



TAASISI YA UHAMASISHAJI UWAZI NA UWAJIBIKAJI KATIKA RASILIMALI ZA MADINI, MAFUTA NA GESI ASILIA

RIPOTI YA TISA

KWA KIPINDI CHA JULAI 1 2016 MPAKA JUNI 30
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SHUKRANI

Chuo Kikuu Mzumbe, ambaye ndiye Mlinganishi huru katika uandaaji wa ripoti hii, anatoa shukrani za dhati kwa taasisi mbali mbali na watu binafsi ambao walichangia kufanikisha kuandaa na hatimaye kuchapisha ripoti hii. Kwanza, tunaishukuru Kamati ya TEITI, wajumbe wa Kamati Ndogo ya TEITI, na Sekretarieti ya TEITI kwa msaada waliota kwa Mlinganishi huru. Tunashukuru kwa mawazo mazuri na mwongozo tuliopeka kutoka kwa Bi. Ines Marques na Bi. Lyydia Kilpi wakati tunandaa ripoti hii.

Mwisho, tunatambua ushirikiano tulipopata kutoka kwa taasisi za serikali na kampuni za madini, mafuta na gesi asilia wakati wa ukusanyaji wa taarifa na katika awamu mbalimbali za mchakato wa ulinganishi. Kwa taasisi za serikali tunapenda kuwatambua wafuatao; Wizara ya Madini, Mamlaka ya Mapato Tanzania, Shirika la Maendeleo ya Petroli Tanzania, Mfuko wa Taifa wa Hifadhi ya Jamii, Mfuko wa Hifadhi ya Jamii wa Utumishi wa Umma, Mamlaka ya Udhibiti wa Huduma ya Uchimbaji wa Mafuta na Gesi Asilia, Shirika la Madini la Serikali, Mamlaka ya Usajili wa Biashara na Leseni, na Tume ya Madini.

MUHTASARI

Hii ni ripoti ya 9 ya TEITI inayowasilisha ulinganishi wa malipo na mapato yaliyori potiwa na makampuni na taasisi za serikali kwa mwaka wa fedha 2016/17. Zoezi la ulinganishi lilihusisha kampuni za madini, mafuta na gesi asilia ambazo zilifikia kiwango cha wigo wa malipo kama ilivyoidhinishwa na Kamati ya TEITI. Kama inavyotakiwa na viwango vya EITI, makampuni ya madini, mafuta na gesi asilia yamayomilikiwa na serikali yanahitajika pia kuripoti malipo yake kwa serikali hata kama hayajaingia kwenye wigo wa ulinganishi. Katika zoezi hili, makampuni ya serikali yaliyohusishwa ni Shirika la Maendeleo ya Petroli Tanzania, Shirika la Madini la Serikali na Kampuni ya STAMIGOLD.

Mchango wa Sekta ya Madini, Mafuta na Gesi Asilia Katika Uchumi

Kwa mujibu wa Ofisi ya Taifa ya Takwimu, mchango wa sekta ya madini, mafuta na gesi asilia kwa pato la taifa kwa mwaka wa fedha 2016/2017 ulikuwa 4.8%. Mchango wa sekta hii katika Pato la Taifa haujabadilika ikilinganishwa na mwaka wa fedha wa 2015/2016.

Kwa mujibu wa Utafiti wa mwisho uliofanya na Ofisi ya Taifa ya Takwimu inayohusu Ajira na Kipato, sekta ya madini, mafuta na gesi asilia iliajiri watu wapatao 35,900 (ajira za kawaida na vibarua) ambayo ni sawa na asilimia 1.4 ya wafanyakazi katika sekta zote nchini. Viwango vya ajira katika sekta hii vimeonesha ukuaji mdogo ikilinganishwa na mwaka 2015, ambapo jumla ya ajira zilikuwa 30,259 ambayo ni sawa na asilimia 1.3 ya jumla ya ajira katika sekta zote nchini.

Uzalishaji wa Uuzaji wa Madini Nje

Kwa mujibu wa Tume ya Madini, uzalishaji wa madini katika mwaka wa fedha 2016/17 ulikuwa na thamani ya TZS 4.78 trilioni. Uzalishaji wa dhahabu uliongoza kwa jumla ya thamani ikilinganishwa na madini mengine kama inavyoonekana katika jedwali hapo chini.

Aina ya Madini	Kipimo	Bei kwa Kipimo	Jumla (Uzito)	Thamani (TZS)
Dhababu	Kilo	73,502,684.91	43,759.99	3,216,476,759,838.89
Almasi	Kilo	549,278.63	249,911.05	137,270,798,016.00
Fedha	Karati	1,275,427.85	14,767.64	18,835,053,622.27
Shaba	Ratili	5,231.25	10,395,693.40	54,382,519,484.83
Mawe Chokaa	Tani	116,892.51	4,004,241.73	468,065,849,169.00
Chumvi	Tani	97,535.73	148,637.80	14,497,495,848.57
Mchanga/Udongo/Udongo Mwekundu	Tani	16,960.39	4,646,806.23	78,811,655,123.52
Jasi (Gypsum)	Tani	63,147.28	181,080.34	11,434,730,549.75
Aggregates	Tani	23,906.68	6,070,808.37	145,132,887,071.66
Marumaru	Tani	148,753.59	255,568.95	38,016,799,406.29
Bati	Tani	17,343.36	180,064.80	3,122,928,741.49
Kaolin	Tani	101,215.92	2,326.80	235,509,204.23
Galena	Kilo	5,235.60	185,231.00	969,795,423.60
Bauxite	Tani	141,928.08	8,299.00	1,177,861,111.87

Aina ya Madini	Kipimo	Bei kwa Kipimo	Jumla (Uzito)	Thamani (TZS)
Tanzanite	Karati	6,538,260.43	8,817.88	57,653,579,442.60
Makaa ya Mawe	Tani	87,496.29	429,709.85	37,598,019,450.90
Vito vya Mawe Mengine	Tani	47,154.04	1,589,732.59	74,962,321,927.47
Phosphates	Tani	97,773.00	213,306.00	20,855,567,114.26
Dolomite	Tani	21,147.48	6,836.47	144,574,090.49
Pozzolana	Tani	24,052.72	138,051.49	3,320,513,789.69
Mchanga, Mawe na Matofali	Tani	15,616.82	5,628,598.59	87,900,825,792.70
Dioksidi Kaboni (CO2)	Tani	1,446.53	7,557,612.79	10,932,322,581.22
Madini ya Shaba	Kilo	557,490.53	2,013.04	1,122,250,884.23
Madini ya Chuma	Kilo	48,454.41	16,555.53	802,188,387.36
Madini Mengineyo	Tani	212,220.00	1,411,965.85	299,647,392,663.88
Jumla				4,783,370,198,736.77

Kwa upande mwingine, thamani ya mauzo ya madini nje ya nchi ilipungua kwa asilimia 13.3 hadi dola za kimarekani milioni 1,860.52 mwaka 2017 kutoka dola za kimarekani 2,145.17 milioni mwaka 2016. Hii ilitokana na kuendelea kupungua kwa usafirishaji wa madini kufuatia marekebisho ya Sheria ya Madini ya 2010 mnamo 2017, ambayo inakataza usafirishaji wa madini ghafi na kuhamasisha usafirishaji wa madini yaliyochakatwa ili kuongeza thamani na hivyo kulinda masilahi ya Taifa kwa faida ya umma wa Watanzania kwa ujumla. Jedwali lifuatalo linaonesha kiasi na thamani ya madini yaliouzwa nje ya nchi kwa mwaka wa fedha 2016/17.

Aina ya Madini	Kipimo	Kiasi cha Madini		Thamani ya Mauzo (Dola za Marekani '000')	
		2016	2017	2016	2017
Almasi (Ghafi)	Karati ('000')	239,305	304,456	85,090	67,510
Dhahabu	Gramu ('000')	45,155	43,490	1,824,815	1,636,535
Vito vya Mawe	Gramu ('000')	2,944,107	1,185,697	60,483	53,596
Chumvi	Tani	145,718	100,017	4,806	3,803
Phosphate	Tani	23,658	1,351	721	585
Mawe Chokaa	Tani ('000')	4,170	3,301	22,710	27,610
Bati	Tani	138	91	1,499	1,037
Jasi (Gypsum)	Tani	213,744	123,675	6,279	3,187
Makaa ya Mawe	Tani	276,030	563,053	11,580	22,250
Graphite	Tani	1,180	128	2,132	18
Fedha	Gramu ('000')	17,984	10,911	9,901	5,850
Shaba	Ratili ('000')	16,247	2,934	35,421	7,741
Madini ya Viwandani	Tani	4,769,577	708,047	78,491	29,896
Bauxite	Tani	74,660	12,090	1,242	898
Jumla				2,145,170	1,860,516

Katika uchimbaji wa mafuta, Tanzania bado ipo katika hatua za utafutaji sehemu mbalimbali nchini. Kwa kiasi kikubwa Tanzania bado inategemea uagizaji wa mafuta kutoka nchi nyingine. Hata hivyo, kwa upande wa gesi asilia, nchi imezalisha kiasi kikubwa katika mwaka huu wa fedha. Kufikia sasa, idadi ya gesi asilia inayozalishwa kwa kiasi kikubwa inachangiwa na kampuni kubwa mbili, ambazo ni, M & P Exploration Production (T) Limited (amabyo inafanya shughuli za uchimbaji katika vitalu vya Mnazi

Bay na Pan African Energy Tanzania Limited (inayofanya shughuli za uchimbaji katika vitalu vya Songosongo). Kampuni hizi mbili kwa ujumla zilizalisha gesi kiasi cha ujazo fiti za ujazo 35,539,541,976. Uzalishaji wa gesi asilia unaendelea kukua huku ukichagizwa na ongezeko la mahitaji ya bidhaa hii kwa ajili ya matumizi ya viwandani na majumbani.

Kampuni	Eneo (Kitalu)	Kiasi (futi za Ujazo) '000'		Thamani (Dola za Kimarekani)	
		2016	2017	2016	2017
M & P Exploration (T) Limited	Mnazi Bay	5,792,142	17,960,300	13,818,715	19,466,121
Pan African Energy Tanzania Limited	Songosongo	29,747,400	29,496,560	38,172,718	22,795,142
Jumla		35,539,542	47,456,860	51,991,433	42,261,263

Wigo wa Ulinganishaji

Ripoti hii inashughulikia ulinganishi wa malipo na mapato kwa mwaka wa fedha 2016/17. Malipo na mapato yote yaliyofanywa kabla ya tarehe 1 Julai 2016 na yale ambayo yaliyofanywa baada ya tarehe 30 Juni 2017 yaliondolewa kwenye ripoti ya ulinganishi.

Taasisi za Serikali na Makampuni yaliyoshiriki kwenye Zoezi la Ulinganishi

Kulingana na mapato yaliyopotiwa na taasisi za serikali, Kamati ya TEITI ilikubaliana kwamba makampuni yote yaliyolipa kuanzia TZS milioni 900 kwa mwaka wa fedha 2016/17 yajumuishwe kwenye ulinganishaji. Makampuni yanayomilikiwa na Serikali hutakiwa kushiriki zoezi la ulinganishaji hata kama hayapo ndani ya wigo ulioidhinishwa na Kamati ya TEITI. Kati ya makampuni sabini na mbili (72) yaliyochaguliwa kushiriki zoezi la ulinganishi, Mlinganishi huru aliweza kuwasiliana na makampuni hamsini na tatu (53). Kati ya makampuni hayo hamsini waliyopatiwa fomu za ukusanyaji wa taarifa, ni makampuni 41 tu yaliwasilisha fomu zilizojazwa. Kampuni hizi 41 zilizojaza fomu zinachangia asilimia 86.78 ya jumla ya mapato yariyopatiwa na na serikali kwa mwaka wa fedha 2016/17.

Usahihi wa Taarifa

Kama inavyotakiwa na viwango vya kimataifa vya uhamasishaji uwazi na uwajibikaji katika rasilimali za nchi, Mlinganishi huru alizingatia mahitaji viwango hivyo ili kuhakikisha usahihi na uaminifu wa taarifa zilizoripotiwa na makumpuni na taasisi za serikali. Hii ilihuisha kupata uthibitisho wa taarifa zilizotolewa toka kwa viongozi waandamizi; kiambatisho cha stakabadhi husika za malipo, na majedwali yanayoonesha malipo-kwa-malipo, tarehe-kwa-tarehe; na uthibitisho wa mkaguzi wa nje wa fomu zilizojazwa za kutolea taarifa.

Kuhusu kampuni za madini, mafuta na gesi asilia, uthibitisho ultolewa na mkaguzi wa nje kuwa taarifa za kifedha za 2016/17 zimekaguliwa kwa kutumia Viwango vya Ukaguzi wa Kimataifa na kwamba taarifa zilizoripotiwa katika fomu za kutolea taarifa

ni kulingana na maagizo yaliyotolewa na Mlinganishi huru kama ilivyoidhinishwa na Kamati ya TEITI. Kwa taasisi za serikali, uthibitisho kama huo ultolewa na Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali.

Kati ya taasisi za serikali na kampuni arobaini na moja (41), thelathini na tisa (39) waliwasilisha fomu zao zilizosainiwa na uongozi (afisa mwandamizi aliyeidhinishwa). Kati ya taasisi za serikali na kampuni hizo 39, taasisi za serikali na kampuni ishirini na tano (25), fomu zao pia zilisainiwa na wakagazi wao wa nje. Kampuni mbili (2) za madini ambazo fomu hazikusainiwa na wasimamizi, pia hazikusainiwa na wakagazi wao wa nje. Kwa msingi wa uthibitisho uliotolewa na kiongozi mwandamizi na/au mkaguzi wa nje, Mlinganishi huru aliweza kuhitimisha kuwa ukamilifu wa jumla na usahihi wa taarifa kutoka kwa kampuni za madini, mafuta na gesi asilia na taasisi za serikali kuwa ni wa kuridhisha.

Muhtasari wa Matokeo ya Ulinganishi

Sura ya tano inawasilisha matokeo ya kina ya zoezi la ulinganishi, pamoja na tofauti zilizobainika kati ya kiwango cha fedha kilicholipwa na makapuni ya madini, mafuta na gesi asilia na kiasi kilichopokelewa na Taasisi za Serikali. Sura hii ya tano inaonesha kiasi kilichowasilishwa na kampuni za madini, mafuta na gesi asilia na Taasisi za Serikali kabla ya zoezi la ulinganishi na marekebisho yaliyofanywa kufuatia kazi ya ulinganishi, na vile vile viwango vya mwisho na tofauti ambazo hazikufanikishwa ulinganishi wake. Marekebisho yalifanywa kwa msingi wa uthibitisho wa vielelezo ilipoonekana inahitajika kutoka kwa makumpuni na taasisi za serikali.

Tofauti halisi iliyobaki katika zoezi la ulinganishaji ni TZS 3,462,017,296.70 ikiwakilisha asilimia 0.39 ya malipo yote yaliyoripotiwa na taasisi za serikali. Ukokotoaji wa tofauti ulianza kwa kujumlisha tofauti za malipo yote ambayo kampuni zimelipa zaidi ya kiasi ambacho serikali imekiri kupokea. Hizi zinatambuliwa kama tofauti chanya, na jumla yake ni TZS 21,831,583,764.60. Hatua ya pili, ni kujumlisha tofauti za malipo yote ambayo serikali iliripoti kupokea zaidi ya kiasi ambacho makampuni yamelipa. Hizi zinatambuliwa kama tofauti hasi na jumla yake ni TZS 19,844,873,327.59.

Mapungufu

Wakati wa mchakato wa ulinganishaji, Mlinganishi huru alipata changamoto kadhaa ambazo zilipelekea ugumu wa kupata taarifa muhimu kwa muda muafaka. Changamoto hizi ni pamoja na:

- Ukosefu wa kanzidata ya kisasa yenyе taarifa kamilifu za makampuni ya madini, mafuta na gesi asilia yaliyojumuishwa katika wigo wa ulinganishaji.
- Baadhi ya makampuni kusita kujaza na kurudisha fomu za taarifa kwa wakati, na baadhi ya makampuni hayaku jaza fomu hizo licha ya ufuutiliaji wa karibu.
- Utunzaji duni wa kumbukumbu mionganoni mwa wachimbaji wadogo/wachimbaji binafsi ambao walijumuishwa katika zoezi la ulinganishi kwa mwaka wa fedha 2017/18. Baadhi ya wachimbaji wadogo hawakuweza kutoa ushahidi wa malipo

waliyofanya kwa taasisi za serikali. Changamoto hii ilirefusha mchakato wa ulinganishaji.

- Baadhi ya makampuni kutotoa taarifa za wanufaikaji wa umiliki wa makampuni ya madini, mafuta na gesi asilia. Licha ya ufuatiliaji wa karibu, zaidi ya nusu ya kampuni za madini, mafuta na gesi asilia hazikutoa taarifa za wanufaikaji wa umiliki wa makampuni.
- Baadhi ya makampuni kutojaza taarifa sahihi kwenye fomu za kutolea taarifa. Mlinganishi huru alilazimika kutafuta ufanuzi na uthibitisho kutoka kwa kampuni hizo, ambazo mwishowe zilichelewesha zoezi la ulinganishi.

Matokeo na Mapendelekezo

Kulingana na hadidu za rejea za kazi hii, Mlinganishi huru ameandaa ripoti ya 10 ya TEITI ya malipo yaliyofanywa na makampuni ya madini, mafuta na gesi asilia na mapato yaliyopokelewa na taasisi za serikali katika mwaka wa fedha 2017/18. Matokeo yanaonesha kuwa kuna tofauti za malipo na mapato yaliyosalia katika zoezi la ulinganishaji. Kwa kuongezea, masuala yafuatayo pia yaligunduliwa:

- i. Utoaji mdogo wa taarifa za wamiliki wanufaika wa makampuni
- ii. Mapungufu katika kanzidata ya taarifa za makampuni
- iii. Ucheleweshwaji wa kuwasilisha fomu za taarifa
- iv. Fomu za kuwasilishia taarifa kutojazwa vizuri na kwa usahihi
- v. Zoezi la ulinganishaji wa mapato na malipo lifanyike katika muda stahiki

Masuala yaliyo hapo juu yanapewa kipaumbele cha juu, na mapendelekezo kadhaa yametolewa kwa kuzingatia masuala haya katika sura ya saba. Iwapo mapendelekezo haya yatashughulikiwa, Tanzania itakuwa katika nafasi nzuri sana katika kuripoti taarifa za madini, mafuta na gesi asilia na pia kuweza kuripoti utekelezaji wa viwango vya EITI.



CPA. Dkt. Gabriel Komba

CHUO KIKUU MZUMBE

1 UTANGULIZI

1.1 Maelezo ya Awali

The Extractive Industries Transparency Initiative (EITI), ambayo tafsiri ya Kiswahili ni Mpango wa Uhamasishaji Uwazi na Uwajibikaji katika Usimamizi wa Maliasili za Madini, mafuta na gesi asilia, ni umoja wa kimataifa wa Serikali, Kampuni za Madini, Mafuta na Gesi Asilia, na Asasi za Kiraia (CSOs) zinazofanya kazi pamoja kuboresha uwazi na uwajibikaji katika usimamizi wa mapato yatokanayo na maliasili. Tanzania ilijiunga na EITI mnamo Februari 2009, kwa nia ya kuboresha utawala bora katika sekta za madini, mafuta na gesi asilia. Tanzania ilipata uanachama kamili wa EITI mnamo Desemba 2012, baada ya kufikia viwango vya uwazi vya EITI. Tanzania ilitunikiwa hadhi ya “meaningful progress” kwa ya kwamba nchi imepiga hatua muhimu katika masuala ya uwazi na uwajibikaji kutoka na tathimini ya utekelezaji wa viwango vya EITI ya mwaka 2017. Tangu Tanzania ijiunge na EITI imechapisha ripoti 8 za TEITI za kati ya kipindi cha 1 Julai 2008 hadi 30 Juni 2016. Ripoti ya 8 ya TEITI ilikuwa ya mwaka wa fedha 2015/16 na ilichapishwa tarehe 30 Aprili 2018. Hii ni ripoti ya 9 ya TEITI na inahusisha kipindi mwaka wa fedha cha 1 Julai 2016 hadi 30 Juni 2017.

1.2 Madhumuni

Madhumuni ya ripoti hii ni kulinganisha taarifa za malipo yaliyopotiwa na makampuni ya madini, mafuta na gesi asilia na taarifa za mapato yaliyopokelewa na taasisi za serikali. Dhumuni kuu la Ulinganishi wa malipo na mapato ni kusaidia serikali kubaini mchango unaotokana na uvunaji wa rasilmali za madini, mafuta na gesi asilia katika uchumi wa taifa. Aidha ulinganishaji wa malipo na mapato unasaidia kuongeza uwazi katika usimamizi wa rasilmali hizo.

1.3 Taratibu Zilizofuatwa katika Utekelezaji wa Kazi

Kazi hii ya ulinganishi wa malipo na mapato ilifanywa kwa kuzingatia viwango vya kimataifa na taratibu na mashariti yaliyoainishwa kwenye hadidu za rejea na mkataba wa huduma ya ushauri na kupitishwa na Kamati ya TEITI. Taratibu za kazi hii ya ulinganishaji haijumuishi ukaguzi wa hesabu za makampuni au taasisi za serikali kuhusu malipo na mapato yatokanayo na shughuli za madini, mafuta na gesi asilia. Ulinganishaji ulifanywa kwa kutumia taarifa za malipo zilizowasilishwa na makampuni na taasisi za serikali.

Ripoti hii ina sura saba (7) kama ifuatavyo:

- i. Utangulizi;
- ii. Njia zilizotumika kukusanya na kuchambua taarifa;
- iii. Hali ya sekta ya madini, mafuta na gesi asilia;
- iv. Zoezi la Ulinganishaji;
- v. Matokeo ya Zoezi la Ulinganishaji;

vi. Uchambuzi wa taarifa zilizoripotiwa; na

vii. Mapendekezo.

Malipo na mapato katika ripoti yapo katika Shilingi ya Tanzania (Tzs) isipokuwa imeelezwa vinginevyo. Ripoti hii inajumuisha taarifa zilizopokelewa hadi 3 Juni 2020.

2 NJIA ZILIZOTUMIKA KATIKA KUANDAA RIPOTI

Mchakato wa ulinganishaji wa malipo na mapato kutoka sekta ya madini, mafuta na gesi asilia ulikuwa na hatua zifuatazo:

- Hatua ya 1: Kufanya utafiti ili kubaini wigo wa zoezi la ulinganishi. Hasa, utafiti huo ulihusisha kuandaa orodha ya kampuni za madini, mafuta na gesi asilia ambayo yalilipa TZS milioni 900 ua zaidi Serikalini, na orodha ya taasisi za Serikali ambazo zilipokea malipo hayo kutoka kwa kampuni za madini, mafuta na gesi asilia, ambazo zinapaswa kuwepo katika ripoti ya nyongeza ya 2016/17;
- Hatua ya 2: Utayarishaji wa fomu za kutolea taarifa na maelekezo ya kuripoti, baada ya kupata taarifa zinazohusiana na aina tofauti za ushuru, ada, tozo zinazolipwa katika sekta ya madini, mafuta na gesi;
- Hatua ya 3: Uwasilishaji na kupata idhini ya kufanya utafiti wa kubaini wigo, kutumia fomu za kutolea taarifa, na maelekezo ya kuripoti kwa Kamati ya TEITI;
- Hatua ya 4: Kufanya mafunzo kwa kampuni za madini, mafuta na gesi asilia na taasisi za serikali juu ya namna ya ujazaji fomu za kutolea taarifa;
- Hatua ya 5: Ukusanyaji wa taarifa za malipo kutoka kwa taasisi za serikali na kampuni za madini, mafuta na gesi asilia, ambazo zilitumika katika ulinganishi;
- Hatua ya 6: Kulinganisha kiwango kilichoripotiwa na wakala wa taasisi za serikali na kampuni za madini, mafuta na gesi asilia ili kubaini ikiwa kuna tofauti kati ya vyanzo viwili vya taarifa; na
- Hatua ya 7: Kuwasiliana na taasisi za serikali na kampuni za madini, mafuta na gesi asilia ili kuchunguza na kutatua tofauti zilizotambuliwa.

2.1 Utafiti Kubaini Wigo wa Ulinganishi

Mlinganishi huru alifanya utafiti wa kubaini wigo wa ulinganishaji kulingana na hadidu za rejea. Utafiti huo ulianza na mkutano kati ya Mlinganishi huru, Wizara ya Madini (MoM), Kamati ya TEITI, na wawakilishi kutoka Sekretarieti ya Kimataifa ya EITI (Bi. Ines Marques na Bi. Lyydia Kilpi). Mkutano ulifanyika tarehe 21 Oktoba 2019, na ulijadili ucharaka wa Tanzania kuchapisha ripoti za TEITI za 2016/17 kufikia tarehe 31 Disemba 2019

TEITI imechapisha ripoti nane (8) za kubaini wigo wa ulinganishaji kuanzia miaka ya fedha ya 2008/09 hadi 2015/16. Ripoti hii ya utafiti wa kubaini wigo wa ulinganishaji ilihusisha miaka ya 2016/17 na 2017/18 na utafiti ulifanywa kutoka tarehe 4 hadi 15 Novemba 2019. Wakati wa kufanya utafiti huo, Mlinganishi huru alikusanya taarifa kutoka kwa taasisi zifuatavyo za Serikali:

- i. Wizara ya Madini;
- ii. Mamlaka ya Mapato Tanzania;
- iii. Shirika la Maendeleo ya Petroli Tanzania;
- iv. Shirika la Hifadhi ya Jamii;
- v. Mfuko wa Hifadhi ya Jamii wa Utumishi wa Umma; na
- vi. Tume ya Madini.

Kulingana na matokeo ya utafiti, Mlinganishi huru aliripoti masuala mbalimbali kwa Sekretarieti ya TEITI ili yazingatiwe katika kuamua wigo wa ulinganishaji wa mwaka wa fedha wa 2016/17. Masuala haya ni pamoja na:

- Maelezo ya hali ya sekta ya madini, mafuta na gesi asilia, pamoja na maendeleo ya hivi karibuni katika miundo ya sheria na udhibiti;
- Wigo wa ulinganishi uliopendekezwa kwa ajili ya kujumuishwa makampuni katika mchakato wa ulinganishi;
- Ushuru, kodi, ada, tozo, na mapato yakayojumuishwa katika ripoti ya ulinganishi;
- Kampuni za madini, mafuta na gesi asilia na wakala wa taasisi za Serikali zitakazojumuishwa kwenye ripoti;
- Fomu za kutolea taarifa zitakazojazwa; na
- Uthibisho unaopaswa kutolewa na taasisi za serikali na kampuni za madini, mafuta na gesi asilia zilizopendekezwa kuripoti ili kuhakikisha usahihi wa taarifa iliyotolewa.

Utafiti wa kubaini wigo wa ulinganishaji uliwasilishwa mbele ya Kamati ya TEITI kwa uhakiki na kuidhinishwa. Kamati iliidhinisha matokeo ya utafiti na kutoa idhini ya kuendelea na utayarishaji wa ripoti ya ulinganishi.

2.2 Ukusanyaji wa Taarifa

Kabla ya ukusanyaji wa taarifa, tulitengeneza fomu za kupekelea taarifa na maelekezo ya namna ya kujaza kwa kampuni za madini, mafuta na gesi asilia na taasisi wa serikali. Kisha, Sekretarieti ya TEITI iliandaa warsha ya wadau ambayo ilikusudia kuwajulisha wawakilishi wa taasisi za serikali na kampuni jinsi ya kujaza fomu za kutolea taarifa. Hasa, wawakilishi hao walielekezwa kuhusu:

- Mchakato wa EITI;
- Wigo wa ulinganishi;
- Fomu za kutolea taarifa na maelekezo ya namna ya kujaza;
- Mambo tuliojifunza kutokana na ripoti za awali za ulinganishi; na
- Masuala ya ulinganishi.

Warsha ya wadau ilifanyika Chuo Kikuu cha Mzumbe - Chuo cha Kampasi ya Dar es Salaam mnamo tarehe 5 Desemba 2019. Wakati wa warsha hiyo, Mlinganishi huru alifafanua masuala yote ambayo wawakilishi wa taasisi za serikali na kampuni zilizojumuishwa walitaka kujua juu ya fomu hizo kutolea taarifa. Mwenyekiti wa Kamati

ya TEITI na wawakilishi kutoka Kamati ya TEITI, serikali, kampuni za madini, mafuta na gesi asilia, na asasi za kiraia walihudhuria.

Kabrasha la kukusanya taarifa lilijumuisha fomu za kutolea taarifa na maelekezo ya jinsi ya kujaza. Sekretarieti ya TEITI ilituma kabrasha kwa njia ya kielektroniki kwa taasisi za serikali na makampuni husika baada ya warsha hiyo. Taasisi za serikali na kampuni zilielekezwa kutuma fomu zilizoja zwa sawasawa ndani ya muda uliotolewa kwa Mlinganishi huru. Taasisi za serikali na kampuni ziliombwa pia kumwuliza Mlinganishi huru chochote kinachohusiana na ujazaji wa fomu endapo kungetokea tatizo. Tarehe ya mwisho ya uwasilishaji wa fomu zilizoja zwa ilikuwa tarehe 12 Desemba 2019. Walakini, tarehe hiyo ya mwisho iliongezwa hadi tarehe 30 Januari 2020 ili kuruhusu taasisi za serikali na kampuni zaidi ambazo hazikuweza kuwasilisha fomu zao ndani ya muda uliopangwa awali kufanya hivyo. Fomu ya mwisho ilijoja zwa na kujumuishwa katika ripoti hii ilipokelewa mnamo tarehe 3 Juni 2020. Fomu zilizoidhinishwa za kutolea taarifa zimewekwa kama Kiambatisho 1 na 2 cha ripoti hii.

2.3 Ulinganishi na Uchunguzi wa Tofauti

Mlinganishi huru alifanya mchakato wa ulinganishi kwa msingi wa uhasibu wa fedha taslimu. Tuliandaa ukurasa wa kufanya kazi katika programu ya kompyuta ya Excel kwa kila kampuni ya madini, mafuta na gesi asilia ili kujua jumla ya malipo yaliyofanywa kwa kila taasisi ya serikali inayopokea malipoke. Taarifa zinazohusiana na mapato zilizoripotiwa na taasisi wa serikali ziliingizwa katika kurasa hizo kwa madhumuni ya kulinganisha. Tuliunda pia ukurasa tofauti katika faili hilo ambao unatoa muhtasari wa mapato yote ya Serikali kulingana na aina za mapato na ukurasa ambao unatoa muhtasari wa jumla ya malipo yaliyofanywa na kampuni za madini, mafuta na gesi asilia zilizoshiriki katika mchakato wa ulinganishi.

Mchakato wa kulinganisha taarifa na kuchunguza tofauti ulifanywa kati ya tarehe 10 Februari na 22 Aprili 2020. Katika zoezi la ulinganishi, tulifanya taratibu zifuatazo:

- Tarakimu zilizoripotiwa na kampuni za madini, mafuta na gesi asilia zililinganishwa kipengele-kwa- kipengele na tarakimu zilizoripotiwa na taasisi za serikali. Kwa hivyo, tofauti zote zilizoainishwa ziliorodheshwa kwa kila kitu kuhusiana na kila taasisi za serikali na kampuni ya madini, mafuta na gesi asilia ;
- Pale ambapo taarifa iliyoripotiwa na kampuni ya madini, mafuta na gesi asilia ilikubaliana na taarifa iliyoripotiwa na serikali, tarakimu za serikali zilizingatiwa kuwa zimethibitishwa, na hakukuchukuliwa hatua zaidi;
- Tulifanya uchunguzi zaidi ambapo kama tofauti kati ya kila mtiririko wa kifedha ilizidi TZS milioni mbili na kuhitimisha zoezi la ulinganishi wakati tofauti ilikuwa chini ya asilimia moja ya jumla ya malipo ya kampuni yaliyoripotiwa na mapato ya serikali, na
- Mlinganishi huru aliomba taasisi za serikali na kampuni za madini, mafuta na gesi asilia kutoa nyaraka za ziada na ushahidi wa marekebisho yoyote ya taarifa

iliyotolewa kwenye fomu za kutolea taarifa za awali zilizojazwa.

Katika hali ambazo hatukuweza kutatua utofauti, tuliomba taasisi za serikali na kampuni zilizojumuishwa katika zoezi la ulinganishi kuleta nyaraka za ziada za malipo yaliyotamkwa katika fomu. Katika hali nyingine, tofauti hizi zilibaki bila kutatuliwa. Sura ya 5 inatoa matokeo ya zoezi la ulinganishi.

2.4 Usahihhi na Kuaminika kwa Taarifa Zilizoripotiwa

Ili kuzingatia viwango vya EITI na kuhakikisha usahihhi wa taarifa, Kamati ya TEITI katika mkutano wake wa tarehe 24 Novemba 2019 ilikubali kwamba:

- Kwa kila kampuni, ripoti ya malipo inapaswa kusainiwa na afisa Mwandamizi aliyeidhinishwa wa kampuni;
- Kwa kila taasisi ya serikali, ripoti ya mapato inapaswa kusainiwa na Afisa Mwandamizi aliyeidhinishwa wa taasisi;
- Taarifa zote zilizoripotiwa katika fomu ya mtiririko wa malipo/mapato lazima ziwe maelezo ya kina ya malipo kwa malipo na tarehe kwa tarehe katika nyaraka za ziada;
- Kila fomu ya kutolea taarifa lazima ithibitishwe na Mkaguzi wa nje:
 - *Kampuni za madini, mafuta na gesi asilia:* zinatakiwa kupata uthibitisho kutoka kwa mkaguzi wa nje kuwa taarifa zao za kifedha za 2016/17 zimekaguliwa kwa kuzingatia viwango vya ukaguzi wa kimataifa na kwamba takwimu zilizoripotiwa katika fomu ya kutolea taarifa ni kwa mujibu wa maelekezo yaliyotolewa na Mlinganishi huru, yamekamilika, na wanakubaliana na taarifa ya fedha ya kipindi cha 2016/17; na
 - *Taasisi za Serikali:* zinatakiwa kupata uthibitisho kutoka kwa Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali kwamba miamala iliyoripotiwa katika fomu ya kutolea taarifa ni kwa mujibu wa maelekezo yaliyotolewa na Mlinganishi huru, yamekamilika, na yanakubaliana na hesabu za Serikali kwa kipindi cha 2016/17.
- Ili kufanya mabadiliko yoyote kwenye taarifa iliyowasilishwa awali kwenye fomu, Mlinganishi huru alizionomba taasisi za serikali na kampuni husika kutoa nyaraka za ziada kama ushahidi au kutoa uthibitisho wa maandishi kabla ya marekebisho kukubaliwa.

2.4.1 Uwasilishaji wa Taarifa

Jumla ya taasisi za serikali na kampuni arobaini na moja (41) zilizojumuishwa katika wigo wa ulinganishi ziliwasilisha fomu zao za kutolea taarifa. Kati ya hizi, tatu (3) zilikuwa Kampuni zinazomilikiwa na Serikali na zilizobaki thelathini na nane (38) zilikuwa kampuni/watu binafsi. Taasisi zote za serikali zilizojumuishwa katika wigo wa ulinganishi ziliwasilisha fomu zao. Taarifa zinazotakiwa kuwasilishwa na taasisi za

serikali na kampuni zilizojumuishwa katika wigo wa ulinganishi zimo katika fomu zilizoidhinishwa kama zinavyoonekana katika Kiambatisho 1 na 2 cha ripoti. Taarifa zilizokusanywa zilichunguzwa na Mlinganishi huru ili kuhakikisha kuwa ni kikamilifu na sahihi.

2.4.2 Uthibitisho wa Taarifa

Kati ya taasisi za serikali na kampuni arobaini na moja (41), thelathini na tisa (39) waliwasilisha fomu zao zilizosainiwa na uongozi (afisa mwandamizi aliyeidhinishwa). Kati ya taasisi za serikali na kampuni hizo 39, taasisi za serikali na kampuni ishirini na tano (25), fomu zao pia zilisainiwa na wakagazi wao wa nje. Kampuni mbili (2) za madini, mafuta na gesi asilia ambazo fomu hazikusainiwa afisa mwandamizi, pia hazikusainiwa na wakagazi wao wa nje kama inavyoonyeshwa kwenye Jedwali Namba 1.

Jedwali Na. 1: Uthibitisho wa Fomu za Kutolea Taarifa

Na.	Kampuni	Saini ya Kiongozi wa Kampuni	Saini ya Mkaguzi wa Nje	Jina la Kampuni ya Ukaguzi
1	GEITA GOLD MINING LIMITED	✓	X	-
2	NORTH MARA GOLD MINE LIMITED	✓	✓	Ernst & Young Tanzania
3	BULYANHULU GOLD MINE LIMITED	✓	✓	Ernst & Young Tanzania
4	PAN AFRICAN ENERGY TANZANIA LIMITED	✓	✓	KPMG Tanzania
5	PANGEA MINERALS LTD	✓	✓	Ernst & Young Tanzania
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	✓	✓	KG Consulting
7	SHANTA MINING COMPANY LIMITED	✓	✓	BDO East Africa
8	AUMS (T) LIMITED	✓	✓	PwC Tanzania
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	✓	✓	Deloitte Consulting Ltd
10	WILLIAMSON DIAMONDS LTD	✓	✓	Deloitte Consulting Ltd
11	HANCIENDA GROUP LTD	✓	X	-
12	NDOVU RESOURCES LIMITED	✓	✓	Hekima Associates
13	POA POA COMPANY LTD	✓	✓	Danis Associates
14	AFRICAN EXPLOSIVES (T) LTD	✓	✓	Diamond Financial Consultants
15	EQUINOR TANZANIA AS	✓	✓	KPMG Tanzania
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED	✓	✓	KPMG Tanzania
17	JOSIA MASANJA & PTNS	✓	X	-
18	MANTRA TANZANIA LIMITED.	✓	✓	KPMG Tanzania
19	NYAMIGOGO	✓	✓	Hassanali Rutakyamirwa & Co
20	TANCOAL ENERGY LIMITED	✓	✓	VA Business Assurance Services
21	OPHIR TANZANIA (BLOCK 1) LIMITED	✓	✓	Ernst & Young Tanzania
22	AROBOGAST SILIO LULILA LIMITED	✓	X	-

Na.	Kampuni	Saini ya Kiongozi wa Kampuni	Saini ya Mkaguzi wa Nje	Jina la Kampuni ya Ukaguzi
23	GLOBELEQ TANZANIA SERVICES LIMITED	✓	✓	Ernst & Young Tanzania
24	GODFREY MITTI & PTNS	✓	X	-
25	NITRO EXPLOSIVES (T) LTD.	✓	X	-
26	RAS AL KHAIMAH GAS TANZANIA LTD	X	X	-
27	SEA SALT LIMITED	X	X	-
28	JAC RIJK AFRICA LIMITED	✓	✓	Ark Partners
29	ORECORP TANZANIA LIMITED	✓	X	-
30	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	✓	X	-
31	KABANGA NICKEL COMPANY LIMITED	✓	X	-
32	MBOGO MINING AND GENERAL SUPPLY LIMITED	✓	✓	G-Washington & Company
33	BUSOLWA MINING LIMITED	✓	✓	G-Washington & Company
34	BEARING MAN GROUP TANZANIA LIMITED	✓	X	-
35	KATAVI MINING COMPANY LIMITED	✓	X	-
36	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	✓	X	-
37	TNR LIMITED	✓	✓	Tanna Sreekumar Grant Thorntorn
38	ABG EXPLORATION LIMITED	✓	✓	Ernst & Young Tanzania
39	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	✓	✓	CAG
40	STATE MINING COOPERATION (STAMICO)	✓	X	-
41	STAMIGOLD COMPANY LIMITED	✓	✓	KPMG Tanzania

Ufunguo: ✓ = Ndiyo; X = Hapana

Isipokuwa Shirika la Maendeleo ya Petroli Tanzania, fomu zilizowasilishwa za taasisi zingine za Serikali zilisainiwa na maafisa walioidhinishwa tu. Kwa kuwa taasisi hizi za serikali zilikaguliwa na Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali mnamo 2016/17¹, Mlinganishi huru alitegemea saini ya kiongozi mwandamizi wa taasisi ili kuhakikisha uhalali wa taarifa iliyoripotiwa. Kwa sababu ya changamoto za kupatikana kwa kampuni za madini, mafuta na gesi asilia zinazofanya kazi katika Mamlaka za Serikali za Mitaa, Mwenyekiti wa Kamati ya TEITI kupitia Ofisi ya Rais - Tawala za Mikoa na Mamlaka za Serikali za Mitaa aliomba Makatibu Tawala wa Mikoa kusaidia kutambua kampuni zinazofanya malipo kwa Halmashauri zilizo chini ya mamlaka yao. Mlinganishi huru, kwa hivyo, alipokea barua kutoka kwa Makatibu Tawala au Wakurugenzi Watendaji wakithibitisha kiasi ambacho Mamlaka ya Serikali za Mitaa zilijaza katika fomu za kutolea taarifa kwa kampuni za madini, mafuta na gesi asilia

¹ <https://www.nao.go.tz/uploads/reports/CENTRAL-GOVERNMENT-GENERAL-REPORT-2017-2018.pdf>
<https://www.nao.go.tz/index.php/reports/category/general-audit-reports>

zinazofanya kazi katika Halmashauri hizo. Jedwali Namba 2 linaonyesha hali ya uthibitisho wa fomu zilizojazwa na Halmashauri.

Jedwali Na. 2: Uthibitisho wa Fomu katika Mamlaka za Serikali za Mitaa

Mamlaka ya Serikali za Mitaa	Afisa Aliyethibisha Fomu
Halmashauri ya Wilaya ya Msalala	RAS - Mkoa wa Shinyanga
Halmashauri ya Wilaya ya Mbinga	RAS - Mkoa wa Ruvuma
Halmashauri ya Mji wa Geita	Mkurugenzi wa Mji - Geita
Halmashauri ya Mji wa Kahama	Mkurugenzi wa Mji - Kahama
Kinondoni Municipal Council	Mkurugenzi wa Manispaa - Kinondoni
Halmashauri ya Wilaya ya Kishapu	Mkurugenzi Mtendaji wa Wilaya - Kishapu
Halmashauri ya Wilaya ya Mtwara	Mkurugenzi Mtendaji wa Wilaya - Mtwara
Halmashauri ya Wilaya ya Songwe	Mkurugenzi Mtendaji wa Wilaya - Songwe
Halmashauri ya Wilaya ya Tarime	Mweka Hazina wa Wilaya - Tarime

Kwa msingi wa uthibitisho uliotolewa na uongozi na/au mkaguzi wa nje, na isipokuwa athari za mambo yaliyoelezewa hapo juu, Mlinganishi huru alihitimisha kuwa ukamilifu wa jumla na usahihi wa taarifa kutoka kwa kampuni za madini, mafuta na gesi asilia na taasisi za serikali kuwa wa kuridhisha.

2.5 Rekodi za Uhasibu

Kwa mujibu viwango vya EITI, makampuni lazima yatoe taarifa kwa mtiririko wa malipo yaliyolipwa kwa kila taasisi ya serikali. Taasisi za serikali na kampuni ziliojumuishwa katika mchakato wa ulinganishi ziliombwa kutoa maeleo sahihi katika fomu za kutolea taarifa kwa kila mtiririko wa malipo, na taarifa nyingine za msingi kama zilivyoanishwa kwenye fomu.

Ulingenishi ulifanywa kwa msingi wa fedha taslimu. Hivyo basi, malipo yaliyofanywa kabla ya tarehe 1 Julai 2016 yalitengwa. Ilifanyika vivyo hivyo kwa malipo yaliyofanywa baada ya tarehe 1 Julai 2017.

Fedha iliyotumika katika kutolea taarifa ni shilingi ya Tanzania (TZS). Kwa malipo yaliyofanywa kwa fedha za kigeni, taasisi za serikali na kampuni zilitakiwa kutoa taarifa kwa fedha iliyofanyiwa malipo. Hata hivyo, katika kuandaa ripoti hii, malipo yaliyofanywa kwa Dola za Kimarekani yalibadilishwa kuwa ya TZS kwa kiwango cha wastani cha kila siku kwa kipindi cha 2016/17 kulingana na Benki Kuu ya Tanzania wa US\$ 1 = TZS 2,210.62.²

2.5.1 Kampuni za Madini, Mafuta Na Gesi Asilia

Kampuni za madini, mafuta na gesi asilia kwa kawaida huandaa rekodi za kila mwaka za uhasibu kwa msingi wa mapato na matumizi halisi, kwa mfano, gharama ya ushuru inatambuliwa na kurekodiwa pale inapotokea badala ya wakati fedha taslimu inalipwa.

²<https://www.bot.go.tz/FinancialMarkets/IFEMsummaries/IFEMsummaries.asp>

Walakini, ni fedha taslimu tu ambazo zililipwa wakati wa mwaka wa fedha wa Serikali kutoka tarehe 1 Julai 2016 hadi 30 Juni 2017 zilijumuishwa katika fomu.

2.5.2 Taasisi wa Serikali

Taasisi za serikali zilitakiwa kuripoti tu kiasi kilichopokelewa wakati wa 2016/17, bila kujali ikiwa mapato hayo yalirekodiwa katika mwaka uliopita wa fedha au uliofuata.

3 HALI YA SEKTA YA MADINI, MAFUTA NA GESI ASILIA

3.1 Taarifa Muhimu za Sekta ya Madini, Mafuta na Gesi Asilia

3.1.1 Sekta ya Madini

Tanzania imejaliwa aina mbalimbali za madini yanayopatikana katika makundi makuu matano. Makundi haya yanajumuisha madini ya metali, madini ya vito, madini ya viwandani, madini ya nishati, na malighafi za ujenzi.³ Kundi la madini ya metali linajumisha madini ya Dhahabu, Chuma, Fedha, Shaba, Nikeli, Platinamu na Bati wakati kundi la madini ya vito linajumuisha madini ya Almasi, Tanzanaiti, Rubi, Ganeti, Zamaradi, Yakuti, na Alexandrite. Kundi la madini ya viwandani linajumuisha madini ya Kaolini, Fosifeti, Chokaa, Jasi, Chumvi, Diatomiti, Bentonite, na mchanga wa pwani. Kundi la madini ya nishati lina makaa ya mawe na urani wakati malighafi za ujenzi zinajumuisha mchanga na mawe ya ujenzi.

Rasilimali hizi za madini zinapatakanwa kwa viwango tofauti tofauti. Jedwali namba 3 linaonesha aina kuu na kiasi halisi cha madini yanayopatikana nchini Tanzania.

Jedwali Na. 3: Aina Kuu na Kiasi cha Madini Yanayopatikana Tanzania

Na.	Aina ya Madini	Kizio	Kiasi Kilichothibitishwa
1.	Dhahabu	Tani	2,222.00
2.	Nikeli	Tani	40.00
3.	Shaba	Tani	13.65
4.	Makaa ya Mawe	Tani	1.50 bilioni
5.	Tanzanaiti	Tani	12.60
6.	Almasi	Karati	50.90 milioni
7.	Urani	Ratili	35.90 milioni

Chanzo: Poncian and Kigodi (2018)⁴

Kati ya rasilimali za madini zinazopatikana Tanzania, madini ya dhahabu yanaongoza kibiashara. Tanzania inashika nafasi ya nne kwa uzalishaji mkubwa wa dhahabu barani Afrika baada ya Afrika Kusini, Ghana, na Mali. Migodi mikubwa inayozalisha madini ya dhahabu nchini Tanzania ni mgodi wa dhahabu wa Geita uliopo mkoani Geita, mgodi wa dhahabu wa North Mara uliopo mkoani Mara, mgodi wa dhahabu wa Bulyanhulu na mgodi wa dhahabu wa Buzwagi inayopatikana mkoani Shinyanga. Mingine ni pamoja na mgodi wa dhahabu wa Luika unaopatikana mkoani Songwe, na mgodi wa STAMIGOLD-Biharamulo, ambao zamani ulikuwa unajulikana kama mgodi wa dhahabu wa Tulawaka, unaopatikana mkoani Kagera.

Mbali na uzalishaji wa madini ya dhahabu unaofanywa na makampuni makubwa, dhahabu pia inazalishwa na wachimbaji wadogo. Takwimu za Wizara ya Madini zinaonesha kuwa dhahabu inayozalishwa na wachimbaji wadogo ni karibu tani 1.1.⁵ Taarifa za Wizara ya Madini zinaonesha kuwa takribani asilimia 24 ya dhahabu inayozalishwa na wachimbaji wadogo inatoka Mkoa wa Geita. Maeneo mengine

³ http://www.teiti.or.tz/wp-content/uploads/2014/03/0014_11032013_Mineral_Policy_of_Tanzania_20091.pdf

⁴ <https://doi.org/10.1080/21665095.2018.1486219>

⁵ <https://pubs.iied.org/pdfs/16641IIED.pdf>

ambayo wachimbaji wadogo huzalisha dhahabu ni pamoja na mikoa ya Mara, Singida, Mbeya, Tanga, Morogoro, na Arusha.

Katika mwaka 2019, Wizara ya Madini ilifanya jitihada mbalimbali za kukuza sekta ya madini. Jitihada hizi ni pamoja na kuanzisha masoko ya madini Tanzania, kuanzisha vituo vya umahiri na kujenga vituo vya mfano kwa ajili ya wachimbaji wadogo wa madini.

i. Kuanzishwa kwa Masoko ya Madini

Mnamo mwaka 2019, Serikali ilifungua masoko ya madini ikiwa ni moja ya mikakati ya kukuza biashara ya madini nchini na kuzuia utoroshaji wa madini nje ya nchi. Soko la madini la kwanza lilifunguliwa katika Mkoa wa Geita tarehe 17 Machi 2019. Masoko mengine yaliendelea kufunguliwa sehemu mbalimbali na kufikia mwezi Februari 2020, jumla ya masoko 28 yalianzishwa kama sehemu ya mpango wa kukomesha biashara haramu ya madini pamoja na kuongeza faida ya biashara ya madini kwa Serikali, wachimbaji wadogo, wafanyabiashara wa madini, na madalali.⁶ Sambamba na mpango wa kuanzisha masoko hayo, Bunge la Jamhuri ya Muungano wa Tanzania liliidhinisha muswada wa sheria uliolenga kuwapunguzia mzigo wa kodi wachimbaji wadogo. Kufuatia kupitishwa kwa sheria hiyo, wachimbaji wadogo hawatozwi asilimia tano ya kodi ya zuio na asilimia 18 ya kodi ya ongezeko la thamani wakati wa kuuza madini yao.

Kwa upande mwingine, masoko ya madini yanarahisisha upatikanaji wa taarifa muhimu za wachimbaji, madalali, na wafanyabiashara wa madini katika mikoa ambayo masoko hayo yameanzishwa. Vilevile, taarifa zinazokusanya kutoka katika masoko ya madini zinasaidia serikali na wadau wengine kufuatilia makusanyo ya ushuru na mapato yatokanayo na uzalishaji wa madini. Pia zinasaidia kubuni hatua stahiki za kukuza biashara ya madini nchini.

ii. Kuanzishwa kwa Vituo vya Umahiri na Vituo vya Mfano

Uchimbaji wa madini unaofanywa na wachimbaji wadogo ni shughuli kuu ya kiuchumi katika jamii zinazoishi pembezoni mwa migodi ya madini nchini Tanzania. Katika juhudzi za kukuza uwezo wa wachimbaji wadogo wa madini, Wizara ya Madini kupitia Mradi wa Usimamizi Endelevu wa Rasilimali Madini, imeanzisha vituo saba vya umahiri. Vituo hivyo vimejengwa katika maeneo ya Mpanda, Bariadi, Handeni, Musoma, Chunya, Songea, na Bukoba. Lengo la vituo hivyo vya umahiri ni kutoa mafunzo ya jiolojia katika utafiti wa madini, uongezaji thamani madini, biashara ya madini, na uchenjuaji wa madini kwa kutumia teknolojia rafiki kwa mazingira, hususani teknolojia isiyotumia Zebaki.

Vilevile, Wizara ya Madini kwa kushirikiana na Umoja wa Kuwasaidia Wachimbaji Wadogo Wanaozunguka Migodi Mikubwa, imeanzisha vituo vitatu vya mfano. Vituo viwili vya Lwamgasa na Katente, Bukombe mkoa wa Geita. Kituo cha tatu kipo Itumbi,

⁶ <https://drive.google.com/file/d/1GQsqFWboRhVzJ0IXXse1MUqc8nuaDUWL/view>

Chunya mkoa wa Mbeya.⁷ Vituo hivi vya mfano vina vifaa vya kisasa vya kuchakata madini ambavyo vinatoa ujuzi kwa vitendo kwa wachimbaji wadogo katika fani ya uchakataji madini. Kituo cha Lwamgasa kimetengwa mahususi kwa kuchakata dhahabu wakati vituo vya Itumbi na Katente vimejengewa uwezo wa kuchakata madini ya aina mbalimbali.

Aidha, Wizara ya Madini imetenga maeneo 11 yenye jumla ya hekta 38,952 kwa ajili ya shughuli za uchimbaji mdogo wa madini. Maeneo hayo yapo Biharamulo II, Itigi, Kyerwa, D-Reef, Ibinda, Kapanda, Ngapa, Nzega, Kitowelo, Msasa na Matabe.⁸

3.1.2 Sekta ya Mafuta na Gesi Asilia

Tanzania inatajwa kuwa na kiwango kikubwa cha rasilimali ya mafuta na gesi asilia. Hata hivyo, hadi kufikia mwisho wa mwaka 2017, mafuta yalikuwa hayajagunduliwa, lakini shughuli za utafutaji zinaendelea katika maeneo mbalimbali nchini. Kwa upande mwingine, uzalishaji wa gesi asilia unaongezeka kwa kasi ukichochewa na nia ya serikali ya kukuza uchumi kupitia rasilimali ya gesi asilia.

Takwimu za rasilimali ya gesi asilia za mwaka 2017, zinaonesha kuwa Tanzania inakadiriwa kuwa na hifadhi ya gesi asilia zenye futi za ujazo trilioni 57.54.⁹ Kufuatia ugunduzi wa kiasi kikubwa cha gesi asilia katika maeneo mbalimbali nchini, serikali imefanya mabadiliko makubwa katika sheria na udhibiti kwa lengo la kuboresha usimamizi na utawala wa sekta hii. Vilevile, mabadiliko hayo yanalenga kuhakikisha kuwa serikali na wananchi kwa ujumla wanafaidika na rasilimali zinazopatikana kutoka kwenye sekta ya mafuta na gesi asilia.

Vivyo hivyo, Tanzania kupitia Shirika la Maendeleo ya Petroli, ni mbia katika mradi wa bomba la mafuta ghafi la Afrika Mashariki. Mradi huu unatarajiwa kusafirisha mafuta ghafi kutoka Hoima, Uganda hadi bandari ya Tanga, Tanzania. Mradi huuunamilikiwa na washirika watano ambao ni kampuni ya Total SA inayomiliki asilimia 35, China National Offshore Oil Corporation inayomiliki asilimia 35, Kampuni ya Bomba la Mafuta ya Uganda inayomiliki asilimia 15. Wamiliki wengine ni kampuni ya Tullow Oil inayomiliki asilimia 10, na Shirika la Maendeleo ya Petroli Tanzania linalomiliki asilimia 5. Bomba la mafuta linatarajiwa kuwa na urefu wa kilomita 1,443 litakapokamilika. Bomba na linatarajiwa kusafirisha mapipa 230,000 ya mafuta ghafi kwa siku. Hata hivyo, hadi kufikia mwezi April 2020, wabia wa mradi walikuwa bado hawajafikia uamuzi wa mwisho wa uwekezaji katika mradi, pamoja na tarehe ya kukamilika kwa mradi huo.

⁷ https://drive.google.com/file/d/1BxWAK1A_hRq9sg3hBjEAnSdvvoHkX9Nu/view

⁸ https://drive.google.com/file/d/1BxWAK1A_hRq9sg3hBjEAnSdvvoHkX9Nu/view

⁹ National Environment Statistics Report (NESR, 2017) – Tanzania Mainland.

