



Taasisi ya Uhamasishaji Uwazi na Uwajibikaji
Katika Rasilimali za Madini, Mafuta na Gesi Asilia.

SHORT VERSION OF THE 10th TEITI REPORT FOR THE PERIOD JULY 1 2017 TO JUNE 30 2018



MZUMBE UNIVERSITY
Directorate of External Linkages & Community Engagement (DELCE)
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www.mzumbe.ac.tz

AUGUST 2020



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STATEMENT FROM THE INDEPENDENT ADMINISTRATOR

The Tanzania Extractive Industries Transparency Initiative (TEITI) through the Ministry of Minerals procured the services of Mzumbe University as the Independent Administrator to produce Tanzania EITI report.

The Reconciliation ('Engagement') followed the International Standard on Related Services as applicable to agreed upon procedures. The procedures performed were those set out in the Terms of Reference (ToR) as stipulated in the Contract for Consultants Services and approved by the TEITI Committee, except where indicated otherwise in the final report as well as its appendices.

The procedures undertaken were not designed to constitute an audit or review made in accordance with International Standards on Auditing Engagements, and as such we do not provide any assurances other than those expressed in this report. Had we performed additional procedures; other matters would have come to our attention that would have been reported to you. This report is to inform TEITI on matters expressed in the Terms of Reference and not for any other purpose.



Dr. Gabriel Komba
TEAM LEADER
MZUMBE UNIVERSITY
AUGUST 2020.

EXECUTIVE SUMMARY

The Extractive Industries Transparency Initiative (EITI) is the global standard to promote the open and accountable management of oil, gas and mineral resources. Tanzania joined the initiative in February 2009. The country attained a compliant status of the EITI in December 2012, after meeting the transparency standards of the initiative. Since then, Tanzania has published nine (9) TEITI reports covering the period from 1st July 2008 to 30th June 2017. The 9th report, covering fiscal year 2016/17, is the latest and was published on 31st December 2019.

This short version of the 10th TEITI report covers reconciliation of payments and receipts from extractive companies and government agencies, respectively, for the fiscal year 2017/18. All payments and receipts made before 1st July of 2017 and those that were made after 30th June 2018 were excluded from the reconciliation report. The reconciliation exercise involved extractive companies that met the materiality threshold as approved by the TEITI Committee. As required by EITI standards, any State-Owned Enterprises (SOEs) operating in an extractive industry is required to disclose payments made to the government. Therefore, the SOEs covered in the reconciliation report are Tanzania Petroleum Development Corporation (TPDC), State Mining Corporation (STAMICO), and STAMIGOLD Company Limited.

Objective

The purpose of this report is to reconcile the information provided by extractive companies with the information provided by relevant government agencies. The overall objective of the reconciliation exercise is to assist the Government of Tanzania to determine the contribution of minerals, oil and gas resources to the socio-economic development of the country. In addition, the exercise aimed at improving the governance of minerals, oil and gas resources, which subsequently helps to meet the requirements of the EITI Standards. The report enhances the transparency of the payments made by extractive companies to the Government and its agencies, as well as payment received by the Government and its agencies from the extractive companies.

APPROACH AND METHODOLOGY

The process of reconciling of revenues from the extractive industry (Mining, oil and gas sectors) consisted of the following steps:

- Conducting a study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing a list of extractive companies that made material payment to the Government, and a list of Government entities that received material payments from extractive companies which should be disclosed in the 2017/18 report.
- Preparation of reporting templates and reporting instructions, after obtaining information relating to the different types of taxes, fees, charges payable in the mining, oil and gas sectors. This information was analysed to determine revenue streams;

- Presentation and approval of the scoping study, reporting templates, and reporting instructions by the TEITI Committee;
- Conduct training to extractive companies and government agencies on how to complete reporting templates.
- Collection of payment data from government agencies and extractive companies which provided the basis for reconciliation;
- Comparison of the amounts reported by government agencies and extractive companies to determine if there are discrepancies between the two sources of data; and
- Contact with government agencies and extractive companies to investigate and resolve identified discrepancies.

Revenue Streams

The following is a list and amounts of fees and charges paid by extractive companies and small-scale miners to Ministry of Minerals which were included in the reconciliation scope.

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Minerals	256,193,497,592.07	94.58
Annual Rent	10,191,646,773.00	3.76
Geological Fee	4,476,090,651.58	1.65
TOTAL	270,861,235,016.65	100.00

Below are categories of the taxes paid by the extractive companies to TRA (Large Taxpayers Department, Domestic Revenue Department, and the Customs and Excise Department) during fiscal year 2017/18.

REVENUE STREAM	AMOUNT (TZS)	Percent
Value Added Tax	222,391,862,123.02	32.39
Corporate Tax	149,892,800,639.04	21.83
PAYE	141,783,098,832.18	20.65
Withholding Tax	72,685,546,589.36	10.59
Excise Duty	26,380,183,957.26	3.84
SDL	24,060,272,239.92	3.50
Import Duty	22,315,976,729.00	3.25
Petroleum Levy	11,257,596,708.00	1.64
Railroad Dev Levy	9,945,338,895.00	1.45
Customs Processing Fee	3,173,796,580.00	0.46
Fuel Levy	1,628,512,667.00	0.24
Personal Income Tax	654,022,865.21	0.10
Stamp Duty	201,596,190.50	0.03
Small Scale Miners	76,103,358.73	0.01
Vehicle Registration Tax	53,770,000.00	0.01
Advertising Fees	52,600,933.00	0.01

REVENUE STREAM	AMOUNT (TZS)	Percent
Income Tax Interest and Penal	17,400,000.00	0.00
Trade Levy Zanzibar	10,744,621.00	0.00
Bed Night levy	5,506,540.00	0.00
Motor Vehicle Information Search Fees	3,000.00	0.00
Total	686,586,733,468.22	100.00

The following are categories of the fees paid by the oil and gas companies to the TPDC during fiscal year 2017/18.

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Oil and Gas	28,336,915,993.94	86.07
Training Fees	3,201,812,056.66	9.72
License fees	1,385,622,184.44	4.21
Total	32,924,350,235.04	100.00

Based on the revenue streams, the selection of material payments and companies included in the reconciliation exercise were based on the amount of revenue collected by MoM, TRA, and TPDC. The selected revenue streams for the main reconciliation exercise included the following:

REVENUE STREAM	
Royalty on Minerals	Railroad development levy
Annual rent	Fuel levy
Geological fee	Customs processing fee
Corporate tax	Royalty on Oil and Gas
Import duty	Training fees
Excise duty	Licence fees
Skill development levy (SDL)	Service levy
Petroleum levy	Other local taxes fees and levies

Extractive Companies included in the Reconciliation Scope

Based on the government receipts, TEITI Committee agreed on the materiality threshold of TZS 700 million that accounts for 92.91% of total government receipts. Below is the list of companies included in the reconciliation for the fiscal year 2017/18.

SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue Collected by Government
1	GEITA GOLD MINING LIMITED	197,185,935,420.23		84,497,756,299.00	281,683,691,719.23
2	NORTH MARA GOLD MINE LIMITED	48,952,189,358.11		51,831,576,948.00	100,783,766,306.11
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	55,405,147,858.60	26,472,843,450.66		81,877,991,309.26
4	PANGEA MINERALS LTD	32,672,990,026.81		34,156,949,524.00	66,829,939,550.81
5	PANAFRICAN ENERGY TANZANIA LIMITED	51,779,757,143.97	77,300,476.87		51,857,057,620.84
6	BULYANHULU GOLD MINE LIMITED	42,136,836,639.90		6,614,349,509.00	48,751,186,148.90
7	AUMS (T) LIMITED	48,130,264,147.03			48,130,264,147.03
8	SHANTA MINING COMPANY LIMITED	23,557,427,390.02		12,442,771,649.00	36,000,199,039.02
9	WILLIAMSON DIAMONDS LTD.	10,629,095,091.86		10,221,670,246.00	20,850,765,337.86
10	LYABONDE GROUP			12,964,260,367.00	12,964,260,367.00
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	8,114,887,912.95	870,462,183.35		8,985,350,096.30

