1,082,422	898,176	184,246	(95,092)	89,154	987,330	987,330	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Errors on MEM report adjusted				1	(95,092)				
Transactions missed by WDL now added				1		89,154			
Other					-	-			
Grand Total					(95,092)	89,154			

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8 Tanga Cement Co Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	8,918,364,129	7,524,384,246	1,393,979,883	-	-	8,918,364,129	7,524,384,246	1,393,979,883	
Turnover Tax/Levy	337,967,693	337,967,693	0	-	-	337,967,693	337,967,693	0	
						-	-	-	
Withholding taxes – Technical Services	91,960,224	139,059,419	(47,099,196)	-	-	91,960,224	139,059,419	(47,099,196)	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	679,686,716	242,982,655	436,704,061	-	-	679,686,716	242,982,655	436,704,061	
Withholding taxes –Dividends	-	516,617,584	(516,617,584)	-	-	-	516,617,584	(516,617,584)	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	94,176,083	45,328,539	48,847,544	-	-	94,176,083	45,328,539	48,847,544	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
						-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,667,838,711	2,209,407,042	(541,568,331)			1,667,838,711	2,209,407,042	(541,568,331)	
Skills and Development Levy (SDL)	496,357,062	516,823,441	(20,466,379)			496,357,062	516,823,441	(20,466,379)	
National Social Security Fund (NSSF) contribution	746,022,364	724,935,694	21,086,670	-	-	746,022,364	724,935,694	21,086,670	
Parastatal Pension Fund (PPF) contribution	598,514,346	596,168,404	2,345,942	(2,345,942)		596,168,404	596,168,404	(1)	
Value Added Tax (VAT)	7,908,008,940	10,032,944,974	(2,124,936,034)	-	-	7,908,008,940	10,032,944,974	(2,124,936,034)	
Stamp Duty	45,880,000	45,880,000	-	-	-	45,880,000	45,880,000	-	
Import Duty	-	1,183,725,890	(1,183,725,890)	1,553,306,050		1,553,306,050	1,183,725,890	369,580,159	1
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	21,584,776,268	24,116,225,582	(2,531,449,313)	1,550,960,108	-	23,135,736,376	24,116,225,582	(980,489,206)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TRA provided revised amounts, government adjusted				1	1,553,306,050				
					-				
Other					(2,345,942)	-			
Grand Total					1,550,960,108	-			

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9 Tanzanite One Mining Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	20,359,954	(20,359,954)	20,359,954		20,359,954	20,359,954	-	
Withholding taxes – Technical Services	31,620,788	31,658,344	(37,556)	37,556		31,658,344	31,658,344	0	
Withholding taxes -Interest on Loan	-	-	-			-	-	-	
Withholding taxes -Management Fees	2,834,755	-	2,834,755	(2,834,755)		-	-	-	
Withholding taxes -Dividends	-	-	-			-	-	-	
Withholding taxes -Royalties	-	-	-			-	-	-	
Withholding taxes -Rent	-	2,797,200	(2,797,200)	2,797,199		2,797,199	2,797,200	(1)	
Withholding taxes -Insurance premiums	-	-	-			-	-	-	
Withholding taxes -Natural resource payments	-	-	-			-	-	-	
Withholding taxes -Service fees	-	-	-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,182,888,183	1,182,888,183	(0)			1,182,888,183	1,182,888,183	(0)	
Skills and Development Levy (SDL)	387,066,527	387,066,527	(0)			387,066,527	387,066,527	(0)	
National Social Security Fund (NSSF) contribution	976,304,768	953,409,012	22,895,756	28,581,594		1,004,886,362	953,409,012	51,477,350	
Parastatal Pension Fund (PPF) contribution		-	-			-	-	-	
Value Added Tax (VAT)	450,000	-	450,000	(450,000)	-	-	-	-	
Stamp Duty	-	-	-			-	-	-	
Import Duty	-	41,328,452	(41,328,452)	41,328,452		41,328,452	41,328,452	-	1
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties			-			-	-	-	
Annual Rents and License fees			-	-		-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-		-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	2,581,165,021	2,619,507,672	(38,342,651)	89,820,000	-	2,670,985,021	2,619,507,672	51,477,349	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
TRA provided revised amounts			1	41,328,452					
Other				48,491,548	-				
Grand Total				89,820,000	-				

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9.1 Tanzanite One Mining Ltd (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-		-	-	-	
Turnover Tax/Levy	-	-	-	-		-	-	-	
Withholding taxes – Technical Services	-	-	-	-		-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-		-	-	-	
Withholding taxes -Management Fees	-	-	-	-		-	-	-	
Withholding taxes -Dividends	-	-	-	-		-	-	-	
Withholding taxes -Royalties	-	-	-	-		-	-	-	
Withholding taxes -Rent	-	-	-	-		-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-		-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-		-	-	-	
Withholding taxes -Service fees	-	-	-	-		-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-			-	-	-	
Skills and Development Levy (SDL)	-	-	-			-	-	-	
National Social Security Fund (NSSF) contribution		-	-			-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-			-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-			-	-	-	
Import Duty			-			-	-	-	
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties	87,361	279,672	(192,311)	223,450	31,139	310,811	310,811	-	1
Annual Rents and License fees		113,400	(113,400)	113,400		113,400	113,400	-	2
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-		-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	87,361	393,072	(305,711)	336,850	31,139	424,211	424,211	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
MEM provided revised amounts and fully supported, MEM and Tanzanite One adjusted			1	223,450	31,139				
MEM provided revised amounts and fully supported, MEM and Tanzanite One adjusted			2	113,400					
Other				-	-				
Grand Total				336,850	31,139				

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10 Tancan Mining Co. Ltd									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	214,599	-	214,599	(214,599)	-	(1)	-	(1)	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	7,997,796	(7,997,796)	7,997,796	-	7,997,796	7,997,796	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	12,216,574	-	12,216,574	(12,216,574)	-	(0)	-	(0)	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	6,155,113	5,289,853	865,260	(865,260)	-	5,289,853	5,289,853	(0)	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	316,204,167	305,950,804	10,253,363	(10,253,363)	-	305,950,804	305,950,804	(0)	
Skills and Development Levy (SDL)	68,288,309	79,110,781	(10,822,472)	10,253,363	-	78,541,672	79,110,781	(569,109)	
National Social Security Fund (NSSF) contribution	305,714,734	250,300,011	55,414,723	(55,414,723)	-	250,300,011	250,300,011	0	1
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	3,135,168	-	3,135,168	(3,135,168)	-	(0)	-	(0)	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	7,978,334	(7,978,334)	-	-	-	7,978,334	(7,978,334)	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	711,928,663	656,627,579	55,301,084	(63,848,528)	-	648,080,135	656,627,579	(8,547,444)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
NSSF wrongly reported amounts for a sister company, Tanzam and now adjusted				1	(55,414,723)				
Other					(8,433,805)	-			
Grand Total					(63,848,528)	-			

10.1 Tancan Mining Co Ltd (US\$)	Templates originally lodged			Adjustments		Final Amounts			Notes
Taxes, fees and other charges paid from companies to government	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution		-	-		-	-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-		-	-	-	-	
Royalties		-	-		-	-	-	-	
Annual Rents and License fees	15,494	33,588	(18,094)	-	-	15,494	33,588	(18,094)	
Protected Gas Revenue			-		-	-	-	-	
Additional Gas Revenue			-		-	-	-	-	
Profit per Production Sharing Agreement			-		-	-	-	-	
VAT on Gas Revenue			-		-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	15,494	33,588	(18,094)	-	-	15,494	33,588	(18,094)	

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11 Songas Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	567,000	-	567,000	-	-	567,000	-	567,000	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	3,458,157,902	-	3,458,157,902	(3,458,157,902)	-	(0)	-	(0)	1
Withholding taxes –Dividends	-	2,117,589,011	(2,117,589,011)	2,117,589,011	-	2,117,589,011	2,117,589,011	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	432,300	52,217,218	(51,784,918)	51,784,918	-	52,217,218	52,217,218	(0)	1
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	1,176,074,064	(1,176,074,064)	1,288,783,973	-	1,288,783,973	1,176,074,064	112,709,909	1
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	463,043,278	445,208,204	17,835,074	(17,835,074)	-	445,208,204	445,208,204	-	
Skills and Development Levy (SDL)	74,639,148	92,474,178	(17,835,030)	17,835,074	-	92,474,222	92,474,178	44	1
National Social Security Fund (NSSF) contribution	298,705,861	186,119,829	112,586,032	-	-	298,705,861	186,119,829	112,586,032	1
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	23,287,809,574	14,239,384,638	9,048,424,936	(9,048,424,936)	-	14,239,384,638	14,239,384,638	(0)	2
Stamp Duty	577,584	-	577,584	-	-	577,584	-	577,584	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	11,560,462,235	11,560,462,236	(0)	-	-	11,560,462,235	11,560,462,236	(0)	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	39,144,394,882	29,869,529,378	9,274,865,504	(9,048,424,936)	-	30,095,969,946	29,869,529,378	226,440,568	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Re-allocations between different tax lines as TRA reported these under wrong tax heads				1	-				
Ten transactions totalling Tshs 9,048,424,936 were reported by TRA but not Songas Limited. The financial analyst at Songas explained that it is possible that these amounts had been paid months earlier, but were only posted into TRA's system on the dates indicated in the TRA report. Songas confirmed that they did not pay these amounts, TRA has not provided support for receipt of these amounts in the year under reconciliation. We have adjusted for them.				2	(9,048,424,936)				
Other					-				
Grand Total					(9,048,424,936)	-			

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12 Tullow Tanzania B.V									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	305,949,959	308,872,428	(2,922,469)	2,922,469		308,872,428	308,872,428	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	15,114,672	(15,114,672)	15,114,672		15,114,672	15,114,672	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	165,000,411	209,815,145	(44,814,734)	44,814,734		209,815,145	209,815,145	(0)	1
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	153,495,752	142,095,947	11,399,805	(11,400,006)		142,095,747	142,095,947	(200)	
Parastatal Pension Fund (PPF) contribution		-	-	-		-	-	-	
		-	-	-		-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	1,410,950	743,227	667,723		667,723	1,410,950	1,410,950	0	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties			-	-	-	-	-	-	
Annual Rents and license fees			-	-	-	-	-	-	
Protected Gas Revenue			-	-	-	-	-	-	
Additional Gas Revenue			-	-	-	-	-	-	
Profit per Production Sharing Agreement			-	-	-	-	-	-	
VAT on Gas Revenue			-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	625,857,072	676,641,419	(50,784,347)	51,451,869	667,723	677,308,942	677,309,142	(200)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
TRA missed out transactions now adjusted for				1	44,814,734				
Other					6,637,135	667,723			
Grand Total					51,451,869	667,723			

12.1 Tullow Tanzania B.V (US\$ amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Lewy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	49,434	49,444	(10)	-	-	49,434	49,444	(10)	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	49,434	49,444	(10)	-	-	49,434	49,444	(10)	

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13 Petrobras Tanzania Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	23,016,364	-	23,016,364	(23,016,364)		(0)	-	(0)	
Turnover Tax/Levy	-	-	-	-		-	-	-	
Withholding taxes – Technical Services	289,417,368	-	289,417,368	69,130,279	358,547,647	358,547,647	358,547,647	0	1
Withholding taxes –Interest on Loan	-	-	-	-		-	-	-	
Withholding taxes –Management Fees	3,850,081,880	-	3,850,081,880	-	3,850,081,880	3,850,081,880	3,850,081,880	(0)	2
Withholding taxes –Dividends	-	-	-	-		-	-	-	
Withholding taxes –Royalties	-	-	-	-		-	-	-	
Withholding taxes –Rent	5,469,053	-	5,469,053	-	5,469,053	5,469,053	5,469,053	(0)	
Withholding taxes –Insurance premiums	-	-	-	-		-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-		-	-	-	
Withholding taxes –Service fees	-	-	-	-		-	-	-	
Capital Gains Tax	-	-	-	-		-	-	-	
Pay As You Earn (PAYE)	-	377,510,576	(377,510,576)	377,510,576		377,510,576	377,510,576	-	3
Skills and Development Levy (SDL)	-	-	-	-		-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-		-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-		-	-	-	
Value Added Tax (VAT)	35,661,289	-	35,661,289	(35,661,289)	-	0	-	0	
Stamp Duty	10,452,626	-	10,452,626	(10,452,626)		(0)	-	(0)	
Import Duty	-	-	-	-		-	-	-	
Excise Duty	-	-	-	-		-	-	-	
Fuel Levy	-	-	-	-		-	-	-	
Royalties	-	-	-	-		-	-	-	
Annual Rents and License fees	-	-	-	-		-	-	-	
Protected Gas Revenue	-	-	-	-		-	-	-	
Additional Gas Revenue	-	-	-	-		-	-	-	
Profit per Production Sharing Agreement	-	-	-	-		-	-	-	
VAT on Gas Revenue	-	-	-	-		-	-	-	
Dividends on Government shares	-	-	-	-		-	-	-	
Grand total	4,214,098,579	377,510,576	3,836,588,003	377,510,576	4,214,098,580	4,591,609,155	4,591,609,156	(1)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Amount previously reported by company under USD white TRA reported Tshs, now relocated to Tshs table				1	-	358,547,647			
Amount previously reported by company under USD white TRA reported Tshs, now relocated to Tshs table				2	-	3,850,081,880			
Company provided fully evidence of payment to TRA with a TRA stamp, TRA adjusted now				3	377,510,576				
Other					-	5,469,053			
Grand Total					377,510,576	4,214,098,580			

