

## TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

### THE 12<sup>th</sup> TEITI REPORT

FOR THE PERIOD JULY 1 2019 TO JUNE 30 2020

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## LIST OF ABBREVIATIONS AND ACRONYMS

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ASGM	Artisanal and Small-Scale Gold Mining
ASM	Artisanal and Small-Scale Mining
BGM	Bulyanhulu Gold Mine
BL	Broker License
BRELA	Business Registrations and Licensing Agency
BZGM	Buzwaji Gold Mine
CAG	Controller and Auditor General
CSOs	Civil Society Organizations
DL	Dealer Licence
EACOP	East Africa Crude Oil Pipeline
EES	Employment Earning Survey
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
GASCO	Gas Company Tanzania Limited
GDP	Gross Domestic Product
GeGP	Government electronic Gateway Payment
GGM	Geita Gold Mines
GoT	Government of Tanzania
GST	Geological Survey of Tanzania
IA	Independent Administrator
IAASB	International Auditing and Assurance Standards Board
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISAs	International Standards on Auditing
Kg	Kilogram
Km	Kilometres
LAAC	Local Authority Accounts Committee
LCP	Local Content Plan
LGAs	Local Government Authorities
LNG	Liquefied Natural Gas
MC	Mining Commission
MCP	Mining Closure Plan
MDA	Mine Development Agreement
MDAs	Ministerial Departments and Agencies
ML	Mining License
Mmscf	Million Standard Cubic Feet
MNRT	Ministry of Natural Resources and Tourism
MoFP	Ministry of Finance and Planning
MoM	Ministry of Minerals
MPSA	Model Production Sharing Agreement
MSG	Multi-Stakeholder Group
Mt	Mega tonne
MTEF	Medium Term Expenditure Framework
NAO	National Audit Office
NDC	National Development Corporation

NEEC	National Economic Empowerment Council
NEMC	National Environmental Management Council
NGRF	Natural Gas Revenue Fund
NLGM	New Luika Gold Mine
NMCC	National Mine Closure Committee
NMGM	North Mara Gold Mine
NNGI	National Natural Gas Infrastructure
NOC	National Oil Company
NSSF	National Social Security Fund
PAC	Public Accounts Committee
PAP	Projected Affected Persons
PAYE	Pay As You Earn
PEPs	Politically Exposed Persons
PL	Prospecting Licence
PML	Primary Mining Licence
POAC	Parastatal Organisations Accounts Committee
PSAs	Profit Sharing Agreements
PSEs	Public Sector Entities
PSSSF	Public Service Social Security Fund
PURA	Petroleum Upstream Regulatory Authority
SBM	Stamigold Biharamulo Mine
SDL	Skills and Development Levy
SML	Special Mining Licence
SOEs	State-Owned Enterprises
STAMICO	State Mining Corporation
TCIMRL	Tanzania China International Mineral Resources Limited
TEITI	Tanzania Extractive Industries Transparency Initiative
TFS	Tanzania Forest Services
TMAA	Tanzania Minerals Audit Agency
TMTC	Tanzania Mineral Trading Centre
TPDC	Tanzania Petroleum Development Corporation
TRA	Tanzania Revenue Authority
TZS	Tanzanian Shilling
UNEP	United Nations Environmental Programme
USD	United States Dollar
VAT	Value Added Tax
WCF	Workers Compensation Fund

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Moreover, the IA conveys special thanks to the Mining Commission, Tanzania Revenue Authority, Tanzania Petroleum Development Corporation, and Treasury Registrar for their valuable contributions during the preparation of the scoping and reconciliation reports. Finally, the IA recognizes and acknowledges the support from all entities and individuals who are not aforementioned.

## **Glossary**

Independent Administrator:	A qualified independent firm engaged to reconcile and verify payments made by extractive companies and revenue received by the Government.
Materiality:	Refers to the payments and revenues threshold which are considered material MSG, if their omission or misstatement significantly affect the comprehensiveness of the TEITI Report.
Mining and Quarry:	Refers to extraction of minerals occurring natural as solids (coal and ores), liquids (petroleum) or gases (natural gas).
Project:	Refers to an operational activity that is governed by an agreement, single licence and forms the basis for payment liabilities with a government.
Extractive industry company:	means a company engaged in exploitation of minerals, oil, natural gas and includes any other company engaged in natural resources extraction
Service Providing Companies:	An entity that provides goods and/or services that directly supports, facilitates, or improves the operations of extractive companies.

## **EXECUTIVE SUMMARY**

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### **Introduction**

The 12<sup>th</sup> TEITI report covers the reconciliation of payments made by extractive and supporting companies and revenues received by the Government and its Agencies in the financial year 2019/20. As required, the reconciliation exercise involved companies that met the materiality threshold as approved by the Permanent Secretary – Ministry of Minerals on behalf of the MSG which was yet to be established at that material time. Apart from reaching the materiality threshold agreed upon, the EITI standard 2019 requires all State-Owned Enterprises (SOEs) to be included in the reconciliation exercise irrespective of reaching the materiality threshold. As such, this report has included all the SOEs which participated in extractive activities during this reporting period. These SOEs includes Tanzania Petroleum Development Corporation (TPDC), State Mining Corporation (STAMICO), and National Development Corporation (NDC).

### **Overview of the Extractive Sector**

The Tanzania's extractive sector is guided by a robust policy, legal, and regulatory framework. The policy and legal framework of the mining sector in the country constitutes the Mining Policy, 2009, the Mining Act, Cap 123, and the Written Laws (Miscellaneous Amendments) Act, 2017. Besides, the legal framework of the oil and gas sector is made up of the Energy Policy, 2003, Petroleum Act, 2015 and the Oil and Gas Revenue Management Act, 2015. Furthermore, the country enacted the Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017 and the Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, which have contributed to the increase of revenue collection from the extractive sector and hence transformed the way in which the country benefits from extractive sector outputs.

Large-scale mining activities have continued to grow whereas on 27<sup>th</sup> October 2021, the country issued Special Mining Licenses for two large-scale mining projects, which are Tembo Nickel project in Kabanga and the Nyanzaga gold project in Sengerema, Mwanza. The granting of the SML follows the signing of the Framework Agreement in January 2021 and is valid for the full life of the two projects. The Kabanga project will accelerate the development of one of the largest unexploited deposits of nickel sulphide, which is a crucial mineral in the manufacture of batteries used in electric vehicles. When in production, Kabanga will be a significant producer of nickel, and with plans to process the metal in-country, Tanzania will become an important player in the global nickel market. With a 30-year life of mine, Kabanga has the potential to bring social and economic value to a new generation of Tanzanians.<sup>1</sup>

On the other hand, Nyanzaga project is situated in Archaean greenstones of the Lake Victoria Goldfields, approximately 60km southwest of the city of Mwanza and 60km east of the Geita Gold Mine (AngloGold Ashanti) and 30km northeast of the

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<sup>1</sup> <https://www.kabanganickel.com/en/media/news/2021/kabanga-nickel-project-issued-special-mining-licence.html>

Bulyanhulu Gold Mine (Barrick Gold).<sup>2</sup> The project hosts a JORC 2012 compliant Mineral Resource Estimate (MRE) of 23.7Mt @ 4.0g/t gold for 3.07Moz using a 1.5g/t lower cut-off and it will produce an average of over 213,000 ounces of gold per year over 12-year mine life.

Furthermore, the Government signed contracts with Mahenge Resources Limited (Black Rock Mining Ltd) and Jacana Resources Limited (Strandline Resources Ltd) and forms joint venture companies Faru Graphite Corporation and Nyati Mineral Sands Ltd, respectively. The Government own a 16% share in each of the contracts. The implementation of these projects will increase employment for Tanzanians, contribute to CSR in the respective areas, and increase participation of Tanzanians in the sale of goods and services in mining activities (Local Content).

The Artisanal and Small-Scale Mining (ASM) activities have also impacted and significantly increased its contribution to the socio-economic development of the country. The ASGM produced 15,327.22 Kilogrammes of gold with the value of TZS 1,513,761,852,252.65. This production level is equivalent to 15.33% of the total gold production for 2019/20 and it has increased by 3.33% compared to the production recorded in the financial year 2018/19. The country has witnessed an increase in exploration activities in the mining sector whereas 499 active Prospecting Licences exploring over 40 types of minerals were active in 2019/20.

In the oil and gas sector, production of gas continues in Songosongo and Mnazi bay areas while exploration activities are ongoing in onshore and offshore blocks. The progress of developing two flagship projects—the East African Crude Oil Pipelines (EACOP) and Liquefied Natural Gas (LNG) project— is encouraging.

The country has continued to prioritize the implementation of local content, CSR, and environmental management initiatives to address the environmental impact of the extractive activities. For the local content, the extractive industry has employed 7,522 (skilled) and 451 (unskilled) Tanzanians and procured goods and services worthy TZS 1,331,610,730,097.15 and TZS 1,332,316,711,659.22, respectively, from local service providers. The extractive companies have spent TZS 46,924,374,607.64 in CSR projects in nine economic sectors.

The implementation of the National Action Plan for reducing the use of mercury by ASGM (2020-2025) is the key initiative of the government to address the environmental impact of extractive activities, mainly from the mining sector. Apart from this action plan, other measures for managing environmental impact include enforcement of the requirement for undertaking Environmental Impact Assessment (EIA), environment audit before commencement or financing of an extractive project, signing of environmental rehabilitation bonds, and submission of Mines Closure Plans to the Mining Commission for approval.

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<sup>2</sup> <https://orecorp.com.au/projects/tanzania/nyanzaga-project>

## Contribution of Mining, Oil and Gas Industry to the Economy

According to the National Bureau of Statistics (NBS), mining and quarrying sector involves the mining of coal and lignite and extraction of peat, crude petroleum, and natural gas. Thus, this section presents the contribution of extractive sector to the Gross Domestic Product (GDP) and employment.

### Contribution to Gross Domestic Product

In the financial year 2019/20, the mining and quarrying (inclusive of oil and natural gas) grew compared to previous years. Its contribution to GDP was 6.7%<sup>3</sup> compared to a contribution of 5.1% and 4.8% in financial years 2018/19 and 2017/18, respectively. These statistics indicate that there is a consistent growth of the mining and quarrying sector over the years. The table below shows the share of GDP at current prices of major economic sub-sectors.

#### Contribution of Economic Sub-Sectors to GDP in 2019/20

SN	Sub-Sector	Contribution (TZS Million)	Share (%)
1.	Crops	22,867,959.00	15.4
2.	Construction	21,328,055.00	14.4
3.	Wholesale and Retail Trade	12,933,035.00	8.5
4.	Manufacturing	12,539,107.00	8.4
5.	Transport and Storage	11,172,778.00	7.5
6.	Livestock	10,609,888.00	7.1
7.	Mining and Quarrying	9,921,721.00	6.7
8.	Financial and Insurance	5,259,757.00	3.5

Source: National Bureau of Statistics<sup>4</sup>

### Contribution to Employment

According to NBS, in the financial year 2019/20 the mining and quarrying sector (inclusive of natural gas) contributed to total direct employment of 332,468 people. The contribution to total direct employment by sector is shown in the table below.

#### Contribution to Total Direct Employment by Sector in the Financial Year 2019/20

SN	Sector	Direct Employment (Number of People)
1.	Agriculture	4,798,259
2.	Health	987,161
3.	Mining and Quarrying	332,468
4.	Communication	192,069
5.	Construction	104,844
6.	Industry and Trade	86,246
7.	Natural Resources and Tourism	61,296
8.	Livestock	36,238
9.	Fishing	35,473
10.	Transportation	24,611
11.	Education, Science and Technology	21,501
12.	Information, Culture, Arts and Sports	1,018

Source: National Bureau of Statistics<sup>5</sup>

<sup>3</sup> <https://www.parliament.go.tz/news/taarifa-ya-hali-ya-uchumi-wa-taifa-kwa-mwaka-2020-na-mpango-wa-maendeleo-wa-taifa-wa-mwaka-2021-22>

<sup>4</sup> [https://www.nbs.go.tz/nbs/takwimu/na/National\\_Accounts\\_of\\_Mainland\\_Tanzania\\_2020.pdf](https://www.nbs.go.tz/nbs/takwimu/na/National_Accounts_of_Mainland_Tanzania_2020.pdf)

<sup>5</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Muhtasari\\_wa\\_Pato\\_la-Taifa\\_Robo\\_ya\\_Kwanza\\_2020.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Muhtasari_wa_Pato_la-Taifa_Robo_ya_Kwanza_2020.pdf)

## Production and Export

As per requirement 3.2 of EITI standard 2019, all implementing countries must disclose data and information regarding exploration, production and exports of petroleum and minerals products. As such, this part is dedicated to providing data related to production and export of minerals, oil and natural gas in the financial year 2019/20. As of today, Tanzania has not started to produce oil; as a result, there are no any records on production and export of oil. However, the country has continued to produce and export significant quantities of minerals. Regarding natural gas, the country has produced relatively substantial production volumes of natural gas in the financial year 2019/20. The following sections provide detailed information regarding production and export of minerals and natural gas.

### Production and Export of Minerals

The Government of Tanzania has continued to institute different policies, laws and regulations in pursuit of improving the economic performance of the mining sector. The Government has a sole objective of making the mining sector as one of the large contributors to the national economy. Due to these Government efforts, the country has witnessed an increase in mineral production in almost every financial year. In the financial year 2019/20 Tanzania realized a total minerals production which had a value of TZS 7.3 trillion compared to 4.7 trillion and 3.7 trillion in the financial years 2018/19 and 2017/18, respectively. The growth in mineral production from 2018/19 to 2019/20 is equivalent to 35.6%. The production of gold from both large, medium, and small-scale operations dominated other minerals production when considering the value of each mineral type separately. The table below shows the production of minerals and values for the financial year 2019/20.

#### Production of Minerals in Financial Year 2019/20

Type of Mineral	Unit of Measure	Weight	Average Price	Value (TZS)
Bricks (Mud)	Tonnes	98,098.81	18,494.45	1,814,283,580.47
Bricks (Stones)	Tonnes	19,012.42	47,466.68	902,456,368.98
Gold (Large & Medium Scale)	Kg	38,202.20	113,875,275.39	4,350,285,656,507.05
Silver	Kg	12,289.90	1,261,307.95	15,501,342,270.06
Gold (Small Scale)	Kg	15,327.22	98,763,007.29	1,513,761,852,252.65
Diamond (Large Scale & Dealers)	Cts	307,039.69	410,905.62	126,164,335,682.19
Tanzanite (Rough)	Kg	4,606.66	6,488,565.63	29,890,626,501.55
Tanzanite (Beads)	Kg	35,371.25	76,597.62	2,709,353,569.56
Tanzanite (Cut & Polished)	Cts	107,308.93	297,748.57	31,951,080,907.93
Limestone	Tonnes	5,922,795.76	18,653.02	110,478,026,891.65
Lime	Tonnes	5,047.88	193,588.20	977,209,041.50
Salt	Tonnes	82,730.01	129,078.26	10,678,645,242.89
Clay	Tonnes	573,978.92	10,501.60	6,027,699,666.93
Sand	Tonnes	8,485,367.71	10,257.75	87,040,768,637.21
Gypsum	Tonnes	315,836.84	51,880.16	16,385,666,405.46
Tin (Cassiterite)	Kg	12,403.46	19,988.89	247,931,367.42
Aggregates	Tonnes	4,507,889.35	27,943.93	125,968,155,572.06
Graphite	Tonnes	7,146.00	1,084,336.47	7,748,668,420.00

Type of Mineral	Unit of Measure	Weight	Average Price	Value (TZS)
Ruby	Kg	2,765.81	47,531.05	131,461,895.12
Kaolin	Tonnes	56,601.99	31,131.47	1,762,103,333.33
Coal	Tonnes	635,609.47	233,165.80	148,202,388,677.35
Feldspar	Tonnes	119,555.96	42,740.75	5,109,911,751.61
Dolomite	Tonnes	24,952.20	24,018.26	599,308,330.00
Other Gemstones	Kg	2,050,514.74	24,255.27	49,735,786,508.13
Sapphire	Kg	270,331.96	16,449.50	4,446,825,705.41
Green Garnet	Kg	7,187.35	22,636.29	162,695,036.73
Murram	Tonnes	9,620,662.31	2,485.61	23,913,239,331.89
Pozzolana	Tonnes	178,929.03	13,957.65	2,497,428,330.00
Magnesite	Tonnes	58,687.93	25,973.73	1,524,344,383.00
Stones	Tonnes	615,629.98	12,983.22	7,992,857,297.92
Copper Ore	Tonnes	126.32	3,223,903.34	407,237,391.69
Iron	Tonnes	25,098.08	71,567.50	1,796,206,778.00
Building Materials	Tonnes	4,997,938.75	12,810.27	64,024,953,832.29
CO2	Kg	12,393,095.22	1,181.85	14,646,785,326.07
Other Minerals	Tonnes	275,294.04	95,930.28	26,409,033,025.01
Granite Blocks	Tonnes	13,425.28	343,449.32	4,610,901,682.61
Marble	Tonnes	7,102.38	172,125.79	1,222,502,597.07
Ore concentrates	Tonnes	25,448.04	21,163,142.17	538,560,382,719.43
<b>TOTAL</b>				<b>7,336,290,112,818.20</b>

Source: The Mining Commission of Tanzania

In the financial year 2019/20, the country recorded a total mineral export value of TZS 5.59 trillion where gold dominated other minerals as indicated in the table below. The table shows the major mineral exports of gold by company where Geita Gold Mining Limited leads other companies. Collectively, small and medium miners' exports have a value of TZS 1.14 trillion which is far beyond other individual large-scale companies in gold production. On the other side, gemstones, silver and coal followed as one of the major exports.

#### Major Gold Exports by Company in 2019/20

Company	Unit of Measure	Export Quantity	Export Value (TZS)
Medium and Small Scale	Kg	8,904	1,140,291,964,804.00
Geita Gold Mining Limited	Kg	17,364	2,370,776,630,514.27
North Mara Gold Mine Limited	Kg	9,152	1,142,468,286,866.08
Bulyanhulu Gold Mine Limited	Kg	993	125,832,966,728.56
Pangea Minerals Limited – Buzwagi	Kg	2,970	373,174,900,346.93
Shanta Mining Company Limited	Kg	2,397	304,409,163,492.27
Stamigold Biharamulo Gold Mine	Kg	343	43,639,510,544.52
<b>TOTAL</b>		<b>42,123</b>	<b>5,500,593,423,296.63</b>

Source: The Mining Commission of Tanzania

The table below shows the export of silver which has taken a third position behind gold and gemstones in the total export value of minerals in the financial year 2019/20. Export of silver is dominated by North Mara Gold Mine Limited followed by Shanta Mining Company Limited, and Geita Gold Mining Limited. Small and medium scale miners are in third position followed by Bulyanhulu Gold Mine Limited and Pangea Minerals Limited-Buzwagi.

#### Major Silver Exports by Company in 2019/20

Company	Unit of Measure	Export Quantity	Export Value (TZS)
Geita Gold Mining Limited	Kg	1,906	2,570,770,596.42
North Mara Gold Mine Limited	Kg	3,340	4,515,406,172.82
Bulyanhulu Gold Mine Limited	Kg	1,390	1,890,643,034.51
Pangea Minerals Limited – Buzwagi	Kg	1,302	1,780,757,453.79
Shanta Mining Company Limited	Kg	2,426	3,336,429,145.80
Stamigold Biharamulo Gold Mine	Kg	49	68,545,283.17
Medium and Small-Scale Miners	Kg	47,463	1,928,448,070.00
<b>TOTAL</b>		<b>57,876</b>	<b>16,090,999,756.51</b>

Source: The Mining Commission of Tanzania

The table below shows the aggregated value of mineral exports in the financial year 2019/20. There is a slight increase of mineral exports compared to 2018/19 financial year where the total export value was 4.7 trillion. The increase of value of export comes after the Government has taken measures to curb illegal mineral trading within the country and around its borders.

#### Major Exports by Mineral in 2019/20

Type of Mineral	Unit of Measure	Export Quantity	Export Value (TZS)
Gold	Kg	42,123	5,500,593,423,296.63
Silver	Kg	57,876	16,090,999,756.51
Aggregates	Ton	23,065	684,349,721.00
Coal	Ton	125,572.31	14,231,551,564.04
Granite	Ton	830.69	287,350,391.58
Limestone	Ton	16,000	320,000,000.00
Marble	Ton	315	291,230,035.50
Phosphate	Ton	1,834	786,562,707.90
Gemstone	Gram	2,189,167,232	58,411,462,959.79
<b>TOTAL</b>			<b>5,591,696,930,432.95</b>

Source: The Mining Commission of Tanzania

#### Production and Export of Oil and Gas

As indicated in the previous section, Tanzania has not discovered oil. Thus, as of today, there are neither production nor export data. Therefore, Tanzania still imports oil from major producing countries. However, oil exploration operations are ongoing in different parts of the country. On the side of natural gas, Tanzania has continued to produce significant volumes of natural gas which is used domestically. As of the financial year 2019/20, the production of natural gas was conducted at two gas fields,

namely; Mnazi Bay and Songosongo. In the financial year 2019/20, Tanzania recorded a total production volume of 68,923.76 Mmscf with the value of TZS 501 billion from the two gas fields. The production of natural gas in this financial year increased compared to 2018/19 where the production was 61,419.49 Mmscf. The table below indicates the production of natural gas per project/company in this financial year.

#### Production of Natural Gas in 2019/20

Company	Gas Field	Production (Mmscf)	Value (TZS)
Maurel & Prom Coy. Limited	Mnazi Bay	24,325.09	190,574,045,851.49
Pan African Energy Tanzania Limited	Songosongo	44,598.67	311,214,247,355.21
<b>TOTAL</b>		<b>68,923.76</b>	<b>501,788,293,206.71</b>

Source: Tanzania Petroleum Development Corporation

As per TPDC data, Tanzania has not started to export natural gas to other parts of the world. According to TPDC, all produced natural gas is currently consumed domestically for various uses.

#### Reporting Scope

This report covers the reconciliation of payments from extractive companies and receipts to the Government and its Agencies for the financial year 2019/20. Therefore, the reconciliation exercise included all payments and receipts made between 1<sup>st</sup> July 2019 and 30<sup>th</sup> June 2020.

#### Reporting Entities and Revenue Stream

As required by the EITI Standard 2019, the entities that participated in this reconciliation exercise involved Government Agencies and extractive companies, including service providing companies which deal with or directly support the extraction activities of minerals, oil and natural gas. The reconciliation exercise was preceded by a scoping study that proposed the materiality threshold. The Permanent Secretary – Ministry of Minerals on behalf of the MSG approved the materiality threshold of TZS 1 billion, which implies that any company operating in the extractive industry whose payment is at least TZS 1 billion in the reporting year had to participate in the reconciliation scope. As a result, the approved threshold qualified a total of forty one (41) companies to participate in the reconciliation scope. On aggregate terms, these scoped companies represent 89.9% of the total Government receipts from the extractive sector. The list of the extractive companies which participated in the reconciliation exercise is presented in section 4.1.4 of this report.

Concerning the revenue streams, it was approved that payments such as Pay-As-You-Earn, Value-Added Taxes, withholding taxes, social security contributions should be unilaterally reported by Government Agencies and companies because these payments are made on behalf of employees and service providers. The list of the payment streams included in the reconciliation scope is presented in section 4.1.3 of this report.

## **Data Collection**

Forty-one (41) companies were selected to participate in the reconciliation for the year of reporting 2019/20. However, one company (Ndovu Resources Ltd) was found ineligible to participate as it was scoped based on incorrect payment data. It was realized that the company did not make material payment to the government in 2019/20. Section 5.1.4 provides details of the company excluded in the reconciliation phase. As a result, forty companies were expected to provide data for the reconciliation exercise and all forty companies (100%) filled and submitted the reporting templates.

## **Reliability and Credibility of Data**

This reconciliation report observes Requirement 4.9 of EITI standard 2019 that sets an obligation of ensuring that the reported data are reliable and credible. Measures adopted to ensure credibility and reliability involved sign-off of data or information provided by senior-level managers; attachment of relevant receipts payment-by-payment and date-by-date in supporting schedule, and certification of the completed reporting templates by an External Auditor.

From the extractive companies' side, confirmation was sought from the professional registered external auditors that the 2019/20 financial statements were audited in compliance with the International Auditing Standards or International Standards of Supreme Audit Institutions. The external auditors were required to confirm that the figures reported in the reporting templates are according to the instructions for filling reporting templates approved by the mandated Authority. For the case of government agencies, confirmation for the same was provided by the Controller and Auditor General (CAG), who is the statutory Auditor of these entities. Reporting templates of all reporting entities were signed by senior management officers while thirty seven (37) of the forty (40), equivalent to 92.5%, were certified by external auditors.

## **Reconciliation Results**

The reconciliation results show companies initially reported payment of TZS 2,377,916,321,422.23 to the Government Agencies. The Government Agencies reported receipts of TZS 1,134,549,365,040.41 from companies. The payment reported by the companies was TZS 1,243,366,956,381.81.15 higher than payments reported by the Government. After the reconciliation exercise, the final payments made by companies was TZS 1,220,494,529,705.80, and the government revenue was TZS 1,220,455,246,248.63, creating a discrepancy of TZS 39,283,457.17 representing 0.003% of the total reported government receipts. According to section 18 of the TEITA Act, 2015, the discrepancy of 0.003% is deemed immaterial and therefore does not qualify for further scrutiny by the Controller and Auditor General (CAG).

The unreconciled discrepancies in this report are indicated as positive figures if the payment of the extractive company exceed the receipt of the Government agency. If the amount reported by a company is lower than that received by the Government

agency, the resulting discrepancy is labelled negative. Following the adjustments, the unresolved difference by the companies is TZS 3,209,726,247.99, which accounts for 0.26% of the total payments reported by the Government and its Agencies. On the other hand, the unreconciled difference by the Government Agencies is TZS 3,249,009,705.16, which accounts for 0.27% of the total receipts reported by the Government and its Agencies.

### **Outcome and Impacts**

- a) On the outcome and impacts of the implementation of EITI requirements, the following has been noted;
  - i) Improved access and disclosure of extractive industry value chain information.
  - ii) Improved Extractive Companies' Consideration of Local and National Development.
  - iii) Increased Government and Extractive Companies Interests in Contract Disclosure.
  - iv) Increased Public Awareness about TEITI.
- b) It has been observed that implementation of all three (3) recommendations emanating from previous TEITI reports is in good progress.
- c) Recommendation Relating to the Current Reporting Period

The findings of the 12<sup>th</sup> TEITI report has resulted in the following recommendations:

- i) Disaggregation of Revenue Streams
- ii) Un-updated Contact Details of Some Mining Companies
- iii) Systematic Disclosure of Granted and Transferred Licences



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Mzumbe University

# 1 INTRODUCTION

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## 1.1 Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of Government, Extractive Companies, and Civil Society Organizations (CSOs) working together to improve transparency and accountability in the management of extractive industries in member countries globally.

Tanzania joined EITI in 2009 and became compliant with the EITI Standards in 2012. Under EITI Standard 2016, validation processes in 2017 and 2020<sup>6</sup> found that Tanzania had made *meaningful progress* in implementing the Standard. Eighteen corrective actions were identified by the EITI Board, which were assessed in a second validation. In June 2020, the EITI Board agreed that Tanzania had fully addressed ten of the eighteen corrective actions from the country's first validation. The progress in implementing the remained unmet requirements will be documented in this report and the EITI Board agreed the third Validation of Tanzania to commence on 1<sup>st</sup> April 2023.

During the preparation of this report, there were no MSG Committee as the tenure of the current TEITI MSG members ended in October 2021 after the Parliament enacted the Written Laws (Miscellaneous Amendments) Act No. 4 of 2021. The Act reduced the number of MSG members from 15 to 8. However, according to Written Laws (Miscellaneous Amendments) Act No. 6 of 2019 Section 38 and 39, the function of the TEITI MSG are mandated to the Permanent Secretary - Ministry of Minerals while the process of appointing a new TEITI MSG Committee is continuing without affecting the TEITI implementation.

Tanzania has already published eleven TEITI reports covering the period from 1<sup>st</sup> July 2008 to 30<sup>th</sup> June 2019. Therefore, this report is the 12<sup>th</sup> report covering the period from 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020.

## 1.2 Objective

The overall objective of the reconciliation exercise is to assist the Government of Tanzania to determine the contribution of minerals, oil, and gas resources to the socio-economic development of the country. The process involves the reconciliation of payments made by extractive and service providing companies and receipts received by government agencies for the purpose of improving the governance of the minerals, oil, and gas resources in the country.

## 1.3 Scope of the Twelfth TEITI Report

This report covers payments made by extractive and service providing companies and revenues received by the Government and its Agencies for the fiscal year 2019/20. In addition, the report also covers social payments, employment data, production and sales of minerals, oil, and gas, operational costs, and local content for the financial year 2019/20. Data reported are disaggregated by Government Agencies, companies, revenue streams, and by projects where applicable.

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<sup>6</sup> <https://eiti.org/document/tanzania-validation-2020>

The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise indicated. The report includes information received up to 26<sup>th</sup> March 2022 from reporting entities. Any information received after this date was, therefore, not included in this report.

#### **1.4 Nature and Extent of the assignment**

This assignment was performed following the Terms of Reference (ToR) issued to the Independent Administrator (IA). Specifically, the IA roles were to:

- Prepare a report comprising contextual information.
- Distribute the reporting templates and training reporting entities on filling the templates.
- Create a database with the payment and revenue data provided by the reporting entities, disaggregated by each individual project, company, government entity, and revenue stream per Requirement 4.7 of the EITI Standard 2019.
- Reconcile the information disclosed by the reporting entities, identifying any discrepancies per the agreed scope and any other gaps in the information provided.
- Identify any discrepancies above the agreed margin of error established by the TEITA Committee.
- Contact the reporting entities to clarify the causes of any significant discrepancies or gaps in the reported data and collect additional data from the respective reporting entities.
- Review additional supporting documentation evidencing the payments declared.
- Amend the discrepancies resulting from the submission of relevant supporting documents.
- Produce electronic data files that can be published together with the final report.

## **2 APPROACH AND METHODOLOGY**

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The reconciliation process consisted of the following steps:

- Carried out a scoping study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing the lists of extractive and supporting companies that made material payments to the Government and Government entities.
- Identified revenue streams payable to the Government and its Agencies.
- Prepared reporting templates and reporting instructions.
- Conducted training to extractive and supporting companies and government agencies on how to complete the reporting templates.
- Collected payment and receipt data from reporting entities which provided the basis for the reconciliation.
- Compared payments and receipts reported by extractive and supporting companies and Government and its Agencies, respectively, to determine discrepancies between the two data sources.
- Contacted the Government and its Agencies and extractive and supporting companies to resolve the identified discrepancies.

### **2.1 Scoping Study**

The scoping study started by identifying Government Agencies that have received payments from extractive and service providing companies in the fiscal year 2019/20, which are:

- i. The Mining Commission (MC)
- ii. Tanzania Revenue Authority (TRA)
- iii. Tanzania Petroleum Development Corporation (TPDC)
- iv. Treasury Registrar (TR)
- v. Tanzania Forest Services Agency (TFS)
- vi. Local Government Authorities (LGAs)

Information related to taxes, fees, and charges payable to the government by the extractive and service providing companies was collected and analysed to determine payments, revenue streams and materiality threshold, which served as the inclusion criterion for companies involved in the reconciliation exercise for the fiscal year 2019/20. The results and recommendations were submitted to the Permanent Secretary, Ministry of Minerals for approval.

### **2.2 Data Collection**

The IA developed the reporting templates and instructions on how to complete the templates for both companies and Government and its Agencies. The approved reporting templates are presented in Appendix 1 to 8 of this report. The representatives of the reporting entities were trained on how to fill the templates

through various means including telephone, email, and face to face interactions. Then, the TEITI Secretariat sent letters, the reporting templates and filling instructions electronically to the reporting entities. These entities were required to respond by filling the reporting templates and report directly to the IA by 7<sup>th</sup> March 2022.

### **2.3 Reconciliation and Investigation of Discrepancies**

The reconciliation process was carried out on a cash accounting basis. Each extractive and service providing company's payments made were compared to corresponding revenue data reported by the Government and its Agencies. Consequently, all discrepancies identified were listed item-by-item to each Government and its Agencies and extractive and service providing companies.

Further investigation on discrepancies of individual financial flows exceeding TZS 2 million and discrepancies of more than one per cent of the total government receipts was conducted.

### **2.4 Reliability and Credibility of Data**

Since the tenure of the TEITI MSG expired in October 2021, the Permanent Secretary, Ministry of Minerals was a legal authority mandated to handle the functions of the Committee. Thus, the mandated Authority approved the following matters:

- For each extractive and supporting company and Government Agency, the reporting templates must be signed by an authorised Senior Officer.
- In the supporting schedule, all figures reported in the payment/receipt flow template must be detailed payment-by-payment and date – by – date. The reporting companies and Government Agencies were supposed to submit the reporting templates for comparison purposes.
- All reporting entities should provide disaggregated data by project as proposed in the reporting templates.
- Each reporting template must be certified by an External Auditor.

### **2.5 Data Submission**

Forty-one (41) companies were selected to participate in the reconciliation for the 2019/20 report, as per the scoping study. However, one company (Ndovu Resources Ltd) was found ineligible to participate in the reconciliation, as it was scoped based on incorrect payment data. During data collection, it was realized that the company did not make material payment to the government in the reconciliation period of 2019/20. Section 5.1.4 of the report provides details of the company excluded in the reconciliation phase. As a result, forty companies were expected to provide data for the reconciliation exercise and all forty companies (100%) filled and submitted the reporting templates. On the other hand, twenty-nine (29) Government Agencies out of forty five (45) submitted reporting templates. Sixteen (16) Government Agencies which did not submitted the reporting templates are Local Government Authorities.

### **2.5.1 Data Certification**

Reporting templates of all reporting entities were signed by senior management officers while (37), equivalent to 92.5%, were certified by their external auditors. Besides, twenty-nine (29) Government Agencies submitted reporting templates signed by senior officers. Since all the 29 Government Agencies are legally audited by the Controller and Auditor General who is the statutory auditor of all Government entities, the IA relied on the management sign-off of the data submitted in the reporting templates to ascertain the validity of the data reported<sup>7</sup>. On this basis, the IA concluded that the final assessment of the overall comprehensiveness and reliability of data from the companies and Government Agencies was satisfactory.

## **2.6 Accounting Records**

As per Requirement 4.7 of the EITI Standard 2019, data must be reported by each individual project, company, Government Agency and revenue stream. Reporting entities were requested to provide financial data and contextual information. The reconciliation was carried out on a cash basis for all payments made from 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020.

The reporting currency used in this report is Tanzanian Shilling (TZS). A computed daily average rate (USD 1 = 2,304.94) for the 2019/20 period as per Bank of Tanzania (BoT) was applied for payments made in US Dollars.

### **2.6.1 Extractive and Service Providing Companies**

Extractive and service providing companies prepare annual accounting records on an accrual basis, i.e., the tax expense is recognised when it is due rather than when it is paid. However, for the purpose of the reconciliation exercise, payments paid during the Government financial year from 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 were declared in the reporting templates.

### **2.6.2 Government Agencies**

Similarly, Government Agencies prepare annual accounting records using the International Public Sector Accounting Standards (IPSAS) accrual basis. They were required to report the amounts received from 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020.

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<sup>7</sup><https://www.nao.go.tz/reports/view/general-audit-reports-for-financial-year-2019-2020>

### **3 OVERVIEW OF THE EXTRACTIVE SECTOR**

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#### **3.1 Policy, Legal and Regulatory Framework**

The operations of players in mining, oil and gas sector are guided by various policies, laws, and regulations. The policy, legal, regulatory and institutional frameworks for the mining sub-sector are different from those of the oil and gas sub-sector. These frameworks are described in the following sections.

##### **3.1.1 Policy and Legal Framework of the Mining Sector**

The mining sector's legal framework constitutes the Mineral Policy of 2009, the Mining Act [CAP. 123 R.E. 2019], other related Acts, and various mining regulations. The applicability of each legal instrument in the mining sector is as follows:

###### **3.1.1.1 Policies Applicable in the Mining Sector**

The Mineral Policy of 2009 sets the vision for the mineral sector by 2025. The key objectives of the Policy are to:

- Continue attracting private investments in exploration and mining.
- Enhance Government participation in strategic projects in the mining sector.
- Emphasize the integration of the mineral sector with other sectors of the economy.
- Establish a fiscal regime that balances benefits with investments competitiveness.
- Support mineral beneficiation and marketing.
- Underpin development of small-scale miners.
- Promote public participation in mining activities.
- Guide investors towards sustainable exploitation of mineral resources of Tanzania in a win-win manner.

###### **3.1.1.2 Laws Applicable in the Mining Sector**

###### **3.1.1.2.1 The Mining Act RE 2019 (CAP 123)**

The Mining Act RE 2019 (Cap.123), provides comprehensive guidance on the mining operations in the country. The Act was amended several times and revised in 2019. Key changes introduced during those amendments and revision include:

- Increased the royalty rate from 4 to 6 percent for mineral exports such as gold, copper, silver, and platinum.
- A clearing fee of 1 percent (as a new requirement) on the value of all minerals exported outside Tanzania
- Changed the shareholding structure requirements whereby all Mining Licence or Special Mining Licence holders are required to give the Government at least a 16 percent free carried interest in their companies' capital.
- Entitled the Government to acquire (in total) up to 50 percent of the shares in a mining company, proportional with the quantified value of tax expenditures incurred by the Government in favour of the mining company.

- Established the Mining Commission, which replaced the Mining Advisory Board (Board) and Tanzania Mineral Audit Agency.
- Introduced provisions requiring mineral rights holders to buy goods and services produced in Tanzania

In 2021, the Written Laws (Miscellaneous Amendments) (No 4) 2021 introduced further changes to the Mining Act RE 2019 (CAP 123). The changes amended section 10 (24) of the Act regarding conditions for strengthening the effective Government's participation in the management of mining operations. To obtain the intended outcome, the amendments empower the Government to establish special arrangements in a manner that will be prescribed in the Regulations.

### **3.1.1.2.2 The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017**

The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allowed the Government to review and re-negotiate agreements entered between the Government and mining companies before enacting the Natural Wealth Act. Further, Section 4 and 6 of this Act provide powers to the National Assembly to review arrangements and agreements made by the Government, and where necessary, direct the Government to re-negotiate any unconscionable terms identified, particularly those that restrict the Government's sovereignty over its natural resources.

### **3.1.1.2.3 The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017**

The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, introduced the requirement of settling disputes, especially those that relate to the extraction, exploitation, acquisition, or use of natural wealth and resources that are to be settled within Tanzania. Before the enactment of this Act, parties were free to choose the governing law and jurisdiction concerning dispute resolution.

### **3.1.1.2.4 The Tanzania Extractive Industry (Transparency and Accountability) Act, 2015**

The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015<sup>8</sup> and its amendment of 2021<sup>9</sup> was enacted to ensure there is transparency and accountability of players in the extractive industry in Tanzania. Among other matters, section 4 of the Act establishes a Committee, which is an oversight body for promoting and enhancing transparency and accountability in the extractive industry. Section 5 to 10 of the Act provides other matters concerning the functional arrangement of the Committee. Moreover, section 10 (2) (b) and (c) of the Act empowers the Committee

<sup>8</sup> <http://parliament.go.tz/polis/uploads/bills/acts/1452053429-ActNo-23-2015-Book-21-25.pdf>

<sup>9</sup> <https://www.agctz.go.tz/uploads/documents/sw-1634293952->

[THE%20WRITTEN%20LAWS%20\(MISCELLANEOUS%20AMENDMENTS\)%20\(NO.%204\)%20ACT.%202021.pdf](https://www.agctz.go.tz/uploads/documents/sw-1634293952-THE%20WRITTEN%20LAWS%20(MISCELLANEOUS%20AMENDMENTS)%20(NO.%204)%20ACT.%202021.pdf)

to obtain information from extractive companies and statutory recipients concerning their operations.

In addition, sections 15 (1) to (3) of the Act sets a requirement for extractive industry companies to provide information on local content, corporate social responsibility, and capital expenditure incurred. Similarly, section 16 (1) (a) and (b) requires the Committee to publish the information of extractive industry companies, including disclosure of contracts and beneficial ownership. Section 23 of the Act sets out penalties for individuals and companies, which fail to produce a document or information required under the law. An individual could pay a fine of up to TZS 10.0 million, while a body corporate could be fined a maximum of TZS 150.0 million.

In 2021, the Written Laws (Miscellaneous Amendments) No. 4 Act, 2021 amended section 5 of the TEITA Act to reduce the number of TEITA Committee members from 15 to 8.

#### **3.1.1.2.5 Income Tax, Act 2004 and its Amendments of 2018**

The Income Tax Act contains specific provisions that apply to the mining industry. Although mining companies continue to be subjected to the 30 per cent corporate income tax on their taxable profits, the income tax regime has introduced ring-fencing requirements along the value chain and changes regarding deduction and depreciation. There is no limit on the carry-forward period for tax losses though, losses from one mining licence area can only be offset against profits from the same mining licence area. However, the offset of losses brought forward is limited to 70 per cent of current year taxable profit before brought forward losses if an entity has had tax losses in the preceding four years.

As per this Act, mining companies are required to withhold tax when making payments in relation to dividends (10 per cent), interest (15 per cent), service fees provided by non-residents (15 per cent), and local professional and consultancy services (5 per cent).

#### **3.1.1.2.6 The Finance Act, 2020**

The Finance Act, 2020 introduced changes to the Income Tax Act, Business Registration and Licencing by repealing Section 16(2) of the Companies Act, the Vocational Education and Training Act, Cap 82, and the Mining Act, Cap 123. These changes introduced requirements that are applicable to the mining sector as follows:

- *Income Tax Act:* The Finance Act, 2020 introduced a new requirement concerning taxation of a beneficial owner or agent of a non-resident person by amending sections 4 and 6 of the Income Tax Act. The amendments diversify Government's revenue sources and contribute to the annual Government revenue.
- *Business Registration and Licensing Agency (BRELA):* The Finance Act, 2020 abolished the requirement of the seal by the Commissioner of Oaths when incorporating a company or renewing a registration by repealing section 16 (2) of the Companies Act.

- *The Vocational Education and Training Act, Cap 82:* The Finance Act, 2020 reduced the Skills Development Levy from 4.5 percent to 4 percent to relieve employers' overheads.
- *The Mining Act, Cap 123:* The Finance Act, 2020 introduced a new provision that requires the applicant for a new or renewal of mining licence to have Taxpayer Identification Number (TIN) and Tax Clearance from TRA.
- *The Companies Act, Cap 202 and the Anti-Money Laundering Act, Cap. 423:* The Finance Act, 2020 introduced the concept of beneficial ownership in order to establish parameters for identifying owners and beneficiaries in various entities for tax purposes.

### 3.1.1.3 Regulations Applicable in the Mining Sector

Following the amendments to the Mining Act, the Minister for Minerals issued several Regulations to enforce the implementation of the Mining Act. Table 1 presents a description of Regulations applicable to the mining sector in the country.

**Table 1: Description of Regulations Applicable in the Mining Sector**

SN	Regulation	Purpose and role of the Regulation
1.	The Mining Act (Mineral Rights) Regulations, 2018	These Regulations addresses the application of mineral rights, renewal, primary mining licences, and size of mining areas and mining expenditure, among others. The existence of these Regulations revokes the Mining (Minerals Rights) Regulations of 2010.
2.	The Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018 as amended in 2019	These Regulations were introduced to guide the exportation and trading of mineral concentrates. Under the provisions of these Regulations, holders of mining and special mining licences, holders of processing, refining and smelting licences and holders of dealer's licences may export or import minerals subject to obtaining an export or import permit issued by an authorised person.
3.	The Mining (Local Content) Regulations, 2018 as amended in 2019	The Regulations require that licence holders, contractors and subcontractors or licencees must ensure that local content requirements, including minimum local content levels, are complied with.
4.	The Mining (Radioactive Minerals) Regulations, 2018	These Regulations apply to mining activities in relation to exploration, mining processing, tailing, storage, transportation, acquisition, disposal and exportation of radioactive minerals. The Regulations aim at enhancing radiological safety, security and environmental protection. The Regulations repeal and replace the Mining (Radioactive Minerals) Regulations, 2010 as gazetted under GN NO. 407 of 2010
5.	The Mining (Mineral Beneficiation) Regulations, 2018 as amended in 2019	These Regulations provide for the beneficiation and processing of minerals. They further provide for application and granting of processing, smelting or refining licences. As per the Regulations, the licence holder has the right to process, smelt or refine minerals and, for that purpose, is allowed to buy, acquire, sell and dispose of minerals (including exporting them).
6.	The Mining (Geological Survey) Regulations, 2018	These Regulations provide for administrative matters (establishment of the Board, functions, appointment, powers and duties of officers) of the Geological Survey of

SN	Regulation	Purpose and role of the Regulation
		Tanzania. They also stipulate powers of the geological survey officers, general obligations on the geological survey, geological survey archives and collections, as well as source of funds of the Geological Survey of Tanzania (GST), and general provisions.
7.	The Mining (Audit and Inspection of Records) Regulations, 2018	The Regulations are on records keeping, audit and inspection of these records, and other matters incidental to these requirements
8.	The Mining (Mirerani Controlled Area) Regulations, 2019	The Regulations establishes a security committee for the controlled area, the committee's duties, and identify the controlled area. They also set a requirement for mineral rights holders to fence the mineral rights area. The Regulations also outline security measures for people who enter the controlled area.
9.	The Mining (Diamond Trading) Regulations, 2019	The Regulations provides for control and supervision of Diamond prospecting and mining as well as the procedure for dealing with the export and import of Diamonds. In addition, they also stipulate obligations for keeping information, records and registers for Diamond trading.
10.	Tanzania Extractive Industries (Transparency and Accountability) Regulations, 2019 <sup>10</sup>	The Regulations require all extractive companies to keep and disclose records of payments, exploration, prospecting, award or transfer of licences. They also require disclosure of capital expenditure at every stage of investment, volumes of production and export data regarding each licence.
11.	The Mining (Lapidary) Regulations, 2020	The Regulations guide Lapidary activities in the country. They address matters related to the application of licences for lapidary activities, inspection, training and keeping of records, as well as surrender and termination of the lapidary licences.
12.	The Mining (Mineral and Gem Houses) Regulations, 2019	The Regulations provides for the establishment and operations of Mineral and Gem houses as well as procedures for acquisition, transportation and storage of minerals.
13.	Mining (Minimum Shareholding and Public Offering) Regulations of 2016 as amended in 2020	The Regulations mandate that 30 per cent of a shareholding by holders of special mining licences be locally owned and that a minimum local shareholding should be obtained through a public offer made under the Capital Markets Securities Authority.
14.	The Mining (Safety, Occupational Health and Environment Protection) Regulations, 2010	These Regulations regulates safety, health and environment in all mines and quarry during exploration, evaluation, development, construction and production, and closure and reclamation. The said Regulations define the power and duties of the inspector related to compliance assurance.
15.	The Mining (Environmental Protection for Small Scale Mining) Regulations, 2010	These Regulations apply specifically to primary mining licence holders and are not applicable to prospecting activities or medium and large-scale mining activities.
16.	The Mining (Environmental	The Regulations empower the 'Authorized Officer' to enter a small scale mine any time to monitor and assess effects

<sup>10</sup> <https://www.madini.go.tz/wp-content/uploads/2019/02/TEITA-REGULATIONS-GN-NO.141-OF-2019.pdf>

SN	Regulation	Purpose and role of the Regulation
	Protection for Small Scale Mining) Regulations, 2010	on the environment. In non-compliance with the Environment Protection Plan and other provisions of these regulations, the holder of the small-scale mine has to take all reasonable action to mitigate those impacts and inform the zonal/RMO officer or pay a fine of up to TZS 100,000 for every breach.
17.	The Environmental Impact Assessment and Audit Regulations 2005 (the ESIA Regulations)	The Regulations set out how the Environmental Impact Assessment (EIA) and audit for mining projects should be conducted.
18.	The Mining (Mineral Rights Applications by Tender) Regulations, 2020	These Regulations shall apply to the applicants applying for mineral rights on the same area and date or the reserved area for application by tender.

### 3.1.1.4 Regulatory and Institutional Framework of the Mining Sector

The regulatory and institutional framework of the mining sector comprises different institutions and regulatory bodies. These entities include the Ministry of Minerals (MoM), the Ministry of Natural Resources and Tourism (MNRT), Ministry of Land, Housing and Human Settlement, the National Environment Management Council (NEMC), Tanzania Revenue Authority (TRA), the Mining Commission (MC), State Mining Corporation, Geological Survey of Tanzania and the TEITA Committee.

#### i. The Ministry of Minerals

The Ministry of Minerals is the apex body that regulates the activities of the mining sector (large-scale, small-scale, and artisanal miners) and enforces the implementation of the Mining Act, Cap 123. The Ministry is responsible for issuing mineral rights, enforcing laws and regulations for mining, and protecting of environment-including undertaking environmental monitoring and auditing. The Ministry is also responsible for overseeing the implementation of the TEITA Act, 2015.

#### ii. Ministry of Natural Resources and Tourism

The Ministry of Natural Resources and Tourism enforces laws and regulations for forestry resources management, forest conservation, and tourism. It regulates mining activities in forests and other protected areas by issuing permits to conduct mining activities in such areas.

#### iii. Ministry of Lands, Housing and Human Settlement

National Land Policy, 1997, the Village Land Act, Cap 114, and the Land Act, Cap 113 as amended in 2004 empower the Ministry of Land, Housing and Human Settlement to undertake land survey and oversee land use management. In that regard, the Ministry is a pivotal government organ for determining the mining areas and grant legal approval for mining activities in designated areas with mineral reserves.

#### iv. The Mining Commission

The Commission is responsible for advising the Minister on all matters related to the mining sector. Furthermore, the Commission aims to enhance the management of the mining sector and ensure that the Government benefits from the mining sector's income. Detailed functions of the Commission are provided in Section 22 of the Mining Act, Cap 123.<sup>11</sup>

#### **v. Tanzania Extractive Industries Transparency Initiative Committee**

Tanzania Extractive Industries Transparency Initiative (TEITI) Committee seeks to create transparency and accountability in the management of the extractive industry in Tanzania. The TEITA Act, 2015 and its attendant Regulations of 2019 empower the Committee to solicit and publish extractive companies' financial, production, and beneficial ownership information. On a yearly basis, the Committee is tasked with the responsibility of doing a reconciliation of revenues reported paid to the Government and its Agencies by the extractive companies with the receipts reported received by the Government and its Agencies from the extractive companies. Publication of this information is necessary for enhancing transparency and accountability of the extractive sectors' activities in the country.

#### **vi. State Mining Corporation**

State Mining Corporation (STAMICO) is an arm of the government involved in mining activities in the country. As a State-Owned Enterprise (SOE), STAMICO is expected to operate competitively in the mining sector and contribute to the national income. Specifically, STAMICO's responsibilities are to oversee Government interests in large scale mines, invest in the mining sector through mineral prospecting, development and operate mines, mineral trading, value addition, providing services in the management of mines, drilling, consultancy support to small scale mining and other related mining business.

#### **vii. Geological Survey of Tanzania**

The Geological Survey of Tanzania (GST) is a government body responsible for all matters related to geological activities other than prospecting, exploration and mining activities. The amendment of the Mining Act of 2010 through the Written Laws (Miscellaneous Amendments) Act, No. 7 of 2017 vested new functions to GST in addition to already existing functions. Some of its core functions include:<sup>12</sup>

- a) Undertake geological mapping of Tanzania, and may for that purpose, engage contractors.
- b) Provide data concerning Tanzania's geology and mineral resources and generally assist members of the public seeking information concerning geological matters.
- c) Maintain such laboratory, library and record facilities as may be necessary for the discharge of its functions.
- d) Provide geo-scientific advice, information and data to the Government.

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<sup>11</sup> <https://www.tumemadini.go.tz/pages/functions>

<sup>12</sup> <https://tanzlii.org/tz/legislation/act/2017/7-0>

### **viii. National Environment Management Council**

The Council is responsible for providing environmental education and raising public awareness on environmental management. Also, it advises the Government on environmental matters, performs environmental audits in all sectors to ensure compliance with environmental laws and regulations, and enforces pollution control measures. The Council is an important instrument for ensuring the operations of mining activities are environmentally friendly.

### **ix. Tanzania Revenue Authority**

The Authority is responsible for administering tax laws to assess, collect, and account for all revenues to which those laws apply. It is also responsible for monitoring and ensuring the collection of fees, levies, charges or any other tax collected by any ministries, departments or divisions of the government as revenue for the government. TRA is responsible for collecting tax and accounting for all revenues from the mining activities in the mining sector.

### **x. Business Registration and Licensing Agency (BRELA)**

The broad function of BRELA is to register new companies, regulate and facilitate businesses activities in Tanzania. A company or an individual intending to conduct mining business in Tanzania must obtain a business licence before applying for the mineral rights from the MC.

#### **3.1.1.5 Impact of the Mining Sector Reforms**

The legal, regulatory, and institutional reforms introduced in the Mining sector since 2017 have impacted the sector positively. The key impact resulting from these reforms include:

- a) *Increased implementation of mineral value addition activities in the country:* The amendment of the Mining Act, Cap 123, gave the Government a lien to all mineral concentrates, a measure that stimulated stakeholders to invest in mineral value addition activities. To date, the country has established three precious metals refineries namely Geita Gold Refinery, Mwanza Precious Metals Refinery, and Eyes of Africa Refinery.
- b) *Increased commitment of mining companies to CSR and local content:* The amendments of the Mining Act, Cap 123, has set provisions for mining companies to increase commitment on local content implementation and streamlined the CSR initiatives of the mining companies. As a result, the CSR activities are implemented as per the CSR plans prepared jointly between the mining companies and local authorities.
- c) *Establishment of Mineral Joint Ventures:* Twiga Minerals Corporation and Tembo Minerals Corporation Limited were founded resulting from the amendments of the Mining Act, Cap 123. The Government owns 16 per cent free-carried interest in each of these companies.

- d) *Increased Government revenue.* The establishment of Minerals Markets and Mirerani designated controlled area has substantially increased revenue collection from extractive activities in the country and has at the same time significantly reduced mineral smuggling.
- e) The reforms have clearly demonstrated the will of the government to formalize Artisanal and small-scale mining activities. The measures undertaken so far have started to yield results as the contribution of Artisanal and small-scale miners and total mineral production, especially gold has increased significantly.
- f) The reforms have increased the contribution of the Mining sector to the country's GDP from 3.8% in 2014 to 6.7% in 2020. The MoM has projected that the sector could contribute 10% of the country's GDP by 2025.

### **3.1.2 Legal Framework of the Oil and Gas Sector**

The legal framework of the oil and gas sector is made up of various policies, laws, and regulations. The main legal instruments include the National Natural Gas Policy (NNGP) of 2013, the National Energy Policy of 2015, and the National Investment Policy of 1996. Others include the Oil and Gas Revenue Management Act of 2015, the Petroleum Act of 2015, and the Petroleum (Local Content) Regulations of 2017. Similarly, the exploration and production of oil and gas are guided by the Model Production Sharing Agreement for Petroleum (MPSA) of 2013.

#### **3.1.2.1 Policies Applicable in the Oil and Gas Sector**

##### **3.1.2.1.1 The National Energy Policy, 2015**

The National Energy Policy, 2015 has considered the key issues addressed in the National Natural Gas Policy (NNGP) of 2013 and the Local Content Policy of Tanzania for the Oil and Gas Industry (LCPTOGI) of 2014. The Policy was prepared to address the following key issues:

- *Restructuring of the State-owned utility company -TANESCO:* The Policy proposes for the State-owned utility company to be unbundled into independent generation, transmission, and distribution companies. However, to date, this Policy has not been implemented. The State-owned utility company still performs the three functions.
- *Prioritization of the local market for oil and gas products:* The Policy recommends that the local market be prioritised over export markets to promote domestic utilisation of oil and gas products.
- *Mobilization of financial resources:* The policy points out the necessity of mobilising adequate financial resources for implementing energy programmes and projects. Through this Policy, the Government aspired to establish a favourable investment climate that would attract private investments in the energy sector.
- *Energy pricing:* Through this Policy, the Government aims to have efficient and effective energy pricing for the sustainability of the energy sector. However, the main challenges are the fluctuations of exchange rates, inflation, and the ability of consumers to afford energy prices.

- *Public Private Partnership*: The policy advocates for Public-Private Partnership (PPP) undertaken to bring rapid growth in the energy sector and ensure speedy structuring and financing of PPP projects in this sector.

### **3.1.2.1.2 The National Investment Policy of 1996**

The National Investment Policy of 1996 aims to promote, attract, and facilitate Foreign Direct Investment (FDI) in the country, including the oil and gas sector. Since the capacity of local firms to participate in the exploitation of oil and gas resources is low, the policy creates a conducive environment for international oil and gas companies to invest in oil and gas projects, thereby allowing the country to benefit from its oil and gas resources. Currently, the policy is under review to improve the investment climate in the country.

### **3.1.2.2 Laws Applicable in the Oil and Gas Sector**

#### **3.1.2.2.1 Petroleum Act, 2015, CAP 414**

The Act provides for the regulation of upstream, midstream, and downstream activities of the petroleum sub-sector. Section 11 of the Act establishes Petroleum Upstream Regulatory Authority (PURA), which is mandated to monitor and regulate the upstream petroleum segment in Tanzania mainland. Likewise, section 8 of the Act establishes the TPDC as the National Oil Company (NOC). TPDC acts as an aggregator with exclusive rights to purchase, collect and sell natural gas from producers. Legally, TPDC must maintain a participating interest of not less than 25 per cent in each oil and gas project operating in Tanzania. It can form subsidiary companies that could facilitate TPDC to carry out specific petroleum operations or related activities. Cap 414, provides powers to Energy and Water Utilities Regulatory Authority, to exercise powers in respect of midstream and downstream oil activities in Tanzania under the Petroleum Act, 2015. In addition, the Act establishes an Oil and Gas Bureau within the office of the President to advise the Cabinet on strategic matters about the oil and gas economy in the country.

#### **3.1.2.2.2 The Oil and Gas Revenues Management Act, 2015**

The Oil and Gas Revenue Management Act, 2015 is the principal legislation that guides the management of revenues from the Oil and Gas Sector. The Act establishes the Natural Gas Revenue Fund (NGRF) to ensure fiscal and macroeconomic stability, guarantee the financing of investment in the Oil and Gas sector, enhances social and economic development through oil and gas operations, and safeguard resources for future generations. The fund receives contributions from royalties, government profit share, dividends, and corporate income tax on exploration, production and development of oil and gas resources. The fund became operational effectively from May 2017, and in this reporting period, TPDC contributed TZS 66,449,000,000 to the fund.