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SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue Collected by Government
12	EQUINOR TANZANIA AS	8,641,021,120.01			8,641,021,120.01
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	6,838,834,521.36			6,838,834,521.36
14	AFRICAN EXPLOSIVES (T) LTD.	6,504,570,219.28		6,229,000.00	6,510,799,219.28
15	MANTRA TANZANIA LIMITED.	3,586,289,047.92		2,339,307,920.00	5,925,596,967.92
16	TANCOAL ENERGY LIMITED	4,272,715,820.52		1,612,965,870.00	5,885,681,690.52
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	5,073,585,655.40			5,073,585,655.40
18	NDOVU RESOURCES LIMITED.	1,611,105,017.38	3,165,844,508.47	600,000.00	4,777,549,525.85
19	GLOBEIQ TANZANIA SERVICES LIMITED	4,561,816,172.97			4,561,816,172.97
20	SAHARA TANZANIA LIMITED	3,921,555,549.00			3,921,555,549.00
21	MUBARAK GEMSTONES LIMITED			3,432,268,827.00	3,432,268,827.00
22	GRAYSON BANDA			3,126,118,498.00	3,126,118,498.00
23	CHINA PETROLEUM PIPELINE BUREAU (CPP)	2,980,707,224.17			2,980,707,224.17
24	HERITAGE RUKWA (TZ) LIMITED	778,623,182.06	2,039,346,155.72		2,817,969,337.78
25	MINERAL OIL CORPORATION LIMITED	2,777,856,186.30			2,777,856,186.30
26	ZEM (T) CO.LIMITED	2,292,889,320.16		356,750,046.00	2,649,639,366.16
27	JAC RIJK AFRICA LIMITED	2,168,160,027.75		70,000.00	2,168,230,027.75
28	NEELKANTH SALT LIMITED.	1,951,903,385.28		121,139,235.00	2,073,042,620.28
29	MATABE GOLD PROCESSING			1,991,335,450.00	1,991,335,450.00
30	OXLEY LIMITED	1,909,720,380.59			1,909,720,380.59
31	EVEN ENTERPRISES COMPANY LIMITED	1,666,580,232.00			1,666,580,232.00
32	NITRO EXPLOSIVES (T) LTD.	1,640,233,296.00			1,640,233,296.00
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,625,326,213.14		12,084,800.00	1,637,411,013.14
34	NITRO LOGISTICS LIMITED	1,320,131,641.61			1,320,131,641.61
35	TANZANITE ONE MINING LTD	1,266,677,820.00			1,266,677,820.00
36	SEA SALT LIMITED	1,157,074,831.20		65,000,000.00	1,222,074,831.20
37	BUSOLWA MINING LIMITED	1,199,066,159.89			1,199,066,159.89
38	HAMIS RAJABU			1,107,310,628.00	1,107,310,628.00
39	KATAVI MINING COMPANY LIMITED	1,097,361,529.88		6,794,699.00	1,104,156,228.88
40	KABULAS LIMITED			1,076,611,200.00	1,076,611,200.00
41	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,031,406,573.59			1,031,406,573.59
42	SUNSHINE MINING LIMITED	901,478,861.00		107,634,031.00	1,009,112,892.00
43	MMG GOLD LIMITED	592,841,360.00		381,438,982.00	974,280,342.00
44	BUSOLWA 'B' GOLD RUSH (EVARIST GERVA)			971,652,990.00	971,652,990.00
45	GASTON SAMBALA			946,224,800.00	946,224,800.00
46	KAKOLA MINING COMPANY LIMITED	935,098,042.38			935,098,042.38
47	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	928,439,535.51			928,439,535.51
48	JOHN GODFREY RUPIA			897,960,000.00	897,960,000.00
49	SAID MAKUBEL			884,109,782.00	884,109,782.00
50	WEIR MINERALS EAST AFRICA LIMITED	874,884,077.54			874,884,077.54
51	FORTUNATUS J. NUGWANA			873,349,200.00	873,349,200.00
52	TANSINO QUARRIES LTD.	670,407,701.51		199,746,256.00	870,153,957.51
53	BUSOLWA GOLD MINE (TANZANIA) LIMITED	9,600,000.00		805,661,037.00	815,261,037.00
54	TNR LIMITED	804,994,109.23		230,000.00	805,224,109.23
55	GM & CO (TANZANIA) LTD	790,320,302.67			790,320,302.67
56	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	101,318,808.70		653,127,679.00	754,446,487.70
57	TANZANIA PORTLAND CEMENT CO. LTD			725,229,436.00	725,229,436.00

SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue Collected by Government
58	BEARING MAN GROUP TANZANIA LIMITED	723,861,643.57			723,861,643.57
59	JV OF CR15G & AMP; NEWCENTRY COMPANY LTD			713,057,114.00	713,057,114.00
60	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	52,536,790,191.35		1,803,500.00	52,538,593,691.35
61	STAMIGOLD COMPANY LIMITED	91,689,524.00		943,535,575.00	1,035,225,099.00
62	STATE MINING COOPERATION (STAMICO)	-	-	1,357,092.00	1,357,092.00

Out of the sixty-two (62) companies/individuals scoped to participate in the reconciliation exercise, IA managed to locate and send reporting templates to fifty (50) companies/individuals. However, only 34 reporting entities submitted filled templates within the given time. The contribution of these 34 entities amounted to 86.60% of the government revenue from the mining, oil and gas sector in 2017/18. Presented below is a list of these 34 reporting extractive companies.

SN	Company/Individual Name	No.	Company/Individual Name
1	GEITA GOLD MINING LIMITED	18	JAC RIJK AFRICA LIMITED
2	NORTH MARA GOLD MINE LIMITED	19	NEELKANTH SALT LIMITED.
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	20	OXLEY LIMITED
4	PANGEA MINERALS LTD	21	NITRO EXPLOSIVES (T) LTD.
5	PAN AFRICAN ENERGY TANZANIA LIMITED	22	MBOGO MINING AND GENERAL SUPPLY LIMITED
6	BULYANHULU GOLD MINE LIMITED	23	SEA SALT LIMITED
7	AUMS (T) LIMITED	24	BUSOLWA MINING LIMITED
8	SHANTA MINING COMPANY LIMITED	25	KATAVI MINING COMPANY LIMITED
9	WILLIAMSON DIAMONDS LTD.	26	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	27	WEIR MINERALS EAST AFRICA LIMITED
11	EQUINOR TANZANIA AS	28	TANSINO QUARRIES LTD.
12	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	29	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED
13	AFRICAN EXPLOSIVES (T) LTD.	30	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY
14	MANTRA TANZANIA LIMITED.	31	BEARING MAN GROUP TANZANIA LIMITED
15	NDOVU RESOURCES LIMITED.	32	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
16	GLOBELEQ TANZANIA SERVICES LIMITED	33	STAMIGOLD COMPANY LIMITED
17	GRAYSON BANDA	34	STATE MINING COOPERATION (STAMICO)

The following list shows the reporting entities that did not return the templates and reasons or remarks for failure to submit.

SN	COMPANY NAME	Remarks
1	LYABONDE GROUP	Could not be located
2	TANCOAL ENERGY LIMITED	Confirmed to report but did not return templates
3	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	Could not be located
4	SAHARA TANZANIA LIMITED	Closed operation
5	MUBARAK GEMSTONES LIMITED	Could not be located
6	CHINA PETROLEUM PIPELINE BUREAU (CPP)	Could not be located
7	HERITAGE RUKWA (TZ) LIMITED	Closed Operation

SN	COMPANY NAME	Remarks
8	MINERAL OIL CORPORATION LIMITED	They said they cannot fill as they are not extractive company. Instead they sent a letter to TEITI
9	ZEM (T) CO. LIMITED	Confirmed to report but did not return templates
10	MATABE GOLD PROCESSING	Could not be located
11	EVEN ENTERPRISES COMPANY LIMITED	Could not be located
12	NITRO LOGISTICS LIMITED	Confirmed to report but did not return templates
13	TANZANITE ONE MINING LTD	The responsible person was not around because the activities of the company have been suspended
14	HAMIS RAJABU	Could not be located
15	KABULAS LIMITED	Confirmed to report but did not return templates
16	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	They operate jointly with ORECOP. All financial information are reported by ORECOP
17	SUNSHINE MINING LIMITED	The custodians of records are not in the country as they do not produce at the moment.
18	MMG GOLD LIMITED	Could not be located
19	BUSOLWA 'B' GOLD RUSH (EVARIST GERVAS)	Could not be located
20	GASTON SAMBALA	Could not be located
21	KAKOLA MINING COMPANY LIMITED	Closed operations and the company declared Bankrupt
22	JOHN GODFREY RUPIA	Could not be located
23	SAID MAKUBEL	Could not be located
24	FORTUNATUS J. NUGWANA	Could not be located
25	BUSOLWA GOLD MINE (TANZANIA) LIMITED	Could not be located
26	TNR LIMITED	Confirmed to report but did not return templates
27	GM & CO (TANZANIA) LTD	Could not be located
28	JV OF CR1SG & NEWCENTRY COMPANY LTD	Could not be located

RECONCILIATION RESULTS

We present below the detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by government agencies. We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences. The adjustments were carried out on the basis of confirmation from extractive companies and government agencies and were supported by adequate evidence wherever deemed appropriate.