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13.1 Petrobras Tanzania Ltd (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (US\$)	Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)		
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	1,746,406	(1,746,406)	-	(1,746,406)	-	-	-	1
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	18,600	(18,600)	-	(18,600)	-	-	-	2
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	3,240	(3,240)	-	(3,240)	-	-	-	2
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	67,222	100,000	(32,778)	32,778	-	100,000	100,000	-	3
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	67,222	1,868,246	(1,801,024)	32,778	(1,768,246)	100,000	100,000	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Amounts relocated to Tshs table because TRA reported in Tshs				1	-	(1,746,406)			
Amounts relocated to Tshs table because TRA reported in Tshs				2	-	(21,840)			
Company provided 100% support of payment and amount certified by PWC, the auditors, government then adjusted				3	32,778				
Other					-	-			
Grand Total					32,778	(1,768,246)			

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14 Ophir Tanzania Ltd									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	11,449,260	-	11,449,260	-	-	11,449,260	-	11,449,260	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
						-	-	-	
Withholding taxes – Technical Services	1,982,536,535	-	1,982,536,535	(1,982,536,535)	-	0	-	0	1
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	15,915,892	-	15,915,892	(15,915,892)	-	(0)	-	(0)	2
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	321,033,991	366,043,154	(45,009,163)	45,009,163	-	366,043,154	366,043,154	0	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	5,269,823	-	5,269,823	-	-	5,269,823	-	5,269,823	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties			-			-	-	-	
Annual Rents and License fees			-	-	-	-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	2,336,205,501	366,043,154	1,970,162,347	(1,953,443,264)	-	382,762,237	366,043,154	16,719,083	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
Amounts paid by company in USD and now relocated to USD table below			1	(1,982,536,535)					
Amounts paid by company in USD and now relocated to USD table below			2	(15,915,892)					
Other				45,009,163	-				
Grand Total				(1,953,443,264)	-				

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14.1 Ophir Tanzania Ltd (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	83,822	(83,822)	83,822	-	83,822	83,822	-	1
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	1,510,375	(1,510,375)	1,510,375	-	1,510,375	1,510,375	-	2
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	66,561	464,394	(397,833)	397,833	-	464,394	464,394	(0)	3
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	66,561	2,058,591	(1,992,030)	1,992,030	-	2,058,591	2,058,591	(0)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Amount previously reported in Tshs by TRA and now relocated to this USD table				1	83,822				
Amount previously reported in Tshs by TRA and now relocated to this USD table				2	1,510,375				
TPDC provided a revised amount of USD 464394, TPDC adjusted as a result and this amount is fully supported and certified by auditors				3	397,833				
Other					-	-			
Grand Total					1,992,030	-			

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15 Etablissement Maurel et Prom									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	1,266,779,907	-	1,266,779,907	(1,266,779,907)		0	-	0	1
Turnover Tax/Levy	-	-	-	-		-	-	-	
Withholding taxes – Technical Services	-	-	-	-		-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-		-	-	-	
Withholding taxes -Management Fees	6,829,664,764	9,169,473,381	(2,339,808,617)	2,313,627,123		9,143,291,887	9,169,473,381	(26,181,494)	2
Withholding taxes -Dividends	-	-	-	-		-	-	-	
Withholding taxes -Royalties	-	-	-	-		-	-	-	
Withholding taxes -Rent	500,000,000	-	500,000,000	(500,000,000)		-	-	-	5
Withholding taxes -Insurance premiums	-	-	-	-		-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-		-	-	-	
Withholding taxes -Service fees	-	-	-	-		-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	1,155,642,411	390,565,437	765,076,974	(757,768,611)		397,873,800	390,565,437	7,308,363	3
Skills and Development Levy (SDL)	328,480,725	39,780,425	288,700,300	(289,078,605)		39,402,119	39,780,425	(378,306)	4
National Social Security Fund (NSSF) contribution	70,767,901	70,767,901	-	-		70,767,901	70,767,901	-	
Parastatal Pension Fund (PPF) contribution		-	-	-		-	-	-	
Value Added Tax (VAT)	67,999,466	-	67,999,466	-	-	67,999,466	-	67,999,466	
Stamp Duty	2,887,920	-	2,887,920			2,887,920	-	2,887,920	
Import Duty	-	-	-	-		-	-	-	
Excise Duty	-	-	-	-		-	-	-	
Fuel Levy	-	-	-	-		-	-	-	
Royalties			-			-	-	-	
Annual Rents and License fees			-	-		-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-		-	-	-	
Dividends on Government shares	-	-	-	-		-	-	-	
Grand total	10,222,223,094	9,670,587,144	551,635,950	(500,000,000)	-	9,722,223,094	9,670,587,144	51,635,950	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Withholding tax reported wrongly as corporation tax, now relocated				1	(1,266,779,907)				
Withholding tax reported wrongly as corporation tax and PAYE, now relocated				2	2,313,627,123				
Withholding tax reported in error as PAYE now relocated				3	(757,768,611)				
PAYE reported in errors as SDL now moved to PAYE				4	(289,078,605)				
The company confirmed that they did not pay this amount. TRA did not provide support of receipt of these funds in the year under reconciliation. Its possible that these amounts were received by TRA in earlier periods and only posted by TRA in the system in the year under reconciliation. Based on this we have adjusted it from TRA				5	(500,000,000)				
Grand Total					(500,000,000)	-			

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15.1 Etablissement Maurel et Prom (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-		-	-	-	
Turnover Tax/Levy	-	-	-	-		-	-	-	
Withholding taxes – Technical Services	-	-	-	-		-	-	-	
Withholding taxes -Interest on Loan	-	-	-			-	-	-	
Withholding taxes -Management Fees	-	-	-			-	-	-	
Withholding taxes -Dividends	-	-	-			-	-	-	
Withholding taxes -Royalties	-	-	-			-	-	-	
Withholding taxes -Rent	-	-	-			-	-	-	
Withholding taxes -Insurance premiums	-	-	-			-	-	-	
Withholding taxes -Natural resource payments	-	-	-			-	-	-	
Withholding taxes -Service fees	-	-	-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-			-	-	-	
Skills and Development Levy (SDL)	-	-	-			-	-	-	
National Social Security Fund (NSSF) contribution		-	-			-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-			-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-			-	-	-	
Import Duty	-	-	-			-	-	-	
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties		-	-			-	-	-	
Annual Rents and License fees	48,100	98,100	(50,000)	42,320		90,420	98,100	(7,680)	1
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	48,100	98,100	(50,000)	42,320	-	90,420	98,100	(7,680)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
TPDC provided revised amounts fully supported and their numbers have been adjusted			1	42,320					
Other				-	-				
Grand Total				42,320	-				

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16 Wentworth Gas Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	7,150,000	491,250	6,658,750	(6,658,750)	-	491,250	491,250	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	5,134,027,719	-	5,134,027,719	(5,134,027,719)	-	(0)	-	(0)	1
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	624,539,635	454,606,461	169,933,174	-	-	624,539,635	454,606,461	169,933,174	
Skills and Development Levy (SDL)	49,469,900	108,853,604	(59,383,704)	-	-	49,469,900	108,853,604	(59,383,704)	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	213,973,128	(213,973,128)	137,819,873	-	137,819,873	213,973,128	(76,153,255)	3
Value Added Tax (VAT)	379,970,837	-	379,970,837	(379,970,837)	-	(0)	-	(0)	2
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	6,195,158,091	777,924,443	5,417,233,648	(5,382,837,433)	-	812,320,658	777,924,443	34,396,215	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Amount not a cash payment but an offset against VAT payable				1	(5,134,027,719)				
Wrongly reported by TRA as it relates to sister company				2	(379,970,837)				
PPF provided revised amounts				3	137,819,873				
Other					(6,658,750)	-			
Grand Total					(5,382,837,433)	-			

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16.1 Wentworth Gas Limited (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution		-	-		-	-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-		-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties		-	-		-	-	-	-	
Annual Rents and License fees	230,269	96,768	133,501	(133,526)		96,743	96,768	(25)	1
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-		-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	230,269	96,768	133,501	(133,526)	-	96,743	96,768	(25)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
TPDC revised their reported amounts with support documentation, government adjusted				1	(133,526)				
Other					-	-			
Grand Total					(133,526)	-			

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17 Pan African Energy Tanzania Limited								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	
REVENUES								
Corporate Tax	-	-	-	-	-	-	-	-
Turnover Tax/Levy	497,453,687	497,453,687	0	-	-	497,453,687	497,453,687	0
Withholding taxes – Technical Services	17,791,324	-	17,791,324	-	-	17,791,324	-	17,791,324
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-
Withholding taxes -Management Fees	87,392,865	-	87,392,865	-	-	87,392,865	-	87,392,865
Withholding taxes -Dividends	-	-	-	-	-	-	-	-
Withholding taxes -Royalties	-	-	-	-	-	-	-	-
Withholding taxes -Rent	17,345,250	26,750,408	(9,405,158)	-	-	17,345,250	26,750,408	(9,405,158)
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-
Withholding taxes -Service fees	-	102,418,131	(102,418,131)	-	-	-	102,418,131	(102,418,131)
Capital Gains Tax	-	-	-	-	-	-	-	-
Pay As You Earn (PAYE)	856,549,947	1,397,418,268	(540,868,322)	-	-	856,549,947	1,397,418,268	(540,868,322)
Skills and Development Levy (SDL)	141,288,762	273,970,292	(132,681,530)	-	-	141,288,762	273,970,292	(132,681,530)
National Social Security Fund (NSSF) contribution	753,964,407	798,289,354	(44,324,947)	44,324,949	-	798,289,356	798,289,354	2
Parastatal Pension Fund (PPF) contribution	29,724,732	29,724,731	1	-	-	29,724,732	29,724,731	1
Value Added Tax (VAT)	7,658,561,421	7,685,355,259	(26,793,839)	-	-	7,658,561,421	7,685,355,259	(26,793,839)
Stamp Duty	1,712,156	-	1,712,156	-	-	1,712,156	-	1,712,156
Import Duty	-	-	-	-	-	-	-	-
Excise Duty	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Annual Rents and License fees	-	-	-	-	-	-	-	-
Protected Gas Revenue	-	-	-	-	-	-	-	-
Additional Gas Revenue	-	-	-	-	-	-	-	-
Profit per Production Sharing Agreement	4,783,348,622	4,783,348,622	(0)	-	-	4,783,348,622	4,783,348,622	(0)
VAT on Gas Revenue	-	-	-	-	-	-	-	-
Dividends on Government shares	-	-	-	-	-	-	-	-
Grand total	14,845,133,173	15,594,728,753	(749,595,580)	44,324,949	-	14,889,458,122	15,594,728,753	(705,270,631)
Adjustments were made to the initial templates for the reasons set out below								
Commentary				Note #				
					-			
NSSF revised amounts now adjusted					44,324,949	-		
Grand Total					44,324,949	-		

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17.1 Pan African Energy Tanzania Limited (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-		-	-	-	
Turnover Tax/Levy	-	-	-	-		-	-	-	
Withholding taxes – Technical Services	-	-	-	-		-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-		-	-	-	
Withholding taxes -Management Fees	-	-	-			-	-	-	
Withholding taxes -Dividends	-	-	-			-	-	-	
Withholding taxes -Royalties	-	-	-			-	-	-	
Withholding taxes -Rent	-	-	-			-	-	-	
Withholding taxes -Insurance premiums	-	-	-			-	-	-	
Withholding taxes -Natural resource payments	-	-	-			-	-	-	
Withholding taxes -Service fees	-	-	-			-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	-	-	-			-	-	-	
Skills and Development Levy (SDL)	-	-	-			-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-			-	-	-	
Parastatal Pension Fund (PPF) contribution		-	-			-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-		-	-	-	
Import Duty	-	-	-			-	-	-	
Excise Duty	-	-	-	-		-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties		-	-			-	-	-	
Annual Rents and License fees	13,403	13,403	-	-		13,403	13,403	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement	2,860,365	2,250,793	609,572	(609,572)		2,250,793	2,250,793	0	1
VAT on Gas Revenue		-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	2,873,768	2,264,196	609,572	(609,572)	-	2,264,196	2,264,196	0	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
TPDC provided revised amounts now adjusted			1	(609,572)	-				
Grand Total				(609,572)	-				