### **3.1.2.2.3 The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017**

The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allows the Government to review and re-negotiate agreements entered between the Government and the other parties (including mining, oil and gas companies) in the extraction, exploitation, acquisition, and the use of natural wealth and resources. Section 4 and 6 of this Act gives powers to the National Assembly to review and re-negotiate arrangements and agreements made by the Government relating to natural wealth and resources, and where necessary, direct the Government to re-negotiate any unconscionable terms identified, particularly those that restrict the Government's sovereignty over its natural resources.

### **3.1.2.2.4 The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017**

The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, aims to ensure that the interest of the people of the United Republic of Tanzania is protected and benefits its people regarding the use of natural wealth and resources. The President of the United Republic of Tanzania is entrusted with its people's natural wealth and resources. All activities and undertakings relating to that subsector will be conducted by the Government. The Act also ensures value creation and addition in natural wealth and resources by promoting local beneficiation of raw materials, which will create employment and skills transfer. Section 11 of the Act provides for strict adjudication of all disputes arising from the exploration, exploitation, acquisition and use of natural wealth and resources by judicial bodies or institutions established in the United Republic of Tanzania according to the laws of Tanzania. Before the enactment of the Natural Wealth and Resources (Permanent Sovereignty) Act, parties were free to choose the governing law and jurisdiction concerning dispute resolution.

### **3.1.2.3 Regulations and Other Instruments of the Oil and Gas sector**

#### **3.1.2.3.1 The Petroleum (Local Content) Regulations of 2017**

The Petroleum (Local Content) Regulations of 2017 provide the ways in which the government can maximize attainment of the country's benefits from current gas projects and potential future oil and gas projects. They promote job creation through the engagement of local experts in oil and gas activities and the utilization of local goods and services. In addition, they guide the participation of the local community in the oil and gas sector.

#### **3.1.2.3.2 Model Production Sharing Agreement for Petroleum of 2013**

The Model Production Sharing Agreement for Petroleum (MPSA) of 2013 serves as the basic framework for negotiations between foreign oil companies, the Government, and TPDC. The model agreement sets out terms under which exploration and production activities can take place. Under the MPSA, exploration and production companies incur operational expenses and then apportion the profit from oil and gas income with TPDC. Key provisions of the MPSA that are beneficial to the country

include those related to state participation in oil projects by at least 25 per cent and the right of the government to receive royalty and additional profit tax.

Similarly, the MPSA of 2013 emphasizes the capacity building of local staff through training by increasing the annual training expenditure budget requirement from a minimum of \$150,000 under the MPSA of 2008 to a minimum of \$500,000. However, this contractual requirement is for new arrangements and might differ from the active or existing agreements entered before 2008. In general, the MPSA of 2013 guarantees the interests of TPDC in oil and gas accomplishments. However, the MPSA 2008, 2013 have not affected the agreements already in place, i.e., agreements before 2008. The parliament under the Natural Wealth and Resources Contracts (Review and Re-Negotiate of Unconscionable Terms) Act, 2017, Sec 4, 5, 6 and 7 exercised its powers to call on and review the terms of the existing PSAs.

#### **3.1.2.4 Regulatory and Institutional Framework of the Oil and Gas sector**

The country's oil and gas sector is regulated by the Ministry of Energy (MoE), Ministry of Finance and Planning (MoFP), PURA, Energy and Water Utilities Regulatory Authority (EWURA), and BoT.

##### **3.1.2.4.1 Ministry of Energy**

The Ministry of Energy is the highest supervisory organ of energy sector in the country and is responsible for coordinating and setting appropriate policies, laws, and regulations to ensure sustainable development of the sector. In addition to this noble responsibility, the MoE is responsible for managing institutions under its jurisdiction. These institutions include the TPDC, EWURA, PURA, Tanzania Electrical Supply Company (TANESCO), and Rural Energy Agency (REA).

##### **3.1.2.4.2 Ministry of Finance and Planning**

The MoFP is part of a coordinated system that aims at strengthening transparency and proper use of revenue derived from the energy sector. It develops policies that promote the attainment of national output from the oil and gas sector. The Ministry provides exemptions on Value-Added Tax (VAT) and other taxes on various devices used to store, export, and distribute gas.

##### **3.1.2.4.3 Petroleum Upstream Regulatory Authority**

PURA is the regulatory authority established under Section 11 of the Petroleum Act, 2015 (Act No. 21 of 2015) to regulate and monitor petroleum upstream operations and LNG activities in the mainland Tanzania and provide advisory services to the Government and the Minister for Energy.

##### **3.1.2.4.4 Energy and Water Utilities Regulatory Authority**

EWURA is responsible for technical and economic regulation of the electricity, petroleum, natural gas, and water sectors in Tanzania pursuant to Cap 414 and other sector legislations. EWURA is also responsible for promoting effective competition and economic efficiency in the energy sector, protecting the interests of consumers, and promoting the availability of regulated services to all consumers.

### 3.1.2.4.5 Bank of Tanzania

BoT participation in the oil and gas sector has been identified in the National Natural Gas Policy of 2013. One of the key responsibilities of the BoT is to control inflation that may originate from oil and gas activities. It achieves that goal by issuing relevant financial procedures for oil and gas operations. Similarly, as per section 8 of the Petroleum Revenue Management Act, 2015, BoT maintains and operates a Natural Gas Revenue Fund account. As a result, BoT is involved directly in managing the funds from the oil and gas sector.

## 3.2 Fiscal Regime

### 3.2.1 Fiscal Regime of the Mining Sector

According to the Mining Act, the Tanzanian Government generates revenue from companies operating in the mining sector through taxation, fees, and other duties according to the Mining Act, Cap 123. Table 2 presents a summary of the fiscal regime for the Mining sector.

**Table 2: Fiscal terms for the Mining Sector**

SN	Fiscal category	Description
1	Royalty	Mining companies pay royalties to the MC. From July 2017, the amendments made to the Mining Act, Cap 123 set the royalty rate of 6% for diamond and gemstones and 6% for metallic minerals such as copper, gold, silver, and platinum.
2	Inspection and clearing fees	Mining companies pay 1% of the value of all mineral exports to MC as inspection fees.
3	Free carried interest shares	The amendments made to the Mining Act in 2017 introduced a requirement for Mining Licence and Special Mining Licence holders to give the Government not less than 16% free carried interest shares in their companies' capital.
2	Corporate Tax	Mining companies are charged corporate tax at the same fixed rate of 30% of taxable income as per the Income Tax Act, Cap 233 [R.E. 2008]
3	Value Added Tax	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with a turnover of at least TZS 40 million must be registered for VAT purposes. In the Mining sector, VAT refunds are provided for mineral exports, but amendments to the VAT Act in 2017 mean that refunds are no longer provided for exports of ore and concentrates.
5	Depreciation allowance for capital expenditure	The third schedule of the Income Tax Act, Cap 233 [R.E. 2008] as amended by the Finance Act 2016, set the depreciation allowance at 20% per year for five years.
6	Loss carry-forwards	If a corporation made a loss from the corporation's business, it can be deducted for five consecutive years and in the third year will be taxed at the rate of 0.3% on turnover.
7	Withholding tax on dividends	As per the first schedule of the Income Tax Act, Cap 233 [R.E. 2008], mining companies listed in the Dar es Salaam Stock Exchange are required to pay a withholding tax of 5 percent on dividends. Other companies not listed in this market are obliged to pay a withholding tax of 10 percent on dividends.
8	Withholding tax on interest	Withholding tax on interest on foreign loans is at the rate of 10 percent, and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
9	Withholding tax on payment for	When mining companies pay technical service or management fee to a resident person are obliged to charge a withholding tax of 5 percent

SN	Fiscal category	Description
	technical services and on management fees	and a 15 percent when paying such fee to a non-resident person. However, entities with Mineral Development Agreements (MDAs) signed before 2014 pay a withholding tax at the rate of 3%.
10	Customs duty on imports of mining equipment and supplies	Under the terms of the Customs Tariff Act, import duty payable by a mining company or its subcontractors is zero percent during exploration and in the first year of operation; thereafter, it will not exceed 5 percent.
12	Capital Gains Tax	The capital gains tax rate is 30% for corporate entities in Tanzania.

### 3.2.2 Fiscal Regime of the Oil and Gas Sector

As it is in the mining sector, the Tanzanian Government generates revenue from companies operating in the oil and gas sector through taxation, fees, and other duties as stipulated in the Income Tax Act, 2004, Oil and Gas Revenue Management Act, 2015, and MPSA of 2013. Table 3 presents a summary of the fiscal regime for the oil and gas sector in the country.

**Table 3: Fiscal terms for the Oil and Gas Sector**

SN	Fiscal Category	Description
1	Royalty	<ol style="list-style-type: none"> <li>Royalty for oil and gas is paid to TPDC as provided for in section 113 of the Petroleum Act, 2015. Royalty is on a sliding scale depending on the area where the hydrocarbon is being exploited, with the rate being 12.5% for onshore and shelf areas and 7.5% for offshore areas.</li> <li>The Petroleum Act and MPSA of 2013 require payment of royalty out of gross production before the operation of the sharing formula.</li> </ol>
2	Cost Recovery Limit	Cost recovery is limited to 50% of production (net of royalties) in any period. The model gas terms provide a more generous 70% limit. Profit hydrocarbons are shared based on production volumes.
5	Petroleum Profit	This is the amount of oil or gas revenue remaining after royalty and cost recovery has been deducted. Petroleum profit is shared between the National Oil Company (NOC), the Tanzania Petroleum Development Corporation (on behalf of the government), and the Contractor on pre-agreed proportions. The MPSA 2013 contains benchmarks for profit-sharing which are not binding.
6	Additional Profit Tax	Additional Profit Tax (APT) is payable by a contractor subject to Article 17 of the MPSA 2013 and is calculated based on the Development Area of the contractor. Payment of APT is a contractual obligation rather than a tax that is enshrined in the tax laws. APT will vary with the real rate of return earned by the Contractor on the net cash flow from the Development Area. Contractors pay an APT of 25% of the first accumulated net cash position and 35% of the second accumulated net cash position.
7	Income Tax	<ol style="list-style-type: none"> <li>A contractor pays income tax as corporate tax of 30% as per the Income Tax Act, Cap 332 [R.E. 2008]</li> <li>If the contractor consists of more than one legal entity, each entity is required to calculate and pay its income tax separately and submit a separate return.</li> <li>Resident Company is taxed at 30% on its worldwide income. A non-resident company is taxed 30% on its Tanzanian sourced income. A new company is taxed at 25% if it is listed on the Dar es Salaam Stock Exchange (DSE) and the public holds at least 30% of its shares.</li> </ol>
8	Branch Profit Tax	Branch profit tax applies to repatriated income. Repatriated income is calculated according to a specific formula based on movements in the branch balance sheet and the maintenance of a form of tax retained earnings account.
9	Withholding tax	This is the amount of a service or goods provider's pay withheld by the taxable entity and sent directly to the government as partial

SN	Fiscal Category	Description
		payment of income tax. The rate is 5% from the payment of resident providers of technical or management services. Dividends are taxed at 10%, but 5% for companies listed at DSE or in case 25% of shares owned by residents.
10	Annual Rental Fee	The contractor pays the following rental fees indexed to US\$ inflation rates (as per MPSA 2013): <ul style="list-style-type: none"> <li>i. 50 US\$/sq. km for the initial exploration period;</li> <li>ii. 100 US\$/sq. km for the first extension period; and</li> <li>iii. 200 US\$/sq. km for the second extension period</li> </ul>
11	Import Duty Exemption	All equipment and materials imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
12	Capital Gains Tax	Capital Gain Tax applies in case of corporate re-organization and/or there is an acquisition of assets. Transfer of shares subject to Capital Gain Tax is charged at the rate of 30% of turnover. Since July 2012, indirect share transfer may be taxed. The change of ownership by 50% is treated under the Income Tax as a realization of asset/liabilities.
13	Value Added Tax (VAT)	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 40 million must be registered for VAT purposes. The oil and gas exploration companies are exempted from the VAT to extent provided in their respective PSAs.
14	Bonuses	International Oil Companies pay two types of bonuses: signature and production bonuses. These are front-end loaded taxes payable upfront to the State. Bonuses were initially introduced by Article 11 (c) of the MPSA 2013. The same is provided in PA under Section 115 and Section 116. The signature bonus rate is not less than \$2.5million, and production bonus is not less than \$5million. Bonuses are not recoverable under the PSA, but they are deductible for tax purposes
15	Ring Fencing	Ring-fencing has been introduced for purposes of separating income and losses arising from different operations. Contract expenses are ring-fenced within the Contract Area. The recoverable Contract expenses must have been incurred prior to the commencement of production. Activities in different contract areas are treated as separate operations and are taxed separately as per Section 20 of the Finance Act 2013, Section 118 PA 2015, Section 19 of Income Tax Act, 2004, Article 12(c) MPSA 2013
16	Transfer Pricing	All arrangements between separate mining and petroleum operations and other activities should reflect the arm's length principle. This principle requires associated persons to transact with each other independently and on an equal basis. The Ministry of Finance and Planning has issued detailed transfer pricing regulations to support the transfer pricing provision in the Income Tax Act. PSAs also generally include their own detailed transfer pricing rules, which apply for the purposes of sharing profit derived from oil or gas and calculating cost recovery.
17	Training and research fees	Contractors in the oil and gas sector pay training and research fees of US\$ 500,000 per annum to TPDC for purposes of enhancing the development of oil and gas subsector as per Section 114 of the Petroleum Act, 2015.

### 3.3 Key Features of the Extractive Industry

#### 3.3.1 The Mining Sector

Tanzania is endowed with abundant and diverse occurrences of mineral deposits due to its favourable geological setting with lithostratigraphic and tectonic units that includes the Archaean Tanzania Craton, the Palaeoproterozoic Ubendian and Usagaran mobile belts, the Mesoproterozoic Karagwe –Ankolean, the Neoproterozoic Mozambique belt, the Phanerozoic sediments of the Karoo, Coastal basin and Cenozoic volcanic rocks. Major types of minerals found in Tanzania include gold, iron ore, nickel, copper, cobalt, silver, diamond, tanzanite, tin, ruby, garnet, limestone, soda ash, gypsum, salt, phosphate, coal, uranium, gravel, graphite, sand and dimension stones<sup>13</sup>. These minerals are described in Table 4.

**Table 4: Description of the major types of minerals found in Tanzania<sup>14</sup>**

SN	Mineral Category	Major Mineral Types
1.	Metallic minerals	Gold, Iron ore, Silver, Copper, Nickel, Platinum, Tin, Aluminium, Lead, Silver, Cobalt, Lithium, Manganese, Mercury, Titanium, Tungsten
2.	Gemstones	Zinc, Diamond, Tanzanite, Ruby, Garnet, Emerald, Sapphire, Alexandrite, Amazonite, Amethyst, Aquamarine, Anyolite, Opal, Tourmaline, Kyanite, Magnesite, Moonstone
3.	Industrial minerals	Kaolin, Phosphate, Gypsum, Diatomite, Bentonite, Vermiculite, Limestone, Salt, Asbestos, Feldspar, Graphite, Fluorite, Corundum, Pozzuolana.
4.	Energy minerals	Coal, Uranium, Thorium, Helium
5.	Building materials	Stone aggregates, Sand

The minerals shown in Table 4 are found in different locations within the country. Figure 1 illustrates the locations of some of these minerals in the country.

<sup>13</sup> <https://www.trade.gov/country-commercial-guides/tanzania-mining#:~:text=Tanzania%20is%20the%204th%20largest,quarter%20in%20the%20previous%20year.>  
<sup>14</sup> <https://www.tumemadini.go.tz/uploads/files/Minerals%20Available%20in%20Tanzania.pdf>

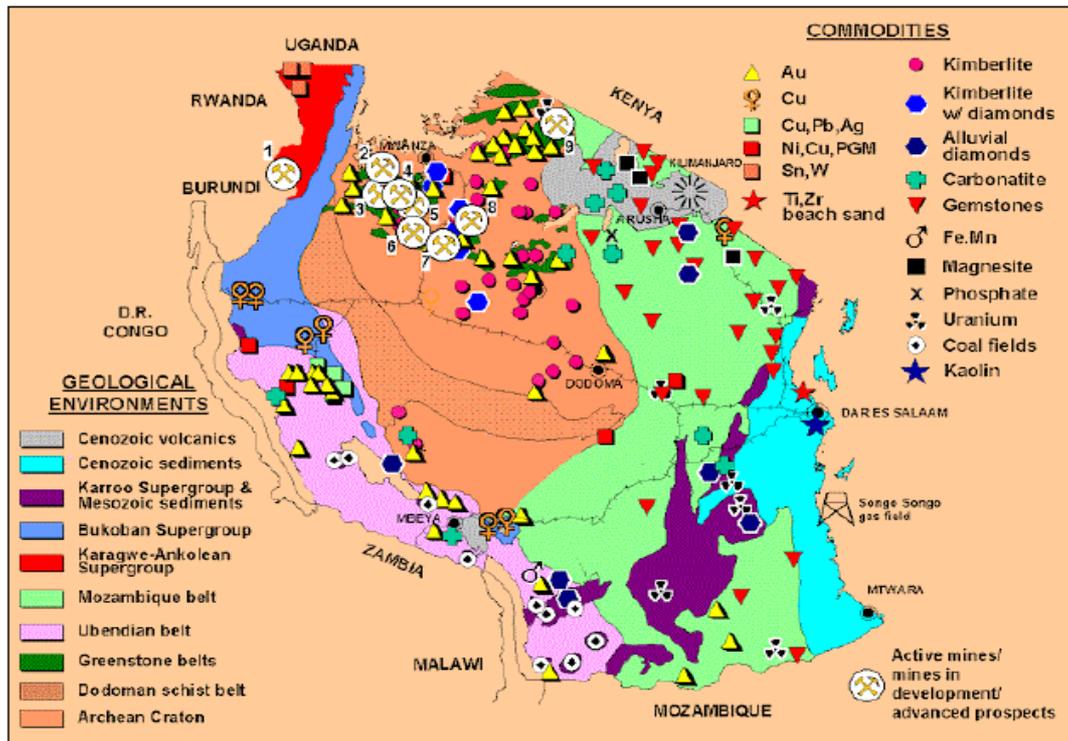


Figure 1: Mineral Occurrence Map in Tanzania<sup>15</sup>

In terms of commercial significance, gold is the leading mineral, and Tanzania is the 4<sup>th</sup> largest producer of this mineral in Africa after South Africa, Ghana, and Mali. The major gold mines in the country include Geita Gold Mine (GGM) in Geita Region, North Mara Gold Mine (NMGM) in Mara Region, Bulyanhulu Gold Mine (BGM) and Buzwagi Gold Mine (BZGM) in Shinyanga Region. Others are New Luika Gold Mine (NLGM) in Songwe Region and Stamigold Biharamulo Mine (SBM) in Kagera Region.

Similarly, Gold mines of various scales are being developed in various parts with gold reserves. In 2021, Nyanzaga Gold project is the latest gold project to be developed in the country. It is situated in Archaean greenstones of the Lake Victoria Gold fields, approximately 60km southwest of the city of Mwanza in Sengerema District.

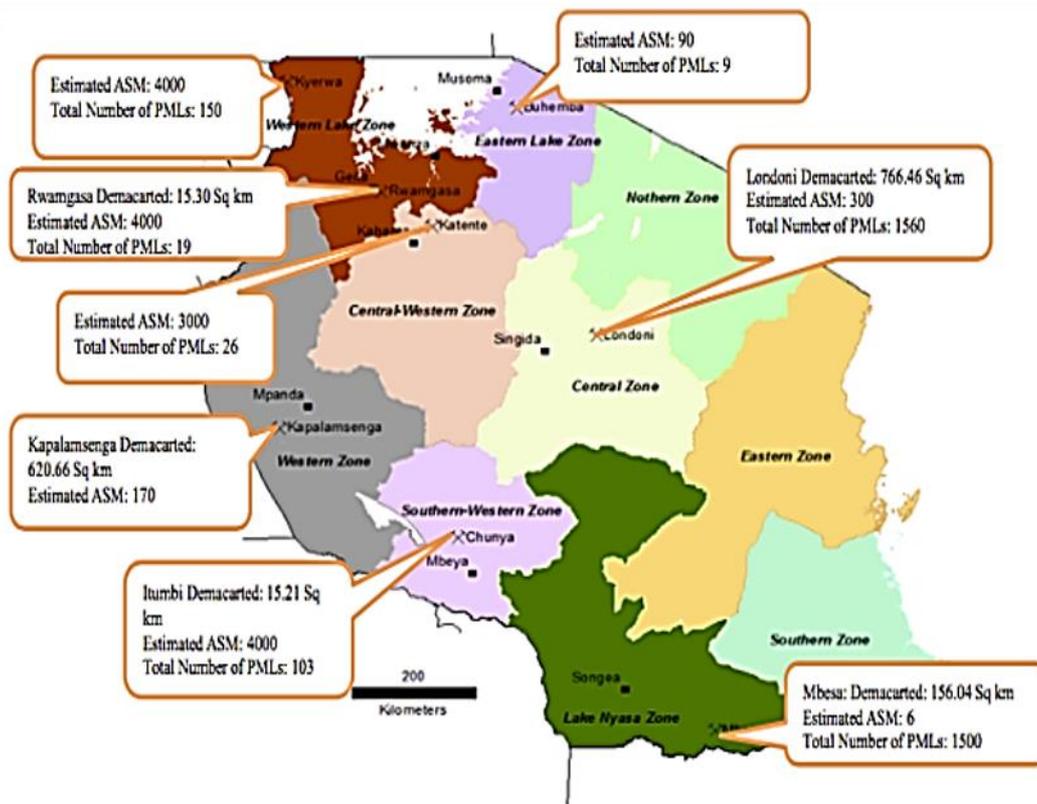
### 3.3.1.1 Artisanal and Small-Scale Mining

ASM practices in Tanzania were first recognized by the Mining Acts of 1979 and 1998. Such recognition opened avenues for the formalization of ASM in the country. The Mining Act, 1998 introduced specific Licences for Tanzanian small-scale miners, namely Primary Mining Licences (PMLs). Later, the Mineral Policy, 2009 and the Mining Act, 2010 introduced relevant changes for small-scale mining that defines ASM as prospecting or mining operations with a PML “whose capital investment is less than USD 5 million. Notable changes in the amended framework included:

- Applying for PMLs was facilitated, among others, by decentralizing its administration to Zonal and Resident Mining Offices.

<sup>15</sup> <https://www.tumemadini.go.tz/uploads/publications/en-1615365247-MC%20Annual%20Report%202018-19%20Final.pdf>

- The changes introduced a requirement for PML holders to submit an Environmental Protection Plan (EPP). The purpose of the EPP is to enable a PML owner to prepare an implementation plan upon which the management of the environment will be ensured. It also allows the PML owner to comply with the relevant legislation, regulations and standards for environmental management
- The Act established designated areas for small-scale mining operations. As of 2019, the country had designated 36 areas representing over 280,000 hectares for small scale miners as shown in Figure 2.



**Figure 2: Designated areas for small-scale mining in the 10 mining zones**  
Source: Merket, 2019

Following the legal transformation in the mining sector brought by amendment of the Mining Act, Cap 123 in 2017, ASM's contribution increased substantially. The National Action Plan for Artisanal and Small-Scale Gold Mining (2020-2025) reported that ASM directly employs more than 1.2 million people (about 3% of the total national population), constituting more than 90% of the mining labour force in the country. Moreover, ASM offers indirect employment to about 7.2 million people.<sup>16</sup> The ASGM sub-sector is estimated to produce between 5.3 and 9.8 tonnes of gold per year (about 12-22% of the national annual gold production). Considering the contribution of the

<sup>16</sup> [https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan\\_Tanzania\\_2020.pdf](https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan_Tanzania_2020.pdf)

ASM to the economy, TEITI has undertaken a scoping study with the aim of including this subsector in future EITI reporting.

### **3.3.1.2 Development in Mineral Exploration Activities**

The mining sector in Tanzania is still developing and it carries a huge growth potential due to existence of unexploited mineral deposits in various parts of the country. Various companies have been prospecting and exploring different types of minerals through prospecting Licences. By the year 2019/20, as per the MC's statistics 499 active Prospecting Licences, exploring over 40 types of minerals in the country, have been issued. About 75.5 percent of these Licenses prospect and explore five types of minerals namely Gold (264 licenses), Coal (43 Licenses), Nickel and Graphite (25 Licenses each) and Helium (20 Licenses).

### **3.3.2 The Oil and Gas Sector**

Tanzania has a huge potential for oil and gas resources. As of February 2022, oil has not been discovered, but exploration activities are ongoing in different parts of the country. On the other hand, natural gas production is carried out in Songosongo and Mnazi Bay areas.

According to PURA's statistics of Gas Initially in Place (GIIP) of December 2017, Tanzania's natural gas reserves were estimated at 57.54 trillion cubic feet.<sup>17</sup> Following the significant discoveries of natural gas reserves, the Government has been introducing changes to the policy and legal framework of the oil and gas sub-sector over the years. The changes to the policy and legal framework are intended to maximize the country's benefits from its gas reserves.

#### **3.3.2.1 Recent Developments in the Oil and Gas Sector**

The Oil and Gas sub-sector has been growing since the discovery of gas reserves in the country. The Ministry of Energy has initiated various projects to promote the development of the sector. Key projects that have been initiated recently and are in various stages of implementation include The East Africa Crude Oil Pipeline (EACOP) project, transportation and distribution of the natural gas project, Liquefied Natural Gas (LNG) project, and Natural Gas Utilization Master Plan project.

##### **i. The East Africa Crude Oil Pipeline Project (EACOP)**

Tanzania's oil and gas sector is expected to benefit from the EACOP project. This project will transport crude oil from Hoima, in Uganda, to Tanga port, in Tanzania. The project is owned by five partners whereby Total SA and China National Offshore Oil Corporation each own 35% of the project, Uganda National Oil Pipeline Company owns 15%, and TPDC owns 15%. The project will cover 1,443 km across Uganda and Tanzania, and it is expected to transport 230,000 barrels of crude oil per day. The official signing of the contracts for the implementation of the project was done on 11<sup>th</sup> April 2021 in Uganda in the presence of the heads of state of both countries.

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<sup>17</sup> National Environment Statistics Report (NESR, 2017) – Tanzania Mainland

## **ii. Transportation and Distribution of Natural Gas Project**

The country has started constructing infrastructure for transportation and distribution of natural gas in Dar es Salaam and Coast regions. Upon completion, the project will construct infrastructure for distributing Compressed Natural Gas (CNG) at the University of Dar es Salaam, Ubungo, Kivukoni, Muhimbili National Hospital, and Kibaha Hospital. Infrastructure in these centres will enable the distribution of CNG to domestic and industrial customers and vehicles using gas.

During the presentation of the Ministry of Energy budget for 2020/21, the Minister for Energy informed Parliament that the project had completed the construction of 18 kilometers truck lines that could connect 100,000 customers in Dar es Salaam.

## **iii. Liquefied Natural Gas Project**

Shell, operator of blocks 1 and 4 (with partners Ophir, Pavillion) and Equinor, operator of block 2 (Partner; ExxonMobil), have resumed talks on host government agreement (HGA) with the Government through TPDC and a special government negotiation's team (GNT). While the HGA will govern tax, legal and commercial framework for the proposed LNG project, parties to the agreement continue to find and come up with the most cost-effective and efficient way to develop a multi-billion-dollar Liquefied Natural Gas (LNG) project. The project will liquefy natural gas into liquid for domestic consumption and export.

## **iv. Implementation of Natural Gas Utilization Master Plan**

The country implementing the Natural Gas Utilization Master Plan (NGUMP) that focuses on guiding better utilization of natural gas, improving infrastructure for natural gas distribution, and ensure that each economic sector benefits from the utilization of natural gas. Through this plan, 18.7 million cubic feet of natural gas will be consumed in the country for electricity and fertilizer production as well as domestic and industrial uses. By April 2022, the project has attained the following milestones:

- Preparation of the Draft Natural Gas Promotion Plan (DNGPP).
- Verification of the preliminary analysis of domestic demand for natural gas.
- Preliminary economic and technical analysis of the technological approaches for transportation and distribution of natural gas, and
- Preliminary analysis of the model project for distributing natural gas in Dodoma City.

### **3.3.2.2 Discovery and Exploration of Oil and Gas in Tanzania**

Discoveries of new natural gas reserves have been made in both offshore and onshore areas. Gas discoveries in offshore have been made in Block 1,2,3 and 4, while discoveries in onshore areas have been made in Mkuranga, Nyuni, Ruvuma, and Ruvu.<sup>18</sup> The status of gas exploration activities in these areas is as shown in Table 5.

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<sup>18</sup> <https://www.pura.go.tz/documents/gas-discoveries>

**Table 5: Details of Gas Discovery and Exploration Status**

Discovery Block	Discovery Well	Year of Discovery	Operator	Status	Estimated Gas Reserve (TCF)
<b>Discovery and exploration in onshore areas</b>					
Mkuranga	Mkuranga-1	2007	M&P	Developed	0.2
Nyuni	Kiliwani-N	2008	Ndovu Resources	Production started	0.07
Ruvuma	Ntorya-1 and Ntorya -2	2012	Ndovu Resources	Under exploration	0.466
Ruvu	Mambakofi-1	2015	Dodsal	Under exploration	2.17
<b>Discovery and exploration in offshore areas</b>					
Block 1	Chaza-1	2011	BG Tz	Under exploration	0.47
	Jodari-1	2012	BG Tz	Under exploration	3.53
	Jodari North-1	2012	BG Tz	Under exploration	
	Jodari South-1	2012	BG Tz	Under exploration	
	Mzia-1	2012	BG Tz	Under exploration	8.5
	MZIA-2	2013	BG Tz	Under exploration	
	Mzia- 3	2013	BG Tz	Under exploration	
	Mkizi -1	2013	BG Tz	Under exploration	0.6
	Taachui-1	2014	BG Tz	Under exploration	1.10
Block 2	Zafarani-1	2012	Statoil	Under exploration	6.0
	Zafarani-2	2012	Statoil	Under exploration	
	Lavani-1	2012	Statoil	Under exploration	3.6
	Lavani-2	2012	Statoil	Under exploration	1.4
	Tangawizi-1	2013	Statoil	Under exploration	5.4
	Mronge -1	2013	Statoil	Under exploration	2.5
	Piri-1	2014	Statoil	Under exploration	3.0
	Giligiliani-1	Aug-14	Statoil	Under exploration	1.7
	Mdalasini	Mar-15	Statoil	Under exploration	1.8
Block 3	Papa-1	2012	BG Tz	Under exploration	2.0
Block 4	Chewa-1	2010	BG Tz	Under exploration	1.8
	Pweza-1	2010	BG Tz	Under exploration	1.9
	Ngisi – 1	2013	BG Tz	Under exploration	0.8

Figure 3 depicts the geographical distribution of the natural gas discovery blocks in onshore and offshore areas

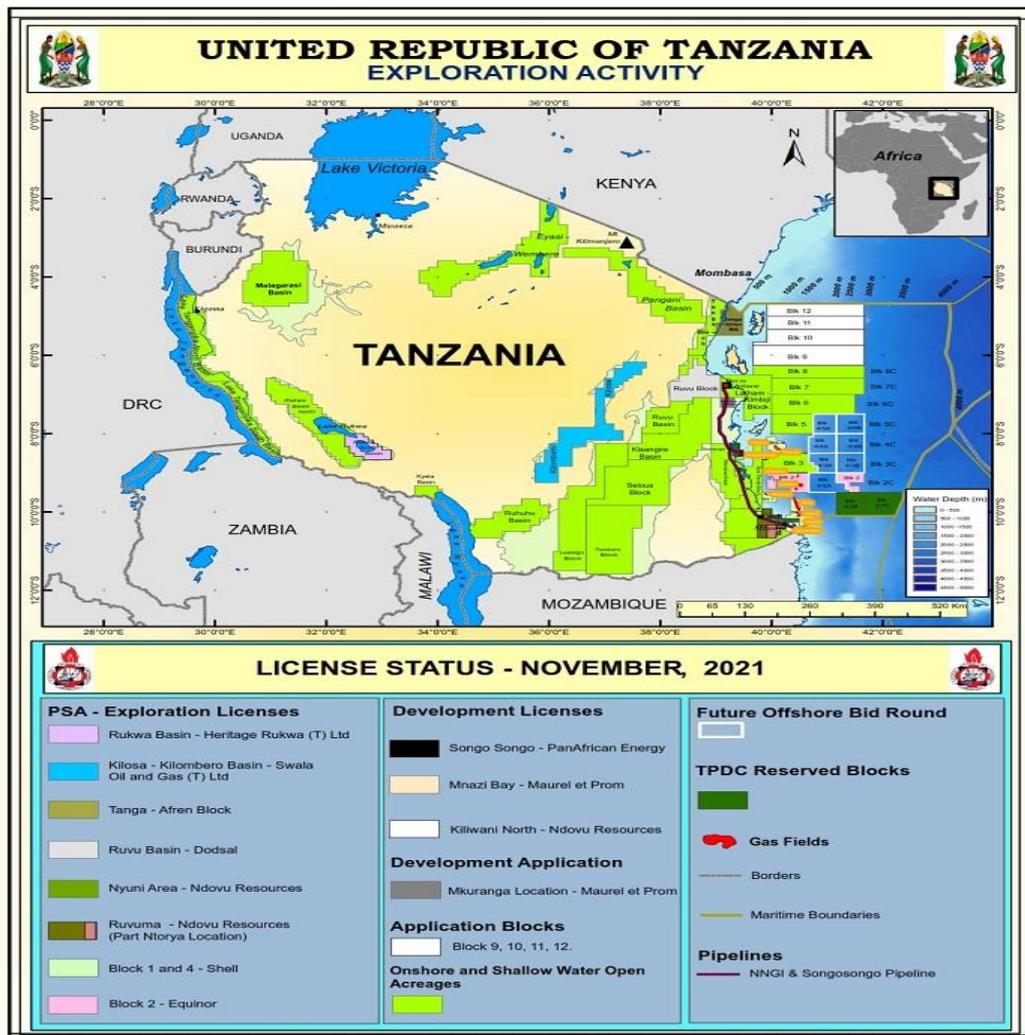


Figure 3: Geographical distribution of onshore and offshore gas discovery blocks

### 3.3.3 Improved Management of Local Content in Extractive Industries

Implementation of the local content in the extractive industries is guided by the Petroleum (Local Content) Regulations of 2017 in the oil and gas sub-sector and Mining Local Content Regulations, 2018 in the mining sector.

In the extractive sector, the local content implementation is realized in locally purchased goods and services, employment, and training opportunities offered to Tanzanians.

In the mining sector, the Local Content Committee coordinates local content, which is responsible for ensuring measurable and continuous growth in local content in all mining activities. Other specific functions of the Local Content Committee include:

- Overseeing, coordinating, and managing the development of local content.
- Preparing guidelines for local content plans and reporting.

- Making appropriate recommendations to the Mining Commission for smooth implementation of the local content regulations.
- Setting minimum standard requirements for local content in local content plans where applicable.
- Undertaking public education and local content monitoring and audit.

In carrying out mining operations, contractors, sub-contractors, Licences or other allied entities must prepare and submit a Local Content Plan (LCP) that the Mining Commission should approve. The Local Content Committee evaluates the submitted LCP to verify whether such plans have complied with the local content guidelines before the approval of the Commission.

During the year 2019/20, 78 LCPs were presented before the Committee for review in which only 51 qualified with the set standards and approved by the MC. A list of all qualified LCPs is available in the MC's annual report for 2019/20.<sup>19</sup>

### 3.4 Contribution of Mining, Oil and Gas Industry to the Economy

According to the National Bureau of Statistics (NBS), mining and quarrying sector involves the mining of coal and lignite and extraction of peat, crude petroleum, and natural gas. Thus, this section presents the contribution of the extractive sector to the country's Gross Domestic Product (GDP) and employment.

#### 3.4.1 Contribution to Gross Domestic Product

In the financial year 2019/20, the mining and quarrying (inclusive of oil and natural gas) continued to show growth compared to previous years. In the financial year 2019/20, the contribution of mining and quarrying sector to GDP was 6.7%<sup>20</sup> compared to the financial years 2018/19 and 2017/18 when the sector contributed 5.1% and 4.8%, respectively. These statistics indicate that there is stable growth of the mining and quarrying sector. Table 6 shows the share of GDP at current prices of major economic sub-sectors.

**Table 6: Contribution of Economic Sub-Sectors to GDP in 2019/20**

SN	Sub-Sector	Contribution (TZS Million)	Share (%)
1.	Crops	22,867,959.00	15.4
2.	Construction	21,328,055.00	14.4
3.	Wholesale and Retail Trade	12,933,035.00	8.5
4.	Manufacturing	12,539,107.00	8.4
5.	Transport and Storage	11,172,778.00	7.5
6.	Livestock	10,609,888.00	7.1
7.	Mining and Quarrying	9,921,721.00	6.7
8.	Financial and Insurance	5,259,757.00	3.5

Source: National Bureau of Statistics<sup>21</sup>

<sup>19</sup> [https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report\\_2019\\_2020.pdf](https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report_2019_2020.pdf)

<sup>20</sup> <https://www.parliament.go.tz/news/taarifa-ya-hali-ya-uchumi-wa-taifa-kwa-mwaka-2020-na-mpango-wa-maendeleo-wa-taifa-wa-mwaka-2021-22>

<sup>21</sup> [https://www.nbs.go.tz/nbs/takwimu/na/National\\_Accounts\\_of\\_Mainland\\_Tanzania\\_2020.pdf](https://www.nbs.go.tz/nbs/takwimu/na/National_Accounts_of_Mainland_Tanzania_2020.pdf)

### 3.4.2 Contribution to Employment

According to NBS, in the financial year 2019/20 the mining and quarrying sector (inclusive of natural gas) contributed to total direct employment of 332,468 people. The contribution to total direct employment by sector is shown in Table 7.

**Table 7: Contribution to Total Direct Employment by Sector in the Financial Year 2019/20**

SN	Sector	Direct Employment (Number of People)
1.	Agriculture	4,798,259
2.	Health	987,161
3.	Mining and Quarrying	332,468
4.	Communication	192,069
5.	Construction	104,844
6.	Industry and Trade	86,246
7.	Natural Resources and Tourism	61,296
8.	Livestock	36,238
9.	Fishing	35,473
10.	Transportation	24,611
11.	Education, Science and Technology	21,501
12.	Information, Culture, Arts and Sports	1,018

Source: National Bureau of Statistics<sup>22</sup>

### 3.5 Production and Export

As per requirement 3.2 of EITI standard 2019, all implementing countries must disclose data and information regarding exploration, production and exports of petroleum and minerals products. As such, this part provides data related to production and export of minerals, oil and natural gas in the financial year 2019/20. As of today, Tanzania has not started to produce oil; as a result, there are no any records in relation to production and export of oil. However, the country has continued to produce and export significant quantities of minerals. Regarding natural gas, the country has produced relatively substantial production volumes of natural gas in the financial year 2019/20 which was mainly for domestic use. The following sections provide detailed information regarding production and export of minerals and natural gas.

#### 3.5.1 Production and Export of Minerals

The Government of Tanzania has continued to institute different policies, laws and regulations in pursuit of improving the economic performance of the mining sector. The Government has a sole objective of making mining sector as one of the large contributors to the national economy. Due to these Government efforts, the country has witnessed an increase in mineral production in almost every financial year. In the financial year 2019/20 Tanzania realized a total minerals production which had a value of TZS 7.3 trillion compared to TZS 4.7 trillion and TZS 3.7 trillion in the financial years 2018/19 and 2017/18, respectively. The growth in mineral production from 2018/19 to 2019/20 is equivalent to 35.6%. The production of gold from both large, medium, small-scale operations dominated other minerals production when considering the

<sup>22</sup> [https://www.nbs.go.tz/nbs/takwimu/na/Muhtasari\\_wa\\_Pato\\_la-Taifa\\_Robo\\_ya\\_Kwanza\\_2020.pdf](https://www.nbs.go.tz/nbs/takwimu/na/Muhtasari_wa_Pato_la-Taifa_Robo_ya_Kwanza_2020.pdf)

value of each mineral type separately. Table 8 shows the production of minerals and values for this reporting year.

**Table 8: Production of Minerals in Financial Year 2019/20**

Type of Mineral	Unit of Measure	Weight	Average Price	Value (TZS)
Bricks (Mud)	Tonnes	98,098.81	18,494.45	1,814,283,580.47
Bricks (Stones)	Tonnes	19,012.42	47,466.68	902,456,368.98
Gold (Large & Medium Scale)	kg	38,202.20	113,875,275.39	4,350,285,656,507.05
Silver	kg	12,289.90	1,261,307.95	15,501,342,270.06
Gold (Small Scale)	Kg	15,327.22	98,763,007.29	1,513,761,852,252.65
Diamond (Large Scale & Dealers)	Cts	307,039.69	410,905.62	126,164,335,682.19
Tanzanite (Rough)	Kg	4,606.66	6,488,565.63	29,890,626,501.55
Tanzanite (Beads)	Kg	35,371.25	76,597.62	2,709,353,569.56
Tanzanite (Cut & Polished)	Cts	107,308.93	297,748.57	31,951,080,907.93
Limestone	Tonnes	5,922,795.76	18,653.02	110,478,026,891.65
Lime	Tonnes	5,047.88	193,588.20	977,209,041.50
Salt	Tonnes	82,730.01	129,078.26	10,678,645,242.89
Clay	Tonnes	573,978.92	10,501.60	6,027,699,666.93
Sand	Tonnes	8,485,367.71	10,257.75	87,040,768,637.21
Gypsum	Tonnes	315,836.84	51,880.16	16,385,666,405.46
Tin (Cassiterite)	Kg	12,403.46	19,988.89	247,931,367.42
Aggregates	Tonnes	4,507,889.35	27,943.93	125,968,155,572.06
Graphite	Tonnes	7,146.00	1,084,336.47	7,748,668,420.00
Ruby	Kg	2,765.81	47,531.05	131,461,895.12
Kaolin	Tonnes	56,601.99	31,131.47	1,762,103,333.33
Coal	Tonnes	635,609.47	233,165.80	148,202,388,677.35
Feldspar	Tonnes	119,555.96	42,740.75	5,109,911,751.61
Dolomite	Tonnes	24,952.20	24,018.26	599,308,330.00
Other Gemstones	Kg	2,050,514.74	24,255.27	49,735,786,508.13
Sapphire	Kg	270,331.96	16,449.50	4,446,825,705.41
Green Garnet	Kg	7,187.35	22,636.29	162,695,036.73
Murrum	Tonnes	9,620,662.31	2,485.61	23,913,239,331.89
Pozzolana	Tonnes	178,929.03	13,957.65	2,497,428,330.00
Magnesite	Tonnes	58,687.93	25,973.73	1,524,344,383.00
Stones	Tonnes	615,629.98	12,983.22	7,992,857,297.92
Copper Ore	Tonnes	126.32	3,223,903.34	407,237,391.69
Iron	Tonnes	25,098.08	71,567.50	1,796,206,778.00
Building Materials	Tonnes	4,997,938.75	12,810.27	64,024,953,832.29
CO2	Kg	12,393,095.22	1,181.85	14,646,785,326.07
Other Minerals	Tonnes	275,294.04	95,930.28	26,409,033,025.01
Granite Blocks	Tonnes	13,425.28	343,449.32	4,610,901,682.61
Marble	Tonnes	7,102.38	172,125.79	1,222,502,597.07
Ore concentrates	Tonnes	25,448.04	21,163,142.17	538,560,382,719.43
<b>TOTAL</b>				<b>7,336,290,112,818.20</b>

Source: The Mining Commission of Tanzania

In the financial year 2019/20, the country recorded a total mineral export value of TZS 5.59 trillion where gold dominated other minerals as indicated in Table 9. Also, the table shows the major mineral exports of gold by company where Geita Gold Mining Limited leads other companies. Collectively, small and medium miners' exports have a value of TZS 1.14 trillion which is far beyond other individual large-scale companies in gold production. On the other side, gemstones, silver and coal followed as one of the major exports.

**Table 9: Major Gold Exports by Company in 2019/20**

Company	Unit of Measure	Export Quantity	Export Value (TZS)
Medium and Small Scale	Kg	8,904	1,140,291,964,804.00
Geita Gold Mining Limited	Kg	17,364	2,370,776,630,514.27
North Mara Gold Mine Limited	Kg	9,152	1,142,468,286,866.08
Bulyanhulu Gold Mine Limited	Kg	993	125,832,966,728.56
Pangea Minerals Limited – Buzwagi	Kg	2,970	373,174,900,346.93
Shanta Mining Company Limited	Kg	2,397	304,409,163,492.27
Stamigold Biharamulo Gold Mine	Kg	343	43,639,510,544.52
<b>TOTAL</b>		<b>42,123</b>	<b>5,500,593,423,296.63</b>

Source: The Mining Commission of Tanzania

Table 10 shows the export of silver which has taken a third position behind gold and gemstones in the total export value of minerals in the financial year 2019/20. Export of silver is dominated by North Mara Gold Mine Limited followed by Shanta Mining Company Limited, and Geita Gold Mining Limited. Small and medium scale miners are in third position followed by Bulyanhulu Gold Mine Limited and Pangea Minerals Limited-Buzwagi.

**Table 10: Major Silver Exports by Company in 2019/20**

Company	Unit of Measure	Export Quantity	Export Value (TZS)
Geita Gold Mining Limited	Kg	1,906	2,570,770,596.42
North Mara Gold Mine Limited	Kg	3,340	4,515,406,172.82
Bulyanhulu Gold Mine Limited	Kg	1,390	1,890,643,034.51
Pangea Minerals Limited – Buzwagi	Kg	1,302	1,780,757,453.79
Shanta Mining Company Limited	Kg	2,426	3,336,429,145.80
Stamigold Biharamulo Gold Mine	Kg	49	68,545,283.17
Medium and Small-Scale Miners	Kg	47,463	1,928,448,070.00
<b>TOTAL</b>		<b>57,876</b>	<b>16,090,999,756.51</b>

Source: The Mining Commission of Tanzania

Table 11 shows the aggregated value of mineral exports in the financial year 2019/20. There is a slight increase of mineral exports compared to 2018/19 financial year where the total export value was 4.7 trillion. The increase of value of export comes after the Government has taken measures to curb illegal mineral trading within the country and around its borders.

**Table 11: Major Exports by Mineral in 2019/20**

Type of Mineral	Unit of Measure	Export Quantity	Export Value (TZS)
Gold	Kg	42,123	5,500,593,423,296.63
Silver	Kg	57,876	16,090,999,756.51
Aggregates	Ton	23,065	684,349,721.00
Coal	Ton	125,572.31	14,231,551,564.04
Granite	Ton	830.69	287,350,391.58
Limestone	Ton	16,000	320,000,000.00
Marble	Ton	315	291,230,035.50
Phosphate	Ton	1,834	786,562,707.90
Gemstone	Gram	2,189,167,232	58,411,462,959.79

Type of Mineral	Unit of Measure	Export Quantity	Export Value (TZS)
<b>TOTAL</b>			<b>5,591,696,930,432.95</b>

Source: The Mining Commission of Tanzania

### 3.5.2 Production of Oil and Gas

As indicated in the previous section, Tanzania has not discovered oil. Thus, as of today, there are neither production nor export data on oil. Therefore, Tanzania still imports oil from major producing countries. However, oil exploration operations are ongoing in different parts of the country. On the side of natural gas, Tanzania has continued to produce significant volumes of natural gas. As of financial year, 2019/20, the production of natural gas was conducted at two gas fields, namely; Mnazi Bay and Songosongo. In the financial year 2019/20, Tanzania recorded a total production volume of 68,923.76 Mmscf with the value of TZS 501 billion from the two gas fields. The production of natural gas in this financial year increased compared to 2018/19 where the production was 61,419.49 Mmscf. Table 12 indicates the production of natural gas per project/company in this financial year.

**Table 12: Production of Natural Gas in 2019/20**

Company	Gas Field	Production (Mmscf)	Value (TZS)
Maurel & Prom Coy. Limited	Mnazi Bay	24,325.09	190,574,045,851.49
Pan African Energy Tanzania Limited	Songosongo	44,598.67	311,214,247,355.21
<b>TOTAL</b>		<b>68,923.76</b>	<b>501,788,293,206.71</b>

Source: Tanzania Petroleum Development Corporation

As per TPDC data, Tanzania has not started to export natural gas in other parts of the world. According to TPDC, all the produced natural gas was consumed domestically for various uses.

### 3.6 State-Owned Enterprises

Tanzania participates in the extractive industries operations through its State-Owned Enterprises (SOEs). STAMICO and NDC are the arms of the country in the mining sector's operations while TPDC is the SOE operating in the oil and gas sector. These SOEs have been established by the Public Corporations Act, 1969.

#### 3.6.1 State Mining Corporation

STAMICO was re-established through the Public Corporations (Establishment) (Amendment) Order, 2015, as an arm of the country to participate in large-scale mining, invest in the mining sector, operate mines, and undertake mineral trading and value addition activities. STAMICO is mandated to provide the following functions:

- Facilitate transformation of Artisanal and Small-Scale Mining sub-sector in the country;
- Offer commercial drilling services, geological, mining, mineral processing and environmental consultancies;
- Engage in refining, grading, producing, cutting, processing, buying and selling of minerals;

- Carry mineral exploration and development; and
- Develop and operate mines projects.

As of March 2022, STAMICO was owning seven mining projects of which four projects are 100 percent under STAMICO, three projects are under Joint Venture Partnerships and one project is operated under Corporation's Subsidiary Company. Table 13 shows the projects owned by STAMICO as on the date of this report.

**Table 13: Projects Owned by STAMICO**

SN	Project Category	Project Name	Project details	Project status
1.	Subsidiary Companies	STAMIGOLD Company Ltd	Operates Biharamulo gold mine. STAMICO owns 99% and TR 1% of STAMIGOLD Company Limited shares.	Operational phase
2.	Joint Venture Projects	Buckreef Gold Company Limited	This entity is owned by STAMICO (45%) and Tanzania American International Development Corporation 2000 (TANZAM 2000) (55%)	Operational phase
		Mwanza Precious Metals Refinery	STAMICO owns 25% of this refinery while Rozella General Trading LLC and ACME Consultant Engineers PTE Ltd own 75%.	Operational phase
		Buhemba Gold Mines	Buhemba Gold Project is located at Buhemba village in Butiama, District-Mara Region. The Buhemba Hard Rock Project is estimated to possess over 610,590 ounces of Gold in hard rocks as indicated resources. The Corporation has already confirmed the presence of 441,772.29 ounces of gold.	Operational phase
3.	Own Operating Projects	Kabulo-Kiwira coal mine	STAMICO undertake coal mining activities at Kabulo ridge within the Kiwira coalfield at Songwe region.	Operational phase
		Tin Company Ltd	The project conducts Tin trading activities at Kyerwa district. STAMICO owns 99% of Kyerwa Tin Company Ltd.	Operational phase
		Ubena Zomozi Stone Quarry	The project is located at Ubena Zomozi, Chalinze.	Operational phase
4.	Upcoming Projects	Mahene Gold Prospect	The property is located within the Greenstone Belt famous for its gold mineralization. The license area covers about 49 square kilometres.	Preparation phase
		Phosphate project	Grass root exploration (Soil pitting) geological mapping has been completed with good rock sample results (up to 22% phosphate). The next step is drill testing.	Exploration phase
		Rafiki Coal Briquette Supply project	The project produces and supply smokeless coal briquettes made as alternative source of energy for domestic purposes. The briquettes have been proven safe for human use and can save range of uses like cooking, barbeque, house warming, etc. at a very affordable cost	Preparation phase

STAMICO has been heavily engaging in mineral exploration and development in the recent period. As of March 2022, the Corporation owned 19 minerals licenses which are at grass root exploration stage and require further exploration works. Those licenses are for minerals such as Gold, Gypsum, Limestone, Kaolin, Feldspar, Tin, Coal, Rare Earth Elements and phosphate.

Details of the status of STAMICO's participation in the mining projects are summarized in Table 14.

**Table 14: Details of STAMICO participation in mining projects**

SN	Assessment Category	Details of the Assessment			
1.	Total Output	Commodity			
		<ul style="list-style-type: none"> <li>• Coal – Kiwira coal mine</li> <li>• Gold and Silver – Biharamulo mine</li> </ul>			
		Production			
		<ul style="list-style-type: none"> <li>• 12,172.29 Oz Gold</li> <li>• 1,711.15 Oz Silver</li> </ul>			
		Value			
		<ul style="list-style-type: none"> <li>• USD 19,213,547.94 for Gold</li> <li>• USD 29,611.70 for Silver</li> </ul>			
2.	Level and terms of STAMICO participation	Royalty paid			
		<ul style="list-style-type: none"> <li>• USD 1,166,294.44</li> </ul>			
		Project/company with participation	Level of Ownership	Legal entity with stake	Terms attached
		STAMIGOLD	99%	Subsidiary	Fully paid capital
		Kyerwa Tin Company	99%	Subsidiary	Fully paid capital
		Buckreef Gold Company	45%	Joint Venture	Fully paid capital
		Mwanza Precious Metals Refinery	25%	Joint Venture	Fully paid capital
		Retained Earnings			
3.	Financial relationship with the state	<ul style="list-style-type: none"> <li>• TZS (37,181,000,000)</li> </ul>			
		Reinvested earnings			
		<ul style="list-style-type: none"> <li>• TZS 1,150,000,000</li> </ul>			
		Dividends to the Government			
		<ul style="list-style-type: none"> <li>• TZS 1,200,000,000</li> </ul>			
		Other Transfers to the government			
		<ul style="list-style-type: none"> <li>• NIL</li> </ul>			
Fund received from Government					
<ul style="list-style-type: none"> <li>• TZS 1,150,000,000 in the form of Personal Emoluments (PE) and Other Charges (OC).</li> </ul>					
4.	Loans and guarantees from STAMICO to oil and gas and mining companies	In 2019/20, STAMICO did not provide loan or loan guarantee to any oil and gas and mining company.			
5.	Loans and guarantee from the state	In 2019/20, STAMICO did not an active loan or loan guarantee from the state.			
6.	Third party financing	In the 2019/20, STAMICO did not seek financing from any third party.			
6.	Quasi-fiscal expenditure on behalf of the government	In 2019/20, STAMICO did not spend on quasi-fiscal expenditure on behalf of the government			

### 3.6.2 National Development Corporation

NDC was re-established in 1965 to catalyse economic development in all sectors of the economy.<sup>23</sup> NDC participates in the extractive industry through five projects that are under different stages of establishment. Details of these projects are summarized in Table 15.

<sup>23</sup> <https://ndc.go.tz/about-us>

**Table 15: Description of the NDC Projects in the Mining Area**

SN	Project Category	Project Name	Description of the Project	Project Status
1	Iron and steel metallurgical complex	Liganga iron and steel project	The project is in Ludewa District. The project is being implemented by Tanzania China International Mineral Resources Ltd (TCIMRL) as an integrated project with the Mchuchuma coal project. TCIMRL is a joint venture company between the government through NDC and Sichuan Hongda Group of China. <sup>24</sup>	The project has attained the following milestones by March 2022. <ul style="list-style-type: none"> <li>- Feasibility and ESIA studies have been completed.</li> <li>- ESIA Certificates, License for mining Iron and Water Right for the use of Lupali River have been obtained.</li> <li>- Strategic Investor Status Certificate and subsequently Performance Contract and its Addendum for Incentive Package were signed between the Government through Tanzania Investment Centre (TIC) and TCIMRL</li> </ul>
2	Power/Energy projects	Mchuchuma coal to electricity project	The project is located in Mchuchuma area, Ludewa District, Njombe Region. This project involves establishment of a coal mine with production capacity of 3 million tonnes per annum, building of 600MW Thermal Power station, and constructing a 220 kVa Transmission line between Mchuchuma and Liganga. The project is being implemented by Tanzania China International Mineral Resources Limited (TCIMRL), which is a joint venture Company between the government through NDC and Sichuan Hongda Group Limited. <sup>25</sup>	The project has attained the following milestones by March 2022. <ul style="list-style-type: none"> <li>- Drilling exploration was completed in 2012/13 and has established a coal reserve of 428 million tons.</li> <li>- Feasibility, Environmental and Social Impact Assessment (ESIA) studies have been completed.</li> <li>- ESIA Certificates, License for mining Coal and Water Rights for the use of Katewaka and Mchuchuma Rivers have been obtained.</li> <li>- Strategic Investor Status Certificate and subsequently Performance Contract and its Addendum for Incentive Package were signed between the Government and TCIMRL.</li> <li>- As of June 2021, the Government is reviewing the project including the issue of incentives</li> </ul>
		Katewaka coal mining project	The Project is located close to the Muhumbi Village, Katewaka Ward in Ludewa District, Njombe Region. It involves opening up a surface open cast coalmine of 1.5 mil tons per annum for supplying to local industries and to the neighbouring countries. <sup>26</sup>	The project is under preparation. Terms related to Joint Venture agreement and supporting infrastructures are in progress and are not finalized since financial year 2018/19.
		Ngaka coal to electricity project	The project is being implemented by Tancoal Energy Ltd, a Joint Venture Company between NDC and Intra Energy Corporation Ltd of Australia. The project is located in Ngaka area, Mbinga district, about 1,100 km from Dar es Salaam. The Ngaka coal field has a measured coal reserve of 423 million tons with a calorific value ranging from 4,780 to 8,000Kcal/kg. Mining operations started in August 2011, with a capacity of below 30,000 per month.	NDC has initiated discussions with TANESCO on how best to utilize coal resources for power generation.
		Singida Wind Coal Project	The project is located at Unyanga Village, 14km West of Singida Municipality. The objective of the project is to establish a solar farm for generation of 100 MW for supplying to the National Grid	As of March 2022, the project's milestones include: <ul style="list-style-type: none"> <li>- Feasibility study and ESIA study have been completed and ESIA Certificate obtained.</li> </ul>

<sup>24</sup> <https://ndc.go.tz/heavy-industries/iron-steel-complex>

<sup>25</sup> <https://ndc.go.tz/heavy-industries/power-production>

<sup>26</sup> <https://ndc.go.tz/heavy-industries/power-production>

SN	Project Category	Project Name	Description of the Project	Project Status
				<ul style="list-style-type: none"> <li>- About 569 ha of land has been identified for development of this project</li> <li>- 150 Ha has been surveyed and valued for generation of 100 MW.</li> </ul>
3	Chemical Industries	Engaruka Basin Soda ash project	The project is located at Engaruka Basin, Monduli District, Arusha Region. The project will involve pumping sodium carbonate solution (brine) from aquifers (underground brine reserves) to the extraction plant for producing soda ash. <sup>27</sup>	<p>The project has attained the following milestones by March 2022</p> <ul style="list-style-type: none"> <li>- Project land has been demarcated, whereas Monduli District Council has agreed to offer 27,000 hectares for the project.</li> <li>- Field works for land survey and valuation of properties have been completed and</li> <li>- Preparation of Survey and Valuation Reports is being finalised.</li> </ul>

The level and terms of participation of NDC in each of these projects are detailed in Table 16.