3.2 Mfumo wa Sheria na Udhibiti katika Sekta ya Madini, Mafuta na Gesi Asilia

3.2.1 Sekta ya Madini

Shughuli za madini nchini Tanzania zinaongozwa na kusimamiwa na sera ya madini ya mwaka 2009, sheria ya madini ya mwaka 2010 na kanuni mbalimbali za madini. Mnamo mwaka 2017, Bunge la Jamhuri ya Muungano wa Tanzania lilifanya marekebisho makubwa kwenye sheria ya madini kuitia kwenye sheria ya marekebisho ya sheria mbalimbali ya mwaka 2017. Vilevile, Serikali ilitunga sheria mpya kwa lengo la kuboresha usimamizi wa shughuli za sekta ya madini. Sheria hizo ni sheria ya mapitio na majadiliano kuhusu mikataba ya maliasili za nchi yenyе vifungu kandamizi ya mwaka 2017 na sheria ya mamlaka ya nchi kuhusu umiliki wa utajiri asilia na maliasili za nchi ya mwaka 2017. Utekelezaji wa sheria hizi umeleta mabadiliko chanya kwenye shughuli za sekta ya madini.

i. Sheria ya Madini ya Mwaka 2018

Shughuli za sekta ya madini nchini zinafanywa kwa mujibu wa sheria ya madini [Sura ya 123, R.E. 2018]. Sheria ya madini inatoa mwongozo katika maeneo ya mgawanyo na usajili wa haki za madini na utaratibu wa utoaji wa leseni za kushiriki katika shughuli za utafutaji na uchimbaji wa madini. Vilevile, sheria ya madini pia inaelekeza masuala ya mrabaha na ada zingine zinazopaswa kulipwa na waendeshaji wa sekta ya madini. Sheria pia inatoa mwongozo kuhusu masuala ya manufaa ya sekta ya madini kwa watanzania, wajibu wa kampuni za madini kwa jamii, kiapo cha uadilifu, na usuluhishi wa migogoro.

ii. Marekebisho ya Sheria ya Madini ya Mwaka 2010

Serikali ilifanya marekebisho makubwa kwenye sheria ya madini mwaka 2017 kwa lengo la kulinda maslahi ya watanzania na kuongeza faida ambazo nchi inastahili kuzipata kutoka kwenye sekta ya Madini. Marekebisho hayo yaliletwa kuitia Sheria ya Fedha ya mwaka 2017 na sheria ya marekebisho ya sheria mbalimbali ya mwaka 2017. Marekebisho hayo ya sheria yaliongeza kiwango cha mrabaha kutoka asilimia nne hadi sita kwa madini yanayouzwa nje ya nchi kama dhahabu, shaba, fedha, na platinamu na kutoka asilimia tano hadi sita kwa madini ya vito na almasi. Kuongeza viwango vya mrabaha kulikusudiwa kuongeza mchango wa sekta ya madini katika ukuaji wa uchumi wa nchi. Vilevile, marekebisho ya sheria yalianzisha ada ya ukaguzi (kama sharti jipya la kisheria) ambayo ni asilimia 1 ya thamani ya madini yote yanayosafirishwa. Ada hii ya ukaguzi ilianza kutozwa tarehe 1 Julai 2017.

Vilevile, marekebisho yaliweka sharti jipya kwenye muundo wa umiliki wa kampuni za Madini. Sharti hilo linawataka wamiliki wa Leseni za Madini au Leseni Maalum za Madini kuipatia serikali angalau asilimia 16 katika umiliki wa kampuni zao bila serikali kulazimika kuchangia mtaji. Sambamba na sharti hilo, marekebisho haya yanaipa

serikali haki ya kumiliki hadi asilimia 50 ya hisa katika kampuni za madini, kutegemea na thamani ya kodi ambayo kampuni ya madini inapaswa kuilipa serikali.

Marekebisho haya pia yameiwezesha serikali kuanzisha Tume ya Madini ambayo ilichukua nafasi ya Bodi ya Ushauri ya Madini. Tume ya Madini imepewa mamlaka ya kufanya kazi nyingine za ziada mbali na jukumu la ushauri ambalo lilikuwa jukumu kuu la Bodi ya Ushauri wa madini. Kazi hizi ni pamoja na (i) kutoa leseni, (ii) kudhibiti na kufuatilia sekta ya madini na utendaji wake, na (iii) kuhakikisha utafutaji na uchimbaji wa madini (pamoja na matumizi ya madini) unafanyika kwa kufuata utaratibu uliowekwa. Sambamba na majukumu hayo, Tume ya Madini pia imepewa mamlaka ya kutatua migogoro inayotokana na shughuli za madini na kufanya ukaguzi na uchunguzi juu ya masuala ya usalama katika sekta ya madini.

Kupitia marekebisho hayo, kuanzia tarehe 2 Machi 2017 serikali pia imezuia usafirishaji wa makinikia nje ya nchi yanayosaidikiwa kuwa na madini kama dhahabu, shaba, nikeli, na fedha. Tume ya Madini imepewa mamlaka ya kuchambua na kuthaminisha makinikia hayo ili yaweze kuchenjuliwa ndani ya nchi. Hatua hii ilikusudiwa kukuza shughuli za kuongeza thamani ya madini nchini. Kukua kwa kushughuli za kuongeza thamani ya madini kulitarajiwa kutengeneza ajira mpya, kuongeza mapato yatokanayo na shughuli za madini, na kuchochea matumizi ya teknolojia ya kisasa kwenye sekta ya madini.

Marekebisho ya sheria hii pia yameweza vifungu vinavyoitaka sekta ya madini iwe na manufaa kwa watanzania. Vifungu hivyo vinawataka wamiliki wa leseni za madini kununua bidhaa na huduma (bima, huduma za kisheria, na kifedha) kutoka kwa kampuni za wazawa za ndani ya nchi. Utekelezaji wa namna sekta ya madini inavyopaswa kuwanufaisha wazawa hususani kwenye huduma za bima, huduma za kisheria na kifedha umebanishwa katika vifungu vya 30, 32, na 34 vya Kanuni za Madini (ushirikishwaji wa watanzania) za mwaka 2018.

Kwa upande wa huduma za kifedha, kanuni zinazitaka kampuni za madini kumiliki akaunti katika benki za Tanzania na kutumia huduma za kifedha kutoka taasisi za kifedha za kitanzania kwa miamala yote inayohusiana na shughuli za madini. Hata hivyo, kukiwepo na sababu za msingi, kampuni za madini zinaruhusiwa kutumia huduma za kifedha za taasisi za kigeni baada ya kupata idhini ya Tume ya Madini. Kwa mujibu wa kanuni hizi, benki ya kitanzania ni ile ambayo inamilikiwa na watanzania kwa asilimia mia moja au ambayo watanzania wanamiliki sio chini ya asilimia ishirini ya hisa zake.¹⁰

Sharti hili linazitaka kampuni za madini kusitisha uhusiano wao na taasisi za kifedha za kigeni na kupata huduma kutoka kwa taasisi za kifedha zilizoidhinishwa na Benki Kuu ya Tanzania. Hivyo, kampuni za madini zilipaswa kuhamisha akaunti zao za

¹⁰ <https://www.madini.go.tz/wp-content/uploads/2019/02/THE-MINING-LOCAL-CONTENTAMENDMENTS-REGULATIONS-2019 GN-NO-139-OF-2019.pdf>

kibashara kutoka benki za kigeni kwenda kwenye benki ambazo zinamilikiwa na Watanzania. Kwa bahati nzuri, benki zote kubwa zinazomilikiwa na wageni isipokuwa benki nane tu zimepewa leseni ya kufanya kazi nchini na hivyo kukidhi mahitaji yaliyowekwa katika Kanuni za Madini.

Kwa upande wa huduma za bima, kifungu cha 30 (1) na (2) cha Kanuni za madini kinazitaka kampuni za uchimbaji madini kutii masharti ya Sheria ya Bima na kukata bima zote zinazohusiana na shughuli za madini kutoka kampuni za bima za wazawa. Hata hivyo, kifungu cha 31 (1) kinampa Kamishna wa Bima mamlaka ya kuzipa kampuni za madini kibali cha kutumia huduma za bima kutoka kampuni za kigeni kukiwa na sababu za kipekee. Kwa mujibu wa kifungu cha 31 (2) idhini ya kutumia huduma za bima toka kwenye kampuni za kigeni itatolewa endapo Tume ya Bima ya Taifa itahakikisha kuwa kampuni za bima za ndani hazina uwezo wa kutoa huduma za bima zinazopaswa kutolewa na kampuni za kigeni.

Kwa upande wa huduma za kisheria, kifungu cha 32 cha kanuni kiwataka wakandarsi, wamiliki wa leseni za madini, au washirika wao kutumia huduma za kisheria kutoka kwa wanasheria au kampuni za wanasheria wa kitanzania ambao ofisi zao kuu ziko nchini. Vilevile, kanuni za madini zinatoza adhabu na faini ya hadi shilingi za kitanzania bilioni tano au kifungo cha hadi miaka mitano jela kwa kutofufata masharti yaliyowekwa katika sheria hii.

iii. Sheria ya Mapitio na Majadiliano Kuhusu Mikataba ya Maliasili za Nchi yenye Vifungu Kandamizi ya Mwaka 2017

Sheria hii inaipa Serikali fursa ya kupitia na kuanzisha upya majadiliano kuhusu makubaliano yaliyofikiwa kati ya serikali na kampuni za madini kabla ya kutungwa kwa sheria hii. Sehemu ya 4 na 6 ya sheria hii inatoa mamlaka kwa bunge kupitia makubaliano yaliyofanywa na serikali, na inapobidi kuielekeza serikali kujadili upya masharti yoyote yasiyokuwa ya kawaida hasa yale ambayo yanazuia uhuru wa nchi kwenye rasilimali zake.

iv. Sheria ya Mamlaka ya Nchi Kuhusu Umiliki wa Utajiri Asilia na Maliasili za Nchi ya Mwaka 2017

Sheria ya Mamlaka ya Nchi Kuhusu Umiliki wa Utajiri Asilia na Maliasili za Nchi ya Mwaka 2017 imeweeka sharti kwamba migogoro inayohusiana na madini, mafuta na gesi asilia au matumizi ya maliasili na rasilimali inapaswa kusuluhishwa ndani ya nchi. Kabla ya kutungwa kwa sheria hii, kampuni za uziduaji na wadau wengine walikuwa na uhuru wa kuchagua sheria na mamlaka za kuhusishwa katika utatuzi wa migogoro. Sheria zingine zinazosimamia sekta ya uziduaji ni pamoja na Sheria ya Kodi ya Mapato ya mwaka 2004, na marekebisho yake ya mwaka 2018; Sheria ya Usimamizi wa Mazingira ya mwaka 2004; na Katiba ya Jamhuri ya Muungano wa Tanzania, toleo la mwaka 1977.

Kufuatia mabadiliko ya sheria ya madini, serikali imetengeneza kanuni kadhaa zinazosaidia utekelezaji wa sheria mpya ya madini. Kanuni hizi ni pamoja na Kanuni za Madini (haki madini) za mwaka 2018, Kanuni za Madini (biashara ya madini na makinikia) za mwaka 2018, Kanuni za Madini (ushirikishwaji wa watanzania) za mwaka 2018 na mabadiliko yake, na Kanuni za Madini (madini mionzi) ya mwaka 2018. Kanuni nyingine ni pamoja na Kanuni za Madini (ongezaji thamani madini) za mwaka 2018, Kanuni za Madini (utafiti wa kijilojia) za mwaka 2018, Kanuni za Madini (ukaguzi na uchunguzi wa kumbukumbu za madini) za mwaka 2018 na Kanuni za Madini (eneo liliodhibitiwa la Mirerani) za mwaka 2019.

3.2.1.1 Mfumo wa Udhhibit wa Sekta ya Madini

Kwenye mfumo wa udhibiti wa sekta ya madini, Wizara ya Madini ndio taasisi ya juu inayodhibiti shughuli za madini nchini na ambayo inasimamia utekelezaji wa Sheria ya Madini ya mwaka 2018. Vilevile, mwaka 2018, serikali ilifanya mabadiliko kwenye muundo na taasisi zinazodhibiti shughuli za madini. Mabadiliko hayo yaliivunja taasisi ya Wakala wa Ukaguzi wa Madini Tanzania kwa mujibu wa Amri ya Raisi ya kuuvunja Wakala huo ya mwaka 2018. Kufuatia kuvunjwa kwa wakala huo, majukumu yake kwa sasa yamerithiwa na Tume ya Madini, ambayo ilianzishwa chini ya Sheria ya Madini, Sura ya 123. Vilevile, mabadiliko hayo yalihusisha kuuvunja Wakala wa Utafiti wa Jiolojia kwa mujibu wa Amri ya Raisi ya kuuvunja Wakala huo ya mwaka 2018. Taasisi ya Jiolojia na utafiti wa madini Tanzania imeaanzishwa kuchukua nafasi ya Wakala wa Utafiti wa Jiolojia.

Kwa ujumla, mfumo wa udhibiti wa sekta ya madini umeundwa na taasisi kubwa saba. Taasisi hizi ni Wizara ya Madini, Wizara ya Maliasili na Utalii, Baraza la Taifa la Usimamizi wa Mazingira, Mamlaka ya Mapato Tanzania, Tume ya Madini, na Taasisi ya Uhamasishaji Uwazi na Uwajibikaji katika Rasilimali za Madini, Mafuta na Gesi Asilia.

i. Wizara ya Madini

Wizara ya Madini inasimamia shughuli za wachimbaji wakubwa na wadogo wa madini nchini. Wizara inawajibika kutoa leseni za madini, kutekeleza sheria na kanuni za uchimbaji madini, na kulinda mazingira kwenye maeneo ambayo shughuli za madini zinafanyika, ikiwa ni pamoja na kufanya ufuutiliaji na ukaguzi wa mazingira. Pia inawajibika kutatua migogoro inayotokana na shughuli za madini na kuratibu jitihada za wajibu wa kampuni za madini kwa jamii.

ii. Wizara ya Maliasili na Utalii

Wizara ya Maliasili na Utalii inasimamia sheria na kanuni za usimamizi wa rasilimali za misitu, uhifadhi wa misitu, na utalii. Pia inawajibika kutoa vibali vya kufanya shughuli za uchimbaji katika misitu na maeneo yaliyohifadhiwa.

iii. Baraza la Taifa la Usimamizi wa Mazingira

Baraza la Taifa la Usimamizi wa Mazingira limeundwa kwa madhumuni ya kutoa elimu ya mazingira na kuongeza uelewa kwa umma juu ya usimamizi wa mazingira. Pia linaishauri serikali juu ya masuala ya mazingira na kufanya ukaguzi wa mazingira katika sekta zote. Baraza pia lina jukumu la kuhakikisha sheria na kanuni za mazingira zinafuatwa na hatua za kudhibiti uchafuzi wa mazingira zinatekelezwa. Katika sekta ya madini, Baraza la Mazingira ni chombo muhimu cha kuhakikisha shughuli za utafutaji na uchimbaji wa madini ni rafiki kwa mazingira.

iv. Mamlaka ya Mapato Tanzania

Mamlaka ya Mapato Tanzania inawajibika kusimamia sheria za kodi kwa madhumuni ya kutathmini, kukusanya, na kusimamia mapato yote kwa mujibu wa sheria.

v. Tume ya Madini Tanzania

Tume ya Madini imeanzishwa kutekeleza majukumu ya kiutendaji ambayo awali yalikuwa zikifanywa na Idara ya Madini iliyokuwepo chini ya Wizara ya Nishati na Madini na kazi zilizokuwa zikifanywa na Wakala wa Ukaguzi wa Madini Tanzania na TANSORT. Vilevile, Tume inawajibika kumshauri Waziri wa madini juu ya mambo yote yanayohusiana na sekta ya madini. Uamuvi wa kuanzisha Tume ya Madini ulilenga kuimarisha usimamizi wa sekta ya madini na kuhakikisha kuwa serikali inafaidika na mapato yanayotoka na sekta hii.

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

Taasisi ya Uhamasishaji Uwazi na Uwajibikaji katika Rasilimali za Madini, Mafuta na Gesi Asilia ilianzishwa kwa lengo la kuhamasisha uwazi na uwajibikaji katika mtiririko wa mapato kutoka kwenye sekta ya madini, mafuta na gesi asilia . Taasisi hii inafanya kazi kwa mujibu wa Sheria ya TEITA ya mwaka 2015 na Kanuni zake za mwaka 2019. Sheria ya TEITA na kanuni zake zimeipa nguvu taasisi hii kuomba na kuchapisha taarifa za kifedha, uzalishaji, na umiliki wa kampuni za madini, mafuta na gesi asilia zinazofanya kazi hapa nchini.

3.2.2 Sekta ya Mafuta na Gesi Asilia

Mfumo wa kisheria wa sekta ya mafuta na gesi asilia ndio muhimili mkuu wa maendeleo endelevu ya sekta ya mafuta na gesi asilia. Sera, sheria, na kanuni zinazongoza sekta ya mafuta na gesi asilia nchini ni pamoja na Sera ya Taifa ya Gesi Asilia ya 2013, Sera ya Nishati ya mwaka 2015, na Sera ya Uwekezaji ya mwaka 1996. Kwa upande wa sheria ni pamoja na Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi Asilia ya mwaka 2015, Sheria ya Petroli ya mwaka 2015, na Kanuni za Petroli (Ushirikishwa wa Watanzania) za mwaka 2017. Kwa upande mwingine, shughuli za utafutaji na uzalishaji wa mafuta na gesi asilia zinaongozwa na muongozo wa makubaliano ya kushirikiana katika uzalishaji wa mafuta wa mwaka 2013.

i. Sera ya Taifa ya Nishati ya Mwaka 2015

Sera ya Taifa ya Nishati ya mwaka 2015 inashughulika na masuala muhimu yafuatayo:

- Marekebisho ya Kampuni ya Taifa ya Nishati: Sera ya nishati inapendekeza kampuni hii igawanywe kuwa kampuni huru za uzalishaji, usafirishaji na usambazaji wa nishati. Hata hivyo, hadi sasa pendelezo hili la kisera halijatekelezwa. Kampuni ya Nishati ya Taifa bado inaendelea kufanya kazi tatu za uzalishaji, usafirishaji na usambazaji wa nishati.
- Kuweka kipaumbele kwa soko la ndani kwenye matumizi ya bidhaa za mafuta na gesi asilia: Sera inaweka msisitizo kuwa bidhaa za mafuta na gesi asilia zipewe kipaumbele cha kuuzwa kwenye soko la ndani kuliko masoko ya nje kwa madhumuni ya kukuza matumizi ya bidhaa za mafuta na gesi asilia ndani ya nchi.
- Kukusanya rasilimali fedha ili kuendeleza miradi ya nishati: Sera ya nishati inabainisha umuhimu wa kukusanya rasilimali fedha kwa ajili ya kutekeleza mipango na miradi ya nishati. Kupitia sera hii, serikali inakusudia kuweka mazingira mazuri ya uwekezaji ili kuvutia sekta binafsi kuwekeza katika sekta ya nishati.
- Bei ya Nishati: Kupitia sera hii, serikali inakusudia kuwa na bei nzuri ya nishati itakayochocha ukuaji endelevu wa sekta ya nishati. Hata hivyo, utekelezaji wa azma hii ya kisera unakabiliwa na changamoto kama kubadilika na kushuka kwa viwango vya ubadilishaji fedha, mfumuko wa bei, na uwezo mdogo wa kipato wa watumiaji wa nishati.
- Ubia wa sekta ya umma na binafsi: Sera inahimiza ubia kati ya sekta binafsi na za umma katika kuleta ukuaji wa haraka wa sekta ya nishati. Vilevile, sera inalenga kuhakikisha uwepo wa miundombinu sahihi na utapitakanaji wa ralisilimali fedha za kugharamia miradi ya ubia katika sekta ya nishati.

Sera ya Taifa ya Nishati ya mwaka 2015 pia imezingatia masuala muhimu ambayo yaliyokuwepo katika Sera ya Taifa ya Gesi Asilia (NNGP) ya mwaka 2013 na sera ya ushirikishwaji wa watanzania kwenye sekta ya mafuta na gesi ya mwaka 2014.

ii. Sera ya Uwekezaji wa Taifa ya mwaka 1996

Msisitizo wa Sera ya Taifa ya Uwekezaji ya mwaka 1996 ni kukuza, kuvutia, na kuwezesha uwekezaji wa moja wa moja wa kigeni katika sekta mbalimbali ikiwemo sekta ya madini, mafuta na gesi asilia. Kwa kuwa uwezo wa makampuni ya ndani kushiriki katika shughuli za madini, mafuta na gesi asilia ni mdogo, sera ya uwekezaji inaweka mazingira mazuri kwa kampuni za kigeni kuwekeza nchini.

iii. Sheria ya Mafuta ya Petroli ya Mwaka 2015

Sheria ya Petroli ya mwaka 2015 imetoa mwogozo wa udhibiti wa shughuli za utafutaji, uchimbaji, uchakataji, na usambazaji wa mafuta na gesi asilia. Sehemu ya 11 ya sheria hii inaunda Mamlaka ya Udhibiti wa uchimbaji wa mafuta na gesi asilia. Vivyo hivyo,

kifungu cha 8 cha sheria hiyo kinanzisha Shirika la Maendeleo ya Petroli Tanzania kama Kampuni ya Taifa ya Mafuta. Kwa mujibu wa sheria hii, shirika hili limepewa haki za kipekee za kununua, kukusanya na kuuza mafuta na gesi asilia kutoka kwa wazalishaji. Vilevile, sheria ilimelipa shirika mamlaka ya kumiliki hisa zisizopungua asilimia 25 kwa kila mradi wa mafuta na gesi asilia unaofanywa nchini Tanzania. Sheria pia imeiruhusu Shirika la Maendeleo ya Petroli Tanzania kuunda kampuni tanzu zinazoweza kutekeleza shughuli za utafutaji na uchimbaji wa mafuta na gesi asilia. Kwa kuongezea, Sheria hii imeanzisha Ofisi ya Mafuta na Gesi chini ya ofisi ya Rais ili kulishauri Baraza la Mawaziri kuhusu masuala ya kimkakati ya uchumi wa mafuta na gesi asilia.

iv. Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi ya Mwaka 2015

Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi ya mwaka 2015 ndiyo sheria kuu inayosimamia mapato yanayopatikana kutoka katika sekta ya mafuta na gesi asilia. Sheria imeanzisha mfuko wa mafuta na gesi ili kuongeza ustawi wa kiuchumi, uwekezaji, kukuza maendeleo ya kijamii na kiuchumi na kulinda rasilimali hii kwa ajili vizazi vijavyo. Mfuko wa mafuta na gesi unapokea michango kutoka kwenye vyanzo vya fedha kama mrabaha, faida ya serikali, gawio, na kodi ya mapato inayotozwa kwenye shughuli za utafutaji, uzalishaji na uendelezaji wa rasilimali ya mafuta na gesi asilia.

v. Kanuni za Mafuta ya Petroli (Ushirikishwaji wa Watanzania) za Mwaka 2017

Kanuni za Petroli (Ushirikishwaji wa Watanzania) za mwaka 2017 zinatoa muongozo kwa serikali kuhusu namna ya kunufaisha wazawa na nchi kutoka kwenye miradi ya mafuta na gesi asilia nchini. Kanuni zinalenga kuhamasisha ukuaji wa ajira kuitia ushiriki wa wataalam wa ndani na matumizi ya bidhaa na huduma zinazozalishwa nchini. Vilevile, kanuni zinatoa muongozo kuhusu jamii inavyoweza kushiriki na kuchangia katika ukuaji wa sekta ya mafuta na gesi asilia.

vi. Muongozo wa Makubaliano ya Ushikirikiano kwenye Uzalishaji wa Mafuta na Gesi wa Mwaka 2013

Muongozo wa Makubaliano ya Ushikirikiano kwenye Uzalishaji wa Mafuta na Gesi unatumika kuongoza majadiliano kati ya kampuni za mafuta na gesi asilia za kigeni, Serikali, na Shirika la Maendeleo ya Petroli Tanzania. Muongozo unaweka masharti ya shughuli za utafutaji na uzalishaji wa mafuta na gesi asilia. Chini ya Muongozo huu kampuni za utafutaji na uzalishaji zinabeba gharama za uendeshaji na kisha kuzifidia kutoka kwenye faida itokanayo na mapato ya mafuta na gesi asilia kabla ya kugawana na Shirika la Maendeleo ya Petroli Tanzania. Vipengele muhimu kwenye Muongozo vyenye manufaa kwa nchi ni pamoja na umiliki wa serikali wa kuanzia asilimia 25 kwenye vitalu vya gesi, mrabaha kutokana na uzalishaji wa gesi, na kodi kutoka kwenye faida iliyopatikana. Muongozo wa Makubaliano ya Ushikirikiano kwenye

Uzalishaji wa Mafuta na Gesi wa 2013 unasisitiza utoaji mafunzo na kuwajengea uwezo wafanyakazi wa ndani kwa kuweka sharti la kutenga kila mwaka kiasi kisichopungua dola za kimarekani 500,000 kwa ajili ya mafunzo ya kwa wafanyakazi. Kwa ujumla, Muongozo unatoa msukumo kwa Shirika la Maendeleo ya Petroli Tanzania kupata mafanikio kwenye sekta ya mafuta na gesi asilia.

vii. Sheria ya TEITA ya Mwaka 2015

Sheria ya TEITA ya mwaka 2015¹¹ ilitungwa ili kuhakikisha uwepo wa uwazi na uwajibikaji wa taasisi na makampuni yanayofanya shughuli katika sekta ya madini, mafuta na gesi asilia . Kifungu cha 4 cha sheria hii kinaiunda Kamati ya TEITI, ambayo inasimamia na kukuza uwazi na uwajibikaji katika sekta hii. Utaratibu wa namna Kamati ya TEITI inatekeleza majukumu yake unaelezwu katika kifungu cha 5 hadi 10 cha sheria hii. Vilevile, vifungu namba 10 (1) (b) na (c) vya sheria hii vinaipa mamlaka Kamati kuomba na kupewa taarifa kutoka kwa makampuni ya madini, mafuta na gesi asilia kuhusiana na shughuli zao.

Kwa kuongezea, kifungu cha 15 (1) hadi (3) cha sheria hii kimeweka sharti kwa kampuni za madini, mafuta na gesi asilia kutoa taarifa juu manufaa yatolewayo kwa watanzania, wajibu wa makampuni kwa jamii, na ghamama za uwekezaji katika uendeshaji. Vivyo hivyo, kifungu cha 16 (1) (a) na (b) kinaitaka Kamati ya TEITI ichapishe taarifa za kampuni za madini, mafuta na gesi asilia, pamoja na kuweka wazi mikataba na wamiliki wanufaika wa kampuni hizo. Sehemu ya 23 ya sheria hii inaweka adhabu kwa watu binafsi na makampuni yatakayoshindwa kutoa nyaraka au taarifa zinazohitajika kutolewa. Mtu binafsi atalipa faini ya hadi shilingi milioni 10.0 wakati kampuni italipa faini isiyozidi shilingi milioni 150 za kitanzania.

viii. Kanuni za Sheria ya TEITA za Mwaka 2019

Kanuni za sheria za TEITA za mwaka 2019¹² zimeandaliwa kusaidia utekelezaji wa Sheria ya TEITA ya mwaka 2015. Kanuni hizi zinatoa mwongozo kuhusu utunzaji wa kumbukumbu za shughuli za madini, mafuta na gesi asilia zinazofanywa na makampuni (kanuni ya 3), uwasilishaji wa taarifa (kanuni ya 4), uthibitishaji wa taarifa (kanuni ya 9), utoaji wa taarifa za wamiliki wanufaika (kanuni ya 12), na namna ya kushugulikia taarifa za siri (kanuni ya 13).

3.2.2.1 Mfumo wa Udhibiti wa Sekta ya Mafuta na Gesi Asilia

Sekta ya mafuta na gesi asilia inasimamiwa na kudhibitiwa na taasisi tano kuu. Taasisi hizi ni Wizara ya Nishati, Wizara ya Fedha na Mipango, Mamlaka ya Udhibiti wa Uchimbaji wa Mafuta na Gesi Asilia, Mamlaka ya Udhibiti wa Huduma za Nishati na Maji, na Benki Kuu ya Tanzania.

¹¹ <http://parliament.go.tz/polis/uploads/bills/acts/1452053429-ActNo-23-2015-Book-21-25.pdf>

¹² <https://www.madini.go.tz/wp-content/uploads/2019/02/TEITA-REGULATIONS-GN-NO.141-OF-2019.pdf>

i. Wizara ya Nishati

Wizara ya Nishati ni msimamizi mkuu wa masuala ya nishati na ina jukumu la kuratibu na kutengeneza sera, sheria, na kanuni zinazosaidia kuleta maendeleo endelevu ya sekta ya mafuta na gesi asilia. Mbali na jukumu hili nyeti, wizara pia inawajibika kusimamia taasisi zilizo chini ya mamlaka yake. Taasisi hizi ni pamoja na Shirik aloa Maendeleo ya Petroli Tanzania, Mamlaka ya Udhiliti wa Huduma za Nishati na Maji, Shirika la Umeme Tanzania, na Wakala wa Nishati Vijiji.

ii. Wizara ya Fedha na Mipango

Wizara ya Fedha na Mipango ina jukumu la kuimarisha uwazi na matumizi sahihi ya mapato yanayozalishwa kutoka sekta mbalimbali ikiwemo sekta ya nishati. Wizara pia ina jukumu la kutengeneza sera ambazo zinalenga kukuza pato la taifa kwa kukuza uzalishaji wa nishati mbadala kwenye sekta ya mafuta na gesi asilia. Vilevile wizara, kuititia Mamlaka ya Mapato inakusanya kodi ya ongezeko la thamani na kutoa misamaha ya kodi kwenye vifaa vinavyotumika kuhifadhi, kusafirisha nje, na kusambaza gesi asilia.

iii. Mamlaka ya Udhiliti wa Uchimbaji wa Mafuta na Gesi Asilia

Mamlaka ya Udhiliti na Uchimbaji wa Mafuta na Gesi Asilia ilianzishwa chini ya kifungu namba 11 cha Sheria ya Petroli ya 2015. Jukumu kuu la mamlaka hii ni kudhibiti na kufuatilia shughuli za utafutaji na uchimbaji wa mafuta na gesi asilia Tanzania Bara na kutoa huduma za ushauri wa kitaalam kwa serikali na kwa waziri nishati.

iv. Mamlaka ya Udhiliti wa Huduma za Nishati na Maji

Mamlaka ya Udhiliti wa Huduma za Nishati na Maji imepewa jukumu la kudhibiti masuala yote ya kiufundi na kiuchumi kwenye sekta ndogo ya umeme, mafuta, gesi asilia, na maji nchini Tanzania kwa mujibu wa Sheria ya EWURA, sura ya 414 ya mwaka 2006 na mabadiliko yake ya mwaka 2019. Mamlaka pia inawajibika kukuza ushindani na ufanisi wa kiuchumi, kulinda maslahi ya watumiaji, na kukuza upatikanaji wa huduma zinazodhibitiwa kwa watumiaji wote.

v. Benki Kuu ya Tanzania

Benki Kuu ya Tanzania inashiriki katika shughuli za sekta ya mafuta na gesi kwa mujibu wa Sera ya Taifa ya Gesi Asilia ya 2013. Wajibu mkuu wa Benki Kuu kwenye sekta ya mafuta na gesi ni kuandaa taratibu za kifedha zinazolenga kuzuia mfumko wa bei. Sera hii pia inaitaka Benki Kuu kuhakikisha kuwa shughuli za uziduaji hazileti athari hasi kwenye udhibiti wa fedha na uchumi wa nchi.

3.3 Mfumo wa Utawala wa Kodi na Malipo

3.3.1 Sekta ya Madini

Serikali ya Tanzania inakusanya mapato kutoka kwenye makampuni ya madini kupitia kodi, ada, na tozo mbalimbali kwa mujibu wa Sheria ya Madini ya mwaka 2018. Jedwali namba 4 linawasilisha muhtasari wa kodi na malipo mbalimbali yanayotozwa na serikali kutoka kwenye sekta ya Madini.

Jedwali Na. 4: Aina za Malipo katika Sekta ya Madini

Na	Aina ya Malipo	Maelezo
1	Mrabaha	Kampuni za madini zinapaswa kulipa mrabaha kwa Wizara ya Madini kwa mujibu wa Sheria ya Madini. Kuanzia mwezi Julai 2017, marekebisho yaliyofanywa kwenye Sheria ya Madini inazitaka kampuni za madini kulipa mrabaha wa asilimia 6 kwa madini ya almasi, vito, na metali kama shaba, dhahabu, fedha na platinamu.
2	Ada ya Ukaguzi	Mabadiliko ya sheria ya madini inazitaka kampuni za madini kulipa asilimia 1 ya thamani ya mauzo yote ya madini kwa Wizara ya Madini kama ada ya ukaguzi.
3	Umiliki wa Kampuni Usiochangia Mtaji	Mabadiliko ya Sheria ya Madini ya mwaka 2017 yameanzisha sharti la serikali kuwa sehemu ya wamiliki wa makampuni yenye leseni au leseni maalum za kuchimba madini kwa kiwango kisichopungua asilimia 16 bila ya kuwekeza mtaji kwenye kampuni husika.
2	Kodi ya Makampuni	Kampuni za madini, mafuta na gesi zinapaswa kulipa kodi ya makampuni kwa kiwango cha asilimia 30 ya mapato yanayopaswa kulipiwa kodi
3	Kodi ya Ongezeko la Thamani	Kodi ya Ongezeko la Thamani inatozwa kwenye manunuzi ya bidhaa na huduma kwa kiwango cha asilimia 18. Wauzaji wote wa bidhaa na huduma wenyе mauzo ya angalau shilingi za kitanzania milioni 40 lazima wasajiliwe kwa ajili ya kodi hii. Katika sekta ya madini, makampuni za madini hulipwa marejesho ya kodi hii kwa madini yanaliyosafirishwa nje ya nchi. Hata hivyo, marekebisho ya sheria yamefuta marejesho ya Kodi ya Ongezeko la Thamani kwenye usafirishaji wa makinikia nje ya nchi.
5	Punguzo la Uchakavu kwenye Rasilimali katika Shughuli za Madini.	Kiambatisho cha tatu cha Sheria ya Ushuru na Mapato, Sura ya 233 kama ilivyorekebishwa na Sheria ya Fedha 2016 iliweka punguzo la uchakavu kwenye rasilimali katika shughuli za madini kwa kiwango cha asilimia 20 kwa kipindi cha miaka mitano.
6	Hasara Inayofidiwa	Ikiwa kampuni itapata hasara kwenye shuguli za biashara zake, inaruhusiwa kuondoa kiasi hicho cha hasara toka kwenye mapato ya mwaka unaofuata kwa muda wa miaka mitano mfululizo, lakini kuanzia mwaka wa tatu kampuni itatozwa ushuru kwa kiwango cha asilimia 0.3 cha mauzo.
7	Kodi ya Zuio kwenye Mapato ya Gawio.	Kwa mujibu wa sheria ya kodi ya mwaka 2004, Sura ya 233, kampuni za madini zinapaswa kulipa kodi ya zuio kwenye mapato ya gawio kwa kiwango cha asilimia 5 ikiwa zinapokea gawio kutoka kwenye kampuni zilizosajiliwa kwenye Soko la Hisa la Dar es Salaam. Vilevile, kampuni zinapaswa kulipa kodi ya zuio kwenye mapato ya gawio kwa kiwango cha asilimia 10 ikiwa zinapokea gawio kutoka kwenye kampuni zingine zisizosajiliwa kwenye Soko la Hisa la Dar es Salaam.
8	Kodi ya Zuio kwenye Riba ya Mikopo ya Nje.	Kwa mujibu wa sheria, kampuni za madini zinapaswa kulipa kodi ya zuio kwenye riba ya mikopo ya nje kwa kiwango cha asilimia 10. Riba isiyokuwa imelipwa miaka ya nyuma inatambulika kama malipo halali, hivyo nayo pia itatozwa kodi ya zuio.
9	Kodi ya Zuio kwenye Malipo ya Huduma za	Kodi ya zuio itatozwa kwa kiwango cha asilimia 5 kutoka kwenye malipo ya huduma za kitaalam au ada za menejiment zinazolipwa kwa mtu binafsi au kampuni ya kitanzania au kwa kiwango cha asilimia 15 kama zinalipwa kwa

Na	Aina ya Malipo	Maelezo
	Kitaalam na Ada za Menejimenti.	mtu binafsi au kampuni za kigeni. Hata hivyo, kampuni zilizosaini makubaliano ya uendelezaji vitalu nya madini kabla ya mwaka 2014, zitalipa kodi ya zuio kwa kiwango cha asilimia 3.
10	Ushuru wa Forodha kwenye Vifaa na Vitendea Kazi nya Madini	Kwa mujibu wa Sheria ya forodha, kampuni za madini au washirika wake hawatalipa ushuru wa forodha kwenye mwaka wa kwanza wa shughuli za utafutaji wa madini. Baada ya mwaka wa kwanza, watalipa ushuru wa forodha kwa kiwango kisichozi asilimia 5.
11	Kodi ya Ongezeko la Thamani ya Mtaji	Kwa mujibu wa sheria, makampuni ya madini yanawajibika kulipa kodi ya ongezeko la thamani ya mtaji kwa kiwango cha asilimia 30.

3.3.2 Sekta ya Mafuta na Gesi Asilia

Kama ilivyo katika sekta ya madini, Serikali ya Tanzania inakusanya mapato kutoka kwa makampuni ya mafuta na gesi kupitia kodi, ada, ushuru, na tozo nyingine kwa mujibu wa Sheria ya Ushuru wa Mapato, ya mwaka 2004, Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi ya mwaka 2015, na muongozo wa makubaliano ya ushirikiano kwenye uzalishaji wa mafuta na gesi asilia ya mwaka 2013. Jedwali namba 5 linawasilisha muhtasari wa kodi na malipo mbalimbali yanayotozwa na serikali kutoka kwenye sekta ya mafuta na gesi.

Jedwali Na. 5: Aina za Malipo Kwenye Sekta ya Mafuta na Gesi Asilia

Na	Aina ya Malipo	Maelezo
1	Mrabaha	<ol style="list-style-type: none"> 1. Mrabaha kutoka kwenye uzalishaji wa mafuta na gesi unalipwa kwa Shirika la Maendeleo ya Petroli Tanzania kama ilivyo elekezwa kwenye sehemu ya 113 ya Sheria ya Petroli ya mwaka 2015. Mrabaha unatozwala kulingana na eneo uzalishaji unaofanyika. Mrabaha kwa uzalishaji unaofanywa kwenye eneo la pwani ya bahari ni asilimia 12.5 na kwenye eneo la ndani ya bahari ni asilimia 7.5. 2. Kwa mujibu wa Sheria ya Petroli ya mwaka 2015 na muongozo wa makubaliano ya ushirikiano kwenye uzalishaji wa mafuta na gesi, mrabaha utalipwa kutoka kwenye uzalishaji ghafi kabla kiwango kilichozaishwa hakijagawanywa kwa wabia.
2	Kiwango cha Kufidia Gharama	Kampuni za mafuta na gesi zinaruhusiwa kufidia gharama za uzalishaji kwa kiwango cha asilimia 50 kwa kipindi chote. Hata hivyo, muongozo wa masharti ya gesi unaruhusu kufidia gharama kwa kiwango cha asilimia 70. Faida toka kwenye hidrokaboni inagawanya kulingana na ujazo uliozalishwa.
3	Faida toka kwenye Mapato ya Mafuta au Gesi	Faida hii inapatikana baada ya kutoa mrabaha na gharama za uzalishaji kwenye mapato ghafi ya mafuta au gesi asilia. Faida inayopatikana inagawanywa katika ya Kampuni ya mafuta ya Taifa, Shirika la Maendeleo ya Petroli Tanzania (kwa niaba ya serikali), na kampuni iliyozaishwa kwa mujibu wa makubaliano yaliyofikiwa awali kuhusu mgawanyo wa faida. Makubaliano ya ushirikiano kwenye uzalishaji wa mafuta na gesi ya mwaka 2013 yamependekeza viwango vya hiyari vya mgawanyo wa faida.
4	Kodi kwenye Faida ya Ziada	Kodi kwenye faida ya ziada hulipwa na kampuni za mafuta na gesi kwa mujibu wa kipengele namba 17 cha Muongozo wa Makubaliano ya Ushirikiano kwenye Uzalishaji wa Mafuta na Gesi Asilia ya mwaka 2013 na hukokotolewa kwa kuzingatia eneo la kitalu cha mafuta au gesi cha kampuni husika. Ulipaji wa kodi kwenye faida ya ziada ni jukumu la kimkataba na sio kwa mujibu wa sheria za kodi. Kampuni zitalipa kodi hii kwa kiwango cha asilimia 25 kwenye mkusanyiko wa kwanza wa fedha taslimu na kwa kiwango cha asilimia 35% kwenye mkusanyiko wa pili wa fedha taslimu.

Na	Aina ya Malipo	Maelezo
5	Kodi ya Mapato	<p>1. Kampuni za mafuta na gesi zinapaswa kulipa kodi ya makampuni kwa mujibu wa sheria ya kodi na mapato.</p> <p>2. Endapo kampuni inamiliki zaidi ya kampuni moja, kila kampuni ina wajibika kulipa kodi yake yenyewe.</p> <p>3. Kampuni ya kitanzania itatozwa kodi kwa kiwango cha asilimia 30 toka kwenye kipato kilichopatikana popote duniani na kampuni ya kigeni italicpa asilimia 30 toka kwenye kipato kilichopatikana kwenye shughuli zake hapa nchini. Kampuni mpya italicpa kodi ya asilimia 25 kama imesajiliwa kwenye Soko la Hisa la Dar es Salaam na angalau asilimia 30 kama hisa zake zinamiliikiwa na umma.</p>
6	Kodi ya Faida ya Tawi	Kodi ya Faida ya Tawi inatozwa kwenye mapato yanayosafirishwa nje ya nchi. Mapato yanayosafirishwa nje ya nchi yanakokotolewa na kanuni mahsus kwa kuzingatia mienendo katika hesabu mizania ya tawi.
7	Kodi ya Zuio	Kodi ya zuio hutozwa kwa kiwango cha asilimia 5 kutoka kwenye malipo ya watoa huduma za kitaalam au huduma za menejimenti kutoka kwa wazawa. Mapato ya gawio hutozwa kodi ya zuio ya asilimia 10. Lakini, kama gawio linalipwa kutoka kwenye kampuni iliyosajiliwa kwenye Soko la Hisa la Dar es Salaam au asilimia 25 ya hisa za kampuni zinamiliikiwa na wazawa, kodi ya zuio itakuwa ni asilimia 5.
8	Ada ya Mwaka ya Kitalu	<p>Kampuni za mafuta na gesi hulipa ada ya kitalu inayozingatia mfumuko wa bei kwa dola za kimarekani (kwa mujibu wa Mkataba wa Makubaliano ya Ushirikiano katika Uchimbaji wa Mafuta na Gesi wa Mwaka 2013) kama ifuatavyo:</p> <ul style="list-style-type: none"> i. Dola za kimarekani 50 kwa kilomita za mraba wakati wa kipindi cha awali cha utafutaji mafuta au gesi. ii. Dola za kimarekani 100 kwa kilomita za mraba wanapopewa nyongeza ya muda wa utafutaji kwa mara ya kwanza; na iii. Dola za kimarekani 200 kwa kilomita za mraba wanapopewa nyongeza ya muda wa utafutaji kwa mara ya pili.
9	Msamaha wa Ushuru wa Forodha	Vifaa na vitendea kazi vinavyoingizwa nchini kutoka nje ya nchi kwa ajili ya shughuli za utafutaji na uchimbaji mafuta na gesi asilia vitasamehewa ada zote na ushuru wa forodha. Hata vinaporudishwa tena nje ya nchi havitatozwa kodi au ushuru ya mauzo ya nje. Wataalamu wa nje watapewa msamaha huu wa kodi kwa vifaa vyao binafsi.
10	Kodi ya Ongezeko la Thamani ya Mtaji	Kodi ya ongezeko la thamani ya mtaji inatozwa endapo kuna mabadiliko ya muundo wa umiliki wa kampuni au kampuni ikiongeza rasilimali. Uhamishaji wa hisa ambaa unaleta ongezeko la thamani ya mtaji utatozwa kodi kwa kiwango cha asilimia 30 ya mauzo ya hisa. Kuanzia mwaka 2012, uhamishaji wa hisa usio wa moja kwa moja unatozwa kodi ya ongezeko la thamani ya mtaji. Mabadiliko ya umiliki wa kampuni kwa asilimia 50 yanatambulika kama rasilimali au deni hivyo hutozwa kodi ya ongezeko la thamani ya mtaji.
11	Kodi ya Ongezeko la Thamani	Kodi ya Ongezeko la Thamani hutuzwa kwenye manunuzi ya bidhaa na huduma kwa kiwango cha asilimia 18. Wauzaji wote wa bidhaa na huduma wenye mauzo ya angalau shilingi milioni 40 lazima wasajiliwe kwa ajili ya kulipa kodi hii. Kampuni za utafutaji wa mafuta na gesi zimesamehewa kulipa kodi hii kwa kiwango kilicho ainishwa kwenye Mkataba wa Makubaliano ya Ushirikiano Katika Uchimbaji wa Mafuta na Gesi wa Mwaka 2013.
12	Bonasi	Makampuni ya kigeni ya mafuta na gesi yanalipa aina mbili za bonasi ambazo ni ya saini na uzalishaji. Hizi ni kodi ambazo hulipwa kabla ya uzalishaji kwa serikali. Bonasi hizi zilianzishwa na kipengele cha 11(c) kwenye kwa mujibu wa mkataba wa makubaliano ya ushirikiano katika uchimbaji wa mafuta na gesi wa mwaka 2013 lakini pia zimeainishwa kwenye sehemu ya 115 na 116 ya Sheria ya Petroli. Bonasi ya saini inalipwa kwa kiwango kisichopungua dola za kimarekani milioni 2.5 na bonasi ya uzalishaji ni dola za kimarekani

Na	Aina ya Malipo	Maelezo
		zisizopungua millioni 5. Kwa mujibu wa mkataba wa wa makubaliano ya ushirikiano katika uchimbaji wa mafuta na gesi, bonasi hizi hazifidiwi lakini hutolewa kabla ya kukokotoa kodi inayopaswa kulipwa na kampuni.
13	Kodi ya Uzio	Kodi ya Uzio imeanzhishwa ili kutenganisha mapato na hasara yatokanayo na shughuli za uendeshaji mbalimbali katika sekta ya mafuta na gesi. Gharama za kimkataba zinakuwa halali kama zipo ndani ya eneo la linalotambuliwa na mkataba uliosainiwa na gharama za kimkataba zitakazofidiwa lazima ziwe ziliingiwa kabla ya kuanza kwa uzalishaji wa mafuta na gesi asilia.
14	Miamala baina ya Makampuni yaliyo chini Umiliki Mmoja	Shughuli zote baina ya kampuni za madini na mafuta zinapaswa kuzingatia kanuni ya uwiano. Kanuni hii inazitaka kampuni zilizopo chini ya umiliki mmoja kufanya miamala baina yao kwa uhuru lakini kwa kuzingatia usawa. Wizara ya Fedha na Mipango imetoa kanuni za miamala ya kampuni zenye umiliki mmoja ili kusaidia utekelezaji wa kipengele kilichopo kwenye sheria ya kodi ya mapato kuhusu miamala ya aina hiyo. Mkataba wa Makubaliano ya Ushirikiano katika Uchimbaji wa Mafuta na Gesi wa Mwaka 2013 umeweka kanuni za miamala ya kampuni zenye umiliki mmoja ambazo hutumika wakati wa kugawanya faida itokanayo na shughuli za mafuta na gesi na wakati wa kukokotoa kiasi cha gharama zinazopaswa kufidiwa.
15	Ada ya Mafunzo na Utafiti	Makampuni yanayofanya kazi kwenye sekta ya mafuta na gesi hulipa kiasi cha dola za kimarekani 500,000 kama ada ya mafunzo na utafiti kwa Shirika la Maendeleo ya Petroli Tanzania kama mchango wa kuendeleza utaalamu wa sekta ya mafuta na gesi.

3.4 Mchango wa Sekta ya Madini, Mafuta Na Gesi Asilia kwenye Uchumi

Kwa mujibu wa Ofisi ya Taifa ya Takwimu, sekta ya uchimbaji madini na mawe inahusisha uchimbaji wa makaa ya mawe na lignite na uchimbaji wa mboji, mafuta ya ghafi, na gesi asilia, uchimbaji wa madini ya chuma na madini mengine.¹³ Kwa hivyo, takwimu zilizowasilishwa katika sehemu zifuatazo hapo chini zinajumuisha mchango wa jumla wa sekta hii katika uchumi.

3.4.1 Mchango wa Sekta Kwenye Pato la Taifa

Sekta ya Madini, Mafuta na Gesi Asilia inachangia kwenye uchumi wa Tanzania kwa njia mbalimbali. Mnamo mwaka 2016 na 2017, mchango wa sekta ya madini, mafuta na gesi asilia kwenye pato la taifa ulikuwa asilimia 4.8 kwa kila mwaka kama ilivyooneshwa katika Jedwali namba 6. Kwa ujumla, mchango wa mapato wa sekta hii umekuwa ukiongezeka kama inavyoonekana katika jedwali hilo. Katika miaka tajwa hapo juu, sekta hiyo ilichangia TZS trilioni 4.98 na TZS trilioni 5.56, kwa kila mwaka.

Jedwali Na. 6: Mchango wa Sekta ya Madini, Mafuta na Gesi Asilia Katika Pato la Taifa

Mwaka	Kiasi (TZS milioni)	Mchango wa Kisekta %
2016	4,975,991	4.8%
2017	5,560,120	4.8%

Chanzo: Ofisi ya Taifa ya Takwimu¹⁴

¹³ https://www.nbs.go.tz/nbs/takwimu/na/Highlights_for_the_Second_Quarter_GDP_2019.pdf

¹⁴ https://www.nbs.go.tz/nbs/takwimu/na/Highlights_for_the_Second_Quarter_GDP_2019.pdf

Kwa kuongezea, Pato la Taifa na Sekta, Asilimia Shiriki katika pato la taifa kwa Bei za Sasa, Tanzania Bara ni kama inavyoonekana katika Jedwali namba 7.

Jedwali Na. 7: Pato la Taifa kwa Sekta (kwa Bei ya Sasa)

Sekta	2016 (Asilimia)	2017 (Asilimia)
Mazao	15.6	17
Mifugo	7.7	6.9
Misitu na Uwindaji	3.9	4
Uvubi	2	2.2
Madini, mafuta na gesi asilia	4.8	4.8
Viwanda	4.9	5.5
Umeme na Usambazaji	0.8	0.5

Chanzo: Benki Kuu ya Tanzania (2018)

3.4.2 Mchango wa Sekta Kwenye Ajira

Kulingana na Utafiti wa ajira na kipato wa mwisho wa mwaka 2016 uliofanywa na Ofisi ya Taifa ya Takwimu, sekta ya madini, mafuta na gesi asilia iliajiri watu wapatao 35,900 (ajira za kawaida) ambayo ni sawa na asilimia 1.4 ya wafanyakazi wote nchini.¹⁵ Viwango vya ajira katika sekta hii vimeonesha ukuaji kidogo ikilinganishwa na mwaka 2015, ambapo jumla ya ajira kutoka sekta hii ziliwa 30,259 ambayo ni sawa na asilimia 1.3 ya jumla ya ajira katika sekta zote za uchumi.¹⁶

3.5 Uzalishaji na Uuzaji wa Madini, Mafuta na Gesi Asilia Nje

Sehemu hii inatoa taarifa kuhusu uzalishaji na uuzaji wa madini, mafuta na gesi asilia nje ya nchi. Katika shughuli za uchimabji mafuta, Tanzania haijawahi kupata maliasili hii mpaka sasa. Kifupi mpaka sasa hakuna takwimu zozote kutoka mamlaka mbalimbali zikionesha kiasi cha mafuta yaliyowahi kuchimbwa na kusafirishwa/kuuzwa nje ya nchi. Hata hivyo, Tanzania imezalisha na kusafirishaji kiasi kikubwa cha madini nje ya nchi. Vilevile, hadi leo, nchi imezalisha kiasi kikubwa cha gesi asilia kama inavyoonyeshwa katika sehemu zifuatazo.

3.5.1 Uzalishaji na Uuzaji wa Madini Nje

(i). Uzalishaji wa Madini

Jedwali namba 8 hapo chini linawasilisha takwimu za uzalishaji wa madini katika mwaka wa fedha 2016/17. Kwenye jedwali hili, inaonesha uzalishaji wa madini ulikuwa na jumla ya thamani ya TZS trilioni 4.78. Uzalishaji wa dhahabu uliongoza aina nyingine za madini kwa kuwa na thamani ya TZS trillioni 3.2.

Jedwali Na. 8: Uzalishaji wa Madini katika Mwaka wa Fedha 2016/17

Aina ya Madini	Kipimo	Bei kwa Kipimo	Jumla (Uzito)	Thamani (TZS)
Dhahabu	kilo	73,502,684.91	43,759.99	3,216,476,759,838.89
Almasi	kilo	549,278.63	249,911.05	137,270,798,016.00
Fedha	karati	1,275,427.85	14,767.64	18,835,053,622.27

¹⁵ https://www.nbs.go.tz/nbs/takwimu/labour/EES_2016_REPORT.pdf

¹⁶ https://www.nbs.go.tz/nbs/takwimu/labour/EES_2015_REPORT.pdf

Aina ya Madini	Kipimo	Bei kwa Kipimo	Jumla (Uzito)	Thamani (TZS)
Shaba	ratili	5,231.25	10,395,693.40	54,382,519,484.83
Mawe Chokaa	tani	116,892.51	4,004,241.73	468,065,849,169.00
Chumvi	tani	97,535.73	148,637.80	14,497,495,848.57
Mchanga/Udongo/Udongo Mwekundu	tani	16,960.39	4,646,806.23	78,811,655,123.52
Jasi (Gypsum)	tani	63,147.28	181,080.34	11,434,730,549.75
Aggregates	tani	23,906.68	6,070,808.37	145,132,887,071.66
Marumaru	tani	148,753.59	255,568.95	38,016,799,406.29
Bati	tani	17,343.36	180,064.80	3,122,928,741.49
Kaolin	tani	101,215.92	2,326.80	235,509,204.23
Galena	kilo	5,235.60	185,231.00	969,795,423.60
Bauxite	tani	141,928.08	8,299.00	1,177,861,111.87
Tanzanite	karati	6,538,260.43	8,817.88	57,653,579,442.60
Makaa ya Mawe	tani	87,496.29	429,709.85	37,598,019,450.90
Vito vya Mawe Vingine	tani	47,154.04	1,589,732.59	74,962,321,927.47
Phosphates	tani	97,773.00	213,306.00	20,855,567,114.26
Dolomite	tani	21,147.48	6,836.47	144,574,090.49
Pozzolana	tani	24,052.72	138,051.49	3,320,513,789.69
Mchanga, Mawe na Matofali	tani	15,616.82	5,628,598.59	87,900,825,792.70
Dioksidi Kaboni (CO2)	tani	1,446.53	7,557,612.79	10,932,322,581.22
Madini ya Shaba	kilo	557,490.53	2,013.04	1,122,250,884.23
Madini ya Chuma	kilo	48,454.41	16,555.53	802,188,387.36
Madini Mengineyo	tani	212,220.00	1,411,965.85	299,647,392,663.88
Jumla				4,783,370,198,736.77

Chanzo: Tume ya Madini Tanzania

(ii). Uuzaji wa Madini Nje

Thamani ya mauzo ya madini nje ya nchi ilipungua kwa asilimia 13.3 hadi Dola za Kimarekani milioni 1,860.52 mwaka 2017 kutoka Dola za Kimarekani milioni 2,145.17 mwaka 2016 kama ilivyooneshwa katika jedwali hapa chini. Hii ilitokana na kuendelea kupungua kwa mauzo ya madini nje kufuatia marekebisho ya Sheria ya Madini ya 2010 kama iliviorekebishwa mnamo 2017, ambayo inakataza usafirishaji wa madini ghafi na inahimiza usafirishaji wa madini yaliyoongezwa thamani. Hatua hii ya serikali ililenga kulinda masilahi ya kitaifa kwa faida ya umma wa Watanzania wote.¹⁷

Jedwali Na. 9: Uuzaji wa Madini Nje

Aina ya Madini	Kipimo	Idadi katika Kipimo		Thamani ya Mauzo (Dola za Marekani '000')	
		2016	2017	2016	2017
Almasi (Ghafi)	Karati ('000')	239,305	304,456	85,090	67,510
Dhababu	Gramu ('000')	45,155	43,490	1,824,815	1,636,535
Vito vya mawe	Gramu ('000')	2,944,107	1,185,697	60,483	53,596
Chumvi	Tani	145,718	100,017	4,806	3,803
Phosphate	Tani	23,658	1,351	721	585
Mawe Chokaa	Tani ('000')	4,170	3,301	22,710	27,610
Bati	Tani	138	91	1,499	1,037

¹⁷ <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>

Aina ya Madini	Kipimo	Idadi katika Kipimo		Thamani ya Mauzo (Dola za Marekani '000')	
		2016	2017	2016	2017
Jasi (Gypsum)	Tani	213,744	123,675	6,279	3,187
Makaa ya Mawe	Tani	276,030	563,053	11,580	22,250
Graphite	Tani	1,180	128	2,132	18
Fedha	Gramu ('000')	17,984	10,911	9,901	5,850
Shaba	Ratili ('000')	16,247	2,934	35,421	7,741
Madini ya Viwandani	Tani	4,769,577	708,047	78,491	29,896
Bauxite	Tani	74,660	12,090	1,242	898
Jumla				2,145,170	1,860,516

Chanzo: Wizara ya Madini¹⁸

Katika mwaka huu wa fedha, sehemu kubwa ya mauzo ya madini nje ya nchi ilichangiwa na miradi mikubwa ya madini ya Bulyanhulu, STAMIGOLD, Buzwagi, Geita, New Luika, na North Mara. Miradi hii ya madini pekee imechangia jumla ya Dola za Kimarekani Milioni 1,357.37 (sawa na Shillingi za Kitanzania trillioni 3.14).¹⁹ Jedwali namba 10 linaonesha mchango wa kila mradi katika uuzwaji wa madini nje ya nchi.