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18 Shanta Mining Co Ltd									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	14,552,815	-	14,552,815	-	-	14,552,815	-	14,552,815	
Turnover Tax/Lewy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	89,609,774	(89,609,774)	79,970,523	-	79,970,523	89,609,774	(9,639,251)	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	29,585,628	-	29,585,628	3,065,906	-	32,651,534	-	32,651,534	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	20,702,098	(20,702,098)	-	-	-	20,702,098	(20,702,098)	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	13,054,409	(13,054,409)	-	-	-	13,054,409	(13,054,409)	
Withholding taxes -Service fees	-	3,181,344	(3,181,344)	-	-	-	3,181,344	(3,181,344)	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	155,208,516	111,865,896	43,342,620	(43,342,620)	-	111,865,896	111,865,896	(0)	
Skills and Development Levy (SDL)	7,440,767	47,717,481	(40,276,714)	40,276,714	-	47,717,481	47,717,481	0	
National Social Security Fund (NSSF) contribution	143,833,555	141,578,144	2,255,411	-	-	143,833,555	141,578,144	2,255,411	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	79,970,523	-	79,970,523	(79,970,523)	-	0	-	0	
Stamp Duty	623,937	1,251,182	(627,245)	-	-	623,937	1,251,182	(627,245)	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	431,215,741	428,960,327	2,255,414	-	-	431,215,741	428,960,327	2,255,414	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Other				-					
Grand Total				-					

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18.1 Shanta Mining Co Ltd (USD amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes -Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes -Dividends	-	-	-	-	-	-	-	-	
Withholding taxes -Royalties	-	-	-	-	-	-	-	-	
Withholding taxes -Rent	-	-	-	-	-	-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes -Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	14,806	\$ 38,004	(23,198)	23,198	-	38,004	38,004	-	1
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	14,806	38,004	(23,198)	23,198	-	38,004	38,004	-	
Adjustments were made to the initial templates for the reasons set out below									
Commentary	Note #								
				-	-				
MEM revised the initial amounts reported and fully supported	1			23,198	-				
Grand Total				23,198	-				

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19 Mineral Extraction technologies									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	15,000,000	-	15,000,000	-	-	15,000,000	-	15,000,000	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	41,595,848	-	41,595,848	-	-	41,595,848	-	41,595,848	
Skills and Development Levy (SDL)	10,797,778	-	10,797,778	-	-	10,797,778	-	10,797,778	
National Social Security Fund (NSSF) contribution	68,614,280	-	68,614,280	-	-	68,614,280	-	68,614,280	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	176,158,682	-	176,158,682	-	-	176,158,682	-	176,158,682	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	312,166,588	-	312,166,588	-	-	312,166,588	-	312,166,588	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-				
Other					-	-			
Grand Total					-	-			

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20 Statoli Tanzania AS									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Difference (TzS)	Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)		
REVENUES									
Corporate Tax	22,731,296	-	22,731,296	-	-	22,731,296	-	22,731,296	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	1,865,432,217	-	1,865,432,217	-	1,880,780,287	1,865,432,217	1,880,780,287	(15,348,070)	1
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	23,478,984	-	23,478,984	-	5,838,155	23,478,984	5,838,155	17,640,829	1
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	14,858,101	-	14,858,101	-	-	14,858,101	-	14,858,101	
Pay As You Earn (PAYE)	201,358,847	241,817,697	(40,458,850)	-	-	201,358,847	241,817,697	(40,458,850)	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	9,391,082	-	9,391,082	-	-	9,391,082	-	9,391,082	
Stamp Duty	1,001,600	-	1,001,600	-	-	1,001,600	-	1,001,600	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	-	-	-	-	-	-	-	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	2,138,252,128	241,817,697	1,896,434,431	-	1,886,618,442	2,138,252,128	2,128,436,139	9,815,989	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
Amounts previously reported in USD by Statoil, TRA received and reported Tshs so we moved the amount from US\$ to Tshs				1	-	1,886,618,442			
Other					-	-			
Grand Total					-	1,886,618,442			

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20.1 Statoil Tanzania AS (USD Amounts)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	4,438	(4,438)	-	(4,438)	-	(0)	0	1
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	1,435,821	(1,435,821)	-	(1,435,821)	-	0	(0)	1
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties									
Annual Rents and license fees	44,396	-	44,396	-	-	44,396	-	44,396	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	44,396	1,440,259	(1,395,863)	-	(1,440,259)	44,396	0	44,396	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
					-				
					-				
Amounts previously reported in USD by Statoil, TRA received and reported Tshs so we moved the amount to Tshs				1		(1,440,259)			
Other					-	-			
Grand Total					-	(1,440,259)			

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21 Seasalt Ltd									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	125,000,000	363,252,392	(238,252,392)	-		125,000,000	363,252,392	(238,252,392)	
Turnover Tax/Levy	-	64,105,400	(64,105,400)	-		-	64,105,400	(64,105,400)	
Withholding taxes – Technical Services	-	-	-	-		-	-	-	
Withholding taxes -Interest on Loan	-	-	-	-		-	-	-	
Withholding taxes -Management Fees	-	-	-	-		-	-	-	
Withholding taxes -Dividends	-	-	-	-		-	-	-	
Withholding taxes -Royalties	-	-	-	-		-	-	-	
Withholding taxes -Rent	-	-	-	-		-	-	-	
Withholding taxes -Insurance premiums	-	-	-	-		-	-	-	
Withholding taxes -Natural resource payments	-	-	-	-		-	-	-	
Withholding taxes -Service fees	-	-	-	-		-	-	-	
Capital Gains Tax			-			-	-	-	
Pay As You Earn (PAYE)	20,004,790	89,245,435	(69,240,645)			20,004,790	89,245,435	(69,240,645)	
Skills and Development Levy (SDL)	2,979,724	35,874,130	(32,894,406)			2,979,724	35,874,130	(32,894,406)	
National Social Security Fund (NSSF) contribution	57,763,224	53,542,540	4,220,684			57,763,224	53,542,540	4,220,684	
Parastatal Pension Fund (PPF) contribution	-	-	-			-	-	-	
Value Added Tax (VAT)	5,795,674	-	5,795,674	-	-	5,795,674	-	5,795,674	
Stamp Duty	-	-	-			-	-	-	
Import Duty	-	-	-			-	-	-	
Excise Duty	-	-	-			-	-	-	
Fuel Levy	-	-	-			-	-	-	
Royalties			-			-	-	-	
Annual Rents and License fees			-	-		-	-	-	
Protected Gas Revenue			-			-	-	-	
Additional Gas Revenue			-			-	-	-	
Profit per Production Sharing Agreement			-			-	-	-	
VAT on Gas Revenue			-	-		-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	211,543,412	606,019,897	(394,476,485)	-	-	211,543,412	606,019,897	(394,476,485)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
				-					
Other				-	-				
Grand Total				-	-				

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22 Tanzania Portland Cement Co Ltd								
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts		Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	
REVENUES								
Corporate Tax	11,514,442,612	-	11,514,442,612	-	-	11,514,442,612	-	11,514,442,612
Turnover Tax/Levy	-	-	-	-	-	-	-	-
Withholding taxes – Technical Services	291,910,036	-	291,910,036	-	-	291,910,036	-	291,910,036
Withholding taxes -Interest on Loan	-	-	-	-	-	-	-	-
Withholding taxes -Management Fees	1,264,931,973	-	1,264,931,973	-	-	1,264,931,973	-	1,264,931,973
Withholding taxes -Dividends	436,094,750	-	436,094,750	-	-	436,094,750	-	436,094,750
Withholding taxes -Royalties	-	-	-	-	-	-	-	-
Withholding taxes -Rent	20,515,837	-	20,515,837	-	-	20,515,837	-	20,515,837
Withholding taxes -Insurance premiums	-	-	-	-	-	-	-	-
Withholding taxes -Natural resource payments	-	-	-	-	-	-	-	-
Withholding taxes -Service fees	-	-	-	-	-	-	-	-
Capital Gains Tax	-	-	-	-	-	-	-	-
Pay As You Earn (PAYE)	2,033,799,436	-	2,033,799,436	-	-	2,033,799,436	-	2,033,799,436
Skills and Development Levy (SDL)	444,248,679	-	444,248,679	-	-	444,248,679	-	444,248,679
National Social Security Fund (NSSF) contribution	381,192,521	-	381,192,521	-	-	381,192,521	-	381,192,521
Parastatal Pension Fund (PPF) contribution	461,222,328	-	461,222,328	-	-	461,222,328	-	461,222,328
Value Added Tax (VAT)	12,860,744,236	-	12,860,744,236	-	-	12,860,744,236	-	12,860,744,236
Stamp Duty	-	-	-	-	-	-	-	-
Import Duty	-	-	-	-	-	-	-	-
Excise Duty	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Royalties	262,324,565	-	262,324,565	-	-	262,324,565	-	262,324,565
Annual Rents and License fees	-	-	-	-	-	-	-	-
Protected Gas Revenue	-	-	-	-	-	-	-	-
Additional Gas Revenue	-	-	-	-	-	-	-	-
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-
VAT on Gas Revenue	-	-	-	-	-	-	-	-
Dividends on Government shares	-	-	-	-	-	-	-	-
Grand total	29,971,426,974	-	29,971,426,974	-	-	29,971,426,974	-	29,971,426,974
Adjustments were made to the initial templates for the reasons set out below								
Commentary				Note #				
					-			
					-			
Other					-			
Grand Total					-			

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23 Mbeya Cement Company Limited									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	1,665,093,209	2,250,341,683	(585,248,474)	-	-	1,665,093,209	2,250,341,683	(585,248,474)	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	581,619,313	128,741,121	452,878,192	-	-	581,619,313	128,741,121	452,878,192	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	436,901,225	-	436,901,225	-	-	436,901,225	-	436,901,225	
Withholding taxes –Dividends	-	179,741,645	(179,741,645)	-	-	-	179,741,645	(179,741,645)	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	18,459,039	(18,459,039)	-	-	-	18,459,039	(18,459,039)	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	21,002,516	(21,002,516)	-	-	-	21,002,516	(21,002,516)	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	695,040,210	1,124,020,251	(428,980,041)	-	-	695,040,210	1,124,020,251	(428,980,041)	
Skills and Development Levy (SDL)	200,698,342	308,736,146	(108,037,804)	-	-	200,698,342	308,736,146	(108,037,804)	
National Social Security Fund (NSSF) contribution	359,494,525	383,213,043	(23,718,518)	-	-	359,494,525	383,213,043	(23,718,518)	
Parastatal Pension Fund (PPF) contribution	220,093,609	376,469,479	(156,375,870)	272,614,858	-	492,708,467	376,469,479	116,238,988	
Value Added Tax (VAT)	1,867,868,018	2,772,074,488	(904,206,470)	-	-	1,867,868,018	2,772,074,488	(904,206,470)	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	243,315,653	(243,315,653)	-	-	-	243,315,653	(243,315,653)	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	58,642,097	66,737,571	(8,095,474)	-	-	58,642,097	66,737,571	(8,095,474)	
Annual Rents and License fees	219,200	32,155,545	(31,936,345)	-	-	219,200	32,155,545	(31,936,345)	
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	599,138,819	838,794,346	(239,655,527)	-	-	599,138,819	838,794,346	(239,655,527)	
Grand total	6,684,808,567	8,743,802,526	(2,058,993,959)	272,614,858	-	6,957,423,425	8,743,802,526	(1,786,379,101)	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
PPF provided revised amounts					272,614,858				
Other					-				
Grand Total					272,614,858	-			