**Table 16: Details of NDC participation in mining projects**

SN	Assessment Category	Details of the Assessment			
1.	Total Output	Commodity			
		<ul style="list-style-type: none"> <li>• Coal</li> </ul>			
		Production			
		<ul style="list-style-type: none"> <li>• NIL</li> </ul>			
		Value			
		<ul style="list-style-type: none"> <li>• NIL</li> </ul>			
		Royalty paid			
		<ul style="list-style-type: none"> <li>• MIL</li> </ul>			
2.	Level and terms of NDC participation	Project/company with participation	Level of Ownership	Legal entity with stake	Terms attached
		TBPL	99%	NDC	Full Paid capital
		Geo Wind	80%	NDC	Full Paid capital
		LNRL	100%	NDC	Full Paid capital
		MGCL	80%	NCD	Full Paid capital
3.	Financial relationship with the state	Retained Earnings			
		<ul style="list-style-type: none"> <li>• 95,876,493,837.93</li> </ul>			
		Reinvested earnings			
		<ul style="list-style-type: none"> <li>• NIL</li> </ul>			
		Dividends to the Government			
		<ul style="list-style-type: none"> <li>• 110,000,000 Contribution to consolidated Fund</li> </ul>			
		Other Transfers to the government			
		<ul style="list-style-type: none"> <li>• NIL</li> </ul>			
		Fund received from Government			
		<ul style="list-style-type: none"> <li>• NIL.</li> </ul>			
4.	Loans and guarantees from NDC to oil and gas and mining companies	In 2019/20, NDC did not provide loan or loan guarantee to any oil and gas and mining company.			
5.	Loans and guarantee from the state	In 2019/20, NDC had two active loans/guarantee as follows:			
		i. A loan of TZS 4.9 billion from NSSF granted in July 2020 to be repaid for 3 years at an interest rate of 13.5% p.a. The outstanding loan value as of 2019/20 was TZS 7 billion.			
		ii. A loan of TZS 23.4 billion from MoFP granted in July 2013 to be repaid for 10 years at an interest rate of			

<sup>27</sup> <https://ndc.go.tz/heavy-industries/chemical-industries>

SN	Assessment Category	Details of the Assessment
		11.79% p.a. The outstanding loan value as of 2019/20 was TZS 7 billion
6.	Third party financing	In the 2019/20, NDC did not seek financing from any third party.
7.	Quasi-fiscal expenditure on behalf of the government	In 2019/20, NDC did not spend on quasi-fiscal expenditure on behalf of the government

### 3.6.3 Tanzania Petroleum Development Corporation

TPDC is the National Oil Company which carries out specialized operations in the petroleum value chain through its subsidiary companies, namely, the Gas Company Tanzania Limited (GASCO) and TANOIL Investments Limited. These entities were established as limited companies wholly owned by TPDC. Similarly, TPDC carries a stake of not less than 25% in each oil and gas projects in the country.

TPDC undertook five upstream projects in West Songosongo (WSS) Block. These include the West Songosongo project, Block 4/1B and 4/1C project, Stratigraphic Nomenclature project, Eyasi Wembere project, and Liquefied Natural Gas (LNG) Project. Table 17 below provides details of the TPDC upstream projects.

**Table 17: Description of the TPDC Upstream Projects**

SN	Upstream project	Project activities	Project Status
1	Songosongo Project	The project carried out exploration activities in West Songosongo Block, including integration and interpretation of AGG and seismic data to ascertain hydrocarbon prospectively. TPDC owns 29% of the shares in this project.	Operational stage
2	Mnazi Bay Gas Project	Mnazi Bay project is a 756 square km gas field that lies between the Ruvuma and the Offshore Block 1 concessions. This project is operated by Maurel & Prom, but TPDC owns 20% of the shares in a joint venture arrangement.	Operational stage
3	Northern Mnazi Bay	TPDC carries exploration activities in the North Mnazi Bay Block whereby it expects to drill two wells. As of April 2021, TPDC has completed a preliminary evaluation of geological and geophysical data and solicitation of a drill management consultant.	Preparation stage
4	Block 4/1B and 4/1C project	Project activities completed include geochemical and biostratigraphic analysis and interpretation of selected samples from Block 1 offset wells.	Preparation stage
5	Eyasi Wembere project	TPDC undertakes exploration activities by doing geological, geophysical, and geochemical analyses to confirm the existence of gas.	Preparation stage
6	Liquefied Natural Gas (LNG) project	TPDC on behalf of the government is developing this project in partnership with five International Oil Companies (Shell Exploration and Production Tanzania Ltd-SEPTL, Ophir, Pavilion, Statoil, and ExxonMobil). The project is long overdue as negotiations took longer than expected. However, in November 2021 new round of negotiation has commenced and partners to the project are convinced by the commitment made to the negotiations.	Negotiation stage

Details of TPDC's participation in the oil and gas projects on behalf of the government are summarized in Table 18

**Table 18: Details of TPDC Participation in Oil and Gas activities**

SN	Assessment Category	Details of the Assessment			
1.	Total Output	Commodity			
		<ul style="list-style-type: none"> <li>Natural gas</li> </ul>			
		Production			
		<ul style="list-style-type: none"> <li>68,923.76 MMSCF</li> </ul>			
		Value			
		<ul style="list-style-type: none"> <li>TZS 501,788,293,206.71</li> </ul>			
2.	Level and terms of TPDC participation	Royalty paid and Profit share			
		<ul style="list-style-type: none"> <li>TZS 37,443,549,710 (Royalty)</li> </ul>			
		Project/company with participation	Level of Ownership	Legal entity with stake	Terms attached
		GASCO	100%	Subsidiary	Authorised (not paid)
		TANOIL	100%	Subsidiary	Authorised (not paid)
		Mnazi Bay field	20%	Joint Venture	Fully paid
3.	Financial relationship with the state	SONGAS			
		28.69%			
		Joint Venture			
		Fully paid			
		Retained Earnings			
		<ul style="list-style-type: none"> <li>TZS (657,229,000,000)</li> </ul>			
4.	Loans and guarantees from TPDC to oil and gas companies	Reinvested earnings			
		<ul style="list-style-type: none"> <li>NIL</li> </ul>			
		Dividends to the Government			
		<ul style="list-style-type: none"> <li>TZS 2,500,000,000</li> </ul>			
		Transferred to Oil and Gas Fund			
		<ul style="list-style-type: none"> <li>TZS 51,014,829,355 as profit share has been transferred in accordance to section 8 of the oil and gas revenue management Act 2015</li> </ul>			
5.	Loans and guarantee from the state	Fund received from Government			
		<ul style="list-style-type: none"> <li>TZS 6,925,859,872 received as Personal Emolument, TZS 5,089,898,000 received as Other Charges and TZS 5,785,485,657 as Development funds.</li> </ul>			
6.	Loans and guarantee from the state	In 2019/20, TPDC did not provide loan or loan guarantee to any oil and gas company.			
7.	Loans and guarantee from the state	<ul style="list-style-type: none"> <li>TPDC have an active loan guarantee from MoFP of TZS 3,228,425,000,000 at 2% interest rate per annum for constructing the national natural gas infrastructure.</li> <li>The loan was received from Exim Bank of China in June 2013 and July 2013 and must be repaid by June 2032 and July 2025, respectively.</li> <li>The outstanding value of the loan at the end of financial year 2018/20 was TZS 3,228,425,000,000.</li> </ul>			
8.	Third party financing	In the 2019/20, TPDC did not seek financing from any third party.			
9.	Quasi-fiscal expenditure on behalf of the government	In 2019/20, TPDC did not have any quasi-fiscal expenditure			

## 3.7 Licences

### 3.7.1 Allocation of Mineral Rights

As per requirement 2.2 of EITI standard 2019, all implementing countries must disclose the process of awarding and transferring mining and petroleum licences as well as the recipients of such rights. In complying with the requirement, in the United Republic of Tanzania, the Mining Act, R.E.2018 and Petroleum Act, 2015 provide directives on how to award and transfer such licences.

The process of awarding and transferring mineral licences is crucial towards enhancing transparency in the extractive sector. In the United Republic of Tanzania, the process of awarding and transferring mineral rights is guided by the Mining Act, R.E.2018 and its Regulations. The Act stipulates several types of the mining licences that can be awarded to individuals or corporates. Also, the Act provides a detailed account on the procedures for awarding and transferring the mining licences. Furthermore, the Act provides the qualifications for individuals and corporate applicants for mining licenses. Table 19 summarizes the qualifications for individual and corporate applicants.

**Table 19: Qualifications for Awarding Mineral Rights**

Individuals Applicants	Corporate Applicants
1. Age not less than 18 years	1. Must have postal and physical address;
2. He/she has never been bankrupt	2. Must be registered under the Companies Act in the country;
3. Not a defaulter in existing mineral right, expired or cancelled;	3. Audited financial statement must be submitted during application;
4. He/she has never been convicted within previous ten years with an offence in which dishonesty is an element and has not been sentenced to imprisonment or to a fine not exceeding twenty million shillings.	4. Must not be in liquidation other than liquidation that forms part of scheme for reconstruction or amalgamation of the holder;
5. A foreigner must have been resided within the country for at least 4 years.	5. Among its directors or shareholders one of the persons who would be disqualified under clause 2.1 (ii), (iii) and (iv)

Source: The Mining Commission<sup>28</sup>

Apart from the qualification of individual and corporate applicants, the Act guides on the procedures of awarding mining licences in the United Republic of Tanzania. The procedures and conditions for awarding mineral rights may differ depending on the type of mining licences. As per the Mining Commission, there are eight (8) major mining licences which can be granted to the qualified individual or corporate applicants. These licences are:

- i. Prospecting Licence (PL),
- ii. Special Mining Licence (SML),
- iii. Mining Licence (ML),
- iv. Primary Mining Licence (PML),
- v. Processing Licence (PCL),
- vi. Smelting Licence (SL),

<sup>28</sup> <http://tumemadini.go.tz/pages/mining-licences-services>

- vii. Refinery Licence (RFL),
- viii. Broker's and Dealer's Licences.

Prospecting Licence and Special Mining Licence are issued by the Mining Commission upon the approval by the Cabinet while other remaining licences are granted by the Commission depending on the type of minerals the applicants are intending to extract. Table 20 summarizes the types and description of different mining licences provided by the Mining Commission in the United Republic of Tanzania.

**Table 20: Types of Mining Licences**

Type of Licence	Description
Prospecting Licence	Prospecting Licences (PL) are issued to individuals/entities which wish to conduct prospecting operations. PL is initially issued for a period not exceeding 4 years. The first renewal shall have a duration of three (3) years. The second renewal is for the period of 2 years then expired and reverted to the Government or proceeded with the application of MLs or SMLs before expiry.
Special Mining Licence	Special Mining Licence (SML) is issued to only large mining operations with over US\$100 million in investments to produce minerals. The SML allows the extraction of minerals in the maximum area size of 35 sq. km, for superficial deposits, the maximum area shall be 70 sq. km (7.000 hectares. Granted for a maximum of ten (10) years and estimated life of ore body or such period as the applicant may request whichever period is shorter (Mineral Rights): Regulations, 2018 [G.N. NO. 1 of 2018]. The SML is renewable if the application to renew is received not later than one (1) year before expiration.
Mining Licence	Mining Licence (ML) is issued to medium scale mining operation, whose capital investment is between US\$100,000 and US\$ 100,000,000 or its equivalent in Tanzanian shillings. The licence duration is not exceeding 10 years. ML is renewable if the application to renew is received not later than six (6) months before the expiration of the licence. The maximum area allowed is 10 sq. km.
Primary Mining Licence	Primary Mining Licence (PML) is only granted to Tanzanian nationals/entities. It is given for seven (7) years and may be renewed for the same duration. The PML holders are allowed to undertake prospecting and mining activities for an area of the maximum size of 10 hectares for all minerals excluding gemstones and 5 hectares for building materials. The holders of PML may renew their licences three (3) months Not later than three (3) months before its expiration, the holders of PML may request to renew their licences.
Processing Licence	In consultation with the Minister and the Mining Commission, the mineral right holders are required to set aside a certain percentage of minerals for processing, smelting, or refining within the United Republic of Tanzania. The processing licence (PCL) is given for the period not exceeding ten (10) years and shall be subject to renewal.
Smelting and Refinery Licence	The Smelting and Refinery Licence may be issued to individuals or entities for the period not exceeding 25 years. These licences shall be subject to renewal.

Source: Mining Act, 2015

Apart from these mining rights, Part V of the Mining Act, Cap 123, R.E. 2018 outlines other types of mining licences issuable by the Mining Commission to individuals and entities that deal with mineral activities apart from being directly involved in the mining operations. Table 21 shows different mineral rights related to dealing with minerals.

**Table 21: Dealing in Minerals Licences**

Type of Licence	Description
Dealer Licence	A Dealer Licence (DL) allows the buying and trading of minerals within or outside the country from the authorized mineral brokers. Dealer Licence in respect of gemstones requires the applicant to commit to acquire and utilize, in case of a Tanzanian five (5) lapidary machines and thirty (30) for foreigners

Type of Licence	Description
	within 3 (three) months from the date the licence was granted. The dealer licence can be in respect of the following minerals; gold, metallic minerals, coloured gemstones, diamond, coal, industrial minerals, and building materials. This licence allows the dealer to export minerals. DL is valid for the maximum period of twelve (12) months and shall expire on 30 <sup>th</sup> June of each year. DL is subject to renewal and the applicant shall apply for the renewal one month before expiration.
Broker Licence	A Broker Licence (BL) is issued to an individual/firm which wants to buy, acquire minerals from the authorized miner and sell to a licenced dealer in Minerals and Gem Houses. The licence does not allow the Broker to export minerals. The maximum period for BL is twelve (12) months. As such, the licence will expire on 30 <sup>th</sup> June of each year. The holder of BL may apply for renewal one month before expiration.

Source: Mining Act, 2015

The procedures and conditions for issuing mining licences slightly differ depending on the types of licences. The Mining Commission has fully disclosed all important procedures and conditions of issuing and renewing mining licence.<sup>29</sup>

### 3.7.1.1 Approaches for Granting Mineral Rights

After a detailed description of types, conditions and procedures of issuing mineral rights, this part presents the approaches of awarding and transferring mineral rights. Part II of the Mining Act, Cap 123, R.E.2018, provides the general approaches of awarding and transferring mineral rights in the United Republic of Tanzania.

The Mining Act, [Cap 123, R.E.2018], provides main approaches of granting and transferring mineral rights. As per the Act, granting of mineral rights is guided by two general approaches. The first approach is “*first-come-first-served*,” where the applicant is first required to identify a mining area of interest which at the time of application is not occupied by any other mineral rights holder. Then, he/she will proceed to lodge an application to the Mining Commission through a public register. In case the applicant has fulfilled the requirements outlined in part IV and V of the Act, he/she will be given the mineral rights for that particular mining area.

In some scenarios, the approach of “*first-come-first-served*” may be ineffective when two or more applicants have identified and applied for the same mining area at the same time. In principle, all applicants deserve to be granted a licence for that particular mining area. Unfortunately, to avoid conflicts the law does allow one mining area to be allocated to two or more applicants. Thus, whenever this situation occurs, all applicants will be informed about their applications of the same mining area at the same time, and the Mining Commission will announce a tender where these applicants alone will have to compete by submitting bids. The Mining Commission will select the bidder who has relatively better technical expertise and financial capability. Table 22 presents the technical and financial criteria used by the Mining Commission to award mineral rights:

**Table 22: Technical and Financial Requirements for Awarding Mineral Rights**

No.	Technical Criteria	Financial Criteria
1	Submission of mineral deposit data	

<sup>29</sup> <http://tumemadini.go.tz/pages/mining-licences-services>

2	Programme for mining operations	Individual or Corporate investment capability between \$100,000 to \$100,000,000 depending on the type of licence and size of mining operations for Mining Licence (ML) and Special Mining Licence (SML)
3	Expected infrastructure requirements	
4	Environmental Impact Assessment (EIA) report and certificate.	

Source: Ministry of Minerals

The second approach for granting mineral rights is different from the first approach. In this approach, the Mining Commission will initiate an open tendering process. By considering public interests, the Minister of Minerals may call for applications for the Prospecting Licence (PL), Mining Licence (ML), or Special Mining Licence (SML) through the *Gazette* or local newspaper. Applicants will be required to submit their bids, then, after the deadline, the Mining Commission will proceed to evaluate the submitted competing bids. The Mining Commission will then select the bid which is likely to promote expeditious and beneficial development of the mineral resources of the area. In this approach, the main criteria for selecting the successful bidder are technical expertise and financial resources, and proposed mining program. Other criteria include the amount of expenditure which the applicant plans to commit, and applicant's previous experience in conducting mining operations of the related magnitude.

In the financial year 2019/20, the Mining Commission issued a total of 4,208 licences. Table 23 indicates the different types of licences awarded in the mining sector for the same financial year. According to the Mining Commission, the process of awarding these licences took the first approach of *first-come-first-served*. Based on the information the IA obtained, there were no evidence of any non-trivial deviations from the legal and regulatory framework in awarding and transferring the licences.

**Table 23: Licences Awarded in the Mining Sector in 2019/20**

No.	Licence Type	Quantity
1.	Prospecting Licences <sup>30</sup>	155
2.	Retention Licence	0
3.	Special Mining Licence	0
4.	Mining Licences <sup>31</sup>	21
5.	Primary Mining Licences <sup>32</sup>	3,998
6.	Broker's Licence	0
7.	Dealer's Licence	0
8.	Smelting Licences <sup>33</sup>	2
9.	Refinery Licences <sup>34</sup>	3
10.	Processing Licences <sup>35</sup>	29
	<b>TOTAL</b>	<b>4,208</b>

Source: Mining Commission

### 3.7.1.2 Effectiveness of Approaches of Granting Mining Licences

Apart from "*first-come-first-served*" being ineffective when two or more applicants of mineral rights apply for the same mining area at the same time, the two approaches are generally regarded as effective in the quest of enhancing transparency in the

<sup>30</sup> <https://www.teiti.go.tz/storage/app/uploads/public/626/13b/440/62613b4404f9d734074798.pdf>

<sup>31</sup> <https://www.teiti.go.tz/storage/app/uploads/public/626/13a/844/62613a8449c4c564316822.pdf>

<sup>32</sup> <https://www.teiti.go.tz/storage/app/uploads/public/626/13a/d81/62613ad81a3eb604520783.pdf>

<sup>33</sup> <https://www.teiti.go.tz/storage/app/uploads/public/626/13b/b04/62613bb04173b247304860.pdf>

<sup>34</sup> <https://www.teiti.go.tz/storage/app/uploads/public/626/13b/82c/62613b82c3c43203840188.pdf>

<sup>35</sup> <https://www.teiti.go.tz/storage/app/uploads/public/626/13b/0d6/62613b0d64205974639572.pdf>

mining sector. It is regarded that way because the entire process of granting or transferring mineral rights is executed in a very transparent and professional manner. The openness of the processes reduces the probability of misuse of authorities in awarding or transferring licences. This is possible because all applications are lodged and processed through a publicly accessible system (Mining Cadastre). The system also permits individuals or corporates to appeal in an event where one of the applicants is not satisfied with how the process was executed and the final decision of awarding/transferring the mineral rights to another individual or corporate. The Mining Commission and Ministry of Minerals (MoM) have provided the detailed procedures and requirements for applying and issuing mineral rights in Tanzania. Each type of licence requires different procedures and requirements.<sup>36</sup> The mining register contains all information about all transferred, awarded, and cancelled mineral rights.<sup>37</sup>

### 3.7.1.3 Transfer of Mineral Rights

Apart from providing the legal guidance on granting licences, the Mining Act, [Cap 123, R.E. 2018] provides directives on the transfer of mineral rights from one mineral right holder to another. Nonetheless, the Act also provides a condition that all mineral rights for Special Mining Licence (SML) and Mining Licence (ML) cannot be transferred without the consent of the Licencing Authority. During transfer of mining licences, the Mining Commission normally evaluates the application based on the technical and financial capabilities of the applicant of mineral rights. On the technical criteria, the applicant must provide an extensive development report of the granted mineral right area. Moreover, the transferee must also provide proof of his/her mining capability. In evaluating applications, the Mining Commission will use similar financial criteria like the ones used to grant licences. Table 24 presents the technical and financial criteria used by the Mining Commission to transfer mineral rights.

**Table 24: Technical and Financial Requirements for Transferring of Mining Rights**

No.	Technical Criteria	Financial Criteria
1	Proposed mining activities	Investment capability between \$100,000 to \$100,000,000 depending on the size of operations and type of mining Licence for Mining Licence (ML) and Special Mining Licence (SML)
2	Programme for mining operations	
3	Expected infrastructure requirements	
4	Environmental Impact Assessment (EIA) report and certificate.	

Source: Mining Commission

As per the Mining Commission, for a transfer of mineral rights to be effective, individuals and corporations should abide to the following procedures shown on Table 25:

**Table 25: Procedures for Transfer of Mineral Rights in Financial Year 2019/20**

No.	Individuals	Corporations
1	A transfer form signed by the licensee. If the applicant holds a Primary Mining Licence, application should be lodged to the Resident Mines Officer.	1. A transfer form signed by the licensee. If the applicant holds a Primary Mining Licence, application should be lodged to the Resident Mines Officer

<sup>36</sup> <https://www.madini.go.tz/wp-content/uploads/2017/12/procedures-for-applying-for-mineral-rights-in-tanzania.pdf>.

<sup>37</sup> <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

No.	Individuals	Corporations
2	Tax clearance certificate of the license holder relating to sale of the said licences.	2. Tax clearance certificate of license holder
3	Taxpayer Identification Number (TIN).	3. Taxpayer Identification Number (TIN) of the transferee
4	Transferee Official Identification	4. For Mining (ML) and Special Mining (SML) license holders, area development report
5	For Mining Licence (ML) and Special Mining (SML) license holders, a development report of the licence area	5. Transferee Official Identification
6	Transfer/sale Agreement	6. Share sale agreement
		7. Certificate of Incorporation
		8. Memorandum and Articles of Association
		9. Resolution of the Board of Directors of the Company to approve the sale of shares

Source: Mining Commission

In the financial year 2019/20, the Mining Commission transferred a total of 62 different licences as indicated in Table 26.

**Table 26: Licences Transferred in the Mining Sector in 2019/2020**

S/N	Type of Licence	Quantity
1	Prospecting Licences	8
2	Retention Licence	0
3	Special Mining Licence	0
4	Mining Licences	7
5	Primary Mining Licences	47
6	Broker Licence	0
7	Dealer Licence	0
8	Smelting Licence	0
	<b>TOTAL</b>	<b>62</b>

Source: Mining Commission

### 3.7.1.4 Suspension and Cancellation of Mineral Rights

The Section 63 (1) of the Mining Act, [Cap 123, and R.E.2018] rules on the procedures and conditions which may force the Mining Commission to suspend or cancel the mineral rights from the current mineral rights holder. Some of the factors that will force the Mining Commission to suspend or cancel mineral rights include the failure of the licence holder to comply with any related laws and regulations, or other agreed conditions during the issuance of the licence. However, to ensure justice is served, the Mining Commission will take further steps by serving the rights holder with a notice of intent in writing which states the reasons for suspension or cancellation of the mining licence. Nonetheless, Section 65 of the Act also provides an opportunity for mineral right holders to appeal against the decision. However, for an appeal to be accepted, the mineral rights holder shall within sixty (60) days from the date of suspension/cancellation decision file the appeal for judicial review to the High Court.

### 3.7.1.5 Mining Licence Registry

Parts III of the Mining Act, Cap 123, directs the Mining Commission to develop and maintain a Mining Cadastre. The Cadastre is an important tool in administering the

mineral rights in Tanzania. It receives and processes all applications for mineral rights and mining licences, administers mineral rights and mineral processing licences, and maintains public cadastral maps and cadastre registers. The cadastre register has been developed in a way that it allows applicants of mining licences and holders of valid licences (Division A, B, C, and D) to renew, relinquish, cancel, and make online transactions. The Mining Commission has enhanced the functionality of the Online Mining Cadastre Transactional Portal (OMCTP) as it now permits users to apply and pay the fees online. According to the Mining Commission, the improved OMCTP has enhanced the process and improved transparency regarding all matters related to mining licences.<sup>38</sup> As per EITI standard 2019, requirement 2.3 directs that all implementing countries should make the register or cadastre systems publicly available. In response to this requirement, the Mining Commission developed and maintains the mining cadastre which is publicly available.<sup>39</sup>

However, the access to the cadastre has been categorized into two levels depending on the type and purpose of the system users. The first level of access is available upon registration to holders of valid mining licence class A, B, C and D. The applicants of these licences are required to go through a formal registration process to access the system. The Mining Commission deliberately designed this process to control the potential misuse of the system (OMCTP). The second level of access to the Mining Cadastre is available for public access. The public may access the cadastre map which shows the number of issued licences, owners of licence, date of application and expiry, licence type and number, the mining area, applications of mining licences, and many more.<sup>40</sup>

### 3.7.2 Allocation of Petroleum Licences

The Petroleum Act, 2015, provides legal guidance in all matters related to awarding and transferring of oil and gas licences in the United Republic of Tanzania. The Act administers all upstream, midstream, and downstream petroleum activities in the country. Table 27 presents all issuable oil and gas licences in the country:

**Table 27: Types of Oil and Gas Licences**

No.	Licence Type	Description
1	Exploration Licences	Exploration Licences are awarded to the National Oil Company to conduct exploration operations. The National Oil Company must apply for the licence to the Minister in respect of any block. The application shall not state more than forty (40) blocks. The duration of the Exploration Licence is four (4) years from the date in which the licence was granted. The holder of Exploration Licence may apply for extension in respect of any block in the exploration area. Exploration Licence may be extended to a period of not more than three (3) years in the first extension and not more than two (2) years in the second extension. The Minister may, upon receiving advice from PURA, grant or reject licence extension due to various conditions stipulated in Section 59 of the Petroleum Act, 2015.
2	Development Licences	Development Licence is issued to the holders of valid exploration Licences of certain blocks where petroleum has been discovered. "A

<sup>38</sup> Jarida la Madini. Toleo la 4, Mei 2020.

<sup>39</sup> <https://portal.madini.go.tz/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>.

<sup>40</sup> [Tanzania Mining Cadastre Portal - Supported by Spatial Dimension - Developers of FlexiCadastre \(madini.go.tz\)](#)

No.	Licence Type	Description
		holder of an Exploration Licence whose Licence is in force in respect of blocks that constitute a location may, within two years in case of crude oil and three years in case of natural gas from the date on which the blocks were declared to be location or such further period as the Minister allows, make application for development licence in respect of such blocks which contain petroleum reservoir or a part of a petroleum reservoir.” The Development Licence can be extended once. The application should be submitted not later than twelve (12) months before the expiration of the licence. The Minister, upon receiving advice from PURA, may grant or refuse to grant the Development Licence under certain conditions as provided in Section 75 of the Petroleum Act, 2015.

Source: Petroleum Act, 2015

### 3.7.2.1 Petroleum Rights

This part presents issues and processes related to issuance and transfer of petroleum rights. In the United Republic of Tanzania, issues related to issuance and transfer of petroleum rights in the country are guided by the Petroleum Act, 2015.

This part briefly describes the process of awarding petroleum rights. Sub-part II of the Petroleum Act, 2015 provides the directives on how to award petroleum rights in the country. The Act provides all powers to the responsible Minister who can grant or reject the issuance of petroleum rights after receiving an advice from Petroleum Upstream Regulatory Authority (PURA). The Act rules that all exclusive rights to petroleum operations in the country must be given to the National Oil Company referred to as Tanzania Petroleum Development Corporation (TPDC). The Act continues by ruling that all petroleum rights issued to TPDC are not transferrable to any other person(s). Being a National Oil Company does not waive the company from applying for petroleum rights. Thus, to obtain these rights, the National Oil Company must lodge its application through the formal channel. After receiving the application, PURA will evaluate the same as directed by Sub-part II of the Petroleum Act, 2015. In case the National Oil Company does not have the capability to conduct petroleum operations, the Act provides a room that permits TPDC to enter into partnership with a Tanzanian or foreign entity through a public and competitive tendering process or direct award of a block. However, before entering into such partnerships, TPDC must receive the Minister’s consent. In case TPDC entered into such partnerships, the Act stipulates that the Corporation must maintain the participating interest of not less than 25% unless it is instructed otherwise.

The Act stipulates that for a company to conduct petroleum operations in Tanzania outside the scope of a reconnaissance permit shall do so together with the National Oil Company. The Act further governs that for a company to partner with TPDC must be a registered body corporate under the Companies Act or any written law, and such entity is of recognized capacity, technical knowledge, and financial capability. Also, the Act permits two or more applicants to enter into a partnership agreement for conducting petroleum operations. Such agreements shall be submitted to the Minister of Energy as one of the preliminary requirements before establishing a partnership.

Then, after receiving advice from PURA, the Minister may, on behalf of the Government, enter into an agreement with TPDC and its partner(s). However, the Minister will not do so unless the Cabinet has approved such transaction. Before such agreements come into effect, PURA shall prepare the Model of Production Sharing Agreement (MPSA) between TPDC and its partners. Then, PURA will submit the MPSA to the Minister, who will then submit it to the Cabinet for approval. The Cabinet will discuss the submitted MPSA, then, it will approve it when it is satisfied that such agreements will benefit the Government and the country at large. The approved MPSA will be the guiding tool for all subsequent negotiations between TPDC and its partners.

Towards enhancing transparency in petroleum operations, the Acts prohibits any petroleum agreement to be executed unless it has gone through an open and competitive public tendering process. In case there is a need to initiate direct negotiations, the Minister must make the broader circulation of the invitation of tender or intention to initiate the same. In a circumstance when whole or part of the area tendered through a competitive public tendering process has not become effective, and it is for public interests, then, the Minister after receiving advice from PURA, and Cabinet's approval, may initiate direct negotiations with the qualified or eligible entity. The Minister may, by regulations, prescribe the manner of conducting the tendering process. Also, the Minister may, by notice published in a *Gazette*, declare certain blocks to be reserved for public interest or directly awarded to TPDC. As per the Act, no granting of a petroleum licence for all reserved blocks shall be caused unless such a reservation is amended or revoked by the Minister through a *Gazette*.<sup>41</sup>

As per EITI standard 2019, requirement 2.2, the implementing countries shall disclose the approaches of awarding mineral and petroleum licences. In this regard there is one main approach of awarding petroleum rights in an open acreage in the United Republic of Tanzania. The common and permissible approach is open and competitive tendering. Table 28 shows the conditions which must be fulfilled by the entity applying for petroleum licences.

**Table 28: The Criteria for Awarding Petroleum Rights**

No.	Type of Licence	Criteria
1	Exploration Licences	<p>The applicant's proposals for work and minimum expenditure in respect of the block specified in the application.</p> <p>Provide particulars of technical and petroleum industry qualifications of the applicant and his employees.</p> <p>Provide particulars of technical and petroleum industry resources available to the applicant.</p> <p>Submit particulars of kinds of financial resources available to the applicant, including the capital, credit facilities, and guarantees.</p> <p>Submit a proposal on the local content plan related to the training and employment of citizens of Tanzania.</p>
2	Development Licences	<p>Provided directly to a holder of Exploration Licence if he meets the conditions stipulated in the Act and Regulations. In case the applicant does not hold an Exploration Licence in respect of a block, may be given a Development Licence if he satisfies the Minister that the block contains a petroleum reservoir, and</p>

<sup>41</sup> <https://www.pura.go.tz/documents/acts>

	there are no Exploration or Development Licences of the block which is in force during the time of application.
	The holder of the Exploration Licence applying for a Development Licence must provide evidence that the block contains a petroleum reservoir or part of a petroleum reservoir.
	Development plan proposal which its details are provided in Section 67 of the Petroleum Act, 2015

Source: Petroleum Act, 2015

Regarding the issuance of petroleum rights, in the financial year 2019/20 PURA did not award any new petroleum licences. All licences for ongoing oil and natural gas operations in the country were issued before this financial year.

### 3.7.2.2 Transfer of Petroleum Rights

As indicated in sub-section (i) above, the Petroleum Act, 2015 does not allow the transfer of exclusive petroleum rights granted to TPDC. As per the Act, these rights cannot be transferred to any other person(s). However, Sections 85 and 86 of the Act under certain circumstances allow the transfer of petroleum rights. It allows interest in a licence to be created by an instrument in writing. The Minister must approve the transfer of an interest in a licence. The application for approval of a transfer of licence by the Minister must satisfy several conditions. The application for transfer must indicate the ability of transferee capability in discharging transferor obligations, certificate of incorporation or compliance by the transferee, and transfer agreements between transferee and transferor. Also, it requires the tax clearance certificate from Tanzania Revenue Authority (TRA), an integrity pledge by the transferee, and particulars of technical and industrial qualifications of the transferee and their employees. Moreover, the transferee must provide details regarding all kinds of financial resources available to him/her, including the capital, credit facilities, and guarantees. Furthermore, the process requires the applicant to provide the particulars of available technical and industrial resources, a proposal regarding how the project plans to train Tanzanians, and other issues which the Minister may deem necessary before transferring a licence. According to PURA, in the financial year 2019/20 there were no transferred petroleum licences.

### 3.7.2.3 Surrender, Cancellation, and Suspension of Petroleum Rights

The Petroleum Act, 2015 also provides an opportunity to a licence holder who wants to surrender all or any of the blocks. Any licence holder may do so by applying to surrender a certain or all blocks to the Minister. Then, the Minister will issue the certificate of surrender whenever all conditions for surrender are satisfied. For the Minister to reach a decision for such surrender, he/she must receive an advice from PURA. However, the Act does not permit the certificate of surrender to be granted to the licence holder who is in default. In case the applicant who wants to surrender any block had any outstanding liability, the decision to surrender shall not affect any liability incurred before the surrender came into force.

Regarding the cancellation and suspension of petroleum rights, the Act provides powers to the Minister to suspend or cancel the rights if the licence holder is in default. The holder of the petroleum rights will be notified in writing the intention or decision to

cancel or suspend his/her licence. Section 83 of the Act provides a detailed information which may compel the Minister to suspend or cancel any petroleum rights as explained below.

#### **3.7.2.4 Petroleum Registry**

Regarding the transfers and registration of petroleum licences, Section 84 (1) – (6) of the Petroleum Act, 2015 directs PURA to establish and maintain a Registry of petroleum agreements, licences, permit authorizations, and any change in the interests of an existing petroleum agreement, permit, or licence. The law stipulates that the registry shall contain the information on the petroleum licence, permit, or petroleum agreements, including applications for grants, assignments, renewal, surrender, termination, and revocation. Also, the Act guides that the Registry has to contain information about court decisions, including arbitration, award, deeds or instruments related to the licence. It is further directed that information recorded in the Petroleum Registry unless otherwise as provided by the law. It is a role of PURA to make sure that any person may request to access information in the Petroleum Registry. According to PURA, the online Petroleum Registry portal has been developed, but it is still offline. Currently, they are collecting information to be fed into the Registry before making the platform accessible to the public.

### **3.8 Contract Disclosure**

Requirement 2.4(a) of EITI standard 2019 requires EITI implementing states to disclose any new contracts entered, granted or amended from January 2021. The purpose of this requirement is to enhance transparency in all minerals, oil and natural gas contracts that these nations enter. Apart from the EITI requirement, contract disclosure is among the requirements in the TEITA Act, 2015. The TEITA Act, 2015 also requires the TEITA committee to disclose concessions, contracts, and licences relating to mining, oil, and natural gas operations in the country. In complying with these requirements, the Government has started several initiatives towards attaining full contract disclosures. Preparation and publication of implementation roadmap.<sup>42</sup> is one of the achievements towards full contract disclosure. Furthermore, the government has started signing all mining contracts publicly. In 2021, the contracts for Tembo Nickel project in Kabanga and Nyanzaga gold project in Sengerema, Mwanza were signed publicly. Furthermore, the Government signed the contract with Mahenge Resources Limited (Black Rock Mining Ltd) and Jacana Resources Limited (Strandline Resources Ltd) under similar arrangement.

### **3.9 Collection and Distribution of the Extractive Revenues**

#### **3.9.1 Budget Process**

Tanzania uses the Medium-Term Expenditure Framework (MTEF) budget approach. The preparation and implementation of the MTEF budget is guided by the Budget Act

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<sup>42</sup> <https://www.teiti.go.tz/storage/app/uploads/public/60d/c11/125/60dc111252093547408015.pdf>

2015. Part IV of the Budget Act provides details the stages/steps of the budget process, which can be grouped into four main categories: budget formulation, debating and approval, budget execution, and oversight and control.

**i. Budget Formulation (October – March)**

Budget formulation is the first stage in the budget process. It is normally carried out from October to March involving the following key sub-processes:

- Formulation of budget policy and resource projections
- Issuance of Planning and Budget Guidelines
- Estimating revenues and expenditure by MDAs, Regions, Parastatal Organisations and LGAs.
- Scrutiny of estimates by Parliamentary Sub-Committees and Inter-Ministerial Technical Committee
- Cabinet approval of budget estimates.

**ii. Parliamentary Debating and Approval (April – June)**

The second stage in the budget process is debating and approval of the estimates. This takes place from April to June, involving the following key activities:

- Tabling the budget estimates in Legislature
- Budget speeches presentation (Budget Day)
- Debate in the parliament
- Budget voting
- Enactment of the Finance Bill
- Enactment of the Appropriation Act

**iii. Budget Execution (July – June)**

Budget execution, i.e., implementation, follows as a third stage in the budget process. It starts from 1<sup>st</sup> July to 30<sup>th</sup> June (within one fiscal year). It involves the following activities:

- MDAs, Regions, Parastatal Organisations and LGAs prepare action plans (work plans)
- Budget is executed by a cash budget system.
- Treasury releases money to MDAs, Regions, Parastatal Organisations and LGAs.
- Services delivered
- Development projects are undertaken
- Transactions relating to accounting, procurement and reporting procedures
- Preparation of financial statements

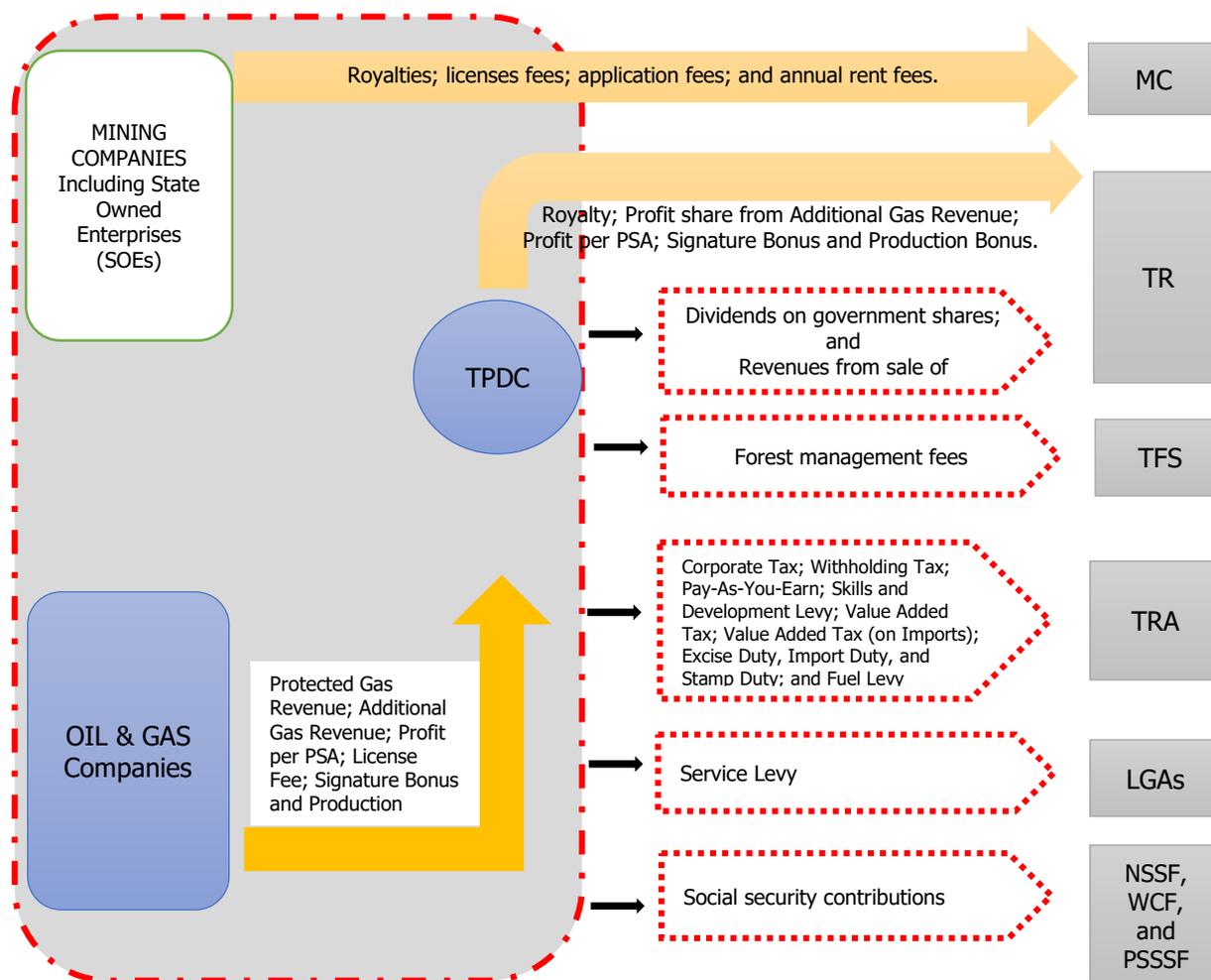
**iv. Auditing, Oversight and Control**

The fourth and last stage in the budget process is auditing, oversight and control. It is ongoing within the year and involves the following main activities:

- Continuous -annual monitoring, including internal audits
- Conducting External audits by the Controller and Auditor General (CAG).
- Audit reports discussed with Accounting Officers later tabled in parliament, after which they are submitted to the parliamentary oversight committees i.e., Public Accounts Committee (PAC), Local Authority Accounts Committee (LAAC) and Public Investment Committee (PIC) and later made public documents for use and follow-up action.

### **3.9.2 Revenue Collection**

The fiscal year of the Government starts on 1<sup>st</sup> July and ends the next year on 30<sup>th</sup> June. Extractive companies make payments to various Government Agencies during the fiscal year. These agencies are divided into two categories: recipients of taxes, fees, and charges, i.e., TRA, LGAs, TPDC, MC, TR, and TFS. The second category includes recipients of social security contributions, i.e., the National Social Security Fund (NSSF), Public Service Social Security Fund (PSSSF) and Workers Compensation Fund (WCF). The extractive revenue collections framework is diagrammatically summarized in Figure 4.



**Figure 4: Payment Flows of Extractive Revenue Collection**

**i. Tanzania Revenue Authority**

The Tanzania Revenue Authority (TRA) is regulated by law and is responsible for administering various non-sector taxes of the Central Government. TRA is the recipient of most of Tanzania's revenues from the mining, oil and gas sector. The Authority collects various taxes, including corporate income tax, skills development levy, value-added tax, import duty and excise duty, as shown in Table 29.

**Table 29: Taxes and Payments Received by TRA**

Tax Category	Tax Type	MDA <sup>43</sup> Holders		Non-MDA Holders	
		Tax Base	Rate	Tax Base	Rate
Corporate Tax	Provisional Corporate Tax	Estimated Profit	30%	Estimated Profit	30%
	Final Corporate Tax	Taxable Profit	30%	Taxable Profit	30%
Turnover Tax/ Levy	Alternative Minimum Tax (AMT)	No	No	Turnover	0.3%
Withholding Taxes <sup>44</sup>	• Dividend payments	Payments	10%	Payments	10%
	• Interests	No	No	Payments	10%

<sup>43</sup> Mining Development Agreement (MDA)

<sup>44</sup> <https://www.pkf.com/media/10028501/tanzania-tax-guide-2016-17.pdf> (PKF\_tanzania-tax-guide-2016-17.pdf)

Tax Category	Tax Type	MDA <sup>43</sup> Holders		Non-MDA Holders	
		Tax Base	Rate	Tax Base	Rate
	• Technical Services <sup>45</sup> (Resident)	Payments	3%	Payments	5%
	• Technical Services (Non-Resident)	Payments	3%	Payments	15%
	• Management Fees (Resident)	Payments	3%	Payments	5%
	• Management Fees (Non-Resident)	Payments	3%	Payments	15%
	• Rental (Resident)	Payments	10%	Payments	10%
	• Rental (Non-Resident)	Payments	15%	Payments	15%
	• Insurance Premium (Applicable to Non-Resident only)	Payments	5%	Payments	5%
	• Natural Resources Payments	Payments	15%	Payments	15%
	• Service Fees (Applicable to Non-Resident only)	Payments	15%	Payments	15%
Capital Gain Tax (Company Assets)		Gain	30%	Gain	30%
Employment Taxes/Charges	• Pay As You Earn (PAYE)	Personal Income	Ranges from 11% to 30% plus fixed amounts	Personal Income	Ranges from 11% to 30% plus fixed amounts
	• Skills and Development Levy-SDL	Employer's Payroll Cost	4.5%	Employer's Payroll Cost	4.5%
VAT	(VAT special relief on purchases, 0% rated on exports)	Taxable Value	18%	Taxable Value	18%
Stamp Duty		Sales Value	1%	Sales Value	1%
Import Duty	• For Capital Goods	Customs Value	0%	Customs Value	0%
Excise Duty	• Motor Vehicle 1000 cc to 2000 cc	Customs Value	5%	Customs Value	5%
	• Motor Vehicle above 2000 cc	Customs Value	10%	Customs Value	10%
Fuel Levy		Volume	TZS 313 per litre	Volume	TZS 313 per litre
Motor Vehicle Taxes	Motor Vehicle Registration Fees (cc)				
	• 501 – 1500	Motor Vehicle Registered	TZS 200,000	Motor Vehicle Registered	TZS 200,000
	• 1501 – 2500	Motor Vehicle Registered	TZS 250,000	Motor Vehicle Registered	TZS 250,000
	• 2501 and above	Motor Vehicle Registered	TZS 300,000	Motor Vehicle Registered	TZS 300,000
	• Motorcycle Registration Fees	Motorcycle Registered	TZS 95,000	Motorcycle Registered	TZS 95,000
	• Personalized registration number renewable after every three years	Motor Vehicle Registered	TZS 10,000,000	Motor Vehicle Registered	TZS 10,000,000
Motor Vehicle Transfer Taxes	• Motor Vehicle Transfer Fees	Transfer	TZS 50,000	Transfer	TZS 50,000
	• Tricycle (Bajaj)	Transfer	TZS 30,000	Transfer	TZS 30,000
	• Motorcycle Transfer Fees	Transfer	TZS 27,000	Transfer	TZS 27,000
Railway Development Levy	Charged based on Customs Value on goods entered for home consumption in Mainland Tanzania at 1.5% of CIF. The levy does not apply to imported goods that have relief or exemption under the East African Community Customs Management Act 2004 (EACCMA 2004), goods in transit, pharmaceutical goods, etc.				
Customs Processing Fee	A fee charged at 0.6% of FOB Value for processing customs documents for goods entered for home consumption.				

<sup>45</sup> ITA (2004) section 83 and paragraph 4(c) of the First Schedule

Tax Category	Tax Type	MDA <sup>43</sup> Holders		Non-MDA Holders	
		Tax Base	Rate	Tax Base	Rate
Advertising fees	Charged on commercial advertisement fees for Billboards, Posters or Hoarding				
Wharfage fees	TRA is mandated to Collect Wharfage fee				

Source: Income Tax Act, 2004 and Tanzania Revenue Authority: taxes and duties at a glance 2019/2020

## ii. The Mining Commission

MoM sets policies and strategies for exploiting mineral resources. On the other hand, MC is responsible for issuing licences and collecting mining revenues such as royalties, permit fees, annual rental fees, and other charges from mining companies, including SOEs.<sup>46</sup> Table 30 shows the types of payments received by the MC.

**Table 30: Types of Payments Received by MC**

Type of Fee	Base	Rate/ Amount	Payment System
<b>ROYALTIES</b>			
i. Uranium	Gross value <sup>47</sup>	5%	Paid on export or local consumption upon delivery
ii. Gemstone and diamond	Gross value	6%	Paid on export or local consumption upon delivery
iii. Metallic minerals such as copper, gold, silver, and platinum group minerals	Gross value	6%	Paid on export or local consumption upon delivery
iv. Gem	Gross value	1%	Paid on export or local consumption upon delivery
v. Other minerals, including building materials, salt, all minerals within the industrial minerals group	Gross value	3%	Paid on export or local consumption upon delivery
<b>LICENSE APPLICATION FEES (NON-REFUNDABLE)</b>			
i. Prospecting Licence (PL) for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 300	Paid on application
ii. Prospecting Licence for building materials and gemstones excluding kimberlitic diamond	PL	USD 300	Paid on application
iii. Prospecting Licence for industrial minerals	PL	USD 200	Paid on application
iv. Retention Licence	RL	USD 4,000	Paid on application
v. Special Mining Licence	SML	USD 5,000	Paid on application
vi. Mining Licence	ML	USD 2,000	Paid on application
vii. Mining Licence for building materials	ML	USD 2,000	Paid on application
viii. Primary mining Licence	PML	TZS 50,000	Paid on application
ix. Transfer of primary Licence	PML	USD 200	Paid on application
x. Transfer of shares in a primary mining Licence	PML	USD 500	Paid on application
xi. Transfer of mineral rights other than primary mining Licence	PML	USD 3,000	Paid on application
xii. Search in the register, for everyone hour or part thereof	Number of searches	USD 50	Paid on application
xiii. Registration of any document in the office of the Commissioner for Minerals	Number of documents to be registered	USD 500	Paid on application
xiv. Approval of any document by the Minister as provided in the Mining Act	Number of documents to be approved	USD 500	Paid on application
<b>LICENSE RENEWAL FEES (APPLICATION FEES FOR RENEWAL OF:)</b>			
i. Prospecting Licence for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 300	Paid on renewal
ii. Retention Licence	SL	USD 4,000	Paid on renewal
iii. Special mining Licence	SML	USD 5,000	Paid on renewal
iv. Mining Licence	ML	USD 2,000	Paid on renewal
v. Mining Licence for building materials and industrial minerals	ML	USD 2,000	Paid on renewal

<sup>46</sup>For more information visit on: <https://www.madini.go.tz/act-policy-and-useful-doc/>

<sup>47</sup> "Gross value" according to subsection 87(6) means the market value of minerals as determined through valuation pursuant to section 100B of the Mining Act, 2010 (R.E. 2018).

Type of Fee	Base	Rate/ Amount	Payment System
vi. Primary mining Licence	PML	TZS 100,000	Paid on renewal
<b>APPLICATION FOR A CERTIFICATE OF SUSPENSION OF:</b>			
i. Work in the mineral rights under division C	Number of mineral rights	TZS 50,000	Paid on application
ii. Work in mineral right other than mineral rights under division C	Number of mineral rights	USD 200	Paid on application
<b>APPLICATION FOR A CERTIFICATE OF AMALGAMATION OF:</b>			
i. Primary mining Licences	Number of amalgamation transaction	TZS 200,000	Paid on application
<b>APPLICATION FOR A CERTIFICATE OF SURRENDER OF:</b>			
i. Part or whole of the primary mining Licence area	Number of certificates	TZS 50,000	Paid on application
ii. Part or whole of the area of a mineral right other than a primary mining Licence	Number of certificates	USD 500	Paid on application
<b>PREPARATION FEES FOR:</b>			
i. Prospecting Licence for all minerals	PL	USD 500	Paid upon receipt of offer
ii. Mining Licence for all minerals	ML	USD 1,000	Paid upon receipt of offer
iii. Special mining Licence	SML	USD 2,000	Paid upon receipt of offer
iv. Retention Licence	RL	USD 2,000	Paid upon receipt of offer
v. Primary mining Licence	PML	TZS 50,000	Once application is approved
<b>ANNUAL RENTS PAYABLE FOR ALL MINERAL RIGHTS OTHER THAN MINERAL RIGHTS UNDER DIVISION D</b>			
i. Prospecting Licence for metallic minerals, energy minerals, kimberlitic diamonds, building materials and gemstones, for initial period PL	Licence area	USD 100/sq.km	Paid annually
ii. Annual rent for first renewal of a prospecting Licence	Licence area	USD 150/sq.km	Paid annually
iii. Annual rent for second renewal of a prospecting Licence	Licence area	USD 200/sq.km	Paid annually
iv. Retention Licence	Licence area	USD 2,000/sq.km	Paid annually
v. Special mining Licence	Licence area	USD 5,000/sq.km	Paid annually
vi. Mining Licence for metallic minerals, energy minerals, gemstones and kimberlitic diamonds	Licence area	USD 3,000/sq.km	Paid annually
vii. Mining Licence for building materials and industrial minerals	Licence area	USD 2,000/sq.km	Paid annually
<b>ANNUAL RENTS FOR MINERALS UNDER DIVISION D</b>			
i. Primary mining Licence for all minerals other than gold, kimberlitic diamonds and gemstones, subject to a minimum of TZS 20,000/= for each Licenced area having less than 2 hectares (TZS 80,000/=)	Licence area	TZS 40,000/Hect	Paid annually
ii. Primary mining Licence for gold, kimberlitic diamonds or gemstones, subject to a minimum of TZS 80,000/= for each Licenced area having less than 2 hectares TZS 160,000/=)	Licence area	TZS 80,000/Hect	Paid annually
<b>FEES FOR DEALING IN MINERALS<sup>48</sup></b>			
i. Application fees for dealer Licence (non-refundable)	DL	USD 200	Paid on application
ii. Application fees for broker Licence (non-refundable)	BL	TZS 50,000	Paid on application
iii. Licence fees for dealer Licence - Gold, Metallic Minerals and Coloured Gemstones	DL	USD 1,000	Paid on application
iv. Licence fees for dealer Licence - Diamonds	DL	USD 2,000	Paid on application
v. Licence fees for dealer Licence - Coal and Industrial Minerals	DL	USD 500	Paid on application
vi. Licence fees for a Broker Licence	BL	TZS 200,000	Paid on application
vii. Application fee for renewal for a Dealer Licence	DL	USD 100	Paid on application
viii. Application fee for renewal for a Broker Licence	BL	TZS 50,000	Paid on application

<sup>48</sup> The-Mining-Mineral-Trading-Regulations-2010 (R.E 2017), First Schedule, Fees for Dealing in Minerals

Type of Fee		Base	Rate/ Amount	Payment System
ix.	Renewal of Dealer Licence - Gold, Metallic Minerals and Coloured Gemstones	DL	USD 800	Paid on application
x.	Renewal of Dealer Licence - Diamonds	DL	USD 1,500	Paid on application
xi.	Renewal of Dealer Licence - Coal and Industrial Minerals	DL	USD 300	Paid on application
xii.	Renewal of Broker Licence	BL	TZS 160,000	Paid on application
<b>FEES FOR EXPORT AND IMPORT OF MINERALS</b>				
i.	Application fees for the export permit of minerals	Permit	USD 100	Paid on application
ii.	Application fees for import permit of minerals	Permit	USD 300	Paid on application
iii.	Application fees for Special export permit of minerals for non- resident	Permit	USD 2,000	Paid on application
iv.	Application fees for Special export permit of minerals for tourist	Permit	USD 200	Paid on application
v.	Application fees for Special export permit of minerals purchased at a Gem Trade Fair	Permit	USD 200	Paid on application
vi.	Application fees for import permit of minerals imported for a Gem Trade Fair	Permit	USD 200	Paid on application
<b>FEES FOR PROCESSING, SMELTING AND REFINING LICENCES</b>				
i.	Application for processing Licence, smelting Licence or refinery Licence	Licence	USD 200	Paid on application
ii.	Preparation fee for processing Licence, smelting Licence or refinery Licence	Licence	USD 200	Paid on application
iii.	The annual Licence fee for processing Licence, smelting Licence or refinery Licence	Licence	USD 1,000	Paid on application
iv.	Application fee for renewal of processing Licence, smelting Licence or refinery Licence	Licence	USD 200	Paid on application

Source: Tanzania Mining Industry's Investor Guide, 2015 and The Mining Act, 2010 [R.E. 2018]

### iii. Tanzania Petroleum Development Corporation

TPDC is authorized under Section 6 of the Oil and Gas Revenue Management Act 2015 to collect non-tax revenues such as royalty, protected gas revenue, additional gas revenue, and government profit share as per PSA, surface rentals or annual block fees, signature bonuses and training fees, and tariff on gas transportation through Mtwara-Dar es Salaam and SONGAS gas pipelines.

TPDC receive payments from Tanzania Electric Supply Company (TANESCO) on gas sales agreement (Kinyerezi-Ubungo& Tegeta-DSM) and other customers (Mtwara, Coast, and Dar es Salaam region). For 2019/2020 reporting year, TPDC received from TANESCO a total of TZS 7,426,828,478.18 being payment of tariff on gas transport through Ubungo-Mikocheni-pipeline and TZS 385,015,718,909.83 for payment on other payments (natural gas sales). Similarly, TPDC received TZS 90,444,843,806.99 from other natural gas customers for payment on other payments (natural gas sales).

TPDC also pays corporate tax from its profit share in respect of Songosongo PSA Development Licence to TRA. Furthermore, Section 9 of the Oil and Gas Revenue Management Act 2015, demands the royalties, profit shares, dividends on government participation in oil and gas operations collected by TPDC be paid to the government through the Oil and Gas Consolidated Fund. Table 31 provides more information of the payments made to TPDC.

**Table 31: Payments made to TPDC**

SN	Type of Payment	Description
1	Royalty on Oil and Gas	This is a payment given to the resource owner. This is required under section 113 of the Petroleum Act, 2015. Rates for royalty payments are charged on gross revenue depending on where the hydrocarbon is being exploited. For onshore and shelf areas the rate is 12.5%, whereas a 7.5% royalty rate if paid for deep water production (consistent with MPSA 2013).
2	Training fees	Fees payable by Licenced producers/contractor, depending on the Profit-Sharing Agreement (PSA), for training and research activities
3	Licence fees	Fees paid when applying for conducting oil and gas activities over a Licenced area
4	Tariffs	<ul style="list-style-type: none"> <li>• Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline</li> <li>• Tariff on gas transport through SONGAS pipeline</li> </ul>
5	Profit share	Profits on sales from the Proven Section ("Profit Gas") shared between TPDC and a company, the proportion of which is dependent on the average daily volumes of Additional Gas sold or cumulative production.