The government total receipts amounted to TZS 728,900,359,245.76, whilst total company payments amounted to TZS 732,362,376,542.46, resulting to a discrepancy of TZS 3,462,017,296.70 representing 0.47% of total payments reported by Government Agencies. Discrepancies are indicated as positive if the amount reported by a company exceeds that reported by the government agency as a receipt. If the amount reported by a company is lower than that received by the government agency, the resulting discrepancy is labelled negative.

Reconciliation by Extractive Company

SN	Company/Individual	Template Original Lodged			Adjustments		Final Amount		
	Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	GETITA GOLD MINING LIMITED	218,828,350,602.57	204,662,670,467.82	14,165,680,134.75	9,149,797,504.91	6,291,127,787.60	234,269,275,895.08	217,812,467,972.74	20,456,807,922.35
2	NORTH MARA GOLD MINE LIMITED	268,909,580,841.95	65,490,893,830.72	203,418,687,011.23	114,280,152,602.97	(205,828,452,494.16)	179,771,046,433.69	179,771,046,433.69	(2,409,765,482.93)
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	41,905,735,479.75	43,272,205,557.29	(1,366,470,077.54)	1,211,760,810.07	(1,183,935,537.41)	41,933,540,752.41	44,483,966,367.36	(2,550,425,614.95)
4	PANGEA MINERALS LTD	43,791,965,973.95	41,557,145,623.75	2,234,820,350.20	3,080,981,589.95	(1,857,319,659.83)	45,015,627,904.07	44,638,127,213.70	377,500,690.37
5	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	96,708,779,712.92	78,221,966,173.04	18,486,813,539.88	-	(25,937,400,916.64)	70,771,378,796.28	78,221,966,173.04	(7,450,587,376.76)
6	PAN AFRICAN ENERGY TANZANIA LIMITED	48,909,092,965.43	46,011,245,654.38	2,897,847,311.04	-	-	48,909,092,965.43	46,011,245,654.38	2,897,847,311.04
7	BULYANHULU GOLD MINE LIMITED	20,082,145,505.72	12,989,861,306.59	7,092,284,199.13	17,100,173,682.95	(16,280,951,224.95)	20,901,367,963.72	30,090,034,989.54	(9,188,667,025.81)
8	AUMS (T) LIMITED	9,977,663,071.00	9,784,137,490.62	193,525,580.38	-	-	9,977,663,071.00	9,784,137,490.62	193,525,580.38
9	SHANTA MINING COMPANY LIMITED	25,967,685,290.49	23,045,572,750.22	2,922,112,540.27	-	-	25,967,685,290.49	23,045,572,750.22	2,922,112,540.27
10	WILLIAMSON DIAMONDS LTD.	12,461,390,824.95	10,013,525,278.95	2,447,865,546.00	1,318,947,253.51	(1,318,947,253.51)	12,461,390,824.95	11,332,472,532.46	1,128,918,292.49
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,577,695,539.98	1,679,106,325.06	(101,410,785.08)	-	-	1,577,695,539.98	1,679,106,325.06	(101,410,785.08)
12	EQUINOR TANZANIA AS (TANZANIA) LIMITED	1,497,802,742.71	875,213,230.96	622,589,511.75	-	-	1,497,802,742.71	875,213,230.96	622,589,511.75
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED	821,328,841.20	811,864,175.00	9,464,666.20	-	-	821,328,841.20	811,864,175.00	9,464,666.20
14	AFRICAN EXPLOSIVES (T) LTD.	2,466,868,005.24	1,887,273,333.49	579,594,671.75	641,879,845.00	(641,879,845.00)	2,466,868,005.24	2,529,153,178.49	(62,285,173.25)
15	MANTRA TANZANIA LIMITED.	2,413,564,380.15	2,545,852,071.92	(132,287,691.77)	-	-	2,413,564,380.15	2,545,852,071.92	(132,287,691.77)
16	NDVOYU RESOURCES LIMITED.	4,520,824,687.08	4,634,998,826.11	(114,174,139.03)	-	-	4,520,824,687.08	4,634,998,826.11	(114,174,139.03)
17	GLOBELEC TANZANIA SERVICES LIMITED	229,918,164.00	229,918,145.45	18.55	-	-	229,918,164.00	229,918,145.45	18.55
18	GRAYSON BANDA	5,400,803.00	3,126,118,498.00	(3,120,717,695.00)	-	-	5,400,803.00	3,126,118,498.00	(3,120,717,695.00)
19	JAC RIJK AFRICA LIMITED	139,517,867.30	281,861,028.00	(142,343,160.70)	-	-	139,517,867.30	281,861,028.00	(142,343,160.70)
20	NEELKANTH SALT LIMITED.	1,062,354,914.00	975,217,061.00	87,137,853.00	-	-	1,062,354,914.00	975,217,061.00	87,137,853.00
21	BUSOLWA MINING LIMITED	1,243,275,815.59	1,312,905,682.00	(69,629,866.41)	-	-	1,243,275,815.59	1,312,905,682.00	(69,629,866.41)
22	OXLEY LIMITED	304,543,257.79	297,255,174.00	7,288,083.79	-	-	304,543,257.79	297,255,174.00	7,288,083.79
23	NITRO EXPLOSIVES (T) LTD.	338,199,697.95	665,137,431.00	(326,937,733.05)	-	-	338,199,697.95	665,137,431.00	(326,937,733.05)
24	MBOGO MINING AND GENERAL SUPPLY LIMITED	771,556,283.55	556,657,038.00	214,899,245.55	-	-	771,556,283.55	556,657,038.00	214,899,245.55
25	SEA SALT LIMITED	480,117,786.20	401,425,793.00	78,691,993.20	-	-	480,117,786.20	401,425,793.00	78,691,993.20
26	KATAVI MINING COMPANY LIMITED	1,125,337,358.08	343,529,720.00	781,807,638.08	-	-	1,125,337,358.08	343,529,720.00	781,807,638.08
27	STAMIGOLD COMPANY LIMITED	1,273,652,365.75	391,249,193.00	882,403,172.75	-	-	1,273,652,365.75	391,249,193.00	882,403,172.75
28	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	189,926,016.75	41,723,903.00	148,202,113.75	-	-	189,926,016.75	41,723,903.00	148,202,113.75
29	WEIR MINERALS EAST AFRICA LIMITED	418,290,333.36	106,821,857.00	311,468,476.36	-	-	418,290,333.36	106,821,857.00	311,468,476.36
30	TANSINO QUARRIES LTD.	472,264,128.09	310,648,892.00	161,615,236.09	-	-	472,264,128.09	310,648,892.00	161,615,236.09
31	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	679,454,662.50	656,955,869.00	22,498,793.50	-	-	679,454,662.50	656,955,869.00	22,498,793.50
32	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY	22,607,112,678.74	24,750,760,174.02	(2,143,647,495.28)	-	-	22,607,112,678.74	24,750,760,174.02	(2,143,647,495.28)
33	BEARING WAIN GROUP TANZANIA LIMITED	148,810,192.85	183,591,310.00	(34,781,117.15)	-	-	148,810,192.85	183,591,310.00	(34,781,117.15)
34	STATE MINING CORPORATION	6,255,606.40	1,357,092.00	4,898,514.40	-	-	6,255,606.40	1,357,092.00	4,898,514.40
TOTAL		832,336,462,397.00	582,116,665,956.40	250,219,796,440.60	146,783,693,289.36	(246,757,779,143.89)	732,362,376,542.46	728,900,359,245.76	3,462,017,296.70