Jedwali Na. 10: Miradi Mikubwa Iliyouza Madini Nje 2016/2017

Mradi	Thamani ya Madini (Dola za Kimarekani Milioni)
Geita Gold Mine	465.76
North Mara	381.02
Bulyanhulu	245.00
Buzwagi	174.35
New Luika	76.15
STAMIGOLD	15.09
Jumla	1,357.37

Chanzo: Hotuba ya Bajeti ya Wizara ya Nishati na Madini kwa Mwaka wa Fedha 2017/18

3.5.2 Uzalishaji na Uuzaji wa Mafuta na Gesi Asilia Nje

Katika shughuli za utafutaji na uchimbaji mafuta, Tanzania haikurekodi uzalishaji wowote wa mafuta. Nchi bado inategemea kwa sana uagizaji wa mafuta kutoka nchi zingine. Hata hivyo, nchi imezalisha kiasi kikubwa cha gesi asilia mnamo 2016 na 2017. Kufikia sasa, kiasi cha gesi asilia inayozalishwa inachangiwa kwa sehemu kubwa na makampuni makubwa mawili, ambayo ni, M & P Exploration Production (T) Limited (eneo la Mnazi Bay na Pan African Energy Tanzania Limited (eneo la Songosongo). Kampuni zote mbili zilizalisha jumla ya futi za ujazo bilioni 35.54. Uzalishaji wa gesi asilia umechochewa na mahitaji makubwa ya bidhaa hii kwa ajili ya matumizi ya viwandani na majumbani.²⁰ Jedwali namba 11 linawasilisha uzalishaji wa jumla wa gesi asilia na thamani zake.

¹⁸ <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>

¹⁹ <https://www.parliament.go.tz/uploads/budgetspeeches/1496328593-Hotuba%20ya%20Bajeti-%20Nishati%20na%20Madini.pdf>

²⁰ https://www.nbs.go.tz/nbs/takwimu/na/National_Accounts_Statistics_Popular_Version_2018.pdf

Jedwali Na. 11: Uzalishaji wa Gesi Asilia

Kampuni	Eneo (Kitatu)	Kiasi (Ujazo wa Scf) '000'		Thamani (Dola za Kimarekani)	
		2016	2017	2016	2017
M & P Exploration (T) Limited	Mnazi Bay	5,792,142	17,960,300	13,818,715	19,466,121
Pan African Energy Tanzania Limited	Songosongo	29,747,400	29,496,560	38,172,718	22,795,142
Jumla		35,539,542	47,456,860	51,991,433	42,261,263

Chanzo: Wizara ya Fedha²¹

Kwa mujibu wa Shirika la Maendeleo ya Petroli Tanzania, Tanzania haijaanza kusarisha gesi asilia nje ya nchi. Gesi asilia yote inayozalishwa inatumika kwa matumizi mbalimbali ya ndani ya nchi.

3.6 Mashirika Yanayomilikiwa na Serikali

Serikali inashiriki kwenye shughuli za madini, mafuta na gesi asilia kupitia mashirika yake mawili. Kwenye sekta ya madini, serikali inashiriki kupitia Shirika la Taifa la Madini, na kwenye sekta ya mafuta na gesi inashiriki kupitia Shirika la Maendeleo ya Petroli Tanzania. Uanzishwaji na majukumu ya kisheria za mashirika haya yapo kwa mujibu wa Sheria ya Mashirika ya Umma ya mwaka 1969.

3.6.1 Shirika la Taifa la Madini

Shirika la Taifa la Madini lilianzishwa upya kwa agizo la serikali la kuanzisha mashirika ya umma la mwaka 2015 kwa lengo la kuongeza mchango wa sekta ya madini kwenye uchumi wa nchi na kutengeneza fursa za ajira kwa watanzania. Shirika linafanya shughuli zake chini ya usimamizi wa Wizara ya Madini na Bodi yake ya wakurugenzi. Bodi inaongozwa na Mwenyekiti ambaye ni mteule wa Mheshimiwa Rais ya Jamhuri ya Muungano wa Tanzania na ina wajumbe nane ambao huteuliwa na Waziri wa madini.

Shirika la Taifa la Madini inaendesha mgodi wa dhahabu wa Birahamulo kupitia kwa kampuni ya STAMIGOLD ambayo inaimiliki kwa asilimia 100. Kampuni ya STAMIGOLD pia inafanya majukumu ya kutafuta, kuendeleza, kuzalisha, kuchakata, na kutafuta masoko/kuuza dhahabu nchini na nje ya nchi. Vilevile, Shirika la Taifa la Madini pia linamiliki kampuni ya kuzalisha madini ya bati ya Kyerwa (Kyerwa Tin Company Limited) kwa asilimia 100. Kampuni ya Kyerwa inanunua madini aina ya "Cassiterite" kutoka kwa wachimbaji wadogo na vilevile inaendesha mradi wa makaa ya mawe uliopo kwenye safu ya milima ya Kabulo na ndani ya mgodi wa makaa ya mawe wa Kiwira, mkoani Songwe.

Vilevile, Shirika la Taifa la Madini linamiliki miradi ya madini kwa ushirikiano na makampuni mbalimbali. Miradi hii ya madini ni:

²¹ <https://mof.go.tz/docs/ECONOMIC%20SURVEY%20BOOK%202017%20FINAL.pdf>

- Mgodi wa Tanzanaiti uliopo kwenye kitalu C eneo la Mirerani Wilayani Simanjiro Mkoa wa Manyara. Shirika la Taifa la Madini inamili asilimia 50 ya hisa za mgodi huu na asilimia nyingine 50 zinamilikiwa na kampuni ya madini ya TanzaniteOne. Makubaliano ya kuendesha mgodi huu kwa ushirikiano yalianza tangu mwaka 2013.²²
- Mgodi wa dhahabu wa Buckreef unaopatika kusini mwa Ziwa Viktoria na takribani kilomita 110 kusini magharibi mwa mkoa wa Mwanza. Chini ya ushirikiano wa kuendesha mgodi huu, Shirika la Taifa la Madini linamiliki asilimia 45 ya hisa zote na kampuni ya TAZAM 2000, ambaye ndio inafanya shughuli za uendeshaji.²³
- Miradi na migodi mingine ya Shirika la Taifa la Madini iliyopo kwenye hatua mbalimbali za uendelezaji na ambayo inaweza kuendeshwa kwa ushirikiano na kampuni nyingine ni pamoja na mradi wa nishati ya makaa ya mawe ya Kiwira, mgodi wa dhahabu wa Buhemba, na mradi wa machimbo ya mawe ya Ubena Zomozi. Kwa mgodi wa dhahabu wa Buhemba, Shirika la Taifa la Madini lipo kwenye hatua za mwisho kumpata mwekezaji ambaye ataendesha naye mgodi huu kwa ubia.

Shirika la Taifa la Madini limepewa leseni 14 za kutafuta madini ya aina mbalimbali kama dhahabu, fosifeti, na madini adimu sehemu yoyote nchini. Vilevile, shirika limepewa leseni za msingi 44 za kuchimba madini ya aina mbalimbali. Mbali na leseni lilizonazo, Shirika limepeleka kwa Tume ya Madini maombi ya kupatiwa leseni mpya za awali za kuchimba madini 12, leseni ya madini 1, na leseni za kutafuta madini 2.

Kwa upande wa muundo wa umiliki wa Shirika na miradi yake, kwa mwaka wa fedha 2016/17 hakukuwa na badiliko lolote, wala kampuni tanzu zake au miradi yake ya madini. Kwa upande wa kifedha, Shirika lilipata hasara ya TZS 20,140,709,000 na hivyo, hakukuwa na faida kutoka kwenye shughuli za shirika katika mwaka huu wa fedha. Vilevile, Shirika halikuwekeza mtaji mpya au kulipa gawio au kuchangia kwenye mfuko wa serikali japokuwa lilipokea kiasi cha TZS 3,291,373,000 kutoka serikalini kwa ajili ya mishahara ya wafanyakazi na matumizi mengineyo. Shirika linatakiwa kulipa gawio na malipo mengine kwa serikali kwa mujibu wa kufungu cha 47 (f) cha sheria ya fedha ya mwaka 2015²⁴ na kifungu cha 23 (1) mpaka (6) cha sheria ya mashirika ya Umma ya mwaka 1992.

Kwa mwaka wa fedha wa 2016/17, Shirika halikutoa mikopo au kufadhili mkopo wa kampuni yoyote ya madini. Hata hivyo, hakuna utaratibu au sharti lolote la kisheria linalolitaka shirika kugharamia mahitaji ya kifedha ya makampuni ya madini. Kama sehemu ya kuwaendeleza wachimbaji wadogo, Shirika liliwapatia msaada wa

²² More information regarding operations of this Tanzanite mine can be accessed at <http://www.tanzaniteone.com>

²³ Additional information about the Buckreef Gold project can be accessed at http://www.stamico.co.tz/wp-content/uploads/2017/10/Buckreef_Profile.pdf.

²⁴ <https://www.tro.go.tz/en/documents/>

kitaalamu wa kuandaa mipango ya biashara ya miradi yao ya madini ili iweze kufadhiliwa na taasisi za fedha.

Kwa upande wake pia, Shirika halikupata mkopo au ufadhilli wa mkopo toka serikalini katika mwaka wa fedha wa 2016/17. Vilevile, Shirika halikupokea fedha kutoka vyanzo vya nje kama taasisi za fedha ijapokuwa linaruhusiwa kwa mujibu wa kifungu 23 (1) cha Sheria ya Mashirika ya Umma ya mwaka 1992. Pia, Shirika halikugharamia miradi au shughuli zozote za kijamii au za umma nje ya bajeti yake katika mwaka wa fedha 2016/17. Taarifa zaidi kuhusu ushiriki wa Shirika kwenye shughuli za madini imetolewa kwa ufupi kwenye Jedwali namba 12.

Jedwali Na. 12: Ushiriki wa Shirika la Taifa la Madini Kwenye Shughuli za Madini

I. Kiwango na Masharti ya Ushiriki wa Nchi									
Kampuni/mradi unaoshiriki kwa niaba ya nchi	Kiwango cha umiliki au ushiriki (%)	Hali kisheria ya ya Kampuni	Masharti/Vigezo ya Umiliki	Mabadiliko ya Kiwango cha umiliki mwaka 16/17	Masharti ya muamala wa madiliko	Viunga vyenye taarifa za ziada			
Kampuni ya STAMIGOLD	100%	Kampuni tanzu	Kuchangia gharama za mtaji	Hakuna	Hakuna	Hakuna			
Kampuni ya Madini ya Bati Kyerwa	100%	Kampuni tanzu	Kuchangia gharama za mtaji	Hakuna	Hakuna	Hakuna			
Kampuni ya Madini ya Dhahabu Buckreef	45%	Kampuni Mshirika	Kuchangia gharama za mtaji	Hakuna	Hakuna	Hakuna			
Kampuni ya TanzaniteOne	50%	Kampuni Mshirika	Kuchangia gharama za mtaji	Hakuna	Hakuna	Hakuna			
II. Mahusiano ya kifedha kati ya Shirika la Taifa la Madini na Serikali									
Sheria au kanuni zinazoongoza mahusiano ya kifedha kati ya Shirika la Taifa la Madini na Serikali	Faida Halisi (TZS)	Kiwango za Uwezekazaji (TZS)	Gawio liliopewa Serikalini (TZS)	Michango mingine ya kifedha kwenda Serikalini	Fedha zilizopokewa toka serikalini (TZS)				
Uhusiano wa kifedha kati ya Mashirika ya Umma (pamoja na Shirika la Taifa la Madini) unaainishwa katika kifungu cha 23 cha Sheria ya Mashirika ya Umma ya mwaka 1992 na kifungu cha 47 (f) cha Sheria ya Fedha, 2015.	Hakuna	Hakuna	Hakuna	Hakuna	3,291,373,000				
III. Mikopo na Dhamana ya Mikopo inayotolewa na Shirika la Taifa la Madini kwa Kampuni za Madini.									
Sheria au kanuni zinazoongoza Mashirika ya umma kutoa mikopo au kudhamini mikopo ya kampuni za madini	Mikopo au dhamana iliyotolewa na Mashirika ya Serikali kwa kampuni za madini	Tarehe Mkopo au dhamana ilipotolewa	Tarehe ya kumaliza kulipa mkopo	Taasisi iliyotoa Mkopo au Dhamana	Taasisi iliyopewa mkopo au dhamana	Thamani ya mkono au Dhamana	Salio la mkopo kwa mwaka 16/17	Kiwango cha riba ya Mkopo	Muda Mkopo ratiba kulipa wa na ya
Hakuna sheria / mfumo wa kisheria unaoipa Shirika la Taifa la Madini mamlaka ya kutoa mikopo au dhamana kwa kampuni za uchimbaji madini.	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna
IV. Mikopo na Dhamana ya Mikopo inayotolewa na Serikali kwa Kampuni za Madini, ikiwemo Shirika la Taifa la Madini									
Sheria au kanuni zinaipa Serikali mamlaka ya kutoa	Mikopo au dhamana iliyotolewa na Serikali	Tarehe Mkopo au dhamana ilipotolewa	Tarehe ya kumaliza kulipa mkopo	Taasisi iliyopokea Mkopo au Dhamana	Taasisi Serikali ya iliyotoa	Thamani ya mkono au Dhamana	Salio la mkopo kwa mwaka 16/17	Kiwango cha riba ya Mkopo	Muda Mkopo ratiba kulipa wa na ya

mikopo au dhamana kwa kampuni za Madini					mkopo au dhamana				
Utoaji wa mikopo au dhamana kutoka kwa serikali kwenda kwa mashirika ya umma unafanyika kwa mamlaka ya kifungu cha 23 (6) cha Sheria ya Shirika la Umma, 1992.	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna
V. Fedha za mtaji kutoka vyanzo vya fedha za nje ya Serikali									
Sheria au kanuni zinazotoa mamlaka kwa mashirika ya Serikali kutafuta fedha kutoka vyanzo vya nje ya serikali	Thamani ya fedha za mtaji zilizotolea na taasisi za nje ya Serikali kwa mwaka 16/17	Thamani ya salio la Mkopo toka Kampuni za Madini	Thamani ya salio la mkopo toka taasisi za nje ya Serikali	Thamani ya salio la mikopo yote	Viunga vyenye taarifa za ziada				
Shirika la Taifa la Madini inaweza kutafuta fedha kutoka vyanzo vingine nje ya serikali kwa idhini ya msajili wa Hazina (Wizara ya Fedha na Mipango). Vilevile, utaratibu huo ni kwa mujibu wa kifungu cha 23 cha Sheria ya Mashirika ya Umma, 1992.	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna
VI. Matumizi kwenye Shughuli za kijamii au umma nje ya bajeti ya Shirika kwa niaba ya Serikali									
Muda/Kipindi	Aina ya Matumizi	Wanufaika	Kiwango	Sheria au Kanuni zinazoruhusu matumizi	Maelezo Sheria/kanuni hizo ya	Maelezo ya ziada			
2016/17	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna

3.6.2 Shirika la Taifa la Maendeleo

Shirika la Taifa la Maendeleo linamilikiwa na serikali ya Jamhuri ya Muungano wa Tanzania kwa asilimia 100. Shirika linafanya shughuli zake katika sekta mbalimbali ikiwemo sekta ya madini. Katika sekta hii, Shirika linaendesha miradi minne ya madini kwa ushirikiano na kampuni nyingine. Miradi hii ni pamoja na mradi wa madini ya chuma Liganga, mradi wa madini ya chuma Sponge, mradi wa makaa ya mawe Mchuchuma, na mradi wa makaa ya mawe Ngaka. Taarifa za kina za miradi hii zinazelezewa kwenye Jedwali namba 13.

Jedwali Na. 13: Miradi ya Shirika la Taifa la Maendeleo kwenye Sekta ya Madini

Na	Madini	Jina la Mradi	Maelezo ya mradi
1	Madini ya chuma	Mradi wa madini ya chuma Liganga	Mradi huu unapatikana Wilaya ya Ludewa, takribani kilomita 850 kutoka Dar es Salaam. Mgodi unaendeshwa na kampuni ya Tanzania China International Mineral Resources Ltd ndani ya Mgodi wa Mchuchuma. Tanzania China International Mineral Resources Ltd ndani ya Mgodi wa Mchuchuma ni kampuni ilioanzishwa kwa ushirikiano kati ya Shirika la Taifa la Maendeleo na kapuni ya Sichuan Hongda Group ya China. Mradi unagharimu dola za kimarekani takribani bilioni 1.8 na utajenga mgodi unaozalisha tani 2.9 za chuma kwa mwaka. Vilevile, mradi utajenga mgodi wa chuma na chuma cha pua utakaozalisha tani 1.0 za bidhaa za chuma cha pua, vanadiamu, pentosaidi, na titaniamu dioksidi.
		Mradi wa madini ya chuma Sponge	Mradi huu utajenga mtambo wa kuzalisha chuma wa Sponge wenyewe uwezo wa 440,000 tpa ambaa utazalisha tani 300,000 za bidhaa za chuma na chuma cha pua kwa mwaka. Mradi unajengwa Wilaya ya Ludewa na utatumia madini ya chuma kutoka Maganga Matitu and makaa ya mawe kutoka Katedwaka. Mradi unaendeshwa na kampuni ya Maganga Matitu Resource Development Limited ambayo wamiliki wake ni Shirika la Taifa la Maendeleo na MM Steel Resources Public Limited Company.
2	Makaa Mawe ya	Mradi wa makaa ya mawe Mchuchuma	Mradi upo Wilaya ya Ludewa na unataraji kujenga mgodi wa makaa ya mawe unaozalisha tani 3.0 kwa mwaka, kituo cha nishati ya maji chenye uwezo wa mega wati 600, na kujenga njia ya kusafirisha nishati umeme ya 220 kVA kutoka Mchuchuma-Liganga. Mradi unaendeshwa na kampuni ya Tanzania China International Mineral Resources Ltd ilioanzishwa kwa ushirikiano kati ya Shirika la Taifa la Maendeleo na kampuni ya Sichuan Hongda Group ya China.
		Mradi wa makaa ya mawe Ngaka	Mradi huu unaendeshwa na kampuni ya Tancoal Energy Ltd ambayo ilianzishwa kwa ushirikiano kati ya Shirika la Taifa la Maendeleo na kampuni ya Intra Energy Corporation Ltd ya Australia. Mradi huu unapatika bonde la Ruhuhu, Wilaya ya Mbinga, takribani kilomita 1,100 kutoka Dar es Salaam. Vitalu vya makaa ya mawe vya Ngaka vinakadiriwa kuwa na tani milioni 423 za makaa yam awe. Uzalishaji uliana mwezi Agosti 2011 na makaa ya mawe yanazalishwa huuzwa kwenye soko la ndani na nje, hususani Malawi, Kenya, Zambia na Uganda.

Shirika la Taifa la Maendeleo halishiriki katika shughuli za uendeshaji wa kila siku wa kampuni hizi, bali linasimama kama mmiliki. Usimamizi wa shughuli zote za kila siku za mradi husika unafanywa na kampuni inazoshirikiana nazo. Maelezo ya ushiriki wa Shirika

la Taifa la Maendeleo katika miradi hii minne yanatolewa kwa ufupi katika Jedwali namba 14.

Jedwali Na. 14: Ushiriki wa Shirika la Taifa la Maendeleo kwenye Miradi ya Madini

Jina la Mradi	Kiwango cha Umiliki (%)	Hali kisheria ya Kampuni inayoendesha mradi	Masharti ya Umiliki	Mabadiliko ya umiliki kwa mwaka 16/17	Mashari ya muamala wa mabadiliko	Viunga vyenye taarifa za ziada
Mradi wa madini ya chuma Liganga	20%	Ushirikiano	Mtaji usiohusisha kulipa fedha	Hakuna	Hakuna	Taarifa za kina za mradi ²⁵
Mradi wa madini ya chuma Sponge	50%	Ushirikiano	Mtaji unaohusisha kulipa fedha	Hakuna	Hakuna	Taarifa za kina za mradi ²⁶
Mradi wa makaa ya mawe Mchuchuma	20%	Ushirikiano	Mtaji usiohusisha kulipa fedha	Hakuna	Hakuna	Taarifa za kina za mradi ²⁷
Mradi wa makaa ya mawe Ngaka	30%	Ushirikiano	Mtaji usiohusisha kulipa fedha	Hakuna	Hakuna	Taarifa za kina za mradi ²⁸

3.6.3 Shirika la Maendeleo ya Petroli Tanzania

Shirika la Maendeleo ya Petroli Tanzania ni shirika la mafuta ya laifa ambalo linashiriki kwenye mnyororo wa thamani wa mafuta kupitia kampuni zake tanzu mbili zinazojulikana kama Kampuni ya Gesi Tanzania na kampuni ya uwekezaji ya TANOIL. Kampuni hizi zilianzishwa kama kampuni za kibiasara zinazomilikiwa moja kwa moja na Shirika la Maendeleo ya Petroli Tanzania.

Kupitia kampuni hizi, Shirika linashiriki katika miradi ya usambazaji na uuzaaji wa bidhaa za mafuta na gesi. Kwa mujibu wa taarifa ya Mdhhibit na Mkaguzi Mkuu wa Hesabu za Serikali ya mwaka 2016/17 ilionesha kuwa miradi mikubwa miwili ya usambazaji wa gesi ilitekelezwa. Miradi hii ni mradi wa bomba la kusafirisha gesi asilia na mradi wa mifumo ya kusambaza gesi asilia. Mradi wa usambazaji gesi unayo miradi midogo midogo tisa inayohusika kusambaza gesi kutoka kwenye bomba kuu kwenda maeneo mbalimbali.

Vilevile, Shirika lilitekeleza miradi mitano ya utafutaji gesi asilia kwenye vitalu vya Songosongo. Miradi hii ni pamoja na mradi wa songosongo magharibi, mradi kwenye kitalu 4/1B na 4/1C, mradi wa Nomenklecha ya Stratigrafiki, mradi wa Eyasi Wembere, na mradi wa kujenga miundombinu ya kusafirisha gesi asilia. Jedwali namba 15 linawasilisha taarifa za kina za miradi hii ya Shirika katika mwaka wa 2016/17.

²⁵ <http://ndc.go.tz/iron-and-steel-metallurgical-complex/>.

²⁶ <https://motisungroup.com/mining.php>

²⁷ <http://ndc.go.tz/power-production/>

²⁸ <http://ndc.go.tz/power-production/>

Jedwali Na. 15: Maelezo ya Miradi ya Gesi Asilia ya Shirika la Maendeleo ya Petroli Tanzania

Na	Jina la Mradi	Shughuli za Mradi	Hatua Mradi Ulipofikia
1	Mradi wa Gesi Asilia Songosongo	Mradi huu unafanya shughuli za utafutaji na uchimbaji wa gesi asilia katika Vitalu vya Songosongo. Katika mradi huu Shirika inamiliki asilimia 29 ya hisa zote za mradi.	Hatua ya utekelezaji
2	Mradi wa Gesi asilia Mnazi Bay	Mradi wa Mnazi Bay unafanya kwenye kitalu cha gesi chenye ukubwa kwa kilomita za mraba 756 kinachopatikana kati ya Mkoa wa Ruvuma na pwani ya Kitalu namba 1 cha gesi. Mradi huu unaendeshwa na kampuni ya Maurel & Prom, ambapo Shirika linamiliki asilimia 20 ya hisa.	Hatua ya utekelezaji
3	Mradi wa Utafutaji gesi kwenye vitalu 4/1B na 4/1C	Mradi huu unahusisha utafutaji gesi asilia katika vitalu 4/1B na 4/1C ambavyo vilitengwa kwa maslahi ya umma. Shughuli za mradi zilizokamilika mpaka mwaka 2016/17 ni pamoja na uchambuzi wa kijiomikali na kibaostratigrafia na ufanuzi wa sampuli kutoka Kitalu namba 1.	Hatua ya maandalizi
4	Mradi Nomenklecha Stratigrafiki	Katika mradi huu shughuli ambazo zimekwisha fanywa ni pamoja na kukusanya na kufafanua taarifa zilizopo, uwiano wa visima, na kazi za kijiolojia katika mabonde ya Tanga na Ruvu.	Hatua ya maandalizi
5	Mradi wa Eyasi Wembere	Katika mradi huu, shughuli za kijiolojia zimekwisha tekelezwa pamoja na ukaguzi bayana wa eneo la mradi.	Hatua ya maandalizi
6	Mradi wa ujenzi wa miundombinu ya kusafirisha gesi nje ya nchi (Liquefied Natural Gas)	Shirika linashirikiana na Kampuni tano za Kimataifa za Mafuta (Shell Tanzania Ltd, Ophir, Pavilion, Statoil, na ExxonMobil) kutathmini uwezekano wa kujenga na kuendesha mradi wa miundombinu ya kusafirisha gesi asilia nje ya nchi. Mradi huo bado uko kwenye mazungumzo ndani ya Serikali ya Tanzania.	Hatua ya maandalizi

Chanzo: Taarifa ya Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali, 2016/17

Sheria ya mafuta ya Petroli ya mwaka 2015, imeipa serikali mamlaka ya kumiliki angalau 25% katika kila kitalu cha mafuta na gesi nchini kupitia Shirika la Maendeleo ya Petroli Tanzania. Hivyo, serikali inashiriki kwenye uendelezaji wa rasilimali ya mafuta na gesi nchini kupitia Shirika. Kimajukumu, Shirika linashiriki katika utafutaji na uendelezaji wa miradi ya gesi kwa namna kuu mbili: Kwanza, linafanya shughuli za utafutaji na uendelezaji wa vitalu vya gesi yenewe. Hadi kufikia mwezi Mei 2020, Shirika limeshafanya shughuli za utafutaji wa mafuta na gesi katika vitalu vinne vya kimkakati. Pili, linafanya miradi ya gesi kwa kushirikiana na kampuni za kimataifa za mafuta kupitia mikataba wa kushiriki uzalishaji. Kulingana na mikataba ya kushiriki uzalishaji, Shirika halitashiriki wala kuchangia gharama za utafutaji mafuta au gesi, lakini baada ya mafuta au gesi kupatikana linaruhusiwa kushiriki katika uzalishaji kama itakavyokuwa imeanishwa katika mkataba. Ushiriki wa Shirika katika uzalishaji wa gesi au mafuta ni sharti la kisheria ambalo linazitaka kampuni za mafuta na gesi kushirikiana nalo na kuingia

Mikataba ya kushiriki uzalishaji ya wabia watatu. Hadi kufikia mwaka 2016/17, kulikuwa na mikataba ya kushiriki uzalishaji mafuta na gesi asilia 13.²⁹

Muundo wa umiliki wa Shirika, kampuni zake tanzu pamoja na miradi yake haikubadilika katika mwaka wa fedha 2016/17. Vilevile, katika mwaka huu wa fedha shirika liliripoti hasara ya TZS 648,393,000,000; hivyo, hakukuwa na mapato za ziada kutoka kwenye shughuli za uendeshaji wa shirika. Sehemu ya 6 ya sheria ya usimamizi wa mapato ya mafuta na gesi ya mwaka 2015 inainisha vyanzo vya mapato vya Shirika ambavyo ni bonasi, ada ya vitalu, ada ya mafunzo, na mgawo wa faida unaotokana na uwekezaji na ushiriki wa moja kwa moja wa Shirika katika shughuli za utafutaji wa mafuta au gesi asilia. Vivyo hivyo, katika mwaka huu wa fedha Shirika halikuwekeza au kuilipa gawio au kutoa mchango wowote kwa serikali licha ya kupokea jumla ya TZS 3,629,578,900 kugharamia mishahara ya wafanyakazi na matumizi mengine. Shirika la Maendeleo ya Petroli Tanzania linapaswa kuilipa serikali gawio kwa mujibu wa kifungu cha 47 (f) cha Sheria ya Fedha ya mwaka 2015 na kifungu cha 23 (1) hadi (6) cha Sheria ya Mashirika ya Umma ya mwaka 1992.

Katika mwaka wa fedha 2016/17, Shirika halijatoa mkopo au kuiwekea dhamana ya mkopo kampuni yoyote ya mafuta na gesi. Hatahivyo, hakuna sharti la kisheria linalolitaka Shirika kutoa mkopo au kuiwekea dhaman kampuni ya mafuta na gesi. Kwa upande mwingine, katika kipindi hiki Shirika halikupokea mkopo au kupewa dhamana ya mkopo kutoka serikalini. Taarifa zaidi kuhusu ushiriki wa serikali katika shughuli za mafuta na gesi kuititia Shirika la Maendeleo ya Petroli Tanzania imetolewa kwa ufupi kwenye Jedwali namba 16.

²⁹ <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

Jedwali Na. 16: Ushiriki wa Shirika la Maendeleo ya Petroli Tanzania Kwenye Shughuli za Mafuta na Gesi Asilia

I. Kiwango na Masharti ya Ushiriki wa Nchi

Kampuni/mradi unaoshiriki kwa niaba ya nchi	Kiwango cha umiliki au ushiriki (%)	Hali kisheria ya Kampuni	Masharti/Vigezo ya Umiliki	Mabadiliko ya Kiwango cha umiliki mwaka 16/17	Masharti ya muamala wa madiliko	Viunga vyenye taarifa za ziada
GASCO	100%	Kampuni Tanzu	Mtaji umelipwa kikamilifu	Hakuna	Hakuna	
COPEC/TANOIL	100%	Kampuni Tanzu	Mtaji umelipwa kikamilifu	Hakuna	Hakuna	
Mradi wa gesi asilia Songsosongo	29%	Mmiliki wa hisa	Mtaji umelipwa kikamilifu	Hakuna	Hakuna	
Mradi wa gesi asilia Mnazi bay	20%	Mshirika	Una riba	Hakuna	Hakuna	

II. Mahusiano ya kifedha kati ya Shirika la Maendeleo ya Petroli Tanzania na Serikali

Sheria au kanuni zinazoongoza mahusiano ya kifedha kati ya Shirika la Maendeleo ya Petroli Tanzania na Serikali	Faida Halisi (TZS)	Kiwango za Uwezekazaji (TZS)	Gawio liliopwa Serikalini (TZS)	Michango mingine ya kifedha kwenda Serikalini	Fedha zilizopokewa toka serikalini (TZS)
Uhusiano wa kifedha kati ya Shirika la Maendeleo ya Petroli Tanzania na Serikali kuhusu mapato yaliyosalia hutolewa katika kifungu cha 6 cha Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi, 2015, na kifungu cha 114 na 115 cha Sheria ya Petroli, 2015. Vile vile, sharti la malipo ya gawio kwa Serikali limetolewa katika kifungu cha 47 (f) cha Sheria ya Fedha, 2015. Pia, kifungu cha 23 (1) hadi (6) cha Sheria ya Mashirika ya Umma, 1992 kinatoa uhusiano wa kifedha kati ya mashirika ya Umma (ikiwemo Shirika) na Serikali.	Hakuna	Hakuna	Hakuna	Hakuna	3,629,578,900

III. Mikopo na Dhamana ya Mikopo inayotolewa na Shirika la Maendeleo ya Petroli Tanzania kwa Kampuni mafuta na gesi

Sheria au kanuni zinazoongoza Mashirika ya umma kutoa mikopo au kudhamini mikopo ya kampuni za mafuta na gesi	Mikopo au dhamana iliyotolewa na Mashirika ya Serikali kwa kampuni za mafuta na gesi	Tarehe Mkopo au dhamana ilipotolewa	Tarehe ya kumaliza kulipa mkopo	Taasisi iliyotoa Mkopo au Dhamana	Taasisi iliyopewa mkopo au dhamana	Thamani ya mkonon au Dhamana	Salio mkopo kwa mwaka 16/17	Kiwango cha riba ya Mkopo	Muda Mkopo ratiba kulipa wa na ya
Hakuna sheria au mfumo wa kisheria unaopia Shirika la Maendeleo ya Petroli Tanzania mamlaka ya kutoa mikopo au dhamana ya mikopo kwa	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna

kampuni za uchimbaji au utafutaji gesi na mafuta.										
IV. Mikopo na Dhamana ya Mikopo inayotolewa na Serikali kwa Kampuni za Madini, ikiwemo Shirika la Maendeleo ya Petroli Tanzania										
Sheria au kanuni zinaipa Serikali mamlaka ya kutoa mikopo au dhamana kwa kampuni za mafuta na gesi	Mikopo au dhamana iliyotolewa na Serikali	Tarehe Mkopo au dhamana ilipotolewa	Tarehe ya kumaliza kulipa mkopo	Taasisi iliyopokea Mkopo au Dhamana	Taasisi Serikali iliyotoa mkopo dhamana	Thamani ya mkonon au Dhamana	Salio la mkopo kwa mwaka 16/17	Kiwango cha riba ya Mkopo	Muda Mkopo ratiba kulipa	wa na ya
Utaratibu utoaji mikopo au dhamana ya mikopo kutoka kwa serikali kwenda kwa Mashirika yanayomilikwa na Serikali umeanishwa kwenye kifungu cha 23 (6) cha Sheria ya mashirika ya Umma ya mwaka 1992. ³⁰	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna	
V. Fedha za mtaji kutoka vyanzo vya fedha za nje ya Serikali										
Sheria au kanuni zinazota mamlaka kwa mashirika ya Serikali kutafuta fedha kutoka vyanzo vya nje ya serikali	Thamani ya fedha za mtaji zilizotolea na taasisi za nje ya Serikali kwa mwaka 16/17	Thamani ya salio la Mkopo toka Kampuni za Mafuta na gesi	Thamani ya salio la mkopo toka taasisi za nje ya Serikali	Thamani ya salio la mikopo yote	Viunga vyenye taarifa za ziada					
Shirika la Maendeleo ya Petroli Tanzania inaweza kutafuta fedha kutoka vyanzo vingine nje ya serikali kwa idhini ya msajili wa Hazina (Wizara ya Fedha na Mipango). Vilevile, utaratibu huo ni kwa mujibu wa kifungu cha 23 cha Sheria ya Mashirika ya Umma ya mwaka 1992.	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna					
VI. Matumizi kwenye Shughuli za kijamii au umma nje ya bajeti ya Shirika kwa niaba ya Serikali										
Muda/Kipindi	Aina ya Matumizi	Wanufaika	Kiwango	Sheria au Kanuni zinazoruhusu matumizi	Maelezo Sheria/kanuni hizo	ya	Maelezo ya ziada			
2016/17	Hakuna	Hakuna	Hakuna	Hakuna	Hakuna					

³⁰ <https://www.parliament.go.tz/polis/uploads/bills/acts/1566551814-The%20Public%20Corporations%20Act,%201992.pdf>

3.7 Ukusanyaji na Usambazaji wa Mapato yatokanayo Shughuli za Madini, Mafuta na Gesi Asilia

3.7.1 Mchakato wa Bajeti

Tanzania inatumia bajeti ya Mfumo wa Mapato na Matumizi ya Muda wa Kati. Utayarishaji na utekelezaji wa bajeti unaongozwa na Sheria ya Bajeti ya mwaka 2015. Sehemu ya IV ya Sheria ya Bajeti inatoa hatua za mchakato wa bajeti ambazo zinaweza kugawanywa katika hatua kuu nne zinazojumuisha utengenezaji wa bajeti, mjadala na idhini, utekelezaji wa bajeti na usimamizi na udhibiti.

i. Uundaji wa Bajeti (Oktoba - Machi)

Uundaji wa bajeti ni hatua ya kwanza katika mchakato wa bajeti. Kawaida hufanywa kutoka Oktoba hadi Machi ikijumuisha michakato michache ifuatayo:

- Uundaji wa sera ya bajeti na makadirio ya rasilimali
- Utoaji wa miongozo ya mipango na bajeti
- Kukadiria mapato na matumizi ya Wizara, Idara na Wakala wa Serikali, Mikoa, Mashirika ya Umma, na Mamlaka za Serikali za Mitaa.
- Uchunguzi wa makadirio ya kamati ndogo za bunge na kamati ya kiufundi ya mawaziri
- Idhini ya baraza la mawaziri la makadirio ya bajeti.

ii. Mjadala na Kibali cha Bunge (Aprili-Juni)

Hatua ya pili katika mchakato wa bajeti ni kujadili na kupitisha makadirio ya bajeti. Hii hufanyika kutoka Aprili hadi Juni ikijumuisha shughuli muhimu zifuatazo:

- Kuwasilisha katika bunge
- Hotuba za sajeti zilizowasilishwa (siku ya bajeti)
- Mjadala katika bunge kamili
- Bajeti kupigiwa kura kuwa sheria

iii. Utekelezaji wa Bajeti (Julai - Juni)

Utekelezaji wa bajeti unafuata kama hatua ya tatu katika mchakato wa bajeti. Huanza kutoka Julai 1 hadi 30 Juni (ndani ya mwaka mmoja wa fedha). Inajumuisha shughuli zifuatazo:

- Wizara, Idara na Wakala wa Serikali, Mikoa, Mashirika ya Umma na Mamlaka za Serikali za Mitaa huandaa mipango ya utekelezaji (mipango ya kazi)
- Bajeti inatekelezwa na mfumo wa bajeti wa fedha taslimu.
- Hazina inatoa fedha kwa Wizara, Idara na Wakala wa Serikali, Mikoa, Mashirika ya Umma na Mamlaka za Serikali za Mitaa.
- Huduma zinazotolewa
- Miradi ya maendeleo inafanywa
- Shughuli zinazohusiana na uhasibu, ununuzi na taratibu za kuripoti

- Kuandaa taarifa za kifedha za ufungaji wa hesabu

iv. Ukaguzi, Usimamizi na Udhibiti

Hatua ya nne na ya mwisho katika mchakato wa bajeti ni ukaguzi, usimamizi na udhibiti. Ni hatua inayoendelea ndani ya mwaka na inajumuisha shughuli kuu zifuatazo:

- Ufutiliaji wa ndani ya mwaka pamoja na ukaguzi wa ndani
- Ukaguzi wa nje unaofanywa na Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali.
- Ripoti ya ukaguzi inayojadiliwa katika kamati za uangalizi za bunge yaani Kamati ya Hesabu za Umma, Kamati ya Hesabu za Serikali za Mitaa na Kamati ya Uwekezaji wa Umma na baadaye kuwasilishwa katika bunge na hatua za ufutiliaji zinazochukuliwa.

Mamlaka za Serikali za Mitaa hupokea mapato ya moja kwa moja kutoka kwa kampuni za madini, mafuta na gesi asilia zinazofanya kazi ndani ya mamlaka yao kwa njia ya ushuru wa huduma na wajibu wa shirika kwa jamii. Uhamishaji kutoka serikali kuu kawaida huwa katika mfumo wa fedha za maendeleo, ambazo hutolewa kuititia hazina kutoka kwa mfuko uliojumuishwa (ambayo ni pamoja na mapato yaliyopatikana kutoka kwa sekta ya madini, mafuta na gesi asilia katika ngazi ya kitaifa), kwa kuzingatia formula ya kawaida ya ugawaji katika Wizara, Idara na Wakala wa Serikali, Sekretarieti za Mkoa na Mamlaka za Serikali za Mitaa.

Ushuru wa huduma ni mionganini mwa mapato makuu ya vyanzo vya ndani vya Mamlaka za Serikali za Mitaa kwa mujibu wa Sehemu ya 6 hadi 9 ya Sheria ya Fedha ya Serikali za Mitaa ya mwaka 1982. Kwa hiyo mapato hayo yanapangiwa, yanawekewa bajeti, na kutumiwa kulingana na kanuni na miongozo ya kifedha ya kitaifa na ya Serikali za Mitaa, ambayo ni pamoja na Sheria ya Fedha za Umma ya mwaka 2001, Sheria ya Fedha za Serikali za Mitaa ya mwaka 1982, Memoranda ya Fedha ya Serikali za Mitaa ya mwaka 2010, na Sheria ya Fedha ambayo hutolewa kila mwaka baada ya kuitishwa kwa makadirio ya bajeti na bunge. Nyingine ni Sheria ya Bajeti ya mwaka 2015 na kanuni zake, Sheria ya Ununuzi wa Umma ya mwaka 2016 na kanuni zake. Pia, miongozo juu ya matumizi ya mapato ya vyanzo vya ndani vya Mamlaka ya Serikali za Mitaa (yaani asilimia 60 ya mapato ya vyanzo vya miradi ya maendeleo) na mchango wa asilimia 10 kwa vikundi vya wanawake, vijana na walemavu.³¹

Mapato na matumizi ya Halmashauri yanakaguliwa na Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali kila mwaka. Kamati ya Hesabu za Serikali za Mitaa inasimamia matumizi sahihi ya fedha za maendeleo kutoka kwa vyanzo vya ndani kwa kuzingatia sana dhamana ya masuala ya thamani halisi ya fedha kwa huduma na bidhaa

³¹<https://www.mof.go.tz/mofdocs/budget/Guideline/GUIDELINES%20FOR%20THE%20PREPARATION%20OF%20PLANS%20AND%20BUDGET%20FOR%20201718.pdf>

zilizonunuliwa (Uchumi na ufanisi katika matumizi ya fedha). Kamati ya Hesabu za Serikali za Mitaa pia inasimamia matumizi ya mfuko wa wajibu wa mashirika kwa jamii, ambao kampuni za madini, mafuta na gesi asilia zilitumia moja kwa moja kwa jamii zinazozunguka katika maeneo yao (walivyokubaliana kwa pamoja na jamii husika).

3.7.2 Ukusanyaji wa Mapato

Mwaka wa fedha wa serikali unaanza tarehe 1 Julai na unamalizika tarehe 30 Juni mwaka unaofuata. Kampuni za madini, mafuta na gesi asilia hufanya malipo katika mashirika mbalimbali ya serikali katika mwaka wa fedha. Mashirika haya yamegawanywa katika makundi mawili. Kundi la kwanza ni, wapokeaji wa ushuru, ada, na tozo, ambalo linajumuisha Mamlaka ya Mapato Tanzania, Mamlaka za Serikali za Mitaa, Wizara ya Fedha na Mipango, Shirika la Maendeleo ya Petroli Tanzania, Wizara ya Madini, Msajili wa Hazina na Wakala wa Huduma za Misitu Tanzania. Kundi la pili linajumuisha wapokeaji wa michango ya hifadhi za jamii, ambao ni Mfuko wa Hifadhi ya Jamii, Mfuko wa Hifadhi ya Jamii ya Utumishi wa Umma na Mfuko wa Fidia kwa Wafanyakazi.

Mamlaka ya Mapato Tanzania ndio linapokea mapato mengi ambayo serikali hukusanya kutoka kwa sekta ya madini, mafuta na gesi. Pia inakusanya ushuru mbalimbali ikiwa ni pamoja na kodi ya mapato ya kampuni, kodi ya kuendeleza Ufund Stadi, kodi ya ongezeko la thamani, ushuru wa kuagiza na ushuru kwa bidhaa ziendazo nje ya nchi. Msajili wa Hazina hupokea gawio kwa hisa za serikali na mapato kutokana na uuzaaji wa hisa ambazo serikali inashikilia katika kampuni za madini, mafuta na gesi asilia. Zaidi ya hayo, Msajili wa Hazina anapokea mrabaha, faida kutoka kwa mapato ya ziada ya gesi, faida kutokana na mikataba ya ushirikiano wa uzalishaji, bonasi ya saini na bonasi ya uzalishaji kutoka Shirika la Maendeleo ya Petroli Tanzania.

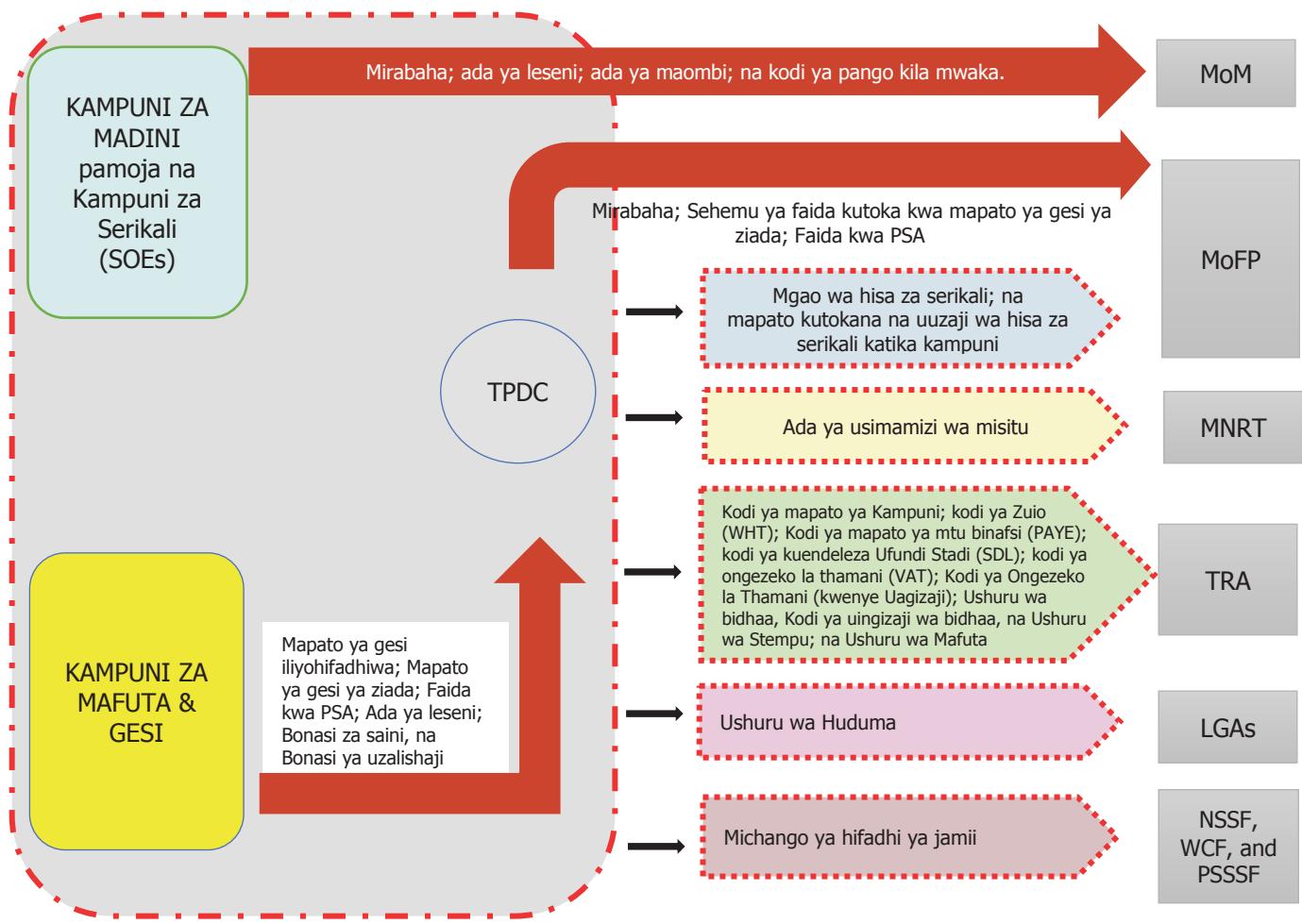
Shirika la Maendeleo ya Petroli Tanzania linakusanya mapato yasiyo ya kodi kama vile mrabaha, Mapato ya Gesi iliyohifadhiwa, mapato ya gesi ya ziada, na faida ya serikali kulingana na mikataba ya ushirikiano wa uzalishaji, ada ya zuio ya kila mwaka, bonasi za saini na ada ya mafunzo kutoka kwa kampuni za mafuta na gesi. Sehemu ya 6 ya Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi ya mwaka 2015 inaipa nguvu Shirika la Maendeleo ya Petroli Tanzania kubakiza bonasi, ada ya kitalu na ada ya mafunzo kwa madhumuni ya kukuza maendeleo ya sekta ya mafuta na gesi asilia. Mkondo mwingine wa mapato ambao Shirika la Maendeleo ya Petroli Tanzania wanaruhusiwa kubakiza ni faida inayotokana na uwekezaji na ushiriki wa moja kwa moja wa Shirika katika shughuli za madini, mafuta na gesi asilia .

Pia, kulingana na kifungu cha 9 cha Sheria ya Usimamizi wa Mapato ya mwaka 2015 na Kanuni zake, na kifungu cha 113 cha Sheria ya Petroli ya mwaka 2015, mirabaha na sehemu ya faida ya serikali inayolipwa na kampuni za mafuta na gesi na wamiliki

wa leseni hukusanya na TPDC na kupelekwa kwenye Mfuko³² wa Mafuta na Gesi ambao akaunti yake ipo Benki Kuu ya Tanzania (BOT) chini ya usimamizi wa Hazina. Kwa kuongezea, Shirika inakusanya ushuru wa usafirishaji wa gesi kupitia bomba la gesi la Mtwara-Dar es Salaam na Songas. Katika kipindi cha mwaka 2016/17, Shirika lilikusanya TZS 22,820,860,869,562.91 kutoka kwa Pan African Energy (Tanzania) Limited.

Kwa upande mwingine, Wizara ya Madini inapokea mrabaha, ada ya Leseni, ada ya maombi, na ada ya kila mwaka ya kukodisha kutoka kwa kampuni za madini, pamoja na makampuni yanayomilikiwa na serikali. Wizara ya Maliasili na Utalii inakusanya ada ya usimamizi wa misitu kupitia Wakala wa Misitu Tanzania. Mamlaka za Serikali za Mitaa hukusanya ushuru wa huduma na mifuko ya hifadhi ya jamii hukusanya michango ya usalama wa jamii. Sheria ya Serikali za Mitaa ya mwaka 1982 inazipa mamlaka Mamlaka za Serikali za Mitaa kutoza kampuni za madini, mafuta na gesi asilia zinazofanya kazi katika mamlaka yao ushuru wa huduma hadi asilimia 0.3 ya mapato ya kila mwaka. Mfumo wa makusanyo ya mapato ya madini, mafuta na gesi asilia umefupishwa kwa kielelezo kwenye Kielelezo namba 1.

³² See for the example, the report of the Controller and Auditor General on the consolidated and Separate Financial statements of TPDC for the year ended 30 June 2017. <https://tpdc.co.tz/downloads.php>



Kielelezo Na. 1: Mtiririko wa Malipo ya Ukusanyaji wa Mapato ya Madini, mafuta na gesi asilia

3.7.3 Mgawanyiko wa Mapato

Sheria ya Fedha za Umma ya mwaka 2001 inatoa taratibu za kisheria za bajeti zinazohusiana na mapato, udhibiti wa matumizi na uwajibikaji. Sehemu ya 11 ya sheria hii inaanlisha mfuko mkuu wa jumla. Sheria inataka mapato yote au fedha nyingine zilizokusanywa au kupokelewa kuwekwa kwenye mfuko isipokuwa kama itaelekezwa vinginevyo na Bunge. Kwa hiyo, mapato yanayopatikana kutoka kwa sekta ya madini, mafuta na gesi asilia huwekwa kwenye Mfuko. Sheria ya Matumizi ya mwaka fedha husika, kwa upande mwingine, inampa Waziri wa Fedha mamlaka ya kutoa fedha kutoka kwenye mfuko mkuu wa hazina kuzipanga katika kasma mbalimbali. Malipo yaliyofanywa na kampuni za madini, mafuta na gesi asilia kwenye mfuko huu hujumuishwa na malipo kutoka sekta nyingine. Hivyo ni vigumu kufahamu matumizi ya serikali yanatokana na chanzo kipi cha fedha.

3.8 Leseni za Madini, Mafuta na Gesi Asilia

3.8.1 Utoaji wa Leseni

Katika Jamhuri ya Muungano wa Tanzania, Sheria ya Madini ya mwaka 2018, inaelezea taratibu za utoaji na uhamishaji wa aina mbalimbali za leseni za madini. Jedwali namba 17 linaonesha aina za leseni za madini zitolewazo.

Jedwali Na. 17: Aina za Leseni za Madini

Aina ya Leseni	Maelezo ya Utoaji wa Leseni
Leseni ya Utafutaji	Leseni za utafutaji madini hutolewa kwa watu au taasisi, ambazo zinataka kufanya shughuli za utafutaji. Leseni hii hutolewa mwanzoni kwa kipindi kisichozidi miaka minne. Baada ya kipindi cha miaka minne kuisha, mmiliki anaweza kuomba kusasisha leseni hii. Mmiliki atapewa umiliki wa leseni kwa mara nyingine kwa kipindi cha miaka mitatu. Leseni ya utafutaji haitatolewa tena kwa mmiliki baada ya kipindi cha pili kuisha.
Leseni Maalum ya Madini	Leseni Maalum ya Madini hutolewa kwa shughuli kubwa tu za madini zenye uwekezaji usiopungua kiasi cha Dola za Kimarekani milioni 100. Leseni hii inaruhusu uchimbaji wa madini katika upeo wa ukubwa wa eneo la kilomita 35 za mraba, kwa hifadhi za madini ya juu juu, ukubwa wa mwisho wa eneo ni kilomita za mraba 70. Leseni hii hutolewa kwa kipindi kisichozidi miaka kumi kutegemeana na makadirio ya muda ambao hifadhi ya madini itachimbwa au kipindi ambacho mwombaji anaweza kuomba. Muda wa leseni utategemea kipindi kipi kifupi kati ya hivi. Leseni Maalum ya Madini inaweza kutolewa kwa kipindi kingine ikiwa ombi la kusasisha limepokelewa mwaka mmoja kabla ya kumalizika muda kwa leseni ya awali.
Leseni ya Madini	Leseni ya Madini hutolewa kwa operesheni ya uchimbaji wa kati, ambao uwekezaji wake ni kati ya Dola za Kimarekani 100,000 na 100,000,000 au sawa na hiyo katika Shilingi ya Kitanzania. Muda wa wa umiliki wa leseni hii hauzidi miaka 10. Leseni ya Madini inaweza kutolewa kwa kipindi kingine ikiwa ombi la kusasisha limepokelewa miezi sita kabla ya kumalizika kwa muda wa leseni ya awali. Eneo la linaloruhusiwa kuombwa si zaidi ya kilomita za mraba 10.
Leseni ya Awali ya Uchimbaji Madini	Leseni ya awali ya uchimbaji madini hutolewa tu kwa raia au taasisi za Kitanzania. Leseni hii hutolewa kwa kipindi cha miaka saba na inaweza kuombwa upya kwa muda huo huo baada ya muda wa awali kumalizika. Wamiliki wa leseni hii wanaruhusiwa kufanya shughuli za utafutaji na uchimbaji madini kwa eneo lenye ukubwa usiozidi hekta 10 kwa madini yote ukiondoa vito vya mawe na hekta tano kwa madini ya ujenzi. Wamiliki wa leseni wanaweza kutuma maombi ya kusasisha leseni zao miezi mitatu kabla ya muda wa leseni kumalizika.
Leseni ya Uchakataji Madini	Kwa kushauriana na Waziri na Tume ya Madini, wenyewe leseni za madini wanahitajika kutenga asilimia fulani ya madini kwa ajili ya kuchakata, kuyeyusha au kusafisha ndani ya Jamhuri ya Muungano wa Tanzania. Leseni ya uchakataji madini hutolewa kwa kipindi kisichozidi miaka 10 na wamiliki wanaweza kutuma maombi kusasisha leseni zao.
Leseni za Kuyeyusha na Kusafisha Madini	Leseni ya kuyeyusha na Kusafisha inaweza kutolewa kwa watu binafsi au taasisi kwa kipindi kisichozidi miaka 25. Wamiliki wa leseni hizi wanaweza kuomba kusasisha leseni baada ya muda wa awali kumalizika.

Chanzo: Sheria ya Madini, 2015

Mbali na haki za uchimbaji madini, Sehemu ya tano (V) ya Sheria ya Madini, 2015 inatoa maelezo ya utoaji wa leseni zingine zinazoweza kutolewa kwa watu binafsi au taasisi ambazo zingetaka kushughulika na madini ikiwa sio moja kwa moja katika shughuli za uchimbaji. Jedwali namba 18 linaonesha aina ya leseni mbalimbali zitolewazo.