#### iv. The Treasury Registrar

The Treasury Registrar under the Ministry of Finance and Planning (MoFP) is responsible for collecting dividend payments, particularly from the companies where the State holds shares. The Treasury Registrar is also responsible for collecting revenue proceeds from the sale of shares of extractive companies that the government has an interest. In addition, it receives royalty, profit share from additional gas revenue, profit per PSA, signature bonus and production bonus from TPDC. In addition, the Government received \$40,000 from North Mara and \$60,000 from Pangea Minerals in the 2019/20 reporting period as part of implementation of the framework agreement between Barrick Gold Corporation and the Government of Tanzania.

#### v. Social Security Contributions Funds

Extractive companies also make payments in the form of social security contributions of the employees. Contributions for all employees in the public sector are made to the Public Service Social Security Fund (PSSSF). Contributions for employees in the private sector, self-employed, international organizations, and foreigners employed in Tanzania and any other category of persons that the Minister responsible for social security matters may specify upon recommendation by the Social Security Regulatory Authority (SSRA) are paid to the National Social Security Fund (NSSF). In addition, all employers, including extractive companies, are required by the Worker's Compensation Act Cap 263 R.E. 2015 to contribute to the Fund in protecting their workers from occupational hazards. Table 32 provides more information on the employees' statutory contributions to the pension funds in the country.

**Table 32: Statutory Contributions**

SN	Fund	Tax Base	Rate
1	NSSF Contribution	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> <li>• 10% payable by employer</li> <li>• 10% payable by the employee</li> </ul>
2	PSSSF Contribution	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	<ul style="list-style-type: none"> <li>• 5% payable by the employer</li> <li>• 15% payable by the employee</li> </ul>
3	WCF Contribution	Employee's gross monthly salary	<ul style="list-style-type: none"> <li>• 1% for private sector employers</li> <li>• 0.5% for public sector employers</li> </ul>

## vi. Local Government Authorities

The Local Government Act of 1982 mandates LGAs to pass by-laws for charging and collecting local taxes, levies, and fees within their jurisdictions. Moreover, extractive companies provide social and economic support to host communities in the respective LGAs in corporate social responsibility (CSR). Table 33 shows the type of local taxes and contributions paid by extractive companies to LGAs

**Table 33: Local Taxes and Contributions**

SN	Fund	Description
1	Service levy	Local Government Authorities are entitled to charge up 0.3% service levy based on turnover generated by corporate bodies in the relevant district.
2	Corporate Social Responsibility (CSR)	Mineral rights holders are required by Written Laws (Miscellaneous Amendments) Act. No 7 of 2017, to prepare on an annual basis a credible corporate social responsibility plan, which is jointly agreed by the relevant local government authority or local government authorities in consultation with the Minister responsible for local government authorities and the Minister of Finance and Planning.

## vii. Tanzania Forest Services Agency

TFS is a Government Executive Agency established under the Executive Agencies Act, 1997 (Cap. 245 Revised Edition 2009). TFS operates under the MNRT. As part of the forest and natural resources management, extractive companies that operate in protected national forest reserves must pay a mining fee (forest management fees) for mining activities taking place in a forest reserve (per year per ha or part of).<sup>49</sup>

### 3.9.3 Revenue Distribution

The Public Finance Act, 2001 is a legal instrument that provides for the legal framework of the country's budget system regarding revenue, expenditure control and accountability. Article 135 of the United Republic of Tanzania constitution and Section 11 of the Public Finance Act of 2001 establishes the Consolidated Fund. The Act categorically requires all revenues or other amounts of money raised or received for the Government to be deposited into the Fund, unless otherwise directed by Parliament. Thus, revenues received from the extractive sector are deposited into the Fund. On the other hand, the Annual Appropriation Act provides powers to the Minister for Finance to draw money from the Consolidated Fund and allocate or reallocate it to the various votes. Therefore, revenues arising from extractive companies lose their identities once deposited into the consolidated fund and can therefore not be tracked to a specific expenditure or project as required by EITI Standard 2019.

<sup>49</sup>[https://trade.business.go.tz/media/GN-THE%20FOREST%20\(AMENDMENTS\)%20REGULATIONS,%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf](https://trade.business.go.tz/media/GN-THE%20FOREST%20(AMENDMENTS)%20REGULATIONS,%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf)

## **3.10 Audit and Assurance Practices**

### **3.10.1 Extractive Companies**

The Companies Ordinance, Cap 212, requires every company to appoint a professionally recognised auditor to audit the company accounts/financial statements annually. The external auditors are required to use the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB) and the any professional pronouncements made by the National Board of Accountants and Auditors of Tanzania in conducting such audits. The audited company accounts/financial statements should then be tabled in the annual general meeting (for the applicable companies) for adoption and actions.

### **3.10.2 Government Agencies**

All public sector entities (PSEs) in the Government of Tanzania (GoT), i.e., Ministries, Departments and Agencies (MDAs), Regions, Parastatal Organizations and LGAs, are required through Section 25 of the Public Finance Act (2001) as revised 2004 and amended 2010 to prepare their respective annual financial statements according to the International Public Sector Accounting Standards (IPSAS).

External audit for the PSEs is carried out as per requirements provided in Article 143 of the Constitution of the United Republic of Tanzania (1977) as amended from time to time; Public Audit Act (2008) and the International Standards of Supreme Audit Institutions (ISSAIs). The National Audit Office of Tanzania (NAOT), headed by the Controller and Auditor General (CAG), has the legal responsibility for undertaking external audits to all PSEs in the GoT. NAOT is a member of the International Organization of Supreme Audit Institutions (INTOSAI), which issues ISSAIs, and is a member of the regional subgroups of African Supreme Audit Institutions (AFROSAI) and the African Supreme Audit institutions-English speaking countries in Sub Sahara Africa (AFOSAI- E). The CAG applies the ISSAIs issued by INTOSAI in his/her auditing work.

The PSEs are required to submit their annual accounts to the CAG for audit within three months after the end of the financial year, i.e., on or before 30<sup>th</sup> September. The CAG will conduct an audit and, in the end, issue a management letter and audit opinion on the accounts within nine months after the end of the fiscal year, i.e., by 31<sup>st</sup> March each year.

The CAG prepares two categories of reports, (1) Individual Reports issued to the respective PSE (with auditor's opinion and detailed management letter) and (2) Annual General Reports relating to the central government, parastatal organisations and local government authorities and projects. The Annual General Reports provides summarized information regarding audit mandates, objectives, scope, methodologies and applicable standards; audit opinion; follow up on the implementation of previous years' audit recommendations; summary of audit issues on the financial statements of the PSEs and general conclusion and recommendations. The annual general reports

of the CAG for the 2019/20 reporting period are publicly available on the NAOT website.<sup>50</sup>

All three (3) government agencies (NDC, STAMICO, and TPDC<sup>51</sup>) reported receipts that were received during the reporting period 2019/20 and had their annual accounts/financial statements audited by the Controller and auditor General where they were all issued with unqualified audit opinion<sup>52</sup>.

In addition, as provided in Section 18 of the TEITA Act, 2015, the CAG is responsible for investigating any material discrepancies which would arise in the TEITI reconciliation reports.

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<sup>50</sup> <https://www.nao.go.tz/reports/view/general-audit-reports-for-financial-year-2019-2020>

<sup>51</sup> <https://tpdc.co.tz/downloads.php>

<sup>52</sup> [https://www.nao.go.tz/uploads/Annual\\_General\\_Report\\_on\\_the\\_Audit\\_of\\_Public\\_Authorities\\_2019\\_20.pdf](https://www.nao.go.tz/uploads/Annual_General_Report_on_the_Audit_of_Public_Authorities_2019_20.pdf)

## 4 DETERMINATION OF THE RECONCILIATION SCOPE

The EITI Standards define materiality as payments and revenues considered material if their omission or misstatement could significantly affect the comprehensiveness of the EITI Report. This section proposes materiality thresholds so that the reconciliation report covers all material payments and revenues from mining, oil, and gas in Tanzania. The materiality analysis in this report is based on company data provided by government agencies (TRA, TPDC, and MC). Financial data submitted by two government agencies (i.e., TRA and MC) based on the aggregate of company projects rather than on the projects themselves. The independent administrator expect that government agencies will provide financial data based on the company projects during reconciliation processes.

### 4.1 Scope of Revenue Streams

The Independent Administrator consulted Government Agencies that received payments from the extractive industry during the scoping phase to ascertain the relevant revenue streams in the reconciliation scope. To affect this, the IA also considered the applicable legislation in force and previous TEITI reports observations and recommendations.

#### 4.1.1 Payments to the Mining Commission

The review of the relevant legislation and analysis of the payment data received from the Mining Commission identified the following fees and charges payable to the Commission as shown in Table 34.

**Table 34: Categories of Fees and Charges Payable to the MC**

SN	Revenue Stream
1.	Royalty
2.	Inspection and Clearing Fee
3.	Application fee
4.	Annual Rent
5.	Fines, Penalties and Forfeitures
6.	Licence Fee to Purchase/Store Explosive
7.	Preparation fee
8.	Mineral Rent
9.	Licence for Broker/Dealer licence
10.	Annual Licence fees for Smelting Licence
11.	Sales of Tender Documents
12.	Blasting/renewal/Individual competence Certificate fee
13.	Miscellaneous Receipts
14.	Geological fee
15.	XRF Analysis fee
16.	Search fee
17.	Sample preparation fee
18.	Graphite Analysis fee

#### 4.1.2 Payments to Tanzania Revenue Authority

Table 35 shows the categories of the taxes paid by the extractive companies and service providing companies to TRA (Large Taxpayers Department (LTD), Domestic Revenue Department (DRD), and the Customs and Excise Department (CED)) during the fiscal year 2019/20.

**Table 35: Categories of Taxes and Fees Payable to TRA**

SN	REVENUE STREAM
<b>PAYMENT MADE TO TRA (LTD &amp; DRD)</b>	
1.	Value Added Tax
2.	Pay-As-You-Earn
3.	Corporate Tax
4.	Withholding Tax
5.	Excise Duty on Natural Gas (Industrial use)
6.	Skill Development Levy
7.	Personal Income Tax
8.	Stamp Duty
9.	Natural resources payments
10.	Advertising fees
11.	Small Scale Miners
12.	Dividends from resident corporation to another resident hold 25%
13.	Excise Duty on Electronic Communication Services
14.	Excise Duty on Petroleum
15.	Sale of revenue stamps
16.	Port Departure Charges
17.	Natural resources payments
18.	Signboard fees
19.	Bed night levy
20.	Comm. On money trans -mobile service
21.	Road Reserve User Charge
22.	Motor vehicle foreign vehicle permit
23.	Motor vehicle taxicab
24.	Airport Departure Charges
<b>PAYMENT MADE TO TRA (CED)</b>	
25.	VAT
26.	Import Duty
27.	Petroleum Levy
28.	Railroad Dev Levy
29.	Customs Processing Fee
30.	Excise Duty
31.	Fuel Levy
32.	Excise Duty for Vehicles
33.	Vehicle Reg Tax
34.	Trade Levy Zanzibar

#### 4.1.2.1 Tanzania Petroleum Development Corporation

TPDC is authorised under Section 6 of the Oil and Gas Revenue Management Act 2015 to collect non-tax revenues. Table 36 shows the categories of the fees paid by the oil and gas companies to TPDC during the financial year 2019/20.

**Table 36: Categories of Fees Payable to TPDC**

SN	REVENUE STREAM
1.	Royalty on Oil and Gas
2.	Profit Shas
3.	Training Fees
4.	Licence fees
5.	Data
6.	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline
7.	Tariff on gas transport through SoNGAS pipeline

#### 4.1.2.2 Tanzania Forestry Service Agency

Forest (Amendments) Regulations, 2017, provide the fees payable on the service related to forest products. These fees, among others, are concerned with a licence provided to establish and operate other businesses in forest reserves and plantations. Under these Regulations, the extractive companies pay forest management fees to the Tanzania Forest Service Agency (TFS) for forest and natural resource management. The TEITA MSG Committee agreed to include this payment stream in the reconciliation scope

#### 4.1.2.3 Local Government Authorities

The Local Government Act of 1982 mandates LGAs to pass by-laws for charging and collecting local taxes, levies, and fees within their jurisdictions. According to the Act, mining, oil, and gas companies are obliged to pay service levy of up to 0.3% of annual turnover to LGAs where the mining, oil and gas activities occur. The service levy and local taxes paid to LGAs by extractive companies and service providing companies have been incorporated in the reconciliation scope.

#### 4.1.2.4 Ministry of Finance and Planning

Dividends received from SOEs in 2019/20, revenues received from the sale of shares of extractive companies where the Government has an interest in have been included in the reconciliation scope.

#### 4.1.2.5 Social and Other Payments

Social and other payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with requirement 6.1 of EITI Standard 2019. This Standard encourages TEITA MSG Committee to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it might not be possible to reconcile them.

These contributions can be made in cash or kind. These contributions include education, health, environment, potable water supply, humanitarian aids, small business development services, and infrastructures.

According to the Mining Act, Cap 123 Section 105 (1) requires that a mineral right holder on an annual basis prepare a credible Corporate Social Responsibility plan. The plan must be jointly agreed upon by the relevant local government authority or local government authorities in consultation with the Minister responsible for LGAs and the Minister responsible for Finance and Planning. Corporate Social Responsibility must account for environmental, social, economic, and cultural activities based on local government authority priorities of the host community.

This reconciliation exercise agreed to report these social payments through unilateral disclosure of extractive companies.

#### 4.1.2.6 Other Significant Payments

The reporting template required reporting entities to report any on any other significant payments made/collected during 2019/20. These payments include other payments made by reporting entities but are not included in the revenue streams, such as litigations and others.

#### 4.1.3 Selected Revenue Stream for Reconciliation Exercise

Table 37 presents the selected revenue streams for the reconciliation exercise. TEITA MSG Committee agreed that Pay-As-You-Earn, Value-Added Taxes, withholding taxes, NSSF, GEPF and PSSF contributions should be reconciled in aggregate and included in the 11<sup>th</sup> TEITI report as contextual information. The reason being that companies pay these payments on behalf of employees and service providers and, therefore, they are not direct payments from the extractive companies and service providing companies.

**Table 37: Revenue Streams for Reconciliation**

SN	Description of Payment
<b>PAYMENTS TO THE MINING COMMISSION (MC)</b>	
1	Royalty
2	Inspection and Clearing Fee
3	Annual Rent
4	Application Fee
5	Fines, Penalties and Forfeiture
6	Licence Fee to Purchase or Store explosive
7	Preparation Fee
8	Mineral Rent
9	Licence for Broker/Dealer
<b>PAYMENTS TO TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)</b>	
10	Royalty
11	Licence Fees
12	Training Fees
13	Profit Share
14	Data
15	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline
16	Tariff on gas transport through SoNGAS pipeline

	<b>PAYMENTS TO TANZANIA REVENUE AUTHORITY - LARGE TAXPAYER &amp; DOMESTIC REVENUE DEPARTMENTS</b>
17	Corporate tax
18	Skill Development Levy (SDL)
19	Excise Duty
	<b>PAYMENTS TO TANZANIA REVENUE AUTHORITY - CUSTOMS &amp; EXCISE DEPARTMENT (CED)</b>
20	Import Duty
21	Excise Duty for Vehicles
22	Trade Levy Zanzibar
23	Excise Duty
24	Fuel Levy
25	Petroleum Levy
26	Vehicle Registration Tax
27	Customs Processing Fees
28	Railroad Development Levy
	<b>PAYMENTS TO THE LOCAL GOVERNMENT AUTHORITIES</b>
29	Service Levy
	<b>PAYMENTS TO THE TREASURY REGISTRAR (TR)</b>
30	Dividends for Government Shares held in the Company
31	Revenue to Government for Shareholding Sale in the Company
	<b>PAYMENTS TO TANZANIA FORESTY AGENCY</b>
32	Exploration and Management Fees

#### 4.1.4 Scope of Extractive and Supporting Companies

The information provided during the scoping study was limited to the payments received by TRA, TPDC, and MC from the extractive industry. TPDC received payments from seven companies from the oil and gas sector. These payments included royalty, profit share, training fees, data, and licence fees. The rest of the companies made payments to either TRA or MC. The total government receipts during the fiscal year 2019/20 based on these three Government Agencies amount to TZS 1.93 trillion from companies, small scale miners and supporting companies. Out of the total government receipts, TRA collected TZS 1.26 trillion, MC collected TZS 527.66 billion, and TPDC collected TZS 147.23 billion. Table 38 provides a picture of the payments received by the Government through TRA, MC, and TPDC.

**Table 38: Materiality Analysis of Payments made to the Government**

Payment threshold	Number of Extractive and Supporting Companies	Revenue Collected by Tanzanian Government (TZS billion)	%
Amount > TZS 1 billion	52	1,761.79	91.14
TZS 500 million <Amount <TZS 1 billion	55	37.11	1.92
TZS 100 million <Amount <500 million	280	61.55	3.18
TZS 50 million <Amount <100 million	312	22.17	1.15
TZS 10 million <Amount <50 million	1406	30.21	1.56
Amount <10 million	Others	20.30	1.05
<b>Total</b>		<b>1,933.13</b>	<b>100.00</b>

Based on the government receipts, the approved the materiality threshold of TZS 1 billion (0.05%) of total government receipts reported by the three Government Agencies in the fiscal year 2019/20 was approved. The agreed materiality threshold

implies that 41 companies contributing TZS 1,738.16 billion (89.9%) should participate in the reconciliation exercise. These 41 companies are listed in Table 39.

**Table 39: Companies Included in the Reconciliation Exercise 2018/19**

SN	COMPANY
	<b>MINING COMPANIES</b>
1.	GEITA GOLD MINING LIMITED
2.	NORTH MARA GOLD MINE LIMITED
3.	PANGEA MINERALS LIMITED
4.	TANZANIA PORTLAND CEMENT COMPANY LIMITED
5.	SHANTA MINING COMPANY LIMITED
6.	SAMAX RESOURCES LTD.
7.	BULYANHULU GOLD MINE LIMITED
8.	DANGOTE CEMENT LIMITED TANZANIA
9.	WILLIAMSON DIAMOND (T) LTD
10.	TANCOAL ENERGY (T) LIMITED
11.	NEELKANTH SALT LIMITED.
12.	ABG EXPLORATION LIMITED
13.	JAC RIJK AFRICA LIMITED
14.	SUNSHINE MINING LIMITED
15.	ZEM (T) COMPANY LIMITED
16.	MANTRA TANZANIA LIMITED
17.	SEA SALT LIMITED
18.	MMG GOLD LIMITED
19.	MBOGO MINING AND GENERAL SUPPLY LIMITED
20.	GLITTER GEMS LIMITED
21.	MAWENI LIMESTONE LIMITED
22.	MAZABU MINE CO. LTD
23.	STAMIGOLD COMPANY LIMITED
24.	STATE MINING CORPORATION
25.	NATIONAL DEVELOPMENT CORPORATION
	<b>OIL/GAS COMPANIES</b>
26.	PAN AFRICAN ENERGY TANZANIA LIMITED
27.	M&P EXPLORATION PRODUCTION TANZANIA LIMITED
28.	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED
29.	OPHIR TANZANIA (BLOCK 1) LIMITED
30.	NDOVU RESOURCES LIMITED.
31.	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
	<b>SERVICE PROVIDING COMPANIES</b>
32.	AUMS (T) LIMITED
33.	CAPITAL DRILLING (T) LTD.
34.	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED
35.	ORICA TANZANIA LIMITED
36.	GLOBELEQ TANZANIA SERVICES LIMITED
37.	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION
38.	NITRO EXPLOSIVES (T) LTD.

SN	COMPANY
39.	TNR LIMITED
40.	OXLEY LIMITED
41.	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.

Out of the forty-one (41) selected companies participating in the reconciliation exercise, three (3) are SOEs. Table 40 provides the list of the three SOE companies.

**Table 40: State-Owned Companies**

SN	COMPANY
1.	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
2.	STATE MINING CORPORATION
3.	NATIONAL DEVELOPMENT CORPORATION

#### 4.1.5 Scope of Government Agencies

The Government Agencies that participated in the reconciliation exercise were determined using the types of revenue streams relevant to them. Table 41 provides the list of the Government Agencies.

**Table 41: Government Agencies which Participated in the Reconciliation of 2019/20**

SN	MINISTRIES AND GOVERNMENT AGENCIES	
1.	MINISTRY OF FINANCE AND PLANNING (MOFP)	2. TREASURY REGISTRAR
3.	MINING COMMISSION (MC)	4. TANZANIA REVENUE AUTHORITY (TRA)
5.	TANZANIA FORESTRY SERVICE AGENCY	6. TANZANIA PETROLEUM DEVELOPMENT CORPORATION
LOCAL GOVERNMENT AUTHORITIES (LGAS)		
1.	ARUSHA DISTRICT COUNCIL	2. MTWARA DISTRICT COUNCIL
3.	BIHARAMULO DISTRICT COUNCIL	4. MTWARA MIKINDANI
5.	BUTIHAMA DISTRICT COUNCIL	6. MTWARA RURAL
7.	CHALINZE DISTRICT COUNCIL	8. MUFINDI DISTRICT COUNCIL
9.	CHUNYA DISTRICT COUNCIL	10. MUSOMA DISTRICT COUNCIL
11.	GEITA DISTRICT COUNCIL	12. MWANZA CITY COUNCIL
13.	GEITA TOWN COUNCIL	14. NYANG'WALE DISTRICT COUNCIL
15.	HAI DISTRICT COUNCIL	16. RUANGWA DISTRICT COUNCIL
17.	ILEJE DISTRICT COUNCIL	18. RUFJI COUNCIL
19.	KAHAMA DISTRICT COUNCIL	20. SIMANJIRO DISTRICT COUNCIL
21.	KIBITI DISTRICT COUNCIL	22. SONGWE DISTRICT COUNCIL
23.	KILWA DISTRICT COUNCIL	24. TARIME DISTRICT COUNCIL
25.	KINONDONI MUNICIPAL COUNCIL	26. TEMEKE MUNICIPAL COUNCIL
27.	KISHAPU DISTRICT COUNCIL	28. MSALALA DISTRICT COUNCIL
29.	KOROGWE DISTRICT COUNCIL	30. MOROGORO DISTRICT COUNCIL
31.	LINDI MUNICIPAL COUNCIL	32. MKURANGA DISTRICT COUNCIL
33.	LINDI RURAL	34. MBINGA DISTRICT COUNCIL
35.	MAGU DISTRICT COUNCIL	

## **4.2 Level of Disaggregation**

The reporting entities included in the reconciliation exercise were required to report data as explained below:

### **4.2.1 Companies (Taxpayers)**

- The name of the taxpayer (company). The taxpayer's name was required to be completed using the full and exact representation of the company as it appears in its Articles of Incorporation or, as revised by any official name change where appropriate.
- The unique Taxpayer Identification Number (TIN) of the company.
- Details of the licences operated by the taxpayer.
- The sector in which the taxpayer operates

The template required companies to disclose data on the amounts paid by the company and include payments made on its behalf by another taxpayer.

- Payment stream disaggregated by each individual project

### **4.2.2 Government Agencies**

Government agencies were requested to submit a separate template for each taxpayer according to the TIN. Government agencies were required to disaggregate revenue by each project.

### **4.2.3 Project Reporting**

Starting with the 11<sup>th</sup> TEITI Report, both companies and Government Agencies were required to report all data disaggregated by each project, company/Government Agency, and revenue stream.

*In Tanzania, a project is defined as operational activities governed by an agreement, single licence and form the basis for payment liabilities with the government.*

With that understanding, all payments attributed to a specific project, like royalty, profit share, training fees, licence fees, application fees, annual rent, etc., were required to be disaggregated and reported at a project level. Payments levied at a company level rather than at a project level like corporate tax, PAYE etc. was required to be disclosed at a company level (non-project level) rather than at a project level.

## **4.3 Materiality Deviation**

The materiality deviation is the threshold of immaterial differences per revenue stream for which the IA was not required to carry out an investigation. It was agreed that reporting entities justify any discrepancy between individual financial flows that exceeded TZS 2 million. Similarly, it was also decided that the reconciliation exercise should be concluded when the discrepancy is less than one percent of the total reported company payments and government revenues.

#### 4.4 Beneficial Ownership

EITI has expanded the disclosure requirement which tasks extractive companies to declare beneficial ownership. As per requirement 2.5 of the EITI Standard 2019, companies which participate in mineral, oil and natural gas activities should disclose beneficial ownership. Disclosure of beneficial ownership is paramount in the transparency and accountability of natural resources as it reduces the illegal activities and conducts in the extractive industry. Such notable illegal activities include but not limited to tax evasion, corruption, illicit financial flows, and outcomes of conflict of interests. Moreover, disclosure enhances transparency and accountability of extractive companies and reduces the chances of having shadow extractive companies, which are popular in tax evasion activities.

Information regarding beneficial ownership in Tanzania is maintained in the BRELA register. BRELA which is mandated under the Companies Act, Cap 212, and Business Registration and Licensing Authority Act, 2007. According to BRELA, full companies' registration must contain information related to the corporate entity's full name, legal status, year of incorporation, and list of directors and their physical addresses. Also, some large mining, oil, and natural gas companies are public listed companies in domestic as well as international stock markets. Recently, BRELA announced the needs for all companies operating in Tanzania including those in mining, oil and gas to register their beneficial ownership through a portal created that was created for the same purpose.<sup>53</sup> Therefore, it is mandatory for all companies to disclose beneficial ownership information.

The issue of beneficial ownership disclosure has been addressed in the Finance Act, 2020.<sup>54</sup> Specifically, the Act amended various laws, including the Anti-Money Laundering Act, Cap. 423 by introducing the concept of beneficial ownership to establish parameters for identifying owners and beneficiaries on multiple entities for tax purposes. Section 3 of an Act is amended to add the definition of the term "beneficial owner".

The amendments state the "beneficial owner" means any natural person who ultimately owns or controls the customer, the natural person on whose behalf a transaction or activity is being conducted, a person who exercises ultimate effective control over a legal person or legal arrangement or beneficiary of an insurance policy or other investment linked insurance policy. The amendments provide further details under which conditions a customer is a beneficial owner. The Anti-Money Laundering (Amendment) Act, 2022 is available through the Tanzanian Parliament website – [www.parliament.go.tz](http://www.parliament.go.tz)<sup>55</sup>.

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<sup>53</sup> <https://bo.brela.go.tz>

<sup>54</sup> [www.tra.go.tz/index.php/laws](http://www.tra.go.tz/index.php/laws)

<sup>55</sup> [http://www.parliament.go.tz/polis/uploads/bills/1643887111-THE%20ANTI-MONEY%20LAUNDERING%20\(AMENDMENTS\)%20ACT,%202022%20EDITED%20CHAPA%201%20FEBRUARY%202022%20charity.pdf](http://www.parliament.go.tz/polis/uploads/bills/1643887111-THE%20ANTI-MONEY%20LAUNDERING%20(AMENDMENTS)%20ACT,%202022%20EDITED%20CHAPA%201%20FEBRUARY%202022%20charity.pdf)

Section 15 of the amended Companies Act, Cap. 212 ensures that accurate and up-to-date records of beneficial owners of legal entities are identified, obtained, verified, and maintained. Part III of the amended Companies Act, Cap. 212 require companies to provide information regarding the beneficial owners who are not currently regulated under the Act and whose information is vital for, among other things, tax purposes, and control of anti-money laundering and financing of terrorism. Parallel to these legal requirements, the Government through TEITI is creating and implementing several awareness programmes among mining, oil and gas companies to enhance the disclosure of beneficial ownership.

Data on beneficial ownership were submitted by twenty-six (26) out of the forty (40) reporting entities. This represents 65.0% of all companies that were required to report in the financial year 2019/20. Compared to the previous financial years, it is relatively satisfactory performance. Thus, the summary trend of beneficial ownership disclosure for three (3) years is as shown in Table 42

**Table 42: Trend of Beneficial Ownership Disclosure**

Year	2017/18			2018/19			2019/20		
	%ge of Entities submitted BO	# of Entities submitted BO	Total # of Entities Reported	%ge of Entities Submitted BO	# of Entities submitted BO	Total # of Entities Reported	%ge of Entities submitted BO	# of Entities submitted BO	Total # of Entities Reported
2019/20	32.5%	15	40	32.5%	27	41	65.0%	26	40

Based on the above summary trend for three years from 2017/18 to 2019/20 relating to entities' submission of completed/filled in beneficial ownership forms against the total number of entities reported for the respective year. It is concluded that there is significant improvement in the financial year 2019/20 although not yet to the expected level (100%). Table 43 provides more details regarding beneficial ownership information for all companies that submitted BO forms.

**Table 43: Beneficial Ownership**

SN	NAME OF COMPANY	COMPAN Y REGISTR ATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTERES T	LISTED COY (YES/N O)	STOCK EXCHAN GE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
1.	M & P Exploration Production (T) Ltd	8712	116-247-062	Plot No. 1338/9 Block No.1, House No. 9, Mwaya Street, Mwaya Road, Msasani, Kinondoni, Dar es Salaam	Government of Indonesia through Pertamina Internasional Eksplorasi Dan Produksi ("PIEP")	Indonesia	42.71%	YES	Euronext Paris	NONE	Majority shares owned by PIEP. PIEP also associates with other entities in Tanzania which are CMBL (T); Wentworth Gas Limited and TPDC. 27.34% shareholding not disclosed.
					FIL Investment Advisors (UK) Ltd	France	3.80%				
					Vitol Holding BV		3.78%				
					Etablissements Maurel & Prom S.A. (TreasuryShare)		1.36%				
					Robert P. McBean		2.16%				
					David Newlands		1.05%				
2.	Jac Rijk Africa Ltd	132588	132-575-398	2 <sup>nd</sup> Floor Mikumi House, Plot 368, Msasani Rd. Oysterbay, P.O. Box 9673 D'salaam	Holding Barizon B.V.	Netherlands	99%	NO	N/A	NONE	Majority owned by Holding Barizon B.V. of Netherlands
					Joost Rijk		1%				
3.	Shanta Mining Company Ltd	41557	101-849-937	202, 2 <sup>nd</sup> Floor Renaissance Plaza, Plot 498 Haille selasie Rd. p.o. boc 79408, D'salaam	Shanta Gold Holdings Ltd	United Kingdom	99%	YES	AIM London	NONE	Shanta Mining Company Ltd is a wholly owned subsidiary of Shanta Gold Holdings Ltd of UK
					Shanta Gold Ltd		1%	NO			
4.	Pan African Energy (T) Ltd	41999	101-181-316	Oyster Plaza Building (5th Floor), Haile Sellasie Road, D'salaam	PAE Panafrican Energy Corporation	Mauritius	100%	NO	N/A	NONE	Wholly owned by PAE Panafrican Energy Corporation of Mautius
5.	Pan African Mining Services Tanzania Limited	36620	100-244-209	Nyerere Rd. Vingunguti, Industrial Area P.O. Box 40575 D' Salaam	Pan African Equipment Limited		99%	NO	N/A	NONE	Majority owned by Pan African Mining Services Tanzania Limited
					Rupert Charles Field - Marsham		1%				
6.	OXLEY Limited	96331	122-434-656	P.O BOX 3016, 368, MSASANI ROAD SELOUS HOUSE DAR ES SALAAM Email: Akansha@oxley.co.tz	Gulabchand P. Shah	Tanzania	60%	NO	N/A	NONE	Wholly owned by OXLEY Limited of Tanzania
					Pujan Sumaria Shah	Tanzania	10%				
					Akansha Agarwal	Tanzania	10%				
					Arpan Masue	Tanzania	20%				
					Nobel Industries AS	Norway	0.01%				

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Phone: 0784 800812							
7.	NITRO Explosives (T) Ltd	33003	102-027-329	Samora/Azikiwe Road, Plot # 2273/4, D'salaam	Austin Powder African	America	50%	NO	N/A	NONE	Owned by both foreign and local individuals where around 71% owned by foreign individuals and 21% by local individuals (Tanzanians)
				Y.H. Holdings Ltd	Tanzania	21.90%					
				J.V. Trust Ltd	South Africa	20.90%					
				Zamzam Yusuf Mushi	Tanzania	2.60%					
				Yelena Management Ltd	Tanzania	2.50%					
				Yusuf Hamis Mushi	Tanzania	1.00%					
				Johannes Jacob Viljoen		1.00%					
8.	NEELKANTH SALT LIMITED	93489	118-743-482	Dundani Village, Mkuranga, Pwani	Vishnu Rooplal Wadhawan	Mauritius	35%	NO	N/A	NONE	Owned by both foreign and local individuals where 70% owned by foreign individuals and 30% by local individuals (Tanzanians)
				Pujara Kumar Vinodrai	Mauritius	35%					
				Rashid Ahmed Hamoud	Tanzania	20%					
				Neelam Hitendra Tanna	Tanzania	10%					
9.	Mbogo Mining and General Supply Ltd	95327	119-505-887	Mwanza, Tanzania	Barnabas Athanas Nibengo	Tanzania	25%	NO	N/A	NONE	Majority ownership by Tanzanian individuals  Other beneficial owners holding 40% not disclosed
				Generoza Leonidas Mudeli	Tanzania	15%					
				Onesmo Athanas Nibengo	Tanzania	10%					
				James Gideon Mtana	Tanzania	10%					
				Ministry of Finance	Tanzania	0.02%					
				Magreth Ezekiel Bamira	Tanzania	15%					
				Joshua Bamira Ezekiel	Tanzania	15%					
				Sibulele Songea	South Africa	1%					
10.	Geita Gold Mining Limited (GGML)	19982	100-222-930	Msasani, Kinondoni, D'salaam	Anglogold Ashanti Ltd	South Africa	100%	YES	New York, Johannesburg & Australia SE	NONE	Wholly owned by AngloGold Ashanti Ltd of South Africa.
11.	Mantra (Tanzania) Ltd	29785	105-158-750	Masaki, Kinondoni, D'salaam	Manta Resources Ltd	Australia	100.00%	YES	Australia SE	NONE	100% owned by Mantra Resources Ltd of Australia
12.	Sunshine Mining Limited		117-109-488		Jiasang Liu	China	40.00%	NO	N/A	NONE	Owned by Individuals
					Tao San	China	30.00%				
					Yang Yang	China	30.00%				

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
13.	Shell Exploration & Production (T) Ltd	83340	113-593-865	369 Toure Drive, Oysterbay, D'salaam	BG International Limited		100%	NO	N/A	NONE	Wholly owned by BG International Limited
14.	National Development Corporation (NDC)	GN 90/1969	100-105-969	Development House, Ohio/Kivukoni Front, D'salaam	Intra Energy (T) Limited	Tanzania	70%	NO	N/A	NONE	Wholly owned by the Government of Tanzania
					National Development Corporation	Tanzania	30%				
15.	State Mining Corporation (STAMICO)		102-904-303	United Nations Road, D'salaam	Government of Tanzania	Tanzania	100%	NO	N/A	NONE	Wholly owned by the Government of Tanzania
16.	Williamson Diamonds Ltd	484	100-108-682	Dar-es-Salaam, Tanzania	Willcroft Company Ltd	Bermuda	75%	NO	N/A	NONE	Majority ownership by Willcroft Company Ltd of Bermuda and minority ownership by the Government of Tanzania
					The United Republic of Tanzania Government	Tanzania	25%				
17.	Bulyanhulu Gold Mine Ltd	23039	100-206-188	Plot No. 34/1, New Bagamoyo Road, D'Salaam	BlackRock Inc	Canada	6.35%	NO	N/A	NONE	It is a wholly owned subsidiary of Barrick Gold Corporation (Canada) listed under New York and Toronto SE Markets
					Draper Gardens	United Kingdom	3.94%				
					VanEck Associates	New York	3.77%				
18.	Pangea Minerals Ltd	23250	100-227-754	Plot No. 34/1, New Bagamoyo Road, D'Salaam	BlackRock Inc	Canada	6.35%	NO	N/A	NONE	It is a wholly owned subsidiary of Barrick Gold Corporation (Canada) listed under New York and Toronto SE Markets
					Draper Gardens	United Kingdom	3.94%				
					VanEck Associates	New York	3.77%				
19.	Orica Tanzania Limited	64394	106-505-489	Msasani, Kinondoni, D'salaam	Orica Norway AS	Norway	99.99%	NO	N/A	NONE	Wholly owned by Orica Norway AS of Norway
20.	Mazabu Mine Co. Ltd	238028	139-238-028	0769919504	Zacharia Maduhu	Tanzanians	33.3%	NO	N/A	NONE	Owned equally by individual Tanzanians
					Maduhu Shiwa Pakiti		33.3%				
					Bunga M. Msorasa		33.3%				
21.	ZEM(T) CO. LIMITED	59497	128-524-339	Nyasirori Butiama Mara P.O.Box Mwanza 2321 +255 783648528 zemtza@gmail.com	HENAN TANRUI MINING CO LIMITED	China	99.0%	NO	N/A	NONE	Majority owned by Henan Tanrui Mining Company Limited
					HENAN AFRO-ASIA GEO ENGINEERING (T)CO.LTD		1.0%				
22.	China Petroleum Technology & Development Corporation	105351	123-198-050	Masaki, Kinondoni, D'salaam	Government of China	China	100%	NO	N/A	NONE	Wholly owned by the Government of China
23.	Dangote Cement Limited	62749	106-820-805	Mayanga Ward P.O. Box 1241 Mtwara	Dangote Cement PLC	Nigeria	99.0%	NO	N/A	NONE	Majority owned by Dangote Cement PLC
					Dangote Industries		0.7%				
					Aliko Dangote		0.3%				
24.	North Mara Gold Mine Ltd	23446	100-220-555	Plot No. 34/1, New Bagamoyo Road, D'Salaam	BlackRock Inc	Canada	6.35%	NO	N/A	NONE	It is a wholly owned subsidiary of Barrick Gold Corporation (Canada) listed under New York and Toronto SE Markets
					Draper Gardens	United Kingdom	3.94%				
					VanEck Associates	New York	3.77%				
25.	Maweni Limestone Limited	59140	107-053-670	Plot 33 and 34 Kange Industrial Area P.O. Box 212 Muheza Road	Huaxin Cement Co. Limited	China	100%	NO	N/A	NONE	It is a wholly owned subsidiary of Huaxin Cement Co. Limited listed under Shanghai SE Markets

SN	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Tanga							
26.	MMG GOLD LIMITED	78847	110-911-882	MMG GOLD LIMITED P.O.BOX 105361 TOURE DRIVE 368, MASAKI MSASANI ROAD DAR ES SALAAM - TANZANIA	EVGENY MYSHKOVSKIY HARUTYUN PAMBUKYAN CAPELLA ALLIANCE CORPORATION VALENTIN MINASYAN	Russia Armenia British Virginia Russia	50% 29% 12% 9%	NO	N/A	NONE	Majority owned by EVGENY MYSHKOVSKIY

## **5 RECONCILIATION RESULTS**

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This section presents the detailed results of the reconciliation exercise and the differences noted between the amounts paid by extractive companies and amounts received by government agencies. It also highlights the amounts initially reported and the adjustments made following the reconciliation work, and the final amounts and unreconciled differences. The adjustments were carried out based on confirmation from the extractive companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate.

### **5.1 Payment Reconciliation between Extractive Companies and Government Agencies**

#### **5.1.1 Reconciliation by Extractive and Service Providing Companies**

Table 44 summarizes the differences between the payments reported by extractive companies and receipts reported by government agencies. The Table includes consolidated figures based on the reporting templates filled by every extractive company and government agency, our adjustments following the reconciliation work and the residual unreconciled differences.

Table 44 shows that companies initially reported payment of TZS 2,377,916,321,422.23 to the Government Agencies. Government Agencies reported receipts of TZS 1,134,549,365,040.41 from companies. The payment reported by the companies was TZS 1,243,366,956,381.81 higher than payments reported by the Government. After the adjustment, the final payments made by companies was TZS 1,220,494,529,705.80, while the final revenue received by Government Agencies was TZS 1,220,455,246,248.63.

The unresolved discrepancy between companies' payments and Government Agencies revenue was TZS 39,283,457.17. A step-by-step reconciliation exercise is presented in sections 5.2 and 5.3

**Table 44: Results of the Reconciliation per Company**

No.	COMPANY	Company (i)	Original Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Final Amount Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	GEITA GOLD MINING LIMITED	189,994,367,717.40	482,367,718,618.41	(292,373,350,901.01)	293,208,036,495.54	1,177,827,146.17	292,030,209,349.37	483,202,404,212.94	483,545,545,764.58	(343,141,551.64)
2	NORTH MARA GOLD MINE LIMITED	232,499,171,438.55	150,982,930,064.79	81,516,241,373.76	-	81,456,952,502.97	(81,456,952,502.97)	232,499,171,438.55	232,439,882,567.76	59,288,870.79
3	PAN AFRICAN ENERGY TANZANIA LIMITED	85,004,669,487.81	92,565,996,014.92	(7,561,326,527.12)	577,014,572.30	(7,478,519,801.15)	8,055,534,373.45	85,581,684,060.11	85,087,476,213.77	494,207,846.34
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	86,875,212,686.21	87,007,752,759.18	(132,540,072.97)	23,587,028.30	399.24	23,586,629.06	86,898,799,714.51	87,007,753,158.42	(108,953,443.91)
5	PANGEA MINERALS LTD	65,447,310,517.10	53,637,774,335.15	11,809,536,181.96	-	11,524,700,000.00	(11,524,700,000.00)	65,447,310,517.10	65,162,474,335.15	284,836,181.96
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	36,824,272,859.21	37,407,712,034.04	(583,439,174.83)	706,878,494.63	-	706,878,494.63	37,531,151,353.84	37,407,712,034.04	123,439,319.80
7	SHANTA MINING COMPANY LIMITED	26,290,448,357.08	46,224,915,001.91	(19,934,466,644.83)	20,097,339,321.99	-	20,097,339,321.99	46,387,787,679.07	46,224,915,001.91	162,872,677.16
8	SAMAX RESOURCES LTD.	39,840,623,173.97	39,840,623,173.97	-	-	-	-	39,840,623,173.97	39,840,623,173.97	-
9	BULYANHULU GOLD MINE LIMITED	29,965,895,239.14	29,389,219,285.29	576,675,953.85	-	191,925,339.91	(191,925,339.91)	29,965,895,239.14	29,581,144,625.20	384,750,613.94
10	AUMS (T) LIMITED	6,573,896,452.51	6,729,447,823.26	(155,551,370.75)	-	-	-	6,573,896,452.51	6,729,447,823.26	(155,551,370.75)
11	DANGOTE CEMENT LIMITED TANZANIA	2,433,250,297.00	3,382,113,309.54	(948,863,012.54)	-	-	-	2,433,250,297.00	3,382,113,309.54	(948,863,012.54)
12	CAPITAL DRILLING (T) LTD.	6,839,817,127.86	4,939,947,940.58	1,899,869,187.28	(1,889,315,479.12)	-	(1,889,315,479.12)	4,950,501,648.74	4,939,947,940.58	10,553,708.16
13	WILLIAMSON DIAMONDS LTD.	10,470,134,917.01	10,720,155,047.22	(250,020,130.21)	-	(201,530,416.42)	201,530,416.42	10,470,134,917.01	10,518,624,630.80	(48,489,713.79)
14	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,129,727,772.64	1,148,377,108.28	(18,649,335.64)	-	-	-	1,129,727,772.64	1,148,377,108.28	(18,649,335.64)
15	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	2,882,112,176.20	3,222,543,439.54	(340,431,263.34)	366,360,376.08	-	366,360,376.08	3,248,472,552.28	3,222,543,439.54	25,929,112.74
16	TANCOAL ENERGY LIMITED	210,094,842,997.83	6,723,467,773.15	203,371,375,224.69	(203,156,585,166.15)	-	(203,156,585,166.15)	6,938,257,831.68	6,723,467,773.15	214,790,058.53
17	ORICA TANZANIA LIMITED	510,604,470.94	659,633,502.53	(149,029,031.59)	-	-	-	510,604,470.94	659,633,502.53	(149,029,031.59)
18	NEELKANTH SALT LIMITED.	320,318,446.28	2,824,680,392.70	(2,504,361,946.42)	2,460,411,572.00	-	2,460,411,572.00	2,780,730,018.28	2,824,680,392.70	(43,950,374.42)
19	GLOBEIQ TANZANIA SERVICES LIMITED	965,305,163.97	1,047,168,101.02	(81,862,937.05)	-	-	-	965,305,163.97	1,047,168,101.02	(81,862,937.05)
20	OPHIR TANZANIA (BLOCK 1) LIMITED	3,123,086,155.54	3,123,086,157.00	(1.46)	-	-	-	3,123,086,155.54	3,123,086,157.00	(1.46)
21	ABG EXPLORATION LIMITED	203,168,364.26	109,280,910.20	93,887,454.06	-	-	-	203,168,364.26	109,280,910.20	93,887,454.06
22	JAC RIJK AFRICA LIMITED	272,684,923.67	229,536,159.96	43,148,763.71	-	-	-	272,684,923.67	229,536,159.96	43,148,763.71
23	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	8,689,197.00	9,317,890.00	(628,693.00)	-	-	-	8,689,197.00	9,317,890.00	(628,693.00)
24	NITRO EXPLOSIVE (T) LIMITED	1,066,344,038.40	419,153,989.00	647,190,049.40	(516,795,503.00)	-	(516,795,503.00)	549,548,535.40	419,153,989.00	130,394,546.40
25	TNR LIMITED	31,421,537.57	224,646,559.41	(193,225,021.84)	-	-	-	31,421,537.57	224,646,559.41	(193,225,021.84)
26	SUN SHINE MINING LIMITED	1,253,444,926.45	1,303,838,923.84	(50,393,997.39)	-	-	-	1,253,444,926.45	1,303,838,923.84	(50,393,997.39)
27	ZEM (T) CO.LIMITED	92,882,167.18	211,307,601.03	(118,425,433.85)	82,684,699.56	-	82,684,699.56	175,566,866.74	211,307,601.03	(35,740,734.29)
28	MANTRA TANZANIA LIMITED	2,440,504,362.12	2,439,563,954.12	940,408.00	19,289,060.00	16,102,419.00	3,186,641.00	2,459,793,422.12	2,455,666,373.12	4,127,049.00
29	SEA SALT LIMITED	390,668,188.95	661,044,020.14	(270,375,831.19)	263,528,979.00	-	263,528,979.00	654,197,167.95	661,044,020.14	(6,846,852.19)
30	OXLEY LIMITED	252,912,989.87	229,067,313.29	23,845,676.58	-	-	-	252,912,989.87	229,067,313.29	23,845,676.58
31	MMG GOLD LIMITED	991,033,348.83	1,007,222,307.69	(16,188,958.86)	27,872,510.00	-	27,872,510.00	1,018,905,858.83	1,007,222,307.69	11,683,551.14
32	MBOGO MINING AND GENERAL SUPPLY LIMITED	440,429,825.00	329,188,198.00	111,241,627.00	-	-	-	440,429,825.00	329,188,198.00	111,241,627.00
33	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	27,144,898.06	92,884,812.31	(65,739,914.25)	-	-	-	27,144,898.06	92,884,812.31	(65,739,914.25)
34	GLITTER GEMS LIMITED	170,078,670.00	1,128,738,932.24	(958,660,262.24)	-	-	-	170,078,670.00	1,128,738,932.24	(958,660,262.24)
35	MAWENI LIMESTONE LIMITED	1,473,466,836.60	2,079,823,345.00	(606,356,508.40)	-	(781,576,381.50)	781,576,381.50	1,473,466,836.60	1,298,246,963.50	175,219,873.10
36	MAZABU MINE CO. LTD	6,965,928.00	1,044,626,980.90	(1,037,661,052.90)	1,041,428,680.90	-	1,041,428,680.90	1,048,394,608.90	1,044,626,980.90	3,767,628.00
37	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	1,326,964,598,277.24	53,097,411,683.39	1,273,867,186,593.85	(1,273,309,622,310.80)	-	(1,273,309,622,310.80)	53,654,975,966.44	53,097,411,683.39	557,564,283.05
38	STAMIGOLD COMPANY LIMITED	3,708,536,174.96	4,806,610,425.05	(1,098,074,250.08)	1,423,765,624.21	-	1,423,765,624.21	5,132,301,799.17	4,806,610,425.05	325,691,374.13
39	STATE MINING CORPORATION	36,279,313.82	1,128,509,824.26	(1,092,230,510.44)	1,100,000,000.00	-	1,100,000,000.00	1,136,279,313.82	1,128,509,824.26	7,769,489.56
40	NATIONAL DEVELOPMENT CORPORATION	-	52,329,328.13	(52,329,328.13)	52,329,328.13	-	52,329,328.13	52,329,328.13	52,329,328.13	-
	<b>TOTAL</b>	<b>2,377,916,321,422.23</b>	<b>1,134,549,365,040.41</b>	<b>1,243,366,956,381.81</b>	<b>(1,157,421,791,716.43)</b>	<b>85,905,881,208.21</b>	<b>(1,243,327,672,924.65)</b>	<b>1,220,494,529,705.80</b>	<b>1,220,455,246,248.63</b>	<b>39,283,457.17</b>

## 5.1.2 Reconciliation by Revenue Stream

Table 45 shows the total payments reported by extractive companies, service providing companies, and Government Agencies, considering all adjustments.

**Table 45: Results of the reconciliation per revenue stream**

No.	Description of the payment	Company (i)	Template Original Lodged Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Final Amount Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	<b>Payments to the Mining Commission (MC)</b>	<b>579,958,616,678.29</b>	<b>296,521,120,542.25</b>	<b>283,437,496,136.04</b>	<b>(202,062,827,157.13)</b>	<b>81,859,700,610.13</b>	<b>(283,922,527,767.25)</b>	<b>377,895,789,521.16</b>	<b>378,380,821,152.38</b>	<b>(485,031,631.21)</b>
1	Royalty	317,362,683,466.86	171,891,934,646.48	145,470,748,820.38	600,034,084.90	122,332,794,498.02	(121,732,760,413.12)	317,962,717,551.76	294,224,729,144.50	23,737,988,407.26
2	Inspection and Clearing Fee	51,725,150,472.40	107,233,957,474.71	(55,508,807,002.31)	441,394,596.00	(36,900,198,892.55)	37,341,593,488.55	52,166,545,068.40	70,333,758,582.16	(18,167,213,513.76)
3	Application Fee	124,122,435.00	9,226,229,917.31	(9,102,107,482.31)	913,800.00	(3,070,983,406.16)	3,071,897,206.16	125,036,235.00	6,155,246,511.15	(6,030,210,276.15)
4	Annual Rent	210,547,556,428.03	6,597,821,615.63	203,949,734,812.40	(203,156,585,166.15)	548,967,911.82	(203,705,553,077.97)	7,390,971,261.88	7,146,789,527.44	244,181,734.43
5	Licence Fee to Purchase or Store explosive	5,267,736.00	-	5,267,736.00	-	-	-	5,267,736.00	-	5,267,736.00
6	Preparation Fee	5,209,880.00	-	5,209,880.00	-	-	-	5,209,880.00	-	5,209,880.00
7	Mineral Rent	188,626,260.00	1,571,176,888.13	(1,382,550,628.13)	51,415,528.13	(1,050,879,501.00)	1,102,295,029.13	240,041,788.13	520,297,387.13	(280,255,599.00)
	<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>	<b>118,817,861,019.93</b>	<b>99,566,394,318.81</b>	<b>19,251,466,701.12</b>	<b>413,545,710.30</b>	<b>19,852,401,544.09</b>	<b>(19,438,855,833.79)</b>	<b>119,231,406,730.23</b>	<b>119,418,795,862.89</b>	<b>(187,389,132.66)</b>
8	Royalty	31,289,522,150.00	35,110,004,565.90	(3,820,482,415.90)	-	(3,820,482,415.90)	3,820,482,415.90	31,289,522,150.00	31,289,522,150.00	-
9	License Fees	576,548,587.09	576,548,587.09	-	-	-	-	576,548,587.09	576,548,587.09	-
10	Training Fees	962,679,751.51	1,151,274,842.51	(188,595,091.00)	413,545,710.30	-	413,545,710.30	1,376,225,461.81	1,151,274,842.51	224,950,619.30
11	Profit Share	84,983,604,129.04	62,316,226,571.34	22,667,377,557.70	-	22,667,377,557.70	(22,667,377,557.70)	84,983,604,129.04	84,983,604,129.04	-
12	Tariff on gas transport through Mtwarra-Dar es Salaam Gas Pipeline	1,005,506,402.29	-	1,005,506,402.29	-	1,005,506,402.29	(1,005,506,402.29)	1,005,506,402.29	1,005,506,402.29	-
13	Tariff on gas transport through SoNGAS pipeline	-	412,339,751.96	(412,339,751.96)	-	-	-	-	412,339,751.96	(412,339,751.96)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>319,983,242,042.23</b>	<b>681,996,254,955.20</b>	<b>(362,013,012,912.97)</b>	<b>345,429,736,877.90</b>	<b>(15,806,220,946.00)</b>	<b>361,235,957,823.90</b>	<b>665,412,978,920.13</b>	<b>666,190,034,009.20</b>	<b>(777,055,089.07)</b>
10	Corporate tax	270,678,723,319.01	587,850,570,181.06	(317,171,846,862.05)	301,417,613,169.80	(15,806,220,946.00)	317,223,834,115.80	572,096,336,488.81	572,044,349,235.06	51,987,253.75
11	Skill Development Levy (SDL)	20,280,581,413.30	22,620,112,499.22	(2,339,531,085.92)	1,510,488,743.10	-	1,510,488,743.10	21,791,070,156.40	22,620,112,499.22	(829,042,342.82)
12	Excise Duty	29,023,937,309.92	71,525,572,274.92	(42,501,634,965.00)	42,501,634,965.00	-	42,501,634,965.00	71,525,572,274.92	71,525,572,274.92	-
	<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>	<b>26,061,699,040.34</b>	<b>37,251,807,764.00</b>	<b>(11,190,108,723.66)</b>	<b>10,884,680,753.44</b>	<b>-</b>	<b>10,884,680,753.44</b>	<b>36,946,379,793.78</b>	<b>37,251,807,764.00</b>	<b>(305,427,970.22)</b>
13	Import Duty	5,126,561,645.41	14,310,414,711.00	(9,183,853,065.59)	6,447,424,387.00	-	6,447,424,387.00	11,573,986,032.41	14,310,414,711.00	(2,736,428,678.59)
14	Excise Duty for Vehicles	-	257,722,778.00	(257,722,778.00)	-	-	-	-	257,722,778.00	(257,722,778.00)
15	Trade Levy Zanzibar	283,966,855.00	-	283,966,855.00	-	-	-	283,966,855.00	-	283,966,855.00
16	Excise Duty	106,312,371.00	206,124,523.00	(99,812,152.00)	66,236,666.00	-	66,236,666.00	172,549,037.00	206,124,523.00	(33,575,486.00)
17	Fuel Levy	5,598,807,235.42	-	5,598,807,235.42	-	-	-	5,598,807,235.42	-	5,598,807,235.42
18	Petroleum Levy	7,714,641,935.56	10,687,411,259.00	(2,972,769,323.44)	(488,223,588.56)	-	(488,223,588.56)	7,226,418,347.00	10,687,411,259.00	(3,460,992,912.00)
19	Vehicle Registration Tax	139,623,474.81	14,450,000.00	125,173,474.81	3,350,000.00	-	3,350,000.00	142,973,474.81	14,450,000.00	128,523,474.81
20	Customs Processing Fees	1,716,956,176.52	2,703,882,807.00	(986,926,630.48)	1,182,055,346.00	-	1,182,055,346.00	2,899,011,522.52	2,703,882,807.00	195,128,715.52
21	Railroad Development Levy	5,374,829,346.62	9,071,801,686.00	(3,696,972,339.38)	3,673,837,943.00	-	3,673,837,943.00	9,048,667,289.62	9,071,801,686.00	(23,134,396.38)
	<b>Payments made to Local Authorities</b>	<b>1,330,022,759,129.44</b>	<b>15,041,643,947.66</b>	<b>1,314,981,115,181.78</b>	<b>(1,313,186,927,900.95)</b>	<b>-</b>	<b>(1,313,186,927,900.95)</b>	<b>16,835,831,228.50</b>	<b>15,041,643,947.66</b>	<b>1,794,187,280.84</b>
22	ARUSHA DC – ARUSHA	72,982,747.31	-	72,982,747.31	-	-	-	72,982,747.31	-	72,982,747.31
23	BUHARAMULO – KAGERA	302,221,000.29	-	302,221,000.29	-	-	-	302,221,000.29	-	302,221,000.29
24	CHALINZE DC – PWANI	26,847,333.13	-	26,847,333.13	-	-	-	26,847,333.13	-	26,847,333.13
25	CHUNYA – SONGWE	31,995,867.76	-	31,995,867.76	-	-	-	31,995,867.76	-	31,995,867.76
26	GEITA DC – GEITA	1,583,616,188.50	2,094,151,205.71	(510,535,017.21)	433,687,912.85	-	433,687,912.85	2,017,304,101.35	2,094,151,205.71	(76,847,104.36)
27	GEITA TC – GEITA	4,980,799,983.48	4,947,444,660.67	33,355,322.81	-	-	-	4,980,799,983.48	4,947,444,660.67	33,355,322.81
28	KAHAMA DC – SHINYANGA	1,138,562,788.66	1,074,029,209.05	64,533,579.61	-	-	-	1,138,562,788.66	1,074,029,209.05	64,533,579.61
29	KIBITI – PWANI	30,877,590.36	-	30,877,590.36	-	-	-	30,877,590.36	-	30,877,590.36
30	KILWA COUNCIL	803,215,408.37	-	803,215,408.37	-	-	-	803,215,408.37	-	803,215,408.37
31	KINONDONI – DAR ES SALAAM	1,314,903,946,688.17	1,148,085,701.39	1,313,755,860,986.78	(1,313,620,615,813.80)	-	(1,313,620,615,813.80)	1,283,330,874.37	1,148,085,701.39	135,245,172.98
32	KISHAPU DC – SHINYANGA	427,738,555.57	-	427,738,555.57	-	-	-	427,738,555.57	-	427,738,555.57
33	LINDI MUNICIPAL – LINDI	14,973,024.10	-	14,973,024.10	-	-	-	14,973,024.10	-	14,973,024.10
34	LINDI RURAL – LINDI	69,106,265.07	-	69,106,265.07	-	-	-	69,106,265.07	-	69,106,265.07
35	MBINGA DC – SONGEA	345,397,288.00	-	345,397,288.00	-	-	-	345,397,288.00	-	345,397,288.00
36	MKURANGA DC – PWANI	132,379,378.81	-	132,379,378.81	-	-	-	132,379,378.81	-	132,379,378.81
37	MSALALA – KAHAMA	19,421,112.91	247,431,467.67	(228,010,354.76)	-	-	-	19,421,112.91	247,431,467.67	(228,010,354.76)
38	MTWARA RURAL – MTWARA	220,336,712.10	-	220,336,712.10	-	-	-	220,336,712.10	-	220,336,712.10
39	MTWARA DC	573,663,205.79	573,663,305.70	(99.91)	-	-	-	573,663,205.79	573,663,305.70	(99.91)
40	MUFINDI DC – IRINGA	2,040,537.57	-	2,040,537.57	-	-	-	2,040,537.57	-	2,040,537.57
41	MUSOMA – MARA	39,695,856.01	-	39,695,856.01	-	-	-	39,695,856.01	-	39,695,856.01
42	MWANZA CC – MWANZA	2,415,889.00	406,424,222.20	(404,008,333.20)	-	-	-	2,415,889.00	406,424,222.20	(404,008,333.20)
43	NYANGWALE DC – GEITA	119,908,851.54	-	119,908,851.54	-	-	-	119,908,851.54	-	119,908,851.54

No.	Description of the payment	Company (i)	Template Original Lodged Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Adjustments Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Final Amount Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
44	RUFJI COUNCIL – PWANI	27,446,746.98	-	27,446,746.98	-	-	-	27,446,746.98	-	27,446,746.98
45	SONGWE DC – SONGWE	866,081,283.34	854,764,507.34	11,316,776.00	-	-	-	866,081,283.34	854,764,507.34	11,316,776.00
46	TARIME – MARA	3,259,132,488.91	3,267,911,112.36	(8,778,623.45)	-	-	-	3,259,132,488.91	3,267,911,112.36	(8,778,623.45)
47	UBUNGO BUSINESS COUNCIL - DAR ES SALAAM	27,956,337.72	-	27,956,337.72	-	-	-	27,956,337.72	-	27,956,337.72
	<b>Payment to the Treasury Registrar</b>	<b>3,072,143,512.00</b>	<b>4,172,143,512.50</b>	<b>(1,100,000,000.50)</b>	<b>1,100,000,000.00</b>	<b>-</b>	<b>1,100,000,000.00</b>	<b>4,172,143,512.00</b>	<b>4,172,143,512.50</b>	<b>(0.50)</b>
48	Dividends for Government Shares held in the Company	3,072,143,512.00	4,172,143,512.50	(1,100,000,000.50)	1,100,000,000.00	-	1,100,000,000.00	4,172,143,512.00	4,172,143,512.50	(0.50)
	<b>Total payments included in the reconciliation scope</b>	<b>2,377,916,321,422.23</b>	<b>1,134,549,365,040.41</b>	<b>1,243,366,956,381.81</b>	<b>(1,157,421,791,716.43)</b>	<b>85,905,881,208.21</b>	<b>(1,243,327,672,924.65)</b>	<b>1,220,494,529,705.80</b>	<b>1,220,455,246,248.63</b>	<b>39,283,457.17</b>
		2,377,916,321,422.23	1,134,549,365,040.41	1,243,366,956,381.81	(1,157,421,791,716.43)	85,905,881,208.21	(1,243,327,672,924.65)	1,220,494,529,705.80	1,220,455,246,248.63	39,283,457.17

### 5.1.3 Unreconciled Revenue Streams

Table 46 shows the payments which were excluded in the reconciliation exercise.

