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Scoping Study for the Preparation of the Eighth Report of the Tanzania Extractive Industries Transparency Initiative

for the

Period from July 1, 2015 to June 30, 2016

October 2017

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1. Introduction

Tanzania began implementation of the Extractive Industries Transparency Initiative (EITI) in February 2009, with a view to improving the good governance of its oil, gas and mining sectors. The EITI requires implementing countries to prepare and publish an annual report disclosing company payments and government revenues from the extractive sector. Since joining the EITI, Tanzania has produced seven EITI reports, which indicate that from July 1, 2008 to June 30, 2015, the government collected U$ 2.76 billion from the extractive companies.

The present report is prepared to set the scope of Tanzania's Eighth EITI Report, which will cover fiscal year 2015/16 (the period from July1, 2015 to June 30, 2016) The scoping report provides an overview of the oil, gas and mining sectors in Tanzania. It also covers the institutional and legal frameworks governing the extractive sector; exploration, production and exports; revenue collection; revenue allocations; social and economic spending; and outcomes and impact of the EITI in Tanzania. After establishing the parameters of the Eighth Report, the scoping report concludes with recommendations of payments and revenues to be covered, reporting entities, materiality thresholds and reporting templates. Other recommendations cover procedures for ensuring credibility and data quality.

2. Overview of the Extractive Sector

2.1. Mining Sector

Tanzania is endowed with significant mineral resources, including gold, copper, diamonds, and tanzanite. Mining existed before independence, but that period saw little activities. The post-independence government preferred a command economy and kept ownership of mining operations. The economy was liberalized in the mid-1980s, and the government opened doors to foreign investment and ownership.

The exploitation of mineral resources gained momentum in Tanzania from the early 1990s. During this period, the government authorized foreign investments in the mining sector and the following six large-scale gold mines began operations: Tulawaka, Golden Pride, Bulyanhulu, Buzwagi, Geita, and North Mara. The government expected that the investments in the mining sector would bring capital, foreign exchange, tax revenues, employment, economic development, technology and expertise.

The mining sector is currently dominated by four large-scale mining operations, namely Geita Gold Mine, North Mara Gold Mine, Bulyanhulu Gold Mine and Buzwagi Gold Mine. Tanzania also has a sizable artisanal and small scale mining operations. According to figures provided by the Ministry of Energy and Minerals, seven-hundred thousand individuals participate in the artisanal and small scale mining sub-sector.

In the last two decades, there has been a major public concern over the management of the mining sector and the benefits it offers to Tanzania and its people. The concern centres on whether benefits from the exploitation of mineral resources are contributing to reducing endemic poverty in Tanzania. The concern led the government to launch various Commissions, namely the Kipokola Commission (2004), the Mboma Commission (2004), the Bukuku Commission (2005), the Masha Commission (2006), and the Bomani Commission (2008).

These Commissions found that Tanzania was receiving minimum contributions from the mining sector and that the mining operations lacked transparency and were shrouded in secrecy. The Bomani Commission recommended that Tanzania join the EITI. Tanzania joined the initiative in February 2009, and since then, it has been implementing the EITI's transparency standards.

In November2015, a new government came into power in Tanzania. The government has put the management of natural resources at the forefront of public policy. In October 2016, the government published the Mining and (Minimum Shareholding and Public Offering) Regulations 2016, which require Special Mining License holders to issue a minimum of 30% shares to the public and list on the Dar es Salaam Stock Exchange (DSE) within one year of receiving a new license and within two years for existing licenses.

In March 2017, the government banned the export of mineral concentrates, leading to a tax dispute with Acacia Mining, which operates Bulyanhulu, Buzwagi and North Mara gold mines. According to Barrick Gold, which owns 63.9% of Acacia, on October 19, 2017, the dispute was resolved through a proposed framework where Acacia will make a payment of $300 million to the government and economic benefits from Bulyanhulu, Buzwagi, and North Mara would be distributed on a 50/50 basis between a new operating company and the government. According to the company, the "government's share of economic benefits would be delivered in the form of royalties, taxes, and a 16 percent free carry interest in the Tanzanian operations."[1]

Following reports by two presidential commissions, which noted that Acacia Mining understated the value of mineral concentrates for exports, on 29th June 2017, the National Assembly passed three laws. They are the Natural Wealth and Resources (Permanent Sovereignty) Act, 2017; the Natural Wealth and Resources Contracts (Review and Re-Negotiation of Unconscionable Terms) Act, 2017 and the Written Laws (Miscellaneous Amendments) Act 2017.

Collectively, the laws, which mainly focus on mining, introduce substantial changes in the extractive sector in Tanzania. They include provisions for reviewing and renegotiating existing natural resources contracts; establishing a Mining Commission; advancing local beneficiation and procurement; limiting the use of offshore bank accounts; giving to the government a non-dilutable, free-carried interest of no less than 16% in mining projects under a mining license or a special mining license; -; increasing royalty rates (gemstones and diamonds from 5% to 6%, and for gold and other metals from 4% to 6%);[2] adjudicating investment disputes in domestic courts; and giving the right for the government to acquire up to 50% of any mining asset commensurate with the total tax expenditures incurred by the government in favour of a mining company.-

[1]See http://www.barrick.com/investors/news/news-details/2017/Barrick-Comments-on-Proposed-Framework-for-Acacia-Mining-plc-Operations-in-Tanzania/default.aspx

[2] The Finance Act of 2017 also required mining companies to pay 1% clearing fee of the minerals for export.

Two key developments followed the adoption of the three laws. In July 2017, the government suspended the issuance of new Special Mining Licenses and the renewal of expired licenses of the same category. In September 2017, a parliamentary investigative committee released two reports stating exports of diamonds and tanzanite from Tanzania were under-declared. This led the government to launch an investigation of its contract with Petra Diamonds and the suspension of the company's mining operation for - three weeks.

2.2. Oil and Gas Sector

Tanzania has an emerging oil and gas sector. Exploration activities have been ongoing over the past 60 years. Although oil has not yet been found, natural gas was first found in 1974, and production started in 2004. The SongoSongo gas field in Kilwa district and Mnazi Bay/Msimbati gas field in the Mtwara region currently produce gas in Tanzania. The natural gas produced is used for power generation, industrial and domestic consumption.

Since 2010, Tanzania has witnessed active petroleum exploration activities by oil and gas companies. The exploration activities, which take place both on-shore and off-shore, led to the discovery of major gas deposits. To date, Tanzania discovered 57 trillion cubic feet (TCF) of natural gas in place from on-shore and off-shore fields. The discoveries were made in Block 1 (Chaza, Jodari, Mzia and Mkizi), Block 2 (Zafarani, Lavani ,Tangawizi, Mlonge and Binzari), Block 3 (Papa) and Block 4 (Pweza, Chewa and Ngisi).

The Oil and gas companies active in Tanzania include Statoil, British Gas/Shell, Etabllissement Maurel et Prom, Ndovu Resources, PanAfrican Energy, Dodsal, Heritage, and Swala Oil and Gas. Currently, Etabllissement Maurel et Prom, Ndovu Resources and PanAfrican Energy are producing gas in Tanzania.

Gas is transported through two pipelines: 1) a 225 kilometre pipeline from Songo Songo gas field to Dar es Salaam owned by Songas[3]; and 2) a 542 kilometre pipeline from Mnazi Bay gas field to Dar es Salaam owned by the Tanzania Petroleum Development Corporation (TPDC). On the first pipeline, Songas collects a tariff of 0.59 US dollar per million standard cubic feet from PanAfrican Energy, which uses the pipeline. On the second pipeline, TPDC collects a tariff of 2.1US dollar per million standard cubic feet. The tariff is retained by TPDC to pay for operations and maintenance of the pipeline.

In addition to its status as a gas-producing country, Tanzania is poised to become a transit country for oil from Uganda. In August 2017, Presidents Yoweri Kaguta Museveni and Dr. John Pombe Joseph Magufuli commissioned the construction of a 1,403 kilometer pipeline that will cost US$ 3.5 billion. Expected to be operational in 2020, the pipeline will transport approximately 200,000 barrels of crude oil per day for exports.

As in the mining sector, the government introduced changes in the oil and gas sector in 2017. Changes relate to contract transparency, approval of contracts by the National Assembly and royalty payments. The government amended Section 47 of the Petroleum Act 2015, which now requires: "(5) Any agreement entered into … (1): (a) shall observe the following principles-(i)

[3] The Tanzania Petroleum Development Corporation owns 29% share in Songas.

benefit, justice and equitable distribution; (ii) favouring the interest of the nation; (iii) participation, transparency and accountability; (iv) sustainability and care for the environment (v) conscionableness and fair dealing; (vi) compliance and non-derogation from the laws of the United Republic; (b) shall not seek to disenfranchise or otherwise lockout the people of the United Republic in any manner whatsoever. (6) Notwithstanding the provisions of this Act and any other written law, the agreement under subsection (1) shall only enter into force upon approval by the National Assembly."

Section 113 of the Petroleum Act was also amended, which now requires: "(3) Where the licence holder and the Contractor fail to pay any royalty payable under this Act on or before the due date, PURA [Petroleum Upstream Regulatory Authority] may, by notice in, writing served on the licence holder and the Contractor, prohibit the removal of, or any dealings in or with any petroleum from the development area concerned until all outstanding royalty has been paid or an arrangement has been made and accepted by PURA for the payment of the royalty and the licence holder and the Contractor shall comply with the order of PURA."

3. Legal and Institutional Framework

3.1. Institutional and Legal Frameworks & Fiscal Regime

3.1.1. Mining Sector

The Ministry of Energy and Minerals is responsible for developing and implementing mining. The Mining Act of 2010 ("the Mining Act") regulates the sector, and the recently-established Mining Commission has the responsibility of administering the Act. Several other Tanzanian laws govern the sector, including the Written Laws (Miscellaneous Amendments) Act, 2017; the Natural Wealth and Contracts (Review and Renegotiation of Unconscionable terms) Act, 2017; the Natural Wealth and Resources (Permanent Sovereignty) Act, 2017; the Constitution of United Republic of Tanzania, 1977; the Environmental Management Act, 2004; the Income Tax Act, 2004; and the Investment Act, 1997.

The following regulations facilitate the implementation of the Mining Act: Mining (Minimum Shareholding and Public Offering) Regulations, 2016; Mining (Mineral Rights) Regulations, 2010; Mining Development Agreement Model, 2010; Mining (Mineral Trading) Regulations, 2010; Mining (Mineral Beneficiation) Regulations, 2010; Mining (Environmental Protection for Small Scale Mining) Regulations, 2010; Mining (Safety, Occupational Health and Environmental Protection) Regulations, 2010; Mining (Radioactive Minerals) Regulations, 2010; Mining (Diamond Trading) Regulations, 2003; Mining (Mineral Controlled Area) Regulations, 2001;Mining (Salt and Iodations) Regulations, 1999; and Mining (Dispute Settlement Resolution) Rules, 1999.

The following key fiscal terms apply to the mining sector in Tanzania:

Table 1: Key fiscal terms applying to mining companies during the reporting period

	Fiscal Term	Description
1.	Royalty	Royalties are chargeable on the gross back value of minerals produced under license at the rate of 5 per cent for uranium, gemstones and diamonds, and 4 per cent and 3 per cent respectively for metallic minerals including gold, and other minerals. Gross value is defined under the Mining Act to mean the market value of minerals at the point of refining or sale.
2.	Corporate Tax	Corporate tax is payable under the Income Tax Act, 2006 (Income Tax Act Revised Edition) at a rate not exceeding 30%.
3.	Value Added Tax	VAT special relief is limited to cover only exploration and prospecting activities, while excise duty exemptions abolished.
4.	Expenditure on Another License	Expenditure on prospecting and mining operations in respect of another license area may, for the purpose of ascertaining taxable income, be treated as though it was expenditure incurred in respect of the mining licenses.
5.	Depreciation allowance for capital expenditure	Depreciation is deducted at the rate of 100 per cent on capital expenditure for exploration and development.
6.	Loss carry-forwards	Losses may be carried forward indefinitely until recovered against income.
7.	Withholding tax on dividends	The rate is 10 per cent.
8.	Withholding tax on interest	Withholding tax on the interest on foreign loans is at the rate of 10 per cent and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
9.	Withholding tax on payment for technical services and on management fees	This withholding tax is capped at the rate of 5 per cent (entities with Mineral Development Agreements –MDAs-- signed before 2014 pay 3%), where the technical service fee or the management fee is paid to a resident person, or 15 per cent on a non-resident person.
10.	Customs duty on imports of mining equipment and supplies	Import duties under the terms of the Customs Traffic Act by a mining company or its subcontractors are at a 0 per cent rate during exploration and in the first year of operation; thereafter it will not exceed 5 per cent.
11.	Tax stability guarantee	Special Mining License holder may enter into an MDA with the government and receive a tax stabilization assurance for a large investment project of over US$100 million for the full life of the project with review milestones every 10 years.
12.	Capital Gains Tax	The rate is 30% for corporate entities in Tanzania.

3.1.2. Oil and Gas Sector

The Ministry of Energy and Minerals has the overall responsibility of developing policies and overseeing oil and gas operations in Tanzania. The Petroleum Upstream Regulatory Authority regulates upstream operations. The Energy and Water Utilities Regulatory Authority (EWURA) is responsible for regulating midstream and downstream activities. The Tanzania Petroleum Development Corporation serves as the National Oil Company. All of these agencies excluding EWURA come under the Ministry of Energy and Minerals (MEM) and serve its legal and policy implementation arms.

The oil and gas sector is regulated by the Petroleum Act, 2015 and the Oil and Gas Revenues Management Act, 2015. Other key laws for managing oil and gas include the Written Laws (Miscellaneous Amendments) Act, 2017; the Natural Wealth and Contracts (Review and Renegotiation of Unconscionable terms) Act, 2017; the Natural Wealth and Resources (Permanent Sovereignty) Act, 2017; the Constitution of Tanzania, 1977; the Income Tax Act, 2004; and the Environmental Act, 2004.

The following key fiscal terms emanating from the Income Tax Act, 2004 and the Model Production Sharing Agreement (MPSA) (2013) apply to the petroleum sector in Tanzania:

Table 2: Fiscal regime of the petroleum sector during the reporting period

Fiscal Term	Brief Description
Royalty	1. This is based on the total production value and payable by TPDC at the rates of 12.5 per cent for onshore and 7.5 per cent for offshore operations. 2. Under most PSAs currently in force, a royalty is payable out of TPDC's share of profit hydrocarbons. The 2008 and 2013 MPSAs provide for settlement out of gross production before operation of the sharing formula. The rate specified is 7.5% (as opposed to the 5% provided for under the PSA model gas terms, formerly provided on the TPDC website).
Cost Recovery	Cost recovery is limited to 50% of production (net of royalties) in any period. The model gas terms provide a more generous 70%. Profit hydrocarbons are shared based on production volumes as in previous MPSAs.
Petroleum Profits	After deduction of cost, the profit petroleum is shared between the contractor and TPDC.
Additional Profit Tax	The 2013 MPSA, like its 2008 predecessor, includes an "Additional Profits Tax" based on an R-factor calculation.
Income Tax	1. Corporate tax in Tanzania is 30%. 2. A PSA contractor is subject to income tax on sales of profit oil or gas and cost recovery oil or gas with deductions as set out in the Income Tax Act ("ITA"). This calculation is entirely separate from the production sharing formula in the PSA, and any income tax payable is due from the contractors' share (i.e. it is not carved out of the state share).

	3. If the contractor consists of more than one legal entity each is required to calculate and pay its income tax separately and submit a separate return. 4. A lower rate of 25% applies for the initial three years for companies newly listed on the Dar es Salaam stock exchange ("DSE") that have issued at least 30% of their share capital to the public
Branch P6rofit Tax	Applies on repatriated income. Repatriated income is calculated according to a specific formula based on movements in the branch balance sheet and the maintenance of a form of tax retained earnings account
Withholding Tax	Withholding tax of 10% is applied to dividend distribution by the contractor in the event of repatriating profit.
Annual License Fee	The contractor pays the following charges indexed to US$ inflation rates: 1. 50 US$/sq. km for the initial exploration period; 2. 100 US$/sq. km for the first extension period; and 3. 200 US$/sq. km for the second extension period.
Import Duty Exemption	All equipment and material etc. imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
Capital Gains Tax	30% for corporate entities. This applies to land, buildings, and shares or securities held as investments. There is an installment tax due at the time of transfer of land or buildings, which is 10% for resident persons and 20% for non-resident persons. The installment tax is payable before the title in land or shares can be transferred.
Asset Sale	Sale of assets may also attract VAT at 18% (collected from the buyer and payable to the revenue authority by the seller) and stamp duty at 1% (payable by the purchaser unless the sale and purchase agreement states the liability is on the seller).
TPDC Equity	Both the 2008 and 2013 MPSAs provide a minimum TPDC equity entitlement of 25% with a carry arrangement on favorable terms. Older PSAs provide much lower equity entitlements, mostly in the range of 10 – 15%.
Bonuses	Commencing with the 2013 MPSA, Signature bonus: not less than USD 2.5 million; Production bonus: not less than USD 5 million on commencement of production from each development license area in the contract area.
Ring Fencing	There are ring fencing provisions applicable to specific industries and sectors, e.g. petroleum operations. Income arising from one PSA may not be offset by costs of losses arising from another PSA held by the same entity
Transfer Pricing	The ITA includes transfer pricing provisions and these are applied in practice by the revenue authority. The Ministry of Finance has issued detailed transfer pricing regulations to support the transfer pricing provision in the ITA. PSAs also generally include their own detailed transfer pricing rules which apply for the purposes of sharing profit oil or gas and calculating cost recovery.

Losses	Subject to triggering change in control provisions (i.e. a change of more than 50% of the underlying direct or indirect ownership of the Tanzanian entity) and the "same business" test, losses can be carried forward indefinitely. There are no provisions to allow carry back of losses.
Interest deductibility and thin capitalization	The ITA limits interest deductions for "exempt controlled resident entities" on the basis of a maximum debt-to-equity ratio of 7:3. The total amount of interest expense that an entity may deduct as an allowable expense for corporation tax purposes should not exceed the interest equivalent to that arising under a debt to equity ratio of 7:3. Any additional interest expense on debt exceeding this ratio is disallowed
Farm Out	In practice, farm out transactions are treated as disposals of assets, with proceeds allocated to the tax written down values of the assets disposed. Farm out transactions may be subject to VAT at 18%.

Source: (Tanzania Petroleum Development Corporation)

3.2. License Allocations

The Mining Act, 2010 as amended on June 2017, regulates all matters pertaining to granting rights and licenses. The Ministry of Energy and Minerals grants mining licenses in Tanzania on a "first-come-first-served" basis. Parts IV and V of the Mining Act detail the process of awarding or transferring mining license, information required from the recipients and technical and financial criteria for evaluating applications. (For more details, see: https://mem.go.tz/wpcontent/uploads/2014/02/0013_11032013_Mining_Act_2010.pdf; http://parliament.go.tz/polis/uploads/bills/1498723111-EXTRACTIVE%20INDUSTRY%20AND%20FINANCIAL%20LAWS-4.pdf).

Below is a description of the types of mining licenses issued in Tanzania, which facilitate the prospecting, production, trading, processing of mineral resources. We also describe below licenses awarded and transferred from 1st July 2015 to 30th June 2016.

Table 3: Types of mining licenses issued in Tanzania

	Type of License	Description
1.	Prospecting License	Prospecting License (PL) is issued for an initial period of 4 years for a maximum area of 300 km^2. It may be renewed for a 3-year period followed by a final 2-year period. Following each renewal period, 50% of the license area must be relinquished. A PL for gemstones cannot exceed two years and is not subject to renewal. A maximum area of 10 km^2 is allowed for a PL for gemstones and building materials.
2.	Retention License	Retention License (RL) is issued to a holder of a Prospecting License, other than a Prospecting License for building materials or gemstones. It is particularly issued when a significant ore body has been identified through a feasibility

		study and cannot be developed due to difficult market conditions. The RL is granted for a period not exceeding 5 years and may be renewed for additional single period of 5 years.
3.	Special Mining License	Special Mining License (SML) is issued to only large mining operations with over US$100 million investments for the purpose of producing minerals. The license allows the extraction of minerals in an area of a minimum size of 35 km^2 other than superficial and 70 km^2 superficial. It is granted for a period covering the life of the mine or a period not exceeding 25 years. The SML can only be renewed for a period not exceeding twenty-five years.
4.	Mining License	Covering an investment between US$100,000 to US$100,000,000, a Mining License (ML) is granted for a period not exceeding 10 years and may be renewed for the same duration. The Mining Act requires that the size of each ML shall be 10 km^2 for all minerals except gemstones and building materials. The ML allocates a maximum area of 1 km^2 for building materials.
5.	Primary Mining License	Primary Mining License (PML) is only granted to Tanzanian nationals. It is granted for a period of 5 years and may be renewed for the same duration. The Mining Act allows the conversion of a PML or several PMLs into a Mining License. The PML holders are allowed to undertake mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials.
6.	Broker License	Broker License is only issued to Tanzanian nationals and allows them to buy minerals and sell to dealers within the country.
7.	Dealer License	Dealer License allows the buying of minerals within the country and exporting them to overseas. The license may be granted to Tanzanians or joint ventures where the local shareholding constitutes not less than 25% of the company.
8.	Smelting License	Smelting License (SL) can be issued under this category to companies and individuals interested in establishing metal smelting facilities. In the same vein, the Act also allows the issuing of a Refining License to process minerals in Tanzania.