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24 Tanzania Petroleum Development Corporation (TPDC)									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (TzS)	Company (TzS)	Difference (TzS)	Government (TzS)	Company (TzS)	Government (TzS)	Company (TzS)	Difference (TzS)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	286,729,659	362,397,482	(75,667,823)	75,667,823	-	362,397,482	362,397,482	0	
Skills and Development Levy (SDL)	58,662,269	88,900,305	(30,238,036)	30,238,036	-	88,900,305	88,900,305	0	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	188,634,277	(188,634,277)	273,450,074	-	273,450,074	188,634,277	84,815,797	2
Value Added Tax (VAT)	1,697,911,773	1,791,158,518	(93,246,745)	93,246,745	-	1,791,158,518	1,791,158,518	(0)	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	60,000	-	60,000	-	-	60,000	-	60,000	
Protected Gas Revenue	-	9,769,303,717	(9,769,303,717)	8,126,556,642	(1,642,747,075)	8,126,556,642	8,126,556,642	0	1
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	-	-	-	-	-	-	-	
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	2,043,363,701	12,200,394,299	(10,157,030,598)	8,599,159,320	(1,642,747,075)	10,642,523,021	10,557,647,224	84,875,798	
Adjustments were made to the initial templates for the reasons set out below									
Commentary				Note #					
MEM provided revised amounts with supporting documents				1		8,126,556,642			
TPDC revised the initial amounts by Tshs 316m, and did not support payment of Tshs 1.3B, adjusted				1		(1,642,747,075)			
PPF provided revised amounts				2		273,450,074			
Other						199,152,604			
Grand Total						8,599,159,320 (1,642,747,075)			

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24.1 Tanzania Petroleum Development Corporation (TPDC)-USD amounts									
Taxes, fees and other charges paid from companies to government	Templates originally lodged			Adjustments		Final Amounts			Notes
	Government (US\$)	Company (US\$)	Difference (US\$)	Government (US\$)	Company (US\$)	Government (US\$)	Company (US\$)	Difference (US\$)	
REVENUES									
Corporate Tax	-	-	-	-	-	-	-	-	
Turnover Tax/Levy	-	-	-	-	-	-	-	-	
Withholding taxes – Technical Services	-	-	-	-	-	-	-	-	
Withholding taxes –Interest on Loan	-	-	-	-	-	-	-	-	
Withholding taxes –Management Fees	-	-	-	-	-	-	-	-	
Withholding taxes –Dividends	-	-	-	-	-	-	-	-	
Withholding taxes –Royalties	-	-	-	-	-	-	-	-	
Withholding taxes –Rent	-	-	-	-	-	-	-	-	
Withholding taxes –Insurance premiums	-	-	-	-	-	-	-	-	
Withholding taxes –Natural resource payments	-	-	-	-	-	-	-	-	
Withholding taxes –Service fees	-	-	-	-	-	-	-	-	
Capital Gains Tax	-	-	-	-	-	-	-	-	
Pay As You Earn (PAYE)	-	-	-	-	-	-	-	-	
Skills and Development Levy (SDL)	-	-	-	-	-	-	-	-	
National Social Security Fund (NSSF) contribution	-	-	-	-	-	-	-	-	
Parastatal Pension Fund (PPF) contribution	-	-	-	-	-	-	-	-	
Value Added Tax (VAT)	-	-	-	-	-	-	-	-	
Stamp Duty	-	-	-	-	-	-	-	-	
Import Duty	-	-	-	-	-	-	-	-	
Excise Duty	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	
Royalties	-	-	-	-	-	-	-	-	
Annual Rents and License fees	-	532,655	(532,655)	532,656	-	532,656	532,655	1	1
Protected Gas Revenue	-	-	-	-	-	-	-	-	
Additional Gas Revenue	-	-	-	-	-	-	-	-	
Profit per Production Sharing Agreement	-	1,001,617	(1,001,617)	1,001,617	-	1,001,617	1,001,617	-	2
VAT on Gas Revenue	-	-	-	-	-	-	-	-	
Dividends on Government shares	-	-	-	-	-	-	-	-	
Grand total	-	1,534,272	(1,534,272)	1,534,273	-	1,534,273	1,534,272	1	
Adjustments were made to the initial templates for the reasons set out below									
Commentary			Note #						
MEM provided revised amounts with supporting documents			1	532,656	-				
MEM provided revised amounts with supporting documents			2	1,001,617	-				
Other				-	-				
Grand Total				1,534,273	-				

6.3. 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.

No.	Tax	Templates originally lodged-TzS			Adjustments-TzS		Final amounts-TzS		
		Govt	Taxpayer	Difference	Govt	Taxpayer	Govt	Taxpayer	Difference
Tanzania Revenue Authority		220,107,166,816	302,761,042,892	(82,653,876,076)	71,684,003,805	(2,765,771,644)	291,791,170,621	299,995,271,248	(8,204,100,628)
1	Corporate Tax	34,011,520,460	15,546,400,999	18,465,119,461	(6,315,897,462)	-	27,695,622,998	15,546,400,999	12,149,221,999
2	Withholding Taxes	41,377,751,099	27,779,657,485	13,598,093,614	(4,039,992,276)	6,163,772,771	37,337,758,823	33,943,430,257	3,394,328,566
3	Capital Gains Tax	14,858,101	-	14,858,101	-	-	14,858,101	-	14,858,101
4	Pay As You Earn	68,710,736,891	62,285,733,076	6,425,003,815	(4,781,825,031)	113,982,231	63,928,911,860	62,399,715,307	1,529,196,553
5	Skills and Development Levy	13,727,375,051	14,569,840,827	(842,465,775)	736,414,508	-	14,463,789,559	14,569,840,827	(106,051,268)
6	Value Added Tax	62,181,844,669	109,125,782,307	(46,943,937,639)	56,906,897,750	(49,442,831)	119,088,742,419	109,076,339,476	10,012,402,942
7	Stamp duty	83,080,545	47,923,182	35,157,363	(10,452,626)	19,152,723	72,627,919	67,075,905	5,552,014
8	Import duty	-	48,298,644,302	(48,298,644,302)	12,678,225,097	(426,023,459)	12,678,225,097	47,872,620,843	(35,194,395,746)
9	Excise duty	-	24,839,662,714	(24,839,662,714)	16,510,633,845	(8,319,815,079)	16,510,633,845	16,519,847,635	(9,213,790)
10	Fuel Levy	-	267,398,000	(267,398,000)	-	(267,398,000)	-	-	-
Ministry of Energy and Minerals		17,014,400,619	26,230,693,083	(9,216,292,464)	7,799,993,437	(1,639,671,772)	24,814,394,056	24,591,021,311	223,372,746
11	Royalties	320,966,662	66,737,571	254,229,091	-	-	320,966,662	66,737,571	254,229,091
12	Annual rentals and license fees	349,623,100	50,840,937	298,782,163	(326,563,205)	3,075,303	23,059,895	53,916,240	(30,856,345)
13	Protected gas revenue	11,560,462,235	21,329,765,953	(9,769,303,717)	8,126,556,642	(1,642,747,075)	19,687,018,878	19,687,018,878	0
14	Additional gas revenue	-	-	-	-	-	-	-	-
15	Profit per Production Sharing Agreement	4,783,348,622	4,783,348,622	(0)	-	-	4,783,348,622	4,783,348,622	(0)
Local Councils		1,901,106,518	1,985,571,872	(84,465,354)	20,359,954	-	1,921,466,472	1,985,571,872	(64,105,400)
16	Levies	1,901,106,518	1,985,571,872	(84,465,354)	20,359,954	-	1,921,466,472	1,985,571,872	(64,105,400)
Ministry of Finance		599,138,819	838,794,346	(239,655,527)	-	-	599,138,819	838,794,346	(239,655,527)
17	Dividends from Government Shares	599,138,819	838,794,346	(239,655,527)	-	-	599,138,819	838,794,346	(239,655,527)
National Social Security Fund		31,205,891,736	24,405,658,730	6,800,233,006	(4,008,784,822)	(328,597,396)	27,197,106,914	24,077,061,334	3,120,045,580
18	National Social Security Fund	31,205,891,736	24,405,658,730	6,800,233,006	(4,008,784,822)	(328,597,396)	27,197,106,914	24,077,061,334	3,120,045,580
Parastatal Pension Fund		3,063,016,817	3,887,591,245	(824,574,428)	1,215,842,053	(94,791,555)	4,278,858,870	3,792,799,690	486,059,180
19	Parastatal Pension Fund	3,063,016,817	3,887,591,245	(824,574,428)	1,215,842,053	(94,791,555)	4,278,858,870	3,792,799,690	486,059,180
Total		273,890,721,326	360,109,352,168	(86,218,630,842)	76,711,414,427	(4,828,832,367)	350,602,135,752	355,280,519,801	(4,678,384,049)

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\$.

No.	Tax	Templates originally lodged-US\$			Adjustments-US\$		Final amounts-US\$		
		Govt	Taxpayer	Difference	Govt	Taxpayer	Govt	Taxpayer	Difference
Tanzania Revenue Authority		-	16,748,514	(16,748,514)	1,594,197	(15,154,317)	1,594,197	1,594,197	(0)
1	Corporate Tax	-	-	-	-	-	-	-	-
2	Withholding Taxes	-	4,799,462	(4,799,462)	1,594,197	(3,205,265)	1,594,197	1,594,197	(0)
3	Capital Gains Tax	-	-	-	-	-	-	-	-
4	Pay As You Earn	-	-	-	-	-	-	-	-
5	Skills and Development Levy	-	-	-	-	-	-	-	-
6	Value Added Tax	-	11,945,812	(11,945,812)	-	(11,945,812)	-	-	-
7	Stamp duty	-	3,240	(3,240)	-	(3,240)	-	-	-
8	Import duty	-	-	-	-	-	-	-	-
9	Excise duty	-	-	-	-	-	-	-	-
10	Fuel Levy	-	-	-	-	-	-	-	-
Ministry of Energy and Minerals		23,634,974	48,009,947	(24,374,973)	24,620,279	481,273	48,255,253	48,491,221	(235,968)
11	Royalties	20,169,402	42,751,914	(22,582,512)	22,844,004	516,047	43,013,407	43,267,962	(254,555)
12	Annual rentals and license fees	605,206	2,005,623	(1,400,416)	1,384,230	(34,774)	1,989,436	1,970,849	18,587
13	Protected gas revenue	-	-	-	-	-	-	-	-
14	Additional gas revenue	-	-	-	-	-	-	-	-
15	Profit per Production Sharing Agreement	2,860,365	3,252,410	(392,045)	392,045	-	3,252,411	3,252,410	0
Local Councils		400,000	600,000	(200,000)	-	(200,000)	400,000	400,000	-
16	Levies	400,000	600,000	(200,000)	-	(200,000)	400,000	400,000	-
Ministry of Finance		-	-	-	-	-	-	-	-
17	Dividends from Government Shares	-	-	-	-	-	-	-	-
National Social Security Fund		-	-	-	-	-	-	-	-
18	National Social Security Fund	-	-	-	-	-	-	-	-
Parastatal Pension Fund		-	-	-	-	-	-	-	-
19	Parastatal Pension Fund	-	-	-	-	-	-	-	-
Total		24,034,974	65,358,461	(41,323,487)	26,214,476	(14,873,044)	50,249,450	50,485,418	(235,968)

6.4. Unreconciled discrepancies

The overall difference in the final reported data represents only 3.71% (TzS) and 0.47% (USD) of the total Government receipts reported. These net final unreconciled differences of TzS 12.9 billion and US\$ 0.2 million is explained below:

Company	Final difference afte adjustment			Reasons for differences			
	Govt (TzS'000)	Tax payer (TzS'000)	Difference (TzS'000)	Amount received by govt and not reported by tax payer(TzS'000)	Amount paid by tax payer and not reported by govt (TzS'000)	Amount received by govt, BUT company failed to submit template (TzS'000)	Net difference (TzS'000)
Bulyanhulu Gold Mine Limited	59,344,514	58,503,371	841,143	1,044,556	(203,413)		841,143
North Mara Gold Mine Limited	34,762,167	34,740,518	21,649	192,587	(170,938)		21,649
Pangea Minerals Limited	34,161,939	33,172,517	989,422	1,442,764	(453,343)		989,422
Barrick Exploration Africa Limited	851,732	863,859	(12,126)	423	(12,549)		(12,126)
Resolute (Tanzania) Limited	16,052,383	16,200,458	(148,075)	540	(148,615)		(148,075)
Geita Gold Mining Limited	63,665,608	97,144,459	(33,478,852)	1,781,304	(35,260,155)		(33,478,852)
Williamson Diamonds Limited	3,472,788	3,250,380	222,408	222,540	(132)		222,408
Tanga Cement Company Limited	23,135,736	24,116,226	(980,489)	2,270,198	(3,250,688)		(980,489)
Tanzaniteone Mining Limited	2,670,985	2,619,508	51,477	51,477	-		51,477
Tancan Mining Company Limited	648,080	656,628	(8,547)		(8,547)		(8,547)
Songas Limited	30,095,970	29,869,529	226,441	226,441	-		226,441
Tullov Tanzania B.V	677,309	677,309	(0)	-	-		-
Petrobras Tanzania Limited	4,591,609	4,591,609	(0)	-	-		-
Ophir Tanzania Limited	382,762	366,043	16,719	16,719			16,719
Etablissement Maurel et Prom	9,722,223	9,670,587	51,636	78,196	(26,560)		51,636
Wentworth Gas Limited	812,321	777,924	34,396	169,933	(135,537)		34,396
Pan African Energy	14,889,458	15,594,729	(705,271)	106,896	(812,167)		(705,271)
Shanta Mining Company Limited	431,216	428,960	2,255	49,460	(47,204)		2,255
Mineral Technologies Extractions Limited	312,167	-	312,167			312,167	312,167
Statoil Tanzania AS	2,138,252	2,128,436	9,816	65,623	(55,807)		9,816
Seasalt Limited	211,543	606,020	(394,476)	10,016	(404,493)		(394,476)
Tanzania Portland Cement Co. Ltd	29,971,427	-	29,971,427			29,971,427	29,971,427
Mbeya Cement Company Limited	6,957,423	8,743,803	(1,786,379)	1,006,018	(2,792,398)		(1,786,379)
Tanzania Petroleum Development Corporation	10,642,523	10,557,647	84,876	84,876			84,876
TOTAL	350,602,136	355,280,520	(4,678,384)	8,820,568	(43,782,545)	30,283,594	(4,678,384)
Company	Final difference afte adjustment			Reasons for differences			
	Govt (US\$)	Tax Payer (US\$)	Difference (US\$)	Amount received by govt and not reported by tax payer(US\$)	Amount paid by tax payer and not reported by govt (US\$)	Amount received by govt, BUT company failed to submit template (US\$)	Net difference (US\$)
Bulyanhulu Gold Mine Limited	8,806,050	9,060,604	(254,554)		(254,554)		(254,554)
Etablissement Maurel et Prom	90,420	98,100	(7,680)		(7,680)		(7,680)
Statoil Tanzania AS	44,396	0.05	44,396	44,396			44,396
Tancan Mining Company Limited	15,494	33,588	(18,094)		(18,094)		(18,094)
Tullov Tanzania, B.V	49,434	49,444	(10)		(10)		(10)
Wentworth Gas Limited	96,743	96,768	(25)		(25)		(25)
TOTAL	9,102,537	9,338,504	(235,967)	44,396	(280,363)	-	(235,967)
Converted to TzS	12,490,110	12,813,894	(323,784)	60,918.28	(384,702.23)	-	(323,784)
Grant totals TZS'000	363,092,246	368,094,414	(5,002,168)	8,881,486	(44,167,248)	30,283,594	(5,002,168)

7. RECOMMENDATIONS AND CONCLUSIONS

7.1. Status of implementation of the 2008/2009 recommendations

We reviewed the status of implementation of the 2008/2009 reconciler and validator recommendations by the TEITI secretariat. Below is a summary of implementation status.

a. Status of the Reconciler recommendations

PRIOR YEAR NO	RECOMMENDATION	STATUS
7.1.1	The flows to be included in the next reconciliation should be re-examined and re-confirmed, by way of a separate scoping exercise commissioned by the MSG.	Implemented
7.1.2	The MSG should arrange appropriate training for staff in government departments and companies, and improves the instructions accompanying the templates.	Implemented
7.1.3	The government staff involved in the EITI reconciliation should receive training in the objectives and requirements of EITI so that they can prepare better to provide the information for the next reconciliation	Implemented
7.1.4	The Reporting Entities should nominate a middle management contact, typically from the finance function, for purposes of assisting with the EITI reconciliation. This would be in addition to nominating a senior contact as the EITI sponsor within the company.	Implemented
7.1.5	Training should be provided to staff in government and companies to raise awareness of the EITI implementation in Tanzania and the objectives and requirements of the Initiative.	Implemented
7.2	The design of the templates should be re-considered and that guidance on completion (type of currency, cash basis) should be clearly included.	Implemented
7.3	The MSG should follow up with any entities which did not return templates to obtain reporting information; and that unresolved differences should be properly and independently investigated.	Implemented
7.4	Government systems for reporting and consolidating regional payments should be reviewed and improved.	Being Implemented
7.5	The TEITI Secretariat and government should remain active in future reconciliations and give clear leadership to ensure that Reporting Entities report promptly and fully	Implemented
7.6	Templates should be issued to Reporting Entities by the Reconciler and returned by these entities directly to the Reconciler	Implemented
7.7.1	The MSG should consider extending the scope of future reconciliations to other companies in the mining and gas sector, and also in the oil sector, in line with EITI criteria which apply to all companies in the whole extractive sector.	Implemented
7.7.2	Future reconciliations should be conducted annually and completed within eight months of the end of the year to which they relate.	Being Implemented

b. Status of implementation of the Validator recommendations

Validator's Recommended Actions			Implementation status as of May 2012
Indicator	Status	Comments and required actions	
7. Company engagement	Not met	The MSG should seek clarification with the TPDC on payments and receipts	Implemented
13. Government reporting standards	Not met	MSG reviews the process by which government templates were completed to provide a detailed set of recommendations that can be implemented in the next reconciliation exercise.	Implemented
14. Disclosure of company receipts	Not met	Fully disaggregated figures for TPDC are generated for the first TEITI Report and for all future reconciliation reports	Implemented
15. Disclosure of Government receipts	Not met	Same recommendation as for 14 above.	Implemented
18. Dissemination	Not met	Translation of the TEITI Report into Swahili and simplified version produced – and both made publicly available. A dedicated communications officer should be appointed.	Implemented

7.2. Current Report Recommendations

I. Absence of TEITI Legislation

Observations

At the moment Tanzania does not have EITI legislation.

Consequences

It's difficult to compel stakeholders to participate in the reconciliation process voluntarily. For the current reconciliation for example, some taxpayers did not comply with the request to lodge reporting templates even when they had been selected to participate in the reconciliation, while some who provided reporting templates failed to comply with all the reporting requirements. Without a legal mandate, it's difficult to sanction them.

Recommendations

An EITI law should be considered as soon as possible.

II. Timing and reconciliation period

Observations

At the moment the reconciliation period follows the financial year for the government of June 30, while most tax payers year end is December 31. Further, the timing of the reconciliation is not appropriate as its two years after the year-end of the year being reconciled. For example the reconciliation for June 30, 2010 has been completed in 2012 and that of 2009 was completed in 2011.

Consequences

- Efficiencies are lost as a result of having a different reconciliation period from that of taxpayers'.
- Undertaking the reconciliation two years after the end of the reconciliation period makes it difficult for some government agencies and taxpayers to retrieve data which may lead to discrepancies and reporting delays.

Recommendations

The secretariat should consider changing the reconciliation period to the calendar year (31 December) to match most taxpayers and also perform the reconciliation annually. This will help enable taxpayers;

- Easily match the tax paid to their statutory audited financial statements
- Concurrently prepare and get TEITI data certified by the external auditors at the time of annual statutory audits leading to efficiency.

We believe that it would be more effective to carry out the reporting and reconciliation process and publish the annual report within 6 months of the year end. This would ensure a better participation of both taxpayers and Government agencies and provide more up-to-date information to stakeholders. This will ensure that possible changes in tax regimes do not impact the reporting.

III. Government reports and supporting documentation

Observations

Though the government reports were certified by the Controller and Auditor General (CAG), we found various issues as below;

- TRA did not provide evidence of receipts reported from the tax payers in terms of copies of bank statements
- TRA mixed tax categories for example SDL, PAYE and WHT were occasionally mixed up.
- Significant adjustments were done to TRA initial reports as TRA revised their numbers after we had identified significant differences
- TRA reported tax receipts in TzS when the actual payments had been done in US\$ by the taxpayers
- Significant amounts were made to MEM initial reports as MEM revised their numbers after we had identified significant differences.
- Initially NSSF and PPF sent us reports that did not comply to reporting instructions

Consequences

The reconciliation was significantly delayed

Recommendations

- 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.

IV. Ministry of Energy and Minerals information system

Observations

Though the MEM is responsible for the receipt of all mineral royalties (a very important revenue stream) from extractive companies and operates zone offices across the country, it appears to employ a simple and manual information system.

Consequences

Significant amounts of time and effort is required to generate the reconciliation data leading to reporting delays. The manual system is also subject to errors which may lead to discrepancies in the reported EITI data.

Recommendations

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.

V. Attendance of the capacity building workshop

Observations

Although invitations were sent to all covered stakeholders to participate in the capacity building workshop one week before the training date, the turn was poor and we had to organise a second workshop which was also poorly attended especially by new entrants for the second reconciliation.

Consequences

Lack of participation means that errors and omissions were encountered during the reconciliation due to some tax payers and government agencies not having sufficient knowledge about EITI and the reporting instructions. This led to reporting delays.

Recommendations

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.

VI. Sensitisation of the CAG and the company external auditors

Observations

The CAG is the official government auditor and the one responsible for the review and certification of the government agencies reporting templates in Tanzania while each individual company recruits an independent auditor to certify their reporting template. The CAG did not send personnel to attend the training workshops we held for the stakeholders. Further, none of the companies' external auditors were represented at these capacity building workshops that we held for stakeholders.

Recommendations

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.

7.3. Conclusions

The objective of the assignment was to prepare the second reconciliation report of material payments made by the extractive industry in for the period July 1, 2009 to June 30, 2010. 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 5.0 billion remained unresolved. This difference represents 1% of total government reported receipts for the year ended June 30, 2010. We have used all efforts necessary to try and resolve this difference.

In summary:

- The overall net difference in the final reported data represents 1% TzS (5.0) 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 39.1 and a gross negative difference (government reporting less than the companies) of TzS 44.1 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 39.1 billion out of which TzS 30 billion related to two companies that did not respond to the request to submit a reporting template. The MSG is continuing to dialogue with the two companies in question to ensure they comply with EITI requirements.
- The gross negative difference (meaning that the government agencies reported to have received less receipts than the companies reported to have paid) was TzS 44.1 billion out of which TzS 35 billion relates to Geita Gold Mine. The remaining TzS 9 billion is from other companies especially Tanga Cement Company Limited and Mbeya Cement Company Limited and others relating to various tax categories.
- 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.

Lastly, we have made a number of recommendations for improvements of the reconciliation process which are set out in Section 7.2 above.



Juvinal Betambira
Reconciliation Team Leader
BDO East Africa, Tanzania

23 May 2012

ANNEXES

Annex 1: Terms of Reference

APPENDIX A: DESCRIPTION OF SERVICES

1.0 BACKGROUND

- 1.1 On 18 November 2008, the Government of the United Republic of Tanzania issued a public statement of its decision to join the Extractive Industries Transparency Initiative (EITI) to increase transparency and accountability in the national extractive industries. During the 7th EITI Board meeting which was held on 16th February 2009 in Doha, Qatar, Tanzania was given an **EITI Country Candidate Status** after having successfully completed the requirements of the EITI Sign-Up Phase.
- 1.2 EITI is a global coalition of governments, companies, civil society and investors committed to implement standardized and internationally recognized procedures for transparency in payments and revenues from natural resources. EITI helps civil society groups, media and public at large to systematically review and assess what is being paid by the companies to, and received by government agencies. By making information on payments and revenues public, EITI improves trust among these groups and reduces risk of conflict and promote stability, which are essential in attaining sustainable economic development.
- 1.3 The Tanzania EITI Chapter is steered by a 16 member Multi Stakeholder Group Tanzania Extractive Industries Transparency Initiative (TEITI-MSG) drawn from Civil Society Organizations, Extractive Companies and the Government. The TEITI-MSG is supported by the TEITI Secretariat established within the Ministry of Energy and Minerals. The TEITI Secretariat is responsible for the day-to-day implementation of activities under the guidance of the TEITI-MSG.
- 1.4 The implementation of subsequent prerequisite EITI activities leading to full **EITI Country Compliant Status** is underway. These activities include among others, reconciliation of payments made by extractive companies to the Government and revenues received by the Government. The EITI Rules require that this task is undertaken by an independent Reconciler.
- 1.5 The TEITI-Secretariat wishes to engage a qualified and experienced consulting company (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 2009 – 30 June 2010. The reconciliation must be conducted in accordance with the EITI Rules.

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

- (i) Survey all extractive (oil, gas and mining) 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).
- (ii) Identify the types of payments and income streams existing in the extractive sector in Tanzania, including in-kind payments, infrastructure provisions and other barter arrangements, and social payments and donations.
- (iii) 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.
- (iv) Propose a scope of coverage for the second EITI report, including options for establishing a materiality threshold and corresponding lists of reporting and non-reporting extractive companies and government entities, and a percentage estimate of the companies' overall contribution to the revenues collected by the government from the sector.
- (v) Propose options for setting the minimum materiality threshold for not pursuing a further investigation of discrepancies when the firm recruited to reconcile company payments and government revenues is finalizing the reconciliation report. When setting out the options, the experiences of other EITI implementing countries should be taken into consideration.
- (vi) Prepare a report for the consideration of the TEITI-MSG and organize a one-day training workshop for the TEITI-MSG on the methodology and findings of the scoping study.