**Table 46: Payment Excluded from the Reconciliation Scope**

No.	Description of the payment	Company (i)	Template Original Lodged Government (ii)	Difference (iii) = (i - ii)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>6,904,308,876,933.54</b>	<b>89,634,611,329,087.50</b>	<b>(82,730,302,452,153.90)</b>
1	Withholding Taxes paid on company TIN where tax payer is withholder	32,672,445,769.36	53,115,947,453.81	(20,443,501,684.45)
2	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	5,401,007,506,808.08	624,464,656.96	5,400,383,042,151.12
3	Pay As You Earn (PAYE)	113,655,164,190.56	116,214,682,754.24	(2,559,518,563.68)
4	VAT	178,285,992,356.98	103,479,180,325.75	74,806,812,031.23
5	VAT (To be refunded)	575,177,001,787.90	80,903,748,960.76	494,273,252,827.14
6	VAT (refunded)	18,709,501,869.00	-	18,709,501,869.00
7	Personal Income Tax	12,665,307.00	-	12,665,307.00
8	Natural Resources Payment	2,053,824.00	-	2,053,824.00
9	Stamp duty	8,204,187.97	21,066,946.59	(12,862,758.62)
10	Dividends	576,240,038,611.53	89,280,252,237,989.40	(88,704,012,199,377.80)
11	Sign Board Fees	176,672.00	-	176,672.00
12	Other payments (please specify, you can add more rows)	8,538,125,549.17	-	8,538,125,549.17
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>64,528,633,756.18</b>	<b>93,157,379,099.00</b>	<b>(28,628,745,342.82)</b>
13	VAT	64,528,633,756.18	93,157,379,099.00	(28,628,745,342.82)
<b>Total payments included in the reconciliation scope</b>		<b>6,968,837,510,689.73</b>	<b>89,727,768,708,186.50</b>	<b>(82,758,931,197,496.70)</b>

### 5.1.4 Ineligible Companies to Participate in Reporting

During the reconciliation exercise it was noted that Ndovu Resources (T) Limited was erroneously included in the scoping study. As shown in the Table 47, during scoping study TPDC indicated that Ndovu Resources (T) Limited paid TZS 2,408,174,215.91 in the financial year 2019/2020, which was not the case. For that reason, Ndovu Resources (T) Limited was excluded from the reconciliation exercise.

**Table 47: Non-Reporting Companies – Did not fill Templates**

SN	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by MC	Revenue Collected by TPDC	Total Revenue Collected by Government	%
1	NDOVU RESOURCES (T) LTD	-	-	2,408,174,215.91	2,408,174,215.91	0.12

## 5.2 Adjustments

### 5.2.1 Adjustment of Extractive and Service Providing Companies Payments

The adjustments were carried out based on confirmations from extractive companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate. Table 48 shows the total amount added or deducted to the company amount originally reported.

**Table 48: Total Amount of Adjustments made to Extractive/Supporting Companies**

Adjustments to Extractive/Service provider Payments	Total Amount (TZS)
Tax paid but not reported	319,943,223,023.31
Tax reported but not paid	(1,478,872,318,459.07)
Tax incorrectly reported	413,545,710.3
<b>Total added/deducted to amount originally reported</b>	<b>1,799,229,087,192.68</b>

#### 5.2.1.1 Tax Paid by Companies but Not Reported

Table 49 presents payments reported by Government Agencies which were not reported by companies. These payments were adjusted by adding to the companies' payments. After examining the details of payments sent by extractive and supporting

companies, several companies did not report corporate tax and taxes payable to TRA (CED). The IA, therefore, adjusted the payments based on confirmations from the companies or through a review of the supporting documents.

**Table 49: Taxes Paid but Not Reported**

SN	Company	Tax paid but not reported
1	GEITA GOLD MINING LIMITED	293,208,036,495.54
2	SHANTA MINING COMPANY LIMITED	20,097,339,321.99
3	NEELKANTH SALT LIMITED.	2,460,411,572.00
4	STAMIGOLD COMPANY LIMITED	1,423,765,624.21
5	STATE MINING CORPORATION	1,100,000,000.00
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	706,878,494.63
7	PAN AFRICAN ENERGY TANZANIA LIMITED	163,468,862.00
8	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	366,360,376.08
9	SEA SALT LIMITED	263,528,979.00
10	ZEM (T) CO.LIMITED	82,684,699.56
11	MMG GOLD LIMITED	27,872,510.00
12	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	23,587,028.30
13	MANTRA TANZANIA LIMITED	19,289,060.00
	<b>Total Adjustments</b>	<b>319,943,223,023.31</b>

### 5.2.1.2 Taxes Reported but Not Paid

Table 50 shows the amount declared by North Mara Gold Mine Limited which was not paid in the financial year 2019/20. The evidence submitted by North Mara Gold Mine Limited indicated to have paid the corporation tax as an offset of other tax refunds while there was no written agreement with TRA.

**Table 50: Taxes Reported but Not Paid**

SN	Company	Tax reported but not paid
1	NITRO EXPLOSIVE (T) LIMITED	(516,795,503.00)
2	CAPITAL DRILLING (T) LTD.	(1,889,315,479.12)
3	TANCOAL ENERGY LIMITED	(203,156,585,166.15)
4	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	(1,273,309,622,310.80)
	<b>Total Adjustments</b>	<b>(1,478,872,318,459.07)</b>

### 5.2.1.3 Taxes incorrectly reported

Table 51 shows the adjustment of the amounts of taxes that were incorrectly reported.

**Table 51: Tax Incorrectly Reported**

SN	Company	Tax underreported
1.	PAN AFRICAN ENERGY TANZANIA LIMITED	413,545,710.30
	<b>Total Adjustments</b>	<b>413,545,710.3</b>

### 5.2.2 Adjustments of Government Agencies Payments

The adjustments were carried out based on confirmations received from reporting companies or Government Agencies and supported by payment receipts wherever deemed appropriate. Table 52 shows the adjusted amount that Government Agencies did not originally report.

**Table 52: Taxes Received but Not Reported**

SN	Company	Tax received not reported
1	NORTH MARA GOLD MINE LIMITED	77,673,710,768.45
2	PANGEA MINERALS LTD	11,524,700,000.00
3	GEITA GOLD MINING LIMITED	1,177,827,146.17
4	BULYANHULU GOLD MINE LIMITED	191,925,339.91
5	MANTRA TANZANIA LIMITED	16,102,419.00
	<b>Total Adjustments</b>	<b>90,584,265,673.53</b>

### 5.3 Unreconciled Differences

Unreconciled discrepancies are indicated as positive if the amount reported by a company exceeds that reported by the government agency as a receipt. If the amount reported by a company is lower than that received by the government agency, the resulting discrepancy is labelled negative. Following our adjustments, the unresolved difference by the company is TZS 3,209,726,247.99, as shown in Table 53. This difference accounts for 0.26% of the total payments reported by Government Agencies.

**Table 53: Unresolved Differences by Company**

SN	COMPANY	AMOUNT
1	OPHIR TANZANIA (BLOCK 1) LIMITED	(1.46)
2	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	(628,693.00)
3	SEA SALT LIMITED	(6,846,852.19)
4	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	(18,649,335.64)
5	ZEM (T) CO. LIMITED	(35,740,734.29)
6	NEELKANTH SALT LIMITED.	(43,950,374.42)
7	WILLIAMSON DIAMONDS LTD.	(48,489,713.79)
8	SUN SHINE MINING LIMITED	(50,393,997.39)
9	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	(65,739,914.25)
10	GLOBELEQ TANZANIA SERVICES LIMITED	(81,862,937.05)
11	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	(108,953,443.91)
12	ORICA TANZANIA LIMITED	(149,029,031.59)
13	AUMS (T) LIMITED	(155,551,370.75)
14	TNR LIMITED	(193,225,021.84)
15	GEITA GOLD MINING LIMITED	(343,141,551.64)
16	DANGOTE CEMENT LIMITED TANZANIA	(948,863,012.54)
17	GLITTER GEMS LIMITED	(958,660,262.24)
	<b>TOTAL</b>	<b>(3,209,726,247.99)</b>

On the other hand, the unreconciled difference by the Government Agencies is TZS 3,249,009,705.16, as shown in Table 54. This difference accounts for 0.27% of the total payment reported by the Government Agencies.

**Table 54: Unresolved Differences by Government**

<b>SN</b>	<b>COMPANY</b>	<b>AMOUNT</b>
1	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	557,564,283.05
2	PAN AFRICAN ENERGY TANZANIA LIMITED	494,207,846.34
3	BULYANHULU GOLD MINE LIMITED	384,750,613.94
4	STAMIGOLD COMPANY LIMITED	325,691,374.13
5	PANGEA MINERALS LTD	284,836,181.96
6	TANCOAL ENERGY LIMITED	214,790,058.53
7	MAWENI LIMESTONE LIMITED	175,219,873.10
8	SHANTA MINING COMPANY LIMITED	162,872,677.16
9	NITRO EXPLOSIVE (T) LIMITED	130,394,546.40
10	TANZANIA PORTLAND CEMENT COMPANY LIMITED	123,439,319.80
11	MBOGO MINING AND GENERAL SUPPLY LIMITED	111,241,627.00
12	ABG EXPLORATION LIMITED	93,887,454.06
13	NORTH MARA GOLD MINE LIMITED	59,288,870.79
14	JAC RIJK AFRICA LIMITED	43,148,763.71
15	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	25,929,112.74
16	OXLEY LIMITED	23,845,676.58
17	MMG GOLD LIMITED	11,683,551.14
18	CAPITAL DRILLING (T) LTD.	10,553,708.16
19	STATE MINING CORPORATION	7,769,489.56
20	MANTRA TANZANIA LIMITED	4,127,049.00
21	MAZABU MINE CO. LTD	3,767,628.00
	<b>TOTAL</b>	<b>3,249,009,705.16</b>

Finally, adding the positive difference of TZS 3,249,009,705.16 and negative difference of TZS 3,209,726,247.99, results in the unreconciled difference of TZS 39,283,457.17, representing 0.003% of total payments reported by Government Agencies.

## 6 ANALYSIS OF REPORTED DATA

### 6.1 Analysis of Government Revenues

#### 6.1.1 Analysis of Payments by Companies' Contribution

The analysis of payments by companies' contribution indicates that nine companies contributed 90.65% to the total payments in 2019/20. These nine companies, individually, have contributed more than 1% of the total Government revenue collected from the extractive industry in the financial year 2019/20. In addition to that, analysis shows that mining companies are contributing more than oil and gas companies. From the mining sector, Geita Gold Mining Limited contributed more than the other mining companies. Geita Gold Mining Limited contribution accounts for 39.6% of extractive revenue in the financial year 2019/20. In the oil and gas sector, M&P Exploration Production Tanzania Limited contribution accounts for 7.1% of the extractive receipts in 2019/20. Table 55 shows the details of the government revenues by companies' contribution.

**Table 55: Government Revenues by Companies' Contribution**

SN	COMPANY	AMOUNT	%
1	GEITA GOLD MINING LIMITED	483,545,545,764.58	39.62
2	NORTH MARA GOLD MINE LIMITED	232,439,882,567.76	19.05
3	PAN AFRICAN ENERGY TANZANIA LIMITED	85,087,476,213.77	6.97
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	87,007,753,158.42	7.13
5	PANGEA MINERALS LTD	65,162,474,335.15	5.34
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	37,407,712,034.04	3.07
7	SHANTA MINING COMPANY LIMITED	46,224,915,001.91	3.79
8	SAMAX RESOURCES LTD.	39,840,623,173.97	3.26
9	BULYANHULU GOLD MINE LIMITED	29,581,144,625.20	2.42
10	AUMS (T) LIMITED	6,729,447,823.26	0.55
11	DANGOTE CEMENT LIMITED TANZANIA	3,382,113,309.54	0.28
12	CAPITAL DRILLING (T) LTD.	4,939,947,940.58	0.40
13	WILLIAMSON DIAMONDS LTD.	10,518,624,630.80	0.86
14	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,148,377,108.28	0.09
15	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	3,222,543,439.54	0.26
16	TANCOAL ENERGY LIMITED	6,723,467,773.15	0.55
17	ORICA TANZANIA LIMITED	659,633,502.53	0.05
18	NEELKANTH SALT LIMITED.	2,824,680,392.70	0.23
19	GLOBELEQ TANZANIA SERVICES LIMITED	1,047,168,101.02	0.09
20	OPHIR TANZANIA (BLOCK 1) LIMITED	3,123,086,157.00	0.26
21	ABG EXPLORATION LIMITED	109,280,910.20	0.01
22	JAC RIJK AFRICA LIMITED	229,536,159.96	0.02
23	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	9,317,890.00	0.00
24	NITRO EXPLOSIVE (T) LIMITED	419,153,989.00	0.03
25	TNR LIMITED	224,646,559.41	0.02
26	SUN SHINE MINING LIMITED	1,303,838,923.84	0.11
27	ZEM (T) CO.LIMITED	211,307,601.03	0.02
28	MANTRA TANZANIA LIMITED	2,455,666,373.12	0.20
29	SEA SALT LIMITED	661,044,020.14	0.05
30	OXLEY LIMITED	229,067,313.29	0.02
31	MMG GOLD LIMITED	1,007,222,307.69	0.08
32	MBOGO MINING AND GENERAL SUPPLY LIMITED	329,188,198.00	0.03
33	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	92,884,812.31	0.01
34	GLITTER GEMS LIMITED	1,128,738,932.24	0.09
35	MAWENI LIMESTONE LIMITED	1,298,246,963.50	0.11
36	MAZABU MINE CO. LTD	1,044,626,980.90	0.09
37	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	53,097,411,683.39	4.35
38	STAMIGOLD COMPANY LIMITED	4,806,610,425.05	0.39
39	STATE MINING CORPORATION	1,128,509,824.26	0.09
40	NATIONAL DEVELOPMENT CORPORATION	52,329,328.13	0.00
	<b>TOTAL</b>	<b>1,220,455,246,248.63</b>	<b>100.00</b>

## 6.1.2 Analysis of Payments by Contribution Flows

Table 56 shows that corporate tax accounts for 46.87% of extractive receipts in 2019/20. Corporate tax is followed by royalty 24.11% from the Mining Commission. The contribution of the remaining streams is as shown in Table 56.

**Table 56: Government Revenue by Revenue Stream**

SN	Description of the payment	Amount	%
	<b>Payments to the Mining Commission (MC)</b>	<b>378,380,821,152.38</b>	<b>31.00</b>
1	Royalty	294,224,729,144.50	24.11
2	Inspection and Clearing Fee	70,333,758,582.16	5.76
3	Application Fee	6,155,246,511.15	0.50
4	Annual Rent	7,146,789,527.44	0.59
5	Mineral Rent	520,297,387.13	0.04
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	119,418,795,862.89	9.78
6	Royalty	31,289,522,150.00	2.56
7	Licence Fees	576,548,587.09	0.05
8	Training Fees	1,151,274,842.51	0.09
9	Profit Share	84,983,604,129.04	6.96
10	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	1,005,506,402.29	0.08
11	Tariff on gas transport through SoNGAS pipeline	412,339,751.96	0.03
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>666,190,034,009.20</b>	<b>54.59</b>
12	Corporate tax	572,044,349,235.06	46.87
13	Skill Development Levy (SDL)	22,620,112,499.22	1.85
14	Excise Duty	71,525,572,274.92	5.86
	<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>	<b>37,251,807,764.00</b>	<b>3.05</b>
15	Import Duty	14,310,414,711.00	1.17
16	Excise Duty for Vehicles	257,722,778.00	0.02
17	Excise Duty	206,124,523.00	0.02
18	Petroleum Levy	10,687,411,259.00	0.88
19	Vehicle Registration Tax	14,450,000.00	0.00
20	Customs Processing Fees	2,703,882,807.00	0.22
21	Railroad Development Levy	9,071,801,686.00	0.74
	<b>Payments made to Local Authorities</b>	<b>15,041,643,947.66</b>	<b>1.23</b>
22	GEITA DC – GEITA	2,094,151,205.71	0.17
23	GEITA TC – GEITA	4,947,444,660.67	0.41
24	KAHAMA DC – SHINYANGA	1,074,029,209.05	0.09
25	KINONDONI - DAR ES SALAAM	1,148,085,701.39	0.09
26	KISHAPU DC – SHINYANGA	427,738,555.57	0.04
27	MSALALA – KAHAMA	247,431,467.67	0.02
28	MTWARA DC	573,663,305.70	0.05
29	MWANZA CC – MWANZA	406,424,222.20	0.03
30	SONGWE DC – SONGWE	854,764,507.34	0.07
31	TARIME – MARA	3,267,911,112.36	0.27
	<b>Payment to the Treasury Registrar</b>	<b>4,172,143,512.50</b>	<b>0.34</b>
32	Dividends for Government Shares held in the Company	4,172,143,512.50	0.34
	<b>Total payments included in the reconciliation scope</b>	<b>1,220,455,246,248.63</b>	<b>100.00</b>

## 6.1.3 Analysis of Payments by Government Agencies

Table 57 shows that MC collected 31.00% of the total government revenues from the extractive industry in 2019/20. TRA collected 57.64%, TPDC collected 9.78%, and Local Government Authorities collected 1.23% of the Government revenues in 2019/20. These three Government Agencies collected 99.66% of the total Government revenues during the reconciliation period. The remaining Government Agencies collected less than 1% of the Government revenues from extractive industry.

**Table 57: Government Revenue by Government Agencies**

SN	Description of the payment	Amount	%
1	Payments made to Tanzania Revenue Authority	703,441,841,773.20	57.64
2	Payments to the Mining Commission	378,380,821,152.38	31.00
3	Payments to Tanzania Petroleum Development Corporation	119,418,795,862.89	9.78
4	Payments to Local Authorities	15,041,643,947.66	1.23
5	Payment to the Treasury Registrar	4,172,143,512.50	0.34
	<b>Total</b>	<b>1,220,455,246,248.63</b>	<b>100.00</b>

#### 6.1.4 Analysis of Payments by sector

This section presents the contribution of the Government revenues made by the extractive companies and service providing companies involved in the reconciliation exercise.

##### 6.1.4.1 Mining Sector

Table 58 presents the contribution of the mining companies to the government revenues in the financial year 2019/20. The mining companies have contributed 81.55% of the Government revenues collected from the extractive industry in 2019/20 as shown in Table 59.

**Table 58: Contribution of the Mining Companies on Government Revenues**

SN	COMPANY	AMOUNT	%
1	GEITA GOLD MINING LIMITED	483,545,545,764.58	39.62
2	NORTH MARA GOLD MINE LIMITED	232,439,882,567.76	19.05
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	87,007,753,158.42	7.13
4	SHANTA MINING COMPANY LIMITED	46,224,915,001.91	3.79
5	SAMAX RESOURCES LTD.	39,840,623,173.97	3.26
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	37,407,712,034.04	3.07
7	BULYANHULU GOLD MINE LIMITED	29,581,144,625.20	2.42
8	WILLIAMSON DIAMONDS LTD.	10,518,624,630.80	0.86
9	TANCOAL ENERGY LIMITED	6,723,467,773.15	0.55
10	STAMIGOLD COMPANY LIMITED	4,806,610,425.05	0.39
11	DANGOTE CEMENT LIMITED TANZANIA	3,382,113,309.54	0.28
12	NEELKANTH SALT LIMITED.	2,824,680,392.70	0.23
13	MANTRA TANZANIA LIMITED	2,455,666,373.12	0.20
14	SUN SHINE MINING LIMITED	1,303,838,923.84	0.11
15	MAWENI LIMESTONE LIMITED	1,298,246,963.50	0.11
16	GLITTER GEMS LIMITED	1,128,738,932.24	0.09
17	STATE MINING CORPORATION	1,128,509,824.26	0.09
18	MAZABU MINE CO. LTD	1,044,626,980.90	0.09
19	MMG GOLD LIMITED	1,007,222,307.69	0.08
20	SEA SALT LIMITED	661,044,020.14	0.05
21	MBOGO MINING AND GENERAL SUPPLY LIMITED	329,188,198.00	0.03
22	JAC RIJK AFRICA LIMITED	229,536,159.96	0.02
23	ZEM (T) CO. LIMITED	211,307,601.03	0.02
24	ABG EXPLORATION LIMITED	109,280,910.20	0.01
25	NATIONAL DEVELOPMENT CORPORATION	52,329,328.13	0.00
	<b>TOTAL</b>	<b>995,262,609,380.10</b>	<b>81.55</b>

##### 6.1.4.2 Oil and Gas Sector

The oil and gas companies have contributed 17.01% of the Government revenues from the extractive industry in 2019/20, as shown in Table 59. The contribution made by the oil and gas companies is almost half the contribution by the mining companies.

**Table 59: Contribution of the Oil and Gas Companies on the Government Revenue**

SN	COMPANY	AMOUNT	%
1	PAN AFRICAN ENERGY TANZANIA LIMITED	85,087,476,213.77	6.97
2	PANGEA MINERALS LTD	65,162,474,335.15	5.34
3	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	53,097,411,683.39	4.35
4	OPHIR TANZANIA (BLOCK 1) LIMITED	3,123,086,157.00	0.26
5	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,148,377,108.28	0.09
	<b>TOTAL</b>	<b>207,618,825,497.59</b>	<b>17.01</b>

### 6.1.4.3 Service providing companies to the Extractive Industry

The service providing companies operating in the mining and oil and gas subsector have contributed 1.44% of the government revenue from the extractive industry, as shown in Table 60. This contribution account for a small percentage of the revenue collected in the extractive industry.

**Table 60: The Contribution of the Service Providing Companies to the Government Revenue**

SN	COMPANY	AMOUNT	%
1	AUMS (T) LIMITED	6,729,447,823.26	0.55
2	CAPITAL DRILLING (T) LTD.	4,939,947,940.58	0.40
3	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	3,222,543,439.54	0.26
4	GLOBELEQ TANZANIA SERVICES LIMITED	1,047,168,101.02	0.09
5	ORICA TANZANIA LIMITED	659,633,502.53	0.05
6	NITRO EXPLOSIVE (T) LIMITED	419,153,989.00	0.03
7	OXLEY LIMITED	229,067,313.29	0.02
8	TNR LIMITED	224,646,559.41	0.02
9	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	92,884,812.31	0.01
10	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	9,317,890.00	0.00
	<b>TOTAL</b>	<b>17,573,811,370.94</b>	<b>1.44</b>

Comparatively, the mining sub-sector contributes TZS 995,262,609,380.10 equivalent to 81.55% to the government revenue in 2019/20 while the oil and gas sub-sector contributes TZS 207,618,825,497.59, which is equivalent to 17.01%. The remaining percentage of the government revenue, TZS 17,573,811,370.94, equivalent to 1.44%, was contributed by the non-extractive companies in 2019/20.

## 6.2 Analysis of Social Payment

Companies were requested to report social payments and transfers made during the fiscal year 2019/20. Table 61 shows that infrastructure projects received a more significant amount, followed by education and health services projects in 2019/20. Geita Gold Mining Limited, North Mara Gold Mine Limited, Pangea Minerals Limited Bulyanhulu Gold Mine Limited, and Shanta Mining Company Limited contributed significantly the most compared to other companies individually.

**Table 61: Social Payment**

SN	Company	Education projects/activities	Health seervices projects	Water and sanitation projects	Infrastructure development projects	Sports/arts and entertainment activities projects	Economic empowerment projects	Environmental conservation projects	Humanitarian aids contribution	Other contribution/payments
1	GEITA GOLD MINING LIMITED	3,942,412,634.18	3,023,416,444.54	1,752,486,460.14	9,778,706,673.46	1,396,958,097.20	411,673,570.47	464,987,462.82	384,684,945.13	602,687,628.59
2	NORTH MARA GOLD MINE LIMITED	1,774,457,764.08	3,501,530,109.91	1,072,788,878.06	5,377,783,310.15	-	132,141,751.51	396,425,277.58	-	137,147,129.09
3	PAN AFRICAN ENERGY TANZANIA LIMITED	43,696,249.99	869,337,695.00	-	-	-	-	-	-	-
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	1,500,000.00	-	-	-	-	-	-	-	100,009,520.00
5	PANGEA MINERALS LTD	2,313,635,936.62	1,356,515,351.60	-	-	-	58,622,500.00	-	-	545,643,963.24
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	28,000,000.00	-	-	-	-	-	-	7,260,000.00	8,460,000.00
7	SHANTA MINING COMPANY LIMITED	45,947,400.00	45,947,400.00	68,921,100.00	1,266,319,533.88	20,676,330.00	137,842,200.00	127,044,561.00	1,837,896.00	45,947,400.00
8	BULYANHULU GOLD MINE LIMITED	2,601,674,274.67	675,539,992.95	195,409,627.83	168,180,417.39	32,985,385.43	284,509,682.89	30,032,217.39	35,209,771.67	82,328,318.61
9	AUMS (T) LIMITED	50,000,000.00	-	-	-	10,000,000.00	-	-	-	22,780,000.00
10	CAPITAL DRILLING (T) LTD.	11,524,700.00	-	-	-	-	23,049,400.00	-	18,439,520.00	-
11	WILLIAMSON DIAMONDS LTD.	-	2,000,000.00	-	87,928,516.01	25,000,000.00	-	15,000,000.00	-	47,364,616.40
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	7,000,000.00	-	-	-	-	616,873,931.44	-	137,504,000.00	-
13	ORICA TANZANIA LIMITED	11,524,700.00	-	-	-	-	-	-	-	57,623,500.00
14	SUN SHINE MINING LIMITED	10,000,000.00	4,000,000.00	-	5,000,000.00	-	1,000,000.00	-	-	4,000,000.00
15	ZEM (T) CO. LIMITED	-	-	-	-	-	-	-	-	4,000,000.00
16	MANTRA TANZANIA LIMITED	50,227,360.70	-	-	-	20,000,000.00	46,798,000.00	-	-	-
17	OXLEY LIMITED	95,000.00	-	-	100,000.00	-	-	-	-	-
18	MMG GOLD LIMITED	21,000,000.00	-	-	-	-	-	-	-	-
19	MBOGO MINING AND GENERAL SUPPLY LIMITED	11,387,500.00	-	-	-	1,136,000.00	2,700,000.00	-	9,591,000.00	1,680,000.00
20	GLITTER GEMS LIMITED	1,000,000.00	500,000.00	-	-	-	-	-	-	-
21	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	137,014,400.00	125,988,800.00	26,619,000.00	-	20,000,000.00	23,250,000.00	-	-	-
	<b>TOTAL</b>	<b>11,062,097,920.24</b>	<b>9,604,775,794.01</b>	<b>3,116,225,066.03</b>	<b>16,684,018,450.89</b>	<b>1,526,755,812.63</b>	<b>1,738,461,036.31</b>	<b>1,033,489,518.80</b>	<b>594,527,132.80</b>	<b>1,659,672,075.93</b>

## 6.3 Analysis of Employment Data

Extractive companies and service providing companies were requested to give the number of foreign and domestic employees disaggregated by gender during 2019/20. Table 62 shows that the extractive industry has 560 foreign employees (548 males and 12 females) and employed 8,468 local employees (7,801 males and 667 females). This information implies that the extractive industry employs more males (92.48%) than females (7.52%). **Error! Not a valid bookmark self-reference.** also shows that reporting companies employ more skilled than unskilled employees.

**Table 62: Employment Data**

SN	Company	Foreign Employees		Local Employees - Skilled		Local Employees - Unskilled		Foreign Employees	Salary Paid	
		Male	Female	Male	Female	Male	Female		Local Employees - Skilled	Local Employees - Unskilled
1	GEITA GOLD MINING LIMITED	65	3	1,765	208	65	27	14,946,777,574.74	48,414,257,487.00	5,268,611,456.00
2	NORTH MARA GOLD MINE LIMITED	44	-	772	48	-	-	15,814,121,656.37	45,538,911,768.54	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	-	-	1,661,099,427.19	13,099,360,397.09	-
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	5	1	53	11	-	-	4,062,045,160.44	4,144,725,390.60	-
5	PANGEA MINERALS LTD	-	-	15	4	-	-	312,280,439.56	12,224,912,152.67	-
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	10	-	217	30	-	-	5,660,680,108.76	12,068,651,692.04	-
7	SHANTA MINING COMPANY LIMITED	8	-	689	55	40	8	2,247,235,046.44	21,003,232,196.02	496,147,896.66
8	BULYANHULU GOLD MINE LIMITED	62	-	769	70	-	-	10,035,897,742.03	23,378,007,982.75	-
9	AUMS (T) LIMITED	75	2	249	18	13	16	23,630,141,329.00	6,238,758,932.41	315,876,431.87
10	CAPITAL DRILLING (T) LTD.	-	-	-	-	-	-	5,659,899,893.15	12,301,278,073.45	-
11	WILLIAMSON DIAMONDS LTD.	-	-	-	-	-	-	686,464,975.40	6,529,432,659.14	68,292,305.73
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	2	-	11	12	-	-	3,765,832,528.21	3,677,562,333.61	-
13	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	-	-	-	-	-	-	1,685,957,501.69	1,296,476,177.23	-
14	ORICA TANZANIA LIMITED	-	-	75	6	-	-	-	-	-
15	NEELKANTH SALT LIMITED.	210	-	1,533	-	-	-	1,324,742,268.00	774,788,169.00	-
16	ABG EXPLORATION LIMITED	-	-	-	-	-	-	-	67,588,990.18	-
17	JAC RIJK AFRICA LIMITED	3	4	130	1	21	5	162,100,000.00	1,471,704,350.50	116,304,885.70
18	NITRO EXPLOSIVE (T) LIMITED	2	-	41	8	49	6	250,140,017.79	523,219,527.13	587,287,224.34
19	TNR LIMITED	-	-	-	-	-	-	-	-	-
20	SUN SHINE MINING LIMITED	20	-	350	-	-	-	250,111,992.00	1,756,270,144.00	-
21	MANTRA TANZANIA LIMITED	3	-	2	11	-	-	1,084,105,479.60	1,524,421,199.76	-
22	SEA SALT LIMITED	10	-	22	-	78	-	712,304,005.00	157,899,351.00	473,698,053.00
23	OXLEY LIMITED	5	2	26	18	-	-	29,289,600.00	199,995,454.37	-
24	MMG GOLD LIMITED	-	-	30	3	160	10	-	4,379,386,000.00	1,037,223,000.00
25	MBOGO MINING AND GENERAL SUPPLY LIMITED	3	-	23	2	30	5	153,536,000.00	303,000,000.00	388,444,596.00
26	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1	-	16	1	-	-	238,050,168.26	344,937,940.74	-
27	GLITTER GEMS LIMITED	-	-	4	-	34	2	-	27,600,000.00	126,784,502.00
28	MAWENI LIMESTONE LIMITED	21	NIL	153	11	-	-	-	3,603,511,068.97	-
29	MAZABU MINE CO. LTD	-	-	-	-	7	-	-	-	27,000,000.00
30	STAMIGOLD COMPANY LIMITED	-	-	191	43	60	-	-	3,296,668,435.80	134,400,000.00
31	STATE MINING CORPORATION	-	-	83	25	25	3	-	1,912,822,281.00	11,000,000.00
	<b>TOTAL</b>	<b>548</b>	<b>12</b>	<b>7,219</b>	<b>585</b>	<b>582</b>	<b>82</b>	<b>94,372,812,913.63</b>	<b>230,259,380,154.99</b>	<b>9,051,070,351.30</b>

## 6.4 Analysis of Production Data

Table 63 presents the production quantities by the mining company and mineral type as reported by extractive companies in the financial year 2019/20. Table 63 shows that six companies produced 1,302,590.48 ounces of gold in the financial year 2019/20. A total of 298,130.00 Carats of rough diamonds and 86,111.40 ounces of silver was produced during the same reporting period. A total of 22,075,878,211.02 Cubic feet of natural gas was produced in this reporting year.

**Table 63: Production Quantities and Mineral Type by Company**

SN	Company	Gold (Ounces)	Diamonds (Carats)	Silver (Ounces)	Copper	Natural Gas (Cubic feet)	Salt (Tons)	Cement (Tons)	Coal (Carats)
1	GEITA GOLD MINING LIMITED	667,689.83	-	-	-	-	-	-	-
2	NORTH MARA GOLD MINE LIMITED	307,076.51	-	-	-	-	-	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	22,075,852,942.00	-	-	-
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	25,269.02	-	-	-
5	PANGEA MINERALS LTD	106,013.70	-	-	-	-	-	-	-
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	-	-	-	-	-	-	1,788,279.23	-
7	SHANTA MINING COMPANY LIMITED	85,315.86	-	84,400.26	-	-	-	-	-
8	BULYANHULU GOLD MINE LIMITED	35,237.03	-	-	-	-	-	-	-
9	WILLIAMSON DIAMONDS LTD.	-	298,130.00	-	-	-	-	-	-
10	NEELKANTH SALT LIMITED.	-	-	-	-	-	100,102.10	-	-
11	SUN SHINE MINING LIMITED	89,085.27	-	-	-	-	-	-	-
12	STAMIGOLD COMPANY LIMITED	12,172.29	-	1,711.15	-	-	-	-	-
13	STATE MINING CORPORATION	-	-	-	-	-	-	-	9908.43
	<b>TOTAL</b>	<b>1,302,590.48</b>	<b>298,130.00</b>	<b>86,111.40</b>	<b>-</b>	<b>22,075,878,211.02</b>	<b>100,102.10</b>	<b>1,788,279.23</b>	<b>9,908.43</b>

## 6.5 Analysis of Export and Local Sales Data

Table 64 presents export and local sales and types of commodities provided by extractive companies during the reporting period of the financial year 2019/20. From the table, it can be noted that gold accounted for the highest sales compared to other products. The revenue from gold is equivalent to TZS 5.11 trillion. Geita Gold Mining Limited had the highest sales of all companies of TZS 2.43 trillion, followed by North Mara Gold Mine Limited and Pangea Minerals Limited. Table 64 also indicates the quantity sold and revenue received by companies from the sale of diamonds, silver, gas, cement, and coal.

**Table 64: Sales Data**

SN	Company	Gold		Diamonds		Silver		Gas		Salt		Coal	
		Ounce	Amount (TZS)	Carats	Amount (TZS)	Ounce	Amount (TZS)	Cubic feet	Amount (TZS)	Tons	Amount (TZS)	Tons	Amount (TZS)
1	GEITA GOLD MINING LIMITED	674,235.53	2,428,390,666,915.12	-	-	-	-	-	-	-	-	-	-
2	NORTH MARA GOLD MINE LIMITED	322,375.00	1,169,909,089,028.52	-	-	120,285.00	4,762,043,380.03	-	-	-	-	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	-	-	22,075,852,942.00	222,387,872,406.38	-	-	-	-
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	-	-	24,313.93	188,593,176,074.86	-	-	-	-
5	PANGEA MINERALS LTD	48,842.50	549,523,599,238.41	-	-	81,295.49	2,978,771,806.70	-	-	-	-	-	-
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	1,871,140.12	369,058,298,245.64	-	-	-	-	-	-	-	-	-	-
7	SHANTA MINING COMPANY LIMITED	83,805.29	286,816,654,147.56	-	-	150,473.31	4,995,368,140.03	-	-	-	-	-	-
8	BULYANHULU GOLD MINE LIMITED	63,804.06	247,890,827,530.68	-	-	75,253.85	1,941,617,609.16	-	-	-	-	-	-
9	WILLIAMSON DIAMONDS LTD.	-	-	297,245.00	120,946,332,594.66	-	-	-	-	-	-	-	-
10	NEELKANTH SALT LIMITED.	-	-	-	-	-	-	-	-	98,865.00	38,677,588,041.00	-	-
11	SUN SHINE MINING LIMITED	89,085.27	10,572,252,983.37	-	-	-	-	-	-	-	-	-	-
12	STAMIGOLD COMPANY LIMITED	12,172.29	44,286,075,179.51	-	-	1,711.15	68,253,201.14	-	-	-	-	-	-
13	STATE MINING CORPORATION	-	-	-	-	-	-	-	-	-	-	8,080.26	1,542,661,229,553.07
	<b>Total</b>	<b>3,265,460.06</b>	<b>5,106,447,463,268.81</b>	<b>297,245.00</b>	<b>120,946,332,594.66</b>	<b>429,018.79</b>	<b>14,746,054,137.06</b>	<b>22,075,877,255.93</b>	<b>410,981,048,481.24</b>	<b>98,865.00</b>	<b>38,677,588,041.00</b>	<b>-</b>	<b>1,542,661,237,633.33</b>

## 6.6 Analysis of Local Procurement of Goods and Services

Companies were asked to provide information regarding the procurement of goods and services from local companies in Tanzania. Table 65 shows the amount of money spent by companies in procuring goods and services from local companies in Tanzania.

**Table 65: Procurement of Goods and Services from Local Companies**

SN	Company	Goods	Service
1	GEITA GOLD MINING LIMITED	393,333,088,685.38	730,475,736,130.00
2	NORTH MARA GOLD MINE LIMITED	293,278,164,567.05	188,960,122,652.39
3	PAN AFRICAN ENERGY TANZANIA LIMITED	41,626,921,160.24	52,820,760,000.05
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	14,755,362,541.67
5	PANGEA MINERALS LTD	125,248,916,149.91	84,849,757,122.49
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	217,944,333,845.35	33,643,326,947.07
7	SHANTA MINING COMPANY LIMITED	77,001,153,773.55	35,088,178,861.94
8	BULYANHULU GOLD MINE LIMITED	59,323,364,092.51	75,813,989,833.87
9	AUMS (T) LIMITED	18,767,555,030.94	6,470,448,154.42
10	WILLIAMSON DIAMONDS LTD.	27,398,054,341.16	82,386,099,303.89
11	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	304,069,851.44	9,594,610,778.74
12	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	445,263,719.58	4,735,737,903.30
13	NEELKANTH SALT LIMITED.	12,963,922,289.00	-
14	GLOBELEQ TANZANIA SERVICES LIMITED	-	83,438,336.32
15	JAC RIJK AFRICA LIMITED	534,204,188.00	438,095,651.00
16	NITRO EXPLOSIVE (T) LIMITED	1,067,265,000.45	1,551,963,006.62
17	SUN SHINE MINING LIMITED	4,714,268,655.00	119,546,092.00
18	ZEM (T) CO.LIMITED	2,455,078,290.96	-
19	MANTRA TANZANIA LIMITED	126,594,206.99	2,243,646,273.80
20	SEA SALT LIMITED	7,458,822,794.03	2,324,780,148.21
21	OXLEY LIMITED	362,519,522.89	550,761,547.41
22	MMG GOLD LIMITED	457,855,280.22	763,447,844.74
23	MBOGO MINING AND GENERAL SUPPLY LIMITED	-	932,199,201.23
24	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	-	593,604,143.29
25	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	13,136,902,703.24	2,299,344,753.83
26	STAMIGOLD COMPANY LIMITED	35,788,639,491.99	734,561,850.18
27	STATE MINING CORPORATION	786,706,028.44	934,078,761.84
	<b>Total</b>	<b>1,334,523,663,668.33</b>	<b>1,333,163,597,840.27</b>

## 6.7 Analysis of Operation Cost

Companies were asked to provide information regarding the operation costs of running their companies. Table 66 shows the capital expenditure and company operation costs.

**Table 66: Operation Costs**

SN	Company	Capital Expenditure	Company operation costs
1	GEITA GOLD MINING LIMITED	168,299,439,799.48	1,258,937,896,954.04
2	NORTH MARA GOLD MINE LIMITED	122,666,627,305.25	45,211,110,978,003.60
3	PAN AFRICAN ENERGY TANZANIA LIMITED	7,265,556,934.40	106,101,759,102.04
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	207,857,737.45	27,122,426,905.20
5	PANGEA MINERALS LTD	-	336,950,528,943.86
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	8,733,235,306.91	296,389,120,565.32
7	SHANTA MINING COMPANY LIMITED	15,886,854,880.21	279,957,041,835.87
8	BULYANHULU GOLD MINE LIMITED	32,437,302,791.47	191,336,464,922.36
9	AUMS (T) LIMITED	26,759,210,149.76	121,284,924,016.52
10	DANGOTE CEMENT LIMITED TANZANIA	140,836,973,011.41	238,788,966,740.95
11	WILLIAMSON DIAMONDS LTD.	10,535,880,740.00	7,262,865,940.00

SN	Company	Capital Expenditure	Company operation costs
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	228,493,450.38	34,703,293,569.61
13	SANDVIK MINING AND CONSTRUCTION TANZANIA LIMITED	287,965,051.27	89,793,879,168.67
14	NEELKANTH SALT LIMITED.	6,724,761,150.97	-
15	GLOBELEQ TANZANIA SERVICES LIMITED	293,197,587.76	-
16	JAC RIJK AFRICA LIMITED	-	9,744,955,133.00
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	-	885,118,193.00
18	NITRO EXPLOSIVE (T) LIMITED	1,377,572,252.62	22,836,428,400.05
19	TNR LIMITED	2,159,309,454.03	19,326,721,146.78
20	SUN SHINE MINING LIMITED	-	4,417,842,390.00
21	ZEM (T) CO.LIMITED	-	8,183,584,303.21
22	MANTRA TANZANIA LIMITED	-	25,071,169,108.68
23	OXLEY LIMITED	1,119,401,157.75	2,147,942,336.98
24	MMG GOLD LIMITED	13,663,213,000.00	12,051,917,446.78
25	MBOGO MINING AND GENERAL SUPPLY LIMITED	-	4,231,712,629.95
26	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	406,821,840.85	406,821,840.85
27	MAWENI LIMESTONE LIMITED	6,377,462,000.00	30,499,173,000.00
28	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	17,273,050,502.00	55,679,000,000.00
29	STAMIGOLD COMPANY LIMITED	-	36,659,827,000.00
30	STATE MINING CORPORATION	204,000,000.00	2,596,000,000.00
	<b>TOTAL</b>	<b>583,744,186,103.97</b>	<b>48,434,478,359,597.30</b>

## 6.8 Analysis of Payments made to Social Security Funds

Companies were asked to provide information regarding the payments made to social security funds. Table 67 shows the contribution made by companies to the social security funds.

**Table 67: Payments made to the Social Security Funds**

SN	Company	PSSF	NSSF	WCF
1	GEITA GOLD MINING LIMITED	-	32,208,370,257.12	-
2	NORTH MARA GOLD MINE LIMITED	-	11,652,037,677.25	310,729,879.05
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	1,865,287,717.76	107,514,819.57
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	1,458,775,183.18	69,814,228.24
5	PANGEA MINERALS LTD	-	2,276,263,627.49	85,340,744.78
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	2,227,395,099.35	1,330,761,873.56	138,011,366.04
7	BULYANHULU GOLD MINE LIMITED	-	5,927,985,475.30	130,072,292.60
8	AUMS (T) LIMITED	255,024,228.00	4,399,277,669.17	141,494,315.55
9	DANGOTE CEMENT LIMITED TANZANIA	-	1,874,724,786.29	49,007,752.18
10	CAPITAL DRILLING (T) LTD.	2,607,090,272.73	54,105,356.88	-
11	WILLIAMSON DIAMONDS LTD.	24,430,000.00	2,752,745,298.50	110,989,331.77
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	575,794,218.71	35,813,819.38	-
13	ORICA TANZANIA LIMITED	-	933,121,879.24	50,162,756.90
14	NEELKANTH SALT LIMITED.	-	-	20,921,054.27
15	GLOBELEQ TANZANIA SERVICES LIMITED	-	1,000,049,825.25	29,571,307.00
16	ABG EXPLORATION LIMITED	-	21,082,536.00	676,874.82
17	JAC RIJK AFRICA LIMITED	-	343,453,415.60	15,660,613.20
18	NITRO EXPLOSIVE (T) LIMITED	-	254,575,568.54	12,774,295.69
19	SUN SHINE MINING LIMITED	-	407,803,996.00	16,698,512.00
20	MANTRA TANZANIA LIMITED	-	694,769,105.22	35,401,165.36
21	OXLEY LIMITED	-	133,924,869.79	8,994,956.16
22	MMG GOLD LIMITED	-	242,628,394.00	11,745,058.00
23	GLITTER GEMS LIMITED	-	3,490,000.00	-
24	MAWENI LIMESTONE LIMITED	-	661,693,836.27	32,921,542.98
25	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	445,430,951.00	-	2,694,003.62
26	STAMIGOLD COMPANY LIMITED	795,762,964.04	124,696,704.64	24,188,805.19
	<b>TOTAL</b>	<b>6,930,927,733.83</b>	<b>70,657,438,872.42</b>	<b>1,405,385,674.97</b>

## **6.9 Environmental Impact of the Extractive Activities**

Like in other countries in the world, the operations, processes and outputs of mining, oil and gas companies in Tanzania affect the environment, especially in areas where extractive activities are conducted.

### **6.9.1 Environmental Impact of Mining Activities**

In the mining sector, the mercury used to process raw gold is the primary source of mercury-related environmental pollution globally and nationally. It is estimated that the country uses between 13.2 and 214.4 tonnes of mercury every year in various economic activities. Out of these, ASM, who are the dominant users of mercury, consumes between 13.2 and 24.4 tonnes per year. Regions with a high proportion of ASM including Geita, Mbeya, Shinyanga, and Mara<sup>56</sup> account for larger production of gold and they lead in mercury consumption as well.

### **6.9.2 Environmental Impact of Mining Activities**

Besides, oil and gas upstream activities such as seismic acquisition, drilling, development, and production of oil and gas pose greater threat to the environment. Specifically, it has been revealed that offshore seismic acquisition leads to acoustic emission and accidental spills of chemicals that pollute the sea. Similarly, during onshore data acquisition aquatic life is affected because a vast area of vegetation is usually cleared to improve accessibility to vibrations and other seismic acquisition equipment. In addition, during drilling activities discharging drilling fluids to the environment is a common possibility. Drilling discharges are known to affect the marine environment and fishing activities, which is the primary occupation of the coastal communities.

### **6.9.3 Interventions for Addressing Environmental Impact of Extractive Activities**

In an attempt to address the environmental impact of extractive activities, the country has enacted a policy, legal, and regulatory/institutional framework for addressing environmental issues in general. The framework is made up of an environmental policy, Act, and Regulations that set measures to prevent or control the impact of various economic activities, including extractive activities, on the environment. Part 52 to 54 of the National Environmental Policy 1997<sup>57</sup> outlines the objectives of addressing the environmental impact of energy and mining projects where section 105 of the Environmental Management Act, 2004 sets a requirement for undertaking Strategic Environmental Assessment (SEA) for mineral, petroleum, hydro-electric power and major water projects. Similarly, the Environmental Management (Environmental Impact Assessment and Audit), 2005 as amended in 2018, provides for application for environmental impact assessment certification (regulation 5), environmental audit

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<sup>56</sup> [https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan\\_Tanzania\\_2020.pdf](https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan_Tanzania_2020.pdf)

<sup>57</sup> <https://www.nemc.or.tz/uploads/publications/en-1576228807-NEP%201997.pdf>

(regulation 46 and 48), as well as preparation and submission of environmental impact statement (Regulation 18 to 21).

In addition to policy and legal instruments for environmental protection, the country has established institutions for coordinating and monitoring the implementation of environmental management initiatives. At the National level, NEMC was established to undertake environmental enforcement, compliance, review and monitor environmental impact statements, research, and awareness-raising.<sup>58</sup> Also, the Environmental Division in the Office of the Vice President of the United Republic of Tanzania was established, among other functions, to coordinate and monitor environmental programs, plans, and strategies. Furthermore, it coordinates the implementation of Multilateral Regional and Sub-regional Environmental Agreements

Apart from the policy, legal, and regulatory/institutional framework other specific measures have been undertaken to protect and manage the environmental impact of extractive activities. These specific measures include:

- Preparation of the National Action Plan for reducing the use of mercury by Artisanal and Small-Scale mining (2020-2025),<sup>59</sup> which is consistent with the Minamata Convention on mercury of 2013.<sup>60</sup> The plan seeks to reduce the use of mercury by ASGM by 30% when it reaches 2025. The implementation of the Plan is coordinated by the office of the Vice President.
- NEMC has enforced a requirement for each extractive project to undertake EIA before commencement or financing extractive projects. Extractive companies have been complying to this requirement diligently and environmental challenges emanating from new projects have been minimized significantly.
- Environmental regulatory bodies have been conducting ad-hoc environmental inspection of large, medium and small-scale mines throughout the country to evaluate compliance with environmental requirements. For the year 2019/20, Inspections were conducted for (12) large scale mines, (120) medium scale mines and (4787) small scale mines. Furthermore, inspections were conducted for (106) explosive magazine/stores and (682) mineral processing plants
- NEMC has registered environmental experts who facilitate companies, including those in the extractive industries, to carry out EIA according to the legal requirement.
- The country has set mechanisms to ensure that each company with Mining and Special Mining Licences prepare and get approval of mines' closure plan and eventually mines' closure is conducted in a manner that is safe to the environment and the socio-e
- conomy.

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<sup>58</sup> <https://www.nemc.or.tz/pages/background>

<sup>59</sup> [https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan\\_Tanzania\\_2020.pdf](https://www.vpo.go.tz/uploads/publications/en-1592551170-ASGM%20National%20Action%20Plan_Tanzania_2020.pdf)

<sup>60</sup> <https://www.mercuryconvention.org/Portals/11/documents/Booklets/COP3-version/Minamata-Convention-booklet-Sep2019-EN.pdf>

#### **6.9.4 Review and Approvals of Mines Closure Plans**

The Mining Commission formed the National Mine Closure Committee (NMCC), responsible for reviewing and approving the Mine Closure Plans (MCP) submitted by all Mining and Special Mining Licence holders. The submission of MCP is according to the Mining (Safety, Occupational Health and Environment Protection) Regulations, 2010.

In the year 2019/20, Williamson Diamond Limited (WDL), Tanga Cement, Geita Gold Mine (GGM) and New Luika Gold Mine (NLGM) submitted the Mine Closure Plans (MCP) for approval. The chief Inspector of Mine, National Mine Closure Committee (NMCC) chairperson, conveyed the National Closure meeting for Tanga Cement Company on 23<sup>rd</sup> - 24<sup>th</sup> July 2019, GGM on 12<sup>th</sup> - 13<sup>th</sup> March 2020 and NLGM on 24<sup>th</sup> - 26<sup>th</sup> June 2020 at their respective mine sites to discuss and approve the documents. Both MCPs for GGM and Shanta Mine were approved with conditions whereas MCPs for Tanga Cement and WDL were held for further discussion.

## 7 OUTCOME AND IMPACTS

This section presents outcomes and impacts resulting from implementing the EITI process in the country and offers recommendations based on the experience of carrying out the scoping study and the reconciliation exercise for the reporting year 2019/20. In addition, the section elaborates the progress made on the implementation of the IA recommendation provided in the 11<sup>th</sup> report and the impact of the Covid-19 pandemic on the extractive sector.

### 7.1 Implementation of the Recommendations of Previous TEITI Reports

In the 11<sup>th</sup> TEITI report, the IA provided three recommendations for improving future TEITI reporting. **Error! Reference source not found.** presents a summary of those recommendations and progress made in implementing each recommendation.

**Table 68: Implementation of Recommendations of Previous Reports**

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
1.	Criteria for Inclusion of Service Providing Companies into Reconciliation Scope	Out of the 54 reporting entities scoped to participate in reporting for the 11th TEITI report, three (3) declined to fill the reporting templates because they are neither extractive companies nor service-providing companies in the extractive industry. The inclusion of these companies was informed by the criteria that TRA uses to classify extractive companies. Since TEITA MSG Committee has not developed precise criteria for identifying service providing companies in the extractive industries, there are always chances of scoping inappropriate service providing companies	The IA recommends that the TEITA MSG Committee develop definite criteria that will help identify service-providing companies who operate in the extractive industries directly	Since the TEITA Committee's tenure has ended, the criteria for identify service-providing companies will be established after the new Committee has been appointed and the criteria will be used and documented in the 13 <sup>th</sup> TEITI report.
2.	Unwillingness of Some Reporting Companies to Fill Reporting Templates	Three reporting companies were unwilling to fill the reporting templates. Despite close follow-up by the IA, the representatives of these companies showed contempt for the whole exercise and were uncooperative. These companies include GBP Tanzania Limited, Paulsam Geo-engineering Company Limited, and MMG Gold Limited.	The IA recommends that TEITA MSG Committee enforce the penalty provisions according to Section 23 of the TEITA Act, 2015 and its attendant regulations against these entities as they have violated the requirement of the data provision.	The awareness has been given to the reporting period during the launch of the report and on the various exhibitions including the Mining conference which is held in February each year. In addition, in the financial year (2022/2023) TEITI MSG Committee is planning to conduct the awareness program to the all-reporting entities including the extractive industries in Tanzania concerning the implementation of the EITI in Tanzania. The participants will be educated on the importance and responsibility of TEITI

S/N	Recommendation	Observation to IA	Recommended by IA	Progress
				reporting and the consequences for those not comply to the requirements of TEITA Act, 2015 and its regulations.
3.	Un-updated Contact Details of Some Extractive Companies	Contact details of one (1) individual and one (1) company selected to participate in the reconciliation could not be traced. The IA believes that the Mining Cadastral is an appropriate platform to capture the details of all mining companies and small-scale miners	The IA recommends that the Mining Cadastral be updated regularly to contain physical and contact addresses of each mining company and small-scale miners, among other details	TEITI has communicated with the Mining Commission on regularly updating the Mining Cadastral system for which it has responded it has started updating the Mining Cadastral system as requested.

## 7.2 Implementation of the Recommendation of 2020 Validation

In 2020, the validation process raised 10 recommendations regarding EITI standard implementation in Tanzania. Progress of implementation of the recommendations is summarized in **Table 69: Progress implementation of 2020 Validation Recommendations**

**Table 69: Progress implementation of 2020 Validation Recommendations**

S/N	Requirement	EITI Board comments	Progress
1.	2.2: Licence allocations	In accordance with Requirement 2.2.a, Tanzania should disclose any non-trivial deviations <sup>1</sup> . from the legal and regulatory framework. In accordance with Requirement 2.2.c, where Licences are awarded through a bidding process, the government is required to disclose the list of applicants and the bid criteria. Tanzania is encouraged to ensure that the websites of the regulatory agencies Ministry of Mines and PURA include comprehensive information about the process for awarding and transferring oil, gas and mining Licences	Section 3.7.1.1 the IA confirmed that there were no trivial or non-trivial deviations in the process of awarding or transferring the mining, oil and gas Licences. In addition, section 3.7.1.2 of the report, The IA reported that, there were no licences that were awarded through bidding process.  On the comprehensiveness of information about the process of awarding and transferring Licences, the Mining Commission publishes annual report which details out the process of awarding and transferring mining Licences. These reports are available in the Mining Commission website. On the other hand, PURA do release brochures which elaborates the awarding and transferring criteria for oil and gas companies.
2.	2.3: Register of Licences	In accordance with Requirement 2.3, Tanzania should maintain a publicly available register of oil and gas licences that includes all data points under Requirement 2.3.i-iv.	Section 3.7.2.4 the IA reported that, the online Petroleum Registry portal has been developed, but it is still offline. Currently, PURA are collecting information to be fed into the Registry before making the platform accessible to the public.
3.	2.5: Beneficial ownership	In accordance with Requirement 2.5 and the Board-agreed framework for assessing progress, <sup>3</sup> Tanzania is required to disclose the beneficial owners of all companies holding or applying for extractive licenses by 31 December 2021.	Tanzania has been disclosing the Beneficial Ownership information in its EITI reports since 2013/14 to date. Further information on the implementation of the BO disclosure as well as BO information for selected companies is available in section 4.4 of the 2019/20 report.