Table 4: Licenses awarded and transferred from 1, July 2015 to 30, June 2016

S/N	Type of License Description	Number of License Awarded	Number of License Transferred
1	Prospecting License	144	1
2	Retention License	0	0
3	Special Mining License	1	0
4	Mining License	17	6
5	Primary Mining License	5849	0
6	Broker License	0	0
7	Dealer License	0	0
8	Smelting License	0	0

Source (the Ministry of Energy and Minerals)

In the oil and gas sector, the Petroleum Upstream Regulatory Authority is mandated under Sub-Part II of the Petroleum Act (2015) to grant exploration and development licenses.

The Exploration License, which is granted to the Tanzania Petroleum Development Corporation, is given for an initial term of 4 years. The license can be extended for a further two terms; the first extension lasts 3 years and the second 2 years. Depending on the location, the Minister may grant a final 1-year discretionary extension of the license. The Development License is granted to a holder of an exploration license for a period of 25 years, and is subject to the approval of the Cabinet. Any additional extension must also be approved by the Cabinet.

Sub-Part II of the Petroleum Act, 2015 details the process of awarding or transferring oil and gas licenses, information required from the recipients and technical and financial criteria for evaluating applications. (see: http://www.teiti.or.tz/wpcontent/uploads/2014/03/The-Petroleum-Act-2015.pdf). During the reporting period, according to the Tanzania Petroleum Development Corporation, Tanzania did not grant exploration and development licenses, and there were no license transfers.

3.3. Mining and Oil & Gas Registers

Pursuant to the requirement of the Mining Act, 2010, the Ministry of Energy and Minerals maintains a central register of all mineral rights. An online portal, the central register allows registered users to undertake renewals, relinquishment, cancellations of licenses and to make online payments. The central register is accessible at: http://portal.mem.go.tz/map/

Under Section 84 of Petroleum Act, 2015, the Petroleum Upstream Regulatory Authority maintains a Petroleum Registry of petroleum agreements, licenses, permit authorizations and any change in interests of an existing petroleum agreement, permit or license. The Petroleum Registry contains information on licenses, permits or petroleum agreements, including applications for grants, assignments, renewal, surrender, termination and revocation. The Petroleum Registry also contains a record of any court decision including arbitration, award, deeds or instruments related to the license. The information recorded in the registry is public except as otherwise provided by law.

3.4. Contract Transparency

As noted in the last scoping report, in December 2016, the Ministry of Energy and Minerals communicated with extractive companies that had entered mineral development or production sharing agreements with the government. The Ministry informed them that it plans to publish the agreements on its website, and requested comments on the disclosure. Two companies, British Gas and Statoil, responded, noting the need to protect proprietary information and to undertake an awareness-raising campaign for the public before the disclosures of the agreements are made. The Ministry replied to the companies and proposed that the two companies and the Tanzania EITI Committee meet to discuss the way forward. At the time of this scoping study, no agreement was published on the website because the Tanzania EITI Committee and the two companies had not yet met. However, PSA with PanAfrican Energy and amendments to PSA with ExxonMobil and Statoil are publicly available (See: http://resourcecontracts.org/countries/tz).

3.5. Beneficial Ownership

The Tanzania EITI Committee published a roadmap for the regular disclosure of information on beneficial ownership of the extractive companies. The Committee also developed a definition of beneficial ownership in the context of Tanzania and a materiality threshold of 1% for disclosure. In February 2016, the Committee also commissioned a study for disclosing the beneficial ownership of sixty-eight extractive companies that had participated in the reporting of the Fifth and Sixth Tanzania EITI Reports. Through the study, which was published in July 2017, fifty-four companies (33 mining and 22 oil and gas) provided data. Twenty-three out of the fifty-four companies provided details of entities/persons with which they are cooperating - contractors and joint venture, etc. Eight companies disclosed natural person as beneficial owners. Thirty-one companies declared their beneficial owners as a combination of company and individuals. Eleven companies disclosed company as beneficial owner. Twenty-five companies disclosed persons with influence over the actions or management of their companies. Two companies disclosed existence of politically exposed persons (PEP) within their companies (See details of the disclosure and definition of beneficial ownership in Tanzania at: http://www.teiti.or.tz/wp-content/uploads/2017/10/Report-on-Disclosure-of-Beneficial-Ownership-of-the-Extractive-Companies-in-Tanzania.pdf).

3.6. State Participation

Section 10 (1) of the Written Laws (Miscellaneous Amendments) Act, 2017 states that the "Government shall have not less than 16% non-dilutable free carried interest shares in the capital of a mining company" operating under a Special or Mining License. Under Section 10 (2) of the same Act, "In addition to the free carried interest shares, the Government shall be entitled to acquire, in total, up to fifty percent of the shares of the mining company commensurate with the total tax expenditures incurred by the Government in favour of the mining company."

The government directly participates in mining operations through the State Mining Corporation (STAMICO), which was established in 1972 under the Public Corporations Act, Cap. 257. STAMICO is involved in a number of mining operations in Tanzania, and it is required to make payments to the government as other extractive companies.

STAMICO owns Biharamulo Gold Mine (formerly Tulawaka) through its subsidiary, STAMIGOLD Company Limited. STAMIGOLD owns 99% of the shares, while 1% share is held by the Treasury Registrar of the Ministry of Finance and Planning. STAMICO is in a 50-50 joint venture with Tanzanite One at Mererani, Arusha. The Corporation also owns 99% of the shares of the Kyerwa Tin Company Limited, which buys cassiterite from small scale miners in northwestern Tanzania. The remaining 1% share is held by the Treasury Registrar.

STAMICO has fifty-four active and inactive prospecting licenses. The details of the licenses, including their geographical coordinates, are available at the Corporation's website (See http://www.stamico.co.tz/prospecting-licences-2015/). Projects under development, which are not currently producing minerals, consist of Buckreef Gold Mine, Buhemba Gold Mine and Kiwira Coal Mine.

Under the Petroleum Act, 2015, the state shall own at least 25 percent in each oil and gas field in Tanzania. The Tanzania Petroleum Development Corporation (TPDC), which was established under GN No. 140 of 1969, serves as the government's vehicle of participating in the development of oil and gas resources. Therefore, under the law, oil and gas companies interested in operating in Tanzania are required to partner with TPDC and enter into Production Sharing Agreements (PSAs) with MEM and the Corporation.

According to information provided by TPDC officials, currently, there are thirteen PSAs in place.[4] The TPDC owns the licenses of the blocks subject to these agreements. The government also reserved blocks 4-1B and 4-1C for TPDC in 2013, with a view to building its operational capacity. Prior to this period, the TPDC engaged acreage development with international oil companies. The award of the blocks is designed to make the TPDC an operator in its own right and undertake exploration and drilling activities. To date, the TPDC has completed 2D-seismic surveys of the blocks.

The TPDC has currently one subsidiary, GASCO, which was established following the adoption of the Petroleum Act, 2015. The TPDC is in partnership with Shell, Statoil, ExxonMobil, Pavilion and Ophir Energy on the construction of two-train onshore Liquefied Natural Gas terminal at Likong'o village in Lindi, Tanzania. TPDC owns the title deed of the 2,071.705 hectares of land that have been set aside for the construction of the terminal, and participates in the project as its equity. The start date of the construction has not yet been finalized.

[4] The PSAs are with the following companies: 1) British Gas(BG)- Block-1; 2) Statoil- Block 2; 3) British Gas (BG)- Block-4; 4) Heritage Rukwa (Tz) – Rukwa South; 5) Heritage Rukwa (Tz)- Kyela Block; 6) Jacka Resources- Ruhuhu; 7) Beach Petroleum - Lake Tanganyika South; 8) Swala Energy - Kilosa-Kilombero (KK); 9) Swala Energy Tz - Pangani Block; 10) PanAfrican Energy T– SongoSongo; 11) Ndovu Resources - Ruvuma (Lindi & Mtwara); 12)Ndovu Resources - Nyuni; 13) Ndovu Resources – Nyuni Area Block; and 14) Maurel et Prom - Mnazi Bay Block.

4. Exploration, Production and Exports

According to the TPDC, eight gas companies are now involved in exploration activities in the gas sector.[5] A number of exploration/prospective projects are also ongoing in the mining sector. Annex One of this scoping study describes these projects.

From July 1, 2015 to June 30, 2016 Tanzania produced gold, diamond, silver, copper, tanzanite, coal and tin. Annex Two describes volumes of the minerals produced and exported as well as their export values during the reporting period. During this period, Tanzania also produced 40, 296.03 standard cubic feet of natural gas in Songosongo and Mnazi Bay fields. SongoSongo contributed 27, 570.5 of the production and Mnazi Bay the remaining 12,725.53. Tanzania does not currently export gas, only minerals.

5. Revenue Collection

A number of government agencies and local government authorities collect revenues from the extractive companies operating in Tanzania. The Office of the Controller and Auditor General (CAG) audits the revenues and expenditures of these collecting authorities. Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised in 2000) and Section 30 (1) of the Public Finance Act No. 6 of 2001 (revised in 2004) mandate the Office of the Controller and Auditor General to audit the collecting authorities.

The Ministry of Energy and Minerals (MEM), which sets policies and strategies for exploiting mineral and petroleum resources, is responsible for collecting royalties, permit fees, annual rental fees and other charges from oil, gas and mining companies. The Tanzania Revenue Authority (TRA) has the responsibility of collecting non-sector taxes including corporate income tax, skills development levy, value added tax, import duty and excise duty. The Treasury Registrar of the Ministry of Finance has the responsibility of collecting dividend payments, particularly from the companies where the State has shares. The Treasury is also responsible for collecting revenues in the event that a company that the State owns shares is sold.

The Local Government Finance Act of 1982 mandates Local Government Authorities to collect a levy from extractive companies with offices in their respective jurisdictions. Under Section 6 (1) (u) of the Act, the current rate of the local levy is up to "0.3% of the turnover net of the value added tax and the excise duty." Local governments currently collecting payments from oil, gas and mining companies are Biharamulo, Chunya, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, - Simanjiro, Tanga, and Tarime.

The TPDC, as a National Oil Company collects a number of revenue streams from oil and gas companies. Under Section 6 of the Oil and Gas Revenue Management Act, 2015 the TPDC is authorized to collect non-tax revenues such as royalty, protected gas revenue, additional gas revenue, Government Profit share as per production sharing agreement, surface rentals or annual

[5] These companies are: 1) British Gas (BG)- Block-1 and Block 4; 2) Statoil- Block 2; 3) Heritage Rukwa (Tz) – Rukwa South; 4) Heritage Rukwa (Tz)- Kyela Block; 5) Jacka Resources- Ruhuhu; 6) Beach Petroleum - Lake Tanganyika South; 7) Swala Energy - Kilosa-Kilombero (KK) and Kilosa Block; and 8) Ndovu Resources - Nyuni.

block fees, signature bonuses and training fees. Under the Act, the TPDC is allowed to retain surface rentals or annual block fees, signature bonuses and training fees for purposes of developing the oil and gas sector in Tanzania.

During the reporting period, TPDC paid royalties to the Ministry of Energy and Minerals. However, as of 2017, the Ministry of Finance opened a special account at the Bank of Tanzania for the deposit of funds generated from oil and gas sector as provided in the Oil and Gas Management Act 2015. TPDC is now depositing royalty, Profit share per production sharing agreement to the Treasury through that account. TPDC also pays to TRA corporate tax from its profit share in respect of Songo Songo PSA Development licence.

6. Revenue Allocations

According to the Ministry of Finance and Planning, revenues from extractive sector are recorded in the national budget, particularly in the financial statements and revenue book (Volume I) under the vote provided for by the Ministry of Energy and Minerals. And the Tanzania Revenue Authority is currently in the process of referencing all revenues, including those from the extractive industry, to the IMF Government Finance Statistic (IMF – GFS) Codes.

The Budget Act of 2015 mandates revenue transfers between national and national sub-national entities (http://parliament.go.tz/polis/uploads/bills/acts/1452061777-ActNo-11-2015-Book-11-20.pdf). It also provides provisions for auditing expenditures. In Tanzania, transfers of extractive revenues to sub-national entities are not made separately from other revenues. Revenues from all sources are put in a consolidated account from which the Government provides allocations to spending entities such as sub-nationals. Spending allocations are approved by the National Assembly.

In July 2015, the National Assembly passed the Oil and Gas Revenue Management Act. The Act establishes the Oil and Gas Fund and notes that in areas where oil and gas activities are undertaken, the Local Government Authorities (LGAs) shall receive revenue from a service levy following the approval of the National Assembly (See Section 17 (3) of the Act: http://bunge.go.tz/polis/uploads/bills/acts/1452057603-ActNo-22-2015-Book-21-25.pdf).
Under Section 18, the Act provides provisions for transparency and accountability, including parliamentary oversight. The Government developed regulations for implementing the Act, and they are in the process of being signed by the Minister for Finance and Planning.

The budget process in Tanzania involves the determination of resources and their uses for the attainment of government objectives. The budget process is a cyclical process that is ongoing throughout the year, and it is comprised of stages which feed into one another in a circular process. The four main phases are: 1) budget formulation (Planning how to spend the money); 2) debating and approval of the budget in the National Assembly; 3) budget execution (spending the money); and 4) oversight and control.

The various phases of the budget process overlap. At any given point in the year, there may be multiple phases of the budget process occurring. For instance, while the coming year's budget is being prepared, the current year's budget is being executed, and the previous year's budget is being scrutinized. This means there are multiple opportunities for intervention at any point during the year.

At the budget formulation stage, detailed macroeconomic forecasts on future growth, inflation and external trends are made. Resource projections are also made during this stage. When these steps are completed, the government then formulates goals, objectives and budget priorities, which should be achieved in the forthcoming financial year. The Inter–Ministerial Technical Committee (IMTC) scrutinizes a budget paper before submission to the Cabinet for approval. The budget paper is then discussed and approved by the Cabinet before it is submitted to National Assembly.

The process of debating and approving the budget at the National Assembly starts with discussions by Sector Committee, which review Budget Estimates. Following the review, the budget is tabled for parliamentary debate and authorization. The major components of the parliamentary debate and authorization are a Public Speech on macroeconomic performance and projections by the Minister of Finance and Planning; a presentation of the government budget proposals to the National Assembly by the Minister through a budget speech; parliamentary debates/discussions on sector estimates submitted by each government minister; parliamentary approval of estimates and passing an Appropriation Bill; and parliamentary approval and passing of a Finance Bill, which empowers the Minister for Finance to raise money and finance the budget.

The budget execution phase involves the collection and accounting for revenue, provision of services through the recurrent budget and implementation of development projects. Key documents that guide budget execution include revenue and expenditure estimates books, action and cash-flow plans and budget memorandum.

Budget oversight is provided through three parliamentary committees: 1) the Public Accounts Committee responsible for the oversight of the Central Government i.e. Ministries, Independent Government Departments and Executive Agencies; the Local Government Accounts Committee responsible for the oversight of the Local Government Authorities; and the Parastatal Organization Accounts Committee responsible for the oversight of public authorities and other bodies. The committees discuss reports by the Office of Controller and Auditor General after they are submitted to the National Assembly. Following their deliberations, the parliamentary oversight committees are required to prepare and submit reports to the National Assembly, which may include comments and recommendations.

Budgeting and audit reports can be accessed at the following links: http://www.mof.go.tz/index.php?option=com_content&view=article&id=22&Itemid=452;http://nao.go.tz/?cat=17. The Bank of Tanzania, the Ministry of Finance and Planning, National Bureau of Statistics and the National Audit Office routinely publish information on revenue distribution in Tanzania. See: http://www.mof.go.tz/index.php?option=com_content&view=section&id=4&Itemhttp://www.bo

t.go.tz/Publications/publicationsAndStatistics.asp?sec=Financial_Statementsid=642 , http://www.nao.go.tz/financial-year-201415-2/Andhttp://www.nbs.go.tz/

7. Social and Economic Spending

The Tanzanian law requires the mining companies (not oil and gas companies) to undertake Corporate Social Responsibility (CSR) projects. Article 105 of the Written Laws (Miscellaneous Amendments) Act 2017 requires that "(1) A mineral right holder shall on annual basis, prepare a credible corporate social responsibility plan jointly agreed by the relevant local government authority or local government authorities in consultation with the Minister responsible for local government authorities and the Minister of Finance and Planning." The law requires that the plan take into account environmental, social, economic and cultural activities based on local government authority priorities of host community.

Section 15 of the Tanzania Extractive Industries (Transparency and Accountability) Act requires the extractive industries, including oil and gas companies, to submit an annual report on CSR projects to the Tanzania EITI Committee.

According to the EITI Standard, "quasi-fiscal expenditures include payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process." During the conduct of the scoping study, evidence of quasi-fiscal expenditures by state-owned enterprises in Tanzania was not found.

Mineral production is mainly concentrated in northern and southern regions of Tanzania. Gas is produced only in southern regions of Mtwara and Lindi. According to the Ministry of Energy and Minerals, in 2016, large-scale mining operations employed 6501 people. The oil and gas sector generates much less employment than the mining sector. Overall, the extractive sector contributes less than 1% of the formal employment in Tanzania. According to the Tanzania Bureau of Statistics, in 2015, the formal sector employed 2.3 million persons.[6]

In the 2015/2016 fiscal year, based on this scoping study, the preliminary government revenues collected from the extractive companies is 547, 171, 999,937.05 Tanzanian Shillings. According the Bank of Tanzania, the total government revenue collection from all sources for the same period was 13.9 trillion Tanzanian Shillings.[7] The extractive sector therefore accounted for 3.94% of the total government revenue collection. According the Bank of Tanzania, extractive sector represented 4% of the GDP and 27.6% of Tanzania's total exports of the 2015/2016 fiscal year.[8]

[6] See: http://www.nbs.go.tz/nbstz/index.php/english/statistics-by-subject/labour-statistics/838-formal-sector-employment-and-earnings-survey-2015-tanzania-mainland

[7] See the 2015-216 Annual Report of the Bank of Tanzania at: http://www.bot.go.tz/Publications/EconomicAndOperationsAnnualReports/BOT%20ANNUAL%20REPORT%202015-16.pdf

[8] Ibid.

8. Outcomes and Impact

The EITI has had a visible impact on the management of the extractive sector in Tanzania. According to the national secretariat, the impact can be seen on three different fronts. First, the local councilors in oil gas and mining producing districts such as Geita, Kahama, Lindi and Mtwara, which are directly elected by the local populations, have access to information on extractive revenues collected by local government authorities in their respective areas through council meetings which every citizen is allowed by law to participate. The information, which is provided through the EITI report, allows the councilors to hold local authorities accountable on financial matters. Second, recognizing that the EITI provides an opportunity to increase domestic revenues, the government is keen on seeing the inclusion of artisanal and small-scale operators in the initiative's reporting process. Finally, the EITI is helping widen the space for increased disclosures. For instance, the implementation of the EITI led to the disclosure of beneficial ownership of eight extractive companies. It is also facilitating the establishment of a central register of beneficial ownership information of the extractive companies in Tanzania.

9. Scope of the Eighth TEITI Report

The section outlines the scope of Tanzania's Eighth, 2015/16 EITI Report. Among other things, it sets out the materiality threshold for participating in the report, the reporting companies and the reporting government agencies. It also outlines the payments, revenues, benefits and expenditures to be covered by the report, as well as the process for other disclosures to be made such as contracts, beneficial ownership and local content.

9.1. Materiality

Our proposed materiality threshold is 300 million Tanzanian Shillings. Table Five outlines payments used for establishing materiality and their respective percentage contribution to the preliminary government receipts. The proposed materiality represents 0.0548% of the preliminary government receipts of 547, 171, 999,937.05 Tanzanian Shillings from the extractive companies from July1, 2015 to June 30, 2016.

Fifty-three private and state-owned enterprises and one individual meet the proposed materiality threshold. These extractive companies contributed 95.05% of the preliminary government receipts. These companies shall be required to participate in the Eighth, 2015/16 EITI Report. Annex Three provides a list of the 54 companies and individual that meet the materiality threshold and STAMICO, which shall participate in the reporting by virtue of being a state-owned company. Annex Four provides a list of 1232 companies and individuals that did not meet the proposed materiality threshold. These companies represent 4.95% of the preliminary government receipts.

For the purpose of reconciliation, the reporting entities shall be required to provide justification for any discrepancy between individual financial flows exceeding 1 million Tanzanian Shillings. Finally, the reconciliation exercise of material payments should be concluded when the discrepancy is less than 1% of the total reported company payments and government revenues.