Reconciliation by Revenue Stream

3	Description of the payment	Company/Individual (i)	Template Original Lodged Government (ii)	Difference (iii) = (i - ii)	Company/Individual (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company/Individual (vii) = (i + iv)	Final Amount Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	Royalties for minerals	342,719,387,581.46	203,834,713,399.00	138,884,674,182.46	-	135,974,662,325.88	(135,974,662,325.88)	342,719,387,581.46	339,809,375,724.88	2,910,011,856.59
2	Royalties for oil and gas	25,937,400,916.64	-	25,937,400,916.64	(25,937,400,916.64)	-	(25,937,400,916.64)	-	-	-
3	Annual rental fee	2,737,221,747.36	117,554,722.00	2,619,667,025.36	-	-	-	2,737,221,747.36	117,554,722.00	2,619,667,025.36
4	License and permit fee	2,253,658,861.44	2,407,539,710.00	(153,880,848.56)	-	-	-	2,253,658,861.44	2,407,539,710.00	(153,880,848.56)
5	Profit per Production Sharing Agreements	2,194,987,864.63	-	2,194,987,864.63	-	-	-	2,194,987,864.63	-	2,194,987,864.63
6	Application and preparation fee	-	-	-	-	89,553,900,308.41	(8,955,390,308.41)	-	8,955,390,308.41	(8,955,390,308.41)
7	Protected Gas Revenue	8,314,199,823.80	8,314,199,823.80	-	-	-	-	8,314,199,823.80	-	-
8	Profit per Production Sharing Agreement	55,900,359,784.29	28,162,088,115.52	27,738,271,668.76	(3,017,468,864.12)	24,159,850,865.44	(27,177,319,729.56)	52,882,890,920.17	52,321,938,980.96	560,951,939.21
9	License Charges/fees	2,554,347,959.78	2,554,280,326.88	67,632.90	-	-	-	2,554,347,959.78	2,554,280,326.88	67,632.90
10	Royalties for oil and gas	28,336,915,993.94	54,274,316,910.58	(25,937,400,916.64)	3,017,468,864.12	(22,948,090,055.37)	25,965,553,919.49	31,354,384,858.06	31,326,226,855.21	28,158,002.85
11	Training Fees	4,656,146,217.86	4,656,089,789.48	56,428.38	-	-	-	4,656,146,217.86	4,656,089,789.48	56,428.38
12	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	250,808,281.78	-	250,808,281.78	-	-	-	250,808,281.78	-	250,808,281.78
13	Navy Allowance	638,813,030.37	-	638,813,030.37	-	-	-	638,813,030.37	-	638,813,030.37
14	Tariff on gas transport through SONGAS pipeline	22,373,677,955.54	-	22,373,677,955.54	-	-	-	22,373,677,955.54	-	22,373,677,955.54
15	Other material payment made to TPDC (TZS > 20 million)	-	22,373,677,955.54	(22,373,677,955.54)	-	-	-	-	22,373,677,955.54	(22,373,677,955.54)
16	Corporation Tax (including provisional tax and advance tax)	259,713,678,940.12	155,052,724,483.98	104,660,954,456.14	(91,548,299,891.18)	641,879,845.00	(92,190,179,736.18)	168,165,379,048.93	155,694,604,328.98	12,470,774,719.95
17	Skills and Development Levy (SDL)	20,669,446,048.70	20,753,830,627.22	(84,384,578.52)	-	-	-	20,669,446,048.70	20,753,830,627.22	(84,384,578.52)
18	Excise Duty paid to LTD	7,570,476,224.64	24,697,795,623.77	(17,127,319,399.13)	10,944,522,602.25	-	10,944,522,602.25	18,514,998,826.89	24,697,795,623.77	(6,182,796,796.88)
19	Corporation Tax (including provisional tax and advance tax)	966,389,298.00	990,476,660.00	(24,087,362.00)	-	-	-	966,389,298.00	990,476,660.00	(24,087,362.00)
20	Skills and Development Levy (SDL)	668,341,224.56	683,804,563.00	(15,463,338.44)	-	-	-	668,341,224.56	683,804,563.00	(15,463,338.44)
21	Excise Duty paid to CED	11,083,251,243.59	188,456,910.00	10,894,794,333.59	(10,890,156,158.59)	-	(10,890,156,158.59)	193,095,085.00	188,456,910.00	4,638,175.00
22	Import Duty paid to CED	15,552,507,931.15	20,070,885,938.00	(4,518,378,006.85)	4,719,920,542.00	-	4,719,920,542.00	20,272,428,473.15	20,070,885,938.00	201,542,535.15
23	Fuel Levy paid to CED	4,679,949,033.84	626.00	4,679,948,407.84	-	-	-	4,679,949,033.84	626.00	4,679,948,407.84
24	Vehicle Reg Tax	4,400,000.00	24,350,000.00	(19,950,000.00)	2,750,000.00	-	2,750,000.00	7,150,000.00	24,350,000.00	(17,200,000.00)
25	Railroad Dev Levy	1,282,965,781.36	9,292,061,612.00	(8,009,095,830.64)	2,042,884,388.12	-	2,042,884,388.12	3,325,850,169.47	9,292,061,612.00	(5,966,211,442.53)
26	Customs Processing Fee	41,191,261.56	2,971,138,802.00	(2,559,226,540.44)	1,272,709,461.00	-	1,272,709,461.00	1,684,621,722.56	2,971,138,802.00	(1,286,517,079.44)
27	Petroleum levy (kerosene, gas oil, and motor spirit)	-	10,737,305,317.00	(10,737,305,317.00)	6,110,831,111.00	-	6,110,831,111.00	6,110,831,111.00	10,737,305,317.00	(4,626,474,206.00)
28	Service Levy	8,418,887,047.34	9,878,528,605.63	(1,459,641,558.29)	3,308,153,007.51	-	3,308,153,007.51	11,727,040,054.85	9,878,528,605.63	1,848,511,449.22
29	Other Local Taxes, Fees and Levies	2,446,331,343.24	80,845,435.00	2,365,485,908.24	-	-	-	2,446,331,343.24	80,845,435.00	2,365,485,908.24
Total		832,336,462,397.00	582,116,665,956.40	250,219,796,440.60	(99,974,085,854.54)	146,783,693,289.36	(246,757,779,143.89)	732,362,376,542.46	728,900,359,245.76	3,462,017,296.70

Unreconciled Differences

SN	Company/Individual	Amount reported by company but not confirmed by Government Entities	Amount reported by Government Entities but not confirmed by Company
1	GEITA GOLD MINING LIMITED	20,456,807,922.35	
2	NORTH MARA GOLD MINE LIMITED		(2,409,765,482.93)
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED		(2,550,425,614.95)
4	PANGEA MINERALS LTD	377,500,690.37	
5	TANZANIA PETROLEUM DEVELOPMENT CORPORATION		(7,450,587,376.76)
6	PAN AFRICAN ENERGY TANZANIA LIMITED	2,897,847,311.04	
7	BULYANHULU GOLD MINE LIMITED		(9,188,667,025.81)
8	AUMS (T) LIMITED	193,525,580.38	
9	SHANTA MINING COMPANY LIMITED	2,922,112,540.27	
10	WILLIAMSON DIAMONDS LTD.	1,128,918,292.49	
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED		(101,410,785.08)
12	EQUINOR TANZANIA AS	622,589,511.75	
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	9,464,666.20	
14	AFRICAN EXPLOSIVES (T) LTD.		(62,285,173.25)
15	MANTRA TANZANIA LIMITED.		(132,287,691.77)
16	NDOVU RESOURCES LIMITED.		(114,174,139.03)
17	GLOBEIQ TANZANIA SERVICES LIMITED	18.55	
18	GRAYSON BANDA		(3,120,717,695.00)
19	JAC RIJK AFRICA LIMITED		(142,343,160.70)
20	NEELKANTH SALT LIMITED.	87,137,853.00	
21	BUSOLWA MINING LIMITED		(69,629,866.41)
22	OXLEY LIMITED	7,288,083.79	
23	NITRO EXPLOSIVES (T) LTD.		(326,937,733.05)
24	MBOGO MINING AND GENERAL SUPPLY LIMITED	214,899,245.55	
25	SEA SALT LIMITED	78,691,993.20	
26	KATAVI MINING COMPANY LIMITED	781,807,638.08	
27	STAMIGOLD COMPANY LIMITED	882,403,172.75	
28	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	148,202,113.75	
29	WEIR MINERALS EAST AFRICA LIMITED	311,468,476.36	
30	TANSINO QUARRIES LTD.	161,615,236.09	
31	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	22,498,793.50	
32	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY		(2,143,647,495.28)
33	BEARING MAN GROUP TANZANIA LIMITED		(34,781,117.15)
34	STATE MINING CORPORATION	4,898,514.40	
Total		31,309,677,653.88	(27,847,660,357.17)