S/N	Requirement	EITI Board comments	Progress
4.	2.6: State Participation	In accordance with Requirement 2.6, Tanzania should ensure that the government, STAMICO and TPDC disclose more detailed information about the rules governing their financial relationship, including retained earnings and reinvestment. TPDC should disclose its level of participation in all oil and gas projects as defined in the PSAs, as well as the terms attached. Tanzania should consider whether NDC is a material SOE for EITI reporting purposes and, if so, ensure that public disclosures include comprehensive information as required under Requirement 2.6.	The detailed information on state participation in the mining, oil and gas companies is available in section 3.6.1, 3.6.2 and 3.6.3 of this report
5.	3.2: Production	In accordance with Requirement 3.2, Tanzania is required to ensure that the Ministry of Minerals discloses the production volumes and values of all minerals produced, disaggregated by commodity. Tanzania should ensure that TPDC and PURA disclose the value of gas production. Tanzania is encouraged to ensure that government agencies disclose this information regularly on their websites or in their annual reports and to consider disaggregating disclosures by project.	The Mining Commission publishes annual report which includes production volumes and its value disaggregated by commodity. The MC annual report for financial year 2018/19 is available at: <a href="https://www.tumemadini.go.tz/uploads/publications/en-1615365247-MC%20Annual%20Report%202018-19%20Final.pdf">https://www.tumemadini.go.tz/uploads/publications/en-1615365247-MC%20Annual%20Report%202018-19%20Final.pdf</a>  The value of gas is also disclosed in the NBS Website.
6.	3.3: Export	In accordance with Requirement 3.3, Tanzania is required to ensure that the government discloses the volumes and values on mineral exports disaggregated by commodity. Tanzania is encouraged to ensure that the government discloses this data routinely, for example on the NBS website	The volumes and value of mineral exports has been published in Mining Commission annual report for 2018/19 as well in NBS website. The Mining Commission annual report can be accessed at <a href="https://www.tumemadini.go.tz/uploads/publications/en-1615365247-MC%20Annual%20Report%202018-19%20Final.pdf">https://www.tumemadini.go.tz/uploads/publications/en-1615365247-MC%20Annual%20Report%202018-19%20Final.pdf</a>
7.	4.1: Comprehensive disclosure	In accordance with Requirement 4.1, Tanzania is required to ensure that revenues and payments are comprehensively disclosed and reconciled in line with the MSG's materiality decisions. Tanzania is encouraged to consider a higher materiality threshold for selecting companies and revenue streams in the scope of reconciliation and continue disclosing additional data through unilateral government disclosures	In the 2019/20 report, the materiality threshold of TZS 1 billion was approved. Forty one (41) companies met the thresholds. During the preparation of this report 40 companies submitted the completed reporting templates. These companies paid TZS 1,220,455,246,248.63 during the reporting period. Ndovu Resources (T) Limited was excluded from reconciliation exercise because the company was scoped based on the wrong financial data.
8.	4.6: Sub-national Payments	In accordance with Requirement 4.6, Tanzania should ensure that all material revenues <sup>8</sup> . Collected by subnational government entities from extractive companies are reconciled and disclosed disaggregated by revenue stream, company and local authority. The MSG is encouraged to set a materiality threshold for subnational payments to ensure that reconciliation is cost efficient while	The MSG in its 86 <sup>th</sup> meeting agreed not to set the materiality thresholds for subnational payments to ensure that the report document the contribution of the mining, oil and gas companies to the local government authorities which host extractive operations.

S/N	Requirement	EITI Board comments	Progress
		comprehensively capturing all local authorities collecting material revenues from extractive companies.	
9.	4.9: Data quality and assurance	In accordance with Requirement 4.9 and the Terms of Reference of Independent Administrators, Tanzania should ensure that EITI Reports clearly document whether all reporting entities had their financial statements audited and complied with agreed quality assurances for their EITI reporting. Possible omissions should be clearly documented. The Independent Administrator should provide a clear statement on the reliability and comprehensiveness of reconciled financial data.	Section 2.5.1 of the report, the IA provided the certification of the reporting templates. The IA also recommended on the reliability and comprehensiveness of the reconciled data.
10.	6.2: Quasi fiscal expenditure	In accordance with Requirement 6.2, Tanzania should ensure that the MSG agrees on a definition of quasi-fiscal expenditures in accordance with the IMF's definition and discuss this with TPDC, STAMICO and the Ministry of Finance to ensure that there is common understanding of the nature of these expenses and that possible quasi-fiscal expenditures are comprehensively covered in disclosures by the SOEs, the government or TEITI.	IA has confirmed that there was no quasi-fiscal expenditure that were incurred by the state-owned enterprises.  On the definition of quasi fiscal expenditure, discussion is ongoing within the TEITA MSG Committee. Once agreed it will be discussed with state owned enterprises (TPDC, STAMICO and NDC) as well as the Ministry of Finance and Planning.

### 7.3 Outcomes and Impacts

As of today, Tanzania has implemented EITI for thirteen years since joining the institution in 2009. Participation of Tanzania in EITI has brought positive outcomes and impacts. EITI reporting has enhanced transparency and accountability regarding the utilization of extractive revenues from minerals, oil and natural gas resources. Also, due to the country's participation in EITI, there are notable improvements in the disclosure of payments and revenue by extractive companies and Government, respectively. Moreover, due to the country's participation in EITI, there are increased interests of the public regarding the utilization of extractive revenues. The availability of information has sparked public debates and discussions on how the country is utilizing and benefiting from the extractive resources. Today, than ever before, Tanzanians have free access to various information related to extractive industry including but not limited to issuance of mineral, petroleum rights, payments and revenue, legal reforms for extractive industry, local contents, and contribution of extractive industry to the economy. As of today, the following are notable outcomes and impacts related to the country's participation in EITI.

### **i. Improved access and disclosure of extractive industry value chain information**

Tanzania being a member of EITI has improved access of extractive industry value chain information. As of today, the public can access plenty of information regarding extractive industry. Some information which the public can access freely include the payments and revenue reconciliation reports, validation reports, local content reports, corporate social responsibility report, among others.<sup>61</sup> The availability of information has made it easier for CSOs to conduct extensive advocacy aimed at pushing for more openness and accountability regarding the utilization of extractive resources.<sup>62</sup> Moreover, the availability of information has caused the citizens, especially those living close to large extractive projects to demand their share rights of the extractive resources. Communities' demands on fair share of the extractive resources in these places have occurred in almost all areas hosting major extractive projects in minerals, oil and natural gas. For example, in Kilwa district, provides one of the best cases where the dissemination of information has ignited the demand for fair share on service levies and proper management of the same.<sup>63</sup>

### **ii. Improved Extractive Companies' Consideration of Local and National Development**

EITI implementation, as overseen by the TEITA MSG Committee, has not only made the Government to be transparent and accountable. The publication of information, especially through TEITI reporting, has also stimulated the extractive companies' actions and consideration to contribute in local and national development. Because of enhanced transparency of the extractive operations, extractive companies' have been willing to renegotiating previous contracts aimed at agreeing on provisions that will benefit the nation and its people. A recent contract renegotiation between the Government of Tanzania and Barrick Corporation is an example of this matter. The renegotiation has led to establishment of a joint company Twiga Minerals where the Government owns 16 per cent non dilutable shares.<sup>64</sup>

### **iii. Increased Government and Extractive Companies Interests in Contract Disclosure**

The interests to disclose contracts are increasing due to EITI implementation. Previously, TEITI reports concentrated on disclosure of data on production and exports. However, sections 14, 15 and 16 of the TEITA Act has raised the disclosure

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<sup>61</sup> Experiences and Benefits of Optimised Mineral Resource Governance for Zimbabwe: Lessons from SADC Extractive Industries Transparency Initiative (EITI) Implementing Countries retrieved from [https://www.sarwatch.co.za/wp-content/uploads/2021/03/EITI\\_Report-V6-1.pdf](https://www.sarwatch.co.za/wp-content/uploads/2021/03/EITI_Report-V6-1.pdf) on 24th March 2022

<sup>62</sup> <https://jukwaalauziduaji.or.tz/>

<sup>63</sup> Friedrich-Ebert-Stiftung Tanzania and OpenOil, 2015; Tanzania Oil and Gas Almanac

<sup>64</sup> Ministry of Minerals Budget Speech for 2020/21

level awareness where extractive companies are required to disclose other information regarding local content, corporate social responsibilities, and capital expenditure. Also, the Act requires extractive companies to disclose contract and beneficial ownership information. In relation to disclosure of contracts information, Tanzania has made progress towards full contract disclosure of contracts. One of the developments is the creation of contract disclosure roadmap by the Government.<sup>65</sup> Due to increased interests, few PSAs can be found online.<sup>66</sup> More progress can be evidenced from the Government openness regarding all contracts that the nation enters with extractive companies. Efforts are underway to ensure that the mining, oil and gas contracts are disclosed in order to inform public debate about the contribution of the extractive sector.

#### **iv. Increased Public Awareness about TEITI**

The disclosure of information has enhanced public awareness regarding TEITI activities. Since 2010, TEITI related reports have created a focused attention on spaces like the Parliament, CSOs platforms and agendas, academia, media.<sup>67</sup> Tanzania Extractive Industry Conferences has allowed stakeholders to critically discuss, share experiences, and learn from one another on better ways to advance transparency and accountability agendas in the extractive industry in Tanzania.<sup>68</sup> Through evidence-based research and assessment by CSOs, the level of debates and engagement of all stakeholders has been enhanced, including the Government, academia, media, and Community-Based organizations. For example, in 2018, CSOs produced a report on two years assessment of Tanzania implementation of EITI Standard. The report documented opportunities and challenges of implementing TEITA since 2015. Among other things, this report stimulated the development of TEITA related regulations in 2019.<sup>69</sup> In connection to that, MSG spot that regular disclosure of extractive industry data is of little practical use without public awareness, understanding of what the figures mean, or public debate about how resources can be used effectively. Various workshops conducted in Mwanza, Geita, Kahama, Lindi and Mtwara just mentioned a few. However, TEITI participated in various exhibitions inside and outside the country.

### **7.4 Recommendation Relating to the Current Reporting Period**

The IA offers the following recommendations:

#### **i. Disaggregation of Revenue Streams**

Traditionally, MC is receiving various payments (revenue streams) from extractive companies. However, the payment and collection systems do not classify the

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<sup>65</sup> <https://www.teiti.go.tz/storage/app/uploads/public/60d/c11/125/60dc111252093547408015.pdf>

<sup>66</sup> <http://resourcecontracts.org/countries/tz>

<sup>67</sup> <https://www.madini.go.tz/wp-content/uploads/2019/05/DOC-20190529-WA00141.pdf>

<sup>68</sup> <https://jukwaalauziduaji.or.tz/>

<sup>69</sup> <https://www.hakirasilimali.or.tz/hakirasilimali-pwyp-in-the-library-volume-1/>

respective revenue streams which will enable the reconciliation of each stream as required by EITI Standard 2019, Requirement 4.1 (c). As such, during the scoping study, MC provided the aggregated data to the IA to determine the materiality threshold. However, to conform with EITI Standard 2019, during the reconciliation exercise, the MC was required to provide disaggregated data. The process of disaggregating data by MC took long time. This challenge has been the main cause of delay in the preparation of the reconciliation report. Thus, the IA recommends that MC should send recommendation to the custodian of GePG system to ensure the system classifies each revenue stream.

## ii. Systematic Disclosure of Granted and Transferred Licences

During the preparation of 12<sup>th</sup> TEITI report, the IA noted that MC through online platforms only publishes the number of licences issued and transferred without categorically indicating the respective holders of the mining licences. The names of licence holders are available upon request. To enhance transparency and accountability in granting and transferring mining licences, the IA recommends that in each financial year, the MC should provide the quantities of issued and transferred licences as well as the corresponding names of licence holders through online platforms.

## 7.5 Impact of the Corona Virus Pandemic on the Extractive Sector

The impact of COVID-19 pandemic was evident in all sectors of the extractive industry in Tanzania in 2020. The impact of the pandemic was more pronounced in the mining sector due to its strong dependence on international markets than in the oil and gas sector. Some of the reasons that explain the significant effect of the COVID-19 pandemic on the mining sector were: plummeting of prices especially of minerals of commercial significance, such as Diamond and Tanzanite.<sup>70</sup> This was mainly caused by international travel restrictions. On the other hand, minerals that are less dependent on international trade e.g., limestone and salt, their price and trade disruptions occurred due to the limited purchasing power of a reduced group of local customers<sup>71</sup>, decrease of mineral production from artisanal and small-scale mining; and socio-economic affairs of mining communities.<sup>72</sup>

The pandemic did not appear to have negatively impacted the oil and gas sector as global factors have not disrupted the existing onshore gas exploration and production and that the country has not started exportation of gas. However, the pandemic's global economic impact could significantly and negatively impact the prospects of new projects in the oil and gas sector. As the pandemic's waves keep evolving, it is anticipated that the resource mobilization capacity of potential oil and gas investors could be affected. Specifically, the pandemic's global economic impact could further delay the country's long-awaited offshore LNG project<sup>73</sup>.

<sup>70</sup> <https://www.thecitizen.co.tz/tanzania/news/-what-next-for-tanzania-after-tanzanite-crash--3442120>

<sup>71</sup> [https://ipisresearch.be/wp-content/uploads/2020/08/202008\\_ASM-Covid-NTanzania\\_Layout1.pdf](https://ipisresearch.be/wp-content/uploads/2020/08/202008_ASM-Covid-NTanzania_Layout1.pdf)

<sup>72</sup> [https://ipisresearch.be/wp-content/uploads/2020/08/202008\\_ASM-Covid-NTanzania\\_Layout1.pdf](https://ipisresearch.be/wp-content/uploads/2020/08/202008_ASM-Covid-NTanzania_Layout1.pdf)

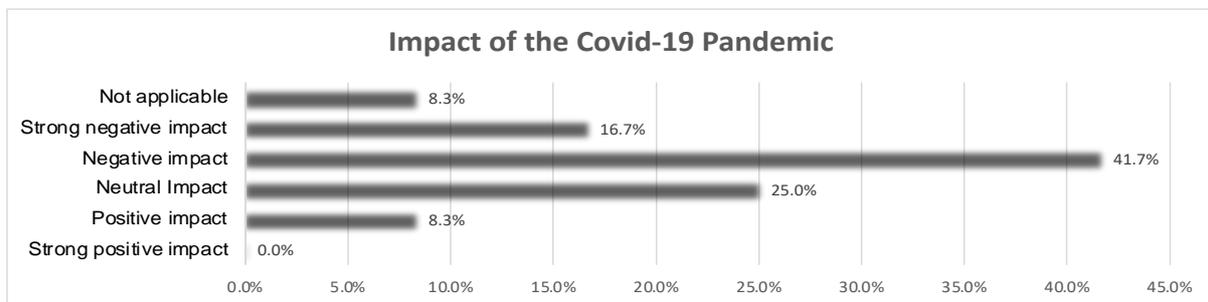
<sup>73</sup> <https://resourcegovernance.org/analysis-tools/publications/tanzania-updated-assessment-coronavirus-extractive>

### 7.5.1 Results of the Survey

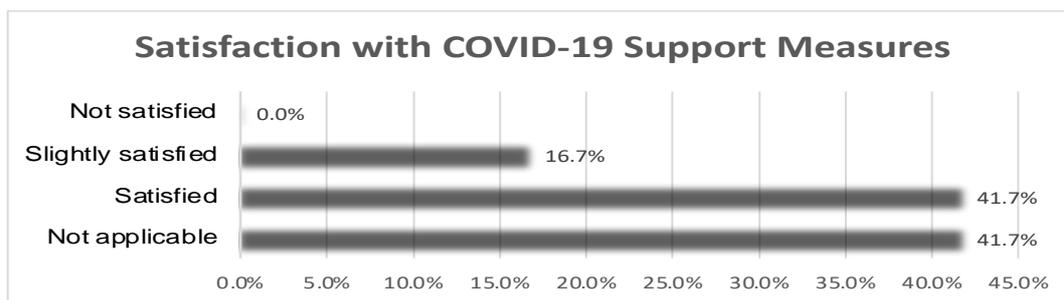
The IA administered questionnaires (see appendix 8) to all companies that were selected in the reconciliation scope for 2019/20. The questionnaire focused on seeking information that assesses the impact of COVID-19 pandemic on the economic situation, business environment, and the current financial situation and outlook of the extractive industry in Tanzania. Twelve out of forty companies completed and returned the questionnaires. The following sections present the results from the survey.

#### 7.5.1.1 Impact on the Economic Situation

Responding companies were asked to rate the impact of the COVID-19 crisis in the extractive industry. Findings from the survey show that 58.3% of the respondents stated that the COVID-19 pandemic had a negative impact on majority of extractive companies' operations.

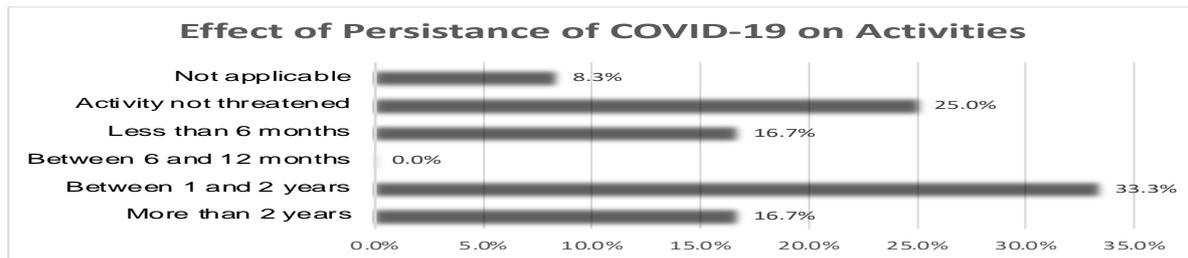


Precisely, 41.7% of the companies indicated that the pandemic had a negative impact on their activities while 16.7% reported a strong negative. These were mainly companies from the mining sector. On the other hand, 33.3% reported that the COVID-19 pandemic had either neutral impact or the question was not applicable to them. These were mostly extractive companies from oil and gas sector which had no interaction with international markets as stated in section 7.4 of the report.



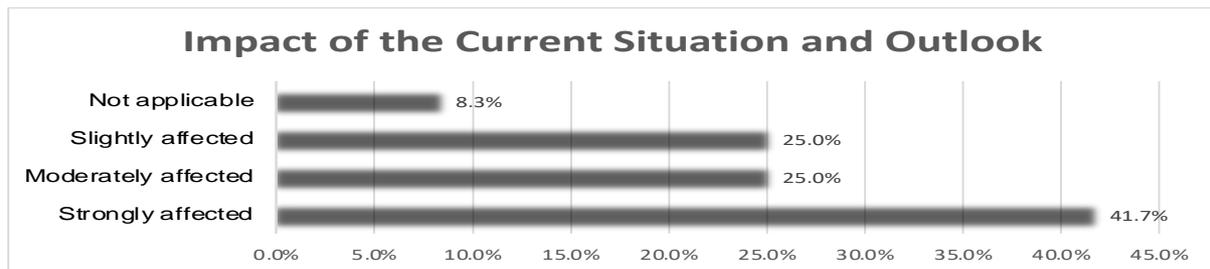
The survey tool further instructed extractive companies to indicate after how long their activities would be threatened in the event of non-eradication of the COVID-19 pandemic and stagnation of the current economic situation. The findings show that if COVID-19 persists, business activities of 50% of responding companies would be threatened in less than 2 years. 33.3% of the extractive companies confirmed that the prospect of a persistent crisis would threaten the continuity of their business in

between 1 and 2 years, 16.7% in less than 6 months, and other 16.7% in more than 2 years. Conversely 25% reported that their activity will not be threatened.

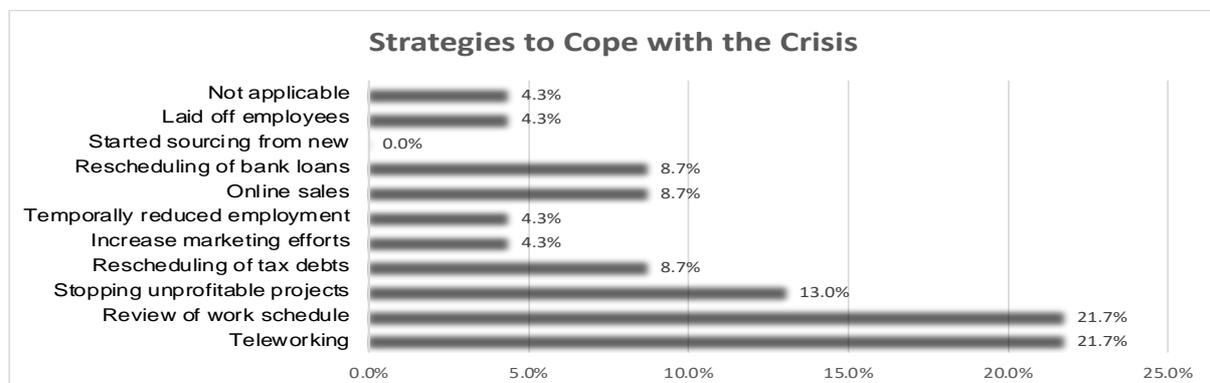


### 7.5.1.2 Impact of the Current Situation and Outlook

The survey sought to know how business operations of extractive companies have been affected by the COVID-19 crisis. The general finding is 91.7% of reporting companies indicated that they have been affected by the pandemic. Of these, 41.7% estimated that they have been strongly affected. The 8.3% who reported that the question is not applicable from the oil and gas sector whose trade is not affected by global factors.

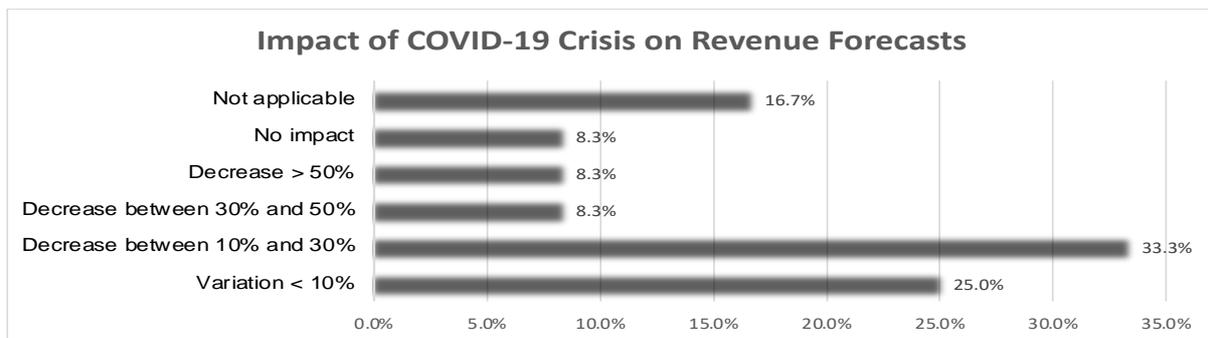


The survey also sought to establish the strategies that extractive companies adopted to cope with the crisis. The top strategies that 21.7% of the surveyed companies identified to have used were teleworking and review of work schedules. 13% of the companies stopped unprofitable projects. 8.7% reported rescheduling of bank loans, rescheduling of tax debts, and online sales while 4.3% adopted other strategies.



Reporting companies were also asked to estimate in what way has the COVID-19 crisis impacted their forecasts for revenue for 2020. The findings indicate that 75% confirm

that the pandemic appear to impact extractive companies in Tanzania. Specifically, 58.3% of the companies had estimated a decrease of less than 30% their revenue forecasts for 2020. On the other hand, 16.3% of the surveyed companies had estimated a decrease in revenue of more than 30%. Oil and gas companies reported either no impact (8.3%) or not applicable (16.7%). This is because they have negligible interaction with the global markets because their products are not exported and some have not started production.



Regarding the way COVID-19 crisis impacted on the level of production as of 30 June 2020, the findings show that 58.3% of the surveyed companies reported 30% or less decrease of projected production. 16.7% of the respondents reported 50% or more decrease of the same. An example of the latter would be diamond producers<sup>74</sup>. Similarly, oil and gas companies reported either no impact (8.3%) or not applicable (16.7%). This is because they have negligible interactions with the global markets because their products are either consumed locally or they have not started production.

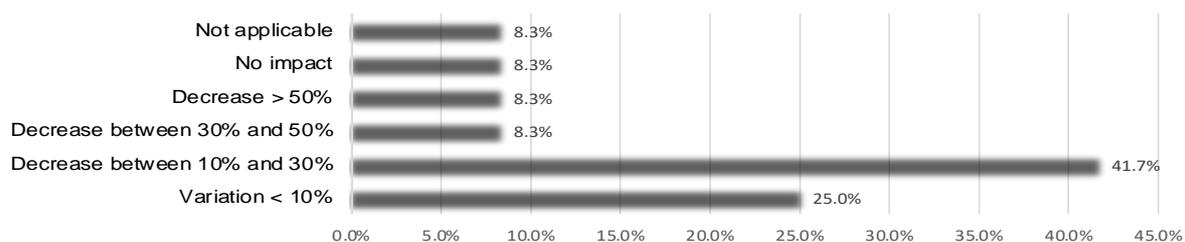
#### Impact of COVID-19 Crisis on Level of Production



Also, extractive companies were required to estimate how the COVID-19 crisis has impacted their level of projected production for 2020. The findings reveal that there is majority consensus among the companies. 83.3% of the reporting companies claimed that production projections were impacted by the pandemic. The exception was for oil and gas companies which reported not applicable (8.3%) or no impact (8.3%) for companies which have not started production and companies which trade domestically, respectively.

<sup>74</sup> [https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report\\_2019\\_2020.pdf](https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report_2019_2020.pdf)

### Impact of COVID-19 Crisis on Projected Level of Production



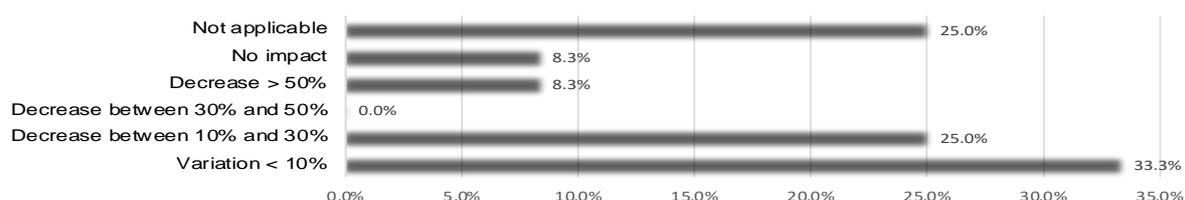
With regard to exportation, the survey asked reporting companies to indicate how COVID-19 crisis impacted their level of exports as of 30<sup>th</sup> June 2020. It was found that over 66% of the surveyed companies reported a decrease by 30% or less of their current exports, while 8.3% of the respondents reported a decrease of more than 50%. A good example of the latter is diamond traders who witnessed a drop of diamond prices in the world market. The pandemic resulted into travel restrictions across the countries, hence, the closure of the Belgium – Antwerp Market which is the main market for diamonds from Tanzania. 8.3% of oil and gas companies showed there is no impact. Majority are those companies which have not started production<sup>75</sup>. Similarly, 16.7% claimed the question was not applicable because they are trading locally.

### Impact of COVID-19 Crisis on Current Exports



Likewise, the questionnaire intended to establish the magnitude of the impact of COVID-19 crisis on the level of projected exports for 2020. 58.3% of the surveyed companies reported a drop of 30% or less of the projected exports. Out of these, 33.3% of the companies reported a decrease of less than 10% of the projected exports. 25% and 8.3% of the companies indicated the question was not applicable and no impact, respectively.

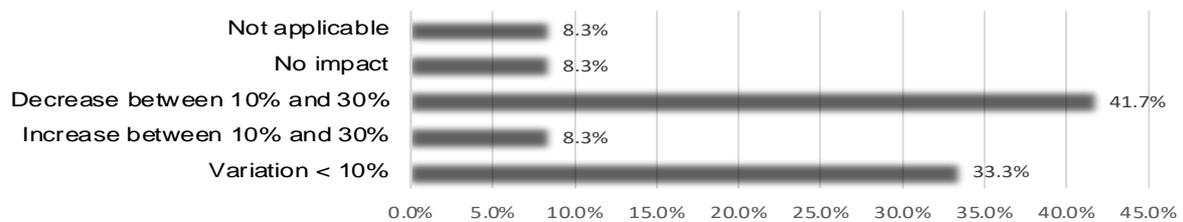
### Impact of COVID-19 Crisis on Projected Exports



<sup>75</sup> [https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report\\_2019\\_2020.pdf](https://www.tumemadini.go.tz/uploads/publications/en-1646890173-Annual%20report_2019_2020.pdf)

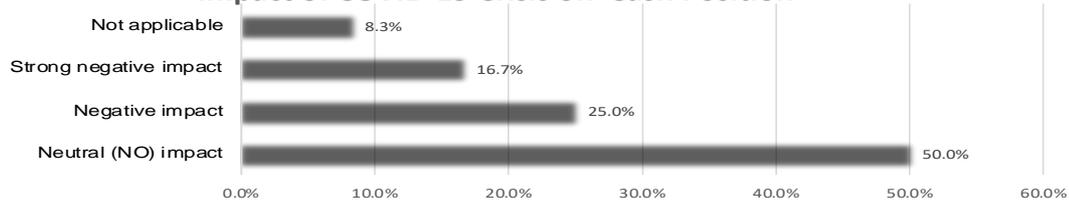
Furthermore, the survey assessed the impact of COVID-19 crisis on budget of personnel expenses for 2020. It was observed that 75% of the reporting companies had a decrease of personnel expenses in 2020 by 30% or less. On the other hand, 8.3% of the companies indicated an increase of personnel expenses between 10% and 30%.

### Impact of COVID-19 Crisis on Personnel Budget



Another area that received attention in this assessment was the liquidity situation of the extractive companies during the COVID-19 crisis. The findings show that the pandemic has moderate impact on cash position. 50% of the surveyed companies reported a neutral impact on their cash position, while 41.7% of the responding companies reported a negative impact.

### Impact of COVID-19 Crisis on Cash Position



Companies were asked to provide information regarding the impact of COVID-19 crisis on their investment forecasts for 2020. The results indicate that 83.3% of the responding companies decreased their investment forecasts by 50% or less in 2020. Again, the oil and gas companies were not affected in this aspect.

### Impact of COVID-19 Crisis on Investment Forecast





B		Currency	NON-PROJECT PAYMENTS Project License Project Location	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL		
				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10			
PAYMENTS TO TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)																
B1	Royalty	TZS USD														
B2	License Fees	TZS USD														
B3	Training Fees	TZS USD														
B4	Profit Share	TZS USD														
B5	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	TZS USD														
B6	Tariff on gas transport through SoNGAS pipeline	TZS USD														
B7	Other payments(please indicate, you can add rolls)	TZS USD														
TOTAL		TZS USD														
C																
PAYMENTS TO TANZANIA REVENUE AUTHORITY - LARGE TAX PAYER & DOMESTIC REVENUE DEPARTMENTS																
		Currency	NON-PROJECT PAYMENTS Project License Project Location	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL		
C1	Corporate tax	TZS USD														
C2	Withholding Taxes paid on company TIN where tax payer is witholdee	TZS USD														
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT	TZS USD														
C3	Pay As You Earn (PAYE)	TZS USD														
C4	Skill Development Levy (SDL)	TZS USD														
C5	VAT	TZS USD														
C6	VAT (To be refunded)	TZS USD														
C7	VAT (refunded)	TZS USD														
C8	Excise Duty	TZS USD														
C9	Capital Gain Tax	TZS USD														
C10	Personal Income Tax	TZS USD														
C11	Bed Night Levy	TZS USD														
C12	Natural Resources Payment	TZS USD														
C13	Stamp duty	TZS USD														
C14	Advertising fees	TZS USD														
C15	Dividends	TZS USD														
C16	Sign Board Fees	TZS USD														
C17	Small Scale Minors	TZS USD														
C18	Port Departure Charges	TZS USD														
C19	Sign Board Fees	TZS USD														
C20	Other payments(please specify, you can add more rows)	TZS USD														
TOTAL		TZS USD														

D	PAYMENTS TO TANZANIA REVENUE AUTHORITY - CUSTOMS & EXCISE DEPARTMENT (CED)		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)												
				Project Licence	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL		
				Project Location													
D1	Import Duty	TZS															
		USD															
D2	Excise Duty for Vehicles	TZS															
		USD															
D3	Trade Levy Zanzibar	TZS															
		USD															
D4	Excise Duty	TZS															
		USD															
D5	Fuel Levy	TZS															
		USD															
D6	Petroleum Levy	TZS															
		USD															
D7	VAT	TZS															
		USD															
D8	Vehicle Registration Tax	TZS															
		USD															
D9	Customs Processing Fees	TZS															
		USD															
D10	Railroad Development Levy	TZS															
		USD															
D11	Other payments (please specify, you can add more rows)	TZS															
		USD															
TOTAL		TZS															
		USD															

E	SERVICE LEVY PAID TO THE LOCAL GOVERNMENT	Name of the Local Government Authority (LGA)	Location (Specify Region & District)	Currency	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)												
				Project Licence	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	TOTAL				
				Project Location													
E1	1			TZS													
				USD													
E2	2			TZS													
				USD													
E3	3			TZS													
				USD													
E4	4			TZS													
				USD													
E5	5			TZS													
				USD													
E6	6			TZS													
				USD													
E7	7			TZS													
				USD													
E8	8			TZS													
				USD													
E9	9			TZS													
				USD													
TOTAL				TZS													
				USD													

F	PAYMENTS TO THE MINISTRY OF FINANCE AND PLANNING (MoFP)	Dividends for Government Shares held in the		Revenue to Government for Shareholding Sale		TOTAL	
		TZS	USD	TZS	USD	TZS	USD
<b>TOTAL PAYMENTS MADE TO THE GOVERNMENT</b>		TZS	USD				

4 Social (CSR) contribution and Other Payments						
Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount		In-Kind
		Name of the Institution	Location (District & Region)	TZS	USD	
Education projects/activities						
Health services projects						
Water and sanitation projects						
Infrastructure development projects						
Sports/arts and entertainment activities projects						
Economic empowerment projects						
Environmental conservation projects						
Humanitarian aids contribution						
Other contribution/payments						
				TOTAL		

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

6 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)

7 Operation costs		
Type of costs	Value (TZS)	Value (USD)
Capital Expenditure		
Company operation costs		

8 Employment Information				
Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary in TZS	Salary in USD
Foreign Employees				
Local Employees - Skilled				
Local Employees - Unskilled				

9 Accident Records				
	Quantity		Compensation Paid	
	Male	Female	Amount TZS	Amount USD
Fatal Accidents				
Permanent Disability				
Deaths				

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)		



## APPENDIX 2: Reporting Templates for Supporting Companies

ETI PAYMENTS REPORTING COMPANIES TEMPLATE (From 1 July 2019 to 30 June 2020)		<b>TEITI</b>		TANZANIA REVENUE AUTHORITY KAWATA ROAD, DAR ES SALAAM TANZANIA	
<b>NOTE</b> provision of information required in the preparation of TEITI reports is a legal requirement according to section 10 (1) (b) and (c) of the TEITA Act, 2015 and section 4 (1) and (2) of TEITA Regulations, 2019 Pursuant to Section 23 of TEITA Act, 2015 it is an offence to any person, who without reasonable causes, or fails to produce a document or an information required, within the specified time which could lead to substantial					
<b>Basic Information</b>					
Name of the Entity (Supporting company)					
Tax Identification Number (TIN)					
<b>Information on Licenses</b>					
Type of License	License Number	Date Issued	Expiry Date	Commodity	Issuing Authority
1					
2					
3					
4					
Reporting template prepared by				Position	
Email address				Tel.	
Physical address				Mobile	
<b>Company Information</b>					
Company Shareholding					
	Name	Amount (TZS)	% Interest	Number of Shares	
	Total	0	0%		
<b>Core business</b>					
Secondary activities					
Please state if the last financial statements have been audited (yes/no)					
Name of the last financial statements Auditor					
<b>Direct Payments and Revenues</b>					
PAYMENTS TO THE TANZANIA REVENUE AUTHORITY (TRA) - LARGE TAX PAYERS OR DOMESTIC REVENUE DEPARTMENT		Type of Payment Made	AMOUNT PAID TZS	AMOUNT PAID USD	
A1		Corporate Tax			
A2		Withholding Taxes paid on company TIN where tax payer is withholder			
A2-1		Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder			
A3		Pay As You Earn (PAYE)			
A4		Skill Development Levy (SDL)			
A5		VAT			
A6		VAT (To be refunded)			
A7		VAT (refunded)			
A8		Excise Duty			
A9		Capital Gain Tax			
A10		Personal Income Tax			
A11		Bed Night Levy			
A12		Natural Resources Payment			
A13		Stamp duty			
A14		Advertising fees			
A15		Dividends			
A16		Sign Board Fees			
A17		Small Scale Minors			
A18		Port Departure Charges			
A19		Sign Board Fees			
A21		Other payments (please specify, you can add more rows)			
		<b>TOTAL</b>			

B	PAYMENTS TO THE TANZANIA REVENUE AUTHORITY (TRA) - CUSTOMS AND EXCISE DEPARTMENT (Please insert the name and licence number for each project)	Type of Payment Made	AMOUNT PAID				
			TZS	USD			
B1	Import Duty						
B2	Excise Duty for Vehicles						
B3	Trade Levy Zanzibar						
B4	Excise Duty						
B5	Fuel Levy						
B6	Petroleum Levy						
B7	Value Added Tax (VAT)						
B8	Vehicle Registration Tax						
B9	Customs Processing Fee						
B10	Railway Development Levy						
B11	Other payments (please specify, you can add more rows)						
	<b>TOTAL</b>						
C	SERVICE LEVY PAID TO LOCAL GOVERNMENT AUTHORITIES (LGAs)	Name of the Local Government Authority (LGA)	Location		Amount Paid		
			Region	District	TZS	USD	
C1	1						
C2	2						
C3	3						
C4	4						
C5	5						
	<b>TOTAL</b>						
D	PAYMENTS TO THE MINISTRY OF FINANCE AND PLANNING (MoFP)	Types of Payment made to MoFP	PAYMENT				
			TZS	USD			
D1	Dividends for Government Shares held in the Company						
D2	Revenue to Government for Shareholding Sale in the Company						
D3	Other payments						
	<b>TOTAL</b>						
			<b>TZS</b>	<b>USD</b>			
	<b>TOTAL PAYMENTS MADE TO THE GOVERNMENT</b>						
<b>4</b>	<b>Social (CSR) contribution and Other Payments</b>						
	Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind
			Name of the Institution	Location (District & Region)	TZS	USD	
	Education projects/activities						
	Health services projects						
	Water and sanitation projects						
	Infrastructure development projects						
	Sports/arts and entertainment activities projects						
	Economic empowerment projects						
	Environmental conservation projects						
	Humanitarian aids contribution						
	Other contribution/payments						
				<b>TOTAL</b>			

<b>5 Operation costs</b>				
Type of costs	Value (TZS)	Value (USD)		
Capital Expenditure				
Company operation costs				
<b>TOTAL</b>				
<b>6 Employment Information</b>				
Nature of employees	Quantity		Salaries Paid	
	Male	Female	Salary In TZS	Salary in USD
Foreign Employees				
Local Employees - Skilled				
Local Employees - Unskilled				
<b>TOTAL</b>				
<b>7 Accident Records</b>				
Accident Records	Quantity		Compensation Paid	
	Male	Female	Amount TZS	Amount USD
Fatal Accidents				
Permanent Disability				
Deaths				
<b>TOTAL</b>				
<b>8 Procurement of goods and services from local companies in Tanzania</b>				
Type	Value (TZS)	Value (USD)		
Goods (include annex of companies provided goods)				
Service (include Annex of companies provided services)				
<b>TOTAL</b>				
<b>Management Sign-off</b>				
I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting instructions. Specifically, I confirm the following:				
1. The information provided in respect of amounts paid/received is complete and has been faithfully extracted from the Entity accounting records;				
2. All amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;				
3. The amounts paid/received exclude payments/income made before 1 July 2018 and payments/income made after 30 June 2019;				
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;				
5. The amounts paid/received do not include amounts paid/received on behalf of other Entities;				
6. The amounts paid/received only include amounts paid/received by the Entity;				
7. The accounts of the Entity on which the figures are based have been audited and an unqualified audit opinion been issued in accordance with International Standards on Auditing.				
Name:				
Position:				
Signature and Stamp:				
<b>Auditors Certification</b>				
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:				

### APPENDIX 3: Reporting Templates for Government Agencies

EITI PAYMENTS REPORTING GOVERNMENT TEMPLATE (From 1 July 2019 to 30 June 2020)		 <small>Tanzania Economic Institutions Development Authority Tanzania Kataa Hushimi za Madini, Mafuta na Gas Austria.</small>		PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL
PAYMENTS RECEIVED BY THE MINING COMMISSION (MC)		Currency	NON-PROJECT PAYMENTS	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL
			Project Licence Project Location											
A10	Royalty	TZS												
		USD												
A2	Inspection and Clearing Fee	TZS												
		USD												
A3	Application Fee	TZS												
		USD												
A4	Annual Rent	TZS												
		USD												
A5	Fines, Penalties and Forfeiture	TZS												
		USD												
A6	Licence Fee to Purchase or Store explosive	TZS												
		USD												
A7	Preparation Fee	TZS												
		USD												
A8	Mineral Rent	TZS												
		USD												
A9	Licence for Broker/Dealer	TZS												
		USD												
A10	Other payments (please specify, you can add more rows)	TZS												
		USD												
TOTAL		TZS												
		USD												
PAYMENTS RECEIVED BY THE MINISTRY OF TANZANIA PETROLEUM DEVELOPMENT COOPERATION (TPDC)		Currency	NON-PROJECT PAYMENTS	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL
			Project Licence Project Location											
B1	Royalty	TZS												
		USD												
B2	Licence Fees	TZS												
		USD												
B3	Training Fees	TZS												
		USD												
B4	Profit Share	TZS												
		USD												
B5	Tariff on gas transport through Mwera-Dar es Salaam Gas Pipeline	TZS												
		USD												
B6	Tariff on gas transport through SoNGAS pipeline	TZS												
		USD												
B7	Other payments (please specify, you can add more rows)	TZS												
		USD												
TOTAL		TZS												
		USD												

C	PAYMENTS RECEIVED BY THE MINISTRY OF TANZANIA REVENUE AUTHORITY (TRA) - LTD & DRD		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL	
					Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10		
					Project License	Project Location										
C1	Corporate Tax	TZS USD														
C2	Withholding Taxes paid on company TIN where tax payer is withholder	TZS USD														
C2-1	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	TZS USD														
C3	Pay As You Earn (PAYE)	TZS USD														
C4	Skill Development Levy (SDL)	TZS USD														
C5	VAT	TZS USD														
C6	VAT (To be refunded)	TZS USD														
C7	VAT (refunded)	TZS USD														
C8	Excise Duty	TZS USD														
C9	Capital Gain Tax	TZS USD														
C10	Personal Income Tax	TZS USD														
C11	Bed Night Levy	TZS USD														
C12	Natural Resources Payment	TZS USD														
C13	Stamp duty	TZS USD														
C14	Advertising fees	TZS USD														
C15	Dividends	TZS USD														
C16	Sign Board Fees	TZS USD														
C17	Small Scale Minors	TZS USD														
C18	Port Departure Charges	TZS USD														
C19	Sign Board Fees	TZS USD														
C20	Other payments(please specify, you can add more rows)	TZS USD														
TOTAL		TZS USD														

D	PAYMENTS RECEIVED BY THE MINISTRY OF TANZANIA REVENUE AUTHORITY (TRA) - CED		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)										TOTAL	
					Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10		
					Project License	Project Location										
D1	Import Duty	TZS USD														
D2	Excise Duty for Vehicles	TZS USD														
D3	Trade Levy Zanzibar	TZS USD														
D4	Excise Duty	TZS USD														
D5	Fuel Levy	TZS USD														
D6	Petroleum Levy	TZS USD														
D7	VAT	TZS USD														
D8	Vehicle Registration Tax	TZS USD														
D9	Customs Processing Fees	TZS USD														
D10	Railroad Development Levy	TZS USD														
D11	Other payments(please specify, you can add more rows)	TZS USD														
TOTAL		TZS USD														



**APPENDIX 4: Reporting template for the Mining Commission – Total mineral output per commodity and company**

<b>A. Total output per commodity in 2018/19</b>								
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>	<i>TOz</i>	<i>1,500,000</i>	<i>1,650,000,000</i>	<i>1,450,000</i>	<i>1,600,000,000</i>	<i>240,000,000</i>		
<b>B. Mining sector output for most significant producers in year</b>								
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>	<i>TOz</i>	<i>1,500</i>	<i>1,650,000</i>	<i>1,450</i>	<i>1,600,000</i>	<i>240,000</i>
		<i>List other commodities</i>						

**APPENDIX 5: Reporting template for PURA – Contracts and licence information**

Oil and gas licences of Tanzania										
<i>Last updated:</i>										
Name of the Field/area	Licence Number	Commoddit(ies)	Licence holder(s) and their share (%)	Operator	Award Procedure*	Date of Application	Date of Award	Date of Expiry or Duration	Coordinates	Comments/Links

\*Including a reference to the bidding round or other method of awarding contract/licence e.g., direct negotiation.

## APPENDIX 6: Reporting templates for State-Owned Enterprises – STAMICO, TPDC, & NDC

### I. Information on Level and Terms of State Participation

Level and terms of state participation								
Company/ project with state participation	Level of SOE/government ownership or participation (%)	Legal entity holding the stake (e.g. SOE or SOE subsidiary)	Terms attached (e.g. full-paid equity, free equity or carried interest)	Changes in level of ownership or participation in FY 19/20	Terms of the transaction(s), incl. valuation and revenues ( <i>indicate currency</i> )	Changes in level of ownership or participation in FY 19/20	Terms of the transaction(s), incl. valuation and revenues ( <i>indicate currency</i> )	Links or references to supporting documentation

### II. Information on Retained Earnings and Transfers

Financial relationship between the SOE and the government					
<i>Indicate currency</i>	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 2019/20					

NB: 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.

### III. Information on Loans and Financing

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	Active loan/loan guarantee from SOE to EC in FY 19/20	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 (indicate currency)	Outstanding value at the end of FY 19/20	Outstanding value at the end of FY 19/20	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
<b>Loans and guarantees from the state to extractive companies, including the SOE</b>											
Statutory rules governing the government's right to grant loans or guarantees to extractive companies	Active loan/loan guarantee from the state to the SOE in FY 19/20	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 (indicate currency)	Outstanding value at the end of FY 19/20	Outstanding value at the end of FY 19/20	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
<b>Third-party financing</b>											

<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	supporting Links or references
FY 19/20						

#### IV. Information on Quasi-Fiscal Expenditure

Quasi-fiscal expenditures on behalf on the government, e.g. subsidies, national debt servicing, public infrastructure, social services, other government expenditures						
	QFE type	Client	QFE expenditure amount	Related law / agreement	Explanation	Comment
FY 19/20						

## APPENDIX 7: Reporting Template for Disclosure of Beneficial Ownership of the Extractive Companies



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: Licences Held by the Entity			
10. Provide a list of all extractive Licences (oil, gas and mining) held by the entity			
	Issuing authority	Licence number	Licence 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	Licence number	Licence 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 1% 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			
[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]	[date]	[residential/ service address]/ other

#### 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			
[Full name as it appears on national identify card] [Date of birth and/or national identify number] [Nationality]	[number of shares]	[% of shares]	[% of direct voting rights]	[% of indirect voting rights]	[date]	[residential/ service address]/ other

[Country of residence]					provide company registration, country of incorporation, registered office address]		
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### 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 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...]	[date]	[residential/ service address]/ other

### 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	

**APPENDIX 8: Questionnaire for assessing the Impact of the Covid-19 Pandemic on the Extractive Industries in Tanzania for the extractive companies**

This questionnaire intends to assess the impact of the Covid-19 on the extractive industries in Tanzania during the reporting period of the financial year 2019/2020

1. How would you rate the impact of the COVID-19 crisis on the mining sector in Tanzania?
  - a. Strong positive impact ( )
  - b. Positive impact ( )
  - c. Neutral Impact ( )
  - d. Negative impact ( )
  - e. Strong negative impact ( )
2. Have you benefited from COVID-19 Government support measures for companies?
  - a. Yes ( )
  - b. Under Consideration ( )
  - c. No ( )
3. How easy is it to access information and benefits from government COVID-related assistance programmes?
  - a. Very difficult ( )
  - b. Difficult ( )
  - c. Standard ( )
  - d. Not applicable ( )
4. Are you satisfied with the COVID-19 Government support measures for extractive companies?
  - a. Not applicable ( )
  - b. Satisfied ( )
  - c. Slightly satisfied ( )
  - d. Not satisfied ( )
5. In the event of non-eradication of the COVID-19 pandemic and stagnation of the current economic situation, after how long would your activity be threatened?
  - a. More than 2 years ( )
  - b. Between 1 and 2 years ( )
  - c. Between 6 and 12 months ( )
  - d. Less than 6 months ( )
  - e. Activity not threatened ( )
6. How have your business operations been affected by the coronavirus (COVID-19) pandemic?
  - a. Strongly affected ( )
  - b. Moderately affected ( )
  - c. Slightly affected ( )
7. Have you adopted any of the following strategies to cope with the crisis?

- a. Teleworking ( )
- b. Review of work schedule ( )
- c. Stopping unprofitable projects ( )
- d. Rescheduling of tax debts ( )
- e. Increase marketing efforts ( )
- f. Temporally reduced employment ( )
- g. Online sales ( )
- h. Rescheduling of bank loans ( )
- i. Started sourcing from new ( )
- j. Laid off employees ( )

8. How has the

COVID-19 crisis impacted your revenue forecasts for 2020?

- a. Variation < 10% ( )
- b. Decrease between 10% and 30% ( )
- c. Decrease between 30% and 50% ( )
- d. Decrease > 50% ( )

9. As of 30 June 2020, how the COVID-19 crisis has impacted your level of current production?

- a. Variation < 10% ( )
- b. Decrease between 10% and 30% ( )
- c. Decrease > 50% ( )

10. How has the COVID-19 crisis impacted your level of projected production for 2020?

- a. Variation < 10% ( )
- b. Decrease between 10% and 30% ( )
- c. Decrease between 30% and 50% ( )
- d. Decrease > 50% ( )

11. As of 30 June 2020, how the COVID-19 crisis has impacted your level of current exports?

- a. Variation < 10% ( )
- b. Decrease between 10% and 30% ( )
- c. Decrease between 30% and 50% ( )
- d. Decrease > 50% ( )

12. How has the COVID-19 crisis impacted your level of projected exports for 2020?

- a. Variation < 10% ( )
- b. Decrease between 10% and 30% ( )
- c. Decrease between 30% and 50% ( )
- d. Decrease > 50% ( )

13. How has the

COVID-19 crisis impacted your budget of personnel expenses for 2020?

- a. Variation < 10% ( )
- b. Increase between 10% and 30% ( )
- c. Decrease between 10% and 30% ( )

14. How has the COVID-19 crisis

impacted your cash position?