B: TRAINING FOR REPORTING GOVERNMENT AGENCIES AND EXTRACTIVE COMPANIES

Provide training for reporting government agencies and extractive companies:

- (i) 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.
- (ii) Explain the requirement and procedures for data extracted from audited financial statements to meet international auditing standards.
- (iii) 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.
- (iv) Discuss and agree the type of evidence required for each payment stream.
- (v) Explain the timeline and deadline for completing reporting templates.

C: RECONCILIATION EXERCISE

- (i) Review the existing reporting templates and update them in accordance with the agreed scope of coverage for the second EITI report;
- (ii) 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;
- (iii) Distribute the reporting template directly to each Government agency and to each of the extractive companies;
- (iv) Collect the reporting template directly from each Government agency and from each of the extractive companies;
- (v) Obtain any additional information from the extractive companies and government agencies necessary to carry out the reconciliation, including requesting any missing data;
- (vi) Discuss with TEITI-MSG how to address any specific issues that may arise which are related to meeting validation;
- (vii) 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;
- (viii) Collect and analyze production data for the period of 1 July 2009 – 30 June 2010;
- (ix) Conduct spot-check audits of 2-3 companies, including reconciling payments against production figures;
- (x) Conduct a process audit of the inter-governmental processes for tax payments, collection and redistribution pertaining to payments and revenues from the extractive sector;
- (xi) Conduct an assessment of the benchmark industry costs (cost by category per commodity) in Tanzania;
- (xii) 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;
- (xiii) The Reconciliation report must:
 - 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 and production, 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
- (xiv) Produce a summary of the Reconciliation Report in a clear and comprehensible manner for wider dissemination to the public;
- (xv) The Reconciler shall present the report at a national workshop to be held after the period of engagement; and
- (xvi) The Reconciler shall present the final Reconciliation Report in Kiswahili language after the submission and acceptance of the English version of the Final Report.

3.0 TIMELINE

The series of activities as shown under the **"Deliverables"** are hereby presented through **Table 1: Work Plan** and guide the contracting parties while implementing the assignment accordingly.

4.0 STAFF REQUIREMENTS AND QUALIFICATIONS

The Consultant shall engage competent staff with the following qualifications and working experience as detailed below:

4.1 Team Leader

- (a) Possess Master degree in Accounting, Finance, Business Administration or equivalent qualification (having professional registration such as CPA, ACCA or equivalent is an added advantage).
- (b) A minimum of ten (10) years of experience in the area of public or corporate accounting; auditing; financial reporting; and
- (c) Experience in similar EITI reconciliation assignments.

4.2 One Extractive Industries Expert

- (a) Possess Master degree in Mineral Economics, Mining Engineering or Mineral Processing or equivalent qualifications;
- (b) A minimum of five (5) years of experience in the areas of mining process accounting; mine feasibility studies; and
- (c) Experience in scoping assignments in extractive industries is preferable.

The submission of academic /professional awards must include copies of relevant qualifications for key staffs.

In addition to the key staff, the Consultant is expected to propose support staff deemed necessary for the successful execution of the services.

5.0 ADMINISTRATIVE ARRANGEMENTS

The Consultant shall report to the TEITI-Secretariat and liaise on a day-to-day basis with the Head of the Secretariat on contractual and on all technical matters pertaining to the implementation of the Project. The Head of the Secretariat will be the Consultant's contact person in the course of implementation of the Project and will meet the end of the 2nd, 5th and 7th week to discuss progress accomplished and outstanding issues and agree on a follow up plan /interventions required.

6.0 SUPPORT TO BE PROVIDED BY CLIENT

The TEITI Secretariat will provide the Reconciler with the following support:-

- (i) Liaison with the members of the TEITI-MSG;
- (ii) Liaison with reporting entities (extractive companies and all the relevant Government Ministries, Departments and Agencies) to facilitate Reconciler's work; and
- (iii) Provide any of the reference materials mentioned in this assignment.

7.0 DURATION OF THE PROJECT

The work will be allocated to a total of ten (10) weeks. The Final Report shall be completed for a period not exceeding ten (10) weeks from the Effective Date of Contract.

APPENDIX B - REPORTING REQUIREMENTS

The Reconciler shall prepare and submit the following reports:

a) INCEPTION REPORT

Soon after the commencement of the assignment, the Consultant shall, within two (2) days after signing the contract, prepare an Inception Report detailing work plan for the implementation of the entire assignment including a Completed Desk Review of the Detailed Field-Work Plan for scoping component and submit the plan to the TEITI Secretariat for approval before proceeding to implement it.

The Inception Report will outline detailed research methodology (including a detailed presentation of the assignment and participatory research technologies to be employed), including a detailed report outline, key questions to be investigated, a proposed evaluation strategy, participatory analysis and instruments to be used. The Inception Report should also include an initial literature review and preliminary stakeholder analysis.

b) STAKEHOLDER'S TRAINING

On the second (2nd) 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

c) APPRAISAL BRIEFINGS

The Consultant shall provide the MSG Secretariat, the Appraisal Briefings at the end of the 2nd, 5th and 7th week with an intention of updating the progress on the assignment and taking corrective measures that ensures smooth implementation of the contract.

d) 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.

e) DRAFT FINAL RECONCILIATION REPORT

The draft Final Reconciliation Report shall be prepared on the eighth (8th) 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 two (2) days upon receipt of such comments.

f) RECONCILIATION WORKSHOP

The Reconciliation Workshop shall be conducted in Dar-Es-salaam, at the beginning of the ninth (9th) 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.

g) 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) copy; three (3) days before the conclusion 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 24 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 25 to 270 the amounts are from the scoping study report for the year ended June 30, 2010.

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
1	100222930	GEITA GOLD Minerals LIMITED	Minerals	79,851,192,976	
2	100206188	BULYANHULU GOLD MINE LIMITED	Minerals	71,427,797,615	
3	100227754	PANGEA MINERALS LTD	Minerals	46,944,458,094	
4	100220555	NORTH MARA GOLD MINE LIMITED	Minerals	45,146,173,625	
5	100337460	SONGAS LIMITED	Oil and Gas	30,095,969,946	
6	100145839	TANZANIA PORTLAND CEMENT CO. LTD	Minerals	29,971,426,974	
7	100159937	TANGA CEMENT COMPANY LTD	Minerals	23,135,736,376	
8	100206013	RESOLUTE (TANZANIA) LIMITED	Minerals	22,958,895,234	
9	101181316	PAN AFRICAN ENERGY	Oil and Gas	17,996,290,920	
10	100183498	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	Oil and Gas	12,747,786,487	
11	106819246	ETABLISSEMENTS MAUREL & PROM	Oil and Gas	9,846,293,530	
12	100131153	MBEYA CEMENT COMPANY LIMITED	Minerals	6,957,423,425	
13	100108682	WILLIAMSON DIAMONDS LTD.	Minerals	4,827,559,134	
14	107192077	PETROBRAS TANZANIA LIMITED	Oil and Gas	4,728,824,856	
15	100243946	TANZANITE ONE Minerals LTD	Minerals	3,253,069,118	
16	106538484	OPHIR TANZANIA LTD	Oil and Gas	3,207,472,130	
17	105935730	STATOIL TANZANIA AS	Oil and Gas	2,199,170,410	
18	103196604	WENTWORTH GAS LIMITED	Oil and Gas	945,067,230	
19	100209187	BARRICK EXPLORATION AFRICA LIMITED	Minerals	890,108,698	
20	107506438	TULLOW TANZANIA B.V.	Oil and Gas	745,140,151	
21	100235110	TANCAN Minerals COMPANY LIMITED	Minerals	669,340,336	
22	101849937	SHANTA Minerals COMPANY LIMITED	Minerals	483,363,745	
23	104816835	MINERAL EXTRACTIONS TECHNOLOGIES LIMITED	Minerals	312,166,588	
24	100233118	SEA SALT LIMITED	Minerals	211,543,412	
	Subtotal (taxpayers included in the 2nd reconciliation)			419,552,271,011	99.6%