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Table 5: Payments used for establishing materiality threshold

PAYMENT MADE TO TRA AMONG 1287 COMPANIES AND INDIVDUALS FROM EXTRACTIVE INDUSTRY			
	%	**Tax Code**	**Amount Paid/Received**
Corporate Tax	38.16%	Cor	208,782,594,643.78
Motor Vehicle tax Cab	0.00%	MVC	15,686,250.00
Skills and Development Levy	4.91%	SDL	26,872,299,222.93
Personal Income Tax	0.00%	PIT	7,884,050.00
Sole Proprietor-Presumptive Tax	0.00%	PIP	183,600.00
Income Tax Interest and Penalty	0.04%	PEN	194,563,969.44
Airport Departure Charges	0.01%	STA	45,190,000.00
Stamp Duty	0.05%	STP	254,363,958.86
Ben Night Levy	0.00%	BN	4,518,203.20
Excise Duty on Natural gas	1.99%	NGI	10,884,771,901.73
Motor Vehicle Information Search fee	0.00%	MVS	1,469,986.53
Motor Vehicle Annual fee	0.00%	MVA	1,147,500.00
Customs Processing fee and Destination Inspection fee	2.31%	CP&DI	12,637,407,593.40
Import Duty	3.68%	IMD	20,125,908,046.00
Excise Duty.	0.42%	EXO	2,310,647,299.41
Fuel Levy	0.44%	FL	2,415,850,063.53
Petroleum Levy	2.28%	PL	12,473,313,157.00
Railway Development Levy	1.93%	RDL	10,565,861,764.00

TOTALPAYMENT TO GOVERNMENT THROUGH TRA	56.22%		307,593,661,209.81
PAYMENT MADE TO MEM AMONG 1287 COMPANIES AND INDIVDUALS FROM EXTRACTIVE INDUSTRY			
	%		Amount Paid/Received
License and Permits fee	0.11%		596,107,933.09
Royalty in Minerals	36.03%		197,125,335,923.35
Tender Documents	0.15%		840,000,000.00
Annual Rental fee	3.72%		20,364,943,767.77
Application fee/ Preparation fee	0.41%		2,245,527,417.03
TOTAL PAYMENT TO GOVERNMENT THROUGH MEM	40.42%		221,171,915,041.24
PAYMENT MADE TO TPDC AMONG 1287 COMPANIES AND INDIVDUALS FROM EXTRACTIVE INDUSTRY			
	%		Amount Paid/Received
License fee	0.32%		1,742,601,840.00
Training fee	0.80%		4,380,488,028.00
Additional Gas	2.05%		11,235,000,000.00
Profit on Gas	0.19%		1,048,333,818.00
TOTAL PAYMENT TO GOVERNMENT THROUGH TPDC	3.36%		18,406,423,686.00
GRAND TOTAL	100.00%	-	547,171,999,937.05

9.2. Reporting Companies

Fifty-three companies and one individual meet the proposed materiality threshold for reporting. These companies and STAMICO, which are described in Annex Three, will be required to participate in the Eighth Report. These companies were selected from a universe of 1287 companies and individuals. STAMICO, which is a state-owned enterprise, will also be required to report.

9.3. Reporting Government Entities

The following government agencies shall be required to disclose revenues collected from the extractive sector during the reporting period: the Tanzania Revenue Authority, the Ministry of Energy and Minerals, the Tanzania Petroleum Development Corporation, the Ministry of Finance and Planning, the National Social Security Fund, and the Parastatal Pension Fund. The following local governments that host oil, gas and mining companies shall also be required to participate in the reporting: Biharamulo, Chunya, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, - Simanjiro, Tanga, and Tarime

9.4. Payments for Reconciliation and Project-level Reporting

The Eighth Report will cover the payments outlined in - Table - Six of this scoping study. for reconciliation. When requesting data on these payments from the government entities and extractive companies, they will be asked to report on a project-by-project basis and submit disaggregated data. The Tanzanian law requires the ring-fencing of oil, gas and mining projects.[9]

Some companies, namely cement companies, have mining licenses. For these companies, they will be asked to report only payments relating to their mining operations.[10] Only these payments will be reconciled with their corresponding receipts by the government.

Table 6: Flows of revenue streams during the reporting period

Paying Entity	Type of Payment	Receiving Entity

[9] See Section 65F(1) (a) -(c) and Section 65O (1) (a)-(c)of The Finance Act of June 2016: http://parliament.go.tz/polis/uploads/bills/1466686197-A%20BILL%20FOR%20THE%20FINANCE%20BILL,%202016%20(PRINTED)(THIRD).pdf

[10] The same principle will apply to any reporting entity with oil, gas and mining licenses, but whose core business is not in the extraction of mineral or petroleum resources.

Oil, Gas and Mining Companies, including State Mining Corporation and Tanzania Petroleum Development Corporation	Corporate Tax; Withholding Tax; Pay-As-You-Earn; Skills and Development Levy; Value Added Tax; Value Added Tax (on Imports); Excise Duty, Import Duty, Capital Gain tax and Stamp Duty; Fuel Levy(Petrol and Diesel); Petroleum Levy (Kerosene, Gas oil, and Motor Spirit); Railway Development Levy; Motor Vehicle Tax Cab; Personal Income Tax; Sole Proprietor- Presumptive Tax; Income Tax Interest and Penalty; Airport Departure Charges; Ben Night Levy; Excise Duty on Natural Gas; Motor Vehicle Information Search Fee; Motor Vehicle Annual Fee; Customs Processing Fee and Destination Inspection Fee	Tanzania Revenue Authority
Oil and Gas Companies	Protected Gas Revenue; Additional Gas Revenue; Profit per PSA; Royalties; Signature Bonus; License Fee; Training Fee; and Tariff on Use of Mtwara-Dar es Salaam Gas Pipeline	Tanzania Petroleum Development Corporation
Tanzania Petroleum Development Corporation	Protected Gas Revenue; Additional Gas Revenue; Profit per PSA; and Royalty in Gas.	Treasury - Ministry of Finance[11]
Mining Companies	Royalty in Minerals; Licenses and Permits Fee; Application/Preparation fee; Tender documents; and Annual Rental fee.	Ministry of Energy and Minerals
Oil, Gas and Mining Companies, including State Mining Company and Tanzania Petroleum Development Corporation	Dividends on Government Shares; and Revenues from Sale of Government shares.	Treasury - Ministry of Finance

[11] We note that although the Tanzania Petroleum Development Corporation was required to deposit these revenues to the Treasury, it transferred royalty to MEM during the reporting period. According to the TPDC, it now transfers these revenues to the Treasury because it now has a dedicated account in the Bank of Tanzania.

Oil, Gas and Mining Companies, including State Mining Company and Tanzania Petroleum Development Corporation	Local Levy	Local Government Authorities
Oil, Gas and Mining Companies, including State Mining Company and Tanzania Petroleum Development Corporation	National Social Security/ Parastatal Pension Contributions	National Social Security Fund/ Parastatal Pension Fund

9.5. Transactions of State-Owned Enterprises and Quasi-fiscal Expenditures

Both STAMICO and TPDC made payments to the Ministry of Energy and Minerals and the Tanzania Revenue Authority. As described above, the TPDC also collects payments from the oil and gas companies. The Eighth Report will capture payments by STAMICO and TPDC to government agencies. It will also report on payments that oil and gas companies make to the TPDC. Tanzanian laws do not require STAMICO and TPDC to make quasi-fiscal expenditures. Given this, and that the scoping study did not find their existence, the Eighth Report will not cover quasi-fiscal expenditures.

9.6. Local Content

Section 15 of the Tanzania Extractive Industries (Transparency and Accountability) Act, requires the extractive companies to submit an annual report containing information on local content. Given this requirement, the Eighth Report will disclose the amount of goods and services procured from local companies in Tanzania. Pursuant to a request by Tanzanian Parliamentarians, it will also disclose the number of foreign and Tanzanian nationals employed by extractive companies and the cost associated with each of these two employee categories.

9.7. Capital Expenditures

Section 15 of the Tanzania Extractive Industries (Transparency and Accountability) Act, requires the extractive companies to submit information on capital expenditures at every stage of investment. Extractive companies will be asked to submit data on their capital expenditures during the reporting period. In line with a request by Tanzanian Parliamentarians, extractive companies will also be asked to disclose the amount of any tax exemptions given during the reporting period.

9.8. Social Expenditures

Extractive companies will be requested to disclose all social expenditures including in-kind contributions. Extractive companies will also be asked to disclose the identity of the beneficiaries. Attempts will be made to reconcile these transactions with information from government agencies, if the latter was the beneficiary. In the event that reconciliation is not possible, unilateral company disclosures will be made.

9.9. Infrastructure Provisions and Barter Arrangements

Some extractive agreements might, according to the EITI Standard, involve "the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities." Tanzanian laws do not have provisions for such exchanges. Given this, and that the scoping study did not find the existence of such exchanges, the Eighth Report will not cover infrastructure provisions and barter arrangements

9.10. Sale of the State's Share of Production

During the conduct of the scoping study, instances where the state receives a share of the minerals produced in Tanzania were not found. However, the situation is different in the case of natural gas, given that the TPDC is entitled to receive a share of the production. On natural gas, the Eighth Report will disclose the revenues generated from the sale of TPDC's share.

9.11. Contract Transparency

As noted earlier, the Ministry of Energy and Minerals took steps to publish mineral development and production sharing agreements with the extractive companies. At the time of the publication of the Eighth Report, any published agreement will be noted in the final report.

9.12 Beneficial Ownership

The EITI Standard and the Tanzania Extractive Industries (Transparency and Accountability) Act, both include provisions for publishing individual names and shareholders who own interests in the extractive companies. The Eighth Report will request information on beneficial ownership of the extractive companies in Tanzania.

9.13. Transportation Revenues

The EITI Standard requires disclosure of details of arrangements in situations where government agencies and state-owned enterprises are involved in the transportation of oil, gas and minerals. These details include the transported product(s), route(s), relevant companies and government entities, including SOE(s), taxes, tariffs or other relevant payments. The Eighth Report will cover tariffs collected as a result of natural gas transported through Tanzania's two gas pipelines.

9.14. Reporting Templates

Annexes Five and Six provide two reporting templates, one for the government entities and another for the extractive companies, including state-owned enterprises. The templates have been tailored to facilitate reporting of all the payments for reconciliation as well as their corresponding revenues collected by the government. The templates also allow the reporting of local content, capital expenditure¸ and social expenditures.

9.15. Data Quality and Assurance

In order to ensure data quality, we suggest that the extractive companies provide the following assurances: 1) a senior manager, preferably the Chief Executive Officer, the Managing Director or the Chief Financial Officer, signs the completed reporting templates; 2) the submission of a copy of audited financial statements so that the Independent Administrator can review them and assess whether the assurance procedures applied to them conform to international audit standards; and 3) the external auditor certifies that the payments reported in the reporting templates are drawn from accounts audited to international standards. For government agencies and state-owned enterprises, the completed reporting templates must be signed by a senior manager and certified by the Office of the Controller and Auditor General. They should also submit a copy of their audited financial statements.

10. Conclusion and Recommendations

The preliminary data collected from the Tanzania Revenue Authority, the Ministry of Energy and Minerals and the Tanzania Petroleum Development Corporation suggest that from July 1, 2015 to June 30, 2016, the government collected 547, 171, 999,937.05 Tanzanian Shillings from the extractive companies. In preparing the Eighth Report of the Tanzania Extractive Industries Transparency Initiative for the period from July 1, 2015 to June 30, 2016, we propose the following key recommendations to the Tanzania EITI Committee:

Materiality Thresholds: We recommend a materiality threshold of 300 million Tanzanian Shillings. This means that all extractive companies that made payments above this threshold shall be required to participate in the report. For the purpose of reconciliation of company payments and government receipts, we recommend that the reporting entities provide justification for any discrepancy between individual financial flows that exceeds one million Tanzanian Shillings. Finally, we recommend that the reconciliation exercise should be concluded when the discrepancy is less than one percent of the total reported company payments and government revenues.

Reporting Entities: The Ministry of Energy and Minerals, the Tanzania Revenue Authority, the Tanzania Petroleum Development Corporation and the Ministry of Finance and Planning collect revenues from the extractive companies. We recommend that these government entities, as well as the National Social Security Fund (NSSF and Parastatal Pension Fund (PPF) disclose payments/revenues collected from the extractive companies. The following local governments, which collect revenues from oil, gas and mining companies, shall also report: Biharamulo, Chunya, Geita, Ilala, Kahama, Kilwa, Kinondoni, Kishapu, Mbeya, Mtwara, - Simanjiro, Tanga, and Tarime. As for the private sector, we recommend the reporting by the extractive companies provided in Annex Three of this scoping report.

Reporting Payments: We recommend the reporting of the payment streams described in TableSix of this scoping report. As recommended by the Tanzania EITI Committee in its review of this scoping report, only payments that contributed above 300 million Tanzanian Shillings will be reconciled. The payments that contributed less 300 million will be reported, but not reconciled. -

As in the last Tanzania EITI Report, we recommend the reconciliation of pay-as-you-earn, value added taxes, withholding taxes, NSSF and PPF contributions and their inclusion in the Eighth EITI Report as contextual information. They will be reported separately and will not be presented in conjunction with direct taxes. The currency of publishing the payments made by the extractive companies in the final report will be Tanzanian Shillings.

Reporting Production and Exports: The EITI requires the reporting of production and export data in the EITI report. In this regard, we recommend the collection of production and export data by company and commodity. The extractive companies should therefore report on both the volumes produced and the values exported.

Reporting Expenditures: As required by the Tanzania Extractive Industries (Transparency and Accountability) Act, we recommend that the extractive companies report local content as well as on social and capital expenditures.

Reporting Templates and Management Sign-off: Annexes Five and Six of this scoping report provide the reporting templates for collecting data. We recommend the review of these reporting templates, which will be updated following the Tanzania EITI Committee's selection of revenue streams for reconciliation. We also recommend that a senior company or government official sign-off the completed reporting templates depending on the reporting entity. The signing authority should attest that the data provided is complete and accurate.

Disaggregated Data: The EITI requires the disclosure of disaggregated data of company payments and government revenues. In particular, it requires that the publication of data in the EITI report by individual company, government entity and payment/revenue streams. We, therefore, recommend that the reporting entities provide disaggregated data as proposed in the reporting templates.

Data Quality and Assurance: Extractive companies' external auditors should certify that the payments reported in the reporting templates are drawn from accounts audited to international standards. On part of the government agencies, the Office of the Controller and Auditor General should certify that the revenues reported in the reporting templates are drawn from accounts audited to international standards and issue a confirmation letter to the Independent Administrator to this effect. We recommend the approval of these measures to ensure the quality, credibility and integrity of the submitted data.

Confidentiality: Data provided in reporting templates by reporting companies and government entities should remain confidential. In addition, the draft EITI report should remain confidential until its publication is authorized by the Tanzania EITI Committee. We recommend the adoption of these measures by the Tanzania EITI Committee to maintain confidentiality.

Annex 1: List of Prospective Mining Projects in Tanzania

	Project Name	Description
1.	Kabanga Nickel Project	The project is an active mine exploration project located 130 kilometers southwest of Lake Victoria in the Ngara District of the

		Kagera Region. The project is a joint venture between Xstrata Nickel and Barrick Gold Corporation. Kabanga has a total estimated Measured and Indicated Resource of 37.2 million tons of grading 2.63% nickel and an Inferred Resource of 21 million tons of grading 2.6% nickel. At full production, it is estimated that the project may produce more than 40,000 tons of concentrate nickel per year.
2.	Mchuchuma-Liganga Twin Projects	The projects are located in Ludewa District, Njombe Region, and 850 kilometers southwest of Dar es Salaam. The National Development Corporation (NDC) has partnered with Sichuan Hongda (Group) Co. Ltd (SHCL) to develop the projects. According to a study conducted for the NDC in 1997, Mchuchuma has a reserve of 536 million tons of coal, with proven reserve representing 159 million tones. The Liganga project life is expected to produce a total of 219 million tons of iron ore, 175,400 tonnes of titanium and 5,000 tonnes of vanadium. SHCL intends to invest US$ 1.3 billion dollars to develop the Mchuchuma coal mine and to build a thermal power station capable of generating 600MW. The generated power will be absorbed by the Liganga project and the rest will be connected to the national grid. SHCL also intends to invest USD 1.7 billion at the Liganga project. The Mchuchuma and Liganga projects are currently in the process of receiving investment incentives from the government.
3.	Nyanzaga Project	The project is located in Sengerema District, Mwanza Region, approximately 60 kilometers southwest of Mwanza City. Acquired by Acacia Mining Plc from Africa Barrick Gold in May 2010, the project is currently at an early stage of development. Indicated Resource Estimate stands at 3.75 million troy ounces of gold.
4.	Buck reef Gold Project	This project is located in Geita Region immediately to the south of Lake Victoria and it is 110km southwest of Mwanza. The project is operated by the Tanzania Royalty Exploration Company under joint venture agreement with STAMICO, each holding 55% and 45% shares, respectively. The project area comprises the dormant Buck reef Gold Mine and four prospects with known mineralization namely Buck reef, Buziba, Tembo and Bingwa. Exploration programs at Buck reef indicate a presence of 5.17 Mt of ore, grade 2.05g/t and a total minable gold of 0.34 Mil.Oz. (Measured Reserves); 38.97 Mt of ore, grade 1,12g/t and a total minable gold of 1.4 0 Mil.Oz. (Indicated Reserves); 5.23.35 Mt of ore, grade 0.98g/t and a total minable gold of 0.98 Mil.Oz (Inferred Reserves). Total Measurable and Indicate Reserves are 44.15 Mt of ore, grade 1.23 and a total minable gold of 1.74 Mil.Oz.

Source: (State Mining Corporation and the Ministry of Energy and Minerals)

Annex 2: Mineral production and exports from Tanzania from July 1 2015 to June 30, 2016

			PRODUCED	EXPORTED	
				TOTAL 2015/16	
Minerals		Unit	Weight	Weight	Value(USD)
Gold	L.C	tOz	1,503,677.11	1,503,677.11	1,646,213,198.53
	ASM	tOz	31,378.57	31,378.57	33,049,485.47
Diamond	L.C	ct	226,341.76	205,384.65	79,016,898.28
	ASM	ct	20,957.11	20,957.11	4,212,847.93
Silver		tOz	556,317.58	556,317.58	8,616,200.87
Copper		lb	15,803,003.40	15,803,003.40	34,841,285.38
Tanzanite	L.C	Kg	4,029.31	4,029.31	8,620,647.25
	ASM	Kg	11,958.11	11,958.11	17,135,783.86
Coal		Tonnes	240,772.82	40,616.00	1,597,125.86
Tin		Kg	133,726.52	133,726.52	1,116,741.11

Source (the Ministry of Energy and Minerals)

Annex 3: List of Extractive Companies Meeting the Proposed Materiality Threshold

		GRAND TOTAL PAID TO GOVERNMENT	Materiality %
	COMPANY NAME	AMOUNT_PAID	
1	GEITA GOLD MINING LIMITED	204,641,210,965.37	37.40%
2	NORTH MARA GOLD MINE LIMITED		11.06%

			60,526,277,819.95			
3	BULYANHULU GOLD MINE LIMITED		53,829,574,618.32		9.84%	
4	PANGEA MINERALS LTD		41,924,765,529.51		7.66%	
5	PAN AFRICAN ENERGY TANZANIA LIMITED		39,930,322,775.84		7.30%	
6	TANZANIA PORTLAND CEMENT CO LTD		27,989,698,616.80		5.12%	
7	TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)		15,571,288,360.00		2.85%	
8	SHANTA MINING COMPANY LIMITED		14,458,726,615.29		2.64%	
9	WILLIAMSON DIAMONDS LTD.		10,718,456,420.94		1.96%	
10	M&P EXPLORATION PRODUCTION TANZANIA LIMITED		5,822,310,874.40		1.06%	
11	TANGA CEMENT CO LTD		3,719,972,648.41		0.68%	
12	MBEYA CEMENT CO.LTD		3,229,352,440.51		0.59%	
13	MANTRA TANZANIA LIMITED.		2,909,793,333.52		0.53%	
14	BG TANZANIA LIMITED		2,581,314,545.33		0.47%	
15	SWALA OIL AND GAS (TANZANIA) PUBLIC LIMITED COMPANY		2,348,585,021.02		0.43%	
16	TANZANIA NATIONAL ROADS AGENCY		2,336,909,935.75		0.43%	
17	STAMIGOLD COMPANY LIMITED		2,135,333,904.83		0.39%	
18	CATA MINING COMPANY LIMITED		2,022,297,562.20		0.37%	
19	TANZANITE ONE MINING LTD		1,497,272,299.57		0.27%	
20	URANEX TANZANIA LIMITED.		1,165,095,401.00		0.21%	
21	MAWENI LIMESTONE LIMITED		1,067,764,711.65		0.20%	
22	STATOIL TANZANIA AS		1,019,116,892.96		0.19%	
23	KABANGA NICKEL COMPANY LIMITED		1,005,286,446.28		0.18%	
24	KERMAN + CO LLP		972,587,700.00		0.18%	
25	EL-HILLAL MINERALS LTD.		938,382,505.00		0.17%	
26	NGWENA LIMITED		878,611,650.00		0.16%	
27	LAKE CEMENT LIMITED		876,228,431.80		0.16%	
28	TANCOAL ENERGY LIMITED		794,828,227.59		0.15%	
29	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED		684,810,479.00		0.13%	

30	SHIELD RESOURCES LIMITED		681,211,650.00		0.12%	
31	MMG GOLD LIMITED		650,530,112.17		0.12%	
32	DODSAL HYDROCARBON & POWER TANZANIA LTD		596,374,646.76		0.11%	
33	ABG EXPLORATION LIMITED		595,432,603.61		0.11%	
34	PETROBRAS TANZANIA LIMITED		569,078,017.31		0.10%	
35	PAMOJA MINING COMPANY LIMITED		548,335,073.00		0.10%	
36	NYANZA MINES (T) LIMITED		539,707,460.55		0.10%	
37	H. J. STANLEY & SONS LTD.		529,196,183.66		0.10%	
38	LETICIA HERMAN KABUNGA		527,950,850.00		0.10%	
39	BEACH PETROLEUM (TANZANIA) LIMITED		525,638,348.26		0.10%	
40	TANZANIA AMERICAN INTERNATIONAL DEVELOPMENT CORPORATION 2000		520,890,463.00		0.10%	
41	TANZANITE ONE TRADING LIMITED		517,636,561.27		0.09%	
42	COLORJEWELS		496,759,620.00		0.09%	
43	HENAN AFRO-ASIA GEO-ENGINEERING		480,209,595.00		0.09%	
44	SEA SALT LIMITED		479,789,711.80		0.09%	
45	TOL LIMITED		471,217,855.41		0.09%	
46	EVEN ENTERPRISES COMPANY LIMITED		465,733,452.00		0.09%	
47	CCCC LTD-LWANJILO-CHUNYA RD PROJECT		466,583,913.10		0.09%	
48	CROWN LAPIDARY LIMITED		452,375,397.00		0.08%	
49	ACTIVE RESOURCES T LIMITED		430,356,500.00		0.08%	
50	NMDC LTD		426,675,210.00		0.08%	
51	JACKA RESOURCES LIMITED		424,189,920.00		0.08%	
52	BONITE BOTTLERS LTD		369,180,000.00		0.07%	
53	MINJINGU MINES & FERTILISER LTD.		329,698,028.00		0.06%	
54	TANZGRAPHITE (TZ) LIMITED		307,563,034.65		0.06%	
55	STATE MINING CORPORATION		76,904,529.89		0.01%	
	GRAND TOTAL		520,075,395,469.28		95.05%	