- a. Neutral impact ( )
- b. Negative impact ( )
- c. Strong negative impact ( )

15. How has the COVID-19 crisis impacted your investment forecasts for 2020?

- a. Variation < 10% ( )
- b. Decrease between 10% and 30% ( )
- c. Decrease between 30% and 50% ( )
- d. Decrease > 50% ( )

## APPENDIX 9: Reconciliation by Companies and Revenue Streams

### 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)
<b>Payments to the Mining Commission (MC)</b>		<b>170,613,440,818.26</b>	<b>169,317,767,223.73</b>	<b>1,295,673,594.53</b>	-	-	<b>170,613,440,818.26</b>	<b>169,317,767,223.73</b>	<b>1,295,673,594.53</b>	
1	Royalty	144,301,273,689.31	104,829,884,438.78	39,471,389,250.52	-	-	144,301,273,689.31	104,829,884,438.78	39,471,389,250.52	
2	Inspection and Clearing Fee	24,050,214,259.96	62,029,803,619.33	(37,979,589,359.37)	-	-	24,050,214,259.96	62,029,803,619.33	(37,979,589,359.37)	
3	Application Fee	-	20,585,629.50	(20,585,629.50)	-	-	-	20,585,629.50	(20,585,629.50)	
4	Annual Rent	2,261,952,869.00	2,437,493,536.13	(175,540,667.13)	-	-	2,261,952,869.00	2,437,493,536.13	(175,540,667.13)	
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>691,139,454,488.80</b>	<b>89,615,210,533,437.30</b>	<b>(88,924,071,078,948.50)</b>	<b>284,115,210,882.96</b>	-	<b>284,115,210,882.96</b>	<b>975,254,665,371.76</b>	<b>89,615,210,533,437.30</b>	<b>(88,639,955,868,065.60)</b>
19	Corporate tax	-	284,115,210,882.96	(284,115,210,882.96)	284,115,210,882.96	-	284,115,210,882.96	284,115,210,882.96	-	
20	Withholding Taxes paid on company TIN where tax payer is withholdee	-	8,953,800,252.34	(8,953,800,252.34)	-	-	-	8,953,800,252.34	(8,953,800,252.34)	
21	Withholding Taxes paid on company TIN where tax payer is NOT withholdee but withholder	69,652,744,720.70	-	69,652,744,720.70	-	-	69,652,744,720.70	-	69,652,744,720.70	
22	Pay As You Earn (PAYE)	39,125,287,662.65	38,003,986,280.95	1,121,301,381.70	-	-	39,125,287,662.65	38,003,986,280.95	1,121,301,381.70	
23	Skill Development Levy (SDL)	6,126,422,105.45	6,494,182,981.74	(367,760,876.29)	-	-	6,126,422,105.45	6,494,182,981.74	(367,760,876.29)	
34	Dividends	576,235,000,000.00	89,277,643,353,039.40	(88,701,408,353,039.40)	-	-	576,235,000,000.00	89,277,643,353,039.40	(88,701,408,353,039.40)	
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>8,175,629,935.56</b>	<b>45,535,600,521.00</b>	<b>(37,359,970,585.44)</b>	-	-	<b>8,175,629,935.56</b>	<b>45,535,600,521.00</b>	<b>(37,359,970,585.44)</b>	
43	Excise Duty	-	60,882,934.00	(60,882,934.00)	-	-	-	60,882,934.00	(60,882,934.00)	
45	Petroleum Levy	460,988,000.00	7,226,418,347.00	(6,765,430,347.00)	-	-	460,988,000.00	7,226,418,347.00	(6,765,430,347.00)	
46	VAT	-	29,529,581,762.00	(29,529,581,762.00)	-	-	-	29,529,581,762.00	(29,529,581,762.00)	
47	Vehicle Registration Tax	-	3,350,000.00	(3,350,000.00)	-	-	-	3,350,000.00	(3,350,000.00)	
48	Customs Processing Fees	-	1,124,811,512.00	(1,124,811,512.00)	-	-	-	1,124,811,512.00	(1,124,811,512.00)	
49	Railroad Development Levy	-	3,627,304,616.00	(3,627,304,616.00)	-	-	-	3,627,304,616.00	(3,627,304,616.00)	
50	Other payments (please specify, you can add more rows)	-	-	-	-	-	-	-	-	
<b>Payments made to Local Authorities (Service Levy)</b>		<b>6,434,538,771.32</b>	<b>1,836,417,365.00</b>	<b>4,598,121,406.32</b>	-	-	<b>6,434,538,771.32</b>	<b>1,836,417,365.00</b>	<b>4,598,121,406.32</b>	
56	GEITA DC - GEITA	1,402,729,452.15	1,836,417,365.00	(433,687,912.85)	-	-	1,402,729,452.15	1,836,417,365.00	(433,687,912.85)	
57	GEITA TC - GEITA	5,031,809,319.17	-	5,031,809,319.17	-	-	5,031,809,319.17	-	5,031,809,319.17	
<b>Payments made to Tanzania Forestry Agency</b>		<b>1,814,326,838.66</b>	-	<b>1,814,326,838.66</b>	-	-	<b>1,814,326,838.66</b>	-	<b>1,814,326,838.66</b>	
88	Exploration and Management Fees	1,814,326,838.66	-	1,814,326,838.66	-	-	1,814,326,838.66	-	1,814,326,838.66	
<b>Total payments included in the reconciliation scope</b>		<b>878,177,390,852.60</b>	<b>89,831,900,318,547.10</b>	<b>(88,953,722,927,694.50)</b>	<b>284,115,210,882.96</b>	-	<b>284,115,210,882.96</b>	<b>1,162,292,601,735.56</b>	<b>(88,669,607,716,811.50)</b>	

<b>Social Security Funds</b>									
Date (dd/mm/yyyy)	Paid To	Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind			
-	NSSF			32,208,370,257.12	-	-			
<b>Social (CSR) contribution and Other Payments</b>									
Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind			
		Name of the Institution	Location (District & Region)	TZS	USD				
Education projects/activities	Construction of schools, roofing of classrooms and completion of existing buildings	Geita Schools	Geita District & Town Council	1,975,499,000.00	853,347.00				
Health services projects	Construction of Dispensaries, roofing of existing buildings, staff houses and purchase of medical equipments	Health facilities	Geita District & Town Council	1,515,000,000.00	654,427.64				
Water and sanitation projects	Support Geita Water Project.	GEUWASA	Geita Region	878,151,265.00	379,331.00				
Infrastructure development projects	Construction of Market frames, Katundu Market, Special Economic Zone & tire road.	Geita Town Council	Geita Town Council	4,900,000,000.00	2,116,630.66				
Sports/arts and entertainment activities projects	Support Government events & Construction of Stadium Phase I	Geita District & Town Council	Geita District & Town Council	700,000,000.00	302,375.81				
Economic empowerment projects	Development of Magogo workshop ,Support a Construction of Kasota Sunflower Factory and farming activities at Saragurwa	Geita District & Town Council	Geita District & Town Council	206,285,000.00	89,107.99				
Environmental conservation projects	Purchase of Skip loader for Geita Town Council.	Geita Town Council	Geita Town Council	233,000,000.00	100,647.94				

	Humanitarian aids contribution	Support Community activities & other critical needs.	Geita District & Town Council	Geita District & Town Council	192,761,304.00	83,266.22			
	Other contribution/payments	Support Moyo wa Huruma Ophanage centre, Vine trust shipping boat & Cleft and Pallate program.	Geita District & Town Council	Geita District & Town Council	302,000,000.00	130,453.56			
				<b>TOTAL</b>	<b>10,902,696,569.00</b>	<b>4,709,587.82</b>			
	<b>Production Data</b>								
	<b>Date/month of production</b>	<b>Type/Quality of Mineral/Product</b>	<b>Field/License</b>	<b>Unit of measure</b>	<b>Quantity produced</b>				
		Gold	-	Ounces	667,689.83				
	<b>Sales (Exports and Local Sales) Data</b>								
	<b>Date/month of sale</b>	<b>Type/Quality of Minerals</b>	<b>Field/license</b>	<b>Unit of measure</b>	<b>Quantity sold</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>		
		Gold	-	-	674,235.53	-	1,053,559,167.23		
	<b>Operation costs</b>								
	<b>Type of costs</b>		<b>Value (TZS)</b>	<b>Value (USD)</b>					
	Capital Expenditure		-	73,016,842.00					
	Company operation costs		-	546,191,179.36					
	<b>Employment Information</b>								
	<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>					
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>				
	Foreign Employees	65	3	-	6,484,671.00				
	Local Employees - Skilled	1,765	208	48,414,257,487.00	-				
	Local Employees - Unskilled	65	27	5,268,611,456.00	-				
	<b>Procurement of goods and services from local companies in Tanzania</b>								
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
	Goods (Include annex of companies provided goods	-	170,647,864.45						
	Service ( include Annex of companies provided services	-	316,917,462.55						

## NORTH MARA GOLD MINE 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)
<b>Payments to the Mining Commission (MC)</b>		<b>81,739,335,947.86</b>	-	<b>81,739,335,947.86</b>	-	-	-	<b>81,739,335,947.86</b>	-	<b>81,739,335,947.86</b>
1	Royalty	69,633,768,502.49	-	69,633,768,502.49	-	-	-	69,633,768,502.49	-	69,633,768,502.49
2	Inspection and Clearing Fee	11,606,778,429.36	-	11,606,778,429.36	-	-	-	11,606,778,429.36	-	11,606,778,429.36
4	Annual Rent	498,789,016.00	-	498,789,016.00	-	-	-	498,789,016.00	-	498,789,016.00
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>236,724,425,983.96</b>	<b>250,866,424,530.82</b>	<b>(14,141,998,546.86)</b>	-	-	-	<b>236,724,425,983.96</b>	<b>250,866,424,530.82</b>	<b>(14,141,998,546.86)</b>
19	Corporate tax	139,448,870,000.00	228,341,580,000.00	(88,892,710,000.00)	-	-	-	139,448,870,000.00	228,341,580,000.00	(88,892,710,000.00)
20	Withholding Taxes paid on company TIN where tax payer is withholder	-	4,388,815,831.95	(4,388,815,831.95)	-	-	-	-	4,388,815,831.95	(4,388,815,831.95)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder	7,910,078,523.09	-	7,910,078,523.09	-	-	-	7,910,078,523.09	-	7,910,078,523.09
22	Pay As You Earn (PAYE)	15,459,778,178.08	15,459,778,178.08	-	-	-	-	15,459,778,178.08	15,459,778,178.08	-
23	Skill Development Levy (SDL)	2,676,250,520.79	2,676,250,520.79	-	-	-	-	2,676,250,520.79	2,676,250,520.79	-
24	VAT	-	-	-	-	-	-	-	-	-
25	VAT (To be refunded)	71,229,448,762.00	-	71,229,448,762.00	-	-	-	71,229,448,762.00	-	71,229,448,762.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>22,816,941,466.00</b>	<b>25,365,333,206.00</b>	<b>(2,548,391,740.00)</b>	-	-	-	<b>22,816,941,466.00</b>	<b>25,365,333,206.00</b>	<b>(2,548,391,740.00)</b>
40	Import Duty	-	2,395,037,222.00	(2,395,037,222.00)	-	-	-	-	2,395,037,222.00	(2,395,037,222.00)
43	Excise Duty	81,702,307.00	54,052,790.00	27,649,517.00	-	-	-	81,702,307.00	54,052,790.00	27,649,517.00
44	Fuel Levy	3,282,589,144.00	-	3,282,589,144.00	-	-	-	3,282,589,144.00	-	3,282,589,144.00
45	Petroleum Levy	-	3,098,461,215.00	(3,098,461,215.00)	-	-	-	-	3,098,461,215.00	(3,098,461,215.00)
46	VAT	17,352,540,952.00	17,282,756,355.00	69,784,597.00	-	-	-	17,352,540,952.00	17,282,756,355.00	69,784,597.00
47	Vehicle Registration Tax	-	3,050,000.00	(3,050,000.00)	-	-	-	-	3,050,000.00	(3,050,000.00)
48	Customs Processing Fees	627,772,306.00	624,857,672.00	2,914,634.00	-	-	-	627,772,306.00	624,857,672.00	2,914,634.00
49	Railroad Development Levy	1,472,336,757.00	1,907,117,952.00	(434,781,195.00)	-	-	-	1,472,336,757.00	1,907,117,952.00	(434,781,195.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>3,170,314,455.90</b>	-	<b>3,170,314,455.90</b>	-	-	-	<b>3,170,314,455.90</b>	-	<b>3,170,314,455.90</b>
84	TARIME - MARA	3,170,314,455.90	-	3,170,314,455.90	-	-	-	3,170,314,455.90	-	3,170,314,455.90
<b>Total payments included in the reconciliation scope</b>		<b>344,451,017,853.72</b>	<b>276,231,757,736.82</b>	<b>68,219,260,116.90</b>	-	-	-	<b>344,451,017,853.72</b>	<b>276,231,757,736.82</b>	<b>68,219,260,116.90</b>
<b>Social Security Funds</b>										
	<b>Date (dd/mm/yyyy)</b>	<b>Paid To</b>		<b>Type of Payment or Contribution</b>	<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>			
	-	NSSF		-	11,652,037,677.25	-	-			
	-	WCF		-	310,729,879.05	-	-			
<b>Social (CSR) contribution and Other Payments</b>										
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>		<b>Recipient of the Payment</b>	<b>Amount</b>	<b>Amount</b>	<b>In-Kind</b>			
				<b>Name of the Institution</b>	<b>TZS</b>	<b>USD</b>				
				<b>Location (District &amp; Region)</b>						
	Education projects/activities	0		-	886,277,094.00	385,337.87				
	Health services projects	0		-	1,748,886,902.00	760,385.61				
	Water and sanitation projects	0		-	535,819,015.00	232,964.79				

Infrastructure development projects	0		-	-	2,686,007,120.00	1,167,829.18		
Economic empowerment projects	0		-	-	66,000,000.00	28,695.65		
Environmental conservation projects	0		-	-	198,000,000.00	86,086.96		
Other contribution/payments	0		-	-	68,500,000.00	29,782.61		
				<b>TOTAL</b>	<b>6,189,490,131.00</b>	<b>2,691,082.67</b>		
<b>Production Data</b>								
<b>Date/month of production</b>	<b>Type/Quality of Mineral/Product</b>	<b>Field/License</b>	<b>Unit of measure</b>	<b>Quantity produced</b>				
	Gold	SML 17/96 and SML 18/96	oz	307,076.51				
<b>Sales (Exports and Local Sales) Data</b>								
<b>Date/month of sale</b>	<b>Type/Quality of Minerals</b>	<b>Field/license</b>	<b>Unit of measure</b>	<b>Quantity sold</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>		
	Gold	SML 17/96 and SML 18/96	OZ	322,375.00	-	507,565,962.25		
	Silver	SML 17/96 and SML 18/96	oz	120,285.00	-	2,066,016.20		
<b>Operation costs</b>								
<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
Capital Expenditure	-	53,219,011.04						
Company operation costs	-	19,614,875,431.90						
<b>Employment Information</b>								
<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>					
	<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>				
Foreign Employees	44	-	-	6,860,968.90				
Local Employees - Skilled	772	48	40,622,333,709.26	2,133,061.19				
<b>Procurement of goods and services from local companies in Tanzania</b>								
<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
Goods (Include annex of companies provided goods)	-	127,238,958.31						
Service ( include Annex of companies provided services)	-	81,980,495.22						

# PAN AFRICAN ENERGY TANZANIA 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)
<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>		<b>49,256,150,235.80</b>	<b>30,004,683,933.91</b>	<b>19,251,466,301.88</b>	<b>413,545,710.30</b>	-	<b>413,545,710.30</b>	<b>49,669,695,946.10</b>	<b>30,004,683,933.91</b>	<b>19,665,012,012.18</b>
12	License Fees	88,208,186.80	88,208,186.80	-	-	-	-	88,208,186.80	88,208,186.80	-
13	Training Fees	179,495.00	188,774,586.00	(188,595,091.00)	413,545,710.30	-	413,545,710.30	413,725,205.30	188,774,586.00	224,950,619.30
14	Profit Share	48,162,256,151.71	29,315,361,409.15	18,846,894,742.56	-	-	-	48,162,256,151.71	29,315,361,409.15	18,846,894,742.56
15	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	1,005,506,402.29	-	1,005,506,402.29	-	-	-	1,005,506,402.29	-	1,005,506,402.29
16	Tariff on gas transport through SoNGAS pipeline	-	412,339,751.96	(412,339,751.96)	-	-	-	-	412,339,751.96	(412,339,751.96)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>94,377,103,341.37</b>	<b>120,161,845,568.11</b>	<b>(25,784,742,226.74)</b>	-	<b>(27,330,920,946.00)</b>	<b>27,330,920,946.00</b>	<b>94,377,103,341.37</b>	<b>92,830,924,622.11</b>	<b>1,546,178,719.26</b>
19	Corporate tax	24,490,105,984.04	51,821,026,930.04	(27,330,920,946.00)	-	(27,330,920,946.00)	27,330,920,946.00	24,490,105,984.04	24,490,105,984.04	-
20	Withholding Taxes paid on company TIN where tax payer is withholder	-	600,333,258.57	(600,333,258.57)	-	-	-	-	600,333,258.57	(600,333,258.57)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	2,142,462,079.51	-	2,142,462,079.51	-	-	-	2,142,462,079.51	-	2,142,462,079.51
22	Pay As You Earn (PAYE)	3,787,068,925.96	3,787,068,925.96	-	-	-	-	3,787,068,925.96	3,787,068,925.96	-
23	Skill Development Levy (SDL)	621,488,852.99	621,488,852.99	-	-	-	-	621,488,852.99	621,488,852.99	-
24	VAT	53,118,663,676.90	53,376,600,164.57	(257,936,487.67)	-	-	-	53,118,663,676.90	53,376,600,164.57	(257,936,487.67)
27	Excise Duty	9,955,327,435.98	9,955,327,435.98	-	-	-	-	9,955,327,435.98	9,955,327,435.98	-
39	Other payments (please specify, you can add more rows)	261,986,385.99	-	261,986,385.99	-	-	-	261,986,385.99	-	261,986,385.99
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>471,513,762.00</b>	<b>445,888,701.00</b>	<b>25,625,061.00</b>	-	-	-	<b>471,513,762.00</b>	<b>445,888,701.00</b>	<b>25,625,061.00</b>
40	Import Duty	471,513,762.00	133,388,442.00	338,125,320.00	-	-	-	471,513,762.00	133,388,442.00	338,125,320.00
43	Excise Duty	-	1,225,708.00	(1,225,708.00)	-	-	-	-	1,225,708.00	(1,225,708.00)
46	VAT	-	282,419,839.00	(282,419,839.00)	-	-	-	-	282,419,839.00	(282,419,839.00)
48	Customs Processing Fees	-	7,869,023.00	(7,869,023.00)	-	-	-	-	7,869,023.00	(7,869,023.00)
49	Railroad Development Levy	-	20,985,689.00	(20,985,689.00)	-	-	-	-	20,985,689.00	(20,985,689.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>681,596,979.00</b>	-	<b>681,596,979.00</b>	-	-	-	<b>681,596,979.00</b>	-	<b>681,596,979.00</b>
62	KILLWA COUNCIL	681,596,979.00	-	681,596,979.00	-	-	-	681,596,979.00	-	681,596,979.00
<b>Total payments included in the reconciliation scope</b>		<b>144,786,364,318.17</b>	<b>150,612,418,203.02</b>	<b>(5,826,053,884.86)</b>	<b>413,545,710.30</b>	<b>(27,330,920,946.00)</b>	<b>27,744,466,656.30</b>	<b>145,199,910,028.47</b>	<b>123,281,497,257.02</b>	<b>21,918,412,771.44</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	-	-	-			
	-	NSSF		-	1,865,287,717.76	-	-			
	-	WCF		-	107,514,819.57	-	-			
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment	Amount	Amount	In-Kind			
				Name of the Institution	TZS	USD				
	Education projects/activities	0		-	43,696,249.99	-	-			
	Health services projects	0		-	869,337,695.00	-	-			
				TOTAL	913,033,944.99	-	-			
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gas	Songosongo	Cubic feet	22,075,852,942.00					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/License	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Gas	Songosongo	Cubic feet	22,075,852,942.00	-	96,483,150.28			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	3,152,167.49							
	Company operation costs	-	46,032,330.17							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	-	-	-	720,669.27					
	Local Employees - Skilled	-	-	-	5,683,167.63					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods)	-	18,059,871.91							
	Service (include Annex of companies provided services)	-	22,916,327.54							

## M&P EXPLORATION PRODUCTION TANZANIA 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)
<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>		<b>68,754,307,381.74</b>	<b>68,754,306,982.50</b>	<b>399.24</b>	-	<b>399.24</b>	<b>(399.24)</b>	<b>68,754,307,381.74</b>	<b>68,754,307,381.74</b>	-
11	Royalty	31,289,522,150.00	35,110,004,565.90	(3,820,482,415.90)	-	(3,820,482,415.90)	3,820,482,415.90	31,289,522,150.00	31,289,522,150.00	-
12	License Fees	316,434,264.14	316,434,264.14	-	-	-	-	316,434,264.14	316,434,264.14	-
13	Training Fees	327,002,990.27	327,002,990.27	-	-	-	-	327,002,990.27	327,002,990.27	-
14	Profit Share	36,821,347,977.33	33,000,865,162.19	3,820,482,815.14	-	3,820,482,815.14	(3,820,482,815.14)	36,821,347,977.33	36,821,347,977.33	-
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>55,357,940,561.14</b>	<b>21,283,286,682.22</b>	<b>34,074,653,878.92</b>	<b>23,587,028.30</b>	-	<b>23,587,028.30</b>	<b>55,381,527,589.44</b>	<b>21,283,286,682.22</b>	<b>34,098,240,907.22</b>
19	Corporate tax	6,199,523,053.17	6,199,523,053.17	-	-	-	-	6,199,523,053.17	6,199,523,053.17	-
20	Withholding Taxes paid on company TIN where tax payer is withholder	-	624,464,656.96	(624,464,656.96)	-	-	-	-	624,464,656.96	(624,464,656.96)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	786,134,771.46	624,464,656.96	161,670,114.50	-	-	-	786,134,771.46	624,464,656.96	161,670,114.50
22	Pay As You Earn (PAYE)	2,324,795,566.09	2,463,528,241.32	(138,732,675.23)	-	-	-	2,324,795,566.09	2,463,528,241.32	(138,732,675.23)
23	Skill Development Levy (SDL)	374,885,889.96	398,472,918.26	(23,587,028.30)	23,587,028.30	-	23,587,028.30	398,472,918.26	398,472,918.26	-
24	VAT	34,699,768,124.91	-	34,699,768,124.91	-	-	-	34,699,768,124.91	-	34,699,768,124.91
27	Excise Duty	10,972,833,155.55	10,972,833,155.55	-	-	-	-	10,972,833,155.55	10,972,833,155.55	-
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		-	<b>283,966,866.00</b>	<b>(283,966,866.00)</b>	-	-	-	-	<b>283,966,866.00</b>	<b>(283,966,866.00)</b>
40	Import Duty	-	89,864,794.00	(89,864,794.00)	-	-	-	-	89,864,794.00	(89,864,794.00)
43	Excise Duty	-	1,234,443.00	(1,234,443.00)	-	-	-	-	1,234,443.00	(1,234,443.00)
46	VAT	-	175,013,522.00	(175,013,522.00)	-	-	-	-	175,013,522.00	(175,013,522.00)
48	Customs Processing Fees	-	4,794,015.00	(4,794,015.00)	-	-	-	-	4,794,015.00	(4,794,015.00)
49	Railroad Development Levy	-	13,060,092.00	(13,060,092.00)	-	-	-	-	13,060,092.00	(13,060,092.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>573,663,205.79</b>	-	<b>573,663,205.79</b>	-	-	-	<b>573,663,205.79</b>	-	<b>573,663,205.79</b>
<b>Total payments included in the reconciliation scope</b>		<b>124,685,911,148.67</b>	<b>90,321,560,530.72</b>	<b>34,364,350,617.95</b>	<b>23,587,028.30</b>	<b>399.24</b>	<b>23,586,629.06</b>	<b>124,709,498,176.97</b>	<b>90,321,560,929.96</b>	<b>34,387,937,247.01</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
	-	NSSF		-		1,458,775,183.18	-	-		
	-	WCF		-		69,814,228.24	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
	Education projects/activities	Financial Support for Field work for his PHD		JOHN GAMA	Dar es Salaam	1,500,000.00	-	-		
	Other contribution/payments	COVID 19 RELIEF DONATION		Ministry of Health	Dar es Salaam	100,009,520.00	-	-		
				<b>TOTAL</b>		<b>101,509,520.00</b>	-	-		
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gas	Mnazi Bay	mmscf	25,269.02					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Gas	-	-	24,313.93	-	81,821,295.16			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	90,179.24							
	Company operation costs	-	11,767,085.87							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	5	1	4,062,045,160.44	-					
	Local Employees - Skilled	53	11	4,144,725,390.60	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods)	-	-							
	Service ( include Annex of companies provided services)	-	6,401,625.44							

# PANGEA MINERALS 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)
<b>Payments to the Mining Commission (MC)</b>										
1	Royalty	49,898,497,623.65	48,430,553,661.29	1,467,943,962.36	-	-	-	49,898,497,623.65	48,430,553,661.29	1,467,943,962.36
2	Inspection and Clearing Fee	42,642,325,943.94	26,169,984,571.62	16,472,341,372.32	-	-	-	42,642,325,943.94	26,169,984,571.62	16,472,341,372.32
3	Application Fee	6,844,555,494.51	17,600,924,949.96	(10,756,369,455.45)	-	-	-	6,844,555,494.51	17,600,924,949.96	(10,756,369,455.45)
4	Annual Rent	-	4,212,249,944.21	(4,212,249,944.21)	-	-	-	-	4,212,249,944.21	(4,212,249,944.21)
8	Mineral Rent	411,616,185.20	-	411,616,185.20	-	-	-	411,616,185.20	-	411,616,185.20
8	Mineral Rent	-	447,394,195.50	(447,394,195.50)	-	-	-	-	447,394,195.50	(447,394,195.50)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>										
		35,739,334,580.34	3,500,035,386.89	32,239,299,193.45	-	-	-	35,739,334,580.34	3,500,035,386.89	32,239,299,193.45
19	Corporate tax	11,524,700,000.00	-	11,524,700,000.00	-	-	-	11,524,700,000.00	-	11,524,700,000.00
20	Withholding Taxes paid on company TIN where tax payer is withholder	-	7,034,101.99	(7,034,101.99)	-	-	-	-	7,034,101.99	(7,034,101.99)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	2,012,079,405.29	-	2,012,079,405.29	-	-	-	2,012,079,405.29	-	2,012,079,405.29
22	Pay As You Earn (PAYE)	2,955,256,277.09	2,955,256,277.09	(0.00)	-	-	-	2,955,256,277.09	2,955,256,277.09	(0.00)
23	Skill Development Levy (SDL)	537,797,028.97	537,745,007.81	52,021.16	-	-	-	537,797,028.97	537,745,007.81	52,021.16
26	VAT (refunded)	18,709,501,869.00	-	18,709,501,869.00	-	-	-	18,709,501,869.00	-	18,709,501,869.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>										
40	Import Duty	-	816,530,603.00	(816,530,603.00)	-	-	-	-	816,530,603.00	(816,530,603.00)
43	Excise Duty	2,146,073.00	27,681,874.00	(25,535,801.00)	-	-	-	2,146,073.00	27,681,874.00	(25,535,801.00)
44	Fuel Levy	1,206,119,803.44	-	1,206,119,803.44	-	-	-	1,206,119,803.44	-	1,206,119,803.44
45	Petroleum Levy	-	362,531,697.00	(362,531,697.00)	-	-	-	-	362,531,697.00	(362,531,697.00)
46	VAT	12,108,557,196.00	13,755,486,244.00	(1,646,929,048.00)	-	-	-	12,108,557,196.00	13,755,486,244.00	(1,646,929,048.00)
47	Vehicle Registration Tax	-	-	-	-	-	-	-	-	-
48	Customs Processing Fees	174,142,949.00	225,850,708.00	(51,707,759.00)	-	-	-	174,142,949.00	225,850,708.00	(51,707,759.00)
49	Railroad Development Levy	1,029,877,830.00	1,162,851,575.00	(132,973,745.00)	-	-	-	1,029,877,830.00	1,162,851,575.00	(132,973,745.00)
<b>Payments made to Local Authorities (Service Levy)</b>										
60	KAHAMA DC - SHINYANGA	1,074,029,209.05	1,074,029,209.05	-	-	-	-	1,074,029,209.05	1,074,029,209.05	-
<b>Total payments included in the reconciliation scope</b>		<b>101,232,705,264.48</b>	<b>69,355,550,958.23</b>	<b>31,877,154,306.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,232,705,264.48</b>	<b>69,355,550,958.23</b>	<b>31,877,154,306.25</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-	-	NSSF				2,276,263,627.49	-	-		
-	-	WCF				85,340,744.78	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount	Amount	In-Kind		
				Name of the Institution	Location (District & Region)	TZS	USD			
	Education projects/activities	0		Pangea Minerals Limited	Kahama Shinyanga	2,313,635,936.62	-			
	Health seervices projects	0		Pangea Minerals Limited	Kahama Shinyanga	1,356,515,351.60	-			
	Economic empowerment projects	0		Pangea Minerals Limited	Kahama Shinyanga	58,622,500.00	-			
	Other contribution/payments	0		Pangea Minerals Limited	Kahama Shinyanga	545,643,963.24	-			
				<b>TOTAL</b>		<b>4,274,417,751.46</b>	<b>-</b>			
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	SML 274/2007	OZ	106,013.70					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/icense	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Gold	SML 274/2007	OZ	148,842.50	-	238,411,238.14			
		Silver	SML 274/2007	OZ	81,295.49	-	1,292,342.45			
		Concentrates	SML 274/2007	OZ	3,469,857.83	-	7,585,292.27			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Company operation costs	-	146,186,247.34							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	-	-	-	135,483.11					
	Local Employees - Skilled	15	4	11,020,481,936.35	522,542.98					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	-	54,339,339.05							
	Service ( include Annex of companies provided services	-	36,812,132.69							

# TANZANIA PORTLAND CEMENT COMPANY 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)
<b>Payments to the Mining Commission (MC)</b>		<b>2,053,839,305.05</b>	<b>2,057,633,790.25</b>	<b>(3,794,485.20)</b>	-	-	-	<b>2,053,839,305.05</b>	<b>2,057,633,790.25</b>	<b>(3,794,485.20)</b>
1	Royalty	1,422,346,905.38	1,054,569,060.00	367,777,845.38	-	-	-	1,422,346,905.38	1,054,569,060.00	367,777,845.38
2	Inspection and Clearing Fee	584,177,994.88	951,965,240.25	(367,787,245.38)	-	-	-	584,177,994.88	951,965,240.25	(367,787,245.38)
3	Application Fee	1,400,000.00	5,592,250.00	(4,192,250.00)	-	-	-	1,400,000.00	5,592,250.00	(4,192,250.00)
4	Annual Rent	45,914,404.80	45,507,240.00	407,164.80	-	-	-	45,914,404.80	45,507,240.00	407,164.80
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>57,037,852,604.14</b>	<b>57,518,955,262.64</b>	<b>(481,102,658.50)</b>	<b>706,878,494.63</b>	-	-	<b>57,744,731,098.77</b>	<b>57,518,955,262.64</b>	<b>225,775,836.13</b>
19	Corporate tax	32,543,998,769.00	33,237,580,029.90	(693,581,260.90)	693,581,260.90	-	-	33,237,580,029.90	33,237,580,029.90	-
20	Withholding Taxes paid on company TIN where tax payer is withholder	129,396,703.00	724,498,794.66	(595,102,091.66)	-	-	-	129,396,703.00	724,498,794.66	(595,102,091.66)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	4,438,667,333.29	-	4,438,667,333.29	-	-	-	4,438,667,333.29	-	4,438,667,333.29
22	Pay As You Earn (PAYE)	5,353,403,754.90	5,439,731,658.15	(86,327,903.25)	-	-	-	5,353,403,754.90	5,439,731,658.15	(86,327,903.25)
23	Skill Development Levy (SDL)	1,010,736,624.61	1,024,033,858.34	(13,297,233.73)	13,297,233.73	-	-	1,024,033,858.34	1,024,033,858.34	-
24	VAT	13,556,517,884.47	14,479,194,436.72	(922,676,552.25)	-	-	-	13,556,517,884.47	14,479,194,436.72	(922,676,552.25)
32	Stamp duty	5,131,534.87	5,031,534.87	100,000.00	-	-	-	5,131,534.87	5,031,534.87	100,000.00
34	Dividends	-	2,608,884,950.00	(2,608,884,950.00)	-	-	-	-	2,608,884,950.00	(2,608,884,950.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>1,215,698,160.55</b>	<b>1,088,464,355.55</b>	<b>127,233,805.00</b>	-	-	-	<b>1,215,698,160.55</b>	<b>1,088,464,355.55</b>	<b>127,233,805.00</b>
<b>Total payments included in the reconciliation scope</b>		<b>60,307,390,069.74</b>	<b>60,665,053,408.44</b>	<b>(357,663,338.70)</b>	<b>706,878,494.63</b>	-	-	<b>61,014,268,564.37</b>	<b>60,665,053,408.44</b>	<b>349,215,155.93</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-	-	PSSSF		-		2,227,395,099.35	-	-		
-	-	NSSF		-		1,330,761,873.56	-	-		
-	-	WCF		-		138,011,366.04	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
				Name of the Institution	Location (District & Region)					
	Education projects/activities	0		HOSSANA ENG MEDIUN PRE&PRIMARY SCHOOL	KAGERA	28,000,000.00	-			
	Humanitarian aids contribution	-		Various orphanage	Dar es salaam	7,260,000.00	-			
	Other contribution/payments	-		Other contribution/payments	Dar es salaam	8,460,000.00	-			
				TOTAL		43,720,000.00	-			
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Cement	-	-	1,788,279.23					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Gold	-	-	1,871,140.12	312,906,550,787.13	24,361,479.02			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	8,733,235,306.91	-							
	Company operation costs	296,389,120,565.32	-							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	10	-	5,660,680,108.76	-					
	Local Employees - Skilled	217	30	12,068,651,692.04	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	116,218,727,827.82	44,133,732.77							
	Service ( include Annex of companies provided services	29,891,164,965.18	1,627,878.38							

## SHANTA MINING COMPANY 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)
<b>Payments to the Mining Commission (MC)</b>		<b>21,977,630,721.78</b>	<b>21,786,236,821.45</b>	<b>191,393,900.33</b>	-	-	-	<b>21,977,630,721.78</b>	<b>21,786,236,821.45</b>	<b>191,393,900.33</b>
1	Royalty	18,500,339,273.96	17,639,466,615.48	860,872,658.48	-	-	-	18,500,339,273.96	17,639,466,615.48	860,872,658.48
2	Inspection and Clearing Fee	3,083,389,878.99	3,753,138,291.23	(669,748,412.23)	-	-	-	3,083,389,878.99	3,753,138,291.23	(669,748,412.23)
3	Application Fee	5,762,350.00	13,503,679.50	(7,741,329.50)	-	-	-	5,762,350.00	13,503,679.50	(7,741,329.50)
4	Annual Rent	383,529,338.83	380,128,235.25	3,401,103.58	-	-	-	383,529,338.83	380,128,235.25	3,401,103.58
7	Preparation Fee	4,609,880.00	-	4,609,880.00	-	-	-	4,609,880.00	-	4,609,880.00
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>5,330,464,908,603.42</b>	<b>111,943,390,902.58</b>	<b>5,218,521,517,700.84</b>	<b>20,097,339,321.99</b>	-	<b>20,097,339,321.99</b>	<b>5,350,562,247,925.41</b>	<b>111,943,390,902.58</b>	<b>5,238,618,857,022.83</b>
19	Corporate tax	-	20,097,339,321.99	(20,097,339,321.99)	20,097,339,321.99	-	20,097,339,321.99	20,097,339,321.99	20,097,339,321.99	-
20	Withholding Taxes paid on company TIN where tax payer is withholder	162,420,766.00	1,134,529,002.00	(972,108,236.00)	-	-	-	162,420,766.00	1,134,529,002.00	(972,108,236.00)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	5,303,012,091,771.33	-	5,303,012,091,771.33	-	-	-	5,303,012,091,771.33	-	5,303,012,091,771.33
22	Pay As You Earn (PAYE)	8,033,817,340.08	8,215,633,918.70	(181,816,578.62)	-	-	-	8,033,817,340.08	8,215,633,918.70	(181,816,578.62)
23	Skill Development Levy (SDL)	1,549,266,761.02	1,557,039,545.13	(7,772,784.11)	-	-	-	1,549,266,761.02	1,557,039,545.13	(7,772,784.11)
24	VAT	-	35,100,154.00	(35,100,154.00)	-	-	-	-	35,100,154.00	(35,100,154.00)
25	VAT (To be refunded)	17,707,311,965.00	80,903,748,960.76	(63,196,436,995.76)	-	-	-	17,707,311,965.00	80,903,748,960.76	(63,196,436,995.76)
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>6,848,086,661.28</b>	<b>6,452,756,015.00</b>	<b>395,330,646.28</b>	-	-	-	<b>6,848,086,661.28</b>	<b>6,452,756,015.00</b>	<b>395,330,646.28</b>
40	Import Duty	550,000.00	1,153,835,077.00	(1,153,285,077.00)	-	-	-	550,000.00	1,153,835,077.00	(1,153,285,077.00)
41	Excise Duty for Vehicles	-	257,722,778.00	(257,722,778.00)	-	-	-	-	257,722,778.00	(257,722,778.00)
42	Trade Levy Zanzibar	283,966,855.00	-	283,966,855.00	-	-	-	283,966,855.00	-	283,966,855.00
43	Excise Duty	-	27,206,658.00	(27,206,658.00)	-	-	-	-	27,206,658.00	(27,206,658.00)
45	Petroleum Levy	4,939,300,294.33	-	4,939,300,294.33	-	-	-	4,939,300,294.33	-	4,939,300,294.33
46	VAT	-	4,523,221,209.00	(4,523,221,209.00)	-	-	-	-	4,523,221,209.00	(4,523,221,209.00)
47	Vehicle Registration Tax	136,773,474.81	550,000.00	136,223,474.81	-	-	-	136,773,474.81	550,000.00	136,223,474.81
48	Customs Processing Fees	400,584,910.52	125,011,182.00	275,573,728.52	-	-	-	400,584,910.52	125,011,182.00	275,573,728.52
49	Railroad Development Levy	1,086,911,126.62	365,209,111.00	721,702,015.62	-	-	-	1,086,911,126.62	365,209,111.00	721,702,015.62
<b>Payments made to Local Authorities (Service Levy)</b>		<b>854,764,507.34</b>	-	<b>854,764,507.34</b>	-	-	-	<b>854,764,507.34</b>	-	<b>854,764,507.34</b>
83	SONGWE DC - SONGWE	854,764,507.34	-	854,764,507.34	-	-	-	854,764,507.34	-	854,764,507.34
<b>Total payments included in the reconciliation scope</b>		<b>5,360,145,390,493.82</b>	<b>140,182,383,739.03</b>	<b>5,219,963,006,754.79</b>	<b>20,097,339,321.99</b>	-	<b>20,097,339,321.99</b>	<b>5,380,242,729,815.81</b>	<b>140,182,383,739.03</b>	<b>5,240,060,346,076.78</b>
<b>Social (CSR) contribution and Other Payments</b>										
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>			<b>Recipient of the Payment</b>		<b>Amount</b>	<b>Amount</b>		
					<b>Name of the Institution</b>	<b>Location (District &amp; Region)</b>	<b>TZS</b>	<b>USD</b>	<b>In-Kind</b>	
	Education projects/activities	0			Saza, Patamela, Maleza, Kalanda and Mbangala primary schools	Songwe District-Songwe Region	22,898,000.00	10,000.00		
	Health services projects	0			Saza, Patamela, Maleza and Mbangala villages councils	Songwe District-Songwe Region	22,898,000.00	10,000.00		
	Water and sanitation projects	0			Patamela Villages Councils	Songwe District-Songwe Region	34,347,000.00	15,000.00		
	Infrastructure development projects	0			Songwe District Council Hospital, Saza Secondary and Kalanda- Maleza Village	Songwe District-Songwe Region	631,073,460.00	275,602.00		
	Sports/arts and entertainment activities projects	0			Head Teachers and Village Leaders for Saza, Patamela, Maleza and Mbangala Villages and primary schools.	Songwe District-Songwe Region	10,304,100.00	4,500.00		

Economic empowerment projects	0	Agriculture project for Village councils of Saza, Patamela, Maleza and Mbangala.	Songwe District-Songwe Region	68,694,000.00	30,000.00			
Environmental conservation projects	0	Village councils of Saza, Patamela, Maleza and Mbangala	Songwe District-Songwe Region	63,312,970.00	27,650.00			
Humanitarian aids contribution	0	CCBRT Hospital	Kinondoni District Dar-es-Salaam	915,920.00	400.00			
Other contribution/payments	0	Uhuru torch contribution	Songwe District Council	22,898,000.00	10,000.00			
			<b>TOTAL</b>	<b>877,341,450.00</b>	<b>383,152.00</b>			
<b>Production Data</b>								
<b>Date/month of production</b>	<b>Type/Quality of Mineral/Product</b>	<b>Field/License</b>	<b>Unit of measure</b>	<b>Quantity produced</b>				
	Gold	ML 408/2010 & ML 519/2014	ounce	85,315.86				
	Silver	ML 408/2010 & ML 519/2014	ounce	84,400.26				
<b>Sales (Exports and Local Sales) Data</b>								
<b>Date/month of sale</b>	<b>Type/Quality of Minerals</b>	<b>Field/license</b>	<b>Unit of measure</b>	<b>Quantity sold</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>		
	Gold	-	-	83,805.29	286,816,654,147.56	-		
	Silver	-	-	150,473.31	4,995,368,140.03	-		
<b>Operation costs</b>								
<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
Capital Expenditure	-	6,892,524.27						
Company operation costs	-	121,459,578.92						
<b>Employment Information</b>								
<b>Nature of employees</b>	<b>Quantity</b>	<b>Salaries Paid</b>						
	<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>				
Foreign Employees	8	-	-	974,964.66				
Local Employees - Skilled	689	55	21,003,232,196.02	-				
Local Employees - Unskilled	40	8	496,147,896.66	-				
<b>Procurement of goods and services from local companies in Tanzania</b>								
<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
Goods (Include annex of companies provided goods	-	33,407,010.06						
Service ( include Annex of companies provided services	-	15,223,033.51						

# BULYANHULU GOLD MINE 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)
<b>Payments to the Mining Commission (MC)</b>										
1	Royalty	26,737,126,796.21	26,526,304,994.60	210,821,801.61	-	-	-	26,737,126,796.21	26,526,304,994.60	210,821,801.61
2	Inspection and Clearing Fee	22,527,909,215.05	10,171,570,555.22	12,356,338,659.84	-	-	-	22,527,909,215.05	10,171,570,555.22	12,356,338,659.84
3	Application Fee	3,677,698,417.16	12,724,942,178.39	(9,047,243,761.22)	-	-	-	3,677,698,417.16	12,724,942,178.39	(9,047,243,761.22)
4	Annual Rent	-	3,097,092,551.00	(3,097,092,551.00)	-	-	-	-	3,097,092,551.00	(3,097,092,551.00)
4	Annual Rent	531,519,164.00	532,699,710.00	(1,180,546.00)	-	-	-	531,519,164.00	532,699,710.00	(1,180,546.00)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>										
19	Corporate tax	-	225,000.00	(225,000.00)	-	(225,000.00)	225,000.00	-	-	-
20	Withholding Taxes paid on company TIN where tax payer is withholdee	7,925,270,708.49	533,573,265.02	7,391,697,443.47	-	-	-	7,925,270,708.49	533,573,265.02	7,391,697,443.47
22	Pay As You Earn (PAYE)	8,774,579,661.45	8,774,576,661.95	2,999.50	-	-	-	8,774,579,661.45	8,774,576,661.95	2,999.50
23	Skill Development Levy (SDL)	1,468,941,347.41	1,468,933,829.57	7,517.84	-	-	-	1,468,941,347.41	1,468,933,829.57	7,517.84
25	VAT (To be refunded)	9,268,368,797.00	-	9,268,368,797.00	-	-	-	9,268,368,797.00	-	9,268,368,797.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>										
40	Import Duty	-	594,094,947.00	(594,094,947.00)	-	-	-	-	594,094,947.00	(594,094,947.00)
43	Excise Duty	4,874,811.00	7,194,622.00	(2,319,811.00)	-	-	-	4,874,811.00	7,194,622.00	(2,319,811.00)
44	Fuel Levy	1,110,098,287.98	-	1,110,098,287.98	-	-	-	1,110,098,287.98	-	1,110,098,287.98
46	VAT	5,532,868,031.00	5,667,962,994.00	(135,094,963.00)	-	-	-	5,532,868,031.00	5,667,962,994.00	(135,094,963.00)
48	Customs Processing Fees	81,145,003.00	88,170,045.00	(7,025,042.00)	-	-	-	81,145,003.00	88,170,045.00	(7,025,042.00)
49	Railroad Development Levy	443,800,142.00	455,185,345.00	(11,385,203.00)	-	-	-	443,800,142.00	455,185,345.00	(11,385,203.00)
<b>Payments made to Local Authorities (Service Levy)</b>										
63	KINONDONI - DAR ES SALAAM	-	4,939,197.48	(4,939,197.48)	-	-	-	-	4,939,197.48	(4,939,197.48)
72	MSALALA - KAHAMA	-	244,171,304.64	(244,171,304.64)	-	-	-	-	244,171,304.64	(244,171,304.64)
79	NYANGWALE DC - BULYANHULU	119,908,851.54	-	119,908,851.54	-	-	-	119,908,851.54	-	119,908,851.54
<b>Total payments included in the reconciliation scope</b>		<b>61,466,982,437.08</b>	<b>44,365,332,206.26</b>	<b>17,101,650,230.82</b>	<b>-</b>	<b>(225,000.00)</b>	<b>225,000.00</b>	<b>61,466,982,437.08</b>	<b>44,365,107,206.26</b>	<b>17,101,875,230.82</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	NSSF		-	5,927,985,475.30	-	-			
	-	WCF		-	130,072,292.60	-	-			
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments	Recipient of the Payment		Amount	Amount	In-Kind			
			Name of the Institution	Location (District & Region)	TZS	USD				
	Education projects/activities	0	-	-	1,299,441,650.00	564,974.63				
	Health services projects	0	-	-	337,407,650.00	146,698.98				
	Water and sanitation projects	0	-	-	97,600,000.00	42,434.78				
	Infrastructure development projects	0	-	-	84,000,000.00	36,521.74				
	Sports/arts and entertainment activities projects	0	-	-	16,475,000.00	7,163.04				
	Economic empowerment projects	0	-	-	142,102,236.00	61,783.58				
	Environmental conservation projects	0	-	-	15,000,000.00	6,521.74				
	Humanitarian aids contribution	0	-	-	17,586,000.00	7,646.09				
	Other contribution/payments	0	-	-	41,120,000.00	17,878.26				
				<b>TOTAL</b>	<b>2,050,732,536.00</b>	<b>891,622.84</b>				
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	SML 44/99	Oz	35,237.03					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Gold	SML 44/99	Oz	63,804.06	-	107,547,627.07			
		Silver	SML 44/99	Oz	75,253.85	-	842,372.30			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	14,072,948.88							
	Company operation costs	-	83,011,473.15							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	62	-	-	4,354,081.99					

	Local Employees - Skilled	769	70	12,166,437,446.96	4,864,148.54					
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Goods (Include annex of companies provided goods	-	25,737,487.35							
	Service ( include Annex of companies provided services	-	32,891,958.07							

## CAPITAL DRILLING (T) LTD.

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)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>43,509,660,526.59</b>	<b>21,100,247,095.87</b>	<b>22,409,413,430.72</b>	<b>(21,569,404,221.33)</b>	<b>-</b>	<b>(21,569,404,221.33)</b>	<b>21,940,256,305.26</b>	<b>21,100,247,095.87</b>	<b>840,009,209.39</b>
19	Corporate tax	5,473,152,767.41	4,122,868,733.27	1,350,284,034.14	(2,743,852,898.14)	-	(2,743,852,898.14)	2,729,299,869.27	4,122,868,733.27	(1,393,568,864.00)
20	Withholding Taxes paid on company TIN where tax payer is withholder	10,989,939,495.13	2,006,819,969.48	8,983,119,525.65	(5,511,636,605.33)	-	(5,511,636,605.33)	5,478,302,889.80	2,006,819,969.48	3,471,482,920.32
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	503,360,627.29	-	503,360,627.29	-	-	-	503,360,627.29	-	503,360,627.29
22	Pay As You Earn (PAYE)	5,636,846,491.05	2,867,081,578.93	2,769,764,912.12	(2,827,321,042.63)	-	(2,827,321,042.63)	2,809,525,448.42	2,867,081,578.93	(57,556,130.51)
23	Skill Development Levy (SDL)	1,074,670,142.45	546,530,013.31	528,140,129.14	(539,031,444.98)	-	(539,031,444.98)	535,638,697.47	546,530,013.31	(10,891,315.84)
24	VAT	19,831,691,003.27	11,556,946,800.88	8,274,744,202.39	(9,947,562,230.26)	-	(9,947,562,230.26)	9,884,128,773.01	11,556,946,800.88	(1,672,818,027.87)
	<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>	<b>6,709,987,629.00</b>	<b>-</b>	<b>6,709,987,629.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,709,987,629.00</b>	<b>-</b>	<b>6,709,987,629.00</b>
40	Import Duty	6,709,987,629.00	-	6,709,987,629.00	-	-	-	6,709,987,629.00	-	6,709,987,629.00
	<b>Payments made to Local Authorities (Service Levy)</b>	<b>291,994,218.00</b>	<b>62,227,882.00</b>	<b>229,766,336.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,994,218.00</b>	<b>62,227,882.00</b>	<b>229,766,336.00</b>
56	GEITA DC - GEITA	177,254,549.00	62,227,882.00	115,026,667.00	-	-	-	177,254,549.00	62,227,882.00	115,026,667.00
60	KAHAMA DC - SHINYANGA	55,905,657.00	-	55,905,657.00	-	-	-	55,905,657.00	-	55,905,657.00
84	TARIME - MARA	58,834,012.00	-	58,834,012.00	-	-	-	58,834,012.00	-	58,834,012.00
	<b>Total payments included in the reconciliation scope</b>	<b>50,511,642,373.59</b>	<b>21,162,474,977.87</b>	<b>29,349,167,395.72</b>	<b>(21,569,404,221.33)</b>	<b>-</b>	<b>(21,569,404,221.33)</b>	<b>28,942,238,152.26</b>	<b>21,162,474,977.87</b>	<b>7,779,763,174.39</b>
	<b>Social Security Funds</b>									
	<b>Date (dd/mm/yyyy)</b>	<b>Paid To</b>		<b>Type of Payment or Contribution</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
	-	PSSSF		-		1,299,313,231.13	567,380.08	-		
	-	NSSF		-		26,962,199.04	11,776.08	-		
	<b>Social (CSR) contribution and Other Payments</b>									
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>		<b>Recipient of the Payment</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
				<b>Name of the Institution</b>	<b>Location (District &amp; Region)</b>					
	Education projects/activities	-		-		-	5,000.00			
	Economic empowerment projects	-		-		-	10,000.00			
	Humanitarian aids contribution	-		-		-	8,000.00			
				<b>TOTAL</b>		<b>-</b>	<b>23,000.00</b>			
	<b>Employment Information</b>									
	<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>					
	Foreign Employees	-	-	2,772,673,227.08	1,252,625.52					
	Local Employees - Skilled	-	-	6,130,782,989.59	2,677,074.06					
	Local Employees - Unskilled	-	-	-	-					

## AUMS (T) 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)
<b>Payments to the Mining Commission (MC)</b>										
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		30,970,637,951.14	29,666,873,629.20	1,303,764,321.94	-	-	-	30,970,637,951.14	29,666,873,629.20	1,303,764,321.94
19	Corporate tax	385,543,011.78	385,543,011.78	-	-	-	-	385,543,011.78	385,543,011.78	-
20	Withholding Taxes paid on company TIN where tax payer is withholder	4,556,038,061.84	4,759,584,223.04	(203,546,161.20)	-	-	-	4,556,038,061.84	4,759,584,223.04	(203,546,161.20)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	1,689,100,214.81	-	1,689,100,214.81	-	-	-	1,689,100,214.81	-	1,689,100,214.81
22	Pay As You Earn (PAYE)	8,870,847,814.82	8,870,847,819.00	(4.18)	-	-	-	8,870,847,814.82	8,870,847,819.00	(4.18)
23	Skill Development Levy (SDL)	1,484,946,301.99	1,484,946,303.74	(1.75)	-	-	-	1,484,946,301.99	1,484,946,303.74	(1.75)
24	VAT	13,982,486,131.33	14,165,952,271.64	(183,466,140.31)	-	-	-	13,982,486,131.33	14,165,952,271.64	(183,466,140.31)
32	Stamp duty	1,676,414.58	-	1,676,414.58	-	-	-	1,676,414.58	-	1,676,414.58
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		13,424,513,880.36	13,694,203,858.00	(269,689,977.64)	-	-	-	13,424,513,880.36	13,694,203,858.00	(269,689,977.64)
40	Import Duty	3,517,609,047.00	3,660,415,023.00	(142,805,976.00)	-	-	-	3,517,609,047.00	3,660,415,023.00	(142,805,976.00)
43	Excise Duty	8,766,337.00	8,815,389.00	(49,052.00)	-	-	-	8,766,337.00	8,815,389.00	(49,052.00)
46	VAT	8,959,382,234.36	9,073,520,843.00	(114,138,608.64)	-	-	-	8,959,382,234.36	9,073,520,843.00	(114,138,608.64)
47	Vehicle Registration Tax	2,850,000.00	3,100,000.00	(250,000.00)	-	-	-	2,850,000.00	3,100,000.00	(250,000.00)
48	Customs Processing Fees	258,809,548.00	262,093,349.00	(3,283,801.00)	-	-	-	258,809,548.00	262,093,349.00	(3,283,801.00)
49	Railroad Development Levy	677,096,714.00	686,259,254.00	(9,162,540.00)	-	-	-	677,096,714.00	686,259,254.00	(9,162,540.00)
<b>Payments made to Local Authorities (Service Levy)</b>		-	154,559,602.20	(154,559,602.20)	-	-	-	-	154,559,602.20	(154,559,602.20)
56	GEITA DC - AUMS	-	154,559,602.20	(154,559,602.20)	-	-	-	-	154,559,602.20	(154,559,602.20)
<b>Total payments included in the reconciliation scope</b>		44,395,151,831.51	43,515,637,089.40	879,514,742.11	-	-	-	44,395,151,831.51	43,515,637,089.40	879,514,742.11
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
	-	PSSSF				255,024,228.00	-	-		
	-	NSSF				4,399,277,669.17	-	-		
	-	WCF				141,494,315.55	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
	Education projects/activities			Name of the Institution	Location (District & Region)					
	Sports/arts and entertainment activities projects			Geita Town Council	Geita	50,000,000.00	-			
	Other contribution/payments			Geita Gold Football Club	Geita	10,000,000.00	-			
				JNICC	Dar-Es-Salaam	22,780,000.00	-			
				<b>TOTAL</b>		<b>82,780,000.00</b>	-			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	11,609,504.00							
	Company operation costs	-	52,619,558.00							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	75	2	23,630,141,329.00	-					
	Local Employees - Skilled	249	18	6,238,758,932.41	-					
	Local Employees - Unskilled	13	16	315,876,431.87	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (Include annex of companies provided goods	18,767,555,030.94	-							
	Service ( include Annex of companies provided services	6,470,448,154.42	-							

## SHELL EXPLORATION AND PRODUCTION TANZANIA 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)
<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>		<b>807,403,402.39</b>	<b>807,403,402.39</b>	-	-	-	-	<b>807,403,402.39</b>	<b>807,403,402.39</b>	-
12	License Fees	171,906,136.15	171,906,136.15	-	-	-	-	171,906,136.15	171,906,136.15	-
13	Training Fees	635,497,266.24	635,497,266.24	-	-	-	-	635,497,266.24	635,497,266.24	-
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>11,615,464,212.49</b>	<b>11,394,009,672.47</b>	<b>221,454,540.02</b>	-	-	-	<b>11,615,464,212.49</b>	<b>11,394,009,672.47</b>	<b>221,454,540.02</b>
19	Corporate tax	-	900,000.00	(900,000.00)	-	-	-	900,000.00	(900,000.00)	-
20	Withholding Taxes paid on company TIN where tax payer is withhold	-	8,743,045,326.99	(8,743,045,326.99)	-	-	-	8,743,045,326.99	(8,743,045,326.99)	-
21	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	1,988,298,166.09	-	1,988,298,166.09	-	-	-	1,988,298,166.09	-	1,988,298,166.09
22	Pay As You Earn (PAYE)	2,173,244,311.30	2,309,950,808.34	(136,706,497.04)	-	-	-	2,173,244,311.30	2,309,950,808.34	(136,706,497.04)
23	Skill Development Levy (SDL)	322,324,370.25	339,865,881.89	(17,541,511.64)	-	-	-	322,324,370.25	339,865,881.89	(17,541,511.64)
29	Personal Income Tax	12,665,307.00	-	12,665,307.00	-	-	-	12,665,307.00	-	12,665,307.00
32	Stamp duty	247,655.25	247,655.25	-	-	-	-	247,655.25	247,655.25	-
39	Other payments (please specify, you can add more rows)	7,118,684,402.60	-	7,118,684,402.60	-	-	-	7,118,684,402.60	-	7,118,684,402.60
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		-	<b>383,307.00</b>	<b>(383,307.00)</b>	-	-	-	-	<b>383,307.00</b>	<b>(383,307.00)</b>
40	Import Duty	-	191,768.00	(191,768.00)	-	-	-	191,768.00	(191,768.00)	-
46	VAT	-	175,483.00	(175,483.00)	-	-	-	175,483.00	(175,483.00)	-
48	Customs Processing Fees	-	4,548.00	(4,548.00)	-	-	-	4,548.00	(4,548.00)	-
49	Railroad Development Levy	-	11,508.00	(11,508.00)	-	-	-	11,508.00	(11,508.00)	-
<b>Total payments included in the reconciliation scope</b>		<b>12,422,867,614.88</b>	<b>12,201,796,381.86</b>	<b>221,071,233.02</b>	-	-	-	<b>12,422,867,614.88</b>	<b>12,201,796,381.86</b>	<b>221,071,233.02</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-	-	PSSSF		-		575,794,218.71	-	-		
-	-	NSSF		-		35,813,819.38	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
				Name of the Institution	Location (District & Region)					
	Education projects/activities	-		THE UNIVERSITY OF DODOMA	-	7,000,000.00	-			
	Economic empowerment projects	-		IMED LIMITED	-	300,000,000.00	137,476.00			
	Humanitarian aids contribution	-		-	-	137,504,000.00	-			
				<b>TOTAL</b>		<b>444,504,000.00</b>	<b>137,476.00</b>			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	99,132.06							
	Company operation costs	-	15,056,050.73							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	2	-	3,765,832,528.21	-					
	Local Employees - Skilled	11	12	3,677,562,333.61	-					
	Local Employees - Unskilled	-	-	-	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods)	-	131,820.94							
	Service (include Annex of companies provided services)	-	4,162,629.30							

## SANDVIK MINING AND CONSTRUCTION TANZANIA 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)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>9,980,971,593.71</b>	<b>10,387,588,023.30</b>	<b>(406,616,429.59)</b>	-	-	-	<b>9,980,971,593.71</b>	<b>10,387,588,023.30</b>	<b>(406,616,429.59)</b>
19	Corporate tax	2,551,978,972.38	2,585,097,112.47	(33,118,140.09)	-	-	-	2,551,978,972.38	2,585,097,112.47	(33,118,140.09)
20	Withholding Taxes paid on company TIN where tax payer is withholder	349,505,837.47	319,709,832.19	29,796,005.28	-	-	-	349,505,837.47	319,709,832.19	29,796,005.28
22	Pay As You Earn (PAYE)	1,416,040,896.96	1,633,867,201.92	(217,826,304.96)	-	-	-	1,416,040,896.96	1,633,867,201.92	(217,826,304.96)
23	Skill Development Levy (SDL)	228,543,646.27	561,785,882.26	(333,242,235.99)	-	-	-	228,543,646.27	561,785,882.26	(333,242,235.99)
24	VAT	5,429,574,989.83	5,286,839,365.19	142,735,624.64	-	-	-	5,429,574,989.83	5,286,839,365.19	142,735,624.64
32	Stamp duty	288,639.27	288,629.27	10.00	-	-	-	288,639.27	288,629.27	10.00
34	Dividends	5,038,611.53	-	5,038,611.53	-	-	-	5,038,611.53	-	5,038,611.53
	<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>	<b>14,490,426,853.72</b>	<b>-</b>	<b>14,490,426,853.72</b>	-	-	-	<b>14,490,426,853.72</b>	<b>-</b>	<b>14,490,426,853.72</b>
40	Import Duty	4,174,209,777.00	-	4,174,209,777.00	-	-	-	4,174,209,777.00	-	4,174,209,777.00
43	Excise Duty	8,731,855.00	-	8,731,855.00	-	-	-	8,731,855.00	-	8,731,855.00
46	VAT	9,271,723,680.92	-	9,271,723,680.92	-	-	-	9,271,723,680.92	-	9,271,723,680.92
48	Customs Processing Fees	334,086,267.80	-	334,086,267.80	-	-	-	334,086,267.80	-	334,086,267.80
49	Railroad Development Levy	701,675,273.00	-	701,675,273.00	-	-	-	701,675,273.00	-	701,675,273.00
	<b>Payments made to Local Authorities (Service Levy)</b>	<b>278,036,958.50</b>	<b>23,922,601.17</b>	<b>254,114,357.33</b>	-	-	-	<b>278,036,958.50</b>	<b>23,922,601.17</b>	<b>254,114,357.33</b>
56	GEITA DC - GEITA	26,327,134.15	20,662,438.14	5,664,696.01	-	-	-	26,327,134.15	20,662,438.14	5,664,696.01
57	GEITA TC - GEITA	65,919,307.49	-	65,919,307.49	-	-	-	65,919,307.49	-	65,919,307.49
72	MSALALA - KAHAMA	9,343,115.91	3,260,163.03	6,082,952.88	-	-	-	9,343,115.91	3,260,163.03	6,082,952.88
78	MWANZA CC - MWANZA	128,907,379.00	-	128,907,379.00	-	-	-	128,907,379.00	-	128,907,379.00
83	SONGWWE DC - SONGWWE	45,140,075.57	-	45,140,075.57	-	-	-	45,140,075.57	-	45,140,075.57
84	TARIME - MARA	2,399,946.38	-	2,399,946.38	-	-	-	2,399,946.38	-	2,399,946.38
	<b>Total payments included in the reconciliation scope</b>	<b>24,749,435,405.93</b>	<b>10,411,510,624.47</b>	<b>14,337,924,781.46</b>	-	-	-	<b>24,749,435,405.93</b>	<b>10,411,510,624.47</b>	<b>14,337,924,781.46</b>
	<b>Operation costs</b>									
	<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Capital Expenditure	-	124,933.86							
	Company operation costs	-	38,957,143.86							
	<b>Employment Information</b>									
	<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>					
	Foreign Employees	-	-	1,685,957,501.69	-					
	Local Employees - Skilled	-	-	1,296,476,177.23	-					
	Local Employees - Unskilled	-	-	-	-					
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Goods (Include annex of companies provided goods)	445,263,719.58	-							
	Service ( include Annex of companies provided services)	4,735,737,903.30	-							