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
25		Dominion Oil and Gas	Oil and Gas	171,333,333	
26	107847197	FORTUNE QUARRY (T) COMPANY LIMITED	Minerals	146,874,759	
27	104801544	MIDWEST MINERALS PROCESSOR LIMITED	Minerals	128,471,439	
28	100222965	BHP BILLITON WORLD EXPLORATION INC.LTD	Minerals	101,363,982	
29	100167913	CULTURAL HERITAGE LTD.	Minerals	98,293,679	
30	101032124	MINJINGU MINES & FERTILISER LTD.	Minerals	97,862,802	
31	100196107	LTA CONSTRUCTION (T) LTD	Minerals	96,856,572	
32	100132079	NYANZA MINES (T) LIMITED	Minerals	90,608,253	
33		Petrodel Resources/Heritage	Oil and Gas	89,629,760	
34	101193543	ARM (T) LTD.	Minerals	87,576,893	
35	101814548	PRIMA GEMS TANZANIA LIMITED	Minerals	80,556,638	
36	100251418	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000	Minerals	64,442,944	
37	105585292	WESTERN METALS TANZANIA LTD.	Minerals	43,689,559	
38	101409570	EL-HILLAL MINERALS LTD.	Minerals	41,888,623	
39	100198886	KARIMU LUSHINO	Minerals	39,900,000	
40	108727098	RUKWA COAL LIMITED	Minerals	37,485,098	
41	101760596	CROWN LAPIDARY LIMITED	Minerals	29,884,895	
42	104870368	AARDVARK EXPLORATION LIMITED	Minerals	27,368,544	
43	100110024	H. J. STANLEY & SONS LTD.	Minerals	26,622,194	
44	101353737	NEW ALAMASI (1963) LIMITED	Minerals	26,250,000	
45	106005508	KASTAN Minerals LIMITED	Minerals	21,871,030	
46	107194169	CURRIE ROSE RESOURCES (T) LIMITED	Minerals	18,158,154	
47	100170043	CLASSIC GEMS LIMITED	Minerals	17,050,334	
48	100217392	NURU ENTERPRISE LTD	Minerals	14,249,094	
49		Ndovu Resources Ltd	Oil and Gas	13,904,000	
50	101284808	MUNDARARA RUBY Minerals COMPANY LIMITED.	Minerals	12,208,774	
51	106294461	BEYOND SKY CO. LIMITED	Minerals	11,729,872	
52	101517705	DOVER Minerals LIMITED	Minerals	10,622,485	
53	101847845	MANGA GEMS LTD	Minerals	8,786,291	
54	100351781	KIJIJI CHA MAKANYA	Minerals	8,700,000	
55	100171414	GLITTER GEMS LIMITED	Minerals	8,420,910	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
56	103456932	TZ -NITE GEMS & JEWELERY LIMITED.	Minerals	8,270,750	
57	101561054	NYATI Minerals (TANZANIA) LIMITED	Minerals	7,074,887	
58	101408655	THORNTREE MINERAL LTD.	Minerals	6,941,848	
59	104799485	CHARMING GEMS LIMITED	Minerals	6,520,109	
60	105137486	M/S NYANGWALE DIAMONDS LIMITED	Minerals	4,569,494	
61	107437878	EVERGREEN EXPLORATION LTD	Minerals	4,273,751	
62	101146499	SHIELD RESOURCES LIMITED	Minerals	3,399,006	
63	108144866	MBABANI MINERAL EXTRACTION CO. LIMITED	Minerals	3,324,556	
64	100170132	HARILAL SONI	Minerals	3,282,000	
65	100101734	GRAMACK (T) LTD.	Minerals	3,225,710	
66	102204840	GEM WAY LIMITED	Minerals	2,829,250	
67		Artumas Group	Oil and Gas	2,697,333	
68		Hydrotanz	Oil and Gas	2,689,333	
69	100590999	PAPAKING MOLLEL	Minerals	2,272,584	
70	101560503	TANLAP COMPANY LIMITED	Minerals	2,237,530	
71	100208229	MNOA MINERAL Minerals ENTERPRISES	Minerals	2,130,015	
72	100894297	ERASTO MSUYA	Minerals	2,000,000	
73	101574059	GREEN HILL Minerals CO. LIMITED	Minerals	1,963,500	
74	100171120	PARADISO MINERALS (TANZANIA) LTD.	Minerals	1,908,000	
75	102975286	REEF MINERS LTD.	Minerals	1,898,266	
76	103025133	GEMINEX COMPANY LTD	Minerals	1,897,500	
77	105227507	ISLE OF JEWELS LIMITED	Minerals	1,790,700	
78	101796841	PAVI INVESTMENT	Minerals	1,782,610	
79	105500920	MONTERO TANZANIA LIMITED	Minerals	1,666,021	
80	102482158	AMUR SAID	Minerals	1,587,000	
81	101418979	RALLID AND COMPANY LIMITED	Minerals	1,557,500	
82	102532341	ANILKUMAR PATEL	Minerals	1,548,000	
83	100361604	MTWARA OCEANIC PRODUCTS LIMITED	Minerals	1,520,800	
84	102975413	PRIMIER GOLD Minerals LTD.	Minerals	1,512,680	
85	101919153	DIOMOND KARMALI	Minerals	1,497,500	
86	105823371	ABBAS MOHAMED	Minerals	1,469,000	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
87	106549877	COLOUR STORE LIMITED	Minerals	1,453,000	
88	100255413	AMBASE EXPLORATION (TANZANIA) LIMITED	Minerals	1,312,500	
89	106864926	HASSAN GEM & JEWELS LIMITED	Minerals	1,253,000	
90	100249391	SANSKRUT LTD.	Minerals	1,183,000	
91	100743914	SALIM MRUMA	Minerals	1,140,000	
92	101169200	RUVUMA NORTH EXPLORATION COMPANY	Minerals	1,100,000	
93	101909107	STEPHEN BUGAISA	Minerals	1,050,000	
94	100245914	MURTAZA JANOOWALLA	Minerals	1,004,780	
95	100208210	S. MJENGA MINERALS	Minerals	1,000,000	
96	103985072	KIDEE Minerals TANZANIA LIMITED.	Minerals	1,000,000	
97	102450604	JORAM LUKUMAY	Minerals	979,000	
98	102167392	PATRICIA FAINZILBER	Minerals	975,000	
99	104604331	THE TANZANITE LABORATORY LTD	Minerals	948,480	
100	100360802	MAKONDE ENTERPRISES LTD.	Minerals	932,670	
101	101399451	SKY GEMS LTD.	Minerals	925,000	
102	100168235	GEM AND ROCK VENTURES CO. LTD.	Minerals	900,000	
103	100191695	ARUSHA MINERALS CENTRE LTD.	Minerals	900,000	
104	100256304	LOOKMANJI CURIO SHOP LTD.	Minerals	870,000	
105	100321610	COSTER KASEBWA	Minerals	863,750	
106	101349845	CLEMENT KYAMBILE	Minerals	855,000	
107	100466023	BRITONS INTERNATIONAL GEMS LTD.	Minerals	837,600	
108	102472926	ZARI EXPLORATION LIMITED	Minerals	837,500	
109	107608842	SHAFIE GEMS COMPANY LIMITED	Minerals	831,250	
110	100956756	BALDWIN & COMPANY LTD	Minerals	787,500	
111	102531965	DEVENDRA PATEL	Minerals	762,968	
112	100744589	RAYMOND KISHUMBUA	Minerals	750,000	
113	110312539	RUBY CREEK RESOURCES (TANZANIA) LIMITED	Minerals	750,000	
114	106975108	BHAVANI STONE QUARRIES LIMITED	Minerals	747,978	
115	101239845	EVANS TEMU	Minerals	746,770	
116	100760940	IRAQW Minerals TANZANIA LTD.	Minerals	726,500	
117	100372304	ADAM ATHUMAN	Minerals	710,596	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
118	101562638	ABEID CHANG'A	Minerals	702,400	
119	107101861	AMBONI QUERRIES	Minerals	676,500	
120	105264135	TAKE LIMITED	Minerals	670,221	
121	105294840	LITHOS AFRICA (ZANZIBAR) LTD	Minerals	666,000	
122	100482711	PATRICK IPYANA	Minerals	630,403	
123	100239485	AFRICAN Minerals SERVICES (TANZANIA) PTY LIMITED	Minerals	625,000	
124	106489548	Minerals ZONE TRADING CO. LIMITED	Minerals	606,203	
125	103661242	AMINIEL SIKAWA	Minerals	600,000	
126	109100560	MOHAMED MOLLEDINA DHALLA	Minerals	582,000	
127	106381429	NICHOLAUS KIJUU	Minerals	566,000	
128	100737248	BUILDING UTILITIES LIMITED	Minerals	525,000	
129	101603369	SHARIFA SLEYUM	Minerals	520,500	
130	104836038	SHYAM JIVAN	Minerals	520,000	
131	101082563	MICHAEL SUMARI	Minerals	500,000	
132	101124517	DISMAT INTERNATIONAL (TANZANIA) LTD	Minerals	500,000	
133	100237180	AL- MAROOF GEMS LTD.	Minerals	495,000	
134	101660818	IDDI LEKEY	Minerals	487,500	
135	108753609	LEADING GEMS (T) LIMITED	Minerals	454,400	
136	101237001	PANCRAS NJAU	Minerals	452,060	
137	103950112	KASCCO Minerals LTD.	Minerals	450,000	
138	104539920	TOMGEMS COMPANY LIMITED.	Minerals	450,000	
139	106889724	SUPPLY AND LOGISTICS TANZANIA LIMITED	Minerals	450,000	
140	100196247	HASNAIN MOLEDINA	Minerals	425,000	
141	103985366	FEY KIDEE	Minerals	420,120	
142	109673714	CR MINERALS COMPANY LIMITED	Minerals	414,000	
143	103910528	ELISAA MBISE	Minerals	413,000	
144	102554078	KHALED ALLY	Minerals	400,000	
145	106442320	RAMADHANI RAJABU	Minerals	390,000	
146	100478188	JOSEPH MDOE	Minerals	387,500	
147	100172739	J N Minerals CO. LTD.	Minerals	385,294	
148	100852977	SR MINERALS LTD.	Minerals	375,000	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
149	105250657	DENIS SINGH	Minerals	375,000	
150	105195885	ALIHUSSEIN JAFFAER	Minerals	363,750	
151	101586960	ELIEZERI MBOWE	Minerals	357,500	
152	100744511	RIVER GEMS TANZANIA LIMITED	Minerals	347,500	
153	101543978	SALEHBHAI EBRAHIMJEE	Minerals	345,099	
154	105130503	KATHERINA KITANGE	Minerals	340,000	
155	102531744	MIHIR PATEL	Minerals	337,500	
156	107458328	MCHANGA MBARUK	Minerals	320,000	
157	100234319	FAKHRI SALT FARM	Minerals	315,328	
158	101273083	VINAY KHIMJI	Minerals	315,000	
159	104341675	KAWINA MAITA	Minerals	312,500	
160	100168448	TANGANYIKA PRECIOUS EXPORT CO LIMITED	Minerals	300,000	
161	100804336	SINU FARM LTD.	Minerals	300,000	
162	101329364	DHAHABU EXPLORATION & Minerals CO. LTD.	Minerals	300,000	
163	101594971	FARHNAZ SHEIKH	Minerals	300,000	
164	102187652	GEM CREATION (T) LTD.	Minerals	300,000	
165	101175782	JUBILEE RESOURCE LIMITED	Minerals	295,500	
166	106341710	ABDULRAHIM ABDULKADIR	Minerals	291,750	
167	100238772	RAINBOW GEMS LIMITED	Minerals	291,300	
168	100692651	KEVAL SONI	Minerals	291,000	
169	101030113	RAMESH SONI	Minerals	291,000	
170	101734234	ABDUL JUMA	Minerals	291,000	
171	104303889	RAKHEE PATTNI	Minerals	291,000	
172	102002725	LIVING MOSHI	Minerals	287,500	
173	100531925	GRAMARK (T) LTD.	Minerals	280,000	
174	101384756	KIMBUSHI INVESTMENT LTD.	Minerals	280,000	
175	100566818	NATWER DAMODER	Minerals	275,500	
176	101597792	THEOPHILO NGAMITE	Minerals	275,000	
177	100219425	SAMAX RESOURCES LTD.	Minerals	250,000	
178	100243970	NAVAL GEMS LTD.	Minerals	250,000	
179	101549690	SHININI MILIA	Minerals	250,000	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
180	101724174	TRUSTAN Minerals & TRADING CO. LTD.	Minerals	250,000	
181	101984583	FINIAS LAIZER	Minerals	250,000	
182	100672618	FAKHRUDDIN AMIJEE	Minerals	245,500	
183	105674740	SIMON MASIKA	Minerals	240,000	
184	101002195	SHUKRA TRADING CO .LTD.	Minerals	225,000	
185	104020704	BINAY GOKANI	Minerals	225,000	
186	107971297	ORION Minerals COMPANY LIMITED	Minerals	220,000	
187	101567974	SADIK JUNEJA	Minerals	218,750	
188	106561621	METRO GEMS & JEWELLERS	Minerals	216,000	
189	108109947	SAMWEL YOHANA	Minerals	200,000	
190	100171295	TUCKMAN MINES & MINERALS (T) LTD.	Minerals	187,500	
191	100262657	SARAJEVO Minerals CO. LIMITED	Minerals	187,500	
192	100936992	MATHIAS MANGA	Minerals	187,500	
193	101229688	CRYSTAL MKWAMBA GOLD Minerals CO. LTD.	Minerals	187,500	
194	101712397	COLOUR LINE INTERNATIONAL LIMITED	Minerals	187,500	
195	104259677	E-L HILAL MINERAL LTD	Minerals	187,500	
196	104544215	GEOCOPA COMPANY LIMITED	Minerals	187,500	
197	100639505	GEM CENTRE LIMITED	Minerals	180,000	
198	101603393	ABDALLAH JONGO	Minerals	180,000	
199	102532333	HIREN PATEL	Minerals	180,000	
200	106235694	GEMALL LIMITED	Minerals	180,000	
201	107296107	TANZANIA GEOLOGICAL SURVEY (GST)	Minerals	174,732	
202	110023634	T & C GROUP HOLDINGS (T) LIMITED	Minerals	173,335	
203	103488842	ELIAKIM MOLLEL	Minerals	160,000	
204	100226359	AFRICA ASIA PRECIOUS STONES & Minerals CO. LTD.	Minerals	150,000	
205	100243261	TANGANYIKA DIAMOND LTD.	Minerals	150,000	
206	100670585	SWALEHE ALLY	Minerals	150,000	
207	100804352	KAVEL COFFEE PLANTATION LTD.	Minerals	150,000	
208	100930153	MOTEL HONOLULU LTD.	Minerals	150,000	
209	101182754	INTERSTATE Minerals & MINERALS (T) LTD.	Minerals	150,000	
210	101313298	MONEY YUSUF	Minerals	150,000	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
211	101476111	MURASSA GEMS LTD.	Minerals	150,000	
212	101611949	MAKO Minerals COMPANY LIMITED	Minerals	150,000	
213	101725278	JOHN MISOKE	Minerals	150,000	
214	101889440	GODFREY KISHE	Minerals	150,000	
215	102834267	SULEMAN HEMED	Minerals	150,000	
216	105022646	MAHUN CONSTRUCTION AND Minerals SERVICES LIMITED	Minerals	150,000	
217	105066732	M & M GEMSTONE DEALERS LIMITED	Minerals	150,000	
218	105446209	KILIMAKIBO GEMSTONE CO	Minerals	150,000	
219	106196974	AAZAM GEMS LIMITED.	Minerals	150,000	
220	110012055	EARTHSTONE Minerals CORPORATION LIMITED	Minerals	150,000	
221	110389868	GONDWANA TANZANIA Minerals CORPORATION LIMITED	Minerals	150,000	
222	100131536	KIWIRA COAL MINES CO. LTD.	Minerals	150,000	
223	109071315	B & B GEMS	Minerals	145,000	
224	100947609	BOULDER Minerals COMPANY LIMITED	Minerals	130,000	
225	103687624	JAFFAR MOHAMED	Minerals	130,000	
226	100171678	HAI INVESTMENT COMPANY.	Minerals	129,000	
227	101703797	ROSE MABIBA	Minerals	129,000	
228	100453371	JUSTINA MPHURU	Minerals	125,000	
229	100714728	ANILCO GEMS LIMITED	Minerals	125,000	
230	100760231	BLUE MINERALS OF (T) LIMITED	Minerals	125,000	
231	101389367	ABDALLAH MOHAMED	Minerals	125,000	
232	101672395	ANSELIM MINJA	Minerals	125,000	
233	103520649	FATMA SAID	Minerals	125,000	
234	105934041	I.SI.AR.COMPANY LIMITED.	Minerals	125,000	
235	102772792	HALFAN MBWAMBO	Minerals	120,000	
236	100539896	INDUSTRIAL MINERALS Minerals CO. LTD.	Minerals	100,000	
237	100861887	HAMISI KIM	Minerals	100,000	
238	100878143	MWALAZI MINES CO. LTD.	Minerals	100,000	
239	101176827	REXWELL Minerals COMPANY LIMITED	Minerals	100,000	
240	101197794	SABIRABANU MOHAMED	Minerals	100,000	
241	101249751	WORLD GEM SUPPLIES LTD	Minerals	100,000	

