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THE TANZANIA EXTRACTIVE INDUSTRIES (TRANSPARENCY
AND ACCOUNTABILITY) ACT, 2015
(CAP. 447)

REGULATIONS

(Made under Section 25)

THE TANZANIA EXTRACTIVE INDUSTRIES (TRANSPARENCY AND
ACCOUNTABILITY) (GENERAL) REGULATIONS, 2019

PART I
PRELIMINARY PROVISIONS

Citation and
Commence-
ment

1. These Regulations may be cited as the Tanzania Extractive Industries (Transparency and Accountability) Regulations, 2019.

Interpretation

2. In these Regulations, unless the context otherwise requires-
“Financial year” means the government financial year.
“records” means all documented information or collection of data, including accounts, agreements, letters, transactions, books which function as evidence of activities of an entity;
“relevant authorities” means the extractive industry companies and statutory recipients.
“reporting template” means a form designed to be filled in with all information and data by the extractive industry companies and statutory recipients for the purpose of reconciliation and disclosure of beneficial ownership;

PART II
TRANSPARENCY AND ACCOUNTABILITY

Record
keeping

3.-(1) Every extractive industry companies shall keep records of payments, beneficial ownerships information, costs of production, exploration, prospecting, award or transfer of licences, capital expenditure at every stage of investment, volumes of production

and export data from extractive industry company in respect of each licence.

(2) Subject to sub-regulation (1), statutory recipients shall keep records of revenues received from the extractive industry companies.

Submission of information

4.-(1) The Committee shall, on annual basis require all statutory recipients and extractive industry companies to submit all information and data relating to records kept pursuant to regulation 3.

(2) The records to be submitted shall be in a form of softcopy and hard copies.

Data Reconciliation procedures

5. The procedure for data reconciliation as provided in the Act shall be prescribed in the schedule to these regulations

Reconciliation report

6. The data and information used to prepare reconciliation report shall include the following:

- (a) materiality definitions and threshold;
- (b) descriptions of each revenue streams;
- (c) transactions and payments to and from state-owned enterprises;
- (d) revenues received from each benefit stream;
- (e) sale of the state's share of production or other revenues collected in kind;
- (f) capital expenditure at every stage of investment;
- (g) identify any agreement involved in the provision of goods and services including loans, grants and infrastructure works;
- (h) production data in mining, oil and gas sector;
- (i) Corporate Social Responsibility payments;
- (j) Adherence to the local content laws; and
- (k) Any other data required by the committee.

Reconciliation threshold

7.-(1) In determining the threshold for the purpose of identifying extractive industry companies that qualify for the reconciliation of payments, the following shall be taken into consideration

- (a) contribution of the extractive industry companies to the economy during the year of the report.
- (b) base on the large companies which contribute sufficient revenue to the government.

(2) Subject to sub-regulation (1) the Committee shall publish the