Annex 4: List of Extractive Companies Not Meeting the Proposed Materiality Threshold

		GRAND TOTAL PAID TO GOVERNMENT	Materiality %
	COMPANY NAME	**AMOUNT_PAID**	
1	ETABLLISSEMENTS MAUREL & PROM	298,431,641.07	0.05%
2	ERNEST MLINGI	289,291,450.00	0.05%
3	NEON GEMS	284,550,168.00	0.05%
4	MAGAMBA COAL LIMITED	280,980,000.00	0.05%
5	PAMBO MINING & GENERAL ENTERPRISES LIMITED	274,624,000.00	0.05%
6	EAGLE GOLD MINING	273,506,100.00	0.05%
7	KITUO CHA OLJORO	273,060,000.00	0.05%
8	MASEYU QUARRIES LIMITED	269,731,293.31	0.05%
9	BUSOLWA MINING LIMITED	253,669,017.00	0.05%
10	KERAI CONSTRUCTION LTD	233,158,066.50	0.04%
11	MAMBA CEMENT COMPANY LTD	228,040,800.00	0.04%
12	NEELKANTH SALT LIMITED.	226,507,228.50	0.04%
13	GULF CONCRETE CEMENT PRODUCTS.CO	212,123,484.00	0.04%
14	ANDREW MARX	208,065,860.95	0.04%
15	NATIONAL DEVELOPMENT CORPORATION	205,345,600.00	0.04%
16	JUBILEE RESOURCE LIMITED	204,351,000.00	0.04%
17	MEIS INDUSTRIES COMPANY LTD	197,089,200.00	0.04%
18	RESOLUTE (TANZANIA) LIMITED	192,485,279.91	0.04%
19	HG LIMITED	186,706,800.00	0.03%
20	SWALA GEM TRADERS LTD.	186,312,761.84	0.03%
21	NEELKANTH LIME LIMITED	181,210,694.20	0.03%
22	PANONE & COMPANY LIMITED	181,005,977.74	0.03%
23	REEF MINERAL LTD	179,907,000.00	0.03%
24	TANSINO QUARRIES LTD.	177,246,551.50	0.03%
25	DANGOTE INDUSTRIES LTD	174,813,550.00	0.03%
26	NACHI RESOURCES LIMITED	173,137,400.00	0.03%
27	CHARMING GEMS LIMITED	167,382,071.84	0.03%
28	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	166,145,497.95	0.03%
29	HENAN YUKUANG INTERNATIONAL MINING INVESTMENT (T) CO.LIMITED	164,751,400.00	0.03%
30	WILLY ENTERPRISES BLIMITED	158,275,400.00	0.03%
31	CREDIT RESOURCE MINING COMPANY LTD	156,147,600.00	0.03%
32	KIOO LTD	150,417,268.40	0.03%
33	LIONTOWN RESOURCES (TANZANIA) LIMITED	149,542,049.20	0.03%
34	KUDU RESOURCES TZ LIMITED	147,689,400.00	0.03%
35	RUKWA COAL LTD	148,402,450.00	0.03%

36	PROSPER DAUD TESHA	148,373,300.00	0.03%
37	EDENVILLE INT (T) LTD	145,498,900.00	0.03%
38	CHINA HENAN INTERNATIONAL MINING COMPANY LTD	145,196,625.00	0.03%
39	CANACO TANZANIA LTD	144,490,400.00	0.03%
40	WENTWORTH GAS LIMITED	143,625,919.78	0.03%
41	PRIMA GEMS TANZANIA LIMITED	142,202,721.00	0.03%
42	BUDHA MINING & EXPLORATION LIMITED	141,679,650.00	0.03%
43	WEIR MINERALS EAST AFRICA LIMITED	137,709,769.86	0.03%
44	ARM (TANZANIA) LTD.	137,235,518.59	0.03%
45	ARUSHA AGGREGATES LTD	136,637,492.76	0.02%
46	NAKODA FINE GEMS LIMITED	135,734,758.60	0.02%
47	RAINBOW GEMS LIMITED	135,189,968.69	0.02%
48	A.R.GEMS LIMITED	134,637,600.00	0.02%
49	SAVANNA MINES LIMITED	133,912,800.00	0.02%
50	HAI NAN GEOLOGY (TANZANIA) CO. LIMITED	130,401,068.00	0.02%
51	SANSKRUT LTD.	127,657,500.00	0.02%
52	MINERAW CO LTD	127,051,100.00	0.02%
53	DALPHA GEMSTONES AND MINING COMPANY LIMITED	126,124,850.00	0.02%
54	SUSIE DIDAS KENNEDY LTD	125,450,044.00	0.02%
55	CHUSA MINING COMPANY LIMITED	120,402,465.00	0.02%
56	ERNEST . YOUNG	118,335,000.00	0.02%
57	ARL GOLD TANZANIA LIMITED	118,251,719.00	0.02%
58	JEMA AFRICA	118,111,905.00	0.02%
59	HUGO GEMS LTD	115,276,700.00	0.02%
60	THE TANZANITE EXPERIENCE TANZANIA LIMITED	112,191,143.52	0.02%
61	CARLTON KITONGO TANZANIA LIMITED	109,649,925.00	0.02%
62	OYO REAL ESTATES COM	106,396,500.00	0.02%
63	JACANA RESOURCES TANZANIA LIMITED	103,426,900.00	0.02%
64	NICODEMUS C MSANGI	101,930,444.00	0.02%
65	CARLTON MIYABI T LTD	101,849,375.00	0.02%
66	SERENGETI COMMODITY CONNECTION LTD	101,493,000.00	0.02%
67	WEGMAR LTD	100,728,798.64	0.02%
68	HAI NAN MINING CO LTD	100,743,300.00	0.02%
69	FALCON ENTER.TRANSWORLD	100,577,610.00	0.02%
70	SHABANI MAJALIWA	99,087,050.00	0.02%
71	RECB LTD	98,973,000.00	0.02%
72	PINE WOOD RESOURCES LIMITED	98,046,900.00	0.02%
73	GENERAL EXPLORATION LIMITED	95,095,875.00	0.02%
74	DAWSONS FOOD PRODUCTS LTD	92,096,792.63	0.02%
75	EMRUSA GERMS & MINING LTD	89,336,100.00	0.02%

76	MUTLUHAN CONSTRUCTION COMPANY LIMITED	89,263,262.00	0.02%
77	GRETA RESOURCES (TZ) LIMITED	88,702,700.00	0.02%
78	FAHAMY ALI SEIF	88,536,400.00	0.02%
79	YANCHENG YIMBAO INVESTEMENT	88,372,200.00	0.02%
80	EAGLE GROUP (T) LTD	88,054,412.50	0.02%
81	BEGOTI ENTERPRISES CO. LTD	87,074,000.00	0.02%
82	NYAMIGOGO	85,066,600.00	0.02%
83	DISMAT INTERNATIONAL (TANZANIA) LTD	84,808,685.00	0.02%
84	MINERAL ACCESS SYSTEM	83,401,730.00	0.02%
85	KITUO CHA LOSINYAI	83,141,000.00	0.02%
86	ABS EXPLORATION	81,393,690.00	0.01%
87	WIGU HILL MINING COMPANY LIMITED	81,012,750.00	0.01%
88	RIFT VALLEY RESOURCES LTD	80,068,150.00	0.01%
89	MINERAL RESOURCES COMPANY LIMITED.	79,456,400.00	0.01%
90	NYARUGUSU MINE CO LTD	78,945,625.54	0.01%
91	YUETONG COMPANY LTD	78,844,460.00	0.01%
92	KGK CRAFTS LIMITED	78,007,534.66	0.01%
93	TANZANITE FOREVER (T) LIMITED	77,742,900.00	0.01%
94	KINYAKWE MINING & GEM	76,706,380.00	0.01%
95	SIGNATURE GEMS LIMITED	76,320,391.00	0.01%
96	SKOL BUILDING CONTRACTORS LTD	75,432,800.00	0.01%
97	GEMINEX COMPANY LTD	73,758,820.00	0.01%
98	SOJEMA HOLDING CO LTD	73,664,100.00	0.01%
99	TWIGG GOLD LIMITED.	72,964,655.00	0.01%
100	MDN TANZANIA LTD	72,418,213.19	0.01%
101	POA POA CO LTD	72,161,225.45	0.01%
102	MUBARAK GEMSTONE	71,491,900.00	0.01%
103	CHONGQING FOREIGN TRADE AND ECONOMI C CO. LTD	70,600,000.00	0.01%
104	PR NG MINERALS LIMITED	69,956,985.59	0.01%
105	LOLKISAMEL KITETO FARM LTD	69,321,000.00	0.01%
106	GRAMACK (T) LTD.	68,202,265.00	0.01%
107	RUBY INTERNATIONAL LTD	67,386,755.00	0.01%
108	XINYE (TANZANIA) MINING INVETEMENT LIMITED	67,212,600.00	0.01%
109	JACARANDA HOLDINGS CO LTD	66,701,900.00	0.01%
110	PIRBAKSH ENTERPRISES T LTD	66,224,117.04	0.01%
111	RACHEL HIGOMBEYE SONGO	65,700,375.00	0.01%
112	JOHN KIGANGA	65,072,307.05	0.01%
113	KAZAKHSTAN INVESTMENT HOLDING LTD	65,055,188.00	0.01%
114	WASAUZI CO LTD	64,984,160.00	0.01%
115	OPHIR TANZANIA (BLOCK 1) LIMITED	64,922,224.16	0.01%

116	SHANXI DIKUANG OVERSEA ENGEENERING	64,854,300.00	0.01%
117	ZONG TAN JOINT COPPER DEV CO LTD	63,942,030.00	0.01%
118	ENS AFRICA TANZANIA LTD	63,035,173.88	0.01%
119	ORECORP TANZANIA LIMITED	62,974,767.08	0.01%
120	TANZOZ MINERAL LIMITED	62,289,727.49	0.01%
121	ST.CLAIR MINES LTD	62,167,778.07	0.01%
122	ABEL KABENE	61,801,000.00	0.01%
123	AUREOUS RESOURCES (T) LIMITED	61,636,925.40	0.01%
124	PAMBO GEMSTONE	60,913,391.00	0.01%
125	UNIVERSAL MINES LIMITED	60,696,012.00	0.01%
126	MGS MINING SERVICE LTD	60,621,800.00	0.01%
127	SONGSHAN GEOLOGY MINERALS (T) CO.LIMITED	60,009,200.00	0.01%
128	ALLY SULEIMAN	59,596,140.00	0.01%
129	MUEEN HUSSEIN ABU IBAYA	58,346,420.00	0.01%
130	EVERSHINE MINING LIMITED	58,131,313.50	0.01%
131	GLITTER GEMS LIMITED	57,615,334.00	0.01%
132	AQUILA INVESTMENT CO. LTD	57,405,200.00	0.01%
133	CLYDE CO TANZANIA	57,388,207.00	0.01%
134	PULA GROUP LLC	57,189,185.57	0.01%
135	CHINA GOLD RICH MINERAL RESOURCES COMPANY LIMITED.	56,595,850.00	0.01%
136	PRISONS CORPORATION SOLE MTR	56,547,650.00	0.01%
137	AROBOGAST SILILO LULILA	56,007,100.00	0.01%
138	TAN YOUTH TANZANITE MINING LTD	55,934,483.16	0.01%
139	SAMIAN TANZANIA LTD	55,641,461.02	0.01%
140	MARINA GEMSTONE DEALERS TANZANIA	55,167,590.00	0.01%
141	ISALENGE IYENZE GOLD MINE	53,696,400.00	0.01%
142	SUN HAO	53,869,200.00	0.01%
143	TDS CO LTD	53,575,791.60	0.01%
144	CHIBESH CONSTRUCTION CO LTD	52,167,255.50	0.01%
145	CHARLES QWARI	51,926,000.00	0.01%
146	VASISTA MINES LTD	51,881,009.36	0.01%
147	VGK COMPANY LIMITED	51,592,355.00	0.01%
148	EVERGREE LOGISTIC T LTD	51,454,200.00	0.01%
149	ALLY MBARAK MOHAMED	51,284,625.00	0.01%
150	AMO & PAD COMPANY LIMITED	51,236,300.00	0.01%
151	UNITED POWER POINT LIMITED	50,933,630.00	0.01%
152	PATHANE TANZANIA LIMITED	50,787,184.63	0.01%
153	TANKAZ MINERALS COMPANY LIMITED	50,663,717.90	0.01%
154	SYNERGY TANZANIA COMPANY LIMITED	50,544,432.00	0.01%
155	LIMPOPO MINING LTD	50,218,690.30	0.01%

156	RAS AL KHAIMAH GAS TANZANIA LTD.	49,803,729.00	0.01%
157	SPRING TAKE LIMITED	49,594,500.00	0.01%
158	KING GARNET LIMITED	49,124,830.00	0.01%
159	MARUTI GREEN GEMS LIMITED	48,853,500.00	0.01%
160	BASEKA ENTERPRISES LTD	46,806,458.00	0.01%
161	MAX MBM LTD CO	48,292,500.00	0.01%
162	RUVU GEMSTONE MINING CO. LTD.	48,170,622.00	0.01%
163	HASSAN GEMSTONE	48,004,565.00	0.01%
164	ISLE OF GEMS LTD	47,515,500.00	0.01%
165	KING'ORI AGGREGATES TRADERS	47,436,150.00	0.01%
166	AMO GEMS	46,980,885.00	0.01%
167	REHEMAAHMADI M	46,835,075.20	0.01%
168	DODSAL RESOURCES AND MINING ITINGI	46,764,900.00	0.01%
169	TANZANIA GYPSUM LTD	46,242,400.00	0.01%
170	KIJIJI CHA CHIGONGWE	46,045,800.00	0.01%
171	MOMBO GEMSTONE	45,349,230.00	0.01%
172	SICHUAN RD AND BRIDGE GROUP CO LTD	44,933,851.46	0.01%
173	CULTURAL HERITAGE LTD	44,894,155.00	0.01%
174	JAMES SHIJA BUSAGALA	44,581,445.00	0.01%
175	UMOJA GOLD PLANTS LTD	44,425,203.01	0.01%
176	EMMANUEL SEKIELE &PTN	43,561,226.64	0.01%
177	ANTHONIA ZAKARIA CO. LTD	43,067,200.00	0.01%
178	HATUA RESOURCES T LTD	43,042,269.00	0.01%
179	KDCL MINERALS LTD	43,003,700.00	0.01%
180	R & E PLANT	42,186,805.00	0.01%
181	FLAMINGO MINING CO. LIMITED	42,750,000.00	0.01%
182	OTTO MARK MOSHA	41,850,900.00	0.01%
183	NASSIR ABDALLAH YUSUPH	41,644,420.00	0.01%
184	786 GEMS TANZANIA LIMITED	41,357,882.00	0.01%
185	ABDULLAH AHALFAN	41,275,000.00	0.01%
186	MERU CONCRETE WORKS LTD	41,217,250.00	0.01%
187	TANMINE INVESTMENT CO-OP. SOC LTD	40,918,233.00	0.01%
188	DAVID KISOLI	40,872,550.00	0.01%
189	MBOGO MINING AND GENERAL SUPPLY LIMITED	40,690,520.00	0.01%
190	HONG YUN MINING COMPANY LIMITED	40,540,125.00	0.01%
191	BENETTON GEMS COMPANY LIMITED	40,429,094.00	0.01%
192	SAID ALLY ZAHOR	40,308,000.00	0.01%
193	SAID A SAID	40,141,222.00	0.01%
194	KIDEE MINING TANZANIA LIMITED.	40,014,450.00	0.01%
195	TAMIM ALLY	39,653,350.00	0.01%

196	JIANGXI CENTURY MINING		39,365,400.00		0.01%	
197	GEMLAND ENTERPRENEUR		38,975,200.00		0.01%	
198	KAANGAROO MINERAL LIMITED		38,938,283.42		0.01%	
199	BRITONS INTERNATIONAL GEMS LTD.		38,584,823.00		0.01%	
200	COLOUR SOURCE LIMITED		38,438,673.00		0.01%	
201	BAFEX TANZANIA LTD.		38,416,851.25		0.01%	
202	AL HUSHOOM INVESTMENT LTD		38,386,593.00		0.01%	
203	ZHUO ZHENG INDUSTRIAL COMPANY LIMITED		38,346,372.00		0.01%	
204	IK AT SIGHT CO LTD		38,274,072.72		0.01%	
205	NECC LTD		38,077,800.00		0.01%	
206	MKOMBA MINING		37,924,595.84		0.01%	
207	WHITE STONE MINING CO.LTD		37,839,632.00		0.01%	
208	HANSHAN INV CO LTD		37,491,640.00		0.01%	
209	KCS GOLD MINING LTD		37,354,318.00		0.01%	
210	SWEEKAR PERNANKILA NAYAK		37,259,660.00		0.01%	
211	MEEK MINES CO. LTD		37,227,423.00		0.01%	
212	KWANZA KILWA MINING PRODUCTS LTD		36,668,835.00		0.01%	
213	PRECIOUS METALS REFINERY CO LTD		36,609,800.00		0.01%	
214	SOUTH GEMSTONE INVESTMENT LIMITED		36,574,450.00		0.01%	
215	NAOMI HENRY NYITI		36,570,600.00		0.01%	
216	GEOFIELDS (T) LTD.		36,350,518.00		0.01%	
217	KIJANI INVESTEMENT DEV CO LTD		35,941,100.00		0.01%	
218	SANGASANGA GROUP		35,750,100.00		0.01%	
219	SISTI SYLVESTER MGANGA		35,446,164.00		0.01%	
220	AFRICAN GALLERIA LIMITED		35,336,906.00		0.01%	
221	GAUDENS KAYOMBO		35,087,160.00		0.01%	
222	NELSON NDUNGURU		35,058,561.90		0.01%	
223	P.Z GOLD MINING CO. LTD		35,049,000.00		0.01%	
224	KASCCO MINING LTD.		34,838,967.59		0.01%	
225	MWAMANGA CO LTD		34,606,200.00		0.01%	
226	FOUR HEAD TRADING LTD		34,720,208.00		0.01%	
227	MANGA GEMS LTD		34,574,800.00		0.01%	
228	NAVAL GEMS LTD.		34,529,300.00		0.01%	
229	RAMADHANI G MEANGA & PARTNERS		34,452,000.00		0.01%	
230	CIVIL CAPITAL LTD		34,236,820.00		0.01%	
231	DIMO INTERNATIONAL MINING & TRADING COMPANY LIMITED		34,213,963.00		0.01%	
232	MORRIS GEMS LIMITED		34,196,373.00		0.01%	
233	AIBA TANZANIA LTD		34,110,219.00		0.01%	
234	PRITHVI RESOURCES (T) LIMITED		34,016,500.00		0.01%	
235	HARMONY CREATIVE GROUP CO.LTD		33,885,800.00		0.01%	

236	TWO DRUMS G&S MINING CO LTD	33,685,500.00	0.01%
237	TAURTZ LTD	33,574,200.00	0.01%
238	JXG AFRICA LTD	33,209,000.00	0.01%
239	AHMED MAGOM	33,304,410.00	0.01%
240	HYDRO-GEOS CONSULTING GROUP(T)	33,201,200.00	0.01%
241	KAMAL ALLOYS LTD	32,964,960.00	0.01%
242	AFRO GEMS (T) LTD	32,669,514.00	0.01%
243	HAMIS H MTIPA	32,482,338.00	0.01%
244	CHINA RAILWAY SEVENTH GROUP	32,415,000.00	0.01%
245	OMARY NYAMBUCHA	32,281,700.00	0.01%
246	MBOJE KITASWALA	32,189,000.00	0.01%
247	KAPELEULA LTD	31,754,950.00	0.01%
248	FABEC GROUP LTD	31,274,394.00	0.01%
249	ABAMA FARM LIMITED	30,928,100.00	0.01%
250	MSATA QUARRY LTD	30,763,651.00	0.01%
251	ALLOYCE CHACHA KENGANYA	30,605,000.00	0.01%
252	HASSAN AHMED HAMOUD	29,972,225.00	0.01%
253	MULUNGA KILOSA DIST. DEP BY MAGDALENA KIBIRITI	29,657,000.00	0.01%
254	OCEANIC MINERALS T LTD	29,445,200.00	0.01%
255	PRECILAND MINING CO LTD	29,308,800.00	0.01%
256	MARY MKINGA	29,255,650.00	0.01%
257	TANZOZ PTY LTD	29,209,473.00	0.01%
258	PATRICIA AND ROSE MAKWEBA	29,055,800.00	0.01%
259	DJOVITA QAMUNGA DIYAMI	28,869,600.00	0.01%
260	UNIQUE MINING COMPANY	28,811,100.00	0.01%
261	FARIDU SELEMAN	28,723,900.00	0.01%
262	JOSEPH KACHALE	28,418,000.00	0.01%
263	PARESH OGHADBHAI	28,322,925.00	0.01%
264	CHRISTOPHER M. KADEO	28,292,237.18	0.01%
265	JAROT CONSTRUCTORS & ENG. SERVICES LTD	28,280,641.74	0.01%
266	ORICA TANZANIA LTD	28,040,000.00	0.01%
267	KIJIJI CHA NIYUKA	27,991,800.00	0.01%
268	AMOLO WAGA AMOLO	27,952,029.65	0.01%
269	MKOMAZI MINES (T) LTD	27,808,272.00	0.01%
270	HHOKI PRINTING CO	27,760,000.00	0.01%
271	PARADISO MINERALS (TANZANIA) LTD.	27,717,275.00	0.01%
272	KIJIJI CHA MUNGU MAJI	27,680,000.00	0.01%
273	BAKARI A MADELEKA	27,221,870.00	0.00%
274	TRUST AFRICAN INVESTMENT CO LTD	27,163,300.00	0.00%
275	MKOKA COPPER MINES	27,020,500.00	0.00%