Jedwali Na. 18: Leseni za Kushughulika na Madini

Aina ya Leseni	Maelezo ya Utoaji wa Leseni
Leseni ya Uuzaji Madini	Leseni ya uuzaaji ya madini inaruhusu mmiliki kuuza na kuuza madini ndani au ne ya nchi kutoka kwa madalali wa madini walioidhinishwa. Leseni hii kama inahusisha vito vya thamani, inamtaka mwombaji awe ameweza kununua na kuanza kutumia mashine tano za kusanifu madini ikiwa ni Mtanzania na mashine thelathini (30) ikiwa ni mgeni katika kipindi cha miezi mitatu tangu tarehe ambayo leseni ilitolewa. Leseni ya muuzaji wa madini inahusisha aina mbalimbali za madini yafuatayo; dhahabu, madini yenye asilia ya chuma, vito vya rangi, almasi, makaa ya mawe, madini ya viwandani na madini ya ujenzi. Leseni hii inakuwa hai na halali kwa kipindi cha miezi kumi na 12 na itamalizika muda wake kila tarehe 30 Juni ya kila mwaka. Leseni ya uuzaaji madini inaweza kutolewa mara nyingine kama mwombaji atatuma ombi la kusasisha leseni mwezi mmoja kabla ya muda wake wa awali kumalizika.
Leseni ya Udalali wa Madini	Leseni ya Udalali wa Madini hutolewa kwa mtu au kampuni ambayo inataku kununua, kupata madini kutoka kwa mchimbaji aliyeidhinishwa na kuuza kwa muuzaji mwenye leseni. Leseni hii hutolewa kwa kipindi kisichozidi miezi kumi na 12. Kwa hiyo, umiliki wa leseni hii hukoma tarehe 30 Juni ya kila mwaka. Mmiliki wa leseni anaweza kuomba kusasisha leseni yake mwezi mmoja kabla ya kumalizika kwa muda wake wa awali.

Chanzo: Sheria ya Madini, 2015

3.8.1.1 Leseni za Madini

Sehemu ya II ya Sheria ya Madini ya mwaka 2018, inatoa kanuni za jumla za kutoa na kuhamisha haki za umiliki wa leseni za madini katika Jamhuri ya Muungano wa Tanzania.

i. Utoaji wa Leseni za Madini

Nchini Tanzania, kulingana na Sheria ya Madini ya mwaka 2018, utoaji wa leseni za madini unafanyika kwa kufuata njia kuu mbili. Njia ya kwanza ni "wa kwanza kuomba wa kwanza kupata," ambapo mwombaji anatakiwa kuchagua eneo la madini analotaka na kuomba umiliki kutoka kwa Mamlaka ya Leseni kuititia rejista ya umma ya madini. Endapo mwombaji atatimiza vigezo na masharti yaliyowekwa katika sehemu ya IV na V ya sheria hii atapewa leseni ya eneo hilo. Utaratibu wa "wa kwanza kuomba wa kwanza kupata" unaweza kukosa ufanisi ikiwa waombaji wawili au zaidi watawasilisha maombi ya kumiliki eneo moja la madini kwa wakati mmoja. Katika hali kama hii, waombaji watajulishwa, na Mamlaka ya Leseni itatangaza zabuni ambapo waombaji hawa wanapaswa kushindana kwa kuwasilisha zabuni. Mamlaka ya Leseni itachagua

mzabuni ambaye ana utaalam bora wa kiufundi na uwezo wa rasilimali fedha. Jedwali namba 19 linaonesha vigezo vya utalaam wa kiufundi na kifedha vinavyotumiwa na Mamlaka ya Leseni kutoa leseni za madini.

Jedwali Na. 19: Mahitaji na Vigezo vya Kutoa Leseni za Madini

Na.	Vigezo vya Utalaam wa Kiufundi	Vigezo vya Rasilimali Fedha
1	Kuwasilisha data za kiasi cha madini kilichopo	Kwa leseni ya madini uwezo wa uwekezaji kati ya Dola za Kimarekani 100,000 hadi 100,000,000 kulingana na ukubwa wa shughuli za uchimbaji. Kwa Leseni Maalum ya Madini (SML) mahitaji ya chini ya uwekezaji ni Dola za Kimarekani 100,000,000
2	Programu na Mpango ya uchimbaji wa madini	
3	Mahitaji ya miundombinu inayohitajika	
4	Ripoti na cheti cha tathimini ya athari ya mazingira.	

Chanzo: Wizara ya Madini

Njia ya pili ya utoaji leseni za madini ni kupitia mchakato wa zabuni za wazi. Kwa kuzingatia masilahi ya umma, Waziri anaweza kukaribisha maombi ya leseni za utafutaji wa madini, uchimbaji madini, au leseni maalum za madini kupitia Gazeti la Serikali au gazeti la kila siku. Waombaji watawasilisha zabuni, na Mamlaka ya Leseni itatathmini zabuni zinazoshindana na kumchagua mzabuni ambaye anaonesha anaweza kukuza kwa haraka maendeleo ya eneo la amdin na pia iwe yenye kuleta faida ya rasilimali za eneo hilo. Vigezo vikuu vya kuchagua mzabuni katika njia hii ni utaalam wa kiufundi na rasilimali fedha, mpango uliopendekezwa, na matumizi au mtaji ambao mwombaji amepanga kutumia, na uzoefu wa awali wa mwombaji katika kufanya shughuli za uchimbaji madini. Hata hivyo, katika mwaka huu wa fedha, hakukuwa na leseni yoyote ya madini iliyotolewa kwa kupitia mchakato wa zabuni za wazi kwani hakuna kampuni ambazo zilizoomba leseni za madini za eneo moja.

Katika mwaka wa fedha 2016/17, Wizara ya Madini ilitoa jumla ya leseni 7,093.³³ Jedwali namba 20 linaonesha aina na idadi za leseni zilizotolewa kwa wamiliki kwa mwaka huu wa fedha.

Jedwali Na. 20: Leseni za Madini Zilizotolewa Mwaka 2016/17

Na.	Aina ya Leseni	2016/17
1	Leseni ya Utafutaji	359
2	Leseni Maalum ya Madini	0
3	Leseni ya Madini	18
4	Leseni ya Awali ya Uchimbaji Madini	6,716
5	Leseni ya Udalali wa Madini	0
6	Leseni ya Uuzaji Madini	0
7	Leseni ya Uyeyushaji Madini	0
	Jumla	7,093

Chanzo: Tume ya Madini

³³ <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b34/fa8/5e0b34fa835fa138381948.pdf>
<http://www.teiti.go.tz/storage/app/uploads/public/5e0/b34/551/5e0b34551b839840599810.pdf>
<http://www.teiti.go.tz/storage/app/uploads/public/5e0/b4e/afc/5e0b4eafc63ca507322221.pdf>

ii. Uhamishaji wa Leseni za Madini

Sheria inaruhusu uhamishaji wa leseni za madini kutoka mtu mwenye umiliki wa leseni kwenda kwa mwininge. Pamoja na hili, sheria inaeelekeza kwamba haki zote za madini kwa leseni maalum ya madini na leseni ya madini haziwezi kuhamishwa bila idhini ya Mamlaka ya leseni. Katika uhamishaji wa leseni, Mamlaka Ya Leseni itamtathmini mwombaji kulingana na uwezo wake wa utalaam wa kiufundi na rasilimali fedha. Kwa upande wa utalaam wa kiufundi, mwombaji lazima awasilishe ripoti ya maendeleo ya eneo la madini aliloomba leseni na athibitishe uwezo wake wa kuchimba madini. Vigezo vya rasilimali fedha vinavyotumika kuhamisha leseni za madini ni sawa na vile vinavyotumika kutoa leseni. Jedwali namba 21 vigezo vinavyotumika kuhamisha leseni kutoka kwa mtu mmoja kwenda kwa mwininge.

Jedwali Na. 21: Vigezo vya Kuhamisha Umiliki wa Leseni za Madini

Na.	Vigezo vya Utalaam wa Kiufundi	Vigezo vya Rasilimali Fedha
1	Kuwasilisha data za kiasi cha madini kilichopo	
2	Programu na Mpango ya uchimbaji wa madini	
3	Mahitaji ya miundombinu inayohitajika	
4	Ripoti na cheti cha tathimini ya athari ya mazingira.	Kwa leseni ya madini uwezo wa uwekezaji kati ya Dola za Kimarekani 100,000 hadi 100,000,000 kulingana na ukubwa wa shughuli za uchimbaji. Kwa Leseni Maalum ya Madini (SML) mahitaji ya chini ya uwekezaji ni Dola za Kimarekani 100,000,000

Chanzo: Wizara ya Madini

Katika mwaka wa fedha 2016/17, Mamlaka ya Leseni ilihamisha jumla ya leseni 480 kama inavyoonekana katika Jedwali namba 22.

Jedwali Na. 22: Leseni za Madini Zilizohamishwa Mwaka 2016/17

Na.	Aina ya Leseni	2016/17
1	Leseni ya Utafutaji	63
2	Leseni Maalum ya Madini	0
3	Leseni ya Madini	18
4	Leseni ya Awali ya Uchimbaji Madini	399
5	Leseni ya Udalali wa Madini	0
6	Leseni ya Uuzaji Madini	0
7	Leseni ya Uyeyushaji Madini	0
Jumla		480

Chanzo: Tume ya Madini

Taratibu hizi za utoaji au kuhamisha leseni za madini huzingatiwa kuwa ni bora na zenye ufanisi kwani zinaendeshwa kwa njia ya uwazi. Taratibu hizi zinapunguza uwezekano wa vitendo vya rushwa na upendeleo katika kutoa au kuhamisha leseni kwa sababu maombi yote yanapita katika mfumo wa wazi wa uombaji leseni za madini (Mining Cadastre). Kwa kuongezea, kitu kingine kizuri kuhusu mfumo huu ni kuwa unaruhusu waombaji leseni kukata rufaa ikiwa hajaridhika na mchakato mzima na maamuzi yaliofanyika wakati wa kutoa au kuhamisha leseni ya madini kwa mtu mwininge au taasisi. Wizara ya Madini imetua taratibu na mahitaji ambayo mwombaji

atahitajika kutimiza na kuyafata wakati wa uombaji wa leseni ya madini. Mahitaji na utaratatibu wa utoaji na uhamishaji wa leseni za madini unatofautiana kutokana na aina ya leseni inayoombwa.³⁴ Rejista ya madini inatoa taarifa zote kuhusu leseni za madini zilizohamishwa, zilizotolewa, na kufutwa na Mamlaka ya Leseni.³⁵

iii. Kusitishwa na Kufutwa kwa Leseni za Madini

Sehemu ya 63 (1) ya Sheria ya Madini ya mwaka 2018 inatoa taratibu na masharti ambayo yanaweza kusababisha kusitishwa au kufutwa kwa leseni za madini. Mamlaka ya leseni inaweza kusitisha au kufuta leseni ikiwa mmiliki atashindwa kufuata sheria, kanuni, au masharti mengine yaliyokubaliwa wakati wa utoaji wa leseni. Hata hivyo, katika kuhakikisha haki inatendeka, mamlaka haipaswi kusitisha au kufuta leseni za madini isipokuwa ikiwa imeandika kwa maandishi kwa mwenye leseni ikielezea sababu za kusitishwa au kufutwa kwa leseni. Vilevile, Sehemu ya 65 ya sheria hii inatoa nafasi kwa wamiliki wa leseni za madini kukata rufaa dhidi ya uamuzi wa kusitishiwa au kufutiwa leseni zao. Mmiliki wa leseni ambaye hajaridhika na uamuzi wa Mamlaka ya Leseni anaweza kuomba Mahakama Kuu kuitia shauri lake la rufaa ndani ya siku sitini (60) kutoka tarehe ya uamuzi wa kusitishwa au kufutwa kwa leseni yake.

3.8.1.2 Rejista ya Leseni za Madini

Sehemu ya III ya Sheria ya Madini ya mwaka 2018, inahitaji Mamlaka ya Leseni kutunza cadastre ya madini. Cadastre ya Madini inapokea na kushughulikia maombi ya leseni za madini na pia inaonesha ramani ya maeneo ya madini kwa umma na rejista ya madini. Rejista inaruhusu waombaji na wamiliki wa leseni halali (Aina ya A, B, C, na D) kusasisha, kuachilia, kusitisha, na kufanya malipo yanayohusiana na leseni kuititia njia ya mtandao. Uwezo wa kuona taarifa zilizopo kwenye cadastre ya madini umegawanyika katika sehemu mbili. Sehemu ya kwanza ni kwa matumizi ya umma ambapo kila mtu anaweza kuona taarifa zilizopo kwenye cadastre. Sehemu ya pili ni waombaji wa leseni ambaa watahitajika kuititia mchakato mrefu wa usajili ili kuweza kuomba na kuona baadhi ya taarifa zilizopo ndani ya cadastre tofauti na zile zinazofikiwa na umma. Kusudi la kuweka mchakato mrefu ni kuhakiki taarifa zao kabla hawajapewa ruhusa ya kuingia kwenye mfumo huu. Kwa matumizi ya umma, Cadastre ya Madini inapatikana kwa njia ya mtandao na inaweza kuonwa na kila mtu.³⁶ Baadhi ya taarifa muhimu ambazo zinaweza kupatikana katika cadastre hii ni pamoja na nambari ya leseni, mmiliki wake, tarehe aliyoomba na aliyopewa, tarehe ya kumalizika muda wa leseni, aina za madini na maeneo ya madini yaliyotolewa na Mamlaka za Madini kwa shughuli za utafutaji na uchimbaji madini.

³⁴ <https://www.madini.go.tz/wp-content/uploads/2017/12/procedures-for-applying-for-mineral-rights-in-tanzania.pdf>.

³⁵ <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

³⁶ <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

3.8.2 Utoaji wa Leseni za Mafuta

Sheria ya Petroli ya mwaka 2015, inasimamia utoaji na uhamishaji wa umiliki wa leseni za mafuta na gesi nchini. Sheria hii inasimamia shughuli zote za utafutaji na uchimbaji wa mafuta na gesi asilia ndani ya Jamhuri ya Muungano wa Tanzania. Kuna aina mbalimbali za leseni za mafuta na gesi zinazoweza kutolewa nchini kama inavyooneshwa kwenye Jedwali namba 23.

Jedwali Na. 23: Aina za Leseni za Mafuta na Gesi

Na.	Aina ya Leseni	Maelezo
1	Leseni ya Utafutaji	Leseni za Utafutaji hutolewa kwa Kampuni ya Taifa ya Mafuta kwa ajili ya kufanya shughuli za utafutaji wa mafuta na gesi asilia. Kampuni ya Taifa ya Mafuta inaweza kuomba kwa Waziri ili ipewe leseni hii kwa kitalu chochote. Maombi hayatakiwi kuzidi vitalu 40. Muda wa leseni ya utafutaji ni miaka minne kutoka tarehe ambayo leseni imetolewa. Mmiliki wa leseni ya utafutaji anaweza kuomba kuongezewa muda wa uhai wa leseni kwa kitalu chochote ndani ya eneo la utafutaji wa mafuta na gesi asilia. Leseni ya Utafutaji mafuta na gesi asilia inaweza kuongezewa muda kwa kipindi kisichozidi miaka mitatu katika awamu ya kwanza na sio zaidi ya miaka miwili katika awamu ya pili ya kusasisha leseni hiyo. Waziri anaweza, baada ya kupokea ushauri kutoka kwa Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta kutoa au kukataa nyongeza ya muda wa uhai wa leseni kwa sababu ya masharti mbalimbali yaliyoainishwa katika Sehemu ya 59 ya Sheria ya Petroli ya mwaka 2015.
2	Leseni ya Uchimbaji	Leseni ya Uchimbaji hutolewa kwa wamiliki wa leseni halali za utafutaji mafuta wa vitalu ambapo mafuta ya petroli yamegunduliwa. "Mmiliki wa leseni ya utafutaji ambaye Leseni yake ipo hai na inatumika katika shughuli za mafuta katika vitalu vinavyojumuisha eneo hilo, anaweza, ndani ya miaka miwili ikiwa ni mafuta ghafi na miaka mitatu ikiwa ni gesi asilia kutoka tarehe ambayo vitalu vilitangazwa kutolewa au kipindi kingine ambacho Waziri ataruhusu, atawasilisha ombi la leseni ya uchimbaji kwa vitalu ambavyo vina hifadhi au sehemu ya hifadhi ya mafuta." Leseni ya uchimbaji inaweza kuongezewa muda mara moja tu. Maombi ya kuongezewa muda yanapaswa kuwasilishwa miezi 12 kabla ya kumalizika kwa muda wa leseni ya awali. Waziri, kwa kushauriwa na Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta, anaweza kutoa au kukataa kutoa leseni ya maendeleo kutokana na hali fulani kama inavyoolekezwa na Sehemu ya 75 ya Sheria ya Petroli ya mwaka 2015.

Chanzo: Sheria ya Mafuta, 2015

3.8.2.1 Leseni za Mafuta na Gesi Asilia

Sehemu ndogo ya II ya Sheria ya Petroli ya mwaka 2015 inatoa taratibu za utoaji na uhamishaji wa leseni za mafuta na gesi asilia katika Jamhuri ya Muungano wa Tanzania.

i. Utoaji wa Leseni za Mafuta na Gesi Asilia

Chini ya Sehemu ndogo ya II ya Sheria ya Petroli ya mwaka 2015, Waziri anayehusika na Nishati baada ya kupokea ushauri kutoka kwa Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta ana mamlaka ya kutoa au kukataa kutoa leseni za mafuta na gesi. Haki zote za kipekee kwa shughuli za mafuta na gesi asilia ya petroli hutolewa kwa Shirika la Maendeleo ya Petroli Tanzania na haziwezi kuhamishiwa kwa mtu mwingine yeyote. Hata hivyo, kupata haki hizi, Shirika lazima litume maombi kwa Waziri wa Nishati, ambapo Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta itatathmini maombi kulingana na Sehemu ndogo ya II ya sheria. Sheria pia inairuhusu Shirika, kwa idhini ya Waziri, kushirikiana na taasisi nyingine za kitanzania au kigeni inaweza kuomba kitalu cha mafuta kupidia mchakato wa zabuni ya wazi na ushindani au kupatiwa kitalu husika moja kwa moja. Katika mashirikiano haya, Shirika la Maendeleo ya Petroli Tanzania litashikilia faida ya kushiriki isiyopungua 25% isipokuwa kama itaamuliwa vinginevyo. Pia, sheria inahitaji kwamba kampuni yoyote inayotaka kufanya shughuli za mafuta nchini Tanzania nje ya eneo la kibali cha utafiti itafanya hivyo pamoja na Shirika la Maendeleo ya Petroli Tanzania. Kampuni hiyo itastahili kushirikiana na Shirika ikiwa imesajiliwa kama kampuni chini ya sheria ya makampuni au sheria nyingine yoyote, na kampuni hiyo itambulisse uwezo wake katika nyanja za utalaam na rasilimali fedha.

Sheria inaruhusu waombaji wawili au zaidi kuingia makubaliano ya ushirikiano katika shughuli za mafuta na gesi. Makubaliano hayo yanatakiwa kuwasilishwa kwa Waziri wa Nishati kama sharti mojawapo la kuingia makubaliano hayo. Halafu, Waziri anaweza, baada ya kupokea ushauri kutoka kwa Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta na kwa niaba ya serikali, kuingia makubaliano na Shirika la Maendeleo ya Petroli Tanzania na washirika wake. Hata hivyo, Waziri atafanya hivyo baada ya kupata idhini kutoka kwa baraza la mawaziri. Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta itaandaa Mkataba wa Faida ya Kushiriki Uzalishaji kati ya Shirika la Maendeleo ya Petroli Tanzania na washirika wake na kuuwasilisha kwa Waziri ambaye baadaye ataupeleka kwa baraza la mawaziri ili kupata idhini. Baraza la mawaziri litaidhinisha mikataba hiyo. Baada ya hapo, mikataba iliyoidhinishwa itakuwa mwongozo wa makubaliano yote yatakayofuata.

Kulingana na sheria hii, makubaliano yote ya shughuli za mafuta hayataanza kutumika isipokuwa yamepitia mchakato wa zabuni ya umma iliyo wazi na yenye ushindani. Waziri lazima atoe mwaliko wa zabuni au nia ya kuanzisha mazungumzo ya moja kwa moja. Endapo sehemu nzima au sehemu ya eneo lililopewa zabuni kupidia mchakato wa ushindani wa zabuni ya umma haujafanya kazi, na ni kwa masilahi ya umma, basi, waziri kwa ushauri aliopewa na Mamlaka ya Udhitibi ya Uchimbaji wa Mafuta, na kwa idhini ya baraza la mawaziri, anaweza kuanzisha mazungumzo ya moja kwa moja na taasisi iliyotimiza vigezo vya kisheria. Kanuni zinampa waziri mamlaka ya jinsi ya kuendesha mchakato wa zabuni. Kwa kuongezea, Waziri anaweza kutangaza vitalu fulani kutengwa kwa masilahi ya umma au kupewa moja kwa moja kwa Shirika la

Maendeleo ya Petroli Tanzania kwa ilani iliyochapishwa kwenye Gazeti la serikali. Hakuna utoaji wa leseni wa vitalu vyote vilivyoifadhiwa utakaofanyika isipokuwa kama uhifadhi huo umerekebishwa au kubatilishwa na Waziri kupitia Gazeti la serikali.³⁷

Mchakato wa utoaji zabuni za wazi ni njia kuu ya kutoa leseni za mafuta na gesi katika eneo la wazi. Jedwali namba 24 linaonesha masharti ambayo lazima yatimizwe kwa taasisi kuweza kufikiriwa wakati wa mchakato wa utoaji leseni za mafuta.

Jedwali Na. 24: Vigezo na Utaratibu wa Utoaji Leseni za Mafuta na Gesi Asilia

Na.	Aina ya Leseni	Vigezo
1	Leseni ya Utafutaji Mafuta	Mwombaji awasilishe pendekizo la mpango kazi na kiasi cha chini cha rasilimali fedha atakachotumia katika kitalu alichochagua kwenye maombi yake.
		Mwombaji awasilishe maelezo ya sifa za kitalamu na kiufundi na uwezo wa wafanyakazi wake wote katika sekta ya mafuta.
		Mwombaji awasilishe maelezo ya sifa za kitalamu na kiufundi na rasilimali alizonazo katika kuwekeza kwenye sekta ya mafuta.
		Mwombaji awasilishe aina ya rasilimali fedha zilizopo, hii inajumuisha mtaji, huduma za mkopo, na dhamana.
		Mwombaji awasilishe pendekizo la mpango wa kuwanufaisha watanzania inayoonesha ushiriki wao katika utoaji wa mafunzo na ajira kwa watanzania.
2	Leseni ya Uchimbaji Mafuta	Leseni hii hutolewa moja kwa moja kwa mmiliki wa leseni ya utafutaji ikiwa atatimiza masharti yaliyowekwa katika sheria na kanuni. Endapo mwombaji hatakuwa na leseni ya utafutaji kwa ajili ya kitalu fulani, anaweza kupewa leseni ya uchimbaji ikiwa atamridhisha Waziri kwamba kitalu hicho kina hifadhi ya mafuta, na hakuna leseni za utafutaji au uchimbaji zilizokwisha tolewa kwa eneo hilo wakati wa maombi.
		Mmiliki wa leseni ya utafutaji anayeomba leseni ya uchimbaji lazima atoe ushahidi kwamba kitalu hicho kina hifadhi ya mafuta au sehemu ya hifadhi ya mafuta.
		Mwombaji awasilishe mpango wa kuendeleza kitalu. Maelekezo zaidi yameainishwa katika Sehemu ya 67 ya Sheria ya Mafuta ya mwaka 2015.

Chanzo: Sheria ya Mafuta, 2015

Katika mwaka wa fedha 2016/17, Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta haikutoa leseni mpya za mafuta. Kulingana na Mamlaka, hawajafanya duru nyingine ya utoaji wa leseni za mafuta tangu duru ya nne ambayo ilifanyika mwaka 2013. Sababu kadhaa zimekuwa ni chanzo cha Mamlaka kushindwa kuzindua raundi ya tano ya kampeni ya kutoa leseni za mafuta na. Moja ya sababu kuu ni kuyumba kwa bei ya mafuta ambayo imekuwa ikiwakatisha tamaa waombaji kupitia mchakato wa zabuni

³⁷ http://pura.go.tz/sites/default/files/file_manager/PETROLEUM%20ACT%202015.pdf.

ya ushindani. Leseni za miradi yote ya mafuta na gesi asilia inayoendelea nchini zilitolewa katika miaka ya nyuma.

ii. Uhamishaji wa Leseni za Mafuta

Sheria ya Petroli ya mwaka 2015, hairuhusu uhamishaji wa leseni za kipekee za operesheni ya mafuta iliyopewa Shirika la Maendeleo ya Petroli Tanzania na haiwezi kuhamishiwa kwa mtu mwingine yeyote. Hata hivyo, kifungu cha 85 na 86 cha sheria kinatoa nafasi ya uhamishaji wa leseni za mafuta. Waziri lazima aidhinishe uhamishaji wa masilahi katika leseni. Maombi ya idhini ya uhamisho wa leseni ya Waziri lazima yatosheleze masharti kadhaa. Maombi ya uhamishaji lazima yaoneshe uwezo wa mhamishiwaji leseni katika kutekeleza majukumu ya mhamishaji, cheti cha usajili wa kampuni au cheti cha ufuataji sheria cha mhamishiwaji, na makubaliano ya mhamishiwaji na mhamishaji leseni. Pia, machakato huu unahitaji cheti cha idhini ya ulipaji ushuru kutoka Mamlaka ya Mapato Tanzania, ahadi ya uadilifu na yule anayehamishiwa, na maelezo ya sifa za kitalaam na kiufundi za wafanyakazi wake katika sekta ya mafuta na gesi. Kwa kuongezea, mwombaji anatakiwa kutoa maelezo ya aina ya rasilimali fedha, pamoja na mtaji, huduma za mkopo, na dhamana zinazopatikana. Vilevile, mchakato unamtaka mwombaji atoe maelezo ya rasilimali za kiufundi na kitalaam katika sekta ya mafuta, pendekeso kuhusu jinsi mradi unavyopanga kumfundisha Mtanzania, na mambo mengine ambayo Waziri anaweza kuona kuwa ni muhimu.

Licha ya sheria hiyo kuruhusu uhamishaji wa leseni za mafuta, katika mwaka 2016/17, hakukuwa na leseni zozote zilizohamishwa kutoka kwa taasisi moja kwenda nyingine. Leseni za miradi inayoendelea zilihamishwa miaka ya nyuma. Miradi hii inaripotiwa kama miradi inayoendelea katika ripoti hii.

iii. Ukiukwaji wa Sheria na Kanuni wakati wa Utoaji Leseni za Madini na Mafuta

Nchi wanachama wa EITI wanatakiwa kufichua ukiukwaji wa sheria na kanuni wakati wa utoaji/uhamishaji wa leseni za madini na mafuta. Katika mwaka wa fedha 2016/17, katika kutoa leseni za madini na mafuta, Tume ya Madini na Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta walizingatia na kufuata sheria na kanuni zinazosimamia utoaji na uhamishaji wa leseni za madini na mafuta. Hata hivyo, kulikuwa na ukikukwaji mdogo kuhusu ucheleweshaji wa kuarifu waombaji na umma kuhusu waliokubaliwa au kukataliwa leseni za madini. Kulingana na Kifungu cha 33 (i) cha Sheria ya Madini, ya mwaka 2018, kinaagiza mamlaka ya leseni kutoa taarifa ya kukubali au kukataliwa leseni kwa waombaji ndani ya wiki nne tangu tarehe aliyowasilisha maombi. Mamlaka ilibainisha baadhi ya sababu kama chanzo cha ucheleweshaji huo. Pamoja na mambo mengine, masuala ambayo yalikwamisha taarifa hizo ni mchakato wa kurekebisha Sheria ya Madini ya mwaka 2017 na kanuni zake, kuhamishwa kwa ofisi za Wizara ya Madini kutoka Dar es Salaam kwenda mji mkuu Dodoma, na mchakato wa kuanzisha Tume ya Madini ambayo ilirithi shughuli nyingi za utoaji leseni ambazo hapo awali

zilifanywa na Wizara ya Madini. Hakukuwa na upotovu wowote wa sheria na kanuni kuhusu utoaji na uhamishaji wa leseni za mafuta kwani Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta haikutoa leseni yoyote za mafuta na gesi katika mwaka wa fedha 2016/17.

iv. Kusalimisha, Kufuta, na Kusimamisha Leseni za Mafuta

Sheria ya Petroli ya mwaka 2015, inamruhusu mwenye leseni yoyote anayetaka kusalimisha kitalu chochote anaweza kufanya hivyo kwa kuomba kwa Waziri. Waziri atatoa hati ya kusalimisha kitalu ikiwa mwombaji ametimiza masharti yote. Waziri atafanya hivyo baada ya kushauriwa na Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta. Cheti cha kusalimisha leseni ya mafuta na gesi hakitatolewa kwa mmiliki wa leseni ambaye ana makosa mbalimbali. Kusalimisha kitalu chochote hakutaathiri dhima yoyote iliyopatikana kabla ya usalimishaji haujaanza. Kwa upande wa ufutwaji na usimamishwaji wa leseni za mafuta na gesi, Waziri anaweza kusimamisha au kufuta haki hizo ikiwa mmiliki wa leseni amekosea. Waziri ataendelea mbele na mchakato wa kusimamisha au kufuta leseni baada ya kumpa mwenye leseni taarifa kwa maandishi inayoonesha nia hiyo. Kifungu cha 83 cha sheria kinatoa maelezo zaidi juu ya mazingira ambayo yanaweza kumlazimisha Waziri kufuta leseni za mafuta na gesi.

3.8.2.2 Rejista ya Leseni za Mafuta

Katika uhamishaji na taarifa za usajili wa leseni za mafuta na gesi, Sehemu ya 84 (1) - (6) ya Sheria ya Mafuta ya mwaka 2015 imeamuru Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta kuanzisha na kutunza usajili wa makubaliano ya uzalishaji wa mafuta na gesi, leseni, vibali vya idhini, na mabadiliko yoyote ya masilahi ya makubaliano kuhusu mafuta yaliyopo, idhini, au leseni. Rejista itakuwa na taarifa kuhusu leseni, kibali, au makubaliano ya mafuta na gesi, pamoja na maombi ya misaada, kazi, usasishaji, usalimishaji, ukomeshwaji, na ufutwaji wa leseni. Sheria inataka Rejista kuwa na taarifa kuhusu maamuzi ya mahakama, pamoja na usuluhishi, tuzo, hati au hati zinazohusiana na leseni. Sheria inataka taarifa zilizopo kwenye Rejista ya mafuta kupatikana kwa umma isipokuwa ikielekezwa vinginevyo na sheria. Mtu ye yoyote anaweza kuomba kupata taarifa zilizopo kwenye Rejista ya Mafuta. Kama ilivyo sasa, Mamlaka ya Udhibiti ya Uchimbaji wa Mafuta imetoa taarifa zinazohusu mafuta na gesi asilia kuititia ramani ya shughuli za mafuta.³⁸ Kwa sasa, kama inavyotakiwa na Sheria ya Petroli ya mwaka 2015, Mamlaka iko kwenye utaratibu wa kuanzisha Rejista kuu ya mafuta.

3.9 Uwazi katika Mikataba ya Sekta ya Madini, Mafuta na Gesi Asilia

Uwazi wa mikataba wa sekta ya madini, mafuta na gesi asilia ni muhimu sana kwa manufaa ya umma. Serikali ya Jamhuri ya Muungano wa Tanzania iko mbioni kuanzisha chombo kitachosaidia uwekaji wazi mikataba (kama inavyohitajika katika Viwango vya EITI vya mwaka 2019). Viwango hivi vinahitaji kuwekwa wazi kwa

³⁸ https://www.pura.go.tz/sites/default/files/file_manager/Activity%20Map%2C%20September%20-%202019.pdf.

kandarasi yoyote ilioingiwa, iliyotolewa au kufanyiwa marekebisho kuanzia Januari 2021. Kuanzia sasa, Wizara ya Madini inataka kuanza kuchapisha mikataba yote ya madini iliyosainiwa kati ya kampuni za madini na serikali. Mchakato wa kuunda chombo ambacho kitachapisha mikataba hii unaendelea. Kwasasa, serikali inakagua na kujadili juu ya makubaliano na mikataba mbalimbali kama inavyotakiwa na kifungu cha 4 na 6 cha Sheria ya Mali na Mikataba ya Asili (Kupitia na Kujadili upya kwa Sheria za Masharti Yasiyo ya kifikra) ya 2017. Kufuatia upitiasi upya wa mikataba hii, imekubaliwa kusubiri kupata idhini kabla ya kuanza kuchapisha mikataba hiyo.

3.10 Taratibu za Ukaguzi na Uhakikisho

3.10.1 Makampuni ya Madini, Mafuta na Gesi Asilia

Sheria ya Makampuni inataka kila mwaka makampuni kuteua mkaguzi wa nje anayetambuliwa kwa ajili kufanya ukaguzi wa hesabu za kampuni au taarifa za kifedha. Wakaguzi wa nje hutumia Viwango vya Kimataifa vya Ukaguzi vilivyotolewa na Bodi ya Viwango ya Ukaguzi na Uhakikisho ya Kimataifa wakati wa ukaguzi. Baadaye, hesabu za kampuni au taarifa za kifedha zilizokaguliwa zinawasilishwa katika mukutano mkuu wa mwaka wa kampuni kwa ajili ya kupitishwa.

Katika kipindi cha kuanzia Julai 1, 2016 hadi Juni 30, 2017 taasisi 25 zilizohusishwa katika ripoti hii, taarifa zao zilikuwa zimesainiwa na wakaguzi wa nje, ambao walikagua taarifa zao za kifedha. Mashirika 13 yanayoripoti yaliwasilisha fomu zao za kutolea taarifa ambazo hazikusainiwa na wakaguzi wao wa nje.

• Taasisi za Serikali

Sheria ya Fedha za Umma ya mwaka 2010 inazitaka Taasisi zote za Umma kuandaa taarifa zao za kila mwaka za kifedha kulingana na Viwango vya Kimataifa vya Uhasibu wa Sekta ya Umma na kuziwasilisha kwa ukaguzi wa nje.

Ukaguzi wa nje wa Taasisi za Umma unafanya kulingana na matakwa yaliyotolewa katika Katiba ya Jamhuri ya Muungano wa Tanzania ya mwaka 1977; Sheria ya Ukaguzi wa Umma ya mwaka 2008 na Viwango vya Kimataifa vya Taasisi Kuu za Ukaguzi. Ofisi ya Taifa ya Ukaguzi ya Tanzania inayoongozwa na Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali ina jukumu la kisheria la kufanya ukaguzi wa nje kwa taasisi zote za uma. Ofisi ya Taifa ya Ukaguzi ya Tanzania ni mwanachama wa Shirika la Kimataifa la Taasisi Kuu za Ukaguzi na Taasisi Kuu za Ukaguzi za Afrika. Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali hutumia Viwango vya Kimataifa vilivyotolewa na taasisi za kimataifa.

Taasisi za Umma kila mwaka wa fedha zinahitajika kuwasilisha taarifa zao za kifedha kwa Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali ndani ya miezi mitatu baada ya kumalizika kwa mwaka wa fedha, yaani kabla au Tarehe 30 Septemba. Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali atafanya ukaguzi na mwishowe atatoa barua ya taarifa ya ukaguzi na maoni ndani ya miezi tisa baada ya kumalizika kwa mwaka wa fedha (yaani kabla au tarehe 31 Machi kila mwaka).

Mdhhibit na Mkaguzi Mkuu wa Hesabu za Serikali huandaa aina mbili za ripoti, Moja, ripoti ya binafsi inayotolewa kwa taasisi za umma husika (na maoni ya mkaguzi na barua ya kina ya taarifa ya ukaguzi) na mbili, ripoti Kuu ya mwaka inayohusiana na serikali kuu, mashirika ya umma na mamlaka za serikali za mitaa. Ripoti kuu ya mwaka inatoa habari iliyofupishwa kuhusu mamlaka ya ukaguzi, lengo, wigo, mbinu na viwango vinavyotumika; maoni ya ukaguzi; kufuatilia utekelezaji wa mapendekezo ya ukaguzi wa miaka iliyopita; muhtasari wa masuala ya ukaguzi juu ya taarifa za kifedha za taasisi za umma na hitimisho la jumla na mapendekezo. Ripoti kuu ya mwaka ya Mdhhibit na Mkaguzi Mkuu wa Hesabu za Serikali pamoja na ripoti ya kipindi cha mwaka wa fedha 2016/17 zinapatikana kwenye wavuti ya Ofisi ya Taifa ya Ukaguzi.³⁹

Hesabu au taarifa za kifedha za taasisi zote ambazo ziliripoti mapato na malipo ambayo yamefanyika katika kipindi cha ripoti cha 2016/17 yalikaguliwa na Mdhhibit na Mkaguzi Mkuu wa Hesabu za Serikali. Kwa kuongezea, kama ilivyoainishwa katika Sheria ya TEITA ya mwaka 2015, Mdhhibit na Mkaguzi Mkuu wa Hesabu za Serikali ana jukumu la kuchunguza endapo tofauti inayobakia baada ya zoezi la ulinganishi wa mapato na malipo ni zaidi ya asilimia moja ya makusanyo yote ya serikali katika ripoti za TEITI.

³⁹ www.nao.go.tz/CAG general reports.

4 UAMUZI WA WIGO WA ULINGANISHI

Kamati ya TEITI iliridhia kuwa wigo wa ulinganishi ujumuishhe taarifa za malipo ya makampuni zilizowasilishwa na taasisi za serikali kwa Mlinganishi Huru.

4.1 Aina za Mapato

Ili kufahamu mtiririko wa malipo Mlinganishi Huru aliwasiliana na taasisi za serikali ambazo zimepokea malipo kutoka katika makampuni ya madini, mafuta na gesi asilia. Pia, Mlinganishi Huru amezingatia sheria na Ripoti za awali za TEITI kutambua aina za malipo katika sekta ya madini, mafuta na gesi asilia.

4.1.1 Wizara ya Madini

Jedwali namba 25 linaonesha ada na malipo yanayolipwa na kampuni za madini, mafuta na gesi asilia na wachimbaji wadogo kwa Wizara ya Madini. Ada na malipo yaliyolipwa kwa wizara yalijumuishwa katika wigo wa ulinganishi.

Jedwali Na. 25: Aina ya Ada na Malipo yanayolipwa kwa Wizara ya Madini

Aina ya Malipo	Kiasi (TZS)	Asilimia
Mrabaha	162,161,752,993.07	89.31
Kodi ya Pango ya Mwaka	15,372,499,581.79	8.47
Ada ya Jiolojia	3,091,375,181.84	1.70
Malipo Mengineyo	629,238,244.61	0.35
Hati ya Zabuni	122,527,729.80	0.07
Ada ya Maombi	74,701,271.04	0.04
Ada ya Uhamisho	72,950,460.00	0.04
Ada ya Maandalizi	13,263,720.00	0.01
Faini	11,392,722.17	0.01
Ada ya Kusalimisha	8,842,480.00	0.00
Kibali cha uuzaaji bidhaa nje	5,745,550.00	0.00
Kibali cha uingizaji bidhaa ndani ya nchi	3,758,054.00	0.00
Ada ya Kutafuta	1,326,372.00	0.00
JUMLA	181,569,374,360.32	100.0

4.1.2 Mamlaka ya Mapato Tanzania

Jedwali namba 26 linaonesha aina za kodi na ada zilizolipwa na makampuni ya madini, mafuta na gesi asilia kwa Mamlaka ya Mapato Tanzania kwa mwaka wa fedha 2016/17.

Jedwali Na. 26: Aina ya Kodi na Ada zilizolipwa kwa Mamlaka ya Mapato Tanzania

Aina ya Malipo	Kiasi (TZS)	Asilimia
Kodi ya Ongezeko la Thamani	237,677,839,045.00	30.81
Kodi ya Kampuni	167,931,591,352.30	21.77
Kodi ya Mapato ya Ajira	133,716,212,174.64	17.34
Kodi ya Zui	102,058,859,992.66	13.23
Ushuru wa Forodha	30,876,156,455.00	4.00

Aina ya Malipo	Kiasi (TZS)	Asilimia
Ushuru wa Bidhaa	26,804,491,027.41	3.47
Kodi ya Kuendeleza Ufundu Stadi	25,677,278,692.34	3.33
Ushuru wa mafuta ya Taa, Gesi na Spiriti	18,719,370,844.00	2.43
Tozo ya kuendeleza Reli	14,008,025,755.00	1.82
Ushuru wa mafuta	7,926,049,443.00	1.03
Ada ya mchakato wa forodha	4,749,902,137.00	0.62
Ushuru wa Mapato Binafsi	1,061,424,045.62	0.14
Ada ya usajili wa chombo cha moto	141,370,000.00	0.02
Tozo la Biashara Zanzibar	9,644,446.00	0.00
Faini za kodi	1,650,000.00	0.00
Viwango vya kodi kwa wafanyabiashara wadogo wakazi	383,400.00	0.00
JUMLA	771,360,248,809.97	100.00

4.1.3 Shirika la Maendeleo ya Petroli Tanzania

Shirika la Maendeleo ya Petroli Tanzania hukusanya mikondo kadhaa ya mapato kutoka kwa makampuni ya mafuta na gesi asilia. Shirika limeidhinishwa chini ya Sehemu ya 6 ya Sheria ya Usimamizi wa Mapato ya Mafuta na Gesi ya mwaka 2015 kukusanya mapato yasiyo ya kodi kama vile mrabaha, mapato ya gesi iliyotengwa kwa kazi maalum, mapato ya ziada ya gesi, faida kwa mujibu wa Mikataba ya Makubaliano ya Uzalishaji, bonasi za saini na ada ya mafunzo. Jedwali namba 27 linaonesha aina za ada zilizolipwa na makampuni ya mafuta na gesi asilia kwa Shirika la Maendeleo ya Petroli Tanzania kwa mwaka wa fedha 2016/17.

Jedwali Na. 27: Aina ya Ada zilizolipwa Shirika la Maendeleo ya Petroli Tanzania

Aina ya Malipo	Kiasi (TZS)	Asilimia
Mrabaha katika Mafuta na Gesi Asilia	22,120,306,239.66	82.50
Tozo ya Mafunzo	3,230,003,922.30	12.05
Tozo ya Leseni	1,462,860,397.24	5.46
JUMLA	26,813,170,559.20	100.00

4.1.4 Mamlaka za Serikali za Mitaa

Sheria ya Serikali za Mitaa ya mwaka 1982 inatoa mamlaka kwa serikali za mitaa kuitisha sheria ndogo za kutoza na kukusanya ushuru wa ndani, tozo, na ada ndani ya maeneo yao. Kulingana na sheria hiyo, kampuni za madini, mafuta, na gesi asilia zinalazimika kulipa ushuru wa huduma hadi asilimia 0.3 ya mapato ya kila mwaka kwa serikali za mitaa zilizopo kwenye maeneo ya miradi yao.

4.1.5 Wizara ya Fedha na Mipango

Wizara ya Fedha na Mipango hupokea gawio kutoka kwa mashirika yanayomilikiwa na serikali na mapato yaliyopatikana kutoka kwa uuzaji wa hisa za kampuni ambazo serikali ina masilahi. Katika mwaka wa fedha 2016/17 mapato haya yalijumuishwa katika ulinganishi

4.1.6 Wizara ya Maliasili na Utalii

Wizara ya Maliasili na Utali hupoke ada ya usimamizi wa misitu kutoka kampuni za madini, mafuta na gesi asilia kupitia Wakala wa Huduma ya Misitu Tanzania kama sehemu ya usimamizi wa misitu na maliasili. Mapato haya yalijumuishwa katika ulinganishi wa mwaka wa fedha 2016/17.

4.1.7 Malipo ya Kijamii na Mengineyo

Malipo ya kijamii na mengine yanajumuisha michango yote inayotolewa na kampuni za madini, mafuta na gesi katika kukuza maendeleo ya ndani na kufadhili miradi ya kijamii. Michango hii hutolewa kwa fedha taslimu au kwa njia nyingine. Michango hii hupelekwa kwenye za elimu, afya, mazingira, usambazaji wa maji ya kunywa, misaada ya kibinadamu, huduma za maendeleo ya biashara ndogo, miundombinu na nyinginezo.

Kulingana na Kifungu cha 105 (1) cha Sheria ya Madini ya mwaka 2018, mmiliki wa halali wa leseni ya madini anatakiwa aandae mpango wa kuaminika wa uwajibikaji wa kijamii kila mwaka. Mpango huo lazima uliokubaliwa na mamlaka husika ya serikali za mitaa kwa kushauriana na Waziri anayehusika na mamlaka za serikali za mitaa na Waziri anayehusika na Fedha. Makampuni yanapaswa kuwajibika katika shughuli za mazingira, kijamii, kiuchumi, na kitamaduni kulingana na vipaumbele vya mamlaka ya serikali za mitaa ya jamii husika. Kwa mwaka wa fedha 2016/17 malipo ya kijamii hayakulinganishwa.

4.1.8 Mchango wa Serikali katika Uzalishaji na Mapato yasiyo ya Kifedha

i. Mafuta na Gesi Asilia

Kulikuwa na Mikataba ya Ushirikiano ya Uzalishaji 13 ya mafuta na gesi asilia na Leseni mbili za uzalishaji katika mwaka wa fedha 2016/17.⁴⁰ Kwa hiyo, hakuna malipo ya kifedha yaliyofanyika katika sekta ya mafuta na gesi asilia kama ilivyoripotiwa na Shirika la Maendeleo ya Petroli Tanzania. Sheria ya mafuta ya mwaka 2015 inatoa mipangilio ya ushiriki wa uzalishaji. Katika tukio la kuanza uzalishaji wa mafuta na gesi asilia, kampuni italipa mrabaha kwa kiwango cha asilimia 12.5 katika maeneo ya pwani ya bahari na asilimia 7.5 katika maeneo ya ndani ya bahari.⁴¹

ii. Madini

Kwa mwaka wa fedha 2016/17 utafiti wa wigo wa ulinganishi ulionesha kutokuwepo kwa mapato haukugundua yasiyo ya kifedha katika sekta ya madini. Kwa mwaka wa fedha 2016/17, Hilo lilithibitishwa kwa maandishi na Shirika la Taifa la Madini.

⁴⁰ <http://www.teiti.go.tz/storage/app/uploads/public/5e0/b07/e9a/5e0b07e9af5bd943977987.pdf>

⁴¹ <http://www.tpdc.co.tz/wp-content/uploads/2016/02/SHERIA-PETROLEUM-ACT-2015-Updated-version-15-6.pdf>

4.1.9 Taratibu za Kubadilishana Bidhaa kwa Bidhaa

Kwa mujibu wa viwango vya EITI, nchi mwanachama anapaswa kuripoti kama serikali taratibu na makubaliano ya kubadilishana bidhaa za madini, mafuta na gesi asilia dhidi ya bidhaa au huduma kama mikopo, misaada, na miundombinu. Katika mwaka wa fedha 2016/17 Mlinganishi huru hakuona uwepo wa taratibu na makubaliano yaliyowekwa na serikali ili kufanikisha ubadilinishanaji wa bidhaa za madini, mafuta na gesi asilia dhidi ya bidhaa au huduma kama mikopo, misaada, na miundombinu.

4.1.10 Malipo Mengine Makubwa

Fomu ya kutolea taarifa ilijumuisha takwa la nyongeza la kuripoti malipo mengine yoyote makubwa yaliyokusanywa au yaliyolipwa katika mwaka wa fedha 2016/17 na hayakujumuishwa katika fomu.

4.1.11 Aina ya Mapato yaliyoingizwa katika Ulinganishi

Mtiririko wa aina ya mapato yaliyoingizwa kwenye zoezi la ulinganishaji ni kama inavyoonekana kwenye Jedwali namba 28.

Jedwali Na. 28: Mtiririko wa Mapato kwa Zoezi la Ulinganishaji

Aina Ya Malipo	
Mrabaha katika Madini	Tozo ya kuendeleza Reli
Kodi ya Pango ya Mwaka	Ushuru wa mafuta
Ada ya Jiolojia	Ada ya mchakato wa forodha
Kodi ya Kampuni	Mrabaha katika Mafuta na Gesi Asilia
Ushuru wa Forodha	Tozo ya Mafunzo
Ushuru wa Bidhaa	Tozo ya Leseni
Kodi ya Kuendeleza Ufundu Stadi	Ushuru wa huduma
Ushuru wa mafuta ya Taa, Gesi na Spiriti	Ada nyingine za ushuru wa ndani na tozo

4.2 Makampuni ya Madini, Mafuta na Gesi Asilia

Serikali katika mwaka wa fedha 2016/17 ilipokea jumla ya TZS bilioni 980 kutoka makampuni 7,324 ikijumuisha ambayo hayakuhusikia moja kwa moja kwenye sekta ya madini, mafuta na gesi asilia. Shirika la Maendeleo ya Petroli Tanzania lilipokea malipo kutoka kwa kampuni tisa kutoka sekta ya mafuta na gesi asilia. Makampuni mengine yalilipa malipo kwa Mamlaka ya Mapato Tanzania au Wizara ya Madini. Jedwali namba 29 linatoa picha ya malipo yaliyopokelewa na Serikali kupitia taasisi hizo.

Jedwali Na. 29: Malipo yaliyofanywa na Makampuni

Kiwango cha Ulipaji	Idadi ya makampuni	Mapato yaliyokusanywa (TZS bilion)
Kiasi > TZS 1 bilioni	64	929
TZS 500 milioni < Kiasi < TZS 1 billion	33	21
TZS 100 milioni < Kiasi < 500 milioni	82	16
TZS 50 milioni < Kiasi < 100 milioni	56	4
TZS 10 milioni < Kiasi < 50 milioni	186	4

Kiwango cha Ulipaji	Idadi ya makampuni	Mapato yaliyokusanywa (TZS bilion)
Kiasi <10 milioni	6,903	6
JUMLA	7,324	980

Kulingana na mapato yaliyopokelewa serikalini kwa mwaka wa fedha 2016/17, Kamati ya TEITI ilikubaliana kuwa kampuni zote zilizolipa kuanzia TZS milioni 900 zihusishwe katika zoezi la ulinganishia. Kwa hiyo, mchango wa makampuni yaliyoingia kwenye ulinganishi ulikuwa ni asilimia 95.52 ya mapato yote yaliyokusanywa kutoka sekta ya madini, mafuta na gesi asilia.

Jedwali Na. 30: Kampuni zilizoingia kwenye Ulinganishi 2016/2017

Na.	JINA LA KAMPUNI	MALIPO YALIYOKUSANYWA NA MAMILAKA YA MAPATO TANZANIA	MALIPO YALIYOKUSANYWA NA SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	MALIPO YALIYOKUSANYWA NA WIZARA YA MADINI	JUMLA YA MALIPO YALIYOKUSANYWA	ASILIMIA
KAMPUNI						
1	GEITA GOLD MINING LIMITED	227,831,124,365.86		46,299,151,900.53	274,130,276,266.39	27.96
2	NORTH MARA GOLD MINE LIMITED	85,182,691,464.40		33,572,737,956.21	118,755,429,420.61	12.11
3	BULYANHULU GOLD MINE LIMITED	74,778,740,691.13		261,351,071.60	75,040,091,762.73	7.65
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,802,731,912.66	291,787,951.71		73,094,519,864.37	7.45
5	PANGEA MINERALS LTD	48,433,604,318.29		4,458,820.54	48,438,063,138.83	4.94
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,829,769,847.44	21,522,208,306.33		47,351,978,153.77	4.83
7	SHANTA MINING COMPANY LIMITED	24,672,213,720.90		9,647,886,670.34	34,320,100,391.24	3.50
8	AUMS (T) LIMITED	25,048,989,872.88			25,048,989,872.88	2.55
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567,247,496.66	1,077,887,604.45		18,645,135,101.11	1.90
10	WILLIAMSON DIAMONDS LTD.	13,516,091,062.12		100,000.00	13,516,191,062.12	1.38
11	HANIENDA GROUP LTD	-		11,680,973,860.00	11,680,973,860.00	1.19
12	NDOVU RESOURCES LIMITED.	7,628,808,535.42	1,674,653,557.73		9,303,462,093.15	0.95
13	POA POA COMPANY LTD	-		7,888,221,950.00	7,888,221,950.00	0.80
14	AFRICAN EXPLOSIVES (T) LTD.	7,200,101,874.47			7,200,101,874.47	0.73
15	EQUINOR TANZANIA AS	7,060,045,736.48			7,060,045,736.48	0.72
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008,004,568.99			7,008,004,568.99	0.71
17	JOSIA MASANJA & PTNS	-		6,139,672,240.00	6,139,672,240.00	0.63
18	MANTRA TANZANIA LIMITED.	3,885,388,463.55		2,199,474,053.96	6,084,862,517.51	0.62
19	SAHARA TANZANIA LIMITED	6,070,986,760.08			6,070,986,760.08	0.62
20	NYAMIGOGO	-		5,768,731,180.00	5,768,731,180.00	0.59
21	TANCOAL ENERGY LIMITED	4,305,834,190.46		1,074,125,211.39	5,379,959,401.85	0.55
22	OPHIR TANZANIA (BLOCK 1) LIMITED	5,248,810,766.41			5,248,810,766.41	0.54
23	TANZANITE ONE MINING LTD	4,016,109,628.00		882,663,707.50	4,898,773,335.50	0.50
24	AROBOGAST SILILO LULILA LIMITED	90,392,866.89		4,696,379,154.00	4,786,772,020.89	0.49
25	GLOBELEQ TANZANIA SERVICES LIMITED	4,736,743,921.61			4,736,743,921.61	0.48
26	ALLEN DIESELS LTD (UK)	4,208,183,903.86			4,208,183,903.86	0.43
27	GODFREY MITTI & PTNS	-		4,186,825,522.00	4,186,825,522.00	0.43
28	ALMAN GOLD CO. LIMITED	1,700,000.00		4,126,969,444.00	4,128,669,444.00	0.42
29	ENOCK LYAMBA & PTNS	-		3,524,315,404.00	3,524,315,404.00	0.36
30	NITRO EXPLOSIVES (T) LTD.	3,389,275,881.76			3,389,275,881.76	0.35
31	SAMAX RESOURCES LTD.	3,373,569,191.46			3,373,569,191.46	0.34
32	AL MUTHAAB TRADING & CO. LTD	-		2,825,784,222.00	2,825,784,222.00	0.29
33	MINDINGO MBARAKA MINDINGO	-		2,713,017,430.00	2,713,017,430.00	0.28
34	GSM PETROLEUM LIMITED	2,448,528,054.00			2,448,528,054.00	0.25
35	KAKOLA MINING COMPANY LIMITED	2,370,295,154.94			2,370,295,154.94	0.24
36	ABEL KAPENE	-		2,210,620,000.00	2,210,620,000.00	0.23
37	MINERAL OIL CORPORATION LIMITED	2,187,257,707.84			2,187,257,707.84	0.22

Na.	JINA LA KAMPUNI	MALIPO YALIYOKUSANYWA NA MAMILAKA YA MAPATO TANZANIA	MALIPO YALIYOKUSANYWA NA SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	MALIPO YALIYOKUSANYWA NA WIZARA YA MADINI	JUMLA YA MALIPO YALIYOKUSANYWA	ASILIMIA
38	CATA MINING COMPANY LIMITED	1,505,795,266.73		547,530,553.33	2,053,325,820.06	0.21
39	PETER BUJASHI			2,048,139,044.00	2,048,139,044.00	0.21
40	KASUBUYA PLANT	-		1,986,798,570.00	1,986,798,570.00	0.20
41	RAS AL KHAIMAH GAS TANZANIA LTD.	1,981,907,864.98			1,981,907,864.98	0.20
42	JAC RIJK AFRICA LIMITED	1,720,610,289.90			1,720,610,289.90	0.18
43	ISACK MAYUNGA	-		1,628,342,692.00	1,628,342,692.00	0.17
44	ORECORP TANZANIA LIMITED	1,600,894,221.90		2,433,073.00	1,603,327,294.90	0.16
45	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	1,520,775,272.64			1,520,775,272.64	0.16
46	SEA SALT LIMITED	1,332,266,886.30		60,302,789.80	1,392,569,676.10	0.14
47	WAKEREKETWA MINING SACCOS	-		1,384,348,920.00	1,384,348,920.00	0.14
48	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	900,156,884.74	426,970,105.36	42,952,536.07	1,370,079,526.17	0.14
49	EVEN ENTERPRISES COMPANY LIMITED	1,366,958,819.50		160,000.00	1,367,118,819.50	0.14
50	CHINA PETROLEUM PIPELINE BUREAU (CPP)	1,326,577,404.77			1,326,577,404.77	0.14
51	KABANGA NICKEL COMPANY LIMITED	345,193,495.50		894,418,389.00	1,239,611,884.50	0.13
52	LOOTAH BC GAS LLC	1,218,231,526.36			1,218,231,526.36	0.12
53	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199,248,893.85		6,183,764.00	1,205,432,657.85	0.12
54	SUNSHINE MINING LIMITED	1,194,101,613.14		573,976.00	1,194,675,589.14	0.12
55	PETROBRAS TANZANIA LIMITED	1,135,565,254.30			1,135,565,254.30	0.12
56	BUSOLWA MINING LIMITED	518,882,218.63		598,533,750.82	1,117,415,869.45	0.11
57	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	82,422,207.92		1,001,468,936.00	1,083,891,143.92	0.11
58	TRYPHONE AYOUB	-		1,077,617,630.00	1,077,617,630.00	0.11
59	BEARING MAN GROUP TANZANIA LIMITED	1,073,089,880.42			1,073,089,880.42	0.11
60	KATAVI MINING COMPANY LIMITED	1,023,753,846.35		20,184,014.53	1,043,937,860.88	0.11
61	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,027,584,217.22			1,027,584,217.22	0.10
62	HERITAGE RUKWA (TZ) LIMITED	106,908,177.63	915,334,113.47		1,022,242,291.10	0.10
63	DIOMOND RAHIM KARMAI (MR)	999,701,228.00			999,701,228.00	0.10
64	ERONT PROCESSING	-		995,450,162.00	995,450,162.00	0.10
65	TNR LIMITED	986,637,291.07			986,637,291.07	0.10
66	ZEM (T) CO. LIMITED	931,349,648.51		29,444,614.14	960,794,262.65	0.10
67	ALLY SHARIF & PTNS	-		959,582,680.00	959,582,680.00	0.10
68	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	929,944,902.00			929,944,902.00	0.09
69	ABG EXPLORATION LIMITED	769,992,990.89		136,704,953.80	906,697,944.69	0.09
JUMLA NDOGO		717,691,792,261.81	25,908,841,639.05	163,124,630,846.56	906,725,264,747.42	92.46
MASHIRIKA YANAYOMILIKIWA NA SERIKALI						
70	SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	28,547,457,111.98	-	400,000.00	28,547,857,111.98	2.91
71	STAMIGOLD COMPANY LIMITED	186,665,019.00	-	1,038,281,783.66	1,224,946,802.66	0.12
72	SHIRIKA LA TAIFA LA MADINI	257,317,312.40	-			0.03
JUMLA NDOGO		28,991,439,443.38	-	1,038,681,783.66	29,772,803,914.64	3.06
WIGO WA ULINGANISHI		746,683,231,705.19	25,908,841,639.05	164,163,312,630.22	936,498,068,662.06	95.52
73	MAKAMPUNI MENGINE AMBAYO HAYAJAINGIA KWENYE WIGO WA ULINGANISHI	24,934,284,417.18	904,328,920.15	17,982,870,021.12	44,078,807,948.85	4.48
JUMLA KUU		771,617,516,122.37	26,813,170,559.20	182,146,182,651.34	980,576,876,610.91	100.00

4.3 Wigo wa Ulinganishi

Aina 37 za mapato, makampuni 70 ya madini, mafuta na gesi asilia, na taasisi 26 za serikali ziliingizwa kwenye zoezi la ulinganishi la mwaka 2016/17 kama inavyooneshwa kwenye Jedwali Namba 31, 32, 33 na 34.