ANALYSIS OF REPORTED DATA

Analyses of Payments by Companies' Contribution

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	116,854,118,799.82	-	93,647,553,773.91	3,310,795,399.00	213,812,467,972.74	29.33
2	NORTH MARA GOLD MINE LIMITED	10,929,739,144.38	-	166,111,289,752.97	2,730,017,536.34	179,771,046,433.69	24.66
3	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	10,934,031,755.00	67,252,130,225.04	1,803,500.00	34,000,693.00	78,221,966,173.04	10.73
4	PAN AFRICAN ENERGY TANZANIA LIMITED	23,104,103,901.50	22,907,141,752.88	-	-	46,011,245,654.38	6.31
5	PANGEA MINERALS LTD	6,020,291,166.47	-	37,237,931,113.95	1,379,904,933.28	44,638,127,213.70	6.12
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	17,558,124,156.88	26,456,753,384.08	-	469,088,826.40	44,483,966,367.36	6.10
7	BULYANHULU GOLD MINE LIMITED	5,914,419,949.34	-	23,714,883,191.95	460,731,848.25	30,090,034,989.54	4.13
8	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY	24,025,530,738.02	-	725,229,436.00	-	24,750,760,174.02	3.40
9	SHANTA MINING COMPANY LIMITED	9,822,663,810.40	-	12,442,729,799.00	780,179,140.82	23,045,572,750.22	3.16
10	WILLIAMSON DIAMONDS LTD.	1,622,752,994.95	-	9,340,034,009.51	369,685,528.00	11,332,472,532.46	1.55
11	AUMS (T) LIMITED	9,398,749,154.32	-	-	385,388,336.30	9,784,137,490.62	1.34
12	NDOVU RESOURCES LIMITED.	890,010,191.93	3,744,388,634.18	600,000.00	-	4,634,998,826.11	0.64
13	GRAYSON BANDA	-	-	3,126,118,498.00	-	3,126,118,498.00	0.43
14	MANTRA TANZANIA LIMITED.	186,670,039.21	-	2,339,307,920.00	19,874,112.71	2,545,852,071.92	0.35
15	AFRICAN EXPLOSIVES (T) LTD.	2,503,216,491.96	-	6,229,000.00	19,707,686.53	2,529,153,178.49	0.35
16	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	800,218,908.72	878,887,416.34	-	-	1,679,106,325.06	0.23
17	BUSOLWA MINING LIMITED	341,252,692.00	-	971,652,990.00	-	1,312,905,682.00	0.18
18	NEELKANTH SALT LIMITED.	851,638,826.00	-	123,578,235.00	-	975,217,061.00	0.13
19	EQUINOR TANZANIA AS	568,100,911.62	307,112,319.34	-	-	875,213,230.96	0.12
20	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	811,864,175.00	-	-	-	811,864,175.00	0.11
21	NITRO EXPLOSIVES (T) LTD.	665,137,431.00	-	-	-	665,137,431.00	0.09
22	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	13,383,319.00	-	643,572,550.00	-	656,955,869.00	0.09
23	MBOGO MINING AND GENERAL SUPPLY LIMITED	556,657,038.00	-	-	-	556,657,038.00	0.08
24	SEA SALT LIMITED	131,885,905.00	-	269,539,888.00	-	401,425,793.00	0.06
25	STAMIGOLD COMPANY LIMITED	11,340,433.00	-	379,908,760.00	-	391,249,193.00	0.05
26	KATAVI MINING COMPANY LIMITED	336,735,021.00	-	6,794,699.00	-	343,529,720.00	0.05
27	TANSINO QUARRIES LTD.	110,902,636.00	-	199,746,256.00	-	310,648,892.00	0.04
28	OXLEY LIMITED	297,255,174.00	-	-	-	297,255,174.00	0.04

29	JAC RIJK AFRICA LIMITED	281,861,028.00	-	-	-	281,861,028.00	0.04
30	GLOBEIQ TANZANIA SERVICES LIMITED	229,918,145.45	-	-	-	229,918,145.45	0.03
31	BEARING MAN GROUP TANZANIA LIMITED	183,591,310.00	-	-	-	183,591,310.00	0.03
32	WEIR MINERALS EAST AFRICA LIMITED	106,821,857.00	-	-	-	106,821,857.00	0.01
33	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	41,723,903.00	-	-	-	41,723,903.00	0.01
34	STATE MINING CORPORATION	-	-	1,357,092.00	-	1,357,092.00	0.00
TOTAL		246,104,711,007.97	121,546,413,731.87	351,289,860,465.29	9,959,374,040.63	728,900,359,245.76	100.00

Analysis of Payments by Contribution Flows

SN	Description of the payment	Amount (TZS)	%
	Payments made to the Ministry of Energy and Minerals (MEM)	351,289,860,465.29	48.19
1	Royalties for minerals	339,809,375,724.88	46.62
2	Annual rental fee	117,554,722.00	0.02
3	License and permit fee	2,407,539,710.00	0.33
4	Application and preparation fee	8,955,390,308.41	1.23
	Payments made to the Tanzania Petroleum Development Corporation (TPDC)	121,546,413,731.87	16.68
5	Protected Gas Revenue	8,314,199,823.80	1.14
6	Profit per Production Sharing Agreement	52,321,938,980.96	7.18
7	License Charges/fees	2,554,280,326.88	0.35
8	Royalties for oil and gas	31,326,226,855.21	4.30
9	Training Fees	4,656,089,789.48	0.64
10	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	22,373,677,955.54	3.07
	Payments made to the Tanzania Revenue Authority (TRA)	246,104,711,007.97	33.76
11	Corporation Tax (including provisional Tax and advance tax)	156,685,080,988.98	21.50
12	Skills and Development Levy (SDL)	21,437,635,190.22	2.94
13	Excise Duty paid to LTD	24,886,252,533.77	3.41
14	Import Duty paid to CED	20,070,885,938.00	2.75
15	Fuel Levy paid to CED	626.00	0.00
16	Vehicle Registration Tax	24,350,000.00	0.00
17	Railroad Dev Levy	9,292,061,612.00	1.27
18	Customs Processing Fee	2,971,138,802.00	0.41
19	Petroleum levy (kerosene, gas oil, and motor spirit)	10,737,305,317.00	1.47
20	Payments made to the Local Authorities	9,959,374,040.63	1.37
21	Service Levy	9,878,528,605.63	1.36
22	Other Local Taxes, Fees and Levies	80,845,435.00	0.01
TOTAL		728,900,359,245.76	100.00

Revenues Declared by Local Government Authorities

Local Government Authority	Service Levy (TZS)	Other Local Taxes, Fees and Levies (TZS)
Geita Town Council	3,716,057,848.01	-
Kishapu District Council	369,685,528.00	-
Kahama Town Council	1,379,904,933.28	-
Mtwara District Council	600,082,869.01	-
Kinondoni Municipal Council	40,361,874.00	731,3000
Songwe District Council	728801392.82	80,845,435.00
Mbinga District Council	209,668,121.90	-
Msalala District Council	472,528,660.16	-
Tarime District Council	2,730,017,536.34	-
Mwanza City Council	33,764,641.00	-
Total	10,280,873,404.52	88,158,435.00

Analysis of Payment by Sector

This section presents the contribution to the government revenue made by extractive companies who submitted templates for reconciliation exercise.