276	ANTIPAS T S MASAWE		26,647,316.07		0.00%	
277	JESSICA		26,629,500.00		0.00%	
278	GEM AND ROCK VENTURES CO. LTD.		26,452,964.00		0.00%	
279	GIOVANNI BARBATTINI		26,340,800.00		0.00%	
280	ROCKTRONIC LTD		25,635,450.00		0.00%	
281	MATHIAS J LYATUU		25,393,000.00		0.00%	
282	GEM WAY LIMITED		25,359,010.00		0.00%	
283	THOMAS VICTOR NGURUWE		25,310,050.00		0.00%	
284	MATANDALA GOLD MINING CO LTD		25,201,686.00		0.00%	
285	FATMA MWINYI		24,960,480.00		0.00%	
286	SUGEC MINING CO. LIMITED		24,901,702.00		0.00%	
287	GOGOTA LTD		24,875,000.00		0.00%	
288	ERASTO MIGWATA MSINGI		24,781,400.00		0.00%	
289	MAZONGERA BUILDING COMPANY LTD		24,216,809.60		0.00%	
290	PUGU KAOLIN MINES		24,168,950.00		0.00%	
291	QIANNENG MINING T LTD		24,086,900.00		0.00%	
292	DODOMA STONE QUAPRY LTD		23,905,270.00		0.00%	
293	ABDALAH MSAKI		23,815,000.00		0.00%	
294	FILBERT DAUD TESHA		23,670,600.00		0.00%	
295	ASAB RESOURCES		23,566,200.00		0.00%	
296	CLASSIC GEMS LIMITED		23,537,616.00		0.00%	
297	SAMSON MWAKILIMA		23,466,200.00		0.00%	
298	GEM CREATION T LTD		23,426,100.00		0.00%	
299	HORATIUS R WILHELMIJ & PARTINER		23,412,900.00		0.00%	
300	FANCY GEMS&JEWELS LTD		23,227,600.00		0.00%	
301	NGUBO MUNGIA DIWANI		23,062,227.50		0.00%	
302	RELI ASSETS HOLDINGS CO LTD		23,040,000.00		0.00%	
303	COLLECTORS CORNER LIMITED		23,483,172.80		0.00%	
304	GOLD WALK GLOBAL (T) LIMITED		22,905,950.00		0.00%	
305	RASHED SHABOUT		22,635,883.00		0.00%	
306	NAJIM AND COMPANY LTD		22,475,980.00		0.00%	
307	STEVEN KUSANYA MAHUNZI		22,466,000.00		0.00%	
308	GEM SWISS TRADING		22,332,800.00		0.00%	
309	HANIL - JIANGSU JOINT VENTURE LTD		22,297,600.00		0.00%	
310	CHARLES KARIUKI MUCHIRI		22,242,900.00		0.00%	
311	RAVJI CONSTRUCTION LTD		22,214,175.00		0.00%	
312	YUSUF KUBIRA GBES CO.LTD		22,201,200.00		0.00%	
313	WESTERN METALS TANZANIA LTD.		22,108,160.48		0.00%	
314	COLOUR CLARIRY LTD		22,020,300.00		0.00%	
315	ENOCK LYAMBA AND PATNERS		21,976,090.00		0.00%	

316	AIDANI MSIGWA		21,955,600.00		0.00%	
317	PULA GRAPHITE PARTNERS TANZANIA LIMITED		21,377,389.00		0.00%	
318	RICHARD KASUBI		21,313,356.90		0.00%	
319	MGUSU MINERS COO P SOCIETY LTD		21,280,000.00		0.00%	
320	MAURICE BRIAN SEMAHIMBO		21,235,191.00		0.00%	
321	GEORGEY MPEJIWA		21,616,732.72		0.00%	
322	BUTIAMA RESOURCES & EXPLORATION LTD		21,460,500.00		0.00%	
323	GRACE PHILEMON		21,366,700.00		0.00%	
324	ASPIRE INTELEGENCY LTD		21,200,600.00		0.00%	
325	KITUO CHA NGARAMTONI		21,176,000.00		0.00%	
326	KELVYNE KUMALIJA		21,140,000.00		0.00%	
327	RICHARD SANINGO		21,072,900.00		0.00%	
328	ISEKA CO LTD		20,939,576.14		0.00%	
329	WILLIAM MACHALO		20,939,000.00		0.00%	
330	KNAUF GYPSUM TANZANIA LIMITED		20,773,929.00		0.00%	
331	BABU REAL STONE INT LTD		20,574,398.00		0.00%	
332	GALAXY MINING LTD		20,362,900.00		0.00%	
333	GEORGE MATAI MWAKARUKWA		20,348,925.00		0.00%	
334	BUSULWA GOLD MINE		20,345,200.00		0.00%	
335	MAGENGE EXTECH CO LTD		20,296,966.00		0.00%	
336	CROWN JEWELLERS		20,159,550.00		0.00%	
337	AMSTRAD GLOBAL INC LTD		19,912,123.00		0.00%	
338	CENTRAL MINING COMPANY		19,800,000.00		0.00%	
339	NORTHERN GEM (T) LIMITED		19,711,900.00		0.00%	
340	PASCHAL LUTANDULA		19,609,096.00		0.00%	
341	SUMAJKT-ANIT ASFALT COMPANY LIMITED		19,444,586.53		0.00%	
342	VICKY MZOBORA		19,327,763.00		0.00%	
343	CHRISTOMS MARTIN MSAKAMBA		19,305,435.00		0.00%	
344	REVOCATUS MWITA		19,303,478.25		0.00%	
345	MUNDARARA RUBY MINING CO LTD		19,259,800.00		0.00%	
346	AMBASE PROSPECTING (TANZANIA) LIMITED		19,203,353.00		0.00%	
347	STRABAG INTERNATIONA		19,098,673.00		0.00%	
348	MWANZWILO SMALL S. GOLD MINE		19,094,600.00		0.00%	
349	ISLE OF JEWELS LIMITED		19,068,539.00		0.00%	
350	C.B. VERMA		18,875,200.00		0.00%	
351	MAWARID MINING TANZANIA LIMITED		18,728,456.00		0.00%	
352	ZABLON MINING COMPANY LIMITED		18,671,945.00		0.00%	
353	TULYAR RESOURCES LIMITED		18,591,656.00		0.00%	
354	SOUL OF AFRICA CO LTD		18,484,700.00		0.00%	
355	JUMA AWADH		18,450,800.00		0.00%	

356	JESSICA ZHEN		18,365,527.00		0.00%	
357	MBEYA QUARRY ASSOCIATES LIMITED		18,020,743.00		0.00%	
358	VENUS GEME LIMITED		17,888,450.00		0.00%	
359	BRITONS GEMS LTD		17,855,400.00		0.00%	
360	DR HAMZA ABDUL MUGULA		17,820,800.00		0.00%	
361	SAMSON JOHN SUMBUKA		17,724,200.00		0.00%	
362	EMANUEL SAMWEL AND PARTNERS		17,654,800.00		0.00%	
363	JOSEPHAT MWITA		17,655,400.00		0.00%	
364	NDOVU RESOURCES LIMITED.		17,420,707.16		0.00%	
365	IRAQW MINING TANZANIA LTD.		17,400,800.00		0.00%	
366	MARKET INSIGHT LIMITED		17,220,241.00		0.00%	
367	FACET GEM COMPANY LIMITED		17,214,932.00		0.00%	
368	HERITAGE RUKWA (TZ) LIMITED		17,106,894.13		0.00%	
369	MANYAMA M MAKWEBA		17,007,052.00		0.00%	
370	KOMBE BUILDING MATERIALS CO LTD		16,862,100.00		0.00%	
371	TAIFENE INTERNATIONAL CO.LTD		16,548,647.00		0.00%	
372	SANDS IND. CO LTD		16,465,500.00		0.00%	
373	RAYS METAL CORPORATION LIMITED		16,427,000.00		0.00%	
374	FRANONE MINING AND GEMS COMPANY LIMITED		16,280,240.00		0.00%	
375	KYA MINING TANZANIA LIMITED		16,212,674.00		0.00%	
376	AMOUR WALTER MURO		16,163,600.00		0.00%	
377	REDICENCE GROUP LTD		16,002,485.00		0.00%	
378	AR2 MINERALS COMPANY LIMITED		15,875,584.00		0.00%	
379	KASUBUYA L. PLANT		15,798,309.39		0.00%	
380	FIOR MARINE SALT WORK LTD		15,594,500.00		0.00%	
381	BOMBA GOLD PLANT		15,474,700.00		0.00%	
382	PACCO GEMS LIMITED		15,460,580.00		0.00%	
383	VADA GEMS TRADERS COMPANY LIMITED		15,396,982.98		0.00%	
384	MASAKI MINING CO		15,369,322.59		0.00%	
385	BUTTERFLY GOLD & GENERAL COMPANY LIMITED		15,238,000.00		0.00%	
386	GAGAJA CONSTRUCTION LTD		15,173,780.00		0.00%	
387	JOHN MCHOMVU ELIENEZA		15,007,600.00		0.00%	
388	DHL TANZANIA LTD		14,976,730.00		0.00%	
389	FAZIL GULAM HAJI		14,782,423.00		0.00%	
390	WIDE SPAIN GEMS AND MINERALS CO LTD		14,737,850.00		0.00%	
391	CASMIL CHAHE		14,618,920.00		0.00%	
392	ELIBARIKI MAKUNDI		14,519,200.00		0.00%	
393	SHINYANGA-MINERAL CO LTD		14,490,000.00		0.00%	
394	EASTERN ENERGY LIMITED		14,201,872.00		0.00%	
395	MAJENGO GOLD EXTRUCTION CO		14,108,200.00		0.00%	

396	UMOJA WA VIJANA UNYAMBWA		13,953,100.00		0.00%	
397	ROCK MOVERS		13,951,800.00		0.00%	
398	MPOMABIVA MINING & EXPLORAZTION LTD		13,930,000.00		0.00%	
399	HIGH TECHNOLOGY		13,898,100.00		0.00%	
400	NYANG'WALE DIAMONDS LTD		13,889,112.00		0.00%	
401	MTAA WA MAJENGO		13,690,750.00		0.00%	
402	NGALEBA RJ CO LTD		13,680,750.00		0.00%	
403	AAZAM GEMS LTD		13,675,600.00		0.00%	
404	THOMAS M MAKUNE		13,605,000.00		0.00%	
405	GEMSTONE RESOURCES CO LTD		13,592,000.00		0.00%	
406	SAYI KIDENDEI		13,211,060.00		0.00%	
407	ERNEST SARONGA MASSAWE		13,169,000.00		0.00%	
408	GEORGE KAPOLA		13,158,866.00		0.00%	
409	NOBERT MAEMBE		12,984,010.00		0.00%	
410	REBECA MGESI		12,466,775.00		0.00%	
411	KATAVI MINING COMPANY LIMITED		12,459,350.00		0.00%	
412	MARWA MATIKO		12,437,576.00		0.00%	
413	BK ALLIED OPERATION		12,432,718.00		0.00%	
414	PB MINING COMPANY LTD		12,352,900.00		0.00%	
415	HUSSEIN OMAR		12,351,200.00		0.00%	
416	PASCHAL MUSIRA		12,283,646.00		0.00%	
417	KAMAL AGRO LTD		12,000,594.00		0.00%	
418	MICHAEL MAYOMBI		11,970,328.00		0.00%	
419	KILIMANJARO MINES LTD		11,888,720.00		0.00%	
420	MATAWALA GOLD MINING		11,775,400.00		0.00%	
421	ERNEST KATO		11,691,100.00		0.00%	
422	IMRAN SAYED AL-EDROOS		11,602,800.00		0.00%	
423	TANYOUTH TANZANITE MINING LIMITED		11,585,000.00		0.00%	
424	FINE GEMS AND JEWELS LTD		11,557,900.00		0.00%	
425	TEMBO TIILES T		11,522,858.10		0.00%	
426	NASSORO JUMA AND PARTNERS		11,453,540.00		0.00%	
427	KANJIBHAI KARSAN HALA		11,419,525.00		0.00%	
428	HIGHLAND ESTATES LTD		11,357,766.70		0.00%	
429	NISAGARO C KINGOKO		11,352,500.00		0.00%	
430	JOHN KEHENGU		11,264,000.00		0.00%	
431	SWITF MOTORS LTD		11,164,960.00		0.00%	
432	MADICK GEMSTONES		11,129,500.00		0.00%	
433	YUSUFU SAID& PTNS		11,088,000.00		0.00%	
434	ANGA RESOURCES LTD		11,047,871.00		0.00%	
435	KAWINA HU MAITA		11,046,000.00		0.00%	

436	GURUS RESOURCE LTD		11,015,000.00		0.00%	
437	AGATHA EDWARD PETER		11,003,150.00		0.00%	
438	BUSINDI GOLD PARTNER		11,000,000.00		0.00%	
439	WAPE INVESTMENT LIMITED		10,970,300.00		0.00%	
440	AFRICAN ASSAY LAB		10,920,000.00		0.00%	
441	TANZANIA SAND & STONE QUARRIES LTD.		10,913,150.00		0.00%	
442	KAMI HALAI		10,901,000.00		0.00%	
443	NIHU BISINESS INVESTMENT		10,896,600.00		0.00%	
444	TUNGU P KADA		10,892,780.00		0.00%	
445	SAID OMAR		10,868,300.00		0.00%	
446	SUNGURA CEMENT		10,825,372.00		0.00%	
447	RICO STORE CO LTD		10,773,720.00		0.00%	
448	GEOPLAN EXPLORATION		10,762,800.00		0.00%	
449	C.E HOLDINGS T LTD		10,695,600.00		0.00%	
450	TENSA MINING LTD		10,669,010.00		0.00%	
451	TAZARA KONGOLO QUARRY LTD		10,629,885.57		0.00%	
452	PRASHANT DETHA		10,615,884.00		0.00%	
453	NANDRA ENG.& CONSTRUCTION		10,595,000.00		0.00%	
454	CRSG CO.LTD		10,543,200.00		0.00%	
455	BHARGAV GEMS LIMITED		10,538,500.00		0.00%	
456	USMAN		10,529,000.00		0.00%	
457	SHIXIANLIN		10,518,202.00		0.00%	
458	MEN MINNING CO. LTD		10,502,100.00		0.00%	
459	SALUM MOTOR TRANSPORT CO LTD		10,413,700.00		0.00%	
460	TANZOZ URANIUM LTD		10,295,200.00		0.00%	
461	HOKORORO INDUSTRIAL MINES CO.LIMITED		10,268,850.00		0.00%	
462	ALEEM KANJ		10,177,500.00		0.00%	
463	TUMA MUSA TUMA		10,093,300.00		0.00%	
464	ANNA MACHA		10,083,400.00		0.00%	
465	WILFRED OMARY		10,018,600.00		0.00%	
466	SEWA STREET ILALA		10,008,550.00		0.00%	
467	ONESMO MBISE		10,000,000.00		0.00%	
468	MANSOUR O MANSOUR & PARTNERS		9,917,200.00		0.00%	
469	SANA GEMS LTD		9,881,878.00		0.00%	
470	SALUM HASHIL MAHONA		9,804,113.00		0.00%	
471	P & N		9,665,000.00		0.00%	
472	ADVALUE RESOUCES LTD		9,643,250.00		0.00%	
473	ENGORORA GROUP		9,602,100.00		0.00%	
474	MAGAMBO KILOSUBI		9,600,000.00		0.00%	
475	ATM AFRICAN TOP MINERALS LTD		9,597,742.00		0.00%	

476	SD		9,557,100.00		0.00%	
477	KALOLE GOLD RUSH		9,891,700.00		0.00%	
478	PATEL GEMS		9,654,431.00		0.00%	
479	ONIVA JOEL MAKUNDI		9,600,000.00		0.00%	
480	PARESH LILABHAI		9,453,298.97		0.00%	
481	UMOJA WA WANAWAKE TANZANIA		9,422,000.00		0.00%	
482	WARTHOG RESOURCES (TANZANIA) LIMITED		9,420,798.00		0.00%	
483	MAGIMI GOLD PROJECT		9,322,050.00		0.00%	
484	JOSEPH MATINDE MLUNGU		9,282,026.00		0.00%	
485	NYODA INVESTMENT (T) CO.LTD		9,240,801.25		0.00%	
486	NIKI RUSH MINING GROUP LTD		9,276,600.00		0.00%	
487	MAHAVIR CONSTRUCTION LTD		9,200,700.00		0.00%	
488	JOHNSON MWAN		9,200,000.00		0.00%	
489	KIZIMBANI GYPSUM		9,138,109.97		0.00%	
490	BARAKA MOLLEL		9,081,900.00		0.00%	
491	JITENDRA .K.S		9,037,018.00		0.00%	
492	ORICA BUZWAGI		8,894,000.00		0.00%	
493	MSMR CO LTD		8,878,852.50		0.00%	
494	SPLENDOUR INTERNATIONAL		8,870,400.00		0.00%	
495	SIMBA LIME FACTORY		8,853,875.00		0.00%	
496	VICTOR L MUNISHI		8,794,750.00		0.00%	
497	KOMOUKOWA AGGREGATES LTD		8,793,865.00		0.00%	
498	JADE BLUE GEMS LTD		8,782,000.00		0.00%	
499	ISSA KASSU		8,673,180.00		0.00%	
500	DOVER MINING		8,714,000.00		0.00%	
501	BGP INTERNATIONAL TANZANIA LIMITED.		8,705,580.00		0.00%	
502	PMM ESTATE (2001) LTD		8,692,800.00		0.00%	
503	KIJIJI CHA MKONZE		8,646,300.00		0.00%	
504	MICHAEL SIMBAULENJE		8,645,200.00		0.00%	
505	HARUN SAJAN& CO		8,614,600.00		0.00%	
506	KADOKE		8,610,000.00		0.00%	
507	SUMRY'S ENTERPRISES		8,593,200.00		0.00%	
508	MALIK TRADERS LIMITED		8,564,500.00		0.00%	
509	MGENDA MALUGU		8,542,000.00		0.00%	
510	PRISCILA MKATE		8,518,100.00		0.00%	
511	ENOCK MDAKAMA		8,500,000.00		0.00%	
512	HASSAN MBEGALO		8,499,000.00		0.00%	
513	KIMCOR ALMASI LTD		8,425,850.00		0.00%	
514	BULDERS AND LIMEWORKSCO.LTD		8,397,300.00		0.00%	
515	CC COMPANY SECRETARY LTD		8,326,566.00		0.00%	

516	KHAYALAMI CO LTD		8,303,578.96		0.00%	
517	DAZAH CO LTD		8,277,550.00		0.00%	
518	MOHAMED AND MANSOUR		8,232,298.00		0.00%	
519	MTAA WA NZUGUNI		8,193,625.00		0.00%	
520	DAUD BAKENGELI		8,167,800.00		0.00%	
521	MOHAMED MKUPEKE		8,099,300.00		0.00%	
522	SAIMON DOTTO		8,057,100.00		0.00%	
523	LARROY AGGREGATES LTD		8,015,382.00		0.00%	
524	JEREMIA LULU & PATNERS		8,001,900.00		0.00%	
525	TABIA ISSAH		7,972,080.00		0.00%	
526	TUMAINI GROPU		7,950,000.00		0.00%	
527	NAZARETH MINING INVESTEMENT CO LTD		7,837,000.00		0.00%	
528	TZ -NITE GEMS & JEWELERY LIMITED.		7,604,400.00		0.00%	
529	GALULI JOHN		7,523,200.00		0.00%	
530	ABRAHAMAN MUGA SENZIA & SPIRIT		7,861,300.00		0.00%	
531	ZABLON MASIAGA		7,824,895.00		0.00%	
532	21ST CENTURY TEXTILE		7,736,012.00		0.00%	
533	OMARY ATHUMANI		7,667,900.00		0.00%	
534	RARE TANZANITE LTD		7,657,075.00		0.00%	
535	NYANZA GOLDFIELD LTD		7,609,270.00		0.00%	
536	UNIVERSAL ELECTRONICS AND HARDWARE T LTD		7,600,000.00		0.00%	
537	LUCKY KHALID AHMED		7,590,000.00		0.00%	
538	OMBEWA		7,584,450.00		0.00%	
539	JOHN MARWA		7,573,500.00		0.00%	
540	TANZANITE SOURCE		7,508,400.00		0.00%	
541	REHAN& MUBARAK		7,438,700.00		0.00%	
542	FRANCIS M MAKUNE		7,340,200.00		0.00%	
543	ALEX AM		7,732,600.00		0.00%	
544	AFRICAN TOP MINERAL CO LTD		7,321,686.00		0.00%	
545	MABUBU KAMBEJA		7,316,000.00		0.00%	
546	TEREWAEL NSHAU MWANGU		7,299,800.00		0.00%	
547	GENERAL BUSINESS & EQUIPMENT		7,276,000.00		0.00%	
548	AKJE PROCESSING PLANT		7,268,500.00		0.00%	
549	JULIUS NYATUNI		7,244,400.00		0.00%	
550	ELIAS J MULELA		7,237,500.00		0.00%	
551	CHINA GOLD DEVELOPMENT GROUP LIMITED		7,223,104.00		0.00%	
552	GODBLESS E KWEKA		7,162,600.00		0.00%	
553	MTAA WA MUUNGANO		7,137,200.00		0.00%	
554	MUSSA MANSOUR SAID		7,037,980.00		0.00%	
555	NYANZA ROAD WORKS		6,988,400.00		0.00%	