Jedwali Na. 31:Maelezo ya Mtiririko wa Kodi na Malipo kwa Serikali

Na.	Aina ya Mapato	Maelezo	
MAMLAKA YA MAPATO TANZANIA			
1	Kodi ya Kampuni	Kodi ya Mapato ya kampuni inatozwa kwenye shughuli zilizosajiliwa na/au zinazofanywa nchini Tanzania. Kiwango cha kodi ya mapato ya kampuni kinachotumika ni asilimia 30 ambayo kwa kawaida hulipwa katika hatua mbili. Kodi ya muda inalipwa kutokana na makadirio mwanzoni mwa mwaka wa biashara. Kodi ya mwisho hulipwa baada ya tathmini rasmi mapato ya jumla katika mwaka husika wa mapato.	
2	Ushuru wa bidhaa	Ushuru unaotozwa kwenye bidhaa na huduma mahususi zinazotengenezwa ndani au kuingizwa nchini pamoja na magari katika viwango mbalimbali. Ushuru unapaswa na unalipwa na mwingizaji bidhaa kama ni bidhaa zinazoingizwa mara moja kabla kusitishwa kuingia kwenye udhibiti wa forodha. Kama ni bidhaa zilizotengenezwa ndani ya nchi, unalipwa na mtengenezaji wa bidhaa, wakati kodi inapofikia kulipwa.	
3	Ushuru wa Forodha	Ushuru wa Forodha unatozwa kwenye bidhaa mahususi zinazoingizwa nchini Tanzania.	
4	Tozo ya Kuendeleza Ufundji Stadi	Kodi inayokusanywa na Mamlaka ya Mapato Tanzania chini ya Sheria ya Mafunzo ya Elimu ya Ufundji na Sheria ya Kodi ya Mapato. Tozo inatozwa kwa kuzingatia malipo ghafi ya malipo yote yanayolipwa na mwajiri kwa mwajiriwa. Tofauti na Kodi ya Mapato, Tozo hii inatokana na kulipwa na mwajiri	
5	Ushuru wa mafuta ya Taa, Gesi na Spiriti	Ushuru unatozwa kwenye mafuta ya petroli, dizeli, na mafuta ya taa	
6	Tozo ya kuendeleza Reli	Tozo ya kuendeleza Reli ni tozo ya maendeleo ya miundombinu ya asilimia 1.5 kwa uagizaji bidhaa. Tozo hii inatozwa kulingana na thamani ya forodha kwa bidhaa zilizoingizwa kwa matumizi ya Tanzania Bara. Tozo hii haitumiki kwa bidhaa zinazoagizwa kutoka nje ambazo zina unafuu au msamaha chini ya Sheria ya Usimamizi wa Forodha ya Jumuiya ya Afrika Mashariki 2004, bidhaa zinazosafiri, bidhaa za dawa, n.k.	
7	Ushuru wa Mafuta	Ushuru wa mafuta unatozwa kutokana na bidhaa za petroli zinazoingizwa nchini ambazo ni petroli na gasoil.	
8	Ada ya mchakato wa forodha	Ada hii inatozwa kwa Kampuni za madini, mafuta na gesi asilia kwa ukaguzi wa bidhaa zinazoagizwa kutoka nje bila kujali thamani yake.	
SHIRIKA LA MAENDELEO YA PETROLI TANZANIA			
9	Mrabaha katika Mafuta na Gesi Asilia	Mrabaha kutoka kwenye uzalishaji wa mafuta na gesi unalipwa kwa Shirika la Maendeleo ya Petroli Tanzania kama ilivyoelekezwa kwenye sehemu ya 113 ya Sheria ya Petroli ya mwaka 2015. Mrabaha unatozwa kulingana na eneo uzalishaji unapofanyika. Mrabaha kwa uzalishaji unaofanywa kwenye eneo la pwani ya bahari ni asilimia 12.5 na kwenye eneo la ndani ya bahari ni asilimia 7.5. Kwa mujibu wa Sheria ya Petroli ya mwaka 2015 na muongozo wa makubaliano ya ushirikiano kwenye uzalishaji wa mafuta na gesi, mrabaha utalipwa kutoka kwenye uzalishaji ghafi kabla kiwango kilichozaishwa hakijagawanywa kwa wabia.	

Na.	Aina ya Mapato	Maelezo
10	Tozo ya Mafunzo	Makampuni yanayofanya kazi kwenye sekta ya mafuta na gesi hulipa kiasi cha dola za kimarekani 500,000 kama ada ya mafunzo na utafiti kwa Shirika la Maendeleo ya Petroli Tanzania kama mchango wa kuendeleza utaalamu wa sekta ya mafuta na gesi
11	Tozo ya Leseni	Ni ada inayolipwa kwa maombi ya kufanya shughuli za mafuta na gesi katika maeneo yaliyoruhusiwa.
WIZARA YA MADINI		
12	Mrabaha	Haya ni malipo anayopewa mmiliki wa rasilimali. Hii ni kulingana na kifungu cha 113 cha Sheria ya Petroli, 2015.
13	Kodi ya Pango	Kodi ya pango ya mwaka
14	Ada ya Leseni	Ada ya leseni
15	Ada ya Maombi	Ada ya maombi ya leseni
16	Faini	Malipo yanayolipwa na mwenye leseni ya madini pale anapochelewesha malipo kama vile mrabaha, kodi ya pango n.k.
17	Kibali cha uuzaaji bidhaa nje	Malipo yanayolipwa kupata kibali cha kusafirisha sampuli na madini
19	Kibali cha uingizaji bidhaa ndani ya nnchi	Malipo yanayolipwa kupata kibali cha kuingiza sampuli na madini ndani ya nchi.
MAMLAKA ZA SERIKALI ZA MITAA		
19	Ushuru wa huduma	Ushuru wa huduma wa hadi asilimia 0.3 ni gharama za makampuni ya biashara yaliyomo ndani ya mipaka ya nchi (unaolipwa ama kwa kila mwezi au kila baada ya robo mwaka kutegemeana na mahitaji ya kila mamlaka ya mtaa)

Jedwali Na. 32: Kampuni zilizoingia katika zoezi la Ulingenishaji

NA. KAMPUNI	NA. KAMPUNI
1 GEITA GOLD MINING LIMITED	36 ABEL KAPENE
2 NORTH MARA GOLD MINE LIMITED	37 SUNSHINE MINING LIMITED
3 BULYANHULU GOLD MINE LIMITED	38 MINERAL OIL CORPORATION LIMITED
4 PAN AFRICAN ENERGY TANZANIA LIMITED	39 CATA MINING COMPANY LIMITED
5 PANGEA MINERALS LTD	40 PETRO BUJASHI
6 M&P EXPLORATION PRODUCTION TANZANIA LIMITED	41 KASUBUYA PLANT
7 SHANTA MINING COMPANY LIMITED	42 RAS AL KHAIMAH GAS TANZANIA LTD.
8 AUMS (T) LIMITED	43 SEA SALT LIMITED
9 SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	44 JAC RIJK AFRICA LIMITED
10 WILLIAMSON DIAMONDS LTD.	45 ISACK MAYUNGA
11 HANCIENDA GROUP LTD	46 ORECORP TANZANIA LIMITED
12 NDOVU RESOURCES LIMITED.	47 EVEN ENTERPRISES COMPANY LIMITED
13 POA POA COMPANY LTD	48 CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION
14 AFRICAN EXPLOSIVES (T) LTD.	49 WAKEREKETWA MINING SACCOS
15 EQUINOR TANZANIA AS	50 DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.

NA.	KAMPUNI	NA.	KAMPUNI
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	51	CHINA PETROLEUM PIPELINE BUREAU (CPP)
17	JOSIA MASANJA & PTNS	52	KABANGA NICKEL COMPANY LIMITED
18	MANTRA TANZANIA LIMITED.	53	LOOTAH BC GAS LLC
19	SAHARA TANZANIA LIMITED	54	MOBOGO MINING AND GENERAL SUPPLY LIMITED
20	NYAMIGOGO	55	BUSOLWA MINING LIMITED
21	TANCOAL ENERGY LIMITED	56	PETROBRAS TANZANIA LIMITED
22	OPHIR TANZANIA (BLOCK 1) LIMITED	57	TRYPHONE AYOUB
23	TANZANITE ONE MINING LTD	58	BEARING MAN GROUP TANZANIA LIMITED
24	AROBOGAST SILILO LULILA LIMITED	59	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED
25	GLOBELEQ TANZANIA SERVICES LIMITED	60	KATAVI MINING COMPANY LIMITED
26	GODFREY MITTI & PTNS	61	HERITAGE RUKWA (TZ) LIMITED
27	ALLEN DIESELS LTD (UK)	62	ERONT PROCESSING
28	ALMAN GOLD CO. LIMITED	63	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.
29	ENOCK LYAMBA & PTNS	64	KUSINI GATEWAY INDUSTRIAL
30	NITRO EXPLOSIVES (T) LTD.	65	DIOMOND RAHIM KARMALI (MR)
31	SAMAX RESOURCES LTD.	66	TNR LIMITED
32	AL MUTHAAB TRADING & CO. LTD	67	ZEM (T) CO. LIMITED
33	MINDINGO MBARAKA MINDINGO	68	ALLY SHARIF & PTNS
34	GSM PETROLEUM LIMITED	69	ABG EXPLORATION LIMITED
35	KAKOLA MINING COMPANY LIMITED		

Jedwali Na. 33: Mashirika Yanayomilikiwa na Serikali

Mashirika Yanayomilikiwa na Serikali

1	SHIRIKA LA MAENDELEO YA PETROLI TANZANIA
2	SHIRIKA LA TAIFA LA MADINI
3	STAMIGOLD COMPANY LIMITED

Jedwali Na. 34: Taasisi za Serikali

WIZARA NA TAASISI ZA SERIKALI

1	WIZARA YA FEDHA NA MIPANGO	3	WIZARA YA MALIASILI NA UTALII
2	WIZARA YA MADINI	4	MAMLAKA YA MAPATO TANZANIA
5	SHIRIKA LA MAENDELEO YA PETROLITANZANIA		

MAMLAKA ZA SERIKALI ZA MITAA

5	HALMASHAURI YA MANISPAA YA ILALA	15	HALMASHAURI YA WILAYA YA MBINGA
6	HALMASHAURI YA MJI WA GEITA	16	HALMASHAURI YA MJI YA KAHAMA
7	HALMASHAURI YA WILAYA YA BIHARAMULO	17	HALMASHAURI YA WILAYA YA NZEGA
8	HALMASHAURI YA JIJI LA MWANZA	18	HALMASHAURI YA WILAYA YA MSALALA
9	HALMASHAURI YA WILAYA YA SONGWE	19	HALMASHAURI YA WILAYA YA MTWARA
10	HALMASHAURI YA WILAYA YA SIMANJIRO	20	HALMASHAURI YA WILAYA YA TARIME
11	HALMASHAURI YA WILAYA YA KINONDONI	21	HALMASHAURI YA WILAYA YA KILWA
12	HALMASHAURI YA WILAYA YA MAGU	22	HALMASHAURI YA WILAYA YA KISHAPU
13	HALMASHAURI YA WILAYA YA BAGAMOYO	23	HALMASHAURI YA MANISPAA YA MOROGORO
14	HALMASHAURI YA WILAYA YA CHALINZE		

Kati ya kampuni 72 zilizochaguliwa kushiriki zoezi la ulinganishaji, Mlinganishi huru aliweza kuwasiliana na kuzipatia fomu za ukusanyaji wa taarifa kampuni 53. Kati ya Kampuni hizi zilizopatiwa fomu za ukusanyaji wa taarifa ni kampuni 41 tu zilirejesha fomu zilizojazwa. Mchango wa kampuni hizi 41 ni 88.78% ya mapato ya serikali kutoka kwenye sekta ya madini, mafuta na gesi asilia kwa mwaka wa fedha 2016/17. Jedwali namba 35 linaonesha orodha ya kampuni zilizorejesha fomu na kiasi kilichopokelewa na taasisis za serikali.

Jedwali Na. 35: Kampuni zilizorejesha Fomu kwa Mwaka 2016/2017 (TZS Milioni)

Na.	Jina La Kampuni	Malipo Yaliyokusanywa na Mamlaka ya Mapato Tanzania	Malipo Yaliyokusanywa na Shirika la Maendeleo ya Petroli Tanzania	Malipo Yaliyokusanywa na Wizara ya Madini	Jumla ya Malipo Yaliyokusanywa	Asilimia
KAMPUNI ZA MADINI						
1	GEITA GOLD MINING LIMITED	227,831		46,299	274,130	27.96
2	NORTH MARA GOLD MINE LIMITED	85,182		33,572	118,755	12.11
3	BULYANHULU GOLD MINE LIMITED	74,778		261	75,040	7.65
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,802	291		73,094	7.45
5	PANGEA MINERALS LTD	48,433		4	48,438	4.94
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,829	21,522		47,351	4.83
7	SHANTA MINING COMPANY LIMITED	24,672		9,647	34,320	3.50
8	AUMS (T) LIMITED	25,048			25,048	2.55
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567	1,077		18,645	1.90
10	WILLIAMSON DIAMONDS LTD.	13,516		0.1	13,516	1.38
11	HANCIENDA GROUP LTD	-		11,680	11,680	1.19
12	NDOVU RESOURCES LIMITED.	7,628	1,674		9,303	0.95
13	POA POA COMPANY LTD	-		7,888	7,888	0.80
14	AFRICAN EXPLOSIVES (T) LTD.	7,200			7,200	0.73
15	EQUINOR TANZANIA AS	7,060			7,060	0.72
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008			7,008	0.71
17	JOSIA MASANJA & PTNS	-		6,139	6,139	0.63
18	MANTRA TANZANIA LIMITED.	3,885		2,199	6,084	0.62
19	NYAMIGOGO	-		5,768	5,768	0.59
20	TANCOAL ENERGY LIMITED	4,305		1,074	5,379	0.55
21	OPHIR TANZANIA (BLOCK 1) LIMITED	5,248			5,248	0.54
22	AROBOGAST SILILO LULILA LIMITED	90		4,696	4,786	0.49
23	GLOBELEQ TANZANIA SERVICES LIMITED	4,736			4,736	0.48
24	GODFREY MITTI & PTNS	-		4,186	4,186	0.43
25	NITRO EXPLOSIVES (T) LTD.	3,389			3,389	0.35
26	RAS AL KHAIMAH GAS TANZANIA LTD.	1,981			1,981	0.20
27	JAC RIJK AFRICA LIMITED	1,720			1,720	0.18
28	ORECORP TANZANIA LIMITED	1,600		2	1,603	0.16
29	SEA SALT LIMITED	1,332		60	1,392	0.14
30	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	900	426	42	1,370	0.14
31	KABANGA NICKEL COMPANY LIMITED	345		894	1,239	0.13

Na.	Jina La Kampuni	Malipo Yaliyokusanya na Mamlaka ya Mapato Tanzania	Malipo Yaliyokusanya na Shirika la Maendeleo ya Petroli Tanzania	Malipo Yaliyokusanya na Wizara ya Madini	Jumla ya Malipo Yaliyokusanya	Asilimia
32	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199		6	1,205	0.12
33	BUSOLWA MINING LIMITED	518		598	1,117	0.11
34	BEARING MAN GROUP TANZANIA LIMITED	1,073			1,073	0.11
35	KATAVI MINING COMPANY LIMITED	1,023		20	1,043	0.11
36	TNR LIMITED	986			986	0.10
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	929			929	0.09
38	ABG EXPLORATION LIMITED	769		136	906	0.09
MASHIRIKA YANAYOMILIKIWA NA SERIKALI						
39	SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	28,547	-	0.4	28,547	2.91
40	STAMIGOLD COMPANY LIMITED	18	-	1,038	1,224	0.12
41	SHIRIKA LA TAIFA LA MADINI	257	-			0.03
JUMLA		709,404	24,990	136,210	870,526	88.78

Jedwali namba 36 linaonesha kampuni ambazo hazikushiriki katika ulinganishi. Kama inavyoonekana katika jedwali kwamba kampuni nyingine hazikurudisha fomu za taarifa kwa sababu mbalimbali zilikuwa zimesitisha uendeshaji na nyingine hazikupatikana haswa wachimbaji wadogo.

Jedwali Na. 36: Kampuni ambazo hazikushiriki katika Ulinganishaji 2016/17

Na.	Kampuni	Sababu
1	SAHARA TANZANIA LIMITED	Wamefunga Shughuli zao nchini
2	TANZANITE ONE MINING LTD	Mhusika hakuwepo
3	ALLEN DIESELS LTD (UK)	Hawana ofisi Tanzania
4	ALMAN GOLD CO. LIMITED	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
5	ENOCK LYAMBA & PTNS	Haikupatikana
6	SAMAX RESOURCES LTD.	Twakimu zilijumuishwa kwenye twakimu za GGM
7	AL MUTHAAB TRADING & CO. LTD	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
8	MINDINGO MBARAKA MINDINGO	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
9	GSM PETROLEUM LIMITED	Haikupatikana
10	KAKOLA MINING COMPANY LIMITED	Wamefunga shughuli zao nchini
11	ABEL KAPENE	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
12	MINERAL OIL CORPORATION LIMITED	Hawakujaza fomu kwa kigezo kwamba wao sio kampuni ya uzijuaji
13	CATA MINING COMPANY LIMITED	Haikupatikana
14	PETER BUJASHI	Haikupatikana
15	KASUBUYA PLANT	Haikupatikana
16	ISACK MAYUNGA	Haikupatikana
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	Haikupatikana
18	WAKERETWA MINING SACCOS	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
19	EVEN ENTERPRISES COMPANY LIMITED	Haikupatikana
20	CHINA PETROLEUM PIPELINE BUREAU (CPP)	Haikupatikana
21	LOOTAH BC GAS LLC	Haikupatikana
22	SUNSHINE MINING LIMITED	Mhusika hakuwepo nchini wakati wa ulinganishaji
23	PETROBRAS TANZANIA LIMITED	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha

Na.	Kampuni	Sababu
24	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
25	TRYPHONE AYOUB	Haikupatikana
26	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	Wanafanya shughuli zao chini ya ORECOPR
27	HERITAGE RUKWA (TZ) LIMITED	Wamefunga shughuli zao nchini
28	ERONT PROCESSING	Wamefunga shughuli zao nchini
29	ZEM (T) CO. LIMITED	Walidhibitisha watarudisha fomu za twakimu lakini hawakurudisha
30	ALLY SHARIF & PTNS	Mhusika hakuwepo

Jedwali namba 37 linaonesha jumla ya kampuni 30 hawakuwakilisha fomu za taarifa kwa mwaka wa fedha 2016/17. Mchango wa kampuni hizi ni 6.73% ya mapato ya serikali kutoka kwa sekta ya madini, mafuta na gesi asilia katika mwaka wa fedha 2016/17.

Jedwali Na. 37: Kampuni ambazo hazikuwasilisha Taarifa Mwaka wa Fedha 2016/17

Na.	JINA LA KAMPUNI	MALIPO YALIYOKUSANYWA NA MAMILAKA YA MAPATO TANZANIA	MALIPO YALIYOKUSANYWA NA SHIRIKI LA MAENDELEO YA PETROLI TANZANIA	MALIPO YALIYOKUSANYWA NA WIZARA YA MADINI	JUMLA YA MALIPO YALIYOKUSANYWA	ASILIMIA
COMPANY/INDIVIDUAL						
1	SAHARA TANZANIA LIMITED	6,070,986,760.08			6,070,986,760.08	0.62
2	TANZANITE ONE MINING LTD	4,016,109,628.00		882,663,707.50	4,898,773,335.50	0.50
3	ALLEN DIESELS LTD (UK)	4,208,183,903.86			4,208,183,903.86	0.43
4	ALMAN GOLD CO. LIMITED	1,700,000.00		4,126,969,444.00	4,128,669,444.00	0.42
5	ENOCK LYAMBA & PTNS	-		3,524,315,404.00	3,524,315,404.00	0.36
6	SAMAX RESOURCES LTD.	3,373,569,191.46			3,373,569,191.46	0.34
7	AL MUTHAAB TRADING & CO. LTD	-		2,825,784,222.00	2,825,784,222.00	0.29
8	MINDINGO MBARAKA MINDINGO	-		2,713,017,430.00	2,713,017,430.00	0.28
9	GSM PETROLEUM LIMITED	2,448,528,054.00			2,448,528,054.00	0.25
10	KAKOLA MINING COMPANY LIMITED	2,370,295,154.94			2,370,295,154.94	0.24
11	ABEL KAPENE	-		2,210,620,000.00	2,210,620,000.00	0.23
12	MINERAL OIL CORPORATION LIMITED	2,187,257,707.84			2,187,257,707.84	0.22
13	CATA MINING COMPANY LIMITED	1,505,795,266.73		547,530,553.33	2,053,325,820.06	0.21
14	PETER BUJASHI			2,048,139,044.00	2,048,139,044.00	0.21
15	KASUBUYA PLANT	-		1,986,798,570.00	1,986,798,570.00	0.20
16	ISACK MAYUNGA	-		1,628,342,692.00	1,628,342,692.00	0.17
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	1,520,775,272.64			1,520,775,272.64	0.16
18	WAKERETWA MINING SACCOS	-		1,384,348,920.00	1,384,348,920.00	0.14
19	EVEN ENTERPRISES COMPANY LIMITED	1,366,958,819.50		160,000.00	1,367,118,819.50	0.14
20	CHINA PETROLEUM PIPELINE BUREAU (CPP)	1,326,577,404.77			1,326,577,404.77	0.14
21	LOOTAH BC GAS LLC	1,218,231,526.36			1,218,231,526.36	0.12
22	SUNSHINE MINING LIMITED	1,194,101,613.14		573,976.00	1,194,675,589.14	0.12
23	PETROBRAS TANZANIA LIMITED	1,135,565,254.30			1,135,565,254.30	0.12
24	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	82,422,207.92		1,001,468,936.00	1,083,891,143.92	0.11
25	TRYPHONE AYOUB	-		1,077,617,630.00	1,077,617,630.00	0.11
26	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,027,584,217.22			1,027,584,217.22	0.10
27	HERITAGE RUKWA (TZ) LIMITED	106,908,177.63	915,334,113.47		1,022,242,291.10	0.10
28	ERONT PROCESSING	-		995,450,162.00	995,450,162.00	0.10
29	ZEM (T) CO. LIMITED	931,349,648.51		29,444,614.14	960,794,262.65	0.10
30	ALLY SHARIF & PTNS	-		959,582,680.00	959,582,680.00	0.10
JUMLA		37,092,601,036.90	915,334,113.47	27,942,827,984.97	65,950,763,135.34	6.73

4.4 Kiwango cha Mgawanyiko katika Kuwasilisha Taarifa

Fomu za taarifa ziliwasilishwa na:

- i. Kampuni za madini, mafuta na gesi asilia,
- ii. Taasisi na Mashirika ya Serikali, na
- iii. Kodi na malipo kulingana na mtiririko wa malipo kama ilivyoainishwa katika fomu ya taarifa.

4.5 Kiwango cha Ukomo wa Ulinganishi

Ilikubaliwa na Kamati ya TEITI kuwa katika zoezi la ulinganishi kampuni zitatakiwa kuthibitisha kwa vielelezo tofauti yeyote kwenye mtiririko wa kifedha ambao unazidi TZS 2,000,000. Vivyo hivyo, ilikubaliwa kuwa zoezi la ulinganishi litahitimishwa pale ambapo tofauti ya malipo na mapato itakuwa chini au sawa na asilimia moja ya jumla ya malipo ya kampuni na mapato ya serikali.

4.6 Wamiliki wanufaika wa Kampuni

Taarifa zinazohusu wamiliki wanufaika wa kampuni ziliwasilishwa na kampuni 15 kati ya 40. Kati ya kampuni 15, kampuni mbili ni mashirika yanayomilikiwa na serikali na kampuni nyingine kumi na tatu (13) ni za watu binafsi. Kampuni 11 ziliarifu kampuni kama mmiliki na mnufaika wa kampuni. Kampuni moja (Mbogo Mining and General Supply Ltd iliarifu kuwa wamiliki wana hisa ya asilimia 60. Hisa za asilimia 40% hazikufafanuliwa). Kwa upande mwingine, makampuni mawili yaliarifu kuwa watu wamiliki wanaufaika ni makampuni. Jedwali namba 38 linatoa maelezo zaidi.

Jedwali Na. 38: Taarifa za Makampuni na Wanufaika wake

Na.	Kampuni	Wanahisa	Uraia wa wanahisa	Asilimia ya umiliki	Orodhesh a kwenye soko la hisa (Yes/No)	Soko la hisa	Taarifa za wamiliki (wanufaika) ⁴²
1	STAMIGOLD Company Ltd	Government (State Mining Corporation)	Tanzania	99.9%	Hapana	Haihusiki	Inamiliikiwa na Serikali ya Tanzania
2	PANAFRICAN Energy (T) Ltd	PAE PANAFRICAN Energy Corporation	Mauritius	100%	Hapana	Haihusiki	100% inamiliikiwa na PAE PANAFRICAN Energy shirika la Mauritius
3	Williamson Diamonds Ltd	Willcroft Company Ltd	Bermuda	75%	Hapana	Haihusiki	Sehemu kubwa ya umiliki ni wa Willcroft Company Ltd of Bermuda na sehemu ndogo inamiliikiwa na Serikali ya Tanzania
		The United Republic of Tanzania Government	Tanzania	25%			
4	State Mining Corporation	Treasury Registrar (TR)	Tanzania	100%	Hapana	Haihusiki	Inamiliikiwa na Serikali ya Tazania kupitia Msajili wa Hazina

⁴² Kampuni inayomiliki jumla ya 25% za hisa au zaidi

Na.	Kampuni	Wanahisa	Uraia wa wanahisa	Asilimia ya umiliki	Orodhesh a kwenye soko la hisa (Yes/No)	Soko la hisa	Taarifa za wamiliki (wanufaika)⁴²
5	Mantra (Tanzania) Ltd	Mantra Resources Ltd	Australia	100%	Ndio	Australia Securities Exchange	100% inamiliika na Mantra Resources Ltd ya Australia
6	Busolwa Mining Ltd	Baraka Ezekiel Nyandu	Tanzania	70%	Hapana	Haihusiki	Inamiliika na watanzania amba ni Baraka E. Nyandu, Magreth Bamira na Joshua Ezekiel.
		Magreth Ezekiel Bamira	Tanzania	15%			
		Joshua Bamira Ezekiel	Tanzania	15%			
7	Mbogo Mining and General Supply Ltd	Barnabas Athanas Nibengo	Tanzania	25%	Hapana	Haihusiki	Sehemu kubwa inamiliika na watanzania
		Generoza Leonidas Mudeli	Tanzania	15%			
		Onesmo Athanas Nibengo	Tanzania	10%			
		James Gideon Mtana	Tanzania	10%			
8	African Explosives (Tanzania) Ltd	African Explosives and Chemical Industries (AECI Ltd)	South Africa	100%	Ndio	JSE, South Africa	100% Inamiliika na African Explosives na Chemical Industries (AECI Ltd) ya Afrika Kusini
9	Bearing Man Group (T) Ltd	Invicta Offshore Holding Ltd	Mauritius	70%	Hapana	Haihusiki	
		BMG Offshore Holdings	Mauritius	30%	Hapana	Haihusiki	
10	Jac Rijk Africa Ltd	Holding Barizon B.V.	Netherlands	99%	Hapana	Haihusiki	99% inamiliika na Holding Barizon B.V ya Uholanzi
		Joost Rijk	Netherlands	1%	Hapana	Haihusiki	
11	M & P Exploration Production (T) Ltd	Establishments Maurel et Prom SA	France	99%		Haihusiki	99% inamiliika na Maurel et Prom SA ya Ufaransa
		Jean-Francois Henin	France	1%		Haihusiki	
12	ABG EXPLORATION LTD	BlackRock Inc	CANADA	6.35%	Hapana	Haihusiki	
		Draper Gardens	UK	3.94%	Hapana	Haihusiki	
13	ORECOP TANZANIA LTD	ORECOP MINING MAURITIUS LTD	MAURITUS	99%	Hapana	Haihusiki	99% inamiliika na Orecorp Mining of Mauritius
		ORECOP REE PTY LTD		1%			
14	BULYANHULU GOLD MINE LTD	BlackRock Inc	CANADA	6.35%	Hapana	Haihusiki	
		Draper Gardens	UK	3.94%	Hapana	Haihusiki	
15	HENAN AFRO-ASIA GEO-ENGINEERING (T) CO., LTD	Mao Yufei	CHINESE	4%	Hapana	Haihusiki	Sehemu kubwa (86.7%) inamiliika na Henan Yukuang Kaiyuan Mining Co., Ltd of china
		Chen Shengli	CHINESE	2.7%			
		Li Xuqing	CHINESE	3.3%			
		Bai Desheng	CHINESE	3.3%			
		Henan Yukuang Kaiyuan Mining Co.,Ltd	CHINESE	86.7%			

5 MATOKEO YA ULINGANISHI

5.1 Ulinganishi wa Malipo ya Makampuni na Mapato katika Taasisi za Serikali

Hapa chini tunawasilisha matokeo ya kina ya zoezi la ulinganishaji, pamoja na tofauti zilizobainika kati ya malipo yaliyofanywa na makampuni na mapato yaliyopokelewa na taasisi za serikali. Tumeonesha kiasi kilicholipwa na kampuni za madini, mafuta na gesi asilia na kiasi kilichopolewa na taasisi za serikali kabla ya zoezi la ulinganishi, na marekebisho yaliyofanywa kufuatia kazi ya ulinganishi. Vilevile, tumeonesha kiasi cha mwisho baada ya marekebisho na tofauti ambazo zimesalia baada ya ulinganishi. Marekebisho yalifanywa kwa tumia uthibitisho wa vielelezo kutoka kwa makampuni na Taasisi za Serikali ilipoonekana inahitajika.

5.1.1 Ulinganishi kwa Kampuni

Jedwali namba 39 linaonyesha muhtasari wa tofauti mbalimbali baina ya malipo yaliyoripotiwa na makampuni ya madini, mafuta na gesi asilia na mapato yaliyoripotiwa na taasisi za serikali. Jedwali hili linajumuisha taarifa zilizohakikiwa kwa kuzingatia fomu za ukusanyaji wa taarifa zilizowasilishwa na makampuni na taasisi za serikali. Hata hivyo, baada ya marekebisho bado kulitokea tofauti kati ya malipo na mapato.

Jedwali Na. 39: Twakimu za Jumla za Makampuni ya Madini, Mafuta na Gesi Asilia

Na	Kampuni	Fomu ya twakimu iliowasilishwa kwa mara ya kwanza (i)	Serikali (ii)	Tofauti (iii) = (i - ii)	Kampuni (iv)	Marekebisho Serikali (v)	Tofauti (vi) = (iv - v)	Kampuni (vii) = (i + iv)	Kiasi cha Mwisho Serikali (viii) = (ii + v)	Tofauti (ix) = (vii - viii)
1	GEITA GOLD MINING LIMITED	193,943,795,276.30	176,435,771,463.07	17,508,023,813.22	-	8,041,161,569.00	(8,041,161,569.00)	193,943,795,276.30	184,476,933,032.08	9,466,862,244.22
2	NORTH MARA GOLD MINE LIMITED	153,157,899,568.15	82,597,182,825.47	70,560,716,742.69	(62,489,501,539.27)	9,508,248,880.14	(71,997,750,419.41)	90,668,398,028.89	92,105,431,705.61	(1,437,033,676.73)
3	BULYANHULU GOLD MINE LIMITED	38,751,814,003.29	13,876,210,745.04	24,875,603,258.25	-	26,604,732,147.36	(26,604,732,147.36)	38,751,814,003.29	40,480,942,892.40	(1,729,128,889.11)
4	PAN AFRICAN ENERGY TANZANIA LIMITED	56,820,445,732.05	54,350,046,999.81	2,470,398,732.24	(0.00)	-	(0.00)	56,820,445,732.05	54,350,046,999.81	2,470,398,732.24
5	PANGEA MINERALS LTD	27,266,631,532.39	14,043,267,297.34	13,223,364,235.05	1,087,488,592.00	18,428,909,343.74	(17,341,420,751.74)	28,354,120,124.39	32,472,176,641.08	(4,118,056,516.68)
6	SHANTA MINING COMPANY LIMITED	16,019,822,794.47	13,870,598,074.41	2,149,224,720.06	-	2,054,950,482.86	(2,054,950,482.86)	16,019,822,794.47	15,925,548,557.27	94,274,237.21
7	SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	23,308,051,957.04	5,119,970,245.96	18,188,081,711.08	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	15,423,022,000.00	9,541,210,245.96	5,881,811,754.04
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	28,168,541,934.00	28,755,951,991.75	(587,410,057.75)	(107,036,883.16)	(217,573,641.64)	110,536,758.48	28,061,505,050.84	28,538,378,350.11	(476,873,299.27)
9	AUMS (T) LIMITED	7,670,854,998.00	7,555,886,218.77	114,968,779.23	-	-	-	7,670,854,998.00	7,555,886,218.77	114,968,779.23
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	2,062,869,979.49	4,331,525,309.87	(2,268,655,330.37)	-	-	-	2,062,869,979.49	4,331,525,309.87	(2,268,655,330.37)
11	WILLIAMSON DIAMONDS LTD.	7,550,955,314.26	2,813,372,659.59	4,737,582,654.67	-	6,454,663,361.40	(6,454,663,361.40)	7,550,955,314.26	9,268,036,020.99	(1,717,080,706.73)
12	HACIENDA GROUP LTD	62,164,124.00	11,681,495,385.00	(11,619,331,261.00)	-	(11,673,422,460.00)	11,673,422,460.00	62,164,124.00	8,072,925.00	54,091,199.00
13	POA POA COMPANY LTD	30,564,572.00	7,929,714,091.12	(7,899,149,519.12)	-	(7,888,102,291.12)	7,888,102,291.12	30,564,572.00	41,611,800.00	(11,047,228.00)
14	NDOVU RESOURCES LIMITED.	3,476,860,710.61	2,837,290,798.65	639,569,911.96	(367,866,303.32)	1,152,261,358.18	(1,520,127,661.50)	3,108,994,407.29	3,989,552,156.83	(880,557,749.54)
15	AFRICAN EXPLOSIVES (T) LTD.	2,121,150,599.37	2,183,669,866.74	(62,519,267.37)	-	-	-	2,121,150,599.37	2,183,669,866.74	(62,519,267.37)
16	EQUINOR TANZANIA AS	2,089,731,895.24	906,619,541.89	1,183,112,353.35	-	-	-	2,089,731,895.24	906,619,541.89	1,183,112,353.35

Na	Kampuni	Fomu ya twakimu iliyowasilishwa kwa mara ya kwanza			Kampuni (iv)	Marekebisho Serikali (v)	Tofauti (vi) = (iv - v)	Kampuni (vii) = (i + iv)	Kiasi cha Mwisho Serikali (viii) = (ii + v)	Tofauti (ix) = (vii - viii)
		Kampuni (i)	Serikali (ii)	Tofauti (iii) = (i - ii)						
17	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,357,635,102.00	1,260,164,724.00	97,470,378.00	-	-	-	1,357,635,102.00	1,260,164,724.00	97,470,378.00
18	JOSIA MASANJA & PTNS	12,654,700.00	6,151,141,940.00	(6,138,487,240.00)	-	(6,136,114,740.00)	6,136,114,740.00	12,654,700.00	15,027,200.00	(2,372,500.00)
19	MANTRA TANZANIA LIMITED.	2,396,924,437.51	2,735,954,512.75	(339,030,075.24)	-	-	-	2,396,924,437.51	2,735,954,512.75	(339,030,075.24)
20	NYAMIGOGO	130,621,687.00	5,827,314,480.00	(5,696,692,793.00)	-	-	-	130,621,687.00	5,827,314,480.00	(5,696,692,793.00)
21	TANCOAL ENERGY LIMITED	1,546,859,241.00	1,724,948,829.26	(178,089,588.26)	-	-	-	1,546,859,241.00	1,724,948,829.26	(178,089,588.26)
22	OPHIR TANZANIA (BLOCK 1) LIMITED	115,187,544.00	123,831,447.00	(8,643,903.00)	-	-	-	115,187,544.00	123,831,447.00	(8,643,903.00)
23	AROBOGAST SILILO LULILA LIMITED	63,240,176.03	4,759,834,695.18	(4,696,594,519.15)	-	(4,685,505,767.01)	4,685,505,767.01	63,240,176.03	74,328,928.17	(11,088,752.14)
24	GLOBELEQ TANZANIA SERVICES LIMITED	829,904,845.00	1,044,648,113.57	(214,743,268.57)	-	-	-	829,904,845.00	1,044,648,113.57	(214,743,268.57)
25	GODFREY MITTI & PTNS	42,038,195.00	4,226,285,094.94	(4,184,246,899.94)	-	(4,208,377,432.94)	4,208,377,432.94	42,038,195.00	17,907,662.00	24,130,533.00
26	NITRO EXPLOSIVES (T) LTD.	716,278,946.25	1,070,918,186.00	(354,639,239.75)	-	-	-	716,278,946.25	1,070,918,186.00	(354,639,239.75)
27	RAS AL KHAIMAH GAS TANZANIA LTD.	109,610,312.26	1,634,310,477.00	(1,524,700,164.74)	1,524,318,034.74	-	1,524,318,034.74	1,633,928,347.00	1,634,310,477.00	(382,130.00)
28	SEA SALT LIMITED	444,256,918.80	683,488,099.60	(239,231,180.80)	-	-	-	444,256,918.80	683,488,099.60	(239,231,180.80)
29	JAC RIJK AFRICA LIMITED	1,038,380,165.30	657,543,014.00	380,837,151.30	-	-	-	1,038,380,165.30	657,543,014.00	380,837,151.30
30	ORECORP TANZANIA LIMITED	44,773,306.37	77,809,283.33	(33,035,976.96)	-	-	-	44,773,306.37	77,809,283.33	(33,035,976.96)
31	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	521,468,736.91	514,838,475.54	6,630,261.37	-	-	-	521,468,736.91	514,838,475.54	6,630,261.37
32	KABANGA NICKEL COMPANY LIMITED	931,617,883.67	930,277,737.27	1,340,146.40	2,057,919.00	3,397,722.94	(1,339,803.94)	933,675,802.67	933,675,460.21	342.46
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	428,145,709.00	328,754,809.50	99,390,899.50	-	-	-	428,145,709.00	328,754,809.50	99,390,899.50
34	BUSOLWA MINING LIMITED	813,479,100.72	860,867,260.62	(47,388,159.90)	-	-	-	813,479,100.72	860,867,260.62	(47,388,159.90)
35	BEARING MAN GROUP TANZANIA LIMITED	434,044,043.04	320,344,143.00	113,699,900.04	-	-	-	434,044,043.04	320,344,143.00	113,699,900.04
36	KATAVI MINING COMPANY LIMITED	1,358,657,481.52	513,737,147.19	844,920,334.33	-	-	-	1,358,657,481.52	513,737,147.19	844,920,334.33
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	492,458,179.18	493,632,658.54	(1,174,479.36)	-	-	-	492,458,179.18	493,632,658.54	(1,174,479.36)
38	TNR LIMITED	285,691,093.30	125,790,941.00	159,900,152.30	-	-	-	285,691,093.30	125,790,941.00	159,900,152.30
39	ABG EXPLORATION LIMITED	280,944,472.68	298,353,089.49	(17,408,616.81)	-	-	-	280,944,472.68	298,353,089.49	(17,408,616.81)
40	STAMIGOLD	1,943,665,077.07	72,061,145.00	1,871,603,932.07	-	1,038,218,943.05	(1,038,218,943.05)	1,943,665,077.07	1,110,280,088.05	833,384,989.02
41	SHIRIKA LA TAIFA MADINI	5,699,524.00	-	5,699,524.00	-	-	-	5,699,524.00	-	5,699,524.00
JUMLA		578,846,391,868.26	465,725,423,818.24	113,120,968,050.02	(68,235,570,137.05)	42,898,687,475.97	(111,134,257,613.01)	510,610,821,731.22	508,624,111,294.21	1,986,710,437.01

5.1.2 Ulinganishi kwa Aina ya Malipo

Jedwali namba 40 linaonesha taarifa za malipo yaliyowasilishwa na kampuni za madini, mafuta na gesi asilia na taasisi za serikali, kwa kuzingatia marekebisheso yote.

Jedwali Na. 40: Twakimu za Malipo kulingana na Aina ya Malipo

Na	Maelezo ya Malipo	Fomu ya twakimu iliyowasilishwa kwa mara ya kwanza	Kampuni	Serikali	Tofauti (iii) = (i - ii)	Kampuni (iv)	Marekebisheso	Serikali	Tofauti (vi) = (iv - v)	Kampuni (vii) = (i + iv)	Kiasi cha Mwisho	Serikali	Tofauti (ix) = (viii + v)
			(i)	(ii)			(v)				(viii)		
1	Mrabaha wa Madini	160,103,689,663.86	129,959,853,502.57	30,143,836,161.28	-	37,097,702,399.32	(37,097,702,399.32)	160,103,689,663.86	167,057,555,901.90	(6,953,866,238.04)			
2	Mrabaha wa Mafuta na Gesi Asilia	12,306,269,957.04	-	12,306,269,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	4,421,240,000.00	4,421,240,000.00	4,421,240,000.00			
3	Kodi ya Pango ya Mwaka	3,232,396,967.41	2,378,592,350.82	853,804,616.59	-	280,408,304.52	(280,408,304.52)	3,232,396,967.41	2,659,000,655.34	573,396,312.07			
4	Kodi ya Leseni	2,646,487,838.41	2,482,446,325.26	164,041,513.15	1,989,900.00	152,490,645.58	(150,500,745.58)	2,648,477,738.41	2,634,936,970.84	13,540,767.57			
5	Protected Gas/Additional Gas Revenues	11,001,782,000.00	-	11,001,782,000.00	-	-	-	11,001,782,000.00	-	,001,782,000.00			
6	Ada ya Maombi	1,000,000.00	-	1,000,000.00	-	12,158,410.00	(12,158,410.00)	1,000,000.00	12,158,410.00	(11,158,410.00)			
7	Faida kwa Mkataba wa Kushiriki Uzalishaji	22,273,397,303.58	21,121,136,741.22	1,152,260,562.36	-	1,152,261,358.18	(1,152,261,358.18)	22,273,397,303.58	22,273,398,099.40	(795.82)			
8	Kodi ya Leseni	1,210,715,354.54	1,323,950,730.02	(113,235,375.48)	(114,978,623.93)	(107,042,641.64)	(7,935,982.29)	1,095,736,730.61	1,216,908,088.38	(121,171,357.77)			
9	Ada ya Mafungzo	2,097,243,092.02	2,079,228,196.99	18,014,895.04	7,941,740.77	(110,531,000.00)	118,472,740.77	2,105,184,832.80	1,968,697,196.99	136,487,635.81			
10	Posho ya Jeshi la Wanamaji	1,218,986,712.26	-	1,218,986,712.26	-	-	-	1,218,986,712.26	-	1,218,986,712.26			
11	Ushuru wa usafirishaji wa gesi kupitia bomba la SONGAS	22,820,869,562.91	-	22,820,869,562.91	-	-	-	22,820,869,562.91	-	22,820,869,562.91			
12	Malipo Mengineyo TPDC (TZS > 20 million)	-	22,820,869,562.91	(22,820,869,562.91)	-	-	-	-	-	22,820,869,562.91	(22,820,869,562.91)		
13	Kodi ya Kampuni	229,341,352,125.86	158,769,022,259.08	70,572,329,866.78	(60,910,861,939.27)	-	(60,910,861,939.27)	168,430,490,186.59	158,769,022,259.08	9,661,467,927.51			
14	Kodi ya Kuendeleza Ufundu Stadi	21,272,165,439.51	22,384,757,548.04	(1,112,592,108.53)	(54,321,565.26)	-	(54,321,565.26)	21,217,843,874.25	22,384,757,548.04	(1,166,913,673.79)			
15	Ushuru wa Bidhaa - LTD	9,354,345,062.83	19,547,149,086.92	(10,192,804,024.09)	5,790,796,640.95	-	5,790,796,640.95	15,145,141,703.78	19,547,149,086.92	(4,402,007,383.14)			
16	Kodi ya Kampuni	1,436,069,092.48	1,671,459,875.00	(235,390,782.52)	-	-	-	1,436,069,092.48	1,671,459,875.00	(235,390,782.52)			
17	Kodi ya Kuendeleza Ufundu Stadi	770,742,373.82	620,804,714.41	149,937,659.41	-	-	-	770,742,373.82	620,804,714.41	149,937,659.41			
18	Ushuru wa Bidhaa - CED	9,927,396,681.72	3,888,217,334.00	6,039,179,347.72	(6,158,662,944.27)	-	(6,158,662,944.27)	3,768,733,737.45	3,888,217,334.00	(119,483,596.55)			
19	Ushuru wa Forodha - CED	26,294,072,152.48	28,351,694,235.00	(2,057,622,082.52)	(229,388,376.00)	-	(229,388,376.00)	26,064,683,776.48	28,351,694,235.00	(2,287,010,458.52)			
20	Ushuru wa mafuta - CED	6,274,601,962.23	4,366,814,142.00	1,907,787,820.23	-	-	-	6,274,601,962.23	4,366,814,142.00	1,907,787,820.23			
21	Ada ya usajili wa chombo cha moto	62,869,075.00	87,275,000.00	(24,405,925.00)	-	-	-	62,869,075.00	87,275,000.00	(24,405,925.00)			
22	Tozo ya kuendeleza Reli	8,099,646,509.94	13,144,639,964.00	(5,044,993,054.06)	1,122,815,818.00	-	1,122,815,818.00	9,222,462,327.94	13,144,639,964.00	(3,922,177,236.06)			
23	Ada ya mchakato wa forodha	2,006,602,691.50	4,493,677,427.00	(2,487,074,735.50)	194,129,169.00	-	194,129,169.00	2,200,731,860.50	4,493,677,427.00	(2,292,945,566.50)			
24	Ushuru wa mafuta ya Taa, Gesi na Spiriti	10,312,180,276.00	17,582,234,961.00	(7,270,054,685.00)	-	-	-	10,312,180,276.00	17,582,234,961.00	(7,270,054,685.00)			
25	Ushuru wa Huduma	12,237,661,189.17	8,649,400,262.00	3,588,260,927.17	-	-	-	12,237,661,189.17	8,649,400,262.00	3,588,260,927.17			
26	Ushuru mwiningeo	2,532,556,699.70	2,200,000.00	2,530,356,699.70	-	-	-	2,532,556,699.70	2,200,000.00	2,530,356,699.70			
27	Malipo kwa MOTNR/TFS	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00			
JUMLA		578,846,391,868.26	465,725,423,818.24	113,120,968,050.02	(68,235,570,137.05)	42,898,687,475.97	(111,134,257,613.01)	510,610,821,731.22	508,624,111,294.21	1,986,710,437.01			

5.2 Tofauti za Malipo na Mapato Zilizosalia

Tofauti halisi iliyobaki katika zoezi la ulinganishi ni TZS 1,986,710,437.01 ambayo ni sawa na asilimia 0.39 ya mapato yote yaliyoripotiwa na Taasisi za Serikali. Ukokotoaji wa tofauti uliana kwa kujumlisha tofauti za malipo yote ambayo kampuni zimelipa zaidi ya kiasi ambacho serikali imekiri kupokea. Hizi zinatambuliwa kama tofauti chanya, na jumla yake ni TZS 21,831,583,764.60. Hatua ya pili, ilikuwa kujumlisha tofauti za mapato yote ambayo serikali imekiri kupokea zaidi ya kiasi ambacho makampuni yamelipa. Hizi zinatambuliwa kama tofauti hasi, na jumla yake ni TZS 19,844,873,327.59. Tofauti halisi inatokana na tofauti chanya na hasi, kama zilivyochanganiwa kwenye Jedwali namba 41.

Jedwali Na. 41: Tofauti za Malipo na Mapato Zilizosalia

Na.	Kampuni	Kiasi kilichoripotiwa na kampuni lakini hakijathibitishwa na Taasisi za Serikali	Kiasi kilichoripotiwa na Taasisi za Serikali lakini hakijathibitishwa na Kampuni
1	GEITA GOLD MINING LIMITED	9,466,862,244.22	
2	NORTH MARA GOLD MINE LIMITED		(1,437,033,676.73)
3	BULYANHULU GOLD MINE LIMITED		(1,729,128,889.11)
4	PAN AFRICAN ENERGY TANZANIA LIMITED	2,470,398,732.24	
5	PANGEA MINERALS LTD		(4,118,056,516.68)
6	SHANTA MINING COMPANY LIMITED	94,274,237.21	
7	SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	5,881,811,754.04	
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED		(476,873,299.27)
9	AUMS (T) LIMITED	114,968,779.23	
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED		(2,268,655,330.37)
11	WILLIAMSON DIAMONDS LTD.		(1,717,080,706.73)
12	HANIENDA GROUP LTD	54,091,199.00	
13	POA POA COMPANY LTD		(11,047,228.00)
14	NDOVU RESOURCES LIMITED.		(880,557,749.54)
15	AFRICAN EXPLOSIVES (T) LTD.		(62,519,267.37)
16	EQUINOR TANZANIA AS	1,183,112,353.35	
17	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	97,470,378.00	
18	JOSIA MASANJA & PTNS		(2,372,500.00)
19	MANTRA TANZANIA LIMITED.		(339,030,075.24)
20	NYAMIGOGO		(5,696,692,793.00)
21	TANCOAL ENERGY LIMITED		(178,089,588.26)
22	OPHIR TANZANIA (BLOCK 1) LIMITED		(8,643,903.00)
23	AROBOGAST SILIO LULILA LIMITED		(11,088,752.14)
24	GLOBELEQ TANZANIA SERVICES LIMITED		(214,743,268.57)
25	GODFREY MITTI & PTNS	24,130,533.00	
26	NITRO EXPLOSIVES (T) LTD.		(354,639,239.75)
27	RAS AL KHAIMAH GAS TANZANIA LTD.		(382,130.00)
28	SEA SALT LIMITED		(239,231,180.80)
29	JAC RIJK AFRICA LIMITED	380,837,151.30	
30	ORECORP TANZANIA LIMITED		(33,035,976.96)
31	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	6,630,261.37	
32	KABANGA NICKEL COMPANY LIMITED	342.46	
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	99,390,899.50	
34	BUSOLWA MINING LIMITED		(47,388,159.90)
35	BEARING MAN GROUP TANZANIA LIMITED	113,699,900.04	
36	KATAVI MINING COMPANY LIMITED	844,920,334.33	

Na.	Kampuni	Kiasi kilichoripotiwa na kampuni lakini hakijathibitishwa na Taasisi za Serikali	Kiasi kilichoripotiwa na Taasisi za Serikali lakini hakijathibitishwa na Kampuni
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.		(1,174,479.36)
38	TNR LIMITED	159,900,152.30	
39	ABG EXPLORATION LIMITED		(17,408,616.81)
40	STAMIGOLD	833,384,989.02	
41	SHIRIKA LA TAIFA LA MADINI	5,699,524.00	
JUMLA		21,831,583,764.60	(19,844,873,327.59)

6 UCHAMBUZI WA TAARIFA ZILIZOWASILISHWA

6.1 Uchambuzi wa Mapato ya Serikali

6.1.1 Uchambuzi wa Malipo ya Makampuni

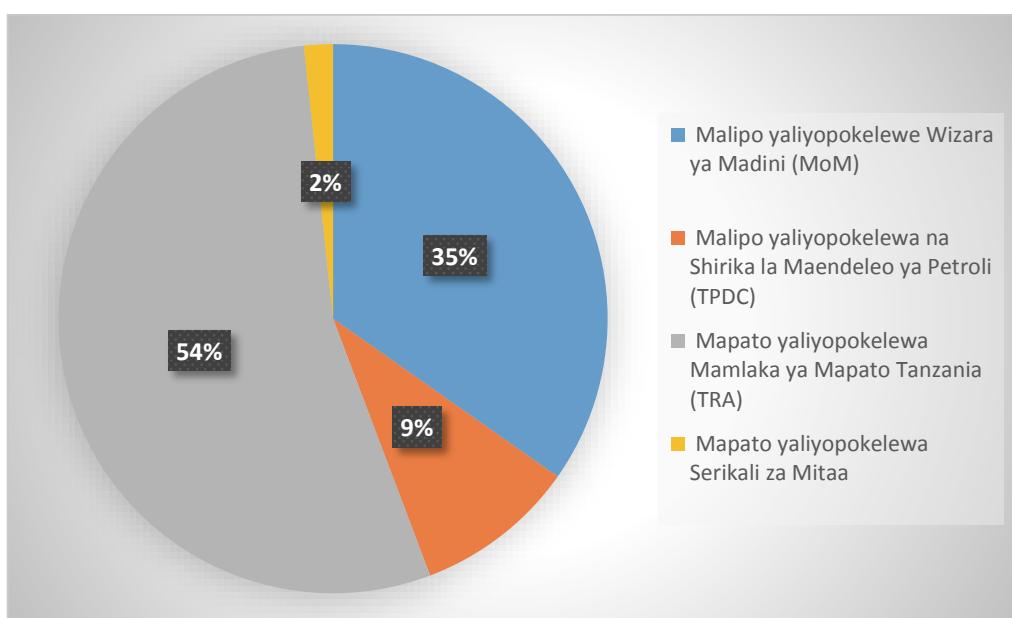
Jedwali namba 42 linaonesha mapato ya serikali yaliyolipwa na kampuni za madini, mafuta na gesi asilia, ambazo zilirejesha fomu za taarifa kwa mwaka wa fedha 2016/17. Kampuni ya Geita Gold Mining Limited ilichangia asilimia 36.27 ya mapato kutoka sekta ya madini, mafuta na gesi asilia . Kampuni ya Geita Gold Mining Limited ilifuatiwa na kampuni ya North Mara Gold Mine Limited ambayo ilichangia asilimia 18.11. Makampuni mengine ya madini kila moja lilichangia chini ya asilimia 10 ya mapato. Katika sekta ya mafuta na gesi asilia, Kampuni ya Pan Africa Energy Tanzania ilichangia asilimia 10.69 ya mapato ya serikali kwa mwaka wa fedha 2016/17. Uchambuzi unaonesha kuwa mchango wa kampuni za madini ni mkubwa kuliko ule wa kampuni za mafuta na gesi asilia.