Mining Sector

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	116,854,118,799.82	93,647,553,773.91	3,310,795,399.00	213,812,467,972.74	29.33
2	NORTH MARA GOLD MINE LIMITED	10,929,739,144.38	166,111,289,752.97	2,730,017,536.34	179,771,046,433.69	24.66
3	PANGEA MINERALS LTD	6,020,291,166.47	37,237,931,113.95	1,379,904,933.28	44,638,127,213.70	6.12
4	BULYANHULU GOLD MINE LIMITED	5,914,419,949.34	23,714,883,191.95	460,731,848.25	30,090,034,989.54	4.13
5	TANZANIA PORTLAND CEMENT PUBLIC LIMITED COMPANY	24,025,530,738.02	725,229,436.00	-	24,750,760,174.02	3.40
6	SHANTA MINING COMPANY LIMITED	9,822,663,810.40	12,442,729,799.00	780,179,140.82	23,045,572,750.22	3.16
7	WILLIAMSON DIAMONDS LTD.	1,622,752,994.95	9,340,034,009.51	369,685,528.00	11,332,472,532.46	1.55
8	AUMS (T) LIMITED	9,398,749,154.32	-	385,388,336.30	9,784,137,490.62	1.34
9	GRAYSON BANDA	-	3,126,118,498.00	-	3,126,118,498.00	0.43
10	MANTRA TANZANIA LIMITED.	186,670,039.21	2,339,307,920.00	19,874,112.71	2,545,852,071.92	0.35
11	AFRICAN EXPLOSIVES (T) LTD.	2,503,216,491.96	6,229,000.00	19,707,686.53	2,529,153,178.49	0.35
12	BUSOLWA MINING LIMITED	341,252,692.00	971,652,990.00	-	1,312,905,682.00	0.18
13	NEELKANTH SALT LIMITED.	851,638,826.00	123,578,235.00	-	975,217,061.00	0.13
14	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	811,864,175.00	-	-	811,864,175.00	0.11
15	NITRO EXPLOSIVES (T) LTD.	665,137,431.00	-	-	665,137,431.00	0.09
16	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	13,383,319.00	643,572,550.00	-	656,955,869.00	0.09
17	MBOGO MINING AND GENERAL SUPPLY LIMITED	556,657,038.00	-	-	556,657,038.00	0.08
18	SEA SALT LIMITED	131,885,905.00	269,539,888.00	-	401,425,793.00	0.06
19	STAMIGOLD COMPANY LIMITED	11,340,433.00	379,908,760.00	-	391,249,193.00	0.05
20	KATAVI MINING COMPANY LIMITED	336,735,021.00	6,794,699.00	-	343,529,720.00	0.05
21	TANSINO QUARRIES LTD.	110,902,636.00	199,746,256.00	-	310,648,892.00	0.04
22	OXLEY LIMITED	297,255,174.00	-	-	297,255,174.00	0.04
23	JAC RIJK AFRICA LIMITED	281,861,028.00	-	-	281,861,028.00	0.04
24	BEARING MAN GROUP TANZANIA LIMITED	183,591,310.00	-	-	183,591,310.00	0.03
25	WEIR MINERALS EAST AFRICA LIMITED	106,821,857.00	-	-	106,821,857.00	0.01
26	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	41,723,903.00	-	-	41,723,903.00	0.01
27	STATE MINING CORPORATION	-	1,357,092.00	-	1,357,092.00	0.00
TOTAL		192,020,203,036.87	351,287,456,965.29	9,456,284,521.23	552,763,944,523.40	75.84

Oil and Gas Sector

SN	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	10,934,031,755.00	67,252,130,225.04	1,803,500.00	34,000,693.00	78,221,966,173.04	10.73
2	PAN AFRICAN ENERGY TANZANIA LIMITED	23,104,103,901.50	22,907,141,752.88	-	-	46,011,245,654.38	6.31
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	17,558,124,156.88	26,456,753,384.08	-	469,088,826.40	44,483,966,367.36	6.10
4	NDOVU RESOURCES LIMITED.	890,010,191.93	3,744,388,634.18	600,000.00	-	4,634,998,826.11	0.64
5	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	800,218,908.72	878,887,416.34	-	-	1,679,106,325.06	0.23
6	EQUINOR TANZANIA AS	568,100,911.62	307,112,319.34	-	-	875,213,230.96	0.12
7	GLOBEIQ TANZANIA SERVICES LIMITED	229,918,145.45	-	-	-	229,918,145.45	0.03
TOTAL		54,084,507,971.10	121,546,413,731.86	2,403,500.00	503,089,519.40	176,136,414,722.36	24.16

Social Payment

SN	Company/Individual	Education	Health	Infrastructure	Sport	Community, Social and Economic Empowerment	Others
1	GEITA GOLD MINING LIMITED	131,905,484.78	-	3,590,522,163.30	794,461,458.08	1,510,032,520.22	-
2	NORTH MARA GOLD MINE LIMITED	4,011,560,164.43	-	-	-	-	-
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	65,000,000.00	-	-	-	-	-
4	PANGEA MINERALS LTD	1,619,650,932.07	-	-	-	-	-
5	PAN AFRICAN ENERGY TANZANIA LIMITED	37,898,490.00	-	-	-	91,242,525.00	-
6	BULYANHULU GOLD MINE LIMITED	327,223,156.92	522,407,285.50	-	-	49,337,766.68	235,329,695.18
7	SHANTA MINING COMPANY LIMITED	51,580,175.40	-	-	-	80,120,473.33	-
8	WILLIAMSON DIAMONDS LTD.	-	-	-	-	5,225,000.00	-
9	EQUINOR TANZANIA AS	428,462,368.40	255,043,400.00	-	-	13,129,000.52	-
10	AFRICAN EXPLOSIVES (T) LTD.	-	-	-	6,162,000.00	-	-
11	MANTRA TANZANIA LIMITED.	-	-	-	-	-	112,825,933.05
12	BUSOLWA MINING LIMITED	-	5,300,000.00	-	-	-	50,000,000.00
TOTAL		6,673,280,772.00	782,750,685.50	3,590,522,163.30	800,623,458.08	1,749,087,285.75	398,155,628.23

Unreconciled Payment Indirect Taxes

The indirect taxes by company that were received by the Government but were not reconciled in this report.

SN	Company/Individual	Government Receipt	%
1	GEITA GOLD MINING LIMITED	80,331,251,536.53	19.77
2	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	48,284,471,665.00	11.88
3	AUMS (T) LIMITED	38,731,514,992.71	9.53
4	NORTH MARA GOLD MINE LIMITED	38,022,450,213.73	9.36
5	BULYANHULU GOLD MINE LIMITED	36,189,489,272.14	8.91
6	TANZANIA PORTLAND CEMENT CO. LTD	33,545,043,281.75	8.25
7	PAN AFRICAN ENERGY TANZANIA LIMITED	28,675,653,242.47	7.06
8	PANGA MINERALS LTD	26,652,698,860.34	6.56
9	SHANTA MINING COMPANY LIMITED	13,734,088,579.62	3.38
10	WILLIAMSON DIAMONDS LTD.	8,985,920,526.91	2.21
11	EQUINOR TANZANIA AS	8,072,920,208.39	1.99
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	7,314,669,004.23	1.80
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	6,026,970,347.00	1.48
14	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	4,787,157,051.27	1.18
15	AFRICAN EXPLOSIVES (T) LTD.	4,643,233,572.32	1.14
16	MANTRA TANZANIA LIMITED.	3,399,619,008.71	0.84
17	GLOBELEC TANZANIA SERVICES LIMITED	3,299,643,967.52	0.81
18	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	2,309,645,632.00	0.57
19	JAC RIJK AFRICA LIMITED	1,865,178,997.00	0.46
20	OXLEY LIMITED	1,612,465,158.00	0.40
21	NDOVU RESOURCES LIMITED.	1,601,583,532.18	0.39
22	NITRO EXPLOSIVES (T) LTD.	1,504,558,889.00	0.37
23	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,068,669,175.00	0.26
24	NEELKANTH SALT LIMITED.	1,055,818,759.00	0.26
25	SEA SALT LIMITED	1,025,185,926.00	0.25
26	BUSOLWA MINING LIMITED	857,813,469.00	0.21
27	WEIR MINERALS EAST AFRICA LIMITED	768,062,221.00	0.19
28	KATAVI MINING COMPANY LIMITED	760,626,509.00	0.19
29	TANSINO QUARRIES LTD.	559,505,065.00	0.14
30	BEARING MAN GROUP TANZANIA LIMITED	540,270,334.00	0.13
31	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	88,150,110.00	0.02
32	STAMIGOLD COMPANY LIMITED	80,349,091.00	0.02
33	GRAYSON BANDA	0.00	0.00
34	STATE MINING CORPORATION	0.00	0.00
TOTAL		406,394,678,197.82	100.00

The indirect taxes by revenue stream that were received by the Government but were not reconciled in this report.