556	GONDWANA RESOURCES (T) COMPANY LIMITED		6,977,150.00		0.00%	
557	ANGLO AFRICAN GYPSUM LTD		6,935,348.00		0.00%	
558	ALLY KISIWA		6,852,000.00		0.00%	
559	EMMERCIANA SHADRACK MASOTA		6,811,600.00		0.00%	
560	SENJE TRADING AND TRANSPORT CORPORATION LTD		6,772,469.28		0.00%	
561	PARAGON ENT		6,762,280.00		0.00%	
562	URU DIAMOND LIMITED		6,676,700.00		0.00%	
563	GEEN SPAN COMPANY		6,619,000.00		0.00%	
564	KEKO PROCESSING PLANT		6,520,200.00		0.00%	
565	STEEL INT LTD		6,500,420.00		0.00%	
566	VECENT BENEDICTO		6,510,000.00		0.00%	
567	AKRAM AZIZ ABDULRASOUL		6,498,400.00		0.00%	
568	JOHN JOHN TAMBA		6,480,350.00		0.00%	
569	FUTURE MINING COMPANY LIMITED		6,385,100.00		0.00%	
570	GENSWISS TRADING S.A.J		6,379,100.00		0.00%	
571	JOMO HILL		6,318,200.00		0.00%	
572	JUMA M MHINA		6,251,200.00		0.00%	
573	MOLO GENERAL TRADERS LTD		6,258,700.00		0.00%	
574	JIKOMBOE MINING		6,154,220.00		0.00%	
575	MS GOLD MINING		6,115,600.00		0.00%	
576	PAUL A SWAI		6,112,350.00		0.00%	
577	EDISON S MWABAGILO		6,106,500.00		0.00%	
578	MTAA WA CHINIKA		6,090,000.00		0.00%	
579	ROCK ZONE PLANT		6,084,300.00		0.00%	
580	TANZANIA GEM CENTRE LIMITED		6,045,536.00		0.00%	
581	OTTER MINING LIMITED		6,035,263.96		0.00%	
582	MP GROUP CO LTD		6,020,000.00		0.00%	
583	JOVITHA CHARLES		6,003,200.00		0.00%	
584	NOBLE METALS AND MINERALS CO LTD		5,998,900.00		0.00%	
585	GODFREY G ANGOLOH		5,986,440.00		0.00%	
586	BULK MINING EXPLOSIVES TANZANIA LIMITED		5,949,853.00		0.00%	
587	IDDI MWIDINI		5,940,000.00		0.00%	
588	JENIPHER J MPONDELA		5,934,700.00		0.00%	
589	JACKSON BERNARD SHAYO		5,921,000.00		0.00%	
590	SICHUAN XINYE QUHUAN		5,897,100.00		0.00%	
591	LIKUYU RESOURCES LTD		5,895,000.00		0.00%	
592	REGINA ELITWAZA MCHOME		5,840,000.00		0.00%	
593	JAPHETH MKAMA		5,825,000.00		0.00%	
594	JAMAL S MBARAKA		5,815,450.00		0.00%	
595	MBOLLORE		5,820,000.00		0.00%	

596	HAFSA MAMBOSASA	5,787,000.00	0.00%
597	WILLIAM H MAUMA	5,779,300.00	0.00%
598	DIANA	5,764,000.00	0.00%
599	UNDER EARTH COMPANY	5,764,300.00	0.00%
600	AIMS GOLD TZ	5,740,000.00	0.00%
601	MAGRETH BWATHUNDI	5,679,800.00	0.00%
602	JONATHAN MARK DAVEY	5,626,900.00	0.00%
603	SHAMASHAMA GEN. CO.LTD	5,605,700.00	0.00%
604	TUMAINI MINERS CO OPERATIVE LTD	5,587,500.00	0.00%
605	AMAN GOLD CO	5,508,013.00	0.00%
606	KARIBUTANZANITE LTD	5,507,000.00	0.00%
607	GROUP ONE MINING	5,503,170.00	0.00%
608	AGNESS MUNDE	5,492,200.00	0.00%
609	YUSUPH MWANDAM	5,477,200.00	0.00%
610	DEOGRATIOUS V TARIMO	5,454,600.00	0.00%
611	KIJIJI CHA NTYUKA	5,430,000.00	0.00%
612	SARA DIAMOND GROUP LIMITED	5,420,000.00	0.00%
613	KIVIGE IBRAHIM	5,393,000.00	0.00%
614	KILOSA MINING CO LTD	5,346,400.00	0.00%
615	SEALAND	5,304,700.00	0.00%
616	RICHARD N KABESSA	5,270,000.00	0.00%
617	RAJESHI HASHIMU WILLIAM	5,256,000.00	0.00%
618	SOIMA GOLD INVESTMENT	5,252,650.00	0.00%
619	MOHAMED BAHY	5,230,700.00	0.00%
620	MZINGA CORPORATION	5,250,000.00	0.00%
621	SELEMAN SHABANI	5,245,900.00	0.00%
622	MULTIPLE GEMS LTD	5,227,900.00	0.00%
623	SIMON BWITATILA	5,150,000.00	0.00%
624	SHABANI BAKARI MNWAGI &PTNS	5,121,600.00	0.00%
625	ILALO GOLD MINE	5,117,700.00	0.00%
626	ZOWTECK CO LTD	5,106,100.00	0.00%
627	SSJ COMPANY	5,103,565.00	0.00%
628	KALOLE GOLD MINE	5,102,560.00	0.00%
629	JOMU GOLD PLANT	5,074,500.00	0.00%
630	SHILOH MINERALS LTD	5,036,000.00	0.00%
631	ISMARU MINING CO LTD	5,020,000.00	0.00%
632	HAMIS SEGERET	5,013,400.00	0.00%
633	JOHALI LUXURY LTD	4,985,500.00	0.00%
634	MAHENGE RESOURCES LIMITED	4,913,624.00	0.00%
635	RIGHT INV COMPANY LTD	4,870,000.00	0.00%

636	BRETA RESOURCES TZ LTD		4,823,600.00		0.00%	
637	TUSHIRIKIANE GROUP		4,846,650.00		0.00%	
638	BAKARI SANGA		4,800,000.00		0.00%	
639	EMMANUEL SAMWEL		4,798,400.00		0.00%	
640	NEW COM RESOURCE		4,780,000.00		0.00%	
641	CE HOLDING		4,769,600.00		0.00%	
642	ADELAIDE		4,760,300.00		0.00%	
643	NASIR MAFURU		4,703,600.00		0.00%	
644	SHERMOHAMED A BARSHI		4,692,800.00		0.00%	
645	HAWSHAN INV CO LTD		4,655,250.00		0.00%	
646	AMIN .M. ESMAIL		4,604,310.00		0.00%	
647	MINERAL PRODUCT LTD		4,548,400.00		0.00%	
648	JALC GEMSTONES LTD		4,494,600.00		0.00%	
649	ANTHONY MANARI		4,448,000.00		0.00%	
650	HEAD TRADING LIMITED		4,395,300.00		0.00%	
651	KASSIM		4,392,225.00		0.00%	
652	KATAVI & KAPUFI LTD		4,328,421.00		0.00%	
653	MTAA WA MIGANGA (MKONZE)		4,311,100.00		0.00%	
654	TOMGEMS COMPANY LIMITED.		4,302,100.00		0.00%	
655	ALS TANZANIA LTD		4,286,100.00		0.00%	
656	G. M PINDOLIA		4,276,000.00		0.00%	
657	RAMADHANI MSOZA		4,268,400.00		0.00%	
658	MTAJI WA MASIKINI		4,264,200.00		0.00%	
659	PSP GROUP		4,228,900.00		0.00%	
660	EXAVERY MVULA		4,186,000.00		0.00%	
661	NDOROSEY MORRISON NDOROSEY S		4,185,800.00		0.00%	
662	MIKUMI EXPLORATION		4,163,900.00		0.00%	
663	CURRIE ROSE RESOURCES (T) LIMITED		4,078,068.30		0.00%	
664	STAHAMILI (TZ) LTD		4,076,100.00		0.00%	
665	SELEMAN JUMA		4,025,140.00		0.00%	
666	FITINI KAKULILO		4,020,900.00		0.00%	
667	TAYAMIKA HEKELA		3,993,000.00		0.00%	
668	KWABOJO VILLAGE		3,977,000.00		0.00%	
669	MATALUMA K.KANIKI		3,972,520.00		0.00%	
670	JS MAGAZI TANZANIA AFRICA LTD		3,921,800.00		0.00%	
671	AHMED MBARAKA ADAM		3,883,860.00		0.00%	
672	BONIPHACE MALIMI SHIMBA		3,861,448.46		0.00%	
673	MBINGA GENERAL TRADERS		3,861,000.00		0.00%	
674	MUSSA ENDREW BANGA		3,846,495.00		0.00%	
675	BEN L. MTANI		3,818,000.00		0.00%	

676	SHIRUNGU MABU	3,815,000.00	0.00%
677	LAVINGIA JEWELS	3,809,900.00	0.00%
678	SUNSHINE MINING	3,799,600.00	0.00%
679	ALOYS LAYAL	3,775,600.00	0.00%
680	COSMASS ALFRED NGIMBA	3,766,000.00	0.00%
681	KHALID SAID SALUM	3,756,300.00	0.00%
682	KIKUNDI CHA NZINJE	3,736,000.00	0.00%
683	KAZYMATE CO LTD	3,704,200.00	0.00%
684	WOOD WORLD IMPEX	3,682,550.00	0.00%
685	KILUVIA	3,591,600.00	0.00%
686	DEBORAH ELIEZA	3,576,500.00	0.00%
687	ALLEN EWALD MULLIGAN	3,570,000.00	0.00%
688	MINERRALS HANDLING SHIPPING CO LTD	3,518,900.00	0.00%
689	MAINLAND GEMSTONE CO	3,505,700.00	0.00%
690	REBECCA BOAS & PARTNERS	3,477,500.00	0.00%
691	IGOZOMO MINERAL COMPANY LTD	3,393,340.00	0.00%
692	SUPER AMBON LIME	3,387,822.00	0.00%
693	ROYAL JEWELLERS LTD	3,377,400.00	0.00%
694	SUFIAN MINERALS LIMITED	3,340,000.00	0.00%
695	ADIL A.S DHIYEBI	3,298,920.00	0.00%
696	SINO GEMS AND JEW LTD	3,294,800.00	0.00%
697	AMIR ABDALLAH AND PARTNERS	3,257,000.00	0.00%
698	LEAD EXPO AND MINING CO. LTD	3,247,400.00	0.00%
699	J N MINING CO. LTD.	3,238,900.00	0.00%
700	VSR CO LTD	3,231,000.00	0.00%
701	STAR GEMS AND JEWERLY	3,227,720.00	0.00%
702	MADABA MINERALS LTD.	3,210,000.00	0.00%
703	THAWATEHAI YOTWIPAN	3,210,000.00	0.00%
704	CODA JEWELLERY EAST AFRICAN LIMITED	3,187,400.00	0.00%
705	PETER SARWATT	3,135,800.00	0.00%
706	UPENDO C LEMA	3,122,100.00	0.00%
707	GEO ENGINEERING (T) CO. LTD	3,122,700.00	0.00%
708	M.Y. SONGORO	3,120,000.00	0.00%
709	SEELAND DESTING LTD	3,109,300.00	0.00%
710	DOTHY-LUX INT CO LTD	3,058,755.00	0.00%
711	V.FRANCIS BEMBE	3,020,000.00	0.00%
712	FITINA DEUS	2,952,800.00	0.00%
713	PRIMA JEWELLERS LTD	2,912,000.00	0.00%
714	JEWELEX CO	2,910,700.00	0.00%
715	SIGO GEMS LTD	2,906,400.00	0.00%

716	ANJO CRUSHER STONE LTD		2,874,300.00		0.00%	
717	LIME AFRICA CO LTD		2,856,942.00		0.00%	
718	SAEED SHAIKH		2,730,000.00		0.00%	
719	JOSEPH GEORGE KIPUTTA		2,675,400.00		0.00%	
720	BLUDODI AGRO INDUSTRYB CO LTD		2,659,700.00		0.00%	
721	MAHMUDU GENERAL SUPPLIERS		2,645,200.00		0.00%	
722	PAZI MAGIMBA		2,637,235.00		0.00%	
723	MURU PRATNUM		2,630,000.00		0.00%	
724	RAHAB ALICE SAWE		2,629,200.00		0.00%	
725	GIFT JEWELERIES		2,628,600.00		0.00%	
726	TANLAP CO LTD		2,628,600.00		0.00%	
727	AISHA MUNIR KARA		2,623,000.00		0.00%	
728	FREDRICK MWINGIRA		2,617,700.00		0.00%	
729	FLAS GOLDMINE		2,620,800.00		0.00%	
730	HALFAN M. KAPERO		2,614,000.00		0.00%	
731	MALO GENERAL TRADERS LTD		2,611,704.00		0.00%	
732	SALIM OMARI MANDARI		2,608,000.00		0.00%	
733	ACASIA JWELS LTD		2,606,500.00		0.00%	
734	TALIBS GEN&JEWELLERY LTD		2,605,800.00		0.00%	
735	GOFREY KITUNDU		2,603,200.00		0.00%	
736	BYALLY I NAMANJE		2,600,500.00		0.00%	
737	YUSUF ELIAS		2,580,900.00		0.00%	
738	WAILES GOLD MINING CO LTD		2,568,000.00		0.00%	
739	DARPAR MINERALS TRADING CO LTD		2,552,400.00		0.00%	
740	DENNIS WILBARD FOSTER		2,535,600.00		0.00%	
741	SHEHANS GEMS LTD		2,530,300.00		0.00%	
742	NIKHIL CHANDAILAN(NRWL		2,529,400.00		0.00%	
743	SOUTHERN LINK LTD		2,544,928.00		0.00%	
744	PROTOCOL MINING & EXPLORATION SERVICES		2,520,000.00		0.00%	
745	EMINENT MINERALS LTD		2,520,000.00		0.00%	
746	PAC GROUP LIMITED		2,520,000.00		0.00%	
747	MAGEMBE SABATO		2,520,000.00		0.00%	
748	HASSAN SAJAN &COMPANY LTD		2,514,600.00		0.00%	
749	STEVEN P FATAKI		2,504,250.00		0.00%	
750	KUYELLA ENTERPRISES		2,500,000.00		0.00%	
751	BALIVUMU LUGIYE		2,487,600.00		0.00%	
752	KIBUA JUMA NGUKU		2,470,900.00		0.00%	
753	HARI SIGH & SON LTD		2,435,400.00		0.00%	
754	MAINLAND GAME STONE		2,431,200.00		0.00%	
755	GUNJAN RAJEDRA CHHAGANIAL		2,430,000.00		0.00%	

756	MAKIDONGO MINING CO LTD	2,425,000.00	0.00%
757	JONATHAN NGAMBEKI	2,400,000.00	0.00%
758	TANGA MINING CO LIMITED	2,396,350.00	0.00%
759	DISMAS C NDUNGURU	2,393,600.00	0.00%
760	MOHAMED ALIMIYA CHILWANI	2,384,000.00	0.00%
761	JEWELLERY POINT	2,381,000.00	0.00%
762	MTAA WA MTUMA	2,380,000.00	0.00%
763	MWAKIBUSULWA MINING COOPERATIVE	2,358,000.00	0.00%
764	RHEMTULLA FARHAN	2,352,000.00	0.00%
765	PM GOLD PLANT	2,350,000.00	0.00%
766	FREDRICK MALIMA	2,346,800.00	0.00%
767	MANINGO MUNGA LAZIER	2,328,000.00	0.00%
768	NORAVIA GOLD (TANZANIA) LIMITED	2,278,468.75	0.00%
769	KELVIN MARK MHINA	2,251,200.00	0.00%
770	IRACK MWAKATWILA	2,220,900.00	0.00%
771	SEA OIL COMPANY	2,217,200.00	0.00%
772	EMMANUEL L SOMOIN	2,206,650.00	0.00%
773	LUKOLO INVESTMENT	2,205,000.00	0.00%
774	HADRAJ MINING AND GEMSTONE CO. LTD	2,195,000.00	0.00%
775	KIKUNDI CHA UPENDO	2,192,700.00	0.00%
776	GOLDEN CENTURY LTD	2,192,000.00	0.00%
777	TRUMETALS LTD	2,185,680.00	0.00%
778	KADOGOO	2,183,500.00	0.00%
779	SAGAR ENTERPRISES	2,154,000.00	0.00%
780	SKY GEMS LTD.	2,139,600.00	0.00%
781	KILOMBERO SUGAR COMPANY LIMITED	2,175,000.00	0.00%
782	MAKELELE LODANYANYA	2,130,000.00	0.00%
783	MUHONGOZI	2,130,000.00	0.00%
784	DENWILL MINING	2,130,000.00	0.00%
785	JIKOMBOE GROUP	2,127,800.00	0.00%
786	MOHAMED & MANSOOR LTD	2,123,900.00	0.00%
787	LWAMGASA GOLG MINING SACCOS	2,117,200.00	0.00%
788	SHIKOLE INVESTMENT	2,106,354.04	0.00%
789	A.A INVESTMENT	2,102,100.00	0.00%
790	FIADRA MINERALS CO. LTD	2,100,000.00	0.00%
791	NESCH MINT	2,100,000.00	0.00%
792	IDDI IBRAHIM	2,100,000.00	0.00%
793	HOMBOLO MINERAL LTD	2,100,000.00	0.00%
794	ABDUL OSMAN AND PARTNERS	2,100,000.00	0.00%
795	ROCK MINERAL COMPANY	2,100,000.00	0.00%

796	DEEP SEA FISHING AND MINERALS	2,100,000.00	0.00%
797	GOODMEN COMPANY	2,100,000.00	0.00%
798	MALUGU CO	2,073,200.00	0.00%
799	RASHI INTERNATIONAL CO LTD	2,072,700.00	0.00%
800	MARTIN PRINSLOO	2,060,000.00	0.00%
801	MAGUGURI EXTRACTIVE LTD	2,057,700.00	0.00%
802	FAINY MINING (T) LIMITED	2,040,000.00	0.00%
803	JULIUS JAMES	2,025,000.00	0.00%
804	TANZANIA RESEARCH AND SALTMINE	2,000,000.00	0.00%
805	AYUBU TRYPHONE	1,999,700.00	0.00%
806	HUSSEIN MEENA	1,993,600.00	0.00%
807	GEMEN ENGINEERING COMPANY LTD	1,991,600.00	0.00%
808	ISRAEL DAUD CHUNGA	1,987,900.00	0.00%
809	MIDAS MINERAL LIMITED	1,985,900.00	0.00%
810	NOBERT RICHARD	1,982,000.00	0.00%
811	MERU MINERAL RESOURCES LIMITED	1,980,312.00	0.00%
812	RUBEN LUCAN	1,968,200.00	0.00%
813	KELLAWAY METALS TANZANIA LIMITED	1,958,830.00	0.00%
814	BUSANDA SACCOS	1,935,000.00	0.00%
815	MARIA PASKALI	1,908,000.00	0.00%
816	WAHID ABDALLAH	1,894,400.00	0.00%
817	ELEGANT MINERALS T LTD	1,890,000.00	0.00%
818	JOINT ENHANCE LTD	1,890,000.00	0.00%
819	ECOSTAR MINING AND AGRO SERV.LTD	1,890,000.00	0.00%
820	TZ VASTNESS INT MINING UNV CO LTD	1,890,000.00	0.00%
821	HANSHUYU	1,890,000.00	0.00%
822	AFRICAN EXPLOSIVE (T) LTD	1,880,000.00	0.00%
823	NAMALULU CO LTD	1,867,200.00	0.00%
824	ASTRUM TRADING LIMITED	1,862,900.00	0.00%
825	LAURUS TANZANIA LIMITED	1,836,580.00	0.00%
826	GEORGE KUYELA	1,810,000.00	0.00%
827	ALICE CHINGWILE KAYSER	1,803,900.00	0.00%
828	JUMBE NUNGU	1,800,000.00	0.00%
829	MARTIN SOLO	1,766,160.00	0.00%
830	MOTEL HONOLULU LIMITED	1,761,000.00	0.00%
831	THOMAS L. KALUNGA & PARTNERS	1,736,000.00	0.00%
832	FRUMENCE SHIRIMA	1,716,000.00	0.00%
833	MABANGU MINING LIMITED	1,713,600.00	0.00%
834	MOROGORO REGINAL MINERAL GROUP LTD	1,700,900.00	0.00%
835	BITAKWATE INVESTIMENT	1,692,928.00	0.00%