Jedwali Na. 42: Mapato ya Serikali

No.	Jina La Kampuni	Malipo Yaliyokusanywa Na Mamlaka ya Mapato Tanzania	Malipo Yaliyokusanywa Na Shirika la Maendeleo ya Petroli Tanzania	Malipo Yaliyokusanywa Na Wizara ya Madini	Mapato Yaliyokusanywa Na Serikali Za Mita	Jumla Ya Malipo Yaliyokusanywa	Asilimia
1	GEITA GOLD MINING LIMITED	127,289,501,341.54	-	54,384,666,376.54	2,802,765,314.00	184,476,933,032.08	36.27
2	NORTH MARA GOLD MINE LIMITED	45,437,400,490.52	-	43,563,742,400.09	3,104,288,815.00	92,105,431,705.61	18.11
3	PAN AFRICAN ENERGY TANZANIA LIMITED	31,233,040,372.12	23,117,006,627.69	-	-	54,350,046,999.81	10.69
4	BULYANHULU GOLD MINE LIMITED	13,605,825,473.44	-	26,875,117,418.96	-	40,480,942,892.40	7.96
5	PANGEA MINERALS LTD	12,112,134,476.74	-	18,884,265,092.20	1,475,777,072.14	32,472,176,641.08	6.38
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6,516,205,549.34	21,693,477,909.19	-	328,694,891.58	28,538,378,350.11	5.61
7	SHANTA MINING COMPANY LIMITED	6,383,422,368.97	-	9,542,126,188.30	-	15,925,548,557.27	3.13
8	SHIRIKI LA MAENDELEO YA PETROLI TANZANIA	5,010,519,908.47	-	4,421,240,000.00	109,450,337.49	9,541,210,245.96	1.88
9	WILLIAMSON DIAMONDS LTD.	2,252,851,155.59	-	6,455,863,361.40	559,321,504.00	9,268,036,020.99	1.82
10	AUMS (T) LIMITED	7,375,262,211.17	-	-	180,624,007.60	7,555,886,218.77	1.49
11	NYAMIGO GO	-	-	5,827,314,480.00	-	5,827,314,480.00	1.15
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,237,865,719.39	1,093,659,590.48	-	-	4,331,525,309.87	0.85
13	INDOVU RESOURCES LIMITED	2,334,896,012.85	1,654,656,143.98	-	-	3,989,552,156.83	0.78
14	MANTRA TANZANIA LIMITED	536,321,867.92	-	2,198,368,743.96	1,263,900.87	2,735,954,512.75	0.54
15	AFRICAN EXPLOSIVES (T) LTD.	2,164,919,196.74	-	5,409,558.00	13,341,112.00	2,183,669,866.74	0.43
16	TANCOAL ENERGY LIMITED	476,160,112.17	-	1,176,674,706.77	72,114,010.32	1,724,948,829.26	0.34
17	RAS AL KHAIMAH GAS TANZANIA LTD.	1,634,310,477.00	-	-	-	1,634,310,477.00	0.32
18	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED	1,260,164,724.00	-	-	-	1,260,164,724.00	0.25
19	STAMIGOLD	72,061,145.00	-	1,038,218,943.05	-	1,110,280,088.05	0.22
20	NITRO EXPLOSIVES (T) LTD.	1,058,502,824.00	-	12,415,362.00	-	1,070,918,186.00	0.21
21	GLOBELEQ TANZANIA SERVICES LIMITED	1,044,648,113.57	-	-	-	1,044,648,113.57	0.21
22	KABANGA NICKEL COMPANY LIMITED	35,860,885.27	-	897,814,574.94	-	933,675,460.21	0.18
23	EQUINOR TANZANIA AS	619,729,124.77	286,890,417.12	-	-	906,619,541.89	0.18
24	BUSOLWA MINING LIMITED	242,965,650.00	-	617,901,610.62	-	860,867,260.62	0.17
25	SEA SALT LIMITED	213,922,641.00	-	469,565,458.60	-	683,488,099.60	0.13
26	JAC RDIK AFRICA LIMITED	657,543,014.00	-	-	-	657,543,014.00	0.13
27	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	80,656,216.31	434,182,259.23	-	-	514,838,475.54	0.10
28	KATAVI MINING COMPANY LIMITED	497,767,347.00	-	15,969,800.19	-	513,737,147.19	0.10
29	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	416,982,419.00	-	76,650,239.54	-	493,632,658.54	0.10
30	MBOGO MINING AND GENERAL SUPPLY LIMITED	321,201,045.50	-	7,553,764.00	-	328,754,809.50	0.06
31	BEARING MAN GROUP TANZANIA LIMITED	320,344,143.00	-	-	-	320,344,143.00	0.06
32	ABG EXPLORATION LIMITED	101,371,373.15	-	196,981,716.34	-	298,353,089.49	0.06
33	TNR LIMITED	121,831,644.00	-	-	3,959,297.00	125,790,941.00	0.02
34	OPHIR TANZANIA (BLOCK 1) LIMITED	123,831,447.00	-	-	-	123,831,447.00	0.02
35	ORECORP TANZANIA LIMITED	72,965,814.91	-	4,843,468.42	-	77,809,283.33	0.02
36	AROBGAST SILILO LULILA LIMITED	41,969,916.00	-	32,359,012.17	-	74,328,928.17	0.01
37	POA POA COMPANY LTD	-	-	41,611,800.00	-	41,611,800.00	0.01
38	GODFREY MITTI & PTNS	-	-	17,907,662.00	-	17,907,662.00	0.00
39	JOSIA MASANJA & PTNS	-	-	15,027,200.00	-	15,027,200.00	0.00
40	HANCIENDA GROUP LTD	2,789,925.00	-	5,283,000.00	-	8,072,925.00	0.00
JUMLA		274,907,746,146.45	48,279,872,947.68	176,784,891,938.08	8,651,600,262.00	508,624,111,294.21	100.00

6.1.2 Uchambuzi wa Aina za Malipo

Sehemu hii inawasilisha mapato yaliyokusanywa na Mamlaka ya Mapato Tanzania, Wizara ya Madini na Shirika la Maendeleo ya Petroli Tanzania kutoka kwa kampuni 41 kama inavyoonekana kwenye Jedwali namba 42. Kama inavyooneshwa kwenye Kielelezo namba 2, mapato yaliyokusanywa na Mamlaka ya Mapato Tanzania yalichangia asilimia 54 ya mapato yote ikifuatiwa na Wizara ya Madini yene asilimia 35. Shirika la Maendeleo ya Petroli Tanzania lilichangia asilimia 9 ya mapato yote, wakati Mamlaka za Serikali za Mitaa zilichangia asilimia 2. Jedwali namba 43 linaonesha malipo ya mrabaha kwenda katika wizara ya madini yalinachangia sehemu kubwa ya mapato ya serikali kwa asilimia 32, ikifuatiwa na kodi ya makampuni ambayo ilichangia asilimia 31.54.



Kielelezo Na. 2: Asilimia ya Mapato ya Serikali kutoka katika Taasisi za Serikali

Jedwali Na. 43: Orodha ya Malipo

Na Maelezo		Kiwango (shilingi)	Asilimia
	Malipo yaliyofanyika Wizara ya Madini	176,784,891,938.08	34.76
1	Mrabaha katika Madini	167,057,555,901.90	32.84
2	Mrabaha katika Mafuta na Gesi Asilia	4,421,240,000.00	0.87
3	Kodi ya Pango ya Mwaka	2,659,000,655.34	0.52
4	Tozo ya leseni	2,634,936,970.84	0.52
5	Ada ya Maombi	12,158,410.00	0.00
	Malipo yaliyofanyika Shirika la Maendeleo ya Petroli Tanzania	48,279,872,947.68	9.49
6	Faida kwa Mkataba wa Kushiriki Uzalishaji	22,273,398,099.40	4.38
7	Tozo ya leseni	1,216,908,088.38	0.24
8	Tozo ya Mafunzo	1,968,697,196.99	0.39
9	Ushuru wa usafirishaji wa gesi asilia kupitia bomba la SONGAS	22,820,869,562.91	4.49
	Malipo yaliyofanyika Shirika la Mapato Tanzania	274,907,746,146.45	54.05
10	Kodi ya Kampuni	160,440,482,134.08	31.54
11	Kodi ya Kuendeleza Ufundji Stadi	23,005,562,262.45	4.52
12	Ushuru wa Forodha	23,435,366,420.92	4.61
13	Ushuru wa Bidhaa	28,351,694,235.00	5.57

14	Ushuru wa mafuta	4,366,814,142.00	0.86
15	Ada ya usajili wa chombo cha moto	87,275,000.00	0.02
16	Tozo ya kuendeleza Reli	13,144,639,564.00	2.58
17	Ada ya mchakato wa forodha	4,493,677,427.00	0.88
18	Ushuru wa mafuta ya Taa, Gesi na Spiriti	17,582,234,961.00	3.46
	Malipo yaliyofanyika Serikali za Mitaa	8,651,600,262.00	1.70
19	Kodi ya huduma	8,649,400,262.00	1.70
20	Ushuru wa Ndani	2,200,000.00	0.00
JUMLA		508,624,111,294.21	100.00

6.1.3 Mapato yaliyopotiwa na Mamlaka za Serikali za Mitaa

Jedwali namba 44 linaonesha mapato yaliyopotiwa na Mamlaka za Serikali za Mitaa kutoka kampuni za madini, mafuta na gesi asilia. Mapato haya yanatokana na Ushuru wa Huduma, ada, na tozo nyinginezo zinazokusanywa kutoka kwa makampuni.

Jedwali Na. 44: Mapato yaliyopotiwa na Mamlaka za Serikali za Mitaa

Serikali ya Mtaa	Ushuru wa Huduma	Ada na Tozo Nyinginezo
Halmashauri ya Wilaya ya Geita	2,982,453,222.47	2,200,000.00
Halmashauri ya Wilaya ya Kishapu	559,321,503.93	-
Halmashauri ya Wilaya ya Kahama	1,475,777,072.14	-
Halmashauri ya Wilaya ya Mtwara	438,145,229.07	-
Halmashauri ya Manispaa ya Kinondoni	17,300,408.88	803,000.00
Halmashauri ya Wilaya ya Mbinga D	72,114,010.32	-
Halmashauri ya Wilaya ya Msalala	836,748,157.00	-
Halmashauri ya Wilaya ya Tarime	3,104,288,815.00	-
JUMLA	9,486,148,418.81	3,003,000.00

6.2 Uchambuzi wa Malipo kwa Sekta

Sehemu hii inawasilisha mchango wa makampuni kwenye pato kwa serikali. Mchango huu ni kwa yale makampuni yaliyorejesha fomu za kutolea taarifa.

6.2.1 Sekta ya Madini

Jedwali namba 45 linaonesha mchango wa makampuni ya madini kwenye pato la serikali. Mchango wa kampuni hizi ni asilimia 79.69 ya mapato yote ya serikali kutoka sekta ya madini, mafuta na gesi asilia kwa mwaka wa fedha 2016/17. Mchango wa kampuni za madini ni mkubwa ikilinganishwa na kampuni zinazofanya kazi katika sekta ya mafuta na gesi asilia.

Jedwali Na. 45: Kampuni za Madini

Na	Kampuni	Malipo yaliyokusanywa na Mamlaka ya Mapato Tanzania	Malipo yaliyokusanywa na Wizara ya Madini	Malipo yaliyokusanywa na Mamlaka ya Serikali za Madini	Jumla ya Malipo yaliyokusanywa	Asilimia
1	GEITA GOLD MINING LIMITED	127,289,501,341.54	54,384,666,376.54	2,802,765,314.00	184,476,933,032.08	36.27
2	NORTH MARA GOLD MINE LIMITED	45,437,400,490.52	43,563,742,400.09	3,104,288,815.00	92,105,431,705.61	18.11
3	BULYANHULU GOLD MINE LIMITED	13,605,825,473.44	26,875,117,418.96	-	40,480,942,892.40	7.96
4	PANGEA MINERALS LTD	12,112,134,476.74	18,884,265,092.20	1,475,777,072.14	32,472,176,641.08	6.38
5	SHANTA MINING COMPANY LIMITED	6,383,422,368.97	9,542,126,188.30	-	15,925,548,557.27	3.13
6	WILLIAMSON DIAMONDS LTD.	2,252,851,155.59	6,455,863,361.40	559,321,504.00	9,268,036,020.99	1.82
7	AUMS (T) LIMITED	7,375,262,211.17	-	180,624,007.60	7,555,886,218.77	1.49
8	NYAMIGOGO	-	5,827,314,480.00	-	5,827,314,480.00	1.15
9	MANTRA TANZANIA LIMITED.	536,321,867.92	2,198,368,743.96	1,263,900.87	2,735,954,512.75	0.54
10	AFRICAN EXPLOSIVES (T) LTD.	2,164,919,196.74	5,409,558.00	13,341,112.00	2,183,669,866.74	0.43
11	TANCOAL ENERGY LIMITED	476,160,112.17	1,176,674,706.77	72,114,010.32	1,724,948,829.26	0.34
12	RAS AL KHAIMAH GAS TANZANIA LTD.	1,634,310,477.00	-	-	1,634,310,477.00	0.32

Na	Kampuni	Malipo yaliyokusanywa na Mamlaka ya Mapato Tanzania	Malipo yaliyokusanywa na Wizara ya Madini	Malipo yaliyokusanywa na Mamlaka ya Serikali za Madini	Jumla ya Malipo yaliyokusanywa	Asilimia
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,260,164,724.00	-	-	1,260,164,724.00	0.25
14	STAMIGOLD	72,061,145.00	1,038,218,943.05	-	1,110,280,088.05	0.22
15	NITRO EXPLOSIVES (T) LTD.	1,058,502,824.00	12,415,362.00	-	1,070,918,186.00	0.21
16	KABANGA NICKEL COMPANY LIMITED	35,860,885.27	897,814,574.94	-	933,675,460.21	0.18
17	BUSOLWA MINING LIMITED	242,965,650.00	617,901,610.62	-	860,867,260.62	0.17
18	SEA SALT LIMITED	213,922,641.00	469,565,458.60	-	683,488,099.60	0.13
19	JAC RIJK AFRICA LIMITED	657,543,014.00	-	-	657,543,014.00	0.13
20	KATAVI MINING COMPANY LIMITED	497,767,347.00	15,969,800.19	-	513,737,147.19	0.10
21	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	416,982,419.00	76,650,239.54	-	493,632,658.54	0.10
22	MBOGO MINING AND GENERAL SUPPLY LIMITED	321,201,045.50	7,553,764.00	-	328,754,809.50	0.06
23	BEARING MAN GROUP TANZANIA LIMITED	320,344,143.00	-	-	320,344,143.00	0.06
24	ABG EXPLORATION LIMITED	101,371,373.15	196,981,716.34	-	298,353,089.49	0.06
25	TNR LIMITED	121,831,644.00	-	3,959,297.00	125,790,941.00	0.02
26	OPHIR TANZANIA (BLOCK 1) LIMITED	123,831,447.00	-	-	123,831,447.00	0.02
27	ORECORP TANZANIA LIMITED	72,965,814.91	4,843,468.42	-	77,809,283.33	0.02
28	AROBOGAST SILILO LULILA LIMITED	41,969,916.00	32,359,012.17	-	74,328,928.17	0.01
29	POA POA COMPANY LTD	-	41,611,800.00	-	41,611,800.00	0.01
30	GODFREY MITTI & PTNS	-	17,907,662.00	-	17,907,662.00	0.00
31	JOSIA MASANJA & PTNS	-	15,027,200.00	-	15,027,200.00	0.00
32	HACIENDA GROUP LTD	2,789,925.00	5,283,000.00	-	8,072,925.00	0.00
JUMLA		224,830,185,129.63	172,363,651,938.09	8,213,455,032.93	405,407,292,100.65	79.69

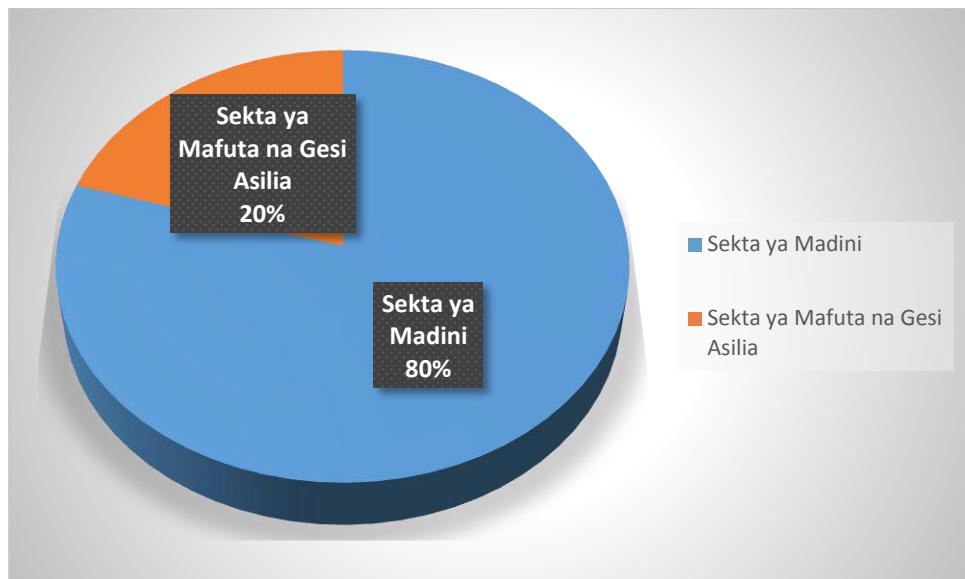
6.2.2 Sekta ya Mafuta na Gesi Asilia

Jedwali namba 46 linaonesha mapato ya serikali yaliyotolewa na kampuni 8 zinazofanya kazi katika sekta ya mafuta na gesi asilia. Mchango wa kampuni hizi ni asilimia 20.30 ya mapato yote ya serikali katika mwaka wa fedha 2016/17 kutoka sekta ya madini, mafuta na gesi asilia .

Jedwali Na. 46: Kampuni za Mafuta na Gesi Asilia

Na	Kampuni	Malipo yaliyokusanywa na Mamlaka ya Mapato Tanzania	Malipo yaliyokusanywa na Shirika la Maendeleo ya Petroli Tanzania	Malipo yaliyokusanywa na Wizara ya Madini	Malipo yaliyokusanywa na Mamlaka ya Serikali za Madini	Jumla ya Malipo yaliyokusanywa	Asilimia
1	PAN AFRICAN ENERGY TANZANIA LIMITED	31,233,040,372.12	23,117,006,627.69	-	-	54,350,046,999.81	10.69
2	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6,516,205,549.34	21,693,477,909.19	-	328,694,891.58	28,538,378,350.11	5.61
3	SHIRIKI LA MAENDELEO YA PETROLI TANZANIA	5,010,519,908.47	-	4,421,240,000.00	109,450,337.49	9,541,210,245.96	1.88
4	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,237,865,719.39	1,093,659,590.48	-	-	4,331,525,309.87	0.85
5	NDOVU RESOURCES LIMITED	2,334,896,012.85	1,654,656,143.98	-	-	3,989,552,156.83	0.78
6	GLOBELEQ TANZANIA SERVICES LIMITED	1,044,648,113.57	-	-	-	1,044,648,113.57	0.21
7	EQUINOR TANZANIA AS	619,729,124.77	286,890,417.12	-	-	906,619,541.89	0.18
8	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	80,656,216.31	434,182,259.23	-	-	514,838,475.54	0.10
JUMLA		50,077,561,016.82	48,279,872,947.69	4,421,240,000.00	438,145,229.07	103,216,819,193.58	20.30

Kwa kulinganisha, sekta ya madini ilichangia TZS 405,407,292,100.65 sawa na asilimia 79.69 ya mapato ya serikali kwa mwaka wa fedha 2016/17 wakati sekta ya mafuta na gesi asilia ilichangia TZS 103,216,819,193.58, ambayo ni sawa na asilimia 20.30. Kielelezo namba 4 kinawasilisha mchango wa sekta ya madini, mafuta na gesi asilia.



Kielelezo Na. 3: Mchango wa Madini, Mafuta na Gesi Asilia kwenye pato la Serikali

6.3 Malipo kwa Jamii

Makampuni yaliombwa kuripoti malipo ya kijamii yaliofanywa wakati wa mwaka wa fedha 2016/17. Jedwali namba 47 linaonesha kiasi kilichoripotiwa na kampuni za madini, mafuta na gesi asilia.

Jedwali Na. 47: Malipo kwa Jamii

Na	Kampuni	Elimu	Afya	Miundombinu	Uwezesajiji Jamii, Kijamii na Kiuchumi	Mengineyo
1	GEITA GOLD MINING LIMITED	2,670,847,386.15	-	10,247,288,555.65	6,014,262,068.83	3,392,438,187.62
2	NORTH MARA GOLD MINE LIMITED	4,623,683,870.98	-	-	-	-
3	BULYANHULU GOLD MINE LIMITED	313,597,624.74	439,499,574.04	-	459,507,033.52	359,152,733.22
4	PAN AFRICAN ENERGY TANZANIA LIMITED	32,100,000.00	219,437,490.60	-	133,609,859.12	-
5	PANGEA MINERALS LTD	1,234,881,379.55	-	-	-	-
6	SHANTA MINING COMPANY LIMITED	114,135,327.49	42,096,328.22	-	302,846,871.24	93,688,529.39
7	AFRICAN EXPLOSIVES (T) LTD.	14,430,000.00	-	-	-	-
8	EQUINOR TANZANIA AS	472,742,855.50	51,100,000.00	-	43,000,000.00	-
9	MANTRA TANZANIA LIMITED.	-	-	-	-	151,012,432.01
10	ORECORP TANZANIA LIMITED	-	-	35,735,000.00	-	-
11	BUSOLWA MINING LIMITED	291,900,000.00	-	165,500,000.00	-	-
JUMLA		9,768,318,444.41	752,133,392.86	10,448,523,555.65	6,953,225,832.71	3,996,291,882.24

6.4 Malipo ambayo hayakuungizwa kwenye zoezi la ulinganishaji

Jedwali namba 48 linaonesha malipo ambayo hayakuungizwa kwenye zoezi la ulinganishi lakini yalipokelewa na serikali.

Jedwali Na. 48: Malipo ambayo hayakulinganishwa

Na.	Kampuni	Mapato ya Serikali	Asilimia
1	GEITA GOLD MINING LIMITED	100,541,623,024.32	23.17
2	BULYANHULU GOLD MINE LIMITED	61,172,915,217.69	14.10
3	PAN AFRICAN ENERGY TANZANIA LIMITED	41,569,691,540.54	9.58
4	NORTH MARA GOLD MINE LIMITED	41,376,325,869.45	9.54
5	PANGEA MINERALS LTD	36,321,469,841.55	8.37
6	SHIRIKA LA MAENDELEO YA PETROLI TANZANIA	23,536,937,203.51	5.43
7	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	19,313,564,298.10	4.45
8	SHANTA MINING COMPANY LIMITED	18,288,341,351.93	4.22
9	AUMS (T) LIMITED	17,673,727,661.71	4.07
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	14,329,381,777.27	3.30
11	WILLIAMSON DIAMONDS LTD.	11,262,339,906.53	2.60
12	EQUINOR TANZANIA AS	6,381,405,284.56	1.47
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	5,747,839,845.00	1.32
14	NDOVU RESOURCES LIMITED.	5,190,464,439.07	1.20

Na.	Kampuni	Mapato ya Serikali	Asilimia
15	AFRICAN EXPLOSIVES (T) LTD.	5,035,182,677.73	1.16
16	OPHIR TANZANIA (BLOCK 1) LIMITED	3,895,964,335.41	0.90
17	TANCOAL ENERGY LIMITED	3,829,674,078.29	0.88
18	GLOBELEQ TANZANIA SERVICES LIMITED	3,692,095,808.04	0.85
19	MANTRA TANZANIA LIMITED.	3,349,066,595.63	0.77
20	NITRO EXPLOSIVES (T) LTD.	1,576,543,527.00	0.36
21	ORECORP TANZANIA LIMITED	1,527,928,406.99	0.35
22	SEA SALT LIMITED	1,118,344,244.00	0.26
23	JAC RIKK AFRICA LIMITED	1,074,436,988.00	0.25
24	MBOGO MINING AND GENERAL SUPPLY LIMITED	878,047,848.35	0.20
25	TNR LIMITED	864,805,647.00	0.20
26	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	771,152,957.84	0.18
27	BEARING MAN GROUP TANZANIA LIMITED	752,745,737.00	0.17
28	ABG EXPLORATION LIMITED	668,621,617.74	0.15
29	KATAVI MINING COMPANY LIMITED	525,986,499.00	0.12
30	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	512,080,387.00	0.12
31	RAS AL KHAIMAH GAS TANZANIA LTD.	347,597,387.98	0.08
32	KABANGA NICKEL COMPANY LIMITED	309,332,610.23	0.07
33	BUSOLWA MINING LIMITED	275,912,569.00	0.06
34	STAMIGOLD	99,049,818.00	0.02
35	AROBOGAST SILIO LULILA LIMITED	44,696,609.04	0.01
36	HANCIENDA GROUP LTD	0.00	0.00
37	POA POA COMPANY LTD	0.00	0.00
38	JOSIA MASANJA & PTNS	0.00	0.00
39	NYAMIGOGO	0.00	0.00
40	GODFREY MITTI & PTNS	0.00	0.00
41	STATE MINING CORPORATION	0.00	0.00
JUMLA		433,855,293,610.50	100.00

Jedwali Namba 49 linaonesha aina ya malipo ambayo yamepokelewa na serikali lakini hayakuingizwa kwenye zoezi la ulinganishaji.

Jedwali Na. 49: Aina ya Malipo ambayo hayakulinganishwa

Na.	Maelezo	Mapato ya Serikali	Asilimia
	Malipo yaliyofanyika Mamlaka ya Mapato Tanzania – Idara ya Mlipa Kodi Mkubwa	293,951,148,930.16	67.75
1	Kodi ya Zuio	92,975,653,053.64	21.43
2	Kodi ya Pato la Mfanyakazi	116,816,626,446.83	26.93
3	Kodi ya Ongezeko la Thamani	84,152,869,429.69	19.40
4	Ushuru wa Pato Binafsi	6,000,000.00	0.00
	Malipo yaliyofanyika Mamlaka ya Mapato Tanzania – Idara ya Mapato ya Ndani	8,445,445,566.34	1.95
5	Kodi ya Zuio	1,337,034,998.99	0.31
6	Kodi ya Zuio	460,172,277.00	0.11
7	Kodi ya Pato la Mfanyakazi	2,738,321,344.00	0.63
8	Tozo ya Kuendeleza Ufundu Stadi	11,369,712.00	0.00
9	Kodi ya Ongezeko la Thamani	3,898,547,234.35	0.90
	Malipo yaliyofanyika Mamlaka ya Mapato Tanzania – Idara ya Mapato ya Ushuru na Forodha	131,458,699,114.00	30.30
10	Kodi ya Ongezeko la Thamani	131,458,699,114.00	30.30
JUMLA		433,855,293,610.50	100.00

6.5 Taarifa za Ajira

Kampuni ziliombwa kutoa idadi ya wafanyakazi wa kigeni na wa ndani kwa mwaka wa fedha 2016/17. Jedwali namba 50 linaonesha idadi ya wafanyakazi walioripotiwa za kampuni ya madini, mafuta na gesi asilia.

Jedwali Na. 50: Twakimu za Ajira

Na	Kampuni	Wasio watanzania	Watanzania
1	GEITA GOLD MINING LIMITED	74	1,682
2	BULYANHULU GOLD MINE LIMITED	82	1,256
3	PANGEA MINERALS LTD	7	704
4	SHANTA MINING COMPANY LIMITED	26	732

5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	8	79
6	AUMS (T) LIMITED	79	142
7	WILLIAMSON DIAMONDS LTD.	14	786
8	NDOVU RESOURCES LIMITED.	1	-
9	EQUINOR TANZANIA AS	15	18
10	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	12	119
11	MANTRA TANZANIA LIMITED.	4	19
12	TANCOAL ENERGY LIMITED	3	187
13	ORECORP TANZANIA LIMITED	2	1
14	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	3	4
15	BUSOLWA MINING LIMITED	1	1
16	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	28	-
	STAMIGOLD	-	401
TOTAL		359	6,131

6.6 Taarifa za Uzalishaji

Jedwali namba 51 linaonesha taarifa za uzalishaji wa madini na gesi asilia na zilizowasilishwa na makampuni ya madini, mafuta na gesi asilia.

Jedwali Na. 51: Kiasi cha Uzalishaji kwa Kampuni

Na	Kampuni	Dhahabu (Aunsi)	Almasi ghafi (karati)	Fedha (Aunsi)	Shaba (Aunsi)	Gesi asilia (futi za ujazo)
1	NORTH MARA GOLD MINE LIMITED	383,283.74	-	-	-	-
2	BULYANHULU GOLD MINE LIMITED	254,904.72	-	5,870,856.61	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	15,917,015,861.00
4	PANGEA MINERALS LTD	207,694.90	-	76,451.37	11,200,843.43	-
5	SHANTA MINING COMPANY LIMITED	79,548.17	-	-	-	-
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	13,474,680.90
7	WILLIAMSON DIAMONDS LTD.	-	227,243.00	-	-	-
8	HANCIENDA GROUP LTD	277.99	-	-	-	-
9	NDOVU RESOURCES LIMITED.	-	-	-	-	5,672,135,610.00
10	JOSIA MASANJA & PTNS	4,286.66	-	-	-	-
11	AROBOGAST SILILO LULILA LIMITED	8,603.79	-	-	-	-
12	BUSOLWA MINING LIMITED	189,211.00	-	-	-	-
13	STAMIGOLD	13,681.65	-	-	-	-
JUMLA		1,141,492.62	227,243.00	5,947,307.98	11,200,843.43	21,602,626,151.90

6.7 Taarifa za Mauzo ya Ndani na Nje

Jedwali namba 52 mpaka 55 ni taarifa zilizotolewa na makampuni ya madini, mafuta na gesi asilia kuhusu maozo ya ndani na nje ya Tanzania kwa mwaka wa fedha 2016/17.

Jedwali Na. 52: Mauzo ya Dhahabu

Kampuni	Kiasi (aunsi)	Thamani (TZS)
NORTH MARA GOLD MINE LIMITED	384,545	1,071,642,130,289.35
BULYANHULU GOLD MINE LIMITED	140,375	389,279,674,923.14
PANGEA MINERALS LIMITED	80,245	223,263,523,298.70
SHANTA MINING COMPANY LIMITED	79,944.54	221,816,244,996.90
HANCIENDA GROUP LTD	277.99	574,614,821.00
AROBOGAST SILILO LULILA LIMITED	303.50	667,510,769.13
BUSOLWA MINING LIMITED	6674.22	12,853,892,450.32
STAMIGOLD COMPANY LIMITED	13,681.65	38,167,679,558.07
JUMLA	706,046.9	1,958,265,271,106.6

Jedwali Na. 53: Mauzo ya Almasi Ghafi

Kampuni	Kiasi (karati)	Thamani (TZS)
WILLIAMSON DIAMONDS LIMITED	226,111	128,974,202,660.00

Jedwali Na. 54: Mauzo ya Fedha

Company	Kiasi (Aunsi)	Thamani (TZS)
NORTH MARA GOLD MINE LIMITED	26,665	2,737,510,223.90
BULYANHULU GOLD MINE LIMITED	89,995	5,726,777,724.43
PANGEA MINERALS LIMITED	26,665	3,084,428,767.07
JUMLA	143,325	11,548,716,715.4

Jedwali Na. 55: Mauzo ya Gesi Asilia

Kampuni	Ujazo (futi za ujazo)	Thamani (TZS)
PAN AFRICAN ENERGY TANZANIA LIMITED	1,414,883,672	173,455,870,699.77
M&P EXPLORATION PRODUCTION TANZANIA LIMITED	988,462,050	96,691,502,895.07
JUMLA	2,403,345,722	270,147,373,594.84

6.8 Manunuzi ya Bidhaa na Huduma za Kitanzania

Makampuni ya uziduaji yaliombwa taarifa za manunuzi ya bidhaa na huduma yaliyofanya kutoka kwa kampuni za hapa Tanzania. Jedwali namba 56 linaonesha kiasi cha fedha za Kitanzania zilizotumiwa na makampuni hayo.

Jedwali Na. 56: Manunuzi ya Bidhaa na Huduma kutoka Makampuni ya Kitanzania

Na.	Kampuni	Thamni ya Bidhaa (TZS)	Thamani ya Huduma (TZS)
1	NORTH MARA GOLD MINE LIMITED	42,148,717,325.09	60,589,042,538.39
2	BULYANHULU GOLD MINE LIMITED	69,862,044,410.91	53,034,977,400.78
3	PAN AFRICAN ENERGY TANZANIA LIMITED	48,173,157,110.39	85,292,513,830.04
4	PANGEA MINERALS LTD	47,799,442,059.29	27,368,820,381.27
5	SHANTA MINING COMPANY LIMITED	95,943,004,773.07	96,303,397,288.31
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	16,300,191,835.06	-
7	AUMS (T) LIMITED	33,708,745,698.00	2,585,486,931.00
8	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	45,791,990,518.56	108,314,463,496.63
9	WILLIAMSON DIAMONDS LTD.	21,986,569,696.63	101,443,003,113.83
10	AFRICAN EXPLOSIVES (T) LTD.	9,972,352,066.18	7,028,856,513.85
11	EQUINOR TANZANIA AS	299,180,889.56	40,293,410,653.38
12	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	2,504,090,858.10	2,982,272,280.92
13	MANTRA TANZANIA LIMITED.	419,520,410.50	15,130,791,967.04
14	AROBOGAST SILIO LULILA LIMITED	584,630,883.76	984,504,066.25
15	GLOBELEQ TANZANIA SERVICES LIMITED	-	17,940,176.08
16	SEA SALT LIMITED	3,464,243,532.00	-
17	ORECORP TANZANIA LIMITED	6,756,505,230.70	21,328,393,258.84
18	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	25,611,313.71	4,400,086,050.96
19	KABANGA NICKEL COMPANY LIMITED	103,524,799.30	2,383,754,366.61
20	BUSOLWA MINING LIMITED	2,697,437,685.46	-
21	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	680,720,000.83	27,966,087.88
22	STAMIGOLD	28,471,331,404.06	774,815,254.63
JUMLA	477,693,012,501.16	630,284,495,656.69	

7 MAPENDEKEZO

Sehemu hii inatoa mapendekezo yanayotokana ulinganishaji wa malipo na mapato katika mwaka wa fedha 2016/17 kwa lengo la kuboresha sekta ya madini, mafuta na gesi asilia. Mapendekezo haya pia yana lengo la kuboresha mchakato mzima wa matakwa ya EITI Tanzania.

7.1 Mapendekezo yatokanayo naulinganishaji kwa mwaka wa fedha 2016/17

i. Utoaji Mdogo wa Taarifa za Wamiliki Wanufaika wa Makampuni

Utayari wa utoaji taarifa za wamiliki wanufaikaji wa kampuni za madini, mafuta na gesi asilia bado ni mdogo sana. Katika zoezi la ulinganishaji ka mwaka wa fedha wa 2016/17, ni kampuni 15 tu kati ya 40 (37.5%) ambazo ziliwasilisha za taarifa wamiliki wanufaika. Kati ya kampuni 15, mbili ni taasisi za serikali wakati 13 ni kampuni kibinagsi. Makampuni 11 ya kibinagsi kati ya 13 yalitoa taarifa kuwa wamiliki wanufaika ni kampuni na makampuni mawili walitoa taarifa wamiliki wanufaika ni watu binagsi.

Tunapendekeza kwamba Kamati ya TEITI inapaswa kuandaa programu ya uhamasishaji kwa nia ya kuongeza uelewa na umuhimu wa kampuni za madini, mafuta na gesi asilia kutoa taarifa za wamiliki wanufaikaji. Hii itasaidia kuongeza kutimizi viwango vya kimataifa vya uwazi na vilevile kuwasiliana taarifa sahihi za wamiliki wanufaika.

ii. Mapungufu katika Kanzidata ya taarifa za Makampuni

Zoezi la ulinganishaji lilibaini kwamba Cadastre ya madini haikuwa taarifa zilizohuishwa na zilizokamilika za makampuni ya madini na taasisi za serikali. Kukosekana kwa kanzidata ya iliyohuishwa na kamilifu kunachelewesha mchakato mzima wa uandaaji wa ripoti ya ulinganishi.

Tunapendekeza kwamba Tume ya Madini ihakikishe kwamba Cadastre ya madini inakuwa kanzidata inatuza taarifa zilizohuishwa na kamilifu. Cadastre ya madini inatakiwa iwe inarekebishwa mara kwa mara ili kuifanya kamilifu.

Taarifa zifuatazo zijumuishwe kwenye kanzidata:

- Jina la kampuni au taasisi ya serikali
- Anwani ya posta na barua pepe na nambari za simu za kampuni
- Eneo ambapo ofisi za kampuni zilipo
- Jina, barua-pepe na nambari za simu za wahusika muhimu kwenye kampuni
- Maeleo mafupi ya kampuni husika

iii. Ucheleweshwaji wa kuwasilisha fomu za Taarifa

Tarehe ya mwisho ya kuwasilisha fomu zilizokamilishwa na makampuni na taasisi za serikali kwa kipindi cha mwaka wa fedha 2016/17 ilikuwa tarehe 12 Desemba 2019. Hata hivyo, muda wa kuwasilisha uliongezwa hadi tarehe 30 Januari 2020 ili kuruhusu makampuni zaidi kuwasilisha. Fomu ya mwisho kujumuishwa katika ripoti hii

ilipokelewa tarehe 3 Juni 2020. Kufikia tarehe hiyo, ni kampuni 41 kati ya makampuni 59 yalirejesha fomu, licha ya kufanye ufuatiliaji wa karibu wa ana kwa ana, na kwa nji ya barua pepe, na simu.

Tunapendekeza kwamba Kamati ya TEITI izitaarifu kampuni zote za madini, mafuta na gesi asilia na taasisi za serikali kuwa utoaji wa taarifa za malipo na mapato zinazohusiana na shughuli za madini, mafuta na gesi asilia ni takwa la kisheria na sio hiari ya kampuni au taasisi. Vivyo hivyo, tunapendekeza Kamati ya TEITI kuwachukulia hatua za kisheria makampuni ambayo yatakiuka takwa la utoaji taarifa kwa mujibu wa Kifungu cha 23 cha Sheria ya TEITA ya mwaka 2015.

iv. Fomu za Kuwasilishia Taarifa kutojazwa Vizuri na kwa Usahihi

Makampuni na Taasisi za Serikali walipati fomu kwa ajili ya kujaza taarifa kwa ajili ya zoezi la ulinganishaji wa mapato na malipo. Lakini wakati wa zoezi la ulinganishaji tuligundua kuwa baadhi ya makampuni hawakujaza taarifa kwa usahihi. Hasa, upungufu ulibainika katika baadhi ya fomu ni: maafisa husika kutosaini fomu, maagizo yaliyomo kwenye fomu kutofuatwa, na taarifa zinazohusiana na ajira, gawio, na malipo kutotolewa. Hii ilisababisha upungufu wa taarifa zilizohitajika katika uandaaji wa ripoti.

Tunapendekeza kuwa makampuni na taasisi zikumbushwe umuhimu wa kutoa taarifa zinazohitajika kwa usahihi na ukamilifu. Hii inaweza kufanya kupitia mafunzo ya namna ya kujaza fomu kwa usahihi and ukamilifu.

v. Zoezi la Ulinganishaji wa Mapato na Malipo Lifanyike katika Muda Stahiki

Zoezi la ulinganishaji kwa mwaka wa fedha 2016/17 na 2017/18 lilifanyika kwa wakati mmoja. Hii ilipelekea, zoezi la ulinganishaji kufanya kwa ratiba ngumu ambayo ilipelekea baadhi ya makampuni kutotoa taarifa ndani ya muda waliopewa.

Tunapendekeza Kamati ya TEITI iande ratiba ya mchakato mzima wakufanya kazi ya ulinganishi. Wadau wote wanaohusika wanapaswa kufahamishwa juu ya mchakato (pamoja na ratiba), majukumu yao na matokeo ya kutozingatia masharti na matakwa ya utoaji taarifa zinazohitajika kwa mujibu wa sheria ya TEITA ya Mwaka 2015. Pia, ili kuifanya kazi ya uliunganishi ndani ya muda sahihi, inapendekezwa kuwa mchakato wa ulinganishaji unapaswa kuanzhishwa kati ya Mei na Agosti na kukamilika ifikapo Novemba kila mwaka. Pendekezo hili linazingatia ukweli kwamba Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali hutoa ripoti ya ukaguzi wa taasisi za serikali kwa mwaka wa fedha uliopita kila ifikapo 31 Machi.

7.2 Ufuatiliaji wa Mapendekezo ya Ripoti Iliyopita

Error! Reference source not found. Jedwali Namba 57 linaonesha utekelezaji wa apendekezo yaliyotolewa na Bodi ya EITI.

Jedwali Na. 57: Ufuatiliaji wa Mapendekezo ya Ripoti iliopita

Aina ya pendekezo	Kitakiwacho	Kiwango cha Maendeleo	Maoni ya Bodi EITI	Maendeleo
Leseni na Mikataba	#2.6 Ushiriki wa Serikali	Maendeleo yenye maana	Maelezo ya jinsi Shirika la Maendeleo ya Petroli Tanzania linavyopokea ufadhilli wowote isipokuwa kwa sehemu yake ya mapato yanayolindwa na ya ziada ya gesi, ada ya mafunzo na ushuru wa bomba inapaswa kuripotiwa. Kiwango cha sehemu za hisa za Shirika la Maendeleo ya Petroli Tanzania katika vyombo vyote kinapaswa kutajwa, na maelezo ya masharti kuhusu mabadiliko ya umilikiki yanapaswa kuripotiwa.	Tafadhalii rejea Sehemu "3.6.3" na Jedwali Namba 11.
			Maelezo muhimu zaidi juu ya sheria na iuzoefu kuhusu uhusiano wa kifedha kati ya serikali na Shirika la Taifa la Madini inapaswa kuripotiwa. Orodha kamili ya sehemu za hisa katika miradi na kampuni inapaswa kuripotiwa, na maelezo ya masharti kuhusu mabadiliko ya umilikiki yanapaswa kuripotiwa Kiunga kinachotumika kwa Leseni za Shirika la Taifa la Madini (ikiwa ipo) inapaswa pia kuripotiwa.	Tafadhalii rejea Sehemu "3.6.1" na Jedwali Namba 10.
Ukusanyaji wa mapato.	#4.2 Mapato yasiyo ya kifedha	-	Ikiwa serikali au Shirika la Taifa la Madini hupokea mapato yasiyo ya kifedha linapaswa kuyaripoti.	Tafadhalii rejea sehemu "4.1.8"
	#4.4 Mapato ya uchukuzi	Hakuna maendeleo	Ikiwa serikali au Shirika la Taifa la Madini wanapata mapato kutokana na usafirishaji wa madini linapaswa kufanوليwa. Ikiwa mapato hayo ni makubwa yanapaswa kuripotiwa katika ripoti ya ulinganishi.	Haitumiki kwa usafirishaji wa madini, lakini inatumika kwa usafirishaji wa mafuta na gesi asilia kama ilivyoainishwa katika Sehemu ya 3.7.2.
	#4.5 Mapato ya Makampuni yanayomilikiwa na Serikali	Kiwango duni cha maendeleo	Shughuli za miamala kati ya serikali na Shirika la Maendeleo ya Petroli Tanzania zinapaswa kuelezewa kikamilifu na kwa uwazi. Hii inapaswa kuju muisha mapato ambayo Shirika la Maendeleo ya Petroli Tanzania huhamisha kwenda Wizara ya Nishati na Madini, na ufadhilli wowote ambao serikali inatoa kwa Shirika. Jedwali linayotoa muhtasari wa aina za mapato ambayo Shirika linahamisha au linabakiza linapaswa kuandaliwa	Tafadhalii rejelea Sehemu "3.6.3" na Jedwali Namba 11.

Aina ya pendekezo	Kitakiwacho	Kiwango cha Maendeleo	Maoni ya Bodi EITI	Maendeleo
			Miamala kati ya serikali na Shirika la Taifa la Madini inapaswa kuelezwu kwa uwazi. Ikiwa hakukua na miamala yeoyote inapaswa kuelezwu kwa uwazi pia.	Tafadhalii rejelea Sehemu "3.6.1" na Jedwali Namba 10.
Mchango wa kijamii na kiuchumi	#6.2 Matumizi ya fedha ya Makampuni yanayomilikiwa na Serikali	Hakuna maendeleo	Shirika la Maendeleo ya Petroli Tanzania inapaswa kutofautisha kati ya shughuli zake kisheria na zile ilizozifanya kwa maslahi ya umma.	Tafadhalii rejelea Sehemu "3.6.3" na Jedwali Namba 11.

7.3 Matokeo ya Utekelezaji Wa EITI Tanzania

Utekelezaji wa EITI nchini Tanzania una matokeo makubwa katika usimamizi wa sekta ya madini, mafuta na gesi asilia. Kwa mujibu wa taarifa zilizochapishwa kwenye ripoti za TEITI, matokeo ya utekelezaji wa TEITI yanaonekana katika maeneo yafuatayo:

i. Kujumuisha Masuala ya TEITI katika Shughuli za Serikali

Taarifa za ripoti za TEITI hutumika kama nyenzo muhimu katika maamuzi ya serikali. Sehemu ya 18 (1) ya Sheria ya TEITA ya mwaka 2015, inatoa agizo kwa Kamati ya TEITI kuwasilisha ripoti za ulinganishi kwa mdhibiti na mkaguzi mkuu wa serikali endapo kutakuwa na tofauti mkubwa kati ya malipo yaliyofanywa na kampuni za madini, mafuta na gesi asilia na mapato yaliyopokelewa na taasisi za serikali. Kwa mfano, ripoti ya 8 ya TEITI ambayo ilichapishwa tarehe 30 Aprili 2018, iliripoti tofauti ya TZS bilioni 30.5. Kampuni za madini, mafuta na gesi asilia ziliripoti kuilipa serikali TZS bilioni 465.1 wakati taasisi za serikali zilikiri kupokea TZS bilioni 434.6. Tofauti hii ilisababisha Mdhibiti na Mkaguzi Mkuu wa serikali kuanzisha uchunguzi ili kubaini chanzo cha tofauti iliyobainishwa na hatimaye serikali iweze kuchukua hatua stahiki.

ii. Kuhamasisha Mijadala Miongoni mwa Wananchi Kuhusu Utawala bora wa Maliasili za Madini, Mafuta na Gesi

Utekelezaji wa TEITI nchini uliongeza fursa kwa wananchi kupata taarifa kuhusu uzalishaji na utendaji wa makampuni za madini, mafuta na gesi na malipo ambayo taasisi za serikali zilipokea kutoka kwa makampuni hayo. Kwa njia hii, inatarajiwa kuwa wananchi watatambua faida za tasnia ya uziduaji kwa jamii zao na kushiriki katika mijadala inayohusu usimamizi wa maliasili za madini, mafuta na gesi katika ngazi za mitaa, mkoaa, na Taifa. Vivyo hivyo, maswala ya TEITI yanajadiliwa mara kwa mara Bungeni tangu mwaka 2010. Kwa mfano, Waziri wa Madini, Mheshimiwa Dotto Biteko

(Mbunge) alitoa taarifa Bungeni kuhusu masuala ya TEITI wakati wa uwasilishaji wa hotuba ya Bajeti ya Wizara ya Madini ya mwaka wa fedha 2019/20.⁴³

iii. Mchango katika Marekebisho ya Sheria

Ili kuwezesha utekelezaji bora wa TEITI nchini, kumekuwa na marekebisho ya sheria zifuatazo:

- i) Marekebisho ya Kifungu cha 25 cha Sheria ya Madini ya mwaka 2010 ambayo yameiwezesha TEITI kupata na kuchapisha taarifa za makampuni ya madini, mafuta na gesi asilia.
- ii) Marekebisho ya Sehemu ya 140 (1) ya Sheria ya Kodi ya Mapato (Sura ya 332), ambayo yanaipa Kamati ya TEITI mamlaka ya kuchapisha taarifa za malipo kutoka kwa makampuni ya madini, mafuta na gesi asilia. Mamlaka haya yametolewa katika Sehemu ya 58 ya Sheria ya TEITA ya mwaka 2015.
- iii) Majadiliano yanaendelea na Serikali kurekebisha Sheria ya TEITA ya mwaka 2015, ili kuifungamanisha zaidi sheria hii na viwango vya EITI vya 2019.
- iv) Majadiliano pia yameanza kati ya TEITI na Wizara ya Nishati ili kurekebisha Sheria ya Petroli ya Tanzania ya mwaka 2015 ili iendane na mahitaji ya Sheria ya TEITA ya mwaka 2015.

iv. Kuongeza Wigo wa Utoaji Taarifa

Hapo awali, ripoti za TEITI zililenga kutoa taarifa za mapato ya makampuni, malipo yaliyofanywa kwa taasisi za serikali, na takwimu za uzalishaji na usafirishaji. Sheria ya TEITA ya mwaka 2015 sasa inapanua wigo wa utoaji taarifa na inayataka makampuni ya uziduaji kutoa taarifa zaidi ya zile zilizoainishwa kwenye viwango cha EITI. Sheria hii inayataka makampuni kutoa taarifa za manufaa wanayopata watanzania kutoka kwenye shughuli za uziduaji, michango inayochangiwa na makampuni ya uziduaji kwenye shughuli za kijamii, na matumizi ya mtaji ya makampuni ya uziduaji. Vilevile, sheria ya TEITA inayataka makampuni kutoa taarifa za mikataba iliyonayo na za wamiliki wake.

⁴³ <https://www.madini.go.tz/wp-content/uploads/2019/05/DOC-20190529-WA00141.pdf>.

7.4 Utekelezaji wa Mapendekezo Yaliyotolewa katika Ripoti ya TEITI ya 2015/16

Ripoti ya nane ya TEITI iliandaliwa kwa mwaka wa fedha 2015/2016. Matokeo ya ripoti ya ulinganishaji yaliibua maswala kadhaa ambayo yanahitaji kuangaliwa kwa umakini na Kamati ya TEITI pamoja na Serikali. Maendeleo ya utekelezaji wa mapendekezo yaliyotolewa kwenye ripoti ya 8 yamewasilishwa katika Jedwali hapa chini.

Na	Eneo la Mapendekezo	Maoni ya Mlinganishi huru	Mapendekezo ya Mlinganishi huru	Maendeleo
1.	Ukosefu wa ufahamu wa TEITI miongoni mwa makampuni	Wakati wa ukusanyaji wa taarifa za ripoti, tuliona kuwa kampuni kadhaa hazitambui uwepo wa TEITI. Kwa wengine, ilikuwa mara ya kwanza kusikia juu ya mpango huo na hawakuweza kuelewa ni kwanini walihitajika kuripoti.	Inapendekezwa kwamba Serikali ifanye kampeni ya kuelimisha kampuni za uchimbaji juu ya shughuli na masuala ya TEITI.	Mnamo tarehe 11 Februari 2019, Mwenyekiti wa Kamati ya TEITI aliandika barua kwa kampuni za madini, mafuta na gesi asilia kwa lengo la kukuza uelewa kwa makampuni juu ya utekelezaji wa shughuli za EITI nchini Tanzania. Mnamo tarehe 11 Aprili 2019, Kamati ya TEITI ilifanya Warsha ya siku moja ya Uhamasishaji kwa Kampuni za Madini, mafuta na gesi asilia na wadau wengine. Lengo kuu ilikuwa kutoa elimu kwa wawakilishi wa makampuni na wadau wengine juu ya utekelezaji wa shughuli za EITI nchini Tanzania. Kuhusiana na hayo, tarehe 19 na 20 Machi 2019, TEITI ilishiriki katika semina ya siku moja ilioandaliwa na Mgodi wa Dhahabu wa Geita (GGM). Madhumuni ya semina hiyo ilikuwa kuwapa waandishi wa habari elimu juu ya sekta ya madini, mafuta na gesi asilia .
2.	Idara za Serikali zinazojishughulisha katika kutekeleza majukumu ya TEITI ziwe na ofisi inayotuza taarifa zote za TEITI	Tanzania imekuwa ikitekeleza viwango vya EITI tangu 2010. Licha ya kutekeleza shughuli za TEITI kwa muda mrefu na kuwashusha wafanyakazi wanaofahamu kazi ya TEITI katika idara tofauti za serikali, Mlinganishi huru upata changamoto pale wafanyakazi wapya wasio na uelewa wa kutosha kuhusu masuala ya EITI wanapohushiswa.	Inashauriwa idara za serikali zinazojishughulisha na TEITI kuanzisha ofisi zitakazo shughulikia masuala ya TEITI. Ofisi hiyo, inapaswa kuwa na nakala rudufu, kutumika kama kitovu cha maarifa na kumbukumbu za TEITI, Hii itasaidia shughuli za TEITI kutoathiriwa wakati maafisa wa serikali wanapobadilishwa au kuhamishwa.	Mnamo tarehe 19 Septemba 2019, Kamati ya TEITI iliandika barua kwa TRA, TPDC, PURA, na Tume ya Madini kuteua afisa atakayeshughulika na maswala ya TEITI. Mnamo Desemba 2019, taasisi zilizoandikiwa barua zilituea watu wa kushughulikia maswala ya TEITI, haswa kusaidia utayarishaji wa Ripoti za 9 na 10 za TEITI.
3.	Malipo yanayolipwa na watu kwa niaba ya kampuni	Kama inavyooneshwa na kesi ya Bi Leticia Herman Kabunga na Kerman & Co LLC, kampuni zisizo za	Inashauriwa kuwa kanzidata katika Wizara ya Madini inapaswa kunasa majina ya	Tangu mwaka wa fedha 2015/16, mapato yote ya serikali yanakusanywa kupitia njia ya elektroniki ya malipo

Na	Eneo la Mapendekezo	Maoni ya Mlinganishi huru	Mapendekezo ya Mlinganishi huru	Maendeleo
		<p>uchimbaji, na watu binafsi wakati mwingine, hulipa kwa niaba ya kampuni za madini, mafuta na gesi asilia. Ilibainika kuwa kanzidata katika Wizara ya Madini wakati mwingine inaripoti majina ya watu waliofanya malipo kama mlipaji badala ya kampuni za madini, mafuta na gesi asilia ambazo malipo yao yalifanywa. Jambo hili husababisha kujumuisha kile kinachopaswa kujumuishwa na kutengwa na kile kinachopaswa kuingizwa katika wigo wa ulinganishaji.</p>	<p>kampuni za madini, mafuta na gesi asilia kama mlipaji, sio mawakala wanaolipa kwa niaba yao.</p>	<p>ya Serikali (GePG). Mfumo unachukua maelezo ya kampuni/mtu anayehitajika kulipa kulingana na mtiririko wa mapato husika badala ya maelezo ya mlipaji.</p> <p>Hii imeboresha utunzaji wa rekodi uliopokelewa na taasisi za serikali na kusaidia kutatua changamoto ziliyoletwa na mshahuri huru.</p>
4.	Mrabaha kwenye gesi asilia	<p>Ilionekana kuwa mapato ya serikali kwa ajili ya ulinganishi hayakujumuisha mrabaha wa gesi asilia licha ya ukweli kwamba kulikuwa na uzalishaji wa gesi wakati wa ulinganishaji. TPDC ilionyesha kuwa malipo yaliopokelewa kwa kuchelewa na yana uwezekano wa kujumuishwa katika ulinganishaji wa kipindi kilichofuata (2016/17).</p>	<p>Inapendekezwa kwamba TPDC ilinganishe malipo yaliyofanywa katika sekta ya gesi asilia haswa mirabaha ya gesi asilia.</p>	<p>TPDC ilionyesha kuwa malipo yaliopokelewa kwa kuchelewa na yana uwezekano wa kujumuishwa katika kipindi kinachofuata kuanzia ripoti ya ulinganishaji ya TEITI ya 2016/17.</p> <p>Mirabaha ya malipo ya gesi asilia yanayolipwa na kampuni za mafuta na gesi asilia imejumuishwa katika ripoti ya 2016/17.</p>
5.	Kanzidata ya mawasiliano ya kisasa	<p>Inashauriwa kuwa Wizara ya Madini iwe na hifadhidata ya kisasa ya kampuni zote za madini, mafuta na gesi asilia nchini Tanzania, pamoja na majina sahihi ya kampuni, mahali pa ofisi, eneo la shughuli, nambari za simu, na anwani za barua pepe, nk. Pia, ni muhimu sana kuwa na mtu wa kuwasiliana anayejulikana wakati wote na Wizara.</p>	<p>Kuwa na kanzidata ya kisasa ya anwani ni muhimu sana. Ilibainika kuwa Wizara ya Madini haina kanzidata ya mawasiliano ya kisasa ya kampuni za madini, mafuta na gesi asilia nchini Tanzania. Kwa mfano, mawasiliano kwa kampuni mbili ambazo ziliingia kwenye wigo wa ulinganishaji - Henan Afro-Asia Engineering Company Ltd na CCCC Ltd - hazikuweza kupatikana. Kwa hivyo, kampuni hizi hazikuweza kushiriki katika kuripoti.</p>	<p>Mnamo Juni 2019, Kamati ya TEITI iliandika barua kwa Tume ya Madini iliwaomba wasasishe cadastre ya madini. Walakini, mchakato wa kusasisha cadastre ya madini haujakamilika kwani mawasiliano ya baadhi ya kampuni zilizojumuishwa kwenye ripoti ya 2016/17 na 2017/18 bado hazipo.</p>

VIAMBATISHO

Kiambatisho Namba 1: Fomu ya Kuwasilishia Taarifa za Kampuni za Uziduaji

TEITI PAYMENTS REPORTING TEMPLATE FOR COMPANIES (FROM 1 JULY 2016 TO 30 JUNE 2017)



1. Basic Information

Name of the Entity (Extractive company)	
--	--

TIN	
-----	--

Licence No.	1		Type of license	
	2		Type of license	

Reporting template filled in by		Position	
Email address		Tel.	