SN	Description of the payment	Government Receipt	%
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	307,011,747,820.82	75.55
1	Withholding Taxes paid on company TIN where tax payer is withholder	48,211,098,240.37	11.86
2	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	21,841,726,526.23	5.37
3	Pay- As-You-Earn (PAYE)	131,784,608,941.11	32.43
5	VAT paid to LTD	96,877,775,290.95	23.84
6	VAT paid to LTD (To be refunded)	477,751,330.00	0.12
7	Excise Duty paid to LTD	7,362,201,935.73	1.81
8	Personal Income Tax	838,789.00	0.00
9	Management and Technical Service fees (mining oil and gas)	166,836,608.00	0.04
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	9,334,135,353.00	2.30
10	Withholding Taxes paid on company TIN where tax payer is withholder	840,273,634.00	0.21
11	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	160,420,208.00	0.04
12	Pay- As-You-Earn (PAYE)	3,043,793,226.00	0.75
13	VAT	5,282,483,855.00	1.30
14	Stamp Duty	7,164,430.00	0.00

	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	90,048,795,024.00	22.16
15	VAT paid to CED	90,048,795,024.00	22.16
TOTAL		406,394,678,197.82	100.00

Production Data

The production of mining in quantities and by mineral type as reported by the extractive companies in the fiscal year 2017/18.

SN	Company/Individual	Gold (Ounces)	Rough diamonds (Ounces)	Silver (Ounces)	Gas (Cubic feet)	Limestone (Tons)	Gold and Silver (Ounces)
1	GEITA GOLD MINING LIMITED	538,920.00	-	55,071.00	-	-	-
2	NORTH MARA GOLD MINE LIMITED	306,718.46	-	-	-	-	-
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	25,566,940,900.00	-	-
4	PANGAEA MINERALS LTD	215,800.56	-	-	-	-	-
5	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	14,081,777,352.00	-	-
6	BULYANHULU GOLD MINE LIMITED	71,920.08	-	1,150,377.59	-	-	-
7	SHANTA MINING COMPANY LIMITED	77,720.71	-	-	-	-	-
8	WILLIAMSON DIAMONDS LTD	-	2,406.40	-	-	-	-
9	NDOVU RESOURCES LIMITED	-	-	-	1,063,515,429.99	-	-
10	JAC RIJK AFRICA LIMITED	-	-	-	-	2,233,204.96	-
11	NEELKANTH SALT LIMITED.	14,927.05	-	-	-	-	-
12	BUSOLWA MINING LIMITED	193,051.00	-	-	-	-	-
13	STAMIGOLD COMPANY LIMITED	-	-	-	-	-	6,215.26
TOTAL		1,419,057.86	2406.40	1,205,448.59	40,712,233,682.00	2,233,204.96	6,215.26

Export and Local Sales Data

Export and local sales and types of commodities provided by extractive companies in the fiscal year 2017/18.

Sales of Gold

SN	Company	Quantity (Ounces)	Value (TZS)
1	GEITA GOLD MINING LIMITED	538,556.00	1,568,261,215,627.08
2	NORTH MARA GOLD MINE LIMITED	305,195.00	894,720,004,312.56
4	PANGAEA MINERALS LTD	180,110.00	526,143,437,493.54
5	BULYANHULU GOLD MINE LIMITED	71,920.08	138,662,202,498.78
6	SHANTA MINING COMPANY LIMITED	10,772,437.11	223,134,514,765.38
7	BUSOLWA MINING LIMITED	6,809.67	15,979,615,143.39
TOTAL		11,875,027.86	3,366,900,989,840.7

Sales of Rough Diamonds

Company	Quantity (Carats)	Value (TZS)
WILLIAMSON DIAMONDS LIMITED	253,524.00	154,408,165,130.00

Sales of Gold and Silver

Company	Quantity (Ounces)	Value (TZS)
STAMIGOLD COMPANY LIMITED	6,215.26	18,167,311,237.12

Sales of Silver

SN	Company/Individual	Quantity (Ounces)	Value (TZS)
1	GEITA GOLD MINING LIMITED	54,086.00	
2	NORTH MARA GOLD MINE LIMITED	49,290.00	3,482,343,534.63
3	PANGAEA MINERALS LTD	49,290.00	1,884,895,636.34
4	BULYANHULU GOLD MINE LIMITED	1,150,377.59	1,478,495,007.23
TOTAL		1,303,043.59	6,845,734,178.2

Sales of Natural Gas

Company	Quantity (Cubic feet)	Value (TZS)
PAN AFRICAN ENERGY TANZANIA LIMITED	14,081,777,352.00	58,177,790,493.94
M&P EXPLORATION PRODUCTION TANZANIA LIMITED	26,165,058,750.00	182,472,107,860.47
TOTAL	40,246,836,102	240,649,898,354.41

Sales of Coal

Company	Quantity (Carats)	Value (TZS)
STATE MINING CORPORATION	3,227.92	206,586,880.00

Local Procurement of Goods and Services

SN	Company	Goods (TZS)	Services (TZS)
1	NORTH MARA GOLD MINE LIMITED	12,684,406,989.55	102,512,443,155.69
2	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	16,113,166,724.40	-
3	PANGEA MINERALS LTD	17,976,966,342.79	83,772,272,514.65
4	PAN AFRICAN ENERGY TANZANIA LIMITED	135,849,735,695.31	160,365,552,765.75
5	BULYANHULU GOLD MINE LIMITED	9,086,582,578.71	64,157,913,334.79
6	AUMS (T) LIMITED	59,091,938,427.00	10,184,195,264.00
7	SHANTA MINING COMPANY LIMITED	115,011,253,130.66	50,013,699,378.70
8	WILLIAMSON DIAMONDS LTD.	26,928,592,670.89	100,632,311,136.42
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	341,635,510.61	40,577,161,382.97
10	EQUINOR TANZANIA AS	1,146,537,719.53	88,868,839,295.07
11	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,188,992,671.86	2,171,773,939.19
12	AFRICAN EXPLOSIVES (T) LTD.	10,866,478,690.27	7,993,937,143.73
13	MANTRA TANZANIA LIMITED.	198,028,319.61	4,755,650,332.94
14	NDOVU RESOURCES LIMITED.	550,961,773.02	-
15	GLOBEIQ TANZANIA SERVICES LIMITED	-	54,137,656.58
16	JAC RIJK AFRICA LIMITED	2,696,371,929.00	44,983,118.00
17	NEELKANTH SALT LIMITED.	6,600,253,233.70	-
18	BUSOLWA MINING LIMITED	2,858,450,985.05	-
19	MBOGO MINING AND GENERAL SUPPLY LIMITED	6,602,030,342.00	-
20	SEA SALT LIMITED	1,666,480,051.00	-
21	STAMIGOLD COMPANY LIMITED	9,642,687,772.89	439,982,511.17
22	MURRAY & ROBERTS CEMENTATION (TANZANIA) LTD.	753,033,578.61	4,574,366,126.62
23	TANZANIA CHINA INTERNATIONAL MINERAL RESOURCES LIMITED	-	118,845,980.20
TOTAL		30,819,307,892.25	5,133,194,617.99