836	RIYADH /SAAD		1,692,500.00		0.00%	
837	B2B MINERAL PROCURMENT LIMITED		1,680,000.00		0.00%	
838	MOTO AGRO INVESTMENT		1,680,000.00		0.00%	
839	KIWI GOLD LTD		1,680,000.00		0.00%	
840	MKUMBA GRAPHITE		1,680,000.00		0.00%	
841	GRAND LAKE GROUP LTD		1,680,000.00		0.00%	
842	VICUTUY TANZANIA COMPANY		1,680,000.00		0.00%	
843	BHASKER NATHALAL GOHIL		1,680,000.00		0.00%	
844	SUN DAR MINING CO LTD		1,680,000.00		0.00%	
845	JAME PAUL WAMBA		1,680,000.00		0.00%	
846	SHAHEED RAJWANI		1,680,000.00		0.00%	
847	DAVID CHILLINGTON KAYUNI		1,680,000.00		0.00%	
848	R. KUVAIYA		1,674,000.00		0.00%	
849	EAST AFRICA MARBLES LTD		1,673,600.00		0.00%	
850	RAYMOND KHALFANI		1,660,950.00		0.00%	
851	IBENGWE KATENDELE		1,658,000.00		0.00%	
852	CCECC		1,646,000.00		0.00%	
853	FINE FAIR COMPANY LTD		1,643,000.00		0.00%	
854	RSR EXPLORATION AND MANAGEMENT LTD		1,635,186.00		0.00%	
855	AWAN HK TZ LTD		1,628,400.00		0.00%	
856	ANMARIA TZ LTD		1,626,700.00		0.00%	
857	TRAYPHONE JOHN		1,609,224.00		0.00%	
858	HAINAH GEOLOGY LTD		1,600,000.00		0.00%	
859	CHARLES YUDA		1,588,750.00		0.00%	
860	GEMORO GEM		1,587,500.00		0.00%	
861	QUEEN JEWELLERS		1,587,500.00		0.00%	
862	NYAMWESE GROUP LTD		1,587,400.00		0.00%	
863	NEWTON G MUSHI		1,587,400.00		0.00%	
864	KAISINI A SALALI		1,584,400.00		0.00%	
865	JUMBE SUPHIAN NUNGU		1,584,800.00		0.00%	
866	FATMA HUSSEIN		1,580,000.00		0.00%	
867	FORTUNATUS JOHN NUGWAS		1,579,200.00		0.00%	
868	TRD MINERALS LTD		1,587,400.00		0.00%	
869	OLYMPIC EXPLORATION LIMITED		1,574,170.00		0.00%	
870	INDUSTRIAL MINERALS TANZANIA		1,555,000.00		0.00%	
871	COSTANTIN AMBROS		1,526,000.00		0.00%	
872	SOKOINE UNIVERSITY OF AGRICULTURE		1,517,100.00		0.00%	
873	TIANYU GEOLOGICAL TEST CENTRE (T) CO LIMITED		1,500,000.00		0.00%	
874	PETROGAS FIELD SERVICES LIMITED		1,500,000.00		0.00%	
875	ABDULAZIZ ABEID		1,495,500.00		0.00%	

876	ALLEN MBUNGA	1,494,000.00	0.00%
877	BIRIKA KING	1,493,500.00	0.00%
878	JOHN MANDAGO BASANGA	1,489,650.00	0.00%
879	ARAMEX	1,485,400.00	0.00%
880	BERTHA HAULE MENDE	1,459,000.00	0.00%
881	UPDOWNHILLS MINING CO	1,459,000.00	0.00%
882	DAUD AUGUSTINO	1,452,400.00	0.00%
883	HEKIMA SACOSS	1,450,400.00	0.00%
884	HENRY & PAUL	1,442,500.00	0.00%
885	HAMIDU MUSLIM SALUM	1,431,000.00	0.00%
886	WAWIZA & PATNER	1,397,600.00	0.00%
887	MEHBOOB THAKUR	1,388,000.00	0.00%
888	FESTO BALEGELE	1,382,200.00	0.00%
889	JOHN MUBANDO	1,363,200.00	0.00%
890	WELLTRADE LTD	1,360,800.00	0.00%
891	SAFI RESOURCES INT LTD	1,368,000.00	0.00%
892	TANZANIA JINTAIDA CO.LIMITED	1,360,000.00	0.00%
893	GINDU NGATO LENGA	1,356,200.00	0.00%
894	MTAA WA CHIMALA	1,337,000.00	0.00%
895	MATHAYO ITEMBE	1,335,000.00	0.00%
896	WILFRED MUSH	1,351,025.00	0.00%
897	ZAMI BUSINESS CO.LTD	1,332,600.00	0.00%
898	DAPCA INVEST CO LTD	1,313,000.00	0.00%
899	BULANGAMILWA GOLD MINE	1,300,000.00	0.00%
900	JAISHA MINING LTD	1,295,800.00	0.00%
901	UJJWAL STONES LTD	1,294,100.00	0.00%
902	WAZO ROAD HAULAGE CO LTD	1,293,200.00	0.00%
903	CHANG METAL INTERNATIONAL MINING RESOURCES COMPANY TANZANIA LIMITED.	1,289,309.20	0.00%
904	NANDA MANIMENDRA	1,277,200.00	0.00%
905	UJWAJAL	1,276,500.00	0.00%
906	CELESTINE DATUS MKAMA	1,272,600.00	0.00%
907	EAGLE TANZANITE GROWN LTD	1,269,800.00	0.00%
908	AMSONS INDUSTRIES	1,260,000.00	0.00%
909	KIBAL GOLD	1,260,000.00	0.00%
910	MIONEX INTERNATIONAL LTD	1,260,000.00	0.00%
911	SADOFI SHAKAMA	1,260,000.00	0.00%
912	ELECTRICAL AND ELECTRONICS CO LTD	1,260,000.00	0.00%
913	ELINEEMA KAVUTA AND PARTNERS	1,260,000.00	0.00%
914	BRENDA MOSHI	1,260,000.00	0.00%
915	PATRICK MWISUA	1,260,000.00	0.00%

916	DREAM STONE EXPLORATION		1,260,000.00		0.00%	
917	NAASA MINERAL AND GENERAL		1,260,000.00		0.00%	
918	ISINKA FADERATION		1,260,000.00		0.00%	
919	HASSAN AHMED ABDULBAR		1,260,000.00		0.00%	
920	DAWSON MAYILA SHIGELLA		1,260,000.00		0.00%	
921	SUNDI MALOMO		1,260,000.00		0.00%	
922	A.L.S CANADA		1,260,000.00		0.00%	
923	D.JOSEPH		1,260,000.00		0.00%	
924	KHALID NYEMA		1,253,000.00		0.00%	
925	IZENGO E MADUHU		1,250,000.00		0.00%	
926	CENEX MINING COMPANY LIMITED		1,249,215.60		0.00%	
927	LEONI JUMA		1,233,350.00		0.00%	
928	JACKSON KUYELA		1,204,000.00		0.00%	
929	SADICK OSMANI		1,200,000.00		0.00%	
930	SEMIONO GABRIEL ANDREW		1,200,000.00		0.00%	
931	ELIGIBOR B. CHRISANT		1,200,000.00		0.00%	
932	JOSEPH P SUNGURA		1,199,500.00		0.00%	
933	SELEMANI SAID		1,182,600.00		0.00%	
934	TANZANIA AFRICA LTD		1,176,000.00		0.00%	
935	MARK &ASSOCIATES ATORNEY		1,155,000.00		0.00%	
936	TABU JOHN KUNGUKU		1,155,000.00		0.00%	
937	MBAROUK S. MBAROUK		1,140,000.00		0.00%	
938	JOSEPH DIOZIN YEGELA		1,147,500.00		0.00%	
939	HELEN YOMO		1,142,025.00		0.00%	
940	NJIOZI(T)LTD		1,136,100.00		0.00%	
941	KONDOA MINING TANZANIA LIMITED		1,100,000.00		0.00%	
942	LOUIS NYONI		1,100,000.00		0.00%	
943	HELLEN JAMES NGANA		1,092,800.00		0.00%	
944	J M MBANDO AND SONS LTD		1,091,600.00		0.00%	
945	SIMON MACHAKA		1,084,500.00		0.00%	
946	DAUDI HAMID		1,081,900.00		0.00%	
947	VALENCE MSACKY		1,080,000.00		0.00%	
948	JUMA HIMID		1,055,000.00		0.00%	
949	AL NABIL CO LTD		1,050,000.00		0.00%	
950	ALEX BALOME AND PTS		1,050,000.00		0.00%	
951	KUDIDEGE TERRAZO		1,050,000.00		0.00%	
952	KHALID IDDI DEBENGE		1,050,000.00		0.00%	
953	MLILAPELU CONSTANTINO MUHANGA		1,050,000.00		0.00%	
954	FK LAW CHAMBERS		1,050,000.00		0.00%	
955	ERO TANZANIA LTD		1,050,000.00		0.00%	

956	EURO T LTD	1,050,000.00	0.00%
957	OM SAI MINERALS	1,050,000.00	0.00%
958	NOTERON ROSE FULBRIGHT TANZANIA	1,050,000.00	0.00%
959	MTEMI G (T) LTD	1,050,000.00	0.00%
960	JUMA MUSTAPHA	1,050,000.00	0.00%
961	RUVUMA RESOURCES LIMITED	1,050,000.00	0.00%
962	JACKSON WILLISON MAGESA	1,050,000.00	0.00%
963	SARAH S. MASASI	1,050,000.00	0.00%
964	DENNIS SEBUGWAO MASUSA	1,050,000.00	0.00%
965	JORAM ELIKANA	1,050,000.00	0.00%
966	ERNEST MSHUMBUSI ELISA	1,043,300.00	0.00%
967	AHMED ABBAS	1,040,000.00	0.00%
968	NGALALUMBA	1,030,000.00	0.00%
969	EDWARD R MGUMBA	1,028,000.00	0.00%
970	CITUWA SEINGWE	1,026,450.00	0.00%
971	BARAKA KAYOMBO	1,020,000.00	0.00%
972	PAUL KANUNGA	1,020,000.00	0.00%
973	THOBIAS PENDEZA MAVULA	1,012,500.00	0.00%
974	MUSSA MANSOUR SAID	1,006,400.00	0.00%
975	TERRA MINING LIMITED	1,000,000.00	0.00%
976	ONASSA 2000 CONSTRUCTION	1,000,000.00	0.00%
977	SUDI OMARY	1,000,000.00	0.00%
978	KIJIJI CHA MTUMBA	1,000,000.00	0.00%
979	EXPORT MINERALS	988,000.00	0.00%
980	AUST EAST AFRICA MINING COMPANY LIMITED	933,900.00	0.00%
981	REGINALD DAN SENYANGW	937,000.00	0.00%
982	GLORIOUS BASE MINERALS & GEMSTONES LIMITED	927,000.00	0.00%
983	QUID PRO QUO BUILDING CO LTD	920,000.00	0.00%
984	KILIMONG & GENERAL SUPP CO LTD	900,000.00	0.00%
985	STANLEY MASHAKA	900,000.00	0.00%
986	ANDREW AMBOSE LUJOO	899,200.00	0.00%
987	ZAINAB SAID	894,150.00	0.00%
988	LIWEN CHI	892,000.00	0.00%
989	ANTHON	877,400.00	0.00%
990	SIMAI KHAMISI SIMAI	869,000.00	0.00%
991	ALEX KASIKA	849,600.00	0.00%
992	SAMWEL LUKAS	844,000.00	0.00%
993	ABDULKHER MOHAMED AHMED	840,000.00	0.00%
994	DEOGRATIAS WILLIAM RINGIA	840,000.00	0.00%
995	IMMMA ADVOCATES	840,000.00	0.00%

996	SCHUMBERGER		840,000.00		0.00%	
997	ALEANDER CHAPI		840,000.00		0.00%	
998	JULIUS NYATUNYI		840,000.00		0.00%	
999	BONIPHACE MASANJA		840,000.00		0.00%	
1000	TERA ATRAS LIMITED		840,000.00		0.00%	
1001	ES CONSOLIDATED SERVICES LTD		834,000.00		0.00%	
1002	ALFRED TARIMO		812,600.00		0.00%	
1003	ALLY KIBEMBEGWA		805,000.00		0.00%	
1004	AMM CO LTD		785,000.00		0.00%	
1005	PRECISION DE'COR NATURAL TILES LIMITED		785,000.00		0.00%	
1006	MARK MOSES MWASHIHAVA		780,700.00		0.00%	
1007	TUGUTU QUARY		780,000.00		0.00%	
1008	MONTGOMERY GOLD MINING &PROCESSING LIMITED		750,000.00		0.00%	
1009	MADINGA MINING ENT.CO LTD.		750,000.00		0.00%	
1010	YUSUPH RASHID		747,400.00		0.00%	
1011	MANG'ONYI DHAHABU LTD		735,000.00		0.00%	
1012	LUCKMOS		720,000.00		0.00%	
1013	SHIRIKA LA MZINGA		720,000.00		0.00%	
1014	ABUBAKARI HUSEIN		700,000.00		0.00%	
1015	MAGDAVA MINNING CO		679,600.00		0.00%	
1016	SINOMA MINING ENGINEERING (T) LIMITED		666,666.70		0.00%	
1017	CHANYA METALS MINERALS CO. LIMITED		660,000.00		0.00%	
1018	ANTHONY JOHN SKELI		647,000.00		0.00%	
1019	QUALITY QUARRY CO LTD		640,000.00		0.00%	
1020	SAMBARU MINING GROUP LIMITED		640,100.00		0.00%	
1021	AEL MINING SERVICES		630,000.00		0.00%	
1022	ALLY SAID MANGO		630,000.00		0.00%	
1023	ATHINA LTD		630,000.00		0.00%	
1024	AUTRAD MINING CO LTD		630,000.00		0.00%	
1025	YASSIN YUSUF		630,000.00		0.00%	
1026	WILLY MWAIGWISYA		630,000.00		0.00%	
1027	KHALID MUHIDINI		630,000.00		0.00%	
1028	IAN BALEGELE		630,000.00		0.00%	
1029	MCHIHIYO EDWIN P		630,000.00		0.00%	
1030	CRB AFRICA LEGAL		630,000.00		0.00%	
1031	FREIGHT FOWADERS LTD		630,000.00		0.00%	
1032	FLORA BUGUTI		630,000.00		0.00%	
1033	EUROMET LTD		630,000.00		0.00%	
1034	DURANYA		630,000.00		0.00%	
1035	DUTWA MINERALS LTD		630,000.00		0.00%	

1036	VICENT BRUNOP MINJA	630,000.00	0.00%
1037	THORUTREE MINERALS LT D	630,000.00	0.00%
1038	PHILIPO NKANGO GUNDA	630,000.00	0.00%
1039	PETER HERMAN SARWATT PTS	630,000.00	0.00%
1040	PETER JORAM	630,000.00	0.00%
1041	NACHINGWEA NICKEL LTD	630,000.00	0.00%
1042	MIN AFRICA LTD	630,000.00	0.00%
1043	MAGAMBO B SONDE NASHONI	630,000.00	0.00%
1044	KUEHNE + NAGEL LIMITED	630,000.00	0.00%
1045	BALAJI IRON	630,000.00	0.00%
1046	CLARA CHARLES BWANAKUNU	630,000.00	0.00%
1047	CLASSIC MINING COMPANY LIMITED	630,000.00	0.00%
1048	COCACOLA KWANZA LTD	630,000.00	0.00%
1049	GIRO GEO FIELD	630,000.00	0.00%
1050	SHIJA PAUL METALIS	630,000.00	0.00%
1051	SEVEN SPRINGS INVESTMENT LTD	630,000.00	0.00%
1052	SAID AHMED	630,000.00	0.00%
1053	JIANGBO ZHANG	630,000.00	0.00%
1054	EZEKIA A MWAIPAJA	630,000.00	0.00%
1055	KIJA SAMWEL SAYANDA	610,940.00	0.00%
1056	LOYAL FAITH MINERALS LIMITED	600,000.00	0.00%
1057	HADRAJ GEMSTONE COMPANY LIMITED	600,000.00	0.00%
1058	ALOYCE NDEKIMBO KARAWA	600,000.00	0.00%
1059	EDSON SANGA	590,000.00	0.00%
1060	HALIMA ISSA	589,000.00	0.00%
1061	JUMANNE HUSSEN MASONGA	561,000.00	0.00%
1062	JOHN FRANCIS	560,100.00	0.00%
1063	RIFTA	556,500.00	0.00%
1064	SAMWEL CHACHA MATAR	550,000.00	0.00%
1065	OTEXX CO LIMITED	537,200.00	0.00%
1066	MOHAMED RASHID	520,000.00	0.00%
1067	YAHAYA RAMADHANI JUM	517,500.00	0.00%
1068	CHARLES MOLLEL	511,000.00	0.00%
1069	UNIVERSAL METAL LIMITED	506,000.00	0.00%
1070	JIN XIANG MINERALS COMPANY LIMITED	500,000.00	0.00%
1071	GOLD ONE COMPANY LIMITED	500,000.00	0.00%
1072	GENESIS DIAMOND CORPORATION LIMITED	500,000.00	0.00%
1073	WISI TRADING AND TECHNICAL SEVICES LTD	500,000.00	0.00%
1074	MAYANWA CO. LTD	500,000.00	0.00%
1075	EZIO COPAT	494,500.00	0.00%

1076	REGINA PAULO NSAGANO		491,200.00		0.00%	
1077	MILIMO R MIHAYO		488,800.00		0.00%	
1078	NEW NOVERTY CO.LTD		484,000.00		0.00%	
1079	MTAA WA CHIDACHI		476,200.00		0.00%	
1080	MSENTE PRIME MINERALS LIMITED		462,000.00		0.00%	
1081	MISHANGU INTERNATIONAL LTD		462,000.00		0.00%	
1082	SAMWEL MACHUMA		460,000.00		0.00%	
1083	HANA CONSOLIDATED TANZANIA LIMITED		450,000.00		0.00%	
1084	PAFI INVESTIMENT COMPANY LIMITED		450,000.00		0.00%	
1085	RUBRICA COMPANY LIMITED		450,000.00		0.00%	
1086	ZHONG FEI INTERNATIONAL CO. LIMITED		450,000.00		0.00%	
1087	LAMECK BIHILWE		450,000.00		0.00%	
1088	SALUMA OTHMAN		450,000.00		0.00%	
1089	JAMES MESHACK		438,400.00		0.00%	
1090	APEX ENERGY LIMITED		435,000.00		0.00%	
1091	NDETE COMPANY LIMITED		431,250.00		0.00%	
1092	NILIF LIMITED		430,000.00		0.00%	
1093	JENTIN OIL CO.LIMITED		430,000.00		0.00%	
1094	BAGAMOYO RESOURCES LTD		420,000.00		0.00%	
1095	AL-MAROOF GEMS LTD		425,000.00		0.00%	
1096	KAGERA GROUP		420,000.00		0.00%	
1097	ATZ LAW CHAMBERS		420,000.00		0.00%	
1098	JOHN MARECHO		420,000.00		0.00%	
1099	ASPON MWIJAGE		420,000.00		0.00%	
1100	WALK ABOUT RESOURCED LTD		420,000.00		0.00%	
1101	PERMIT SCHLU MBERGER SEACO		420,000.00		0.00%	
1102	JOSHUA KAZI		420,000.00		0.00%	
1103	CAS CADE INTERNATION TZ LTD		420,000.00		0.00%	
1104	SHABAN RASHID MALIPULLA		420,000.00		0.00%	
1105	SAID SEIF ABDALLAH		420,000.00		0.00%	
1106	SAMUEL ONYANGO		420,000.00		0.00%	
1107	JACKSON WILLIUM MAGESA		420,000.00		0.00%	
1108	HASANI MOHAMED HERSI & PARTNERS		420,000.00		0.00%	
1109	RAMCO GROUP LTD		420,000.00		0.00%	
1110	SOLD ROCK MINERALS LTD		420,000.00		0.00%	
1111	PIADRA MINERALS CO LTD		420,000.00		0.00%	
1112	YAHYA MAFTAA		420,000.00		0.00%	
1113	IDD KHASIM IDD		420,000.00		0.00%	
1114	JOHANA IDAMA		420,000.00		0.00%	
1115	CARGO WORKS		420,000.00		0.00%	

1116	STEPHEN DAUD NGUD		420,000.00		0.00%	
1117	TAMURAH MINERALS COMPANY LIMITED		405,600.00		0.00%	
1118	JINDING CENTURY INTERNATIONAL MINING GROUP CO. LIMITED		400,000.00		0.00%	
1119	PETER D KYARATINGO &PTNS		400,000.00		0.00%	
1120	STONE MINING RESOURCES LIMITED		399,366.00		0.00%	
1121	MADUHU MBARAKA		390,000.00		0.00%	
1122	NYESO GROUP COMPANY LIMITED		387,000.00		0.00%	
1123	MJR GOLD INVESTMENTS (T) LIMITED		375,000.00		0.00%	
1124	PHILLIS INTERNATIONAL MINING COMPANY LIMITED		369,333.00		0.00%	
1125	NASSOR MUSTAPHA		366,300.00		0.00%	
1126	RUVUMA RESOURCES LTD		357,000.00		0.00%	
1127	EDWIN HAULE		356,000.00		0.00%	
1128	JOHN MWANGI		325,500.00		0.00%	
1129	ARON A MWAMBANDE		310,000.00		0.00%	
1130	MINERAL AND METALS PROCESSING INDUSTRIES LIMITED		300,000.00		0.00%	
1131	J. MUKULA GEMSTONE COMPANY LIMITED		300,000.00		0.00%	
1132	DUWEIL LTD.		300,000.00		0.00%	
1133	BLUE GEMS COMPANY LIMITED		300,000.00		0.00%	
1134	KANANI GEN SUPP AND SERVICES		300,000.00		0.00%	
1135	THEODORE MVULA		294,000.00		0.00%	
1136	LUGOBA TAN TURK STONE QUARRY LIMITED		280,000.00		0.00%	
1137	YUSUPH NASSIB		275,100.00		0.00%	
1138	MBAROUK URASSA		275,000.00		0.00%	
1139	MI PETRO LIMITED		258,400.00		0.00%	
1140	BOSCO KAJUMULO		258,400.00		0.00%	
1141	ERMO MINING & CONSTRUCTION COMPANY LIMITED		256,000.00		0.00%	
1142	SAYONA EXIM COMPANY LIMITED		250,000.00		0.00%	
1143	AFRO MULT GASES LIMITED		250,000.00		0.00%	
1144	MATALUMA KANUDA KANIKI		250,000.00		0.00%	
1145	ALIAMINI R MGALA		250,000.00		0.00%	
1146	SINOHYDRO CO LTD		250,000.00		0.00%	
1147	MICHAEL MPAJAMA CLEOPATRA & MZIGWA CO		250,000.00		0.00%	
1148	ANGLO BARNER COMPANY		250,000.00		0.00%	
1149	JOLAJO CO LTD		250,000.00		0.00%	
1150	URBAN AND RULAL ENG. SERVICES. LTD		250,000.00		0.00%	
1151	PASCAL LUCAS		250,000.00		0.00%	
1152	HENRICK K0MBA		248,000.00		0.00%	
1153	JAWADU SEPANGA		242,000.00		0.00%	
1154	HINJU YA TEMBO		240,000.00		0.00%	
1155	ANZIDU SOKO		235,000.00		0.00%	