2. Company Information

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

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 for minerals		
A1-1	Royalties for oil and gas		
A2	Annual rental fee		
A3	License and permit fee		
A4	Profit per Production Sharing Agreements		
A5	Protected Gas/Additional Gas Revenues		
A6	Application and preparation fee		
A7	Other material payments made to MEM		
B Payments made to Tanzania Petroleum Development Corporation (TPDC)			
B1	Protected Gas Revenue		
B2	Additional Gas Revenue		
B3	Profit per Production Sharing Agreement		
B4	License Charges/fees		
B5	Royalties for oil and gas		
B6	Training Fees		
B7	Quasi- Fiscal Expenditures		
B8	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline		
Pan African Energy payments for gas transportation made to SONGAS			
B9	Tariff on gas transport through SONGAS pipeline		
B10	Other material payment made to TPDC (TZS > 20 million)		

C Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)			
C1	Corporation Tax (including provisional tax and advance tax)		
C2	Withholding Taxes paid on company TIN where tax payer is withholdee		
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder		
C3	Pay- As-You-Earn (PAYE)		
C4	Skills and Development Levy (SDL)		
C5	VAT paid to LTD		
C6	VAT paid to LTD (To be refunded)		
C7	Excise Duty paid to LTD		
C8	Capital Gains Tax Paid to LTD		
C9	Tax Exemptions on fuel		
C10	Other tax exemptions		
C11	Sole Proprietor (Presumptive Tax)		
C12	Personal Income Tax		
C13	Income Tax Interest and Penalty		
C14	Bed Night levy		
C15	Mgt and Technical Servic fees (mining oil and gas)		
C16	Dividends		
C17	Natural Resources Payments		
C18	Stamp Duty		
C19	Other material payments made to TRA LTD (TZS > 20 million)		

D Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)			
D1	Corporation Tax (including provisional tax and advance tax)		
D2	Withholding Taxes paid on company TIN where tax payer is withholdee		
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder		

D3	Pay- As-You-Earn (PAYE)
D4	Skills and Development Levy (SDL)
D5	VAT
D6	VAT (To be refunded)
D7	Excise Duty
D8	Capital Gains Tax
D9	Tax Exemptions on fuel
D10	Other tax exemptions
D11	Sole Proprietor (Presumptive Tax)
D12	Personal Income Tax
D13	Income Tax Interest and Penalty
D14	Bed Night levy
D15	Mgt and Technical Servic fees (mining oil and gas)
D16	Dividends
D17	Natural Resources Payments
D18	Stamp Duty
D19	Other material payments made to TRA DRD (TZS > 20 million)

E Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)

E1	VAT paid to CED
E2	Excise Duty paid to CED
E3	Import Duty paid to CED
E5	Fuel Levy paid to CED
E6	Trade Levy Zanzibar
E7	Vehicle Reg Tax
E8	Railroad Dev Levy
E9	Customs Processing Fee
E10	Petroleum levy (kerosine, gas oil, and motor spirit)
E11	Other material payments made to TRA (TZS > 20 million)

F	Payments made to Local Authorities		
F1	Service Levy		
F2	Other Local Taxes, Fees and Levies		

G	Payments made to Ministry of Finance (MoF)		
G1	Dividends for Government Shares held in the company		
G2	Revenues to Government for shareholding sale in the companies		

H	Payments made to Ministry of Tourism and Natural Resources (MOTNR)		
H1	Payments to MOTNR/TFS		

Total payments made to government		
--	--	--

4 Social and Other Payments	Date (dd/mm/yyyy)	Type of payment or contribution	Location	Paid to	Amount TZS	Amount USD	In-Kind

5 Social Security Funds	Date (dd/mm/yyyy)	Type of payment or contribution	Location	Paid to	Amount TZS	Amount USD	In-Kind
		PPF					
		NSSF					
		WCF					

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	Value TZS	Value USD

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				
Local				
Other labour categories				

* A specialized expert in
Mining/Oil/Gas

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 is complete and has been faithfully extracted from the Entity accounting records;
2. All amounts paid are supported by genuine receipts and substantiated by documentary evidence;
3. **The amounts paid exclude payments made before 1 July 2016 and payments made after 30 June 2017;**
4. The classification of amounts paid on each line is accurate and does not include amounts due to be reported on other lines;
5. The amounts paid do not include amounts paid 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 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:

Kiambatisho Namba 2: Fomu ya Kuwasilishia Taarifa za Taasisi za Serikali

TEITI RECEIPTS REPORTING TEMPLATE FOR GOVERNMENT AGENCY (FROM 1 JULY 2016 TO 30 JUNE 2017)



1. NAME OF GOVERNMENT AGENCY:	
2. TAX PAYER NAME:	
3. TAXPAYER IDENTIFICATION NUMBER (TIN):	
4. SECTOR (Minerals /Oil/ Gas):	

5. Receipts from Companies

Ref for details of supporting breakdown	Type of Receipt	Receipts		Comments
		TZS	USD	
A. Received by the Ministry of Energy and Minerals (MEM)				
A1	Royalties for minerals			
A1-1	Royalties for oil and gas			
A2	Annual rental fee			
A3	License and permit fee			
A4	Profit per Production Sharing Agreements			
A5	Protected Gas/Additional Gas Revenues			
A6	Application and preparation fee			
A7	Other material payments made to MEM			

B. Received by Tanzania Petroleum Development Corporation (TPDC)

B1	Protected Gas Revenue			
B2	Additional Gas Revenue			
B3	Profit per Production Sharing Agreement			
B4	License Charges/fees			
B5	Royalties for oil and gas			
B6	Training Fees			
B7	Quasi- Fiscal Expenditures			
B8	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline			

C. Pan African Energy payments for gas transportation received by SONGAS

B9	Tariff on gas transport through SONGAS pipeline			
B10	Other material payment made to TPDC (TZS > 20 million)			

D. Payments made to Tanzania Revenue Authority (Large Tax payers Department-LTD)

C1	Corporation Tax (including provisional tax and advance tax)			
C2	Withholding Taxes paid on company TIN where tax payer is withholdee			
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder			
C3	Pay- As-You-Earn (PAYE)			
C4	Skills and Development Levy (SDL)			
C5	VAT paid to LTD			
C6	VAT paid to LTD (To be refunded)			
C7	Excise Duty paid to LTD			
C8	Capital Gains Tax Paid to LTD			
C9	Tax Exemptions on fuel			
C10	Other tax exemptions			
C11	Sole Proprietor (Presumptive Tax)			

C12	Personal Income Tax			
C13	Income Tax Interest and Penalty			
C14	Bed Night levy			
C15	Mgt and Technical Servic fees (mining oil and gas)			
C16	Dividends			
C17	Natural Resources Payments			
C18	Stamp Duty			
C19	Other material payments made to TRA LTD (TZS > 20 million)			

E. Payments made to Tanzania Revenue Authority (Domestic Revenue Department-DRD)

D1	Corporation Tax (including provisional tax and advance tax)			
D2	Withholding Taxes paid on company TIN where tax payer is withholdee			
D2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder			
D3	Pay- As-You-Earn (PAYE)			
D4	Skills and Development Levy (SDL)			
D5	VAT			
D6	VAT (To be refunded)			
D7	Excise Duty			
D8	Capital Gains Tax			
D9	Tax Exemptions on fuel			
D10	Other tax exemptions			
D11	Sole Proprietor (Presumptive Tax)			
D12	Personal Income Tax			
D13	Income Tax Interest and Penalty			
D14	Bed Night levy			
D15	Mgt and Technical Servic fees (mining oil and gas)			
D16	Dividends			

D17	Natural Resources Payments			
D18	Stamp Duty			
D19	Other material payments made to TRA DRD (TZS > 20 million)			

F. Payments made to Tanzania Revenue Authority (Customs and Excise Department-CED)

E1	VAT paid to CED			
E2	Excise Duty paid to CED			
E3	Import Duty paid to CED			
E5	Fuel Levy paid to CED			
E6	Trade Levy Zanzibar			
E7	Vehicle Reg Tax			
E8	Railroad Dev Levy			
E9	Customs Processing Fee			
E10	Petroleum levy (kerosine, gas oil, and motor spirit)			
E11	Other material payments made to TRA (TZS > 20 million)			

G. Payments made to Local Authorities

F1	Service Levy			
F2	Other Local Taxes, Fees and Levies			

H. Payments made to Ministry of Finance (MoF)

G1	Dividends for Government Shares held in the company			
G2	Revenues to Government for shareholding sale in the companies			

I. Payments made to Ministry of Tourism and Natural Resources (MOTNR)

H1	Payments to MOTNR/TFS			
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J. Donations received from extractive companies for Corporate Social Responsibility (please provide details of the nature of receipt and purpose including in kind receipts)

F1				
F2				

6. 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 2016 and payments made after 30 June 2017
4. The classification of amounts received on each line is accurate and does not include amounts due to be reported on other lines
5. The amounts received do not include amounts received in respect of other taxpayers with a different TIN
6. The amounts received only include amounts received by the reporting Agency
7. The accounts of the Agency on which the figures are based have been audited and an unqualified audit opinion issued thereon by the Auditor General in accordance with International Standards on Auditing as applicable to the public sector

Name				
Position				
Date				
Signature				
Stamp				

We attach further information which will assist you in reconciling the amounts received to the records of the relevant taxpayers (See supporting schedules and support documentation)

Auditors Report from the Office of the Controller and Auditor General

I have examined the foregoing TEITI reporting template of (insert name of taxpayer) and can confirm that I have tested the completeness and accuracy of the extraction of the receipts data included on the reporting template from the accounting records of the Agency/Ministry

Based on this examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a truthful and fair summary of receipts of the government agencies as stated in accordance with the template instructions

Name				
Position within the Office of the Auditor General				

Date			
Signature			
Stamp			

**Kiambatisho Namba 3: Fomu ya Kuwasilishia Taarifa za Wamiliki
Wanufaika wa Kampuni za Uziduaji**

**Reporting Template for Disclosure of Beneficial Ownership of the Extractive
Companies in the United Republic of Tanzania**



Section I: Company Identification

1.	Full legal name of entity	
2	Company registration number	
3.	Tax identification number	
4.	Contact address in Tanzania and abroad (if relevant) (physical address, telephones, fax, email address and web address)	
5.	Is this publicly listed entity? (yes or no)	
6.	If yes, provide which stock market the entity is listed in and under which name and which stock symbol	
7.	Is this entity a wholly owned subsidiary of a publicly owned company? (yes or no)	
8.	If yes, provide the name of the publicly listed company, its contact details including which stock market the company is listed in and under which name and which stock symbol.	
9.	Is the entity wholly owned by the Government of the United Republic of Tanzania? (yes or no)	

Section II: Licenses Held by the Entity

10. Provide a list of all extractive licenses (oil, gas and mining) held by the entity

Issuing authority	License number	License type

1			
2			
3			
4			
5			

Section III: Association with other Entities/Persons

11. Provide details of every entity/person with which the entity is formally cooperating in the extraction of gas or mining in Tanzania

	Full legal name of entity/person	Nature of association	License number	License activity
1.				
2.				
3.				
4.				
5				

Section IV: Declaration of Beneficial Ownership

12. According to the EITI Standard, Requirement 3.11.d.i, 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 5% or more of the entity's worth.

Beneficial Owner One (provide the following details for each beneficial owner of the entity)

Identity of the beneficial owner	Information about how ownership is held or control over the company is exercised					Date when beneficial interest was acquired	Means of contact
	By shares		By % of voting rights		Other		
[Full name as it appears on national identify card]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[If the beneficial owner holds shares in the entity via a separate company provide company registration, country of incorporation,	[date]	[residential/service address]/other
[Date of birth and/or national identify number]							
[Nationality]							

[Country of residence]					registered office address]		
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Beneficial Owner Two

Identity of the beneficial owner	Information about how ownership is held or control over the company is exercised					Date when beneficial interest was acquired	Means of contact
	By shares		By % of voting rights		Other		
[Full name as it appears on national identify card] [Date of birth and/or national identify number] [Nationality] [Country of residence]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[If the beneficial owner holds shares in the entity via a separate company provide company registration, country of incorporation, registered office address]	[date]	[residential/service address]/other

Beneficial Owner Three

Identity of the beneficial owner	Information about how ownership is held or control over the company is exercised					Date when beneficial interest was acquired	Means of contact
	By shares		By % of voting rights		Other		
[Full name as it appears on national identify card] [Date of birth and/or national]	[number of shares]	[% of shares]	[% of direct voting right]	[% of indirect voting rights]	[If the beneficial owner holds shares in the entity via a separate	[date]	[residential/service address]/other

identify number] [Nationality] [Country of residence]					company provide company registration, country of incorporation, registered office address]		
---	--	--	--	--	---	--	--

Summary of Beneficial Ownership

	Name of beneficial owner (provide full legal name. Also provide full legal name if shareholder is a company or beneficial owner holds shares through a company entity)	Class of shares	Number of shares held	% of shares held
1.				0.0%
2.				0.0%
3.				0.0%
4.				0.0%
5.				0.0%
11.			Total	

Section V: Persons with Influence over the Actions or Management of the Company

13. In addition to the beneficial owners of the entity, are there persons with influence over the actions or management of the company? If yes, provide the following details

1.	Name of the person	Relationship with the entity
2.		
3.		
4.		
5.		

Section VI: Politically Exposed Persons

14. According to the Financial Action Task Force, politically exposed persons are individuals who are or have been entrusted with prominent public functions by a local foreign country, for example Heads of State or of government, senior politicians, senior government, judicial or military officials, senior executives of state owned corporations, important political party officials. It also includes persons who are or have been entrusted with a prominent function by an

international organization and therefore refers to members of senior management, i.e. directors, deputy directors, and members of the board or equivalent functions. The definition does not cover middle ranking or more junior individuals in the foregoing categories. Are there politically exposed persons who are beneficial owners of the entity? If yes, provide the following details

	Name	Public office position and role	Date when office was assumed	Date when office was left/will be left, whichever is/if applicable
1.				
2.				
3.				
4.				
5.				

Section VII: Management Sign-off

15. I, undersigned, for and on behalf of the reporting entity confirm that all information provided in the reporting template on beneficial ownership is accurate and reliable.

Name	
Position	
Signature	
Stamp	
Telephone	
E-mail address	

Kiambatisho Namba 4: Fomu ya Kuwasilishia Taarifa za Kampuni Zinazomilikiwa na Serikali (TPDC and STAMICO)

Financial relationship between the SOE and the government					
NB! Indicate currency	Retained earnings	Reinvestment	Dividends paid to the government	Other transfers to the government	Funds received from the government
Summary of statutory rules and link or reference to relevant law(s) or polic(ies)					

Value in FY 16/17						
Value in FY 17/18						

Note: If the SOE's subsidiaries or joint ventures received funds from the government or the SOE, or remitted funds to the government or the SOE, please fill out the table separately for each subsidiary and JV.

Loans and guarantees from SOEs to oil, gas and mining companies											
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies, incl. link or reference to relevant law or policy	Indicate each loan or loan guarantee from the SOE to extractive compan(ies) active in FY 16/17 or FY 17/18	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee (e.g. SOE, its subsidiary or JV)	Name of the entity loan or guarantee provided to	Total value of loan or guarantee (<i>indicate currency</i>)	Outstanding value at the end of FY 16/17	Outstanding value at the end of FY 17/18	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
Loans and guarantees from the state to extractive companies, including the SOE											
Statutory rules governing the government's right to grant loans or guarantees to extractive companies including the SOE, incl. link or reference to relevant law or policy	Indicate each loan or loan guarantee from the state to the SOE active in FY 16/17 or FY 17/18	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee (e.g. SOE, its subsidiary or JV)	Government entity granting loan or guarantee	Total value of loan or guarantee (<i>indicate currency</i>)	Outstanding value at the end of FY 16/17	Outstanding value at the end of FY 17/18	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation

Third-party financing											
<i>NB! Indicate currency</i>	Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in the year under review	Value of outstanding loans from extractive companies (e.g. third party financing of cash calls)	Value of outstanding loans from other third-party entities (e.g. banks)	Total value of outstanding third-party loans	Links or references to supporting documentation					
FY 16/17											
FY 17/18											

Kiambatisho Namba 5: Fomu ya Kuwasilishia Taarifa za Tume ya Madini

Total output per commodity in year						
Commodity	Unit	Production volumes (quantities)	Production values (TZS or USD)	Expected export volumes (quantities)	Expected export values (TZS or USD)	Royalties paid (TZS)
<i>Example: Gold</i>	TOz	1,500,000	650,000,000	1,450,000	600,000,000	780,000,000

Mining sector output for most significant producers in year								
Name of the project	Operator (company)	Commodity	Unit	Production volumes (quantities)	Production values (TZS or USD)	Expected export volumes (quantities)	Expected export values (TZS or USD)	Royalties paid (TZS)
<i>Example: Gold mine</i>	<i>Gold company LLC</i>	<i>Gold</i>	TOz	1,500	1,650,000	1,450	1,600,000	240,000
		<i>List other commodities</i>						

Kiambatisho Namba 6: ULINGANISHI WA MAPATO NA MALIPO KWA KAMPUNI NA AINA ZA MALIPO

1. GEITA GOLD MINING LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	53,285,639,017.27	46,299,292,407.53	6,986,346,609.74	-	8,042,487,941.00	(8,042,487,941.00)	53,285,639,017.27	54,341,780,348.54	(1,056,141,331.27)	
1	Royalties for minerals	50,799,954,886.60	46,144,342,439.57	4,655,612,447.03	-	8,041,161,569.00	(8,041,161,569.00)	50,799,954,886.60	54,185,504,008.58	(3,385,549,121.98)	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Annual rental fee	2,485,684,130.67	133,285,891.96	2,352,398,238.71	-	-	-	2,485,684,130.67	133,285,891.96	2,352,398,238.71	
4	License and permit fee	-	21,664,076.00	(21,664,076.00)	-	1,326,372.00	(1,326,372.00)	-	22,990,448.00	(22,990,448.00)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	192,064,618,155.06	167,565,310,721.86	24,499,307,433.20	-	-	-	192,064,618,155.06	167,565,310,721.86	24,499,307,433.20	
5	Corporation Tax (including provisional tax and advance tax)	104,213,414,129.12	93,807,594,595.97	10,405,819,533.15	-	-	-	104,213,414,129.12	93,807,594,595.97	10,405,819,533.15	
6	Withholding Taxes paid on company TIN where tax payer is withholdee	42,669,088,285.49	42,669,088,285.49	-	-	-	-	42,669,088,285.49	42,669,088,285.49	-	
7	Pay- As-You-Earn (PAYE)	37,291,569,344.23	25,108,732,400.50	12,182,836,943.73	-	-	-	37,291,569,344.23	25,108,732,400.50	12,182,836,943.73	
8	Skills and Development Levy (SDL)	6,106,590,601.86	4,573,892,106.57	1,532,698,495.29	-	-	-	6,106,590,601.86	4,573,892,106.57	1,532,698,495.29	
9	VAT paid to LTD	1,783,955,794.36	1,406,003,333.33	377,952,461.03	-	-	-	1,783,955,794.36	1,406,003,333.33	377,952,461.03	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	60,265,813,644.00	60,265,813,644.00	-	-	-	-	60,265,813,644.00	60,265,813,644.00	-	
10	VAT paid to CED	31,357,799,005.00	31,357,799,005.00	-	-	-	-	31,357,799,005.00	31,357,799,005.00	-	
11	Excise Duty paid to CED	3,256,204,800.00	3,256,204,800.00	-	-	-	-	3,256,204,800.00	3,256,204,800.00	-	
12	Import Duty paid to CED	5,615,429,923.00	5,615,429,923.00	-	-	-	-	5,615,429,923.00	5,615,429,923.00	-	
13	Fuel Levy paid to CED	4,366,814,142.00	4,366,814,142.00	-	-	-	-	4,366,814,142.00	4,366,814,142.00	-	
14	Vehicle Reg Tax	26,240,000.00	26,240,000.00	-	-	-	-	26,240,000.00	26,240,000.00	-	

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company		Government		Difference	Company	Government		Difference	Company
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
15	Railroad Dev Levy	3,942,335,841.00	3,942,335,841.00	-	-	-	-	3,942,335,841.00	3,942,335,841.00	-	
6	Customs Processing Fee	1,388,809,657.00	1,388,809,657.00	-	-	-	-	1,388,809,657.00	1,388,809,657.00	-	
17	Petroleum levy (kerosine, gas oil, and motor spirit)	10,312,180,276.00	10,312,180,276.00	-	-	-	-	10,312,180,276.00	10,312,180,276.00	-	
	Payments made to Local Authorities	3,915,821,019.72	2,802,765,314.00	1,113,055,705.72	-	-	-	3,915,821,019.72	2,802,765,314.00	1,113,055,705.72	
18	Service Levy	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72	-	-	-	3,915,821,019.72	2,800,565,314.00	1,115,255,705.72	
19	Other Local Taxes, Fees and Levies	-	2,200,000.00	(2,200,000.00)	-	-	-	-	2,200,000.00	(2,200,000.00)	

2. NORTH MARA GOLD MINE LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual		Government		Difference	Company/Individual	Government		Difference	Company
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	46,807,041,036.59	34,055,493,519.95	12,751,547,516.65	-	9,496,090,470.14	(9,496,090,470.14)	46,807,041,036.59	43,551,583,990.09	3,255,457,046.50	
1	Royalties for minerals	46,258,057,522.71	33,555,773,290.47	12,702,284,232.25	-	9,496,090,470.14	(9,496,090,470.14)	46,258,057,522.71	43,051,863,760.61	3,206,193,762.10	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Annual rental fee	548,983,513.88	482,306,650.74	66,676,863.14	-	-	-	548,983,513.88	482,306,650.74	66,676,863.14	
4	License and permit fee	-	17,413,578.74	(17,413,578.74)	-	-	-	-	17,413,578.74	(17,413,578.74)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	122,435,494,663.24	59,945,993,123.97	62,489,501,539.27	(62,489,501,539.27)	-	(62,489,501,539.27)	59,945,993,123.97	59,945,993,123.97	0.01	
5	Corporation Tax (including provisional tax and advance tax)	96,720,485,486.26	34,230,983,946.99	62,489,501,539.27	(62,489,501,539.27)	-	(62,489,501,539.27)	34,230,983,946.99	34,230,983,946.99	-	
6	Withholding Taxes paid on company TIN where tax payer is withholdee	6,936,215,312.53	6,936,215,312.52	0.01	-	-	-	6,936,215,312.53	6,936,215,312.52	0.01	
7	Pay-As-You-Earn (PAYE)	14,595,024,336.36	14,595,024,336.36	-	-	-	-	14,595,024,336.36	14,595,024,336.36	-	

No.	Description of the payment	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)		
8	Skills and Development Levy (SDL)	2,552,734,632.53	2,552,734,632.53	-	-	-	-	2,552,734,632.53	2,552,734,632.53	-		
9	VAT paid to LTD	1,631,034,895.57	1,631,034,895.57	-	-	-	-	1,631,034,895.57	1,631,034,895.57	-		
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	22,993,548,165.80	26,867,733,236.00	(3,874,185,070.20)	-	-	-	22,993,548,165.80	26,867,733,236.00	(3,874,185,070.20)		
10	VAT paid to CED	17,925,837,257.00	18,214,051,325.00	(288,214,068.00)	-	-	-	17,925,837,257.00	18,214,051,325.00	(288,214,068.00)		
11	Excise Duty paid to CED	-	256,193,977.00	(256,193,977.00)	-	-	-	-	256,193,977.00	(256,193,977.00)		
12	Import Duty paid to CED	2,469,358,856.71	2,860,656,263.00	(391,297,406.29)	-	-	-	2,469,358,856.71	2,860,656,263.00	(391,297,406.29)		
13	Fuel Levy paid to CED	1,503,520,788.80	-	1,503,520,788.80	-	-	-	1,503,520,788.80	-	1,503,520,788.80		
14	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-		
15	Vehicle Reg Tax	-	9,600,000.00	(9,600,000.00)	-	-	-	-	9,600,000.00	(9,600,000.00)		
16	Railroad Dev Levy	-	1,972,824,662.00	(1,972,824,662.00)	-	-	-	-	1,972,824,662.00	(1,972,824,662.00)		
17	Customs Processing Fee	-	639,844,485.00	(639,844,485.00)	-	-	-	-	639,844,485.00	(639,844,485.00)		
18	Petroleum levy (kerosine, gas oil, and motor spirit)	-	2,914,562,524.00	(2,914,562,524.00)	-	-	-	-	2,914,562,524.00	(2,914,562,524.00)		
19	Other material payments made to TRA (TZS > 20 million)	1,094,831,263.29	-	1,094,831,263.29	-	-	-	1,094,831,263.29	-	1,094,831,263.29		
	Payments made to Local Authorities	3,104,758,767.26	3,104,288,815.00	469,952.26	-	-	-	3,104,758,767.26	3,104,288,815.00	469,952.26		
20	Service Levy	3,104,758,767.26	3,104,288,815.00	469,952.26	-	-	-	3,104,758,767.26	3,104,288,815.00	469,952.26		

3. BULYANHULU GOLD MINE LIMITED

No	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company		Government	Difference	Company		Government	Difference	Company	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	28,312,311,145.54	270,385,271.60	28,041,925,873.94	-	26,604,732,147.36	(26,604,732,147.36)	28,312,311,145.54	26,875,117,418.96	1,437,193,726.58	
1	Royalties for minerals	27,541,954,287.94	2,513,600.00	27,539,440,687.94	-	26,604,732,147.36	(26,604,732,147.36)	27,541,954,287.94	26,607,245,747.36	934,708,540.58	
2	Annual rental fee	770,356,857.60	261,350,285.60	509,006,572.00	-	-	-	770,356,857.60	261,350,285.60	509,006,572.00	
3	License and permit fee	-	6,521,386.00	(6,521,386.00)	-	-	-	-	6,521,386.00	(6,521,386.00)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	38,844,919,446.88	39,218,563,714.13	(373,644,267.25)	-	-	-	38,844,919,446.88	39,218,563,714.13	(373,644,267.25)	
4	Withholding Taxes paid on company TIN where tax payer is withholdee	7,151,880,165.87	7,155,880,165.87	(4,000,000.00)	-	-	-	7,151,880,165.87	7,155,880,165.87	(4,000,000.00)	
5	Pay- As-You-Earn (PAYE)	26,954,014,183.78	27,308,256,679.82	(354,242,496.04)	-	-	-	26,954,014,183.78	27,308,256,679.82	(354,242,496.04)	
6	Skills and Development Levy (SDL)	4,739,025,097.23	4,754,426,868.44	(15,401,771.21)	-	-	-	4,739,025,097.23	4,754,426,868.44	(15,401,771.21)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	33,776,945,465.52	35,560,176,977.00	(1,783,231,511.48)	-	-	-	33,776,945,465.52	35,560,176,977.00	(1,783,231,511.48)	
7	VAT paid to CED	23,954,643,770.00	26,708,778,372.00	(2,754,134,602.00)	-	-	-	23,954,643,770.00	26,708,778,372.00	(2,754,134,602.00)	
8	Excise Duty paid to CED	-	83,630,770.00	(83,630,770.00)	-	-	-	-	83,630,770.00	(83,630,770.00)	
9	Import Duty paid to CED	5,574,865,489.36	4,645,943,900.00	928,921,589.36	-	-	-	5,574,865,489.36	4,645,943,900.00	928,921,589.36	
10	Fuel Levy paid to CED	125,612,271.16	-	125,612,271.16	-	-	-	125,612,271.16	-	125,612,271.16	
11	Vehicle Reg Tax	3,780,000.00	3,780,000.00	-	-	-	-	3,780,000.00	3,780,000.00	-	
12	Railroad Dev Levy	2,268,557,553.00	2,268,557,553.00	-	-	-	-	2,268,557,553.00	2,268,557,553.00	-	
13	Customs Processing Fee	704,461,939.00	704,461,939.00	-	-	-	-	704,461,939.00	704,461,939.00	-	
14	Petroleum levy (kerosine, gas oil, and motor spirit)	1,145,024,443.00	1,145,024,443.00	-	-	-	-	1,145,024,443.00	1,145,024,443.00	-	
	Payments made to Local Authorities	3,300,956,829.17	836,748,157.00	2,464,208,672.17	-	-	-	3,300,956,829.17	836,748,157.00	2,464,208,672.17	
15	Service Levy	3,300,956,829.17	836,748,157.00	2,464,208,672.17	-	-	-	3,300,956,829.17	836,748,157.00	2,464,208,672.17	

4. PANAFRICAN ENERGY TANZANIA LIMITED

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company		Government	Difference	Company		Government	Difference	Company	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	23,252,043,840.11	23,117,006,627.69	135,037,212.42	-	-	-	23,252,043,840.11	23,117,006,627.69	135,037,212.42	
1	License Charges/fees	75,067,292.00	76,473,370.35	(1,406,078.35)	-	-	-	75,067,292.00	76,473,370.35	(1,406,078.35)	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Training Fees	356,106,985.20	219,663,694.43	136,443,290.77	-	-	-	356,106,985.20	219,663,694.43	136,443,290.77	
4	Tarriff on gas tansport through SONGAS pipeline	22,820,869,562.91	-	22,820,869,562.91	-	-	-	22,820,869,562.91	-	22,820,869,562.91	
5	Other material payment made to TPDC (TZS > 20 million)	-	22,820,869,562.91	-	-	-	-	-	22,820,869,562.91	(22,820,869,562.91)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	72,097,170,314.66	72,097,170,314.66	-	-	-	-	72,097,170,314.66	72,097,170,314.66	-	
6	Corporation Tax (including provisional tax and advance tax)	23,332,595,192.48	23,332,595,192.48	-	-	-	-	23,332,595,192.48	23,332,595,192.48	-	
7	Withholding Taxes paid on company TIN where tax payer is withholdee	946,976,628.00	946,976,628.00	-	-	-	-	946,976,628.00	946,976,628.00	-	
8	Pay- As-You-Earn (PAYE)	3,510,361,965.32	3,510,361,965.32	-	-	-	-	3,510,361,965.32	3,510,361,965.32	-	
9	Skills and Development Levy (SDL)	532,818,629.44	532,818,629.44	-	-	-	-	532,818,629.44	532,818,629.44	-	
10	VAT paid to LTD	36,630,000,534.22	36,630,000,534.22	-	-	-	-	36,630,000,534.22	36,630,000,534.22	-	
11	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-	
12	Excise Duty paid to LTD	7,144,417,365.20	7,144,417,365.20	-	-	-	-	7,144,417,365.20	7,144,417,365.20	-	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	326,117,996.05	705,561,598.00	(379,443,601.95)	(0.00)	-	(0.00)	326,117,996.05	705,561,598.00	(379,443,601.95)	
13	VAT paid to CED	-	482,352,413.00	(482,352,413.00)	-	-	-	-	482,352,413.00	(482,352,413.00)	
14	Excise Duty paid to CED	23,922,382.45	831.00	23,921,551.45	-	-	-	23,922,382.45	831.00	23,921,551.45	

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company		Government	Difference	Company		Government	Difference	Company	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
15	Import Duty paid to CED	302,195,613.60	174,904,063.00	127,291,550.60	(229,388,376.00)	-	(229,388,376.00)	72,807,237.60	174,904,063.00	(102,096,825.40)	
16	Railroad Dev Levy	-	36,968,900.00	(36,968,900.00)	35,278,500.00	-	35,278,500.00	35,278,500.00	36,968,900.00	(1,690,400.00)	
17	Customs Processing Fee	-	11,335,391.00	(11,335,391.00)	194,109,876.00	-	194,109,876.00	194,109,876.00	11,335,391.00	182,774,485.00	
Payments made to Local Authorities		2,232,452,708.77	-	2,232,452,708.77	-	-	-	2,232,452,708.77	-	2,232,452,708.77	
18	Service Levy	513,643,287.00	-	513,643,287.00	-	-	-	513,643,287.00	-	513,643,287.00	
19	Other Local Taxes, Fees and Levies	1,718,809,421.77	-	1,718,809,421.77	-	-	-	1,718,809,421.77	-	1,718,809,421.77	

5. PANGEA MINERALS

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual		Government	Difference	Company/Individual		Government	Difference	Company/Individual	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	17,692,936,889.63	455,355,748.46	17,237,581,141.17	-	18,428,909,343.74	(18,428,909,343.74)	17,692,936,889.63	18,884,265,092.20	(1,191,328,202.56)	
1	Royalties for minerals	17,302,541,397.63	22,823,546.19	17,279,717,851.44	-	18,428,909,343.74	(18,428,909,343.74)	17,302,541,397.63	18,451,732,889.93	(1,149,191,492.29)	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Annual rental fee	390,395,492.00	409,062,049.73	(18,666,557.73)	-	-	-	390,395,492.00	409,062,049.73	(18,666,557.73)	
4	License and permit fee	-	23,470,152.54	(23,470,152.54)	-	-	-	-	23,470,152.54	(23,470,152.54)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	12,490,991,075.29	12,490,991,075.29	0.00	-	-	-	12,490,991,075.29	12,490,991,075.29	0.00	
5	Withholding Taxes paid on company TIN where tax payer is withholdee	4,154,606,402.15	4,154,606,402.15	0.00	-	-	-	4,154,606,402.15	4,154,606,402.15	0.00	
6	Pay- As-You-Earn (PAYE)	7,006,018,684.40	7,006,018,684.40	-	-	-	-	7,006,018,684.40	7,006,018,684.40	-	
7	Skills and Development Levy (SDL)	1,330,365,988.74	1,330,365,988.74	-	-	-	-	1,330,365,988.74	1,330,365,988.74	-	

No	Description of the payment	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)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	34,273,315,892.88	35,942,613,243.00	(1,669,297,350.12)	1,087,488,592.00	-	1,087,488,592.00	35,360,804,484.88	35,942,613,243.00	(581,808,758.12)	
8	VAT paid to CED	24,295,296,593.00	25,160,844,755.00	(865,548,162.00)	-	-	-	24,295,296,593.00	25,160,844,755.00	(865,548,162.00)	
9	Excise Duty paid to CED	-	22,668,468.00	(22,668,468.00)	-	-	-	-	22,668,468.00	(22,668,468.00)	
10	Import Duty paid to CED	4,104,661,951.61	4,369,647,763.00	(264,985,811.39)	-	-	-	4,104,661,951.61	4,369,647,763.00	(264,985,811.39)	
11	Fuel Levy paid to CED	278,654,760.27	-	278,654,760.27	-	-	-	278,654,760.27	-	278,654,760.27	
12	Railroad Dev Levy	2,384,234,870.00	2,384,234,870.00	-	1,087,488,592.00	-	1,087,488,592.00	3,471,723,462.00	2,384,234,870.00	1,087,488,592.00	
13	Customs Processing Fee	-	794,749,669.00	(794,749,669.00)	-	-	-	-	794,749,669.00	(794,749,669.00)	
14	Petroleum levy (kerosine, gas oil, and motor spirit)	3,210,467,718.00	3,210,467,718.00	-	-	-	-	3,210,467,718.00	3,210,467,718.00	-	
	Payments made to Local Authorities	1,475,777,072.14	1,475,777,072.14	-	-	-	-	1,475,777,072.14	1,475,777,072.14	-	
15	Service Levy	1,475,777,072.14	1,475,777,072.14	-	-	-	-	1,475,777,072.14	1,475,777,072.14	-	

6. SHANTA MINING COMPANY LIMITED

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	9,316,740,578.76	7,880,694,803.50	1,436,045,775.26	-	1,715,485,465.04	(1,715,485,465.04)	9,316,740,578.76	9,596,180,268.54	(279,439,689.77)	
1	Royalties for minerals	9,316,740,578.76	7,541,229,485.68	1,775,511,093.08	-	1,769,539,545.28	(1,769,539,545.28)	9,316,740,578.76	9,310,769,030.96	5,971,547.81	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Annual rental fee	-	328,938,045.38	(328,938,045.38)	-	(51,927,463.80)	51,927,463.80	-	277,010,581.58	(277,010,581.58)	
4	License and permit fee	-	10,527,272.44	(10,527,272.44)	-	(2,126,616.44)	2,126,616.44	-	8,400,656.00	(8,400,656.00)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	16,665,168,199.89	16,665,168,199.90	(0.01)	-	-	-	16,665,168,199.89	16,665,168,199.90	(0.01)	
5	Corporation Tax (including provisional tax and advance tax)	2,379,978,570.00	2,379,978,570.00	-	-	-	-	2,379,978,570.00	2,379,978,570.00	-	
6	Withholding Taxes paid on company TIN where tax payer is withholdee	5,563,500,783.24	5,563,500,783.25	(0.01)	-	-	-	5,563,500,783.24	5,563,500,783.25	(0.01)	
7	Pay- As-You-Earn (PAYE)	7,379,181,147.81	7,379,181,061.68	86.13	-	-	-	7,379,181,147.81	7,379,181,061.68	86.13	
8	Skills and Development Levy (SDL)	1,342,507,698.84	1,342,507,784.97	(86.13)	-	-	-	1,342,507,698.84	1,342,507,784.97	(86.13)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	7,062,862,018.00	8,006,595,521.00	(943,733,503.00)	-	-	-	7,062,862,018.00	8,006,595,521.00	(943,733,503.00)	
9	VAT paid to CED	5,416,343,910.00	5,345,659,507.00	70,684,403.00	-	-	-	5,416,343,910.00	5,345,659,507.00	70,684,403.00	
10	Excise Duty paid to CED	58,035,457.00	105,970,544.00	(47,935,087.00)	-	-	-	58,035,457.00	105,970,544.00	(47,935,087.00)	
11	Import Duty paid to CED	1,054,984,211.00	1,326,498,363.00	(271,514,152.00)	-	-	-	1,054,984,211.00	1,326,498,363.00	(271,514,152.00)	
12	Vehicle Reg Tax	11,024,073.00	13,830,000.00	(2,805,927.00)	-	-	-	11,024,073.00	13,830,000.00	(2,805,927.00)	
13	Railroad Dev Levy	384,165,499.00	881,449,542.00	(497,284,043.00)	-	-	-	384,165,499.00	881,449,542.00	(497,284,043.00)	
14	Customs Processing Fee	138,308,868.00	333,187,565.00	(194,878,697.00)	-	-	-	138,308,868.00	333,187,565.00	(194,878,697.00)	
	Payments made to Local Authorities	1,334,077,838.87	-	1,334,077,838.87	-	-	-	1,334,077,838.87	-	1,334,077,838.87	
15	Service Levy	883,427,519.83	-	883,427,519.83	-	-	-	883,427,519.83	-	883,427,519.83	
16	Other Local Taxes, Fees and Levies	450,650,319.04	-	450,650,319.04	-	-	-	450,650,319.04	-	450,650,319.04	

7. TANZANIA PETROLEUM DEVELOPMENT CORPORATION

No	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	23,308,051,957.04	-	23,308,051,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	15,423,022,000.00	4,421,240,000.00	11,001,782,000.00	
1	Royalties for oil and gas	12,306,269,957.04	-	12,306,269,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	4,421,240,000.00	4,421,240,000.00	-	
2	Protected Gas/Additional Gas Revenues	11,001,782,000.00	-	11,001,782,000.00	-	-	-	11,001,782,000.00	-	11,001,782,000.00	
3	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	20,966,747,822.79	28,538,073,911.98	(7,571,326,089.19)	2,423,894,349.16	-	2,423,894,349.16	23,390,642,171.95	28,538,073,911.98	(5,147,431,740.03)	
4	Corporation Tax (including provisional ax and advance tax)	-	32,695,536.70	(32,695,536.70)	-	-	-	-	32,695,536.70	(32,695,536.70)	
5	Withholding Taxes paid on company TIN where tax payer is withholdee	1,309,424,762.06	1,294,748,420.60	14,676,341.46	-	-	-	1,309,424,762.06	1,294,748,420.60	14,676,341.46	
6	Pay- As-You-Earn (PAYE)	471,143,440.87	2,895,037,790.03	(2,423,894,349.16)	2,423,894,349.16	-	2,423,894,349.16	2,895,037,790.03	2,895,037,790.03	-	
7	VAT paid to LTD	19,186,179,619.86	19,344,406,137.88	(158,226,518.02)	-	-	-	19,186,179,619.86	19,344,406,137.88	(158,226,518.02)	
8	Excise Duty paid to LTD	-	4,971,186,026.77	(4,971,186,026.77)	-	-	-	-	4,971,186,026.77	(4,971,186,026.77)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	9,383,200.00	(9,383,200.00)	-	-	-	-	9,383,200.00	(9,383,200.00)	
9	VAT paid to CED	-	2,744,855.00	(2,744,855.00)	-	-	-	-	2,744,855.00	(2,744,855.00)	
10	Import Duty paid to CED	-	2,743,940.00	(2,743,940.00)	-	-	-	-	2,743,940.00	(2,743,940.00)	
11	Railroad Dev Levy	-	183,851.00	(183,851.00)	-	-	-	-	183,851.00	(183,851.00)	
12	Customs Processing Fee	-	3,710,554.00	(3,710,554.00)	-	-	-	-	3,710,554.00	(3,710,554.00)	
	Payments made to Local Authorities	-	109,450,337.49	(109,450,337.49)	-	-	-	-	109,450,337.49	(109,450,337.49)	
13	Service Levy	-	109,450,337.49	(109,450,337.49)	-	-	-	-	109,450,337.49	(109,450,337.49)	

8. M&P EXPLORATION PRODUCTION TANZANIA LIMITED

No	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	21,680,748,098.13	21,911,051,550.83	(230,303,452.70)	(107,036,883.16)	(217,573,641.64)	110,536,758.48	21,573,711,214.97	21,693,477,909.19	(119,766,694.22)	
1	Profit per Production Sharing Agreement	21,121,136,741.22	21,121,136,741.22	-	-	-	-	21,121,136,741.22	21,121,136,741.22	-	
2	License Charges/fees	268,740,298.46	388,512,751.16	(119,772,452.70)	(107,036,883.16)	(107,042,641.64)	5,758.48	161,703,415.30	281,470,109.52	(119,766,694.22)	
3	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
4	Training Fees	290,871,058.45	401,402,058.45	(110,531,000.00)	-	(110,531,000.00)	110,531,000.00	290,871,058.45	290,871,058.45	-	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	19,421,272,745.77	25,416,114,131.44	(5,994,841,385.67)	5,958,662,944.27	-	5,958,662,944.27	25,379,935,690.04	25,416,114,131.44	(36,178,441.40)	
5	Withholding Taxes paid on company TIN where tax payer is withholdee	506,555,278.07	547,168,758.12	(40,613,480.05)	-	-	-	506,555,278.07	547,168,758.12	(40,613,480.05)	
6	Pay- As-You-Earn (PAYE)	1,806,601,946.15	1,596,267,587.08	210,334,359.07	(210,334,359.07)	-	(210,334,359.07)	1,596,267,587.08	1,596,267,587.08	-	
7	Skills and Development Levy (SDL)	-	210,334,359.07	(210,334,359.07)	210,334,359.07	-	210,334,359.07	210,334,359.07	210,334,359.07	-	
8	VAT paid to LTD	16,902,820,544.73	16,903,680,482.90	(859,938.17)	-	-	-	16,902,820,544.73	16,903,680,482.90	(859,938.17)	
9	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-	
10	Excise Duty paid to LTD	-	6,158,662,944.27	(6,158,662,944.27)	6,158,662,944.27	-	6,158,662,944.27	6,158,662,944.27	6,158,662,944.27	-	
11	Capital Gains Tax Paid to LTD	200,000,000.00	-	200,000,000.00	(200,000,000.00)	-	(200,000,000.00)	-	-	-	
12	Stamp Duty	5,294,976.82	-	5,294,976.82	-	-	-	5,294,976.82	-	5,294,976.82	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	6,158,662,944.27	413,655,716.00	5,745,007,228.27	(6,158,662,944.27)	-	(6,158,662,944.27)	-	413,655,716.00	(413,655,716.00)	
13	VAT paid to CED	-	266,447,470.00	(266,447,470.00)	-	-	-	-	266,447,470.00	(266,447,470.00)	
14	Excise Duty paid to CED	6,158,662,944.27	100.00	6,158,662,844.27	(6,158,662,944.27)	-	(6,158,662,944.27)	-	100.00	(100.00)	
15	Import Duty paid to CED	-	119,577,852.00	(119,577,852.00)	-	-	-	-	119,577,852.00	(119,577,852.00)	

No	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
16	Railroad Dev Levy	-	20,007,980.00	(20,007,980.00)	-	-	-	-	20,007,980.00	(20,007,980.00)	
17	Customs Processing Fee	-	7,622,314.00	(7,622,314.00)	-	-	-	-	7,622,314.00	(7,622,314.00)	
	Payments made to Local Authorities	329,130,891.60	328,694,891.58	436,000.02	-	-	-	329,130,891.60	328,694,891.58	436,000.02	
18	Service Levy	329,130,891.60	328,694,891.58	436,000.02	-	-	-	329,130,891.60	328,694,891.58	436,000.02	

9. AUMS (T) LIMITED

No	Description of the payment	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)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	11,881,214,858.00	8,729,160,029.88	3,152,054,828.12	-	-	-	11,881,214,858.00	8,729,160,029.88	3,152,054,828.12
1	Corporation Tax (including provisional tax and advance tax)	-	26,117,735.00	(26,117,735.00)	-	-	-	-	26,117,735.00	(26,117,735.00)
2	Withholding Taxes paid on company TIN where tax payer is withholdee	3,280,907,407.00	1,151,453,392.65	2,129,454,014.35	-	-	-	3,280,907,407.00	1,151,453,392.65	2,129,454,014.35
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	1,048,718,550.00	-	1,048,718,550.00	-	-	-	1,048,718,550.00	-	1,048,718,550.00
4	Pay- As-You-Earn (PAYE)	6,545,583,020.00	6,609,368,905.06	(63,785,885.06)	-	-	-	6,545,583,020.00	6,609,368,905.06	(63,785,885.06)
5	Skills and Development Levy (SDL)	1,006,005,881.00	942,219,997.17	63,785,883.83	-	-	-	1,006,005,881.00	942,219,997.17	63,785,883.83
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,808,027.00	-	1,808,027.00	-	-	-	1,808,027.00	-	1,808,027.00
6	Stamp Duty	1,808,027.00	-	1,808,027.00	-	-	-	1,808,027.00	-	1,808,027.00
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	16,656,224,576.00	16,319,829,843.00	336,394,733.00	-	-	-	16,656,224,576.00	16,319,829,843.00	336,394,733.00
7	VAT paid to CED	10,244,137,854.00	9,912,905,364.00	331,232,490.00	-	-	-	10,244,137,854.00	9,912,905,364.00	331,232,490.00
8	Excise Duty paid to CED	65,633,211.00	78,875,926.00	(13,242,715.00)	-	-	-	65,633,211.00	78,875,926.00	(13,242,715.00)
9	Import Duty paid to CED	5,303,250,187.00	5,318,682,521.00	(15,432,334.00)	-	-	-	5,303,250,187.00	5,318,682,521.00	(15,432,334.00)
10	Vehicle Reg Tax	17,190,002.00	11,550,000.00	5,640,002.00	-	-	-	17,190,002.00	11,550,000.00	5,640,002.00
11	Railroad Dev Levy	749,271,795.00	728,870,313.00	20,401,482.00	-	-	-	749,271,795.00	728,870,313.00	20,401,482.00
12	Customs Processing Fee	276,741,527.00	268,945,719.00	7,795,808.00	-	-	-	276,741,527.00	268,945,719.00	7,795,808.00
	Payments made to Local Authorities	252,762,395.00	180,624,007.60	72,138,387.40	-	-	-	252,762,395.00	180,624,007.60	72,138,387.40
13	Service Levy	252,762,395.00	180,624,007.60	72,138,387.40	-	-	-	252,762,395.00	180,624,007.60	72,138,387.40

10. SHELL EXPLORATION AND PRODUCTION TANZANIA

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,093,703,714.45	1,093,659,590.48	44,123.98	-	-	-	1,093,703,714.45	1,093,659,590.48	44,123.98	
1	License Charges/fees	479,339,212.94	479,339,301.36	(88.42)	-	-	-	479,339,212.94	479,339,301.36	(88.42)	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Training Fees	614,364,501.51	614,320,289.11	44,212.40	-	-	-	614,364,501.51	614,320,289.11	44,212.40	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	18,145,993,942.55	17,228,874,056.66	917,119,885.89	-	-	-	18,145,993,942.55	17,228,874,056.66	917,119,885.89	
4	Withholding Taxes paid on company TIN where tax payer is withholdee	9,149,732,056.56	8,097,744,078.43	1,051,987,978.13	-	-	-	9,149,732,056.56	8,097,744,078.43	1,051,987,978.13	
5	Pay- As-You-Earn (PAYE)	8,016,777,159.35	6,009,747,155.84	2,007,030,003.51	-	-	-	8,016,777,159.35	6,009,747,155.84	2,007,030,003.51	
6	Skills and Development Levy (SDL)	969,166,265.04	3,121,382,822.39	(2,152,216,557.35)	-	-	-	969,166,265.04	3,121,382,822.39	(2,152,216,557.35)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	338,373,440.00	(338,373,440.00)	-	-	-	-	338,373,440.00	(338,373,440.00)	
7	VAT paid to CED	-	221,890,543.00	(221,890,543.00)	-	-	-	-	221,890,543.00	(221,890,543.00)	
8	Excise Duty paid to CED	-	1,780,007.00	(1,780,007.00)	-	-	-	-	1,780,007.00	(1,780,007.00)	
9	Import Duty paid to CED	-	92,426,652.00	(92,426,652.00)	-	-	-	-	92,426,652.00	(92,426,652.00)	
10	Vehicle Reg Tax	-	550,000.00	(550,000.00)	-	-	-	-	550,000.00	(550,000.00)	
11	Railroad Dev Levy	-	15,749,396.00	(15,749,396.00)	-	-	-	-	15,749,396.00	(15,749,396.00)	
12	Customs Processing Fee	-	5,976,842.00	(5,976,842.00)	-	-	-	-	5,976,842.00	(5,976,842.00)	

11. WILLIAMSON DIAMONDS LIMITED

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	5,518,802,086.39	1,200,000.00	5,517,602,086.39	-	6,454,663,361.40	(6,454,663,361.40)	5,518,802,086.39	6,455,863,361.40	(937,061,275.01)
1	Royalties for minerals	5,180,577,226.39	-	5,180,577,226.39	-	6,454,663,361.40	(6,454,663,361.40)	5,180,577,226.39	6,454,663,361.40	(1,274,086,135.01)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	338,224,860.00	1,200,000.00	337,024,860.00	-	-	-	338,224,860.00	1,200,000.00	337,024,860.00
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	7,419,313,754.34	8,223,712,599.12	(804,398,844.78)	-	-	-	7,419,313,754.34	8,223,712,599.12	(804,398,844.78)
4	Corporation Tax (including provisional tax and advance tax)	-	504,484,416.00	(504,484,416.00)	-	-	-	-	504,484,416.00	(504,484,416.00)
5	Withholding Taxes paid on company TIN where tax payer is withholdee	3,484,233,612.27	4,055,027,680.64	(570,794,068.37)	-	-	-	3,484,233,612.27	4,055,027,680.64	(570,794,068.37)
6	Pay- As-You-Earn (PAYE)	3,240,733,067.99	3,021,202,292.89	219,530,775.10	-	-	-	3,240,733,067.99	3,021,202,292.89	219,530,775.10
7	Skills and Development Levy (SDL)	694,347,074.08	642,998,209.59	51,348,864.49	-	-	-	694,347,074.08	642,998,209.59	51,348,864.49
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	5,193,456,158.00	5,291,478,463.00	(98,022,305.00)	-	-	-	5,193,456,158.00	5,291,478,463.00	(98,022,305.00)
8	VAT paid to CED	4,211,002,291.00	4,186,109,933.00	24,892,358.00	-	-	-	4,211,002,291.00	4,186,109,933.00	24,892,358.00
9	Excise Duty paid to CED	1,688,282.00	3,375,557.00	(1,687,275.00)	-	-	-	1,688,282.00	3,375,557.00	(1,687,275.00)
10	Import Duty paid to CED	646,948,157.00	658,822,717.00	(11,874,560.00)	-	-	-	646,948,157.00	658,822,717.00	(11,874,560.00)
11	Railroad Dev Levy	333,817,428.00	331,751,032.00	2,066,396.00	-	-	-	333,817,428.00	331,751,032.00	2,066,396.00
12	Customs Processing Fee	-	111,419,224.00	(111,419,224.00)	-	-	-	-	111,419,224.00	(111,419,224.00)
	Payments made to Local Authorities	355,352,286.79	559,321,504.00	(203,969,217.21)	-	-	-	355,352,286.79	559,321,504.00	(203,969,217.21)
13	Service Levy	270,004,198.79	559,321,504.00	(289,317,305.21)	-	-	-	270,004,198.79	559,321,504.00	(289,317,305.21)
14	Other Local Taxes, Fees and Levies	85,348,088.00	-	85,348,088.00	-	-	-	85,348,088.00	-	85,348,088.00

12. HANCIENDA GROUP LIMITED

No	Description of the payment	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 (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	13,685,000.00	11,678,705,460.00	(11,665,020,460.00)	-	(11,673,422,460.00)	11,673,422,460.00	13,685,000.00	5,283,000.00	8,402,000.00	
1	Royalties for minerals	10,773,000.00	11,678,705,460.00	(11,667,932,460.00)	-	(11,673,422,460.00)	11,673,422,460.00	10,773,000.00	5,283,000.00	5,490,000.00	
2	License and permit fee	2,912,000.00	-	2,912,000.00	-	-	-	2,912,000.00	-	2,912,000.00	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	48,687,500.00	-	48,687,500.00	-	-	-	48,687,500.00	-	48,687,500.00	
3	Corporation Tax (including provisional tax and advance tax)	5,000,000.00	-	5,000,000.00	-	-	-	5,000,000.00	-	5,000,000.00	
4	Skills and Development Levy (SDL)	1,687,500.00	-	1,687,500.00	-	-	-	1,687,500.00	-	1,687,500.00	
5	VAT paid to LTD	10,800,000.00	-	10,800,000.00	-	-	-	10,800,000.00	-	10,800,000.00	
6	VAT paid to LTD (To be refunded)	31,200,000.00	-	31,200,000.00	-	-	-	31,200,000.00	-	31,200,000.00	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	53,828,624.00	2,789,925.00	51,038,699.00	-	-	-	53,828,624.00	2,789,925.00	51,038,699.00	
7	VAT paid to CED	12,537,000.00	-	12,537,000.00	-	-	-	12,537,000.00	-	12,537,000.00	
8	Excise Duty paid to CED	20,815,990.00	-	20,815,990.00	-	-	-	20,815,990.00	-	20,815,990.00	
9	Import Duty paid to CED	16,545,000.00	-	16,545,000.00	-	-	-	16,545,000.00	-	16,545,000.00	
10	Vehicle Reg Tax	1,770,000.00	300,000.00	1,470,000.00	-	-	-	1,770,000.00	300,000.00	1,470,000.00	
11	Railroad Dev Levy	1,629,456.00	1,789,107.00	(159,651.00)	-	-	-	1,629,456.00	1,789,107.00	(159,651.00)	
12	Customs Processing Fee	531,178.00	700,818.00	(169,640.00)	-	-	-	531,178.00	700,818.00	(169,640.00)	
	Payments made to Local Authorities	500,000.00	-	500,000.00	-	-	-	500,000.00	-	500,000.00	
13	Service Levy	500,000.00	-	500,000.00	-	-	-	500,000.00	-	500,000.00	

13. POA POA COMPANY LIMITE

No	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)	
										Company	Government
	Payments to the Ministry of Energy and Minerals (MEM)	30,041,572.00	7,929,714,091.12	(7,899,672,519.12)	-	(7,888,102,291.12)	7,888,102,291.12	30,041,572.00	41,611,800.00	(11,570,228.00)	
1	Royalties for minerals	30,041,572.00	7,927,114,402.00	(7,897,072,830.00)	-	(7,885,502,602.00)	7,885,502,602.00	30,041,572.00	41,611,800.00	(11,570,228.00)	
2	License and permit fee	-	2,599,689.12	(2,599,689.12)	-	(2,599,689.12)	2,599,689.12	-	-	-	
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	100,000.00	-	100,000.00	-	-	-	100,000.00	-	100,000.00	
3	Corporation Tax (including provisional tax and advance tax)	100,000.00	-	100,000.00	-	-	-	100,000.00	-	100,000.00	
	Payments made to Local Authorities	423,000.00	-	423,000.00	-	-	-	423,000.00	-	423,000.00	
4	Service Levy	423,000.00	-	423,000.00	-	-	-	423,000.00	-	423,000.00	