OBSERVATIONS AND RECOMMENDATIONS

SN	Issue	Observation to IA	Recommended by IA
1.	Low Compliance on Disclosure of the Beneficial Ownership Information	Compliance on the disclosure of beneficial ownership among extractive companies is still low and inadequate. During the reporting period 2017/18, only 16 out of 34 entities partially complied	TEITI Committee should organise awareness programs with a view of enhancing understanding and compliance of the extractive companies relating to the concept and disclosure requirements of beneficial ownership.
2.	Incomplete and Out-dated Database for Contact Details of Extractive Entities	The Mining Cadastre, lacked a comprehensive and updated database for contact details of extractive companies and government agencies.	The Mining Commission should keep a comprehensive and updated mining cadastre on a regular basis and should include at least the following information: the name of the entity (extractive company / Government Agency); e-mail address, website (where applicable) and telephone numbers of the entity; location of the entity; the name, position, email, and telephone numbers of key/contact persons; a brief profile of the entity.
3.	Delayed Submission of	Only 34 out of targeted 62 reporting entities	The TEITI Committee should inform all potential reporting entities that provision of payment and receipts data related

	the Completed Reporting Templates by Reporting Entities	submitted dully filled reporting templates despite extending the deadline and close follow up through physical visits, e-mails, and telephone.	to activities in the extractive sector is a legal requirement and not the discretion of the reporting entity to provide or otherwise. Similarly, TEITI Committee should enforce penalty provisions pursuant to Section 23 of the TEITA Act, 2015 and its attendant regulations for reporting entities that will violate the requirement of data provision to the TEITI Committee in the future.
4.	Improper and Inaccurate Completed Reporting Templates	Some of the entities did not provide the required information as detailed in the reporting templates, although they were oriented in the workshop for filling reporting templates. Specifically, shortfalls noted in some of the templates are respective officials, not signing-off the templates; instructions contained in the forms were not followed; and data relating to employment, dividend, and payments were not provided.	Reporting entities should be reminded about the importance of providing information as required and instructed in the reporting templates. The reminder can be issued during a workshop for filling reporting templates and during other fora where the TEITI Committee interacts with extractive companies.
5.	Set a Convenient Schedule for Undertaking Reconciliation Exercise	The reconciliation exercises for fiscal years 2016/17 and 2017/18 were done simultaneously. It required additional efforts by all those who were involved in the reconciliation, including reporting entities, to execute their roles effectively.	The TEITI Committee should set a convenient schedule for undertaking reconciliation exercise each year. All involved stakeholders should be made aware of the process (including timetable), their respective roles and responsibilities and consequences or sanctions for non-adherence with laid down requirements. It is also recommended that the reconciliation process should be initiated between May and August and finalized by November each year.
6.	The problem of Record-Keeping Among Small-Scale/Individual Miners	Proper record-keeping among small-scale/individual miners is highly problematic. Most of these persons did not correctly provide all the information as directed in the reporting templates. Also, since they do not keep books of accounts, they did not provide supporting documents for all the payments they made.	The Committee should design a special program to empower small-scale/individual miners with skills related to proper record keeping of mining transactions/activities

OUTCOMES AND IMPACTS

EITI implementation in Tanzania has significant implications in the management of the extractive sector. Based on the evidence available in previous TEITI reports, the impact of TEITI implementation manifests in the following areas:

1. Mainstreaming of TEITI into Government Operations

The findings of the TEITI reports serve as important inputs for crucial government actions and decisions. Sections 18 (1) of the TEITA Act, 2015, provides the mandate to the TEITI Committee to submit reconciliation reports to the CAG when such reports ascertain a material discrepancy between payments made by extractive companies and receipts received by government entities. For example, the 8th TEITI report, that was published on April 30, 2018, reported a discrepancy of TZS 30.5 billion (Extractive companies reported to have paid TZS 465.1 while the government entities reported having received TZS 434.6). This level of discrepancy triggered the investigation of the CAG. The report of the CAG investigation has been submitted to the TEITI Committee for further action.

2. Stimulate Public Debate on Governance of Natural Resources from Extractive Industries

Implementation of TEITI in Tanzania increased the opportunity for the public to access information regarding the performance of extractive companies and receipts that government entities received from extractive companies. Through TEITI reports, the public is made aware of the benefits accrued from the extractive industries to the communities. The reports allow citizens to take part in debates regarding the governance of natural resources at the local, regional, and national levels. Similarly, TEITI reports provide inputs for Parliament debates regarding the performance of the Tanzanian extractive industries since 2010. For instance, the Minister of Minerals, Honourable Doto Biteko (MP) addressed the Parliament on TEITI issues during the presentation of the MoM Budget speech for the fiscal year 2019/20.

3. Contribution in Legal Reforms

TEITI implementation requires the support of appropriate legal frameworks and instruments. The absence of such tools results in low compliance with EITI requirements by reporting entities. TEITI implementation in Tanzania has resulted in the amendment of the following legislations:

- i) Amendment of Section 25 of the Mining Act, 2010 to enable TEITI to acquire and publish information from mining companies. This is provided in TEITA Act, 2015, Part VII Consequential Amendments, Section 36.
- ii) Amendment of Section 140(1) of the Income Tax Act (Cap. 332), which enables TEITI - MSG Committee to publish tax information from Extractive Companies. This is provided for in Section 58 of the TEITA Act, 2015.
- iii) Discussions are ongoing with the Government to amend the TEITA Act, 2015, to align it more with the EITI standard 2019.

- iv) Discussions have also started between TEITI and the Ministry of Energy to amend the Tanzania Petroleum Act of 2015 to align it with the TEITA Act requirements.

4. Expanded Disclosure Requirement

In the past, Tanzania EITI disclosures focused on company payments, government receipts, and data on production and exports. The TEITA Act, 2015 now raises the disclosure requirements beyond the EITI Standard. It requires the extractive companies to disclose information on local content, corporate social responsibility and capital expenditures.

It also requires a comprehensive disclosure of contracts and information on beneficial ownership. For example, the 2015/16 TEITI report noted that the legal review study on the disclosure of beneficial ownership that was conducted in 2016 and concluded in July 2017 enhanced a comprehensive disclosure of companies' beneficial owners.

IMPLEMENTATION OF RECOMMENDATIONS OF THE PREVIOUS REPORT

The 9th TEITI report was prepared for the Fiscal Year 2016/2017. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee and the Government. The Committee and the government were expected to implement their respective recommendations. However, the recommendations have not been implemented since this report is published at the same time as the 10th TEITI report. Therefore, the progress of implementation of both 9th and 10th TEITI reports should be provided in the 11th TEITI report.

SN.	Observation to IA	Recommended by IA	Progress
1.	In the 2016/17 TEITI report, it was observed that most extractive companies did not disclose information about beneficial ownership. Non-disclosure of beneficial ownership information limits transparency and accountability, and pose risks related to tax evasion, conflict of interests, corruption, and illicit financial flows in the extractive sector.	The IA recommends that TEITI Committee should organize awareness programs that would emphasize the importance of extractive companies to comply in providing information relating to beneficial ownership of their companies.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 th TEITI report.
2.	In the course of undertaking the assignment, the IA noted that the Mining Cadastre does not have a comprehensive and updated database for contact details of extractive companies. As a result, some extractive companies may not be contacted when needed unless their contacts are secured from alternative sources.	The IA recommends that the Mining Commission to update the mining cadastre on a regular basis and should include at least the following information: <ul style="list-style-type: none"> • The name of the extractive company • e-mail address, website (where applicable) and telephone numbers of the entity; • Location of the entity; • The name and position of key/contact persons; • e-mail and telephone numbers of key/contact persons; • A brief profile of the entity 	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 th TEITI report.
3.	During data collection, it was noted that the majority of reporting entities were unable to submit the dully filled reporting templates within the provided timeframe. Each entity cited different reasons as the source of the delay. The delays affect severely timely preparation and publication of the TEITI report.	The IA recommends that the contractual duration for the reconciliation exercise should be adequate so that companies and Government agencies could be given ample time to fill and submit the reporting templates.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be

SN.	Observation to IA	Recommended by IA	Progress
		Similarly, the TEITI Committee should enforce penalty provisions pursuant to Section 23 of the TEITA Act, 2015 and its attendant regulations for entities that will not respond within the stipulated time frame.	documented in the 11 th TEITI report.
4.	Reporting entities are required to provide key information for the reconciliation exercise, including payment made in respect of various revenue streams, employment, production, Corporate Social Responsibility (CSR) contributions, dividends, and payment flow. However, it was observed that despite attending a workshop on filling reporting templates, some of the entities did not provide all the information as requested in the reporting templates. This led to a significant gap in the information required for the preparation of the report.	The IA recommends that reporting entities should be reminded about the importance of providing information required in the reporting templates. This could be emphasized during workshop/training on filling the reporting templates.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 th TEITI report.
5.	The reconciliation exercise has been conducted to cover two FYs, i.e. 2016/17 and 2017/18. This led to conducting the exercise within a very short time and tight schedules, thus providing challenges in obtaining the required data and information from the reporting entities timely.	We recommend the TEITI Committee to institute for an elaborate and systematic process of reconciliation with set timeframes/timetable. All involved stakeholders should be made aware of the process (including timetable). It is also recommended that the reconciliation process be initiated between May and August and finalized by November each year.	No progress has been made as this report is published at the same time as 2016/17 TEITI report. It is expected that the progress will be documented in the 11 th TEITI report.



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