1156	SHAFIE	215,900.00	0.00%
1157	DESERA MINING AND TRADING	215,850.00	0.00%
1158	SAN MARIA	210,189.00	0.00%
1159	FEDERATION OF MINERAL ASSOCIATION OF TANZANIA	215,100.00	0.00%
1160	SOUTH NYANZA MINING COMPANY LIMITED	210,000.00	0.00%
1161	BALADUL AMIN	210,000.00	0.00%
1162	PANDAHILL MINING TANZANIA	210,000.00	0.00%
1163	MKONO & COMPANY ADVOCATES	210,000.00	0.00%
1164	MONNA SITAYO	210,000.00	0.00%
1165	A.A CURIOS GIFT SHOP	210,000.00	0.00%
1166	BRASS ATTORNEYS	210,000.00	0.00%
1167	FFT LTD	210,000.00	0.00%
1168	TWIGA CHEMICAL INDUSTIER T LTD	210,000.00	0.00%
1169	MTL CONSULTING CO LTD	210,000.00	0.00%
1170	BEN AKILEI CO LTD	210,000.00	0.00%
1171	CBS LAW OFFICE	210,000.00	0.00%
1172	SARAH RASHID	210,000.00	0.00%
1173	JERANA MINING EXPLOSIVES	210,000.00	0.00%
1174	IMBALI GOLD PROJECT	210,000.00	0.00%
1175	GAUDENCE KALYALYA	210,000.00	0.00%
1176	SCHLUMBERGER SEACO INC	210,000.00	0.00%
1177	PAUL M.KILINDU	210,000.00	0.00%
1178	CME DEPT UDSM	210,000.00	0.00%
1179	CHARLES XAVIER MMNGUTO	210,000.00	0.00%
1180	AFRICANA BALICK	210,000.00	0.00%
1181	AFRISAN	210,000.00	0.00%
1182	AFROCAN RESOURCES GOLD TZ LTD	210,000.00	0.00%
1183	MNADA JAPHET	210,000.00	0.00%
1184	HUREOUS RESOURCES	210,000.00	0.00%
1185	UPANEZ (T) LIMITED	210,000.00	0.00%
1186	PAK AFRICA MINING LIMITED	208,500.00	0.00%
1187	ROMNEY GOLD AFRICAN MINING LIMITED	206,000.00	0.00%
1188	SAMEJ MINERALS (T) LIMITED	200,000.00	0.00%
1189	EBENEZA MINING COMPANY	200,000.00	0.00%
1190	APOLLO RENEWABLE RESOURCES LIMITED	200,000.00	0.00%
1191	LAZARO MABULA MPIGAHODI	200,000.00	0.00%
1192	CHELA RESOURCES LIMITED	300,000.00	0.00%
1193	EUSTACE E RWEGASIRA	200,000.00	0.00%
1194	JACKSON E. LYAMBA	200,000.00	0.00%
1195	GRANITECH (T) COMPANY LTD	200,000.00	0.00%

1196	JPM CORPORATION LTD	190,000.00	0.00%
1197	CASTOR NGOMA	187,000.00	0.00%
1198	LINDI MINERALS RESOURCES LIMITED	183,600.00	0.00%
1199	IRFAN GEMSTONE & MINERALS LIMITED	156,000.00	0.00%
1200	ANACLET KOMBA	151,000.00	0.00%
1201	CHARLES MASOTA	150,000.00	0.00%
1202	LAKE VICTORIA RESOURCES (T) LIMITED	142,347.00	0.00%
1203	ELENZIAN MVULA	140,000.00	0.00%
1204	GREEN BELT MINES AND MINERALS LIMITED	135,000.00	0.00%
1205	PIADRA MINERALS COMPANY LIMITED	127,500.00	0.00%
1206	GRB MINING SERVICES LIMITED	126,000.00	0.00%
1207	MADINI LINK (T) LIMITED	120,000.00	0.00%
1208	INSIYA MINING LIMITED	120,000.00	0.00%
1209	ADOLOS AND AGRUPNEO LIMITED	120,000.00	0.00%
1210	DUNDO	117,800.00	0.00%
1211	S. K. PATEL MINERAL WATER LIMITED	112,500.00	0.00%
1212	GYPSTONE MINING COMPANY LIMITED	112,000.00	0.00%
1213	PENDO M SHAMTE	105,000.00	0.00%
1214	ASTUTE ATT	105,000.00	0.00%
1215	GRAPHITE ADVANCEMENT T LTD	105,000.00	0.00%
1216	FRANCIS MAPUNDA	105,000.00	0.00%
1217	RUBY N SAPPHIRE GEMS	102,500.00	0.00%
1218	BOSCO SHAWA	102,000.00	0.00%
1219	THE GEM LAB	100,000.00	0.00%
1220	ADELIN NJAU	100,000.00	0.00%
1221	MINING ALLIANCE (T) LIMITED	100,000.00	0.00%
1222	AYUBU MGOBOLE	100,000.00	0.00%
1223	MOHAMED ALLY	91,000.00	0.00%
1224	BUILDING UTILITIES LTD	90,000.00	0.00%
1225	MEGA COPPER LTD	80,000.00	0.00%
1226	IMELDA MBANO	76,000.00	0.00%
1227	HABAKUKI MICHAEL	75,000.00	0.00%
1228	KEC INTERNATIONAL LTD	73,500.00	0.00%
1229	FAUZIA	63,000.00	0.00%
1230	MJENGO MINING CO LTD	33,700.00	0.00%
1231	PHILIP NTITI	31,200.00	0.00%
1232	ONESMO LWENA	24,000.00	0.00%
	GRAND TOTAL	27,096,604,467.77	4.95%

Annex 5: Reporting Template for Extractive Companies

EITI PAYMENTS REPORTING
TEMPLATE (From 1 July 2015 to 30 June 2016)

Tanzania Extractive Industries Transparency Initiative
Taasisi ya Uhamasishaji Uwazi na Uwajibikaji Katika Rasilimali za Madini, Mafuta na Gesi Asilia.

1 **Basic Information**

Name of the Entity (Extractive company)					
TIN					
License No.		1		Type of license	
		2		Type of license	
		3		Type of license	
		4		Type of license	
Reporting template prepared by					**Positio**
Email address					**Tel.**

2 **Company Information**

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

	Total		-	0%	

Core business	
Secondary activities	

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

3 **Direct Payments and Revenues**

Ref for details of supporting breakdown	Type of Tax		Paid	
			TzS	USD
A **Payments to the Ministry of Energy and Minerals (MEM)**				
A1	Royalties in minerals			
A1-1	Royalties for oil and gas			
A2	Annual Rental fee			
A3	License and Permits Fee			
A4	Profit per Production Sharing Agreements			
A5	Protected Gas/Additional Gas Revenues			
A6	Application and Preparation fee			
B **Payments made to Tanzania Petroleum Development Corporation (TPDC)**				
B1	Protected Gas Revenue			
B2	Additional Gas Revenue			

B3	Profit per Production Sharing Agreement			
B4	VAT on Gas Revenue			
B5	License Charges/fees			
B5-1	Royalties for oil and gas			
B6	Training Fees			
B7	Signature Bonus			
B8	Tariffs on Gas Transport Through Mtwara-DSM Natural Gas Pipeline			
Pan African Energy Payments for Gas Transportation made to SONGAS				
B9	Tariffs on Gas Transport Through Songas Pipeline			
Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)				
C				
C1a	Corporation Tax			
C1b	Provisional Tax			
C1c	Advance Tax			
C2	Motorvehicle tax Cab			
C3	Personal Income Tax			
C4	Sole Propriotorship-Presumptive Tax			
C5	Income Tax Interest and Penalty			
C6	Airport Departure Charges			
C7	Bed Nighty Levy			
C8	Motor Vehicle Information Search			
C9	Motor Vehicle Annual fee			
C10	Withholding Taxes paid on company TIN where tax payer is withholdee			

	C10-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder			
	C11	Pay- As-You-Earn (PAYE)			
	C12	Skills and Development Levy (SDL)			
	C13	VAT paid to LTD			
	C14	VAT paid to LTD (To be refunded)			
	C15	Excise Duty paid to LTD			
	C16	Import Duty paid to LTD			
	C17	Stamp Duty paid to LTD			
	C18	Fuel Levy (Petrol and Diesel) paid to LTD			
	C19	Petroleum Levy (Kerosene, Gas Oil, and Motor Spirit)paid to LTD			
	C20	Capital Gains Tax Paid to LTD			
	C21	Tax Exemptions on fuel			
	C22	Other tax exemptions			
D	**Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)**				
	D1a	Corporation Tax			
	D1b	Provisional Tax			
	D1c	Advance Tax			
	D2	Motor vehicle tax Cab			
	D3	Personal Income Tax			
	D4	Sole Propriotorship-Presumptive Tax			
	D5	Income Tax Interest and Penalty			
	D6	Airport Departure Charges			

D7	Bed Nighty Levy			
D8	Motor Vehicle Information Search			
D9	Motor Veicle Annual fee			
D10	Withholding Taxes paid on company TIN where tax payer is withholdee			
D10-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder			
D11	Pay- As-You-Earn (PAYE) paid to DRD			
D12	Skills and Development Levy (SDL) paid to DRD			
D13	VAT paid to DRD			
D14	Excise duty paid to DRD			
D15	Import Duty paid to DRD			
D16	Stamp Duty paid to DRD			
D17	Capital Gains Tax Paid to DRD			
D18	Fuel Levy (Petrol and Diesel) paid to DRD			
D19	Petroluem Levy (Kerosene, Gas Oil, and Motor Spirit) paid to DRD			
D20	Tax Exemptions on fuel			
D21	Other tax exemptions			
Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)				
E1a	Corporation Tax to CED			
E1b	Provisional Tax			
E1c	Advance Tax			
E2	Motorvehicle tax Cab			
E3	Personal Income Tax			
E4	Sole Propriotorship-Presumptive Tax			

E

E5	Income Tax Interest and Penalty			
E6	Airport Departure Charges			
E7	Bed Nighty Levy			
E8	Motor Vehicle Information Search			
E9	Motor Veicle Annual fee			
E10	Withholding Taxes paid to CED on company TIN where tax payer is withholdee			
E10-1	Withholding Taxes paid to CED on company TIN where tax payer is NOT withholdee buy withholder			
E11	Pay- As-You-Earn (PAYE) paid to CED			
E12	Skills and Development Levy (SDL) paid to CED			
E13	VAT paid to CED			
E14	Excise Duty paid to CED			
E15	Import Duty paid to CED			
E16	Stamp Duty paid to CED			
E17	Fuel Levy (Petrol and Diesel) paid to CED			
E18	Petroleum Levy (Kerosene,Gas Oil and Motor Spirit) paid to CED			
E19	Railway Development Levy			
E20	Tax Exemptions on fuel			
E21	Other tax exemptions			
Payments made to Local Authorities				
G1	Local Levy			
G2	Service Levy			
G3	Other Local Taxes, Fees and Levies			

F

G					
	Payments made to Ministry of Finance (MoF)				
	H1	Dividends for Government Shares held in the company			
	H2	Revenues to Government for shareholding sale in the companies			
	Total payments made to government			-	-

4 **Corporate Social Responsibility (CSR)**

Date and Type of Project (eduction, health, water, etc)	Type of payment or contribution(Cash or In-Kind)		Location	Paid to		Amount TZS

5 **Social Security Contributions (Pensions)**

Date	Type of payment or contribution		Location	Paid to		Amount TZS
	PPF					
	NSSF					

	GEPF				

6 **Production Data**

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

7 **Sales (Exports and Local Sales) Data**

Date/month of sale	Type/Quality of Minerals		Field/license	Unit of measure	Quantity sold	Valu (TzS

8 **operation costs**

Type of costs	Value (Tzs)		Value (USD)
capital expenditure			
Company operation costs			

9 **Positions and salaries of Foreign and local experts**

Type of experts	Positions		Quantity	Salaries (Tzs)	Salaries (USD)
Foreign Expert					
Local Professionals					
Other Labour Categories					

10 **Procurement of goods and services from local companies in Tanzania**

Type	Value (TZS)		Value (USD)
Goods (Include annex of companies provided goods			
Service (include Annex of companies provided services			

11 **Management Sign–off**

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

1. The information provided in respect of amounts paid/received is complete and has been faithfully extracted from the Entity accounting records;
2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;
3. The amounts paid/received exclude payments/income made before 1 July 2014 and payments/income made after 30 June 2015;
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;
5. The amounts paid/received do not include amounts paid/received on behalf of other Entities;
6. The amounts paid/received only include amounts paid/received by the Entity;
7. The accounts of the Entity on which the figures are based have been audited and an unqualified audit opinion been issued in accordance with International Standards on Auditing.

Name:
Position:

Signature and Stamp:

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

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

Name:
Position within the Audit firm:
Name of the Audit Firm (if applicable):
Address of the Audit Firm (or Auditor):

Signature and Stamp:

<table>
<tr><td colspan="9">Declaration of Beneficial Ownership</td></tr>
<tr><td colspan="9">According to the EITI Standard, a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. Provide details of any beneficial owner who owns or controls 1% or more in the entity. If your company is a publicly listed company, please do not fill this form.</td></tr>
<tr><td colspan="9">Beneficial Owner One (provide the following details for each beneficial owner of the entity)</td></tr>
<tr><td>Identity of the beneficial owner</td><td colspan="5">Information about how ownership is held or control over the company is exercised</td><td>Date when beneficial interest was acquired</td><td>Means of contact</td></tr>
<tr><td rowspan="2">[Full name as it appears on national identify card]
[Date of birth and/or national identify number]
[Nationality]
[Country of residence]</td><td colspan="2">By shares</td><td colspan="2">By % of voting rights</td><td>Other</td><td rowspan="2">[date]</td><td rowspan="2">[residential/service address]/
other</td></tr>
<tr><td>[number of shares]</td><td>[% of shares]</td><td>[% of direct voting rights]</td><td>[% of indirect voting rights]</td><td>[If the beneficial owner holds shares in the entity via a separate company provide company registration, country of incorporation, registered office address]</td></tr>
</table>

Annex 6: Reporting Template for Government Entities

Tanzania Extractive Industries Transparency Initiative (TEITI)					
Report on amounts received from extractive company by specified government agencies in the period 1 July 2015 to 30 June 2016					
NAME OF GOVERNMENT AGENCY:					
TAX PAYER NAME:					
TAXPAYER IDENTIFICATION NUMBER (TIN):					
SECTOR (Minerals /Oil/ Gas):					
RECEIPTS FROM COMPANIES					

	Ref for details of suporting breakdown	Type of Receipt		Amount: (In Actual Currency of Receipt)		Comments
				TZS	USD	
A		**Received by the Ministry of Energy and Minerals (MEM)**				
	A1	Royalties in minerals				
	A1-1	Royalties for Oil and Gas				
	A2	Annual Rental Fees				
	A3	License and Permits Fees				
	A4	Profit per Production Sharing Agreements				
	A5	Protected Gas/ Additional Gas Revenues				
	A6	Application and Preparation fee				
B		**Received by Tanzania Petroleum Development Corporation (TPDC)**				
	B1	Protected Gas Revenue				
	B2	Additional Gas Revenue				
	B3	Profit per Production Sharing Agreement				
	B4	VAT on Gas Revenue				
	B5	License Charges/fees				
	B5-1	Royalties for Oil and Gas				
	B6	Training fees				
	B7	Signature Bonus				
	B8	Tariffs on Gas Transport Through Mtwara-DSM Natural Gas Pipelines				

C		Received by Tanzania Revenue Authority (Large Tax payers Department-LTD)				
	C1a	Corporation Tax				
	C1b	Provisional Tax				
	C1c	Advance Tax				
	C2	Motor vehicle tax Cab				
	C3	Personal Income Tax				
	C4	Sole Propriotorship-Presumptive Tax				
	C5	Income Tax Interest and Penalty				
	C6	Airport Departure Charges				
	C7	Bed Nighty Levy				
	C8	Motor Vehicle Information Search				
	C9	Motor Veicle Annual fee				
	C10	Withholding Taxes paid on company TIN where tax payer is withholdee				
	C10-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder				
	C11	Pay- As-You-Earn (PAYE)				
	C12	Skills and Development Levy (SDL)				
	C13	VAT paid to LTD				
	C14	VAT paid to LTD (To be refunded)				
	C15	Excise Duty paid to LTD				
	C16	Import Duty paid to LTD				
	C17	Stamp Duty paid to LTD				
	C18	Fuel Levy (Petrol and Diesel) paid to LTD				
	C19	Petroleum Levy (Kerosene, Gas Oil and Motor Spirit) paid to LTD				
	C20	Capital Gains tax paid to LTD				

	C21	Tax exemptions on fuels				
	C22	Other tax exemptions				
D		**Received by Tanzania Revenue Authority (Domestic Revenue Department-DRD)**				
	D1a	Corporation Tax (including provisional ax and advance tax)				
	D1b	Provisional Tax				
	D1c	Advance Tax				
	D2	Motorvehicle tax Cab				
	D3	Personal Income Tax				
	D4	Sole Propriotorship-Presumptive Tax				
	D5	Income Tax Interest and Penalty				
	D6	Airport Departure Charges				
	D7	Bed Nighty Levy				
	D8	Motor Vehicle Information Search				
	D9	Motor Veicle Annual fee				
	D10	Withholding Taxes paid on company TIN where tax payer is withholdee				
	D10-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee buy withholder				
	D11	Pay- As-You-Earn (PAYE) paid to DRD				
	D12	Skills and Development Levy (SDL) paid to DRD				
	D13	VAT paid to DRD				
	D14	Excise Duty paid to DRD				
	D15	Import Duty paid to DRD				
	D16	Stamp Duty paid to DRD				
	D17	Capital Gains tax paid to DRD				

	D18	Fuel Levy (Petrol and Diesel) paid to DRD				
	D19	Petroleum Levy (Kerosene, Gas Oil and Motor Spirit) paid to DRD				
	D20	Tax exemptions on fuels				
	D21	Other tax exemptions				
E		**Received by Tanzania Revenue Authority (Customs and Excise Department-CED)**				
	E1a	Corporation Tax (including provisional ax and advance tax) to CED				
	E1b	Provisional Tax				
	E1c	Advance Tax				
	E2	Motorvehicle tax Cab				
	E3	Personal Income Tax				
	E4	Sole Propriotorship-Presumptive Tax				
	E5	Income Tax Interest and Penalty				
	E6	Airport Departure Charges				
	E7	Bed Nighty Levy				
	E8	Motor Vehicle Information Search				
	E9	Motor Veicle Annual fee				
	E10	Withholding Taxes paid to CED				
	E11	Pay- As-You-Earn (PAYE) paid to CED				
	E12	Skills and Development Levy (SDL) paid to CED				
	E13	VAT paid to CED				
	E14	VAT paid to CED				
	E15	Excise Duty paid to CED				
	E16	Import Duty paid to CED				
	E17	Stamp Duty paid to CED				
	E18	Fuel Levy (Petrol and Diesel) paid to CED				
	E19	Petroleum Levy (Kerosene,Gas Oil, and Motor Spirit) paid to CED				
	E20	Railway Development Levy				
	E21	Tax exemptions on fuels				
	E22	Other tax exemptions				
G		**Received by Local Authorities**				

	G1	Local Levy				
	G2	Service Levy				
	G3	Other Local Taxes, Fees and Levies				
H		**Received by the Ministry of Finance (MoF)**				
	H1	Dividends for Government Shares held in the company				
	H2	Revenues to Government for shareholding sale in the companies				
J	I	**Donations received from extractive companies for Corporate Social Responsibility (please provide details of the nature of receipt and purposeincluding in kind receipts)**				
	J1					
	J2					
	J3					
	J4					

Agency/Ministry Management sign-off

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

1. The information provided in respect of amounts received is complete and has been faithfully extracted from the Agency's accounting records
2. All the amounts received are supported by official and genuine flag receipts and substantiated by documentary evidence
3. The amounts received exclude payments made before 1 July 2014 and payments made after 30 June 2015
4. The classification of amounts received on each line is accurate and does not include amounts due to be reported on other lines
5. The amounts received do not include amounts received in respect of other taxpayers with a different TIN
6. The amounts received only include amounts received by the reporting Agency
7. The accounts of the Agency on which the figures are based have been audited and an unqualified audit opinion issued thereon by the Auditor General in accordance with International Standards on Auditing as applicable to the public sector

______________________ **Name**

______________________ **Position** **Stamp**

______________________ **Date**

______________________ **Signature**

Please attach further information which will assist us in reconciling the amounts received to the records of the relevant taxpayers and Provide supporting schedules and support documentation on that respect.

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