14. NDOVU RESOURCES LIMITED

No	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,654,655,348.16	502,394,785.80	1,152,260,562.36	-	1,152,260,562.36	(1,152,260,562.36)	1,654,655,348.16	1,654,655,348.16	-	
1	Profit per Production Sharing Agreement	1,152,260,562.36	-	1,152,260,562.36	-	1,152,260,562.36	(1,152,260,562.36)	1,152,260,562.36	1,152,260,562.36	-	
2	License Charges/fees	59,828,661.80	59,828,219.68	442.12	-	-	-	59,828,661.80	59,828,219.68	442.12	
3	Training Fees	442,566,124.00	442,566,566.12	(442.12)	-	-	-	442,566,124.00	442,566,566.12	(442.12)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,657,552,825.88	4,300,351,720.92	(642,798,895.04)	329,679,173.07	-	329,679,173.07	3,987,231,998.95	4,300,351,720.92	(313,119,721.97)	
4	Withholding Taxes paid on company TIN where tax payer is withholdee	498,305,222.00	646,056,069.46	(147,750,847.46)	220,606,328.09	-	220,606,328.09	718,911,550.09	646,056,069.46	72,855,480.63	
5	Pay- As-You-Earn (PAYE)	77,298,389.15	159,637,883.19	(82,339,494.04)	-	-	-	77,298,389.15	159,637,883.19	(82,339,494.04)	
6	Skills and Development Levy (SDL)	12,403,591.95	12,075,632.17	327,959.78	-	-	-	12,403,591.95	12,075,632.17	327,959.78	
7	VAT paid to LTD	1,424,654,180.00	2,209,699,385.42	(785,045,205.42)	476,939,148.30	-	476,939,148.30	1,901,593,328.30	2,209,699,385.42	(308,106,057.12)	
8	VAT paid to LTD (To be refunded)	-	-	-	-	-	-	-	-	-	
9	Excise Duty paid to LTD	1,640,749,054.00	1,272,882,750.68	367,866,303.32	(367,866,303.32)	-	(367,866,303.32)	1,272,882,750.68	1,272,882,750.68	-	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	180,371,584.50	3,225,008,731.00	(3,044,637,146.50)	-	-	-	180,371,584.50	3,225,008,731.00	(3,044,637,146.50)	
10	Excise Duty paid to CED	216,102.00	6,990.00	209,112.00	-	-	-	216,102.00	6,990.00	209,112.00	
11	Import Duty paid to CED	2,034,329.00	1,007,944,158.00	(1,005,909,829.00)	-	-	-	2,034,329.00	1,007,944,158.00	(1,005,909,829.00)	
12	Vehicle Reg Tax	540,000.00	-	540,000.00	-	-	-	540,000.00	-	540,000.00	
13	Railroad Dev Levy	895,243.00	5,956,976.00	(5,061,733.00)	-	-	-	895,243.00	5,956,976.00	(5,061,733.00)	
14	Customs Processing Fee	165,367,042.50	36,029,506.00	129,337,536.50	-	-	-	165,367,042.50	36,029,506.00	129,337,536.50	

15. AFRICAN EXPLOSIVE (T) LIMITED

No	Description of the payment	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)
	Payments to the Ministry of Energy and Minerals (MEM)	6,189,736.00	5,409,558.00	780,178.00	-	-	-	6,189,736.00	5,409,558.00	780,178.00
1	License and permit fee	6,189,736.00	5,409,558.00	780,178.00	-	-	-	6,189,736.00	5,409,558.00	780,178.00
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	5,454,416,262.68	5,144,280,367.47	310,135,895.21	-	-	-	5,454,416,262.68	5,144,280,367.47	310,135,895.21
2	Corporation Tax (including provisional tax and advance tax)	1,867,106,132.00	1,867,106,132.00	-	-	-	-	1,867,106,132.00	1,867,106,132.00	-
3	Withholding Taxes paid on company TIN where tax payer is withholdingee	40,698,126.68	683,598,724.70	(642,900,598.02)	685,232,429.30	-	685,232,429.30	725,930,555.98	683,598,724.70	42,331,831.28
4	Withholding Taxes paid on company TIN where tax payer is NOT withholdingee but withholder	685,232,429.30	-	685,232,429.30	(685,232,429.30)	-	(685,232,429.30)	-	-	-
5	Pay- As-You-Earn (PAYE)	950,392,187.46	950,392,187.46	-	-	-	-	950,392,187.46	950,392,187.46	-
6	Skills and Development Levy (SDL)	150,619,313.67	150,619,313.74	(0.07)	-	-	-	150,619,313.67	150,619,313.74	(0.07)
7	VAT paid to LTD	1,760,368,073.57	1,492,564,009.57	267,804,064.00	-	-	-	1,760,368,073.57	1,492,564,009.57	267,804,064.00
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,846,547,856.14	2,055,821,507.00	(209,273,650.86)	-	-	-	1,846,547,856.14	2,055,821,507.00	(209,273,650.86)
8	VAT paid to CED	1,846,547,856.14	1,908,627,756.00	(62,079,899.86)	-	-	-	1,846,547,856.14	1,908,627,756.00	(62,079,899.86)
9	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
10	Import Duty paid to CED	-	42,963,095.00	(42,963,095.00)	-	-	-	-	42,963,095.00	(42,963,095.00)
11	Fuel Levy paid to CED	-	-	-	-	-	-	-	-	-
12	Trade Levy Zanzibar	-	-	-	-	-	-	-	-	-
13	Vehicle Reg Tax	-	1,090,000.00	(1,090,000.00)	-	-	-	-	1,090,000.00	(1,090,000.00)
14	Railroad Dev Levy	-	69,841,558.00	(69,841,558.00)	-	-	-	-	69,841,558.00	(69,841,558.00)
15	Customs Processing Fee	-	33,299,098.00	(33,299,098.00)	-	-	-	-	33,299,098.00	(33,299,098.00)
	Payments made to Local Authorities	97,235,417.70	13,341,112.00	83,894,305.70	-	-	-	97,235,417.70	13,341,112.00	83,894,305.70
16	Service Levy	97,235,417.70	13,341,112.00	83,894,305.70	-	-	-	97,235,417.70	13,341,112.00	83,894,305.70

16. EQUINOR TANZANIA AS

No	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	1,505,878,765.24	286,890,417.12	1,218,988,348.12	-	-	-	1,505,878,765.24	286,890,417.12	1,218,988,348.12	
1	License Charges/fees	106,677,889.34	106,676,828.24	1,061.10	-	-	-	106,677,889.34	106,676,828.24	1,061.10	
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-	
3	Training Fees	180,214,163.64	180,213,588.88	574.76	-	-	-	180,214,163.64	180,213,588.88	574.76	
4	Navy Allowance	1,218,986,712.26	-	1,218,986,712.26	-	-	-	1,218,986,712.26	-	1,218,986,712.26	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	6,853,742,018.92	6,997,052,627.33	(143,310,608.41)	-	-	-	6,853,742,018.92	6,997,052,627.33	(143,310,608.41)	
5	Withholding Taxes paid on company TIN where tax payer is withholdee	1,716,692,330.92	1,685,362,907.79	31,329,423.13	-	-	-	1,716,692,330.92	1,685,362,907.79	31,329,423.13	
6	Pay- As-You-Earn (PAYE)	4,518,559,457.00	4,692,801,023.77	(174,241,566.77)	-	-	-	4,518,559,457.00	4,692,801,023.77	(174,241,566.77)	
7	Skills and Development Levy (SDL)	583,853,130.00	618,888,695.77	(35,035,565.77)	-	-	-	583,853,130.00	618,888,695.77	(35,035,565.77)	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	4,081,782.00	(4,081,782.00)	-	-	-	-	4,081,782.00	(4,081,782.00)	
8	VAT paid to CED	-	3,241,353.00	(3,241,353.00)	-	-	-	-	3,241,353.00	(3,241,353.00)	
9	Import Duty paid to CED	-	478,451.00	(478,451.00)	-	-	-	-	478,451.00	(478,451.00)	
10	Railroad Dev Levy	-	259,540.00	(259,540.00)	-	-	-	-	259,540.00	(259,540.00)	
11	Customs Processing Fee	-	102,438.00	(102,438.00)	-	-	-	-	102,438.00	(102,438.00)	

17. PANAFRICAN MINING SERVICES (TANZANIA) LIMITED

No	Description of the payment	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)	
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	9,316,688,232.54	6,875,594,838.00	2,441,093,394.54	-	-	-	9,316,688,232.54	6,875,594,838.00	2,441,093,394.54	
1	Corporation Tax (including provisional tax and advance tax)	847,323,695.00	847,323,695.00	-	-	-	-	847,323,695.00	847,323,695.00	-	
2	Withholding Taxes paid on company TIN where tax payer is withholdee	1,314,803,825.54	-	1,314,803,825.54	-	-	-	1,314,803,825.54	-	1,314,803,825.54	
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	426,202,141.00	396,078,943.00	30,123,198.00	-	-	-	426,202,141.00	396,078,943.00	30,123,198.00	
4	Pay- As-You-Earn (PAYE)	2,435,998,562.00	2,058,249,590.00	377,748,972.00	-	-	-	2,435,998,562.00	2,058,249,590.00	377,748,972.00	
5	Skills and Development Levy (SDL)	429,960,322.00	362,434,029.00	67,526,293.00	-	-	-	429,960,322.00	362,434,029.00	67,526,293.00	
6	VAT	3,862,399,687.00	3,211,508,581.00	650,891,106.00	-	-	-	3,862,399,687.00	3,211,508,581.00	650,891,106.00	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	3,540,000.00	132,409,731.00	(128,869,731.00)	-	-	-	3,540,000.00	132,409,731.00	(128,869,731.00)	
7	VAT paid to CED	-	82,002,731.00	(82,002,731.00)	-	-	-	-	82,002,731.00	(82,002,731.00)	
8	Excise Duty paid to CED	-	541,390.00	(541,390.00)	-	-	-	-	541,390.00	(541,390.00)	
9	Import Duty paid to CED	-	41,322,608.00	(41,322,608.00)	-	-	-	-	41,322,608.00	(41,322,608.00)	
10	Vehicle Reg Tax	3,540,000.00	-	3,540,000.00	-	-	-	3,540,000.00	-	3,540,000.00	
11	Railroad Dev Levy	-	6,179,300.00	(6,179,300.00)	-	-	-	-	6,179,300.00	(6,179,300.00)	
12	Customs Processing Fee	-	2,363,702.00	(2,363,702.00)	-	-	-	-	2,363,702.00	(2,363,702.00)	
	Payments made to Local Authorities	76,811,085.00	-	76,811,085.00	-	-	-	76,811,085.00	-	76,811,085.00	
13	Service Levy	76,811,085.00	-	76,811,085.00	-	-	-	76,811,085.00	-	76,811,085.00	

18. STAMIGOLD COMPANY LIMITED

No.	Description of the payment	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)	
	Payments to the Ministry of Energy and Minerals (MEM)	1,699,216,465.82	-	1,699,216,465.82	-	1,038,218,943.05	(1,038,218,943.05)	1,699,216,465.82	1,038,218,943.05	660,997,522.77	
1	Royalties for minerals	1,694,870,659.82	-	1,694,870,659.82	-	891,528,964.35	(891,528,964.35)	1,694,870,659.82	891,528,964.35	803,341,695.47	
2	License and permit fee	1,472,000.00	-	1,472,000.00	-	146,689,978.70	(146,689,978.70)	1,472,000.00	146,689,978.70	(145,217,978.70)	
3	Other material payments made to MEM	2,873,806.00	-	2,873,806.00	-	-	-	2,873,806.00	-	2,873,806.00	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	171,110,963.00	171,110,963.00	-	-	-	-	171,110,963.00	171,110,963.00	-	
4	VAT paid to CED	99,049,818.00	99,049,818.00	-	-	-	-	99,049,818.00	99,049,818.00	-	
5	Excise Duty paid to CED	5,369,625.00	5,369,625.00	-	-	-	-	5,369,625.00	5,369,625.00	-	
6	Import Duty paid to CED	55,569,476.00	55,569,476.00	-	-	-	-	55,569,476.00	55,569,476.00	-	
7	Railroad Dev Levy	8,041,595.00	8,041,595.00	-	-	-	-	8,041,595.00	8,041,595.00	-	
8	Customs Processing Fee	3,080,449.00	3,080,449.00	-	-	-	-	3,080,449.00	3,080,449.00	-	
	Payments made to Local Authorities	63,000,000.00	-	63,000,000.00	-	-	-	63,000,000.00	-	63,000,000.00	
9	Service Levy	63,000,000.00	-	63,000,000.00	-	-	-	63,000,000.00	-	63,000,000.00	

19. ABG EXPLORATION LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	180,467,279.63	196,981,716.34	(16,514,436.71)	-	-	-	180,467,279.63	196,981,716.34	(16,514,436.71)
1	Royalties for minerals	-	153,086,540.31	(153,086,540.31)	-	-	-	-	153,086,540.31	(153,086,540.31)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	180,467,279.63	-	180,467,279.63	-	-	-	180,467,279.63	-	180,467,279.63
4	License and permit fee	-	43,895,176.03	(43,895,176.03)	-	-	-	-	43,895,176.03	(43,895,176.03)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	766,814,338.55	769,992,990.89	(3,178,652.34)	-	-	-	766,814,338.55	769,992,990.89	(3,178,652.34)
5	Corporation Tax (including provisional ax and advance tax)	-	450,000.00	(450,000.00)	-	-	-	-	450,000.00	(450,000.00)
6	Withholding Taxes paid on company TIN where tax payer is withholdee	64,836,084.71	64,836,084.37	0.34	-	-	-	64,836,084.71	64,836,084.37	0.34
7	Pay- As-You-Earn (PAYE)	601,501,060.79	603,785,533.37	(2,284,472.58)	-	-	-	601,501,060.79	603,785,533.37	(2,284,472.58)
8	Skills and Development Levy (SDL)	100,477,193.05	100,921,373.15	(444,180.10)	-	-	-	100,477,193.05	100,921,373.15	(444,180.10)

20. TNR LIMITED

No.	Description of the payment	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)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	885,984,041.70	811,831,488.00	74,152,553.70	-	-	-	885,984,041.70	811,831,488.00	74,152,553.70
1	Corporation Tax (including provisional tax and advance tax)	10,000,000.00	10,000,000.00	-	-	-	-	10,000,000.00	10,000,000.00	-
2	Withholding Taxes paid on company TIN where tax payer is withholdee	43,680,092.14	43,680,092.00	0.14	-	-	-	43,680,092.14	43,680,092.00	0.14
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	64,665,553.59	-	64,665,553.59	-	-	-	64,665,553.59	-	64,665,553.59
4	Pay- As-You-Earn (PAYE)	226,951,785.57	224,895,040.00	2,056,745.57	-	-	-	226,951,785.57	224,895,040.00	2,056,745.57
5	Skills and Development Levy (SDL)	68,555,682.66	61,125,428.00	7,430,254.66	-	-	-	68,555,682.66	61,125,428.00	7,430,254.66
6	VAT	472,130,927.74	472,130,928.00	(0.26)	-	-	-	472,130,927.74	472,130,928.00	(0.26)
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	275,980,244.64	174,805,803.00	101,174,441.64	-	-	-	275,980,244.64	174,805,803.00	101,174,441.64
7	VAT paid to CED	92,756,987.00	124,099,587.00	(31,342,600.00)	-	-	-	92,756,987.00	124,099,587.00	(31,342,600.00)
8	Excise Duty paid to CED	-	50,377.00	(50,377.00)	-	-	-	-	50,377.00	(50,377.00)
9	Import Duty paid to CED	183,223,257.64	37,522,531.00	145,700,726.64	-	-	-	183,223,257.64	37,522,531.00	145,700,726.64
10	Railroad Dev Levy	-	9,581,064.00	(9,581,064.00)	-	-	-	-	9,581,064.00	(9,581,064.00)
11	Customs Processing Fee	-	3,552,244.00	(3,552,244.00)	-	-	-	-	3,552,244.00	(3,552,244.00)
	Payments made to Local Authorities	23,912,153.00	3,959,297.00	19,952,856.00	-	-	-	23,912,153.00	3,959,297.00	19,952,856.00
12	Service Levy	23,912,153.00	3,959,297.00	19,952,856.00	-	-	-	23,912,153.00	3,959,297.00	19,952,856.00

21. HENAN AFRO-ASIA GEO-ENGINEERING (T) CO., LTD

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	423,345,888.41	76,650,239.54	346,695,648.87	-	-	-	423,345,888.41	76,650,239.54	346,695,648.87
1	Royalties for minerals	-	69,791,641.54	(69,791,641.54)	-	-	-	-	69,791,641.54	(69,791,641.54)
2	License and permit fee	423,345,888.41	6,858,598.00	416,487,290.41	-	-	-	423,345,888.41	6,858,598.00	416,487,290.41
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	251,878,569.82	63,762,033.00	188,116,536.82	-	-	-	251,878,569.82	63,762,033.00	188,116,536.82
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	49,756,226.00	19,708,200.00	30,048,026.00	-	-	-	49,756,226.00	19,708,200.00	30,048,026.00
4	Pay- As-You-Earn (PAYE)	29,528,734.00	29,618,734.00	(90,000.00)	-	-	-	29,528,734.00	29,618,734.00	(90,000.00)
5	Skills and Development Levy (SDL)	30,212,503.77	14,435,099.00	15,777,404.77	-	-	-	30,212,503.77	14,435,099.00	15,777,404.77
6	VAT	55,277,571.03	-	55,277,571.03	-	-	-	55,277,571.03	-	55,277,571.03
7	Capital Gains Tax	87,103,535.02	-	87,103,535.02	-	-	-	87,103,535.02	-	87,103,535.02
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	96,472,341.00	865,300,773.00	(768,828,432.00)	-	-	-	96,472,341.00	865,300,773.00	(768,828,432.00)
8	VAT paid to CED	53,715,520.00	462,753,453.00	(409,037,933.00)	-	-	-	53,715,520.00	462,753,453.00	(409,037,933.00)
9	Excise Duty paid to CED	8,547,442.00	18,711,838.00	(10,164,396.00)	-	-	-	8,547,442.00	18,711,838.00	(10,164,396.00)
10	Import Duty paid to CED	30,352,345.00	315,629,705.00	(285,277,360.00)	-	-	-	30,352,345.00	315,629,705.00	(285,277,360.00)
11	Vehicle Reg Tax	-	2,700,000.00	(2,700,000.00)	-	-	-	-	2,700,000.00	(2,700,000.00)
12	Railroad Dev Levy	-	47,788,245.00	(47,788,245.00)	-	-	-	-	47,788,245.00	(47,788,245.00)
13	Customs Processing Fee	-	17,717,532.00	(17,717,532.00)	-	-	-	-	17,717,532.00	(17,717,532.00)
14	Other material payments made to TRA (TZS > 20 million)	3,857,034.00	-	3,857,034.00	-	-	-	3,857,034.00	-	3,857,034.00

22. KATAVI MINING COMPANY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	423,345,888.41	76,650,239.54	346,695,648.87	-	-	-	423,345,888.41	76,650,239.54	346,695,648.87
1	Royalties for minerals	-	69,791,641.54	(69,791,641.54)	-	-	-	-	69,791,641.54	(69,791,641.54)
2	License and permit fee	423,345,888.41	6,858,598.00	416,487,290.41	-	-	-	423,345,888.41	6,858,598.00	416,487,290.41
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	251,878,569.82	63,762,033.00	188,116,536.82	-	-	-	251,878,569.82	63,762,033.00	188,116,536.82
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	49,756,226.00	19,708,200.00	30,048,026.00	-	-	-	49,756,226.00	19,708,200.00	30,048,026.00
4	Pay- As-You-Earn (PAYE)	29,528,734.00	29,618,734.00	(90,000.00)	-	-	-	29,528,734.00	29,618,734.00	(90,000.00)
5	Skills and Development Levy (SDL)	30,212,503.77	14,435,099.00	15,777,404.77	-	-	-	30,212,503.77	14,435,099.00	15,777,404.77
6	VAT	55,277,571.03	-	55,277,571.03	-	-	-	55,277,571.03	-	55,277,571.03
7	Capital Gains Tax	87,103,535.02	-	87,103,535.02	-	-	-	87,103,535.02	-	87,103,535.02
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	96,472,341.00	865,300,773.00	(768,828,432.00)	-	-	-	96,472,341.00	865,300,773.00	(768,828,432.00)
8	VAT paid to CED	53,715,520.00	462,753,453.00	(409,037,933.00)	-	-	-	53,715,520.00	462,753,453.00	(409,037,933.00)
9	Excise Duty paid to CED	8,547,442.00	18,711,838.00	(10,164,396.00)	-	-	-	8,547,442.00	18,711,838.00	(10,164,396.00)
10	Import Duty paid to CED	30,352,345.00	315,629,705.00	(285,277,360.00)	-	-	-	30,352,345.00	315,629,705.00	(285,277,360.00)
11	Vehicle Reg Tax	-	2,700,000.00	(2,700,000.00)	-	-	-	-	2,700,000.00	(2,700,000.00)
12	Railroad Dev Levy	-	47,788,245.00	(47,788,245.00)	-	-	-	-	47,788,245.00	(47,788,245.00)
13	Customs Processing Fee	-	17,717,532.00	(17,717,532.00)	-	-	-	-	17,717,532.00	(17,717,532.00)
14	Other material payments made to TRA (TZS > 20 million)	3,857,034.00	-	3,857,034.00	-	-	-	3,857,034.00	-	3,857,034.00

23. BEARING MAN GROUP TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	474,480,882.43	471,154,407.00	3,326,475.43	-	-	-	474,480,882.43	471,154,407.00	3,326,475.43
1	Corporation Tax (including provisional tax and advance tax)	108,675,860.48	108,675,860.00	0.48	-	-	-	108,675,860.48	108,675,860.00	0.48
2	Withholding Taxes paid on company TIN where tax payer is NOT withholding but withholder	24,729,234.08	44,385,134.00	(19,655,899.92)	-	-	-	24,729,234.08	44,385,134.00	(19,655,899.92)
3	Pay- As-You-Earn (PAYE)	104,594,255.92	102,105,306.00	2,488,949.92	-	-	-	104,594,255.92	102,105,306.00	2,488,949.92
4	Skills and Development Levy (SDL)	20,243,984.67	19,750,560.00	493,424.67	-	-	-	20,243,984.67	19,750,560.00	493,424.67
5	VAT	196,237,547.28	196,237,547.00	0.28	-	-	-	196,237,547.28	196,237,547.00	0.28
6	Dividends	20,000,000.00	-	20,000,000.00	-	-	-	20,000,000.00	-	20,000,000.00
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,053,708,865.40	601,935,473.00	451,773,392.40	-	-	-	1,053,708,865.40	601,935,473.00	451,773,392.40
7	VAT paid to CED	343,595,607.00	410,017,750.00	(66,422,143.00)	-	-	-	343,595,607.00	410,017,750.00	(66,422,143.00)
8	Excise Duty paid to CED	289,718,157.00	55,414.00	289,662,743.00	-	-	-	289,718,157.00	55,414.00	289,662,743.00
9	Import Duty paid to CED	-	148,250,503.00	(148,250,503.00)	-	-	-	-	148,250,503.00	(148,250,503.00)
10	Railroad Dev Levy	-	31,289,628.00	(31,289,628.00)	-	-	-	-	31,289,628.00	(31,289,628.00)
11	Customs Processing Fee	-	12,322,178.00	(12,322,178.00)	-	-	-	-	12,322,178.00	(12,322,178.00)
12	Other material payments made to TRA (TZS > 20 million)	420,395,101.40	-	420,395,101.40	-	-	-	420,395,101.40	-	420,395,101.40
	Payments made to Local Authorities	15,406,040.89	-	15,406,040.89	-	-	-	15,406,040.89	-	15,406,040.89
13	Service Levy	15,406,040.89	-	15,406,040.89	-	-	-	15,406,040.89	-	15,406,040.89

24. BUSOLWA MINING LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	612,020,451.97	617,901,610.62	(5,881,158.65)	-	-	-	612,020,451.97	617,901,610.62	(5,881,158.65)
1	Royalties for minerals	592,024,349.87	592,024,350.82	(0.95)	-	-	-	592,024,349.87	592,024,350.82	(0.95)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	19,796,102.10	13,995,035.80	5,801,066.30	-	-	-	19,796,102.10	13,995,035.80	5,801,066.30
4	License and permit fee	200,000.00	11,882,224.00	(11,682,224.00)	-	-	-	200,000.00	11,882,224.00	(11,682,224.00)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	486,593,122.34	154,863,184.00	331,729,938.34	-	-	-	486,593,122.34	154,863,184.00	331,729,938.34
5	Corporation Tax (including provisional tax and advance tax)	45,005,000.00	12,502,500.00	32,502,500.00	-	-	-	45,005,000.00	12,502,500.00	32,502,500.00
6	Withholding Taxes paid on company TIN where tax payer is withholdingee	9,530,000.00	3,642,154.00	5,887,846.00	-	-	-	9,530,000.00	3,642,154.00	5,887,846.00
7	Pay- As-You-Earn (PAYE)	320,006,299.83	71,019,120.00	248,987,179.83	-	-	-	320,006,299.83	71,019,120.00	248,987,179.83
8	Skills and Development Levy (SDL)	112,051,822.51	67,699,410.00	44,352,412.51	-	-	-	112,051,822.51	67,699,410.00	44,352,412.51
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	364,015,035.00	(364,015,035.00)	-	-	-	-	364,015,035.00	(364,015,035.00)
9	VAT paid to CED	-	201,251,295.00	(201,251,295.00)	-	-	-	-	201,251,295.00	(201,251,295.00)
10	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
11	Import Duty paid to CED	-	111,049,503.00	(111,049,503.00)	-	-	-	-	111,049,503.00	(111,049,503.00)
12	Vehicle Reg Tax	-	3,780,000.00	(3,780,000.00)	-	-	-	-	3,780,000.00	(3,780,000.00)
13	Railroad Dev Levy	-	34,970,633.00	(34,970,633.00)	-	-	-	-	34,970,633.00	(34,970,633.00)
14	Customs Processing Fee	-	12,963,604.00	(12,963,604.00)	-	-	-	-	12,963,604.00	(12,963,604.00)
	Payments made to Local Authorities	44,401,826.24	-	44,401,826.24	-	-	-	44,401,826.24	-	44,401,826.24
15	Service Levy	44,401,826.24	-	44,401,826.24	-	-	-	44,401,826.24	-	44,401,826.24

25. MBOGO MINING AND GENERAL SUPPLY LIMITED

No.	Description of the payment	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)
	Payments to the Ministry of Energy and Minerals (MEM)	-	7,553,764.00	(7,553,764.00)	-	-	-	-	7,553,764.00	(7,553,764.00)
1	Annual rental fee	-	400,000.00	(400,000.00)	-	-	-	-	400,000.00	(400,000.00)
2	License and permit fee	-	7,153,764.00	(7,153,764.00)	-	-	-	-	7,153,764.00	(7,153,764.00)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	96,875,314.94	44,096,937.85	52,778,377.09	-	-	-	96,875,314.94	44,096,937.85	52,778,377.09
3	Corporation Tax (including provisional tax and advance tax)	9,340,537.00	14,301,491.00	(4,960,954.00)	-	-	-	9,340,537.00	14,301,491.00	(4,960,954.00)
4	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	549,152.79	-	549,152.79	-	-	-	549,152.79	-	549,152.79
5	Pay- As-You-Earn (PAYE)	32,638,847.00	7,528,854.00	25,109,993.00	-	-	-	32,638,847.00	7,528,854.00	25,109,993.00
6	Skills and Development Levy (SDL)	9,653,429.00	3,596,414.50	6,057,014.50	-	-	-	9,653,429.00	3,596,414.50	6,057,014.50
7	VAT	44,693,349.15	18,670,178.35	26,023,170.80	-	-	-	44,693,349.15	18,670,178.35	26,023,170.80
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	409,151,743.00	1,155,151,956.00	(746,000,213.00)	-	-	-	409,151,743.00	1,155,151,956.00	(746,000,213.00)
8	VAT paid to CED	-	851,848,816.00	(851,848,816.00)	-	-	-	-	851,848,816.00	(851,848,816.00)
9	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
10	Import Duty paid to CED	356,143,832.00	254,583,473.00	101,560,359.00	-	-	-	356,143,832.00	254,583,473.00	101,560,359.00
11	Vehicle Reg Tax	-	540,000.00	(540,000.00)	-	-	-	-	540,000.00	(540,000.00)
12	Railroad Dev Levy	53,007,911.00	37,814,191.00	15,193,720.00	-	-	-	53,007,911.00	37,814,191.00	15,193,720.00
13	Customs Processing Fee	-	10,365,476.00	(10,365,476.00)	-	-	-	-	10,365,476.00	(10,365,476.00)

26. KABANGA NICKEL COMPANY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	895,825,016.94	894,416,852.00	1,408,164.94	1,989,900.00	3,397,722.94	(1,407,822.94)	897,814,916.94	897,814,574.94	342.00
1	Annual rental fee	895,825,016.94	892,427,294.00	3,397,722.94	-	3,397,722.94	(3,397,722.94)	895,825,016.94	895,825,016.94	-
2	License and permit fee	-	1,989,558.00	(1,989,558.00)	1,989,900.00	-	1,989,900.00	1,989,900.00	1,989,558.00	342.00
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	345,535,917.01	344,528,529.50	1,007,387.51	-	-	-	345,535,917.01	344,528,529.50	1,007,387.51
3	Withholding Taxes paid on company TIN where tax payer is withholdee	109,730,739.11	109,730,739.57	(0.46)	-	-	-	109,730,739.11	109,730,739.57	(0.46)
4	Pay- As-You-Earn (PAYE)	199,004,923.66	199,004,923.66	-	-	-	-	199,004,923.66	199,004,923.66	-
5	Skills and Development Levy (SDL)	35,792,866.73	35,792,866.27	0.46	-	-	-	35,792,866.73	35,792,866.27	0.46
6	Stamp Duty	1,007,387.51	-	1,007,387.51	-	-	-	1,007,387.51	-	1,007,387.51
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	664,966.00	(664,966.00)	664,966.00	-	664,966.00	664,966.00	664,966.00	-
7	VAT paid to CED	-	596,947.00	(596,947.00)	596,947.00	-	596,947.00	596,947.00	596,947.00	-
8	Railroad Dev Levy	-	48,726.00	(48,726.00)	48,726.00	-	48,726.00	48,726.00	48,726.00	-
9	Customs Processing Fee	-	19,293.00	(19,293.00)	19,293.00	-	19,293.00	19,293.00	19,293.00	-

27. DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	434,182,259.23	434,182,259.23	-	-	-	-	434,182,259.23	434,182,259.23	-
1	License Charges/fees	221,062,000.00	213,120,259.23	7,941,740.77	(7,941,740.77)	-	(7,941,740.77)	213,120,259.23	213,120,259.23	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Training Fees	213,120,259.23	221,062,000.00	(7,941,740.77)	7,941,740.77	-	7,941,740.77	221,062,000.00	221,062,000.00	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	955,616,615.74	851,799,565.15	103,817,050.59	-	-	-	955,616,615.74	851,799,565.15	103,817,050.59
4	Withholding Taxes paid on company TIN where tax payer is withholdee	259,175,197.00	203,705,857.00	55,469,340.00	-	-	-	259,175,197.00	203,705,857.00	55,469,340.00
5	Pay- As-You-Earn (PAYE)	553,685,601.06	511,971,749.84	41,713,851.22	-	-	-	553,685,601.06	511,971,749.84	41,713,851.22
6	Skills and Development Levy (SDL)	87,286,477.68	80,652,618.31	6,633,859.37	-	-	-	87,286,477.68	80,652,618.31	6,633,859.37
7	VAT paid to LTD	55,469,340.00	55,469,340.00	-	-	-	-	55,469,340.00	55,469,340.00	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	9,609.00	(9,609.00)	-	-	-	-	9,609.00	(9,609.00)
8	VAT paid to CED	-	6,011.00	(6,011.00)	-	-	-	-	6,011.00	(6,011.00)
9	Import Duty paid to CED	-	2,980.00	(2,980.00)	-	-	-	-	2,980.00	(2,980.00)
10	Railroad Dev Levy	-	447.00	(447.00)	-	-	-	-	447.00	(447.00)
11	Customs Processing Fee	-	171.00	(171.00)	-	-	-	-	171.00	(171.00)

28. ORECORP TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	5,820,562.46	4,843,468.42	977,094.04	-	-	-	5,820,562.46	4,843,468.42	977,094.04
1	Royalties for minerals	-	-	-	-	-	-	-	-	-
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	5,820,562.46	2,411,786.42	3,408,776.04	-	-	-	5,820,562.46	2,411,786.42	3,408,776.04
4	License and permit fee	-	2,431,682.00	(2,431,682.00)	-	-	-	-	2,431,682.00	(2,431,682.00)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,536,692,021.04	1,536,694,657.90	(2,636.86)	-	-	-	1,536,692,021.04	1,536,694,657.90	(2,636.86)
5	Withholding Taxes paid on company TIN where tax payer is withholdee	1,289,450,556.09	1,289,453,192.99	(2,636.90)	-	-	-	1,289,450,556.09	1,289,453,192.99	(2,636.90)
6	Pay- As-You-Earn (PAYE)	208,288,721.04	208,288,721.00	0.04	-	-	-	208,288,721.04	208,288,721.00	0.04
7	Skills and Development Levy (SDL)	38,952,743.91	38,952,743.91	-	-	-	-	38,952,743.91	38,952,743.91	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	64,199,564.00	(64,199,564.00)	-	-	-	-	64,199,564.00	(64,199,564.00)
8	VAT paid to CED	-	30,186,493.00	(30,186,493.00)	-	-	-	-	30,186,493.00	(30,186,493.00)
9	Excise Duty paid to CED	-	4,504,570.00	(4,504,570.00)	-	-	-	-	4,504,570.00	(4,504,570.00)
10	Import Duty paid to CED	-	25,945,318.00	(25,945,318.00)	-	-	-	-	25,945,318.00	(25,945,318.00)
11	Vehicle Reg Tax	-	840,000.00	(840,000.00)	-	-	-	-	840,000.00	(840,000.00)
12	Railroad Dev Levy	-	2,005,363.00	(2,005,363.00)	-	-	-	-	2,005,363.00	(2,005,363.00)
12	Customs Processing Fee	-	717,820.00	(717,820.00)	-	-	-	-	717,820.00	(717,820.00)

29. JAC RIJK AFRICA LIMITED

No.	Description of the payment	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)
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,511,752,158.10	48,245,251.00	1,463,506,907.10	-	-	-	1,511,752,158.10	48,245,251.00	1,463,506,907.10
1	Corporation Tax (including provisional tax and advance tax)	21,120,000.00	-	21,120,000.00	-	-	-	21,120,000.00	-	21,120,000.00
2	Withholding Taxes paid on company TIN where tax payer is withholdee	-	259,560.00	(259,560.00)	-	-	-	-	259,560.00	(259,560.00)
3	Pay- As-You-Earn (PAYE)	56,462,206.80	36,615,979.00	19,846,227.80	-	-	-	56,462,206.80	36,615,979.00	19,846,227.80
4	Skills and Development Levy (SDL)	17,417,431.30	11,369,712.00	6,047,719.30	-	-	-	17,417,431.30	11,369,712.00	6,047,719.30
4	VAT	1,416,752,520.00	-	1,416,752,520.00	-	-	-	1,416,752,520.00	-	1,416,752,520.00
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	1,672,365,039.00	(1,672,365,039.00)	-	-	-	-	1,672,365,039.00	(1,672,365,039.00)
6	VAT paid to CED	-	1,026,191,737.00	(1,026,191,737.00)	-	-	-	-	1,026,191,737.00	(1,026,191,737.00)
7	Excise Duty paid to CED	-	6,009,368.00	(6,009,368.00)	-	-	-	-	6,009,368.00	(6,009,368.00)
8	Import Duty paid to CED	-	527,469,449.00	(527,469,449.00)	-	-	-	-	527,469,449.00	(527,469,449.00)
9	Vehicle Reg Tax	-	7,560,000.00	(7,560,000.00)	-	-	-	-	7,560,000.00	(7,560,000.00)
10	Railroad Dev Levy	-	75,848,192.00	(75,848,192.00)	-	-	-	-	75,848,192.00	(75,848,192.00)
11	Customs Processing Fee	-	29,286,293.00	(29,286,293.00)	-	-	-	-	29,286,293.00	(29,286,293.00)
	Payments made to Local Authorities	999,842,734.00	-	999,842,734.00	-	-	-	999,842,734.00	-	999,842,734.00
12	Service Levy	995,421,494.00	-	995,421,494.00	-	-	-	995,421,494.00	-	995,421,494.00
71	Other Local Taxes, Fees and Levies	4,421,240.00	-	4,421,240.00	-	-	-	4,421,240.00	-	4,421,240.00

30. SEA SALT LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	291,591,189.80	469,565,458.60	(177,974,268.80)	-	-	-	291,591,189.80	469,565,458.60	(177,974,268.80)
1	Royalties for minerals	236,458,327.00	414,432,595.80	(177,974,268.80)	-	-	-	236,458,327.00	414,432,595.80	(177,974,268.80)
2	Annual rental fee	55,132,862.80	55,132,862.80	-	-	-	-	55,132,862.80	55,132,862.80	-
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	988,856,494.00	1,231,234,099.00	(242,377,605.00)	-	-	-	988,856,494.00	1,231,234,099.00	(242,377,605.00)
3	Corporation Tax (including provisional tax and advance tax)	38,683,126.00	66,236,001.00	(27,552,875.00)	-	-	-	38,683,126.00	66,236,001.00	(27,552,875.00)
4	Withholding Taxes paid on company TIN where tax payer is withholdee	-	2,600,699.00	(2,600,699.00)	-	-	-	-	2,600,699.00	(2,600,699.00)
5	Pay- As-You-Earn (PAYE)	208,494,991.00	317,732,398.00	(109,237,407.00)	-	-	-	208,494,991.00	317,732,398.00	(109,237,407.00)
6	Skills and Development Levy (SDL)	58,590,592.00	115,731,033.00	(57,140,441.00)	-	-	-	58,590,592.00	115,731,033.00	(57,140,441.00)
7	VAT paid to LTD	683,087,785.00	728,933,968.00	(45,846,183.00)	-	-	-	683,087,785.00	728,933,968.00	(45,846,183.00)
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	101,032,786.00	(101,032,786.00)	-	-	-	-	101,032,786.00	(101,032,786.00)
8	VAT paid to CED	-	69,077,179.00	(69,077,179.00)	-	-	-	-	69,077,179.00	(69,077,179.00)
9	Excise Duty paid to CED	-	199,210.00	(199,210.00)	-	-	-	-	199,210.00	(199,210.00)
10	Import Duty paid to CED	-	24,484,371.00	(24,484,371.00)	-	-	-	-	24,484,371.00	(24,484,371.00)
11	Railroad Dev Levy	-	5,277,121.00	(5,277,121.00)	-	-	-	-	5,277,121.00	(5,277,121.00)
12	Customs Processing Fee	-	1,994,905.00	(1,994,905.00)	-	-	-	-	1,994,905.00	(1,994,905.00)
	Payments made to Local Authorities	55,392,011.00	-	55,392,011.00	-	-	-	55,392,011.00	-	55,392,011.00
13	Service Levy	55,392,011.00	-	55,392,011.00	-	-	-	55,392,011.00	-	55,392,011.00

31. RAS AL KHAIMAH GAS TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	794,513,957.54	1,981,907,864.98	(1,187,393,907.44)	1,479,336,097.46	-	1,479,336,097.46	2,273,850,055.00	1,981,907,864.98	291,942,190.02
1	Corporation Tax (including provisional tax and advance tax)	-	1,578,639,600.00	(1,578,639,600.00)	1,578,639,600.00	-	1,578,639,600.00	1,578,639,600.00	1,578,639,600.00	-
2	Withholding Taxes paid on company TIN where tax payer is withholdee	-	6,017,950.98	(6,017,950.98)	-	-	-	-	6,017,950.98	(6,017,950.98)
3	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	11,099,505.56	-	11,099,505.56	(5,500,022.56)	-	(5,500,022.56)	5,599,483.00	-	5,599,483.00
4	Pay- As-You-Earn (PAYE)	673,804,139.72	341,579,437.00	332,224,702.72	(333,927,414.72)	-	(333,927,414.72)	339,876,725.00	341,579,437.00	(1,702,712.00)
5	Skills and Development Levy (SDL)	109,610,312.26	55,670,877.00	53,939,435.26	(54,321,565.26)	-	(54,321,565.26)	55,288,747.00	55,670,877.00	(382,130.00)
6	Stamp Duty	-	-	-	294,445,500.00	-	294,445,500.00	294,445,500.00	-	294,445,500.00

32. GODFREY MITTI & PARTNERS

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	27,426,635.00	4,226,285,094.94	(4,198,858,459.94)	-	(4,208,377,432.94)	4,208,377,432.94	27,426,635.00	17,907,662.00	9,518,973.00
1	Royalties for minerals	1,242,835.00	4,210,270,432.94	(4,209,027,597.94)	-	(4,208,377,432.94)	4,208,377,432.94	1,242,835.00	1,893,000.00	(650,165.00)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	25,183,800.00	15,093,600.00	10,090,200.00	-	-	-	25,183,800.00	15,093,600.00	10,090,200.00
4	License and permit fee	-	921,062.00	(921,062.00)	-	-	-	-	921,062.00	(921,062.00)
5	Application and preparation fee	1,000,000.00	-	1,000,000.00	-	-	-	1,000,000.00	-	1,000,000.00
	Payments made to Local Authorities	5,327,000.00	-	5,327,000.00	-	-	-	5,327,000.00	-	5,327,000.00
6	Service Levy	102,000.00	-	102,000.00	-	-	-	102,000.00	-	102,000.00
7	Other Local Taxes, Fees and Levies	5,225,000.00	-	5,225,000.00	-	-	-	5,225,000.00	-	5,225,000.00
	Payments made to Ministry of Tourism and Natural Resources (MOTNR)	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00
8	Payments to MOTNR/TFS	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00

33. GLOBELEQ TANZANIA SERVICES LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,901,006,743.00	4,736,743,921.61	(835,737,178.61)	-	-	-	3,901,006,743.00	4,736,743,921.61	(835,737,178.61)
1	Corporation Tax (including provisional tax and advance tax)	631,263,906.00	846,007,660.94	(214,743,754.94)	-	-	-	631,263,906.00	846,007,660.94	(214,743,754.94)
2	Withholding Taxes paid on company TIN where tax payer is withholdee	249,358,884.00	742,605,077.53	(493,246,193.53)	-	-	-	249,358,884.00	742,605,077.53	(493,246,193.53)
3	Pay- As-You-Earn (PAYE)	1,279,420,561.00	1,407,168,277.51	(127,747,716.51)	-	-	-	1,279,420,561.00	1,407,168,277.51	(127,747,716.51)
4	Skills and Development Levy (SDL)	198,640,939.00	198,640,452.63	486.37	-	-	-	198,640,939.00	198,640,452.63	486.37
5	VAT paid to LTD	1,542,322,453.00	1,542,322,453.00	-	-	-	-	1,542,322,453.00	1,542,322,453.00	-

34. AROBOGAST SILIO LULILA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	37,038,532.13	4,717,864,779.18	(4,680,826,247.05)	-	-	-	37,038,532.13	4,717,864,779.18	(4,680,826,247.05)
1	Royalties for minerals	34,827,912.13	4,707,735,812.19	(4,672,907,900.06)	-	-	-	34,827,912.13	4,707,735,812.19	(4,672,907,900.06)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	2,210,620.00	762,400.00	1,448,220.00	-	-	-	2,210,620.00	762,400.00	1,448,220.00
4	License and permit fee	-	9,366,566.99	(9,366,566.99)	-	-	-	-	9,366,566.99	(9,366,566.99)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	57,485,153.94	73,270,317.04	(15,785,163.10)	-	-	-	57,485,153.94	73,270,317.04	(15,785,163.10)
5	Corporation Tax (including provisional tax and advance tax)	7,005,000.00	22,625,565.00	(15,620,565.00)	-	-	-	7,005,000.00	22,625,565.00	(15,620,565.00)
6	Pay- As-You-Earn (PAYE)	34,209,188.00	32,203,450.00	2,005,738.00	-	-	-	34,209,188.00	32,203,450.00	2,005,738.00
7	Skills and Development Levy (SDL)	15,561,643.90	17,731,980.00	(2,170,336.10)	-	-	-	15,561,643.90	17,731,980.00	(2,170,336.10)
8	VAT paid to LTD	709,322.04	709,322.04	-	-	-	-	709,322.04	709,322.04	-
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	13,396,208.00	(13,396,208.00)	-	-	-	-	13,396,208.00	(13,396,208.00)
9	VAT paid to CED	-	11,783,837.00	(11,783,837.00)	-	-	-	-	11,783,837.00	(11,783,837.00)
10	Import Duty paid to CED	-	22,654.00	(22,654.00)	-	-	-	-	22,654.00	(22,654.00)
11	Vehicle Reg Tax	-	250,000.00	(250,000.00)	-	-	-	-	250,000.00	(250,000.00)
12	Railroad Dev Levy	-	957,803.00	(957,803.00)	-	-	-	-	957,803.00	(957,803.00)
13	Customs Processing Fee	-	381,914.00	(381,914.00)	-	-	-	-	381,914.00	(381,914.00)
	Payments made to Local Authorities	3,635,000.00	-	3,635,000.00	-	-	-	3,635,000.00	-	3,635,000.00
14	Service Levy	3,635,000.00	-	3,635,000.00	-	-	-	3,635,000.00	-	3,635,000.00

35. OPHIR TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,938,816,729.11	4,019,795,782.41	(80,979,053.30)	-	-	-	3,938,816,729.11	4,019,795,782.41	(80,979,053.30)
1	Corporation Tax (including provisional tax and advance tax)	60,128,584.00	60,128,584.00	-	-	-	-	60,128,584.00	60,128,584.00	-
2	Withholding Taxes paid on company TIN where tax payer is withholdee	3,480,169,226.11	3,500,610,125.41	(20,440,899.30)	-	-	-	3,480,169,226.11	3,500,610,125.41	(20,440,899.30)
3	Pay- As-You-Earn (PAYE)	343,459,959.00	395,354,210.00	(51,894,251.00)	-	-	-	343,459,959.00	395,354,210.00	(51,894,251.00)
4	Skills and Development Levy (SDL)	55,058,960.00	63,702,863.00	(8,643,903.00)	-	-	-	55,058,960.00	63,702,863.00	(8,643,903.00)

36. TANCOAL ENERGY LIMITED

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	1,046,511,221.00	1,176,674,706.77	(130,163,485.77)	-	-	-	1,046,511,221.00	1,176,674,706.77	(130,163,485.77)
1	Royalties for minerals	1,046,511,221.00	961,192,785.07	85,318,435.93	-	-	-	1,046,511,221.00	961,192,785.07	85,318,435.93
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	102,570,557.38	(102,570,557.38)	-	-	-	-	102,570,557.38	(102,570,557.38)
4	License and permit fee	-	112,911,364.32	(112,911,364.32)	-	-	-	-	112,911,364.32	(112,911,364.32)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,651,360,280.00	4,144,717,705.46	(493,357,425.46)	-	-	-	3,651,360,280.00	4,144,717,705.46	(493,357,425.46)
5	Corporation Tax (including provisional tax and advance tax)	-	13,378,723.00	(13,378,723.00)	-	-	-	-	13,378,723.00	(13,378,723.00)
6	Withholding Taxes paid on company TIN where tax payer is withholdee	-	623,274,639.67	(623,274,639.67)	-	-	-	-	623,274,639.67	(623,274,639.67)
7	Pay- As-You-Earn (PAYE)	934,476,529.00	898,163,812.86	36,312,716.14	-	-	-	934,476,529.00	898,163,812.86	36,312,716.14
8	Skills and Development Levy (SDL)	371,975,408.00	401,854,962.17	(29,879,554.17)	-	-	-	371,975,408.00	401,854,962.17	(29,879,554.17)
9	VAT paid to LTD	2,344,908,343.00	2,208,045,567.76	136,862,775.24	-	-	-	2,344,908,343.00	2,208,045,567.76	136,862,775.24
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	107,388,071.00	161,116,485.00	(53,728,414.00)	-	-	-	107,388,071.00	161,116,485.00	(53,728,414.00)
10	VAT paid to CED	51,129,469.00	100,190,058.00	(49,060,589.00)	-	-	-	51,129,469.00	100,190,058.00	(49,060,589.00)
11	Excise Duty paid to CED	-	-	-	-	-	-	-	-	-
12	Import Duty paid to CED	56,258,602.00	50,544,581.00	5,714,021.00	-	-	-	56,258,602.00	50,544,581.00	5,714,021.00
13	Railroad Dev Levy	-	7,435,293.00	(7,435,293.00)	-	-	-	-	7,435,293.00	(7,435,293.00)
14	Customs Processing Fee	-	2,946,553.00	(2,946,553.00)	-	-	-	-	2,946,553.00	(2,946,553.00)
	Payments made to Local Authorities	72,114,010.00	72,114,010.32	(0.32)	-	-	-	72,114,010.00	72,114,010.32	(0.32)
15	Service Levy	72,114,010.00	72,114,010.32	(0.32)	-	-	-	72,114,010.00	72,114,010.32	(0.32)

37. NYAMIGOGO

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)	-	-	-	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)
1	Royalties for minerals	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)	-	-	-	45,459,187.00	5,827,314,480.00	(5,781,855,293.00)
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	83,687,500.00	-	83,687,500.00	-	-	-	83,687,500.00	-	83,687,500.00
2	Corporation Tax (including provisional tax and advance tax)	82,000,000.00	-	82,000,000.00	-	-	-	82,000,000.00	-	82,000,000.00
3	Skills and Development Levy (SDL)	1,687,500.00	-	1,687,500.00	-	-	-	1,687,500.00	-	1,687,500.00
	Payments made to Local Authorities	1,475,000.00	-	1,475,000.00	-	-	-	1,475,000.00	-	1,475,000.00
4	Service Levy	1,475,000.00	-	1,475,000.00	-	-	-	1,475,000.00	-	1,475,000.00

38. MANTRA TANZANIA LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
	Payments to the Ministry of Energy and Minerals (MEM)	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)	-	-	-	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)	
1	License and permit fee	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)	-	-	-	2,187,850,614.00	2,198,368,743.96	(10,518,129.96)	
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	3,845,324,597.55	3,845,324,597.55	-	312,526,599.41	312,526,599.41	-	4,157,851,196.96	4,157,851,196.96	-	
2	Withholding Taxes paid on company TIN where tax payer is withholdee	2,447,370,869.85	2,134,844,270.44	312,526,599.41	-	312,526,599.41	(312,526,599.41)	2,447,370,869.85	2,447,370,869.85	-	
3	Pay- As-You-Earn (PAYE)	1,188,879,904.19	1,188,879,904.19	-	-	-	-	1,188,879,904.19	1,188,879,904.19	-	
4	Skills and Development Levy (SDL)	209,073,823.51	521,600,422.92	(312,526,599.41)	312,526,599.41	-	312,526,599.41	521,600,422.92	521,600,422.92	-	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	-	40,063,866.00	(40,063,866.00)	-	-	-	-	40,063,866.00	(40,063,866.00)	
5	VAT paid to CED	-	25,342,421.00	(25,342,421.00)	-	-	-	-	25,342,421.00	(25,342,421.00)	
6	Excise Duty paid to CED	-	115,658.00	(115,658.00)	-	-	-	-	115,658.00	(115,658.00)	
7	Import Duty paid to CED	-	12,002,710.00	(12,002,710.00)	-	-	-	-	12,002,710.00	(12,002,710.00)	
8	Railroad Dev Levy	-	1,891,056.00	(1,891,056.00)	-	-	-	-	1,891,056.00	(1,891,056.00)	
9	Customs Processing Fee	-	712,021.00	(712,021.00)	-	-	-	-	712,021.00	(712,021.00)	
	Payments made to Local Authorities	-	1,263,900.87	(1,263,900.87)	-	-	-	-	1,263,900.87	(1,263,900.87)	
10	Service Levy	-	1,263,900.87	(1,263,900.87)	-	-	-	-	1,263,900.87	(1,263,900.87)	

39. JOSIA MASANJA & PARTNERS

No.	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
		Company/Individual	Government	Difference	Company/Individual	Government	Difference	Company/Individual	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Ministry of Energy and Minerals (MEM)	11,654,700.00	6,151,141,940.00	(6,139,487,240.00)	-	(6,136,114,740.00)	6,136,114,740.00	11,654,700.00	15,027,200.00	(3,372,500.00)
1	Royalties for minerals	11,654,700.00	6,150,361,440.00	(6,138,706,740.00)	-	(6,136,114,740.00)	6,136,114,740.00	11,654,700.00	14,246,700.00	(2,592,000.00)
2	Royalties for oil and gas	-	-	-	-	-	-	-	-	-
3	Annual rental fee	-	780,500.00	(780,500.00)	-	-	-	-	780,500.00	(780,500.00)
	Payments made to Local Authorities	1,000,000.00	-	1,000,000.00	-	-	-	1,000,000.00	-	1,000,000.00
4	Service Levy	1,000,000.00	-	1,000,000.00	-	-	-	1,000,000.00	-	1,000,000.00

40. STATE MINING CORPORATION

No	Description of the payment	Template Original Lodged			Adjustments			Final Amount		
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	257,317,312.40	-	257,317,312.40	-	-	-	257,317,312.40	-	257,317,312.40
1	Corporation Tax (including provisional tax and advance tax)	3,692,000.00	-	3,692,000.00	-	-	-	3,692,000.00	-	3,692,000.00
2	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	80,714,478.36	-	80,714,478.36	-	-	-	80,714,478.36	-	80,714,478.36
3	Pay- As-You-Earn (PAYE)	94,683,315.00	-	94,683,315.00	-	-	-	94,683,315.00	-	94,683,315.00
4	VAT paid to LTD	76,219,995.04	-	76,219,995.04	-	-	-	76,219,995.04	-	76,219,995.04
5	Other material payments made to TRA LTD (TZS > 20 million)	2,007,524.00	-	2,007,524.00	-	-	-	2,007,524.00	-	2,007,524.00

41. NITRO EXPLOSIVE (T) LIMITED

No.	Description of the payment	Template Original Lodged				Adjustments				Final Amount	
		Company/Individual	Government	Difference	Company/Individual	Governm ent	Difference	Company/Individual	Government	Difference	
(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)			
	Payments to the Ministry of Energy and Minerals (MEM)	-	12,415,362.00	(12,415,362.00)	-	-	-	-	12,415,362.00	(12,415,362.00)	
1	Royalties for minerals	-	1,141,200.00	(1,141,200.00)	-	-	-	-	1,141,200.00	(1,141,200.00)	
2	License and permit fee	-	11,274,162.00	(11,274,162.00)	-	-	-	-	11,274,162.00	(11,274,162.00)	
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	1,983,236,850,753.98	-	1,983,236,850,753.98	-	-	-	1,983,236,850,753.98	-	1,983,236,850,753.98	
3	Corporation Tax (including provisional tax and advance tax)	872,098,432,480.00	-	872,098,432,480.00	-	-	-	872,098,432,480.00	-	872,098,432,480.00	
4	Pay-As-You-Earn (PAYE)	455,991,895,709.72	-	455,991,895,709.72	-	-	-	455,991,895,709.72	-	455,991,895,709.72	
5	Skills and Development Levy (SDL)	96,591,833,901.48	-	96,591,833,901.48	-	-	-	96,591,833,901.48	-	96,591,833,901.48	
6	VAT	558,554,688,662.78	-	558,554,688,662.78	-	-	-	558,554,688,662.78	-	558,554,688,662.78	
	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	1,921,148,787.15	1,914,948,704.00	6,200,083.15	-	-	-	1,921,148,787.15	1,914,948,704.00	6,200,083.15	
7	VAT paid to CED	1,684,575,294.90	1,576,543,527.00	108,031,767.90	-	-	-	1,684,575,294.90	1,576,543,527.00	108,031,767.90	
8	Excise Duty paid to CED	18,283,153.00	18,283,153.00	-	-	-	-	18,283,153.00	18,283,153.00	-	
9	Import Duty paid to CED	66,922,442.31	183,999,174.00	(117,076,731.69)	-	-	-	66,922,442.31	183,999,174.00	(117,076,731.69)	
10	Vehicle Reg Tax	-	2,100,000.00	(2,100,000.00)	-	-	-	-	2,100,000.00	(2,100,000.00)	
11	Railroad Dev Levy	-	115,809,216.00	(115,809,216.00)	-	-	-	-	115,809,216.00	(115,809,216.00)	
12	Customs Processing Fee	-	18,213,634.00	(18,213,634.00)	-	-	-	-	18,213,634.00	(18,213,634.00)	
13	Other material payments made to TRA (TZS > 20 million)	151,367,896.94	-	151,367,896.94	-	-	-	151,367,896.94	-	151,367,896.94	
	Payments made to Local Authorities	41,507,000.00	-	41,507,000.00	-	-	-	41,507,000.00	-	41,507,000.00	
14	Service Levy	41,507,000.00	-	41,507,000.00	-	-	-	41,507,000.00	-	41,507,000.00	