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
242	101431134	JOHN MAKUZA	Minerals	100,000	
243	102056760	J. C. J. COMPANY LIMITED.	Minerals	100,000	
244	103401143	STELLA SHAYO	Minerals	100,000	
245	104062474	GEORGE KIWIA	Minerals	100,000	
246	104535577	SHY GEM AND MINERALS COMPANY	Minerals	100,000	
247	104893945	RAKESH GOKHROO	Minerals	100,000	
248	104979033	M/S PRESTIGE DIAMONDS TANZANIA LIMITED	Minerals	100,000	
249	105129904	LEONARD CHANDE	Minerals	100,000	
250	108721626	RAHIM ISMAIL	Minerals	100,000	
251	110363060	SHANG DONG GOLD MINE TANZANIA CO. LIMITED	Minerals	100,000	
252	104751709	HAROUB MASOUD	Minerals	95,000	
253	106171106	GEOFAHRT LTD.	Minerals	87,200	
254	106171173	GEOMIDAS LTD.	Minerals	86,700	
255	101261816	NYASO COMPANY LIMITED	Minerals	62,500	
256	102672895	SEBASTIAN CHINDANDI	Minerals	62,500	
257	103520053	AMBROSE MUSHI	Minerals	62,500	
258	100947617	SUN Minerals LIMITED	Minerals	62,000	
259	101787974	FRANS GEM INTERNATIONAL LTD.	Minerals	60,000	
260	102941225	THOBIAS NYALWAH	Minerals	55,000	
261	103571685	REHEMA MUSHI	Minerals	50,000	
262	104708811	LAKE CEMENT LIMITED	Minerals	50,000	
263	105360673	TANZANIA QUARRIES LTD	Minerals	41,100	
264	108772514	THOBIAS MANYANYIHO	Minerals	40,000	
265	102227719	NANG'ARA GOLD DEALERS (T) LTD.	Minerals	35,000	
266	100191768	JIT GEMS LTD.	Minerals	25,000	
267	102975464	JAMBO Minerals LTD.	Minerals	11,000	
268	104314775	LEVINA KOMBA	Minerals	10,500	
269	101709523	ROGERS SEZINGA	Minerals	10,000	
270	100868210	UMBA GEMSTONE EXPLORATION COMPANY LTD	Minerals	3,000	
	Subtotal (taxpayers included in the 2nd			1,830,138,631	0.43%

SN	TIN	TAXPAYERNAME	SECTOR	Government reported receipts for the year ended June 30, 2010 (In TzS)	%age of total receipts
	reconciliation)				
	Grant total receipts by government	-	-	421,382,409,642	

Annex 3: Reporting templates

Taxpayer template				
				
Tanzania Extractive Industries Transparency Initiative (TEITI)				
Report on amounts paid by extractive company to specified government agencies in the period 1 July 2009 to 30 June 2010				
TAXPAYER NAME:				
TAXPAYER IDENTIFICATION NUMBER (TIN):				
SECTOR (Minerals /Oil/ Gas): MINERALS				
PAYMENTS TO GOVERNMENT				
TYPE OF PAYMENT	Government Agency to where payment was made	Amount Cash/ Cheque/ Wire Transfer Paid (in Currency of Payment)		REF
		Tshs	USD	
A TAX REVENUES				
1 CORPORATE TAX				
2 TURNOVER TAX/LEVY				
3 WITHHOLDING TAXES				
3(a) Withholding taxes – Technical Services				
3(b) Withholding taxes –Interest on Loan				
3(c) Withholding taxes –Management Fees				
3(d) Withholding taxes –Dividends				
3(e) Withholding taxes –Royalties				
3(f) Withholding taxes –Rent				
3(g) Withholding taxes –Insurance premiums				
3(h) Withholding taxes –Natural resource payments				
3(i) Withholding taxes –Service fees				
4 CAPITAL GAINS TAX				
5 EMPLOYMENT TAXES/CHARGES AND STATUTORY CONTRIBUTIONS				
5(a) Pay As You Earn (PAYE)				
5(b) Skills and Development Levy (SDL)				
5(c) National Social Security Fund (NSSF) contribution				
5(d) Parastatal Pension Fund (PPF) contribution				
6 VALUE ADDED TAX (VAT)				
7 STAMP DUTY				
8 IMPORT DUTY				
9 EXCISE DUTY				
10 FUEL LEVY				
B NON-TAX FEES REVENUES-Sector Specific				
1 ROYALTIES				
2 ANNUAL RENTS AND LICENCE FEES				
3 Protected Gas Revenue				
4 Additional Gas Revenue				
5 Profit per Production Sharing Agreement				
6 VAT on Gas Revenue				
7 Dividends on Government shares				
C PRODUCTION STATISTICS				
		Actual July 1, 2009 to June 30, 2010		
S/No.	Product	Units Produced (state units of)	Units Sold	Value of Units Sold
Taxpayer Management sign-off I acknowledge for and on behalf of the above taxpayer responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines. Specifically, I confirm the following:- 1 The information provided in respect of amounts paid is complete and has been faithfully extracted from the taxpayer's accounting records 2 All the amounts paid are supported by genuine flag receipts and substantiated by documentary evidence 3 The amounts paid exclude payments made before 1 July 2009 and payments made after 30 June 2010 4 The classification of amounts paid on each line is accurate and does not include amounts due to be reported on other lines 5 The amounts paid do not include amounts paid in respect of other taxpayers with a different TIN 6 The amounts paid only include amounts paid by the taxpayer 7 The accounts of the taxpayer on which the figures are based have been / have not been (please delete as appropriate) audited and an unqualified / qualified (please delete as appropriate) audit opinion issued thereon by (please name the auditors responsible) in accordance with International Standards on Auditing Name Position Signature Date Stamp We attach further information which will assist you in reconciling the amounts received to the records of the relevant Ministries / Agencies (See supporting schedules)				
Auditors Report from an External Auditor I, (name), registered external auditor, have examined the foregoing TEITI reporting template of (insert name of taxpayer) and can confirm that I have tested the completeness and accuracy of the extraction of the payments data included on the reporting template from the accounting records of the taxpayer Based on this examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a truthful and fair summary of the payments made to the government agencies concerned, prepared in accordance with the template instructions Name Position within the Audit firm Name of the Audit Firm (if applicable) Address of the Audit Firm (or Auditor) Signature Date Stamp				

Government agencies template					
Tanzania Extractive Industries Transparency Initiative (TEITI)					
Report on amounts received from extractive company by specified government agencies for the period 1 July 2009 to 30 June 2010					
NAME OF AGENCY: TANZANIA REVENUE AUTHORITY					
TAXPAYER NAME: TANZANIA PORTLAND CEMENT CO.LTD					
TAXPAYER IDENTIFICATION NUMBER (TIN): 100-145-839					
SECTOR (Minerals):					
RECEIPTS FROM COMPANIES					
		Amount Cash/Cheque Received		(In REF	
	TYPE OF RECEIPT	Tshs	USD		
	Tax Revenues				
1	CORPORATE TAX				
2	TURNOVER TAX/LEVY				
3	WITHHOLDING TAXES				
3(a)	Withholding taxes – Technical Services				
3(b)	Withholding taxes –Interest on Loan				
3(c)	Withholding taxes –Management Fees				
3(d)	Withholding taxes –Dividends				
3(e)	Withholding taxes –Royalties				
3(f)	Withholding taxes –Rent				
3(g)	Withholding taxes –Insurance premiums				
3(h)	Withholding taxes –Natural resource payments				
3(i)	Withholding taxes –Service fees				
4	CAPITAL GAINS TAX				
5	EMPLOYMENT TAXES				
5(a)	Pay As You Earn (PAYE)				
5(b)	Skills and Development Levy (SDL)				
5(c)	National Social Security Fund (NSSF) contribution				
5(d)	Parastatal Pension Fund (PPF) contribution				
6	VALUE ADDED TAX (VAT)				
7	STAMP DUTY				
8	IMPORT DUTY				
9	EXCISE DUTY				
10	FUEL LEVY				
11	MOTOR VEHICLE TAXES				
11(a)	Motor vehicle registration Fees				
11(b)	Motor Vehicle Annual Fees				
11(c)	Motor Vehicle Transfer fees				
	Non-Tax Fees Revenues-Sector Specific				
1	ROYALTIES				
2	ANNUAL RENTS AND LICENSE FEES				
3	Protected Gas Revenue				
4	Additional Gas Revenue				
5	Profit per Production Sharing Agreement				
6	VAT on Gas Revenue				
7	Dividends on Government shares				
	TOTAL				
Agency/Ministry Management sign-off I acknowledge for and on behalf of the Agency our responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines. Specifically, I confirm the following:- 1 The information provided in respect of amounts received is complete and has been faithfully extracted from the Agency's accounting records 2 All the amounts received are supported by official and genuine flag receipts and substantiated by documentary evidence 3 The amounts received exclude payments made before 1 July 2009 and payments made after 30 June 2010 4 The classification of amounts received on each line is accurate and does not include amounts due to be reported on other lines 5 The amounts received do not include amounts received in respect of other taxpayers with a different TIN 6 The amounts received only include amounts received by the reporting Agency 7 The accounts of the Agency on which the figures are based have been audited and an unqualified audit opinion issued thereon by the Auditor General in accordance with International Standards on Auditing as applicable to the public sector Name _____ Position _____ Date _____ Signature _____ Stamp We attach further information which will assist you in reconciling the amounts received to the records of the relevant taxpayers (See supporting schedules and support documentation)					
Auditors Report from the Office of the Controller and Auditor General I have examined the foregoing TEITI reporting template of (insert name of taxpayer) and can confirm that I have tested the completeness and accuracy of the extraction of the receipts data included on the reporting template from the accounting records of the Agency/Ministry Based on this examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a truthful and fair summary of receipts of the government agencies as stated in accordance with the template instructions Name _____ Position within the Office of the Auditor General _____ Date _____ Signature _____ Stamp 					

Annex 4: Status of information received from stakeholders

No	Name	Taxpayer/Govt	Reporting template	Detailed breakdown of transactions	Supporting documents	Audit certification	Audited financial statements
	COMPANIES/TAX PAYERS						
1	SONGAS LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
2	ETABLISSEMENTS MAUREL ET PROM	Taxpayer	Yes	Yes	Yes	Yes	Yes
3	TANCAN MINING COMPANY LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
4	BULYANHULU GOLD MINE LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
5	PANGEA MINERALS LTD	Taxpayer	Yes	Yes	Yes	Yes	Yes
6	NORTH MARA GOLD MINE LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
7	BARRICK EXPLORATION AFRICA LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
8	RESOLUTE (TANZANIA) LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
9	PETROBRAS TANZANIA LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
10	ARTUMAS/WENTWORTH GAS LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
11	WILLIAMSON DIAMONDS LTD.	Taxpayer	Yes	Yes	Yes	Yes	Yes
12	OPHIR TANZANIA LTD	Taxpayer	Yes	Yes	Yes	Yes	Yes
13	TANZANITE ONE MINING LTD	Taxpayer	Yes	Yes	Yes	Yes	Yes
14	TULLOW TANZANIA B.V.	Taxpayer	Yes	Yes	Yes	Yes	Yes
15	SHANTA MINING COMPANY LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
16	PAN AFRICAN ENERGY	Taxpayer	Yes	Yes	No	No	Yes
17	MBEYA CEMENT COMPANY LIMITED	Taxpayer	Yes	No	No	No	No
18	GEITA GOLD MINING LIMITED	Taxpayer	Yes	Yes	Yes	Yes	Yes
19	TANGA CEMENT COMPANY LTD	Taxpayer	Yes	Yes	Yes	No	No
20	STATOIL TANZANIA AS	Taxpayer	Yes	Yes	Yes	Yes	Yes
21	TANZANIA PORTLAND CEMENT CO. LTD	Taxpayer	No	No	No	No	No
22	MINERAL EXTRACTIONS TECHNOLOGIES LIMITED	Taxpayer	No	No	No	No	No
23	SEA SALT LIMITED	Taxpayer	Yes	Yes	No	Yes	No
	GOVERNMENT AGENCIES						
24	PARASTATAL PENSION FUND	Govt	Yes	Yes	No	Yes	Yes
25	NATIONAL SOCIAL SECURITY FUND (NSSF)	Govt	Yes	Yes	No	Yes	Yes
26	TANZANIA PETROLEUM DEVELOPMENT CORP	Govt/Taxpayer	Yes	Yes	Yes	Yes	Yes
27	TANZANIA REVENUE AUTHORITY	Govt	Yes	Yes	No	Yes	No
28	MINISTRY OF ENERGY AND MINERALS	Govt	Yes	Yes	Yes	Yes	Yes