# WILLIAMSON DIAMONDS LTD.

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)
<b>Payments to the Mining Commission (MC)</b>										
1	Royalty	8,374,823,553.93	8,508,816,624.46	(133,993,070.53)	-	-	-	8,374,823,553.93	8,508,816,624.46	(133,993,070.53)
2	Inspection and Clearing Fee	8,374,132,071.93	3,747,795,308.31	4,626,336,763.62	-	-	-	8,374,132,071.93	3,747,795,308.31	4,626,336,763.62
3	Application Fee	-	2,759,975,086.74	(2,759,975,086.74)	-	-	-	-	2,759,975,086.74	(2,759,975,086.74)
4	Annual Rent	691,482.00	1,651,517,729.41	(1,650,826,247.41)	-	-	-	691,482.00	1,651,517,729.41	(1,650,826,247.41)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>9,179,495,345.61</b>	<b>9,181,651,573.48</b>	<b>(2,156,227.87)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,179,495,345.61</b>	<b>9,181,651,573.48</b>	<b>(2,156,227.87)</b>
19	Corporate tax	-	93,355,464.60	(93,355,464.60)	-	-	-	-	93,355,464.60	(93,355,464.60)
20	Withholding Taxes paid on company TIN where tax payer is withholder	-	5,172,431,593.89	(5,172,431,593.89)	-	-	-	-	5,172,431,593.89	(5,172,431,593.89)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	4,228,618,307.62	-	4,228,618,307.62	-	-	-	4,228,618,307.62	-	4,228,618,307.62
22	Pay As You Earn (PAYE)	3,143,913,167.90	3,240,061,183.90	(96,148,016.00)	-	-	-	3,143,913,167.90	3,240,061,183.90	(96,148,016.00)
23	Skill Development Levy (SDL)	649,509,109.51	665,608,302.09	(16,099,192.58)	-	-	-	649,509,109.51	665,608,302.09	(16,099,192.58)
32	Stamp duty	-	10,195,029.00	(10,195,029.00)	-	-	-	-	10,195,029.00	(10,195,029.00)
39	Other payments (please specify, you can add more rows)	1,157,454,760.58	-	1,157,454,760.58	-	-	-	1,157,454,760.58	-	1,157,454,760.58
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>										
40	Import Duty	235,452,383.00	236,279,706.00	(827,323.00)	-	-	-	235,452,383.00	236,279,706.00	(827,323.00)
43	Excise Duty	1,241,173.00	1,241,223.00	(50.00)	-	-	-	1,241,173.00	1,241,223.00	(50.00)
46	VAT	2,008,372,762.00	2,040,415,051.00	(32,042,289.00)	-	-	-	2,008,372,762.00	2,040,415,051.00	(32,042,289.00)
48	Customs Processing Fees	51,132,172.00	52,115,539.00	(983,367.00)	-	-	-	51,132,172.00	52,115,539.00	(983,367.00)
49	Railroad Development Levy	158,094,458.00	162,856,120.00	(4,761,662.00)	-	-	-	158,094,458.00	162,856,120.00	(4,761,662.00)
<b>Payments made to Local Authorities (Service Levy)</b>										
64	KISHAPU DC - SHINYANGA	427,738,555.57	-	427,738,555.57	-	-	-	427,738,555.57	-	427,738,555.57
<b>Payment to the Treasury Registrar</b>										
86	Dividends for Government Shares held in the Company	572,143,512.00	572,143,512.50	(0.50)	-	-	-	572,143,512.00	572,143,512.50	(0.50)
<b>Total payments included in the reconciliation scope</b>		<b>21,008,493,915.11</b>	<b>20,755,519,349.44</b>	<b>252,974,565.67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,008,493,915.11</b>	<b>20,755,519,349.44</b>	<b>252,974,565.67</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
-	-	PSSSF		PSSPF MEMBERS CONTRIBUTIONS	24,430,000.00	-	-			
-	-	NSSF		NSSF MEMBERS CONTRIBUTIONS	2,752,745,298.50	-	-			
-	-	WCF		COMPANY PAYMENT TO WCF	110,989,331.77	-	-			
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment	Amount	Amount	In-Kind			
				Name of the Institution	TZS	USD				
	Health seervices projects	Donation to Kishapu District Council Hospital - Mother and Children Unit		Kishapu District Council	Kishapu	2,000,000.00	-			
	Infrastructure development projects	Funds advanced to Kishapu District Council in order to Build Primary School Classes		Kishapu District Council	Kishapu	87,928,516.01	-			
	Sports/arts and entertainment activities projects	Mwadui Football Team support		Mwadui Football Club	Mwadui	25,000,000.00	-			
	Environmental conservation projects	Donation to National Environment Management Council		-	Dar es Salaam	15,000,000.00	-			
	Other contribution/payments	Registrar of Companies/Donation to Tanzania communications regulatory authority/Donation to Tanzania Film Federation		-	Dar es Salaam	40,311,500.00	3,060.00			
					<b>TOTAL</b>	<b>170,240,016.01</b>	<b>3,060.00</b>			
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	-	-	-					
		Diamonds	-	Carats	298,130.00					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Diamonds	-	-	297,245.00	-	52,472,659.85			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	-	4,571,000.00							
	Company operation costs	-	3,151,000.00							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS		Salary in USD				

Foreign Employees	-	-	-	297,823.36				
Local Employees - Skilled	-	-	6,529,432,659.14	-				
Local Employees - Unskilled	-	-	68,292,305.73	-				
<b>Procurement of goods and services from local companies in Tanzania</b>								
<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
Goods (include annex of companies provided goods	4,234,608,768.09	10,049,478.76						
Service ( include Annex of companies provided services	15,065,710,984.59	29,207,002.49						

## NEELKANTH SALT 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)
<b>Payments to the Mining Commission (MC)</b>		<b>64,300,000.00</b>	<b>243,916,980.07</b>	<b>(179,616,980.07)</b>	-	-	-	<b>64,300,000.00</b>	<b>243,916,980.07</b>	<b>(179,616,980.07)</b>
1	Royalty	1,500,000.00	165,570,943.37	(164,070,943.37)	-	-	-	1,500,000.00	165,570,943.37	(164,070,943.37)
2	Inspection and Clearing Fee	-	54,215,928.00	(54,215,928.00)	-	-	-	-	54,215,928.00	(54,215,928.00)
3	Application Fee	-	5,569,633.70	(5,569,633.70)	-	-	-	-	5,569,633.70	(5,569,633.70)
8	Mineral Rent	62,800,000.00	18,560,475.00	44,239,525.00	-	-	-	62,800,000.00	18,560,475.00	44,239,525.00
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>464,517,191.70</b>	<b>590,469,368.70</b>	<b>(125,952,177.00)</b>	-	-	-	<b>464,517,191.70</b>	<b>590,469,368.70</b>	<b>(125,952,177.00)</b>
19	Corporate tax	-	137,624,802.00	(137,624,802.00)	-	-	-	-	137,624,802.00	(137,624,802.00)
20	Withholding Taxes paid on company TIN where tax payer is withholder	6,879,714.70	8,576,614.70	(1,696,900.00)	-	-	-	6,879,714.70	8,576,614.70	(1,696,900.00)
22	Pay As You Earn (PAYE)	363,317,784.00	351,688,002.00	11,629,782.00	-	-	-	363,317,784.00	351,688,002.00	11,629,782.00
23	Skill Development Levy (SDL)	94,319,693.00	92,251,950.00	2,067,743.00	-	-	-	94,319,693.00	92,251,950.00	2,067,743.00
32	Stamp duty	-	328,000.00	(328,000.00)	-	-	-	-	328,000.00	(328,000.00)
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>2,440,590,512.90</b>	<b>4,872,499,218.00</b>	<b>(2,431,908,705.10)</b>	<b>2,460,411,572.00</b>	-	<b>2,460,411,572.00</b>	<b>4,901,002,084.90</b>	<b>4,872,499,218.00</b>	<b>28,502,866.90</b>
40	Import Duty	-	2,289,994,145.00	(2,289,994,145.00)	2,289,994,145.00	-	2,289,994,145.00	2,289,994,145.00	2,289,994,145.00	-
43	Excise Duty	-	1,236,641.00	(1,236,641.00)	1,236,641.00	-	1,236,641.00	1,236,641.00	1,236,641.00	-
46	VAT	2,365,984,005.90	2,337,481,139.00	28,502,866.90	-	-	-	2,365,984,005.90	2,337,481,139.00	28,502,866.90
48	Customs Processing Fees	13,644,799.00	49,620,588.00	(35,975,789.00)	35,975,789.00	-	35,975,789.00	49,620,588.00	49,620,588.00	-
49	Railroad Development Levy	60,961,708.00	194,166,705.00	(133,204,997.00)	133,204,997.00	-	133,204,997.00	194,166,705.00	194,166,705.00	-
<b>Payments made to Local Authorities (Service Levy)</b>		<b>87,092,246.28</b>	-	<b>87,092,246.28</b>	-	-	-	<b>87,092,246.28</b>	-	<b>87,092,246.28</b>
70	MKURANGA DC - PWANI	87,092,246.28	-	87,092,246.28	-	-	-	87,092,246.28	-	87,092,246.28
<b>Total payments included in the reconciliation scope</b>		<b>3,056,499,950.88</b>	<b>5,706,885,566.77</b>	<b>(2,650,385,615.89)</b>	<b>2,460,411,572.00</b>	-	<b>2,460,411,572.00</b>	<b>5,516,911,522.88</b>	<b>5,706,885,566.77</b>	<b>(189,974,043.89)</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	WCF		-	20,921,054.27	-	-			
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
	-	Salt	-	MT	100,102.10					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
	-	Salt	-	-	98,865.00	38,677,588,041.00	-			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	6,724,761,150.97	-							
	Company operation costs	-	-							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	210	-	1,324,742,268.00	-					
	Local Employees - Skilled	1,533	-	774,788,169.00	-					
	Local Employees - Unskilled	-	-	-	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Goods (include annex of companies provided goods	12,963,922,289.00	-							

## OPHIR TANZANIA (BLOCK 1) 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)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>4,107,920,058.48</b>	<b>4,087,979,122.54</b>	<b>19,940,935.94</b>	-	-	-	<b>4,107,920,058.48</b>	<b>4,087,979,122.54</b>	<b>19,940,935.94</b>
19	Corporate tax	3,000,000,000.00	3,000,000,000.00	-	-	-	3,000,000,000.00	3,000,000,000.00	-	
20	Withholding Taxes paid on company TIN where tax payer is withhold	-	118,286,221.54	(118,286,221.54)	-	-	-	118,286,221.54	(118,286,221.54)	
21	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	138,227,159.29	-	138,227,159.29	-	-	138,227,159.29	-	138,227,159.29	
22	Pay As You Earn (PAYE)	846,381,743.65	846,381,744.00	(0.35)	-	-	846,381,743.65	846,381,744.00	(0.35)	
23	Skill Development Levy (SDL)	123,086,155.54	123,086,157.00	(1.46)	-	-	123,086,155.54	123,086,157.00	(1.46)	
24	VAT	225,000.00	225,000.00	-	-	-	225,000.00	225,000.00	-	
	<b>Total payments included in the reconciliation scope</b>	<b>4,107,920,058.48</b>	<b>4,087,979,122.54</b>	<b>19,940,935.94</b>	-	-	<b>4,107,920,058.48</b>	<b>4,087,979,122.54</b>	<b>19,940,935.94</b>	

## ABG EXPLORATION 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)
	<b>Payments to the Mining Commission (MC)</b>	<b>198,424,793.55</b>	<b>103,883,639.63</b>	<b>94,541,153.92</b>	-	-	<b>198,424,793.55</b>	<b>103,883,639.63</b>	<b>94,541,153.92</b>	
3	Application Fee	-	12,793,200.00	(12,793,200.00)	-	-	-	12,793,200.00	(12,793,200.00)	
4	Annual Rent	198,424,793.55	91,090,439.63	107,334,353.92	-	-	198,424,793.55	91,090,439.63	107,334,353.92	
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>66,574,547.59</b>	<b>3,752,886,112.54</b>	<b>(3,686,311,564.95)</b>	-	-	<b>66,574,547.59</b>	<b>3,752,886,112.54</b>	<b>(3,686,311,564.95)</b>	
20	Withholding Taxes paid on company TIN where tax payer is withhold	-	3,693,115,872.94	(3,693,115,872.94)	-	-	-	3,693,115,872.94	(3,693,115,872.94)	
21	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	8,526,354.24	-	8,526,354.24	-	-	8,526,354.24	-	8,526,354.24	
22	Pay As You Earn (PAYE)	27,282,424.38	30,850,927.03	(3,568,502.65)	-	-	27,282,424.38	30,850,927.03	(3,568,502.65)	
23	Skill Development Levy (SDL)	4,743,570.71	5,397,270.57	(653,699.86)	-	-	4,743,570.71	5,397,270.57	(653,699.86)	
24	VAT	26,022,198.26	23,522,042.00	2,500,156.26	-	-	26,022,198.26	23,522,042.00	2,500,156.26	
	<b>Total payments included in the reconciliation scope</b>	<b>264,999,341.14</b>	<b>3,856,769,752.17</b>	<b>(3,591,770,411.03)</b>	-	-	<b>264,999,341.14</b>	<b>3,856,769,752.17</b>	<b>(3,591,770,411.03)</b>	
	<b>Social Security Funds</b>									
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	NSSF		-	21,082,536.00	-	-			
	-	WCF		-	676,874.82	-	-			
	<b>Employment Information</b>									
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Local Employees - Skilled	-	-	67,588,990.18	-					

## JAC RIJK AFRICA 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)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>3,575,344,459.76</b>	<b>3,201,368,148.75</b>	<b>373,976,311.01</b>	-	-	-	<b>3,575,344,459.76</b>	<b>3,201,368,148.75</b>	<b>373,976,311.01</b>
20	Withholding Taxes paid on company TIN where tax payer is withholder	784,622,515.00	635,914,622.33	148,707,892.67	-	-	-	784,622,515.00	635,914,622.33	148,707,892.67
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	432,649,433.00	-	432,649,433.00	-	-	-	432,649,433.00	-	432,649,433.00
22	Pay As You Earn (PAYE)	285,893,526.50	285,893,526.50	-	-	-	-	285,893,526.50	285,893,526.50	-
23	Skill Development Levy (SDL)	79,524,480.26	79,524,480.96	(0.70)	-	-	-	79,524,480.26	79,524,480.96	(0.70)
24	VAT	1,992,654,505.00	2,200,035,518.96	(207,381,013.96)	-	-	-	1,992,654,505.00	2,200,035,518.96	(207,381,013.96)
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>157,045,419.41</b>	<b>327,287,330.00</b>	<b>(170,241,910.59)</b>	-	-	-	<b>157,045,419.41</b>	<b>327,287,330.00</b>	<b>(170,241,910.59)</b>
40	Import Duty	139,511,374.41	72,575,290.00	66,936,084.41	-	-	-	139,511,374.41	72,575,290.00	66,936,084.41
43	Excise Duty	-	450,397.00	(450,397.00)	-	-	-	-	450,397.00	(450,397.00)
46	VAT	15,480,485.00	228,871,160.00	(213,390,675.00)	-	-	-	15,480,485.00	228,871,160.00	(213,390,675.00)
47	Vehicle Registration Tax	-	1,100,000.00	(1,100,000.00)	-	-	-	-	1,100,000.00	(1,100,000.00)
48	Customs Processing Fees	562,572.00	6,693,978.00	(6,131,406.00)	-	-	-	562,572.00	6,693,978.00	(6,131,406.00)
49	Railroad Development Levy	1,490,988.00	17,596,505.00	(16,105,517.00)	-	-	-	1,490,988.00	17,596,505.00	(16,105,517.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>51,595,509.00</b>	<b>51,595,509.00</b>	-	-	-	-	<b>51,595,509.00</b>	<b>51,595,509.00</b>	-
63	KINONDONI - DAR ES SALAAM	51,595,509.00	51,595,509.00	-	-	-	-	51,595,509.00	51,595,509.00	-
<b>Total payments included in the reconciliation scope</b>		<b>3,783,985,388.17</b>	<b>3,580,250,987.75</b>	<b>203,734,400.42</b>	-	-	-	<b>3,783,985,388.17</b>	<b>3,580,250,987.75</b>	<b>203,734,400.42</b>
<b>Social Security Funds</b>										
	<b>Date (dd/mm/yyyy)</b>	<b>Paid To</b>		<b>Type of Payment or Contribution</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
	-	NSSF				343,453,415.60	-	-		
	-	WCF				15,660,613.20	-	-		
	<b>Operation costs</b>									
	<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Company operation costs	9,744,955,133.00	-							
	<b>Employment Information</b>									
	<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>					
	Foreign Employees	3	4	162,100,000.00	-					
	Local Employees - Skilled	130	1	1,471,704,350.50	-					
	Local Employees - Unskilled	21	5	116,304,885.70	-					
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Goods (Include annex of companies provided goods)	534,204,188.00	-							
	Service ( include Annex of companies provided services)	438,095,651.00	-							

## NITRO EXPLOSIVE (T) 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)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>6,370,957,335.00</b>	-	<b>6,370,957,335.00</b>	-	-	-	<b>6,370,957,335.00</b>	-	<b>6,370,957,335.00</b>
19	Corporate tax	1,386,921,713.00	-	1,386,921,713.00	-	-	-	1,386,921,713.00	-	1,386,921,713.00
20	Withholding Taxes paid on company TIN where tax payer is withhold	186,660,096.00	-	186,660,096.00	-	-	-	186,660,096.00	-	186,660,096.00
21	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	45,248,675.00	-	45,248,675.00	-	-	-	45,248,675.00	-	45,248,675.00
22	Pay As You Earn (PAYE)	258,105,486.00	-	258,105,486.00	-	-	-	258,105,486.00	-	258,105,486.00
23	Skill Development Levy (SDL)	61,200,809.00	-	61,200,809.00	-	-	-	61,200,809.00	-	61,200,809.00
24	VAT	4,432,527,306.00	-	4,432,527,306.00	-	-	-	4,432,527,306.00	-	4,432,527,306.00
32	Stamp duty	293,250.00	-	293,250.00	-	-	-	293,250.00	-	293,250.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>3,491,895,217.00</b>	<b>3,297,213,653.00</b>	<b>194,681,564.00</b>	-	-	-	<b>3,491,895,217.00</b>	<b>3,297,213,653.00</b>	<b>194,681,564.00</b>
40	Import Duty	590,001,456.00	218,312,072.00	371,689,384.00	-	-	-	590,001,456.00	218,312,072.00	371,689,384.00
43	Excise Duty	1,270,343.00	702,443.00	567,900.00	-	-	-	1,270,343.00	702,443.00	567,900.00
46	VAT	2,520,763,106.00	2,878,059,664.00	(357,296,558.00)	-	-	-	2,520,763,106.00	2,878,059,664.00	(357,296,558.00)
48	Customs Processing Fees	83,482,511.00	48,867,792.00	34,614,719.00	-	-	-	83,482,511.00	48,867,792.00	34,614,719.00
49	Railroad Development Levy	296,377,801.00	151,271,682.00	145,106,119.00	-	-	-	296,377,801.00	151,271,682.00	145,106,119.00
<b>Payments made to Local Authorities (Service Levy)</b>		<b>95,211,927.40</b>	-	<b>95,211,927.40</b>	-	-	-	<b>95,211,927.40</b>	-	<b>95,211,927.40</b>
51	ARUSHA DC - ARUSHA	72,982,747.31	-	72,982,747.31	-	-	-	72,982,747.31	-	72,982,747.31
54	CHALINZE DC - PWANI	22,229,180.09	-	22,229,180.09	-	-	-	22,229,180.09	-	22,229,180.09
<b>Total payments included in the reconciliation scope</b>		<b>9,958,064,479.40</b>	<b>3,297,213,653.00</b>	<b>6,660,850,826.40</b>	-	-	-	<b>9,958,064,479.40</b>	<b>3,297,213,653.00</b>	<b>6,660,850,826.40</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	NSSF		-	1,377,572,252.62	-	-			
	-	WCF		-	22,836,428,400.05	-	-			
	<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Capital Expenditure	1,377,572,252.62	-							
	Company operation costs	22,836,428,400.05	-							
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Goods (include annex of companies provided goods)	1,067,265,000.45	-							
	Service (include Annex of companies provided services)	1,551,963,006.62	-							

# TNR 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)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>1,104,572,144.09</b>	<b>2,386,068,231.44</b>	<b>(1,281,496,087.35)</b>	-	-	-	<b>1,104,572,144.09</b>	<b>2,386,068,231.44</b>	<b>(1,281,496,087.35)</b>
19	Corporate tax	-	54,250,000.00	(54,250,000.00)	-	-	-	54,250,000.00	(54,250,000.00)	
20	Withholding Taxes paid on company TIN where tax payer is withholder	7,339,200.00	301,304,731.62	(293,965,531.62)	-	-	7,339,200.00	301,304,731.62	(293,965,531.62)	
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	310,963,036.58	-	310,963,036.58	-	-	310,963,036.58	-	310,963,036.58	
22	Pay As You Earn (PAYE)	157,305,000.00	306,737,451.00	(149,432,451.00)	-	-	157,305,000.00	306,737,451.00	(149,432,451.00)	
23	Skill Development Levy (SDL)	26,381,000.00	107,269,955.05	(80,888,955.05)	-	-	26,381,000.00	107,269,955.05	(80,888,955.05)	
24	VAT	602,583,907.51	1,615,241,947.77	(1,012,658,040.26)	-	-	602,583,907.51	1,615,241,947.77	(1,012,658,040.26)	
32	Stamp duty	-	1,264,146.00	(1,264,146.00)	-	-	-	1,264,146.00	(1,264,146.00)	
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>-</b>	<b>460,778,166.00</b>	<b>(460,778,166.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460,778,166.00</b>	<b>(460,778,166.00)</b>	
40	Import Duty	-	11,749,366.00	(11,749,366.00)	-	-	-	11,749,366.00	(11,749,366.00)	
43	Excise Duty	-	179,508.00	(179,508.00)	-	-	-	179,508.00	(179,508.00)	
46	VAT	-	400,738,201.00	(400,738,201.00)	-	-	-	400,738,201.00	(400,738,201.00)	
47	Vehicle Registration Tax	-	3,300,000.00	(3,300,000.00)	-	-	-	3,300,000.00	(3,300,000.00)	
48	Customs Processing Fees	-	12,316,828.00	(12,316,828.00)	-	-	-	12,316,828.00	(12,316,828.00)	
49	Railroad Development Levy	-	32,494,263.00	(32,494,263.00)	-	-	-	32,494,263.00	(32,494,263.00)	
<b>Payments made to Local Authorities (Service Levy)</b>		<b>5,040,537.57</b>	<b>3,086,639.36</b>	<b>1,953,898.21</b>	<b>-</b>	<b>-</b>	<b>5,040,537.57</b>	<b>3,086,639.36</b>	<b>1,953,898.21</b>	
63	KINONDONI - DAR ES SALAAM	3,000,000.00	3,086,639.36	(86,639.36)	-	-	3,000,000.00	3,086,639.36	(86,639.36)	
76	MUFINDI DC - IRINGA	2,040,537.57	-	2,040,537.57	-	-	2,040,537.57	-	2,040,537.57	
<b>Total payments included in the reconciliation scope</b>		<b>1,109,612,681.66</b>	<b>2,849,933,036.80</b>	<b>(1,740,320,355.14)</b>	<b>-</b>	<b>-</b>	<b>1,109,612,681.66</b>	<b>2,849,933,036.80</b>	<b>(1,740,320,355.14)</b>	
<b>Operation costs</b>										
<b>Type of costs</b>		<b>Value (TZS)</b>	<b>Value (USD)</b>							
Capital Expenditure		2,159,309,454.03	-							
Company operation costs		19,326,721,146.78	-							

# SUN SHINE MINING LIMITED

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)
<b>Payments to the Mining Commission (MC)</b>		<b>755,781,606.45</b>	<b>769,034,970.84</b>	<b>(13,253,364.39)</b>	-	-	-	<b>755,781,606.45</b>	<b>769,034,970.84</b>	<b>(13,253,364.39)</b>
1	Royalty	634,335,717.99	319,525,332.47	314,810,385.52	-	-	-	634,335,717.99	319,525,332.47	314,810,385.52
2	Inspection and Clearing Fee	106,222,619.66	420,532,376.37	(314,309,756.71)	-	-	-	106,222,619.66	420,532,376.37	(314,309,756.71)
3	Application Fee	900,000.00	12,994,900.00	(12,094,900.00)	-	-	-	900,000.00	12,994,900.00	(12,094,900.00)
4	Annual Rent	12,723,268.80	15,982,362.00	(3,259,093.20)	-	-	-	12,723,268.80	15,982,362.00	(3,259,093.20)
6	Licence Fee to Purchase or Store explosive	1,600,000.00	-	1,600,000.00	-	-	-	1,600,000.00	-	1,600,000.00
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>259,602,143.00</b>	<b>261,280,246.00</b>	<b>(1,678,103.00)</b>	-	-	-	<b>259,602,143.00</b>	<b>261,280,246.00</b>	<b>(1,678,103.00)</b>
19	Corporate tax	6,500,000.00	5,175,000.00	1,325,000.00	-	-	-	6,500,000.00	5,175,000.00	1,325,000.00
20	Withholding Taxes paid on company TIN where tax payer is withholdee	33,337,259.00	38,322,001.00	(4,984,742.00)	-	-	-	33,337,259.00	38,322,001.00	(4,984,742.00)
22	Pay As You Earn (PAYE)	129,546,662.00	127,597,521.00	1,949,141.00	-	-	-	129,546,662.00	127,597,521.00	1,949,141.00
23	Skill Development Levy (SDL)	89,667,122.00	89,772,624.00	(105,502.00)	-	-	-	89,667,122.00	89,772,624.00	(105,502.00)
32	Stamp duty	551,100.00	413,100.00	138,000.00	-	-	-	551,100.00	413,100.00	138,000.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>1,268,595,623.00</b>	<b>1,479,036,398.00</b>	<b>(210,440,775.00)</b>	-	-	-	<b>1,268,595,623.00</b>	<b>1,479,036,398.00</b>	<b>(210,440,775.00)</b>
40	Import Duty	363,213,283.00	324,829,353.00	38,383,930.00	-	-	-	363,213,283.00	324,829,353.00	38,383,930.00
43	Excise Duty	-	6,852,641.00	(6,852,641.00)	-	-	-	-	6,852,641.00	(6,852,641.00)
46	VAT	905,382,340.00	1,039,180,069.00	(133,797,729.00)	-	-	-	905,382,340.00	1,039,180,069.00	(133,797,729.00)
48	Customs Processing Fees	-	28,240,931.00	(28,240,931.00)	-	-	-	-	28,240,931.00	(28,240,931.00)
49	Railroad Development Levy	-	79,933,404.00	(79,933,404.00)	-	-	-	-	79,933,404.00	(79,933,404.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>38,282,915.00</b>	-	<b>38,282,915.00</b>	-	-	-	<b>38,282,915.00</b>	-	<b>38,282,915.00</b>
55	CHUNYA - SONGWE	26,966,139.00	-	26,966,139.00	-	-	-	26,966,139.00	-	26,966,139.00
83	SONGWE DC - SONGWE	11,316,776.00	-	11,316,776.00	-	-	-	11,316,776.00	-	11,316,776.00
<b>Total payments included in the reconciliation scope</b>		<b>2,322,262,287.45</b>	<b>2,509,351,614.84</b>	<b>(187,089,327.39)</b>	-	-	-	<b>2,322,262,287.45</b>	<b>2,509,351,614.84</b>	<b>(187,089,327.39)</b>
	<b>Date (dd/mm/yyyy)</b>	<b>Paid To</b>	<b>Type of Payment or Contribution</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>			
	-	NSSF			407,803,996.00	-	-			
	-	WCF			16,698,512.00	-	-			
	<b>Social (CSR) contribution and Other Payments</b>									
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>	<b>Recipient of the Payment</b>		<b>Amount</b>	<b>Amount</b>	<b>In-Kind</b>			
			<b>Name of the Institution</b>	<b>Location (District &amp; Region)</b>	<b>TZS</b>	<b>USD</b>				
	Education projects/activities	-	MAKALA SECONDARY	CHUNYA	10,000,000.00	-				
	Health seervices projects	-	MBEYA REGION OFFICE(COVID)	MBEYA	4,000,000.00	-				
	Infrastructure development projects	-	SONGWERE REGION OFFICE( GIRLS SCHOOL)	SONGWERE	5,000,000.00	-				
	Economic empowerment projects	-	MATUNDASI VILLAGE (SCHOOL CONTRIBUTION)	CHUNYA	1,000,000.00	-				
	Other contribution/payments	-	SONGWERE REGION OFFICE(COVID)	SONGWERE	4,000,000.00	-				
			<b>TOTAL</b>		<b>24,000,000.00</b>	-				
	<b>Production Data</b>									
	<b>Date/month of production</b>	<b>Type/Quality of Mineral/Product</b>	<b>Field/License</b>	<b>Unit of measure</b>	<b>Quantity produced</b>					
		Gold	ML/588/2018,ML/588/2019,ML/588/2020	Weight (g)	89,085.27					
	<b>Sales (Exports and Local Sales) Data</b>									
	<b>Date/month of sale</b>	<b>Type/Quality of Minerals</b>	<b>Field/license</b>	<b>Unit of measure</b>	<b>Quantity sold</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>			

	Gold	ML/588/2018,ML/588/2019,ML/588/2020	Weight (g)	89,085.27	10,572,252,983.37	-				
<b>Operation costs</b>										
<b>Type of costs</b>		<b>Value (TZS)</b>	<b>Value (USD)</b>							
Company operation costs		4,417,842,390.00	-							
<b>Employment Information</b>										
<b>Nature of employees</b>		<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>		<b>Salary in USD</b>				
Foreign Employees		20	-	250,111,992.00		-				
Local Employees - Skilled		350	-	1,756,270,144.00		-				
<b>Procurement of goods and services from local companies in Tanzania</b>										
<b>Type</b>		<b>Value (TZS)</b>	<b>Value (USD)</b>							
Goods (Include annex of companies provided goods		4,714,268,655.00	-							
Service ( include Annex of companies provided services		119,546,092.00	-							

## MANTRA TANZANIA 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)
<b>Payments to the Mining Commission (MC)</b>										
4	Annual Rent	2,281,199,118.00	2,260,969,650.00	20,229,468.00	-	-	-	2,281,199,118.00	2,260,969,650.00	20,229,468.00
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>2,655,248,252.24</b>	<b>1,115,217,726.87</b>	<b>1,540,030,525.37</b>	-	-	-	<b>2,655,248,252.24</b>	<b>1,115,217,726.87</b>	<b>1,540,030,525.37</b>
19	Corporate tax	-	19,289,060.00	(19,289,060.00)	-	-	-	-	19,289,060.00	(19,289,060.00)
20	Withholding Taxes paid on company TIN where tax payer is withholder	-	84,000.00	(84,000.00)	-	-	-	-	84,000.00	(84,000.00)
21	Withholding Taxes paid on company TIN where tax payer is NOT withholder but withholder	1,560,480,612.57	-	1,560,480,612.57	-	-	-	1,560,480,612.57	-	1,560,480,612.57
22	Pay As You Earn (PAYE)	935,462,395.55	935,462,395.55	-	-	-	-	935,462,395.55	935,462,395.55	-
23	Skill Development Levy (SDL)	159,305,244.12	159,305,244.12	-	-	-	-	159,305,244.12	159,305,244.12	-
24	VAT	366,655,259.76	-	366,655,259.76	-	-	-	366,655,259.76	-	366,655,259.76
25	VAT (To be refunded)	(366,655,259.76)	-	(366,655,259.76)	-	-	-	(366,655,259.76)	-	(366,655,259.76)
32	Stamp duty	-	1,077,027.20	(1,077,027.20)	-	-	-	-	1,077,027.20	(1,077,027.20)
<b>Total payments included in the reconciliation scope</b>		<b>4,936,447,370.24</b>	<b>3,376,187,376.87</b>	<b>1,560,259,993.37</b>	-	-	-	<b>4,936,447,370.24</b>	<b>3,376,187,376.87</b>	<b>1,560,259,993.37</b>
<b>Social Security Funds</b>										
	<b>Date (dd/mm/yyyy)</b>	<b>Paid To</b>		<b>Type of Payment or Contribution</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
	-	NSSF				694,769,105.22	-	-		
	-	WCF				35,401,165.36	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>		<b>Recipient of the Payment</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
				<b>Name of the Institution</b>	<b>Location (District &amp; Region)</b>					
	Education projects/activities	0		-	-	5,500,000.00	19,405.00			
	Sports/arts and entertainment activities projects	0		-	-	20,000,000.00	-			
	Economic empowerment projects	0		-	-	46,798,000.00	-			
				<b>TOTAL</b>		<b>72,298,000.00</b>	<b>19,405.00</b>			
<b>Operation costs</b>										
<b>Type of costs</b>		<b>Value (TZS)</b>	<b>Value (USD)</b>							
Company operation costs		-	10,877,146.09							
<b>Employment Information</b>										
<b>Nature of employees</b>		<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>		<b>Salary in USD</b>				
Foreign Employees		3	-	-		470,340.00				
Local Employees - Skilled		2	11	763,320,792.00		330,204.00				
Local Employees - Unskilled		-	-	-		-				
<b>Procurement of goods and services from local companies in Tanzania</b>										
<b>Type</b>		<b>Value (TZS)</b>	<b>Value (USD)</b>							
Goods (Include annex of companies provided goods		53,082,548.13	31,893.09							
Service ( include Annex of companies provided services		247,821,362.31	865,890.18							

# SEA SALT LIMITED

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)
	<b>Payments to the Mining Commission (MC)</b>	<b>250,098,847.10</b>	<b>380,025,299.14</b>	<b>(129,926,452.04)</b>	-	-	-	<b>250,098,847.10</b>	<b>380,025,299.14</b>	<b>(129,926,452.04)</b>
1	Royalty	135,128,439.90	228,448,724.14	(93,320,284.24)	-	-	-	135,128,439.90	228,448,724.14	(93,320,284.24)
3	Application Fee	-	9,138,000.00	(9,138,000.00)	-	-	-	-	9,138,000.00	(9,138,000.00)
4	Annual Rent	114,970,407.20	142,438,575.00	(27,468,167.80)	-	-	-	114,970,407.20	142,438,575.00	(27,468,167.80)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>375,708,280.34</b>	-	<b>375,708,280.34</b>	-	-	-	<b>375,708,280.34</b>	-	<b>375,708,280.34</b>
20	Withholding Taxes paid on company TIN where tax payer is witholdee	47,673,539.81	-	47,673,539.81	-	-	-	47,673,539.81	-	47,673,539.81
22	Pay As You Earn (PAYE)	188,355,967.09	-	188,355,967.09	-	-	-	188,355,967.09	-	188,355,967.09
23	Skill Development Levy (SDL)	84,914,456.81	-	84,914,456.81	-	-	-	84,914,456.81	-	84,914,456.81
24	VAT	54,764,316.63	-	54,764,316.63	-	-	-	54,764,316.63	-	54,764,316.63
	<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>	<b>1,386,357,773.00</b>	<b>1,644,975,348.00</b>	<b>(258,617,575.00)</b>	-	-	-	<b>1,386,357,773.00</b>	<b>1,644,975,348.00</b>	<b>(258,617,575.00)</b>
40	Import Duty	-	263,528,979.00	(263,528,979.00)	-	-	-	-	263,528,979.00	(263,528,979.00)
43	Excise Duty	-	3,956,479.00	(3,956,479.00)	-	-	-	-	3,956,479.00	(3,956,479.00)
46	VAT	1,358,474,198.00	1,354,818,627.00	3,655,571.00	-	-	-	1,358,474,198.00	1,354,818,627.00	3,655,571.00
48	Customs Processing Fees	7,062,322.00	5,931,666.00	1,130,656.00	-	-	-	7,062,322.00	5,931,666.00	1,130,656.00
49	Railroad Development Levy	20,821,253.00	16,739,597.00	4,081,656.00	-	-	-	20,821,253.00	16,739,597.00	4,081,656.00
	<b>Payments made to Local Authorities (Service Levy)</b>	<b>27,771,310.04</b>	-	<b>27,771,310.04</b>	-	-	-	<b>27,771,310.04</b>	-	<b>27,771,310.04</b>
54	CHALINZE DC - PWANI	4,618,153.04	-	4,618,153.04	-	-	-	4,618,153.04	-	4,618,153.04
	UBUNGO BUSINESS COUNCIL - DAR ES SALAAM	23,153,157.00	-	23,153,157.00	-	-	-	23,153,157.00	-	23,153,157.00
	<b>Total payments included in the reconciliation scope</b>	<b>2,039,936,210.48</b>	<b>2,025,000,647.14</b>	<b>14,935,563.34</b>	-	-	-	<b>2,039,936,210.48</b>	<b>2,025,000,647.14</b>	<b>14,935,563.34</b>
	<b>Employment Information</b>									
	<b>Nature of employees</b>									
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>					
	Foreign Employees	10	-	712,304,005.00	-					
	Local Employees - Skilled	22	-	157,899,351.00	-					
	Local Employees - Unskilled	78	-	473,698,053.00	-					
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Goods (Include annex of companies provided goods	1,007,510,992.38	2,798,906.61							
	Service ( include Annex of companies provided services	2,314,514,521.68	4,453.75							

# OXLEY 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)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>401,733,442.07</b>	<b>352,984,304.82</b>	<b>48,749,137.25</b>	-	-	-	<b>401,733,442.07</b>	<b>352,984,304.82</b>	<b>48,749,137.25</b>
19	Corporate tax	1,000,000.00	1,000,000.00	-	-	-	-	1,000,000.00	1,000,000.00	-
20	Withholding Taxes paid on company TIN where tax payer is withhold	-	8,490,223.08	(8,490,223.08)	-	-	-	-	8,490,223.08	(8,490,223.08)
21	Withholding Taxes paid on company TIN where tax payer is NOT withhold but withholder	33,639,401.85	-	33,639,401.85	-	-	-	33,639,401.85	-	33,639,401.85
22	Pay As You Earn (PAYE)	202,652,036.69	183,086,519.22	19,565,517.47	-	-	-	202,652,036.69	183,086,519.22	19,565,517.47
23	Skill Development Levy (SDL)	41,529,058.94	37,479,675.29	4,049,383.65	-	-	-	41,529,058.94	37,479,675.29	4,049,383.65
24	VAT	120,682,448.59	120,706,062.23	(23,613.64)	-	-	-	120,682,448.59	120,706,062.23	(23,613.64)
31	Natural Resources Payment	2,053,824.00	-	2,053,824.00	-	-	-	2,053,824.00	-	2,053,824.00
32	Stamp duty	-	2,221,825.00	(2,221,825.00)	-	-	-	-	2,221,825.00	(2,221,825.00)
35	Sign Board Fees	176,672.00	-	176,672.00	-	-	-	176,672.00	-	176,672.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>1,235,926,084.00</b>	<b>1,328,522,228.00</b>	<b>(92,596,144.00)</b>	-	-	-	<b>1,235,926,084.00</b>	<b>1,328,522,228.00</b>	<b>(92,596,144.00)</b>
40	Import Duty	95,380,048.00	95,380,048.00	-	-	-	-	95,380,048.00	95,380,048.00	-
43	Excise Duty	-	55,547.00	(55,547.00)	-	-	-	-	55,547.00	(55,547.00)
46	VAT	1,054,803,509.00	1,137,934,590.00	(83,131,081.00)	-	-	-	1,054,803,509.00	1,137,934,590.00	(83,131,081.00)
47	Vehicle Registration Tax	-	-	-	-	-	-	-	-	-
48	Customs Processing Fees	2,877,844.00	3,182,955.00	(305,111.00)	-	-	-	2,877,844.00	3,182,955.00	(305,111.00)
49	Railroad Development Levy	82,864,683.00	91,969,088.00	(9,104,405.00)	-	-	-	82,864,683.00	91,969,088.00	(9,104,405.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>29,261,355.93</b>	-	<b>29,261,355.93</b>	-	-	-	<b>29,261,355.93</b>	-	<b>29,261,355.93</b>
55	CHUNYA - SONGWE	5,029,728.76	-	5,029,728.76	-	-	-	5,029,728.76	-	5,029,728.76
57	GEITA TC - GEITA	10,968,631.80	-	10,968,631.80	-	-	-	10,968,631.80	-	10,968,631.80
60	KAHAMA DC - SHINYANGA	4,348,637.27	-	4,348,637.27	-	-	-	4,348,637.27	-	4,348,637.27
77	MUSOMA - MARA	6,498,469.10	-	6,498,469.10	-	-	-	6,498,469.10	-	6,498,469.10
78	MWANZA CC - MWANZA	2,415,889.00	-	2,415,889.00	-	-	-	2,415,889.00	-	2,415,889.00
<b>Total payments included in the reconciliation scope</b>		<b>1,666,920,882.00</b>	<b>1,681,506,532.82</b>	<b>(14,585,650.82)</b>	-	-	-	<b>1,666,920,882.00</b>	<b>1,681,506,532.82</b>	<b>(14,585,650.82)</b>
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution		Amount TZS	Amount USD	In-Kind		
-	-	NSSF		-		133,924,869.79	-	-		
-	-	WCF		-		8,994,956.16	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	Type of payment or contribution made	Description of the payments		Recipient of the Payment		Amount TZS	Amount USD	In-Kind		
	Education projects/activities	5 Bags of cement as donation for building school classrooms		Name of the Institution		95,000.00	-	-		
	Infrastructure development projects	contributions for the development of the village		Location (District & Region)		100,000.00	-	-		
				TOTAL		195,000.00	-	-		
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	1,119,401,157.75	-							
	Company operation costs	2,147,942,336.98	-							
<b>Employment Information</b>										
	Nature of employees	Quantity		Salaries Paid						
		Male	Female	Salary in TZS	Salary in USD					
	Foreign Employees	5	2	29,289,600.00	-					
	Local Employees - Skilled	26	18	199,995,454.37	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods	362,519,522.89	-							
	Service (include Annex of companies provided services	513,823,362.65	16,025.66							

## MBOGO MINING AND GENERAL SUPPLY 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)
<b>Payments to the Mining Commission (MC)</b>		<b>449,720,806.00</b>	<b>84,320,775.00</b>	<b>365,400,031.00</b>	-	-	-	<b>449,720,806.00</b>	<b>84,320,775.00</b>	<b>365,400,031.00</b>
1	Royalty	-	79,608,150.00	(79,608,150.00)	-	-	-	-	79,608,150.00	(79,608,150.00)
2	Inspection and Clearing Fee	335,965,661.00	-	335,965,661.00	-	-	335,965,661.00	-	-	335,965,661.00
3	Application Fee	113,755,145.00	-	113,755,145.00	-	-	113,755,145.00	-	-	113,755,145.00
8	Mineral Rent	-	4,712,625.00	(4,712,625.00)	-	-	-	-	4,712,625.00	(4,712,625.00)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>477,720,910,683.66</b>	-	<b>477,720,910,683.66</b>	-	-	-	<b>477,720,910,683.66</b>	-	<b>477,720,910,683.66</b>
19	Corporate tax	40,250,000.00	-	40,250,000.00	-	-	40,250,000.00	-	-	40,250,000.00
22	Pay As You Earn (PAYE)	109,879,271.00	-	109,879,271.00	-	-	109,879,271.00	-	-	109,879,271.00
23	Skill Development Levy (SDL)	36,805,580.00	-	36,805,580.00	-	-	36,805,580.00	-	-	36,805,580.00
24	VAT	195,432,715.00	-	195,432,715.00	-	-	195,432,715.00	-	-	195,432,715.00
25	VAT (To be refunded)	477,338,527,523.66	-	477,338,527,523.66	-	-	477,338,527,523.66	-	-	477,338,527,523.66
32	Stamp duty	15,594.00	-	15,594.00	-	-	15,594.00	-	-	15,594.00
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>		<b>1,319,080,436.00</b>	<b>1,363,491,187.00</b>	<b>(44,410,751.00)</b>	-	-	<b>1,319,080,436.00</b>	<b>1,363,491,187.00</b>	<b>(44,410,751.00)</b>	
40	Import Duty	184,844,054.00	184,844,109.00	(55.00)	-	-	184,844,054.00	184,844,109.00	(55.00)	
46	VAT	1,074,301,256.00	1,118,623,764.00	(44,322,508.00)	-	-	1,074,301,256.00	1,118,623,764.00	(44,322,508.00)	
48	Customs Processing Fees	15,739,240.00	15,739,256.00	(16.00)	-	-	15,739,240.00	15,739,256.00	(16.00)	
49	Railroad Development Levy	44,195,886.00	44,284,058.00	(88,172.00)	-	-	44,195,886.00	44,284,058.00	(88,172.00)	
<b>Payments made to Local Authorities (Service Levy)</b>		<b>3,039,920.00</b>	-	<b>3,039,920.00</b>	-	-	<b>3,039,920.00</b>	-	<b>3,039,920.00</b>	
69	MBINGA DC - SONGEA	3,039,920.00	-	3,039,920.00	-	-	3,039,920.00	-	3,039,920.00	
<b>Total payments included in the reconciliation scope</b>		<b>479,492,751,845.66</b>	<b>1,447,811,962.00</b>	<b>478,044,939,883.66</b>	-	-	<b>479,492,751,845.66</b>	<b>1,447,811,962.00</b>	<b>478,044,939,883.66</b>	
<b>Social (CSR) contribution and Other Payments</b>										
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>		<b>Recipient of the Payment</b>		<b>Amount</b>	<b>Amount</b>			
				<b>Name of the Institution</b>	<b>Location (District &amp; Region)</b>	<b>TZS</b>	<b>USD</b>	<b>In-Kind</b>		
	Education projects/activities	0		-	-	11,387,500.00	-			
	Sports/arts and entertainment activities projects	0		-	-	1,136,000.00	-			
	Economic empowerment projects	0		-	-	2,700,000.00	-			
	Humanitarian aids contribution	0		-	-	9,591,000.00	-			
	Other contribution/payments	0		-	-	1,680,000.00	-			
				<b>TOTAL</b>		<b>26,494,500.00</b>	-			
	<b>Operation costs</b>									
	<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Company operation costs	4,231,712,629.95	-							
	<b>Employment Information</b>									
	<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>					
	Foreign Employees	3	-	153,536,000.00	-					
	Local Employees - Skilled	23	2	303,000,000.00	-					
	Local Employees - Unskilled	30	5	388,444,596.00	-					
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Service ( include Annex of companies provided services	932,199,201.23	-							

PANAFRICAN MINING SERVICES (TANZANIA) 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)
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>265,948,970.46</b>	<b>1,388,810,385.96</b>	<b>(1,122,861,415.50)</b>	-	-	-	<b>265,948,970.46</b>	<b>1,388,810,385.96</b>	<b>(1,122,861,415.50)</b>
20	Withholding Taxes paid on company TIN where tax payer is witholdee	20,270,598.31	127,621,584.75	(107,350,986.44)	-	-	-	20,270,598.31	127,621,584.75	(107,350,986.44)
21	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	114,136,215.07	-	114,136,215.07	-	-	-	114,136,215.07	-	114,136,215.07
22	Pay As You Earn (PAYE)	137,193,864.00	549,487,427.11	(412,293,563.11)	-	-	-	137,193,864.00	549,487,427.11	(412,293,563.11)
23	Skill Development Levy (SDL)	23,900,018.15	92,884,812.31	(68,984,794.16)	-	-	-	23,900,018.15	92,884,812.31	(68,984,794.16)
24	VAT	(29,551,725.07)	618,816,561.79	(648,368,286.86)	-	-	-	(29,551,725.07)	618,816,561.79	(648,368,286.86)
	<b>Payments made to Local Authorities (Service Levy)</b>	<b>3,244,879.91</b>	-	<b>3,244,879.91</b>	-	-	-	<b>3,244,879.91</b>	-	<b>3,244,879.91</b>
60	KAHAMA DC - SHINYANGA	3,008,036.11	-	3,008,036.11	-	-	-	3,008,036.11	-	3,008,036.11
84	TARIME - MARA	236,843.80	-	236,843.80	-	-	-	236,843.80	-	236,843.80
	<b>Total payments included in the reconciliation scope</b>	<b>269,193,850.37</b>	<b>1,388,810,385.96</b>	<b>(1,119,616,535.59)</b>	-	-	-	<b>269,193,850.37</b>	<b>1,388,810,385.96</b>	<b>(1,119,616,535.59)</b>
	<b>Operation costs</b>									
	<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Capital Expenditure	-	176,499.97							
	Company operation costs	-	176,499.97							
	<b>Employment Information</b>									
	<b>Nature of employees</b>	<b>Quantity</b>		<b>Salaries Paid</b>						
		<b>Male</b>	<b>Female</b>	<b>Salary in TZS</b>	<b>Salary in USD</b>					
	Foreign Employees	1	-	238,050,168.26	-					
	Local Employees - Skilled	16	1	344,937,940.74	-					
	<b>Procurement of goods and services from local companies in Tanzania</b>									
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>							
	Service ( include Annex of companies provided services	23,112,200.94	247,508.37							

## TANZANIA PETROLEUM DEVELOPMENT CORPORATION

N o.	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)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>		<b>40,526,770,910.27</b>	<b>52,785,597,222.35</b>	<b>(12,258,826,312.08)</b>	-	-	-	<b>40,526,770,910.27</b>	<b>52,785,597,222.35</b>	<b>(12,258,826,312.08)</b>
19	Corporate tax	2,190,641,462.00	-	2,190,641,462.00	-	-	-	2,190,641,462.00	-	2,190,641,462.00
20	Withholding Taxes paid on company TIN where tax payer is withholdee	110,082,057.46	214,580,091.01	(104,498,033.55)	-	-	-	110,082,057.46	214,580,091.01	(104,498,033.55)
22	Pay As You Earn (PAYE)	531,565,927.00	1,973,605,447.95	(1,442,039,520.95)	-	-	-	531,565,927.00	1,973,605,447.95	(1,442,039,520.95)
24	VAT	29,598,704,745.42	-	29,598,704,745.42	-	-	-	29,598,704,745.42	-	29,598,704,745.42
27	Excise Duty	8,095,776,718.39	50,597,411,683.39	(42,501,634,965.00)	-	-	-	8,095,776,718.39	50,597,411,683.39	(42,501,634,965.00)
<b>Payments made to Local Authorities (Service Levy)</b>		<b>1,314,178,180.96.85</b>	-	<b>1,314,178,180,096.85</b>	<b>(1,313,620,615,813.80)</b>	-	<b>(1,313,620,615,813.80)</b>	<b>557,564,283.05</b>	-	<b>557,564,283.05</b>
61	KIBITI - PWANI	30,877,590.36	-	30,877,590.36	-	-	-	30,877,590.36	-	30,877,590.36
62	KILWA COUNCIL	121,618,429.37	-	121,618,429.37	-	-	-	121,618,429.37	-	121,618,429.37
63	KINONDONI - DAR ES SALAAM	1,313,633,653,018.62	-	1,313,633,653,018.62	(1,313,620,615,813.80)	-	(1,313,620,615,813.80)	13,037,204.82	-	13,037,204.82
66	LINDI MUNICIPAL - LINDI	14,973,024.10	-	14,973,024.10	-	-	-	14,973,024.10	-	14,973,024.10
67	LINDI RURAL - LINDI	69,106,265.07	-	69,106,265.07	-	-	-	69,106,265.07	-	69,106,265.07
70	MKURANGA DC - PWANI	45,287,132.53	-	45,287,132.53	-	-	-	45,287,132.53	-	45,287,132.53
72	MSALALA - KAHAMA	10,077,997.00	-	10,077,997.00	-	-	-	10,077,997.00	-	10,077,997.00
74	MTWARA RURAL - MTWARA	220,336,712.10	-	220,336,712.10	-	-	-	220,336,712.10	-	220,336,712.10
81	RUFUJI COUNCIL - PWANI	27,446,746.98	-	27,446,746.98	-	-	-	27,446,746.98	-	27,446,746.98
	UBUNGO BUSINESS COUNCIL - DAR ES SALAAM	4,803,180.72	-	4,803,180.72	-	-	-	4,803,180.72	-	4,803,180.72
<b>Payment to the Treasury Registrar</b>		<b>2,500,000,000.00</b>	<b>2,500,000,000.00</b>	-	-	-	-	<b>2,500,000,000.00</b>	<b>2,500,000,000.00</b>	-
86	Dividends for Government Shares held in the Company	2,500,000,000.00	2,500,000,000.00	-	-	-	-	2,500,000,000.00	2,500,000,000.00	-
<b>Total payments included in the reconciliation scope</b>		<b>1,357,204,951,071.12</b>	<b>55,285,597,222.35</b>	<b>1,301,919,353,784.77</b>	<b>(1,313,620,615,813.80)</b>	-	<b>(1,313,620,615,813.80)</b>	<b>43,584,335,193.32</b>	<b>55,285,597,222.35</b>	<b>(11,701,262,029.03)</b>
<b>Social Security Funds</b>										
	<b>Date (dd/mm/yyyy)</b>	<b>Paid To</b>		<b>Type of Payment or Contribution</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
	-	PSSSF		Employer and Employee statutory contribution		445,430,951.00	-	-		
	-	WCF		Employer statutory contribution		2,694,003.62	-	-		
<b>Social (CSR) contribution and Other Payments</b>										
	<b>Type of payment or contribution made</b>	<b>Description of the payments</b>		<b>Recipient of the Payment</b>		<b>Amount TZS</b>	<b>Amount USD</b>	<b>In-Kind</b>		
	Education projects/activities	Construction of Class Room for Njane; Construction of Classroom for Njopeka Primary School; Construction of Toilets at Mtoni Primary School; Sponsorship for best student award Students; Toilets Construction in Shangani Primary School in Mtwara; Toilets Construction in Raha leo Primary School in Mtwara; Purchase of Mattresses for Hostels of Secondary Schools in Mtwara District; Purchase Beds for Secondary Hostel Schools in Mkuranga District; Classroom Construction at Msakala Primary School; Contribution on the Mtwara & Lindi STEMUCO Scholarship Fund.		Name of the Institution		137,014,400.00	-	-		
	Health seervices projects	Construction of Mama na Mto Ward at Mwanambaya Dispensary; Flood victim support; Doctor's house construction at Mtawanya Dispensary; Donation of Medical		Location (District & Region)		125,988,800.00	-	-		

		supplies/equipment to Mangwi health Centre; Support of COVID-19 Medical equipment; Doctor's house construction at Kiwanga Village Dispensary.							
	Water and sanitation projects	Rehabilitation of water well project; Drilling and repair of wells in Msimbati ward at Nyamwimbe	-	-	26,619,000.00	-			
	Sports/arts and entertainment activities projects	Chato Stadium Construction	Chato District	Geita	20,000,000.00	-			
	Economic empowerment projects	Sponsorship for the 50th TGS Anniversary and annual meeting; 18th African Nordic Foreign Ministers meeting sponsorship; Fund to facilitate congress held in Dodoma on leadership and democracy.	Tanzania Geological Society; Ministry of Foreign Affairs; IKUPA trust fund	Dar es salaam; Dar es salaam; Dodoma	23,250,000.00	-			
				<b>TOTAL</b>	<b>332,872,200.00</b>	-			
	<b>Operation costs</b>								
	<b>Type of costs</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
	Capital Expenditure	17,273,050,502.00	-						
	Company operation costs	55,679,000,000.00	-						
	<b>Procurement of goods and services from local companies in Tanzania</b>								
	<b>Type</b>	<b>Value (TZS)</b>	<b>Value (USD)</b>						
	Goods (Include annex of companies provided goods	13,136,902,703.24	-						
	Service ( include Annex of companies provided services	2,299,344,753.83	-						

## STAMIGOLD COMPANY 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)
<b>Payments to the Mining Commission (MC)</b>										
1	Royalty	3,097,753,915.87	3,074,283,542.04	23,470,373.84	-	-	-	3,097,753,915.87	3,074,283,542.04	23,470,373.84
2	Inspection and Clearing Fee	2,688,238,706.53	1,813,814,184.75	874,424,521.78	-	-	-	2,688,238,706.53	1,813,814,184.75	874,424,521.78
3	Application Fee	408,362,739.34	1,255,327,107.29	(846,964,367.94)	-	-	-	408,362,739.34	1,255,327,107.29	(846,964,367.94)
		1,152,470.00	5,142,250.00	(3,989,780.00)	-	-	-	1,152,470.00	5,142,250.00	(3,989,780.00)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>										
		2,859,680,190.16	10,487,887,974.00	(7,628,207,783.84)	-	-	-	2,859,680,190.16	10,487,887,974.00	(7,628,207,783.84)
19	Corporate tax	100,000,000.00	100,000,000.00	-	-	-	-	100,000,000.00	100,000,000.00	-
20	Withholding Taxes paid on company TIN where tax payer is withholder	165,971,866.98	2,752,055,311.00	(2,586,083,444.02)	-	-	-	165,971,866.98	2,752,055,311.00	(2,586,083,444.02)
22	Pay As You Earn (PAYE)	2,385,147,064.38	6,155,538,416.99	(3,770,391,352.61)	-	-	-	2,385,147,064.38	6,155,538,416.99	(3,770,391,352.61)
23	Skill Development Levy (SDL)	208,561,258.80	1,480,294,246.01	(1,271,732,987.21)	-	-	-	208,561,258.80	1,480,294,246.01	(1,271,732,987.21)
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>										
		-	483,151,220.00	(483,151,220.00)	-	-	-	-	483,151,220.00	(483,151,220.00)
40	Import Duty	-	115,130,533.00	(115,130,533.00)	-	-	-	-	115,130,533.00	(115,130,533.00)
43	Excise Duty	-	2,084,887.00	(2,084,887.00)	-	-	-	-	2,084,887.00	(2,084,887.00)
46	VAT	-	331,118,583.00	(331,118,583.00)	-	-	-	-	331,118,583.00	(331,118,583.00)
48	Customs Processing Fees	-	9,504,447.00	(9,504,447.00)	-	-	-	-	9,504,447.00	(9,504,447.00)
49	Railroad Development Levy	-	25,312,770.00	(25,312,770.00)	-	-	-	-	25,312,770.00	(25,312,770.00)
<b>Payments made to Local Authorities (Service Levy)</b>										
		302,221,000.29	-	302,221,000.29	-	-	-	302,221,000.29	-	302,221,000.29
52	BUHARAMULO - KAGERA	302,221,000.29	-	302,221,000.29	-	-	-	302,221,000.29	-	302,221,000.29
<b>Total payments included in the reconciliation scope</b>										
		6,259,655,106.32	14,045,322,736.04	(7,785,667,629.71)	-	-	-	6,259,655,106.32	14,045,322,736.04	(7,785,667,629.71)
<b>Social Security Funds</b>										
	Date (dd/mm/yyyy)	Paid To		Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind			
	-	PSSSF		-	795,762,964.04	-	-			
	-	NSSF		-	124,696,704.64	-	-			
	-	WCF		-	24,188,805.19	-	-			
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced					
		Gold	-	-	12,172.29					
		Silver	-	-	1,711.15					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/license	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Gold	-	-	12,172.29	-	19,213,547.94			
		Silver	-	-	1,711.15	-	29,611.70			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Company operation costs	36,659,827,000.00	-							
<b>Employment Information</b>										
	Nature of employees	Quantity	Salaries Paid							
		Male	Female	Salary in TZS	Salary in USD					
	Local Employees - Skilled	191	43	3,296,668,435.80	-					
	Local Employees - Unskilled	60	-	134,400,000.00	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods)	35,788,639,491.99	-							
	Service (include Annex of companies provided services)	734,561,850.18	-							

## STATE MINING CORPORATION

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)
<b>Payments to the Mining Commission (MC)</b>										
1	Royalty	29,967,986.82	37,872,460.26	(7,904,473.44)	-	-	-	29,967,986.82	37,872,460.26	(7,904,473.44)
2	Inspection and Clearing Fee	19,667,564.95	17,745,888.44	1,921,676.51	-	-	-	19,667,564.95	17,745,888.44	1,921,676.51
3	Application Fee	6,632,685.87	5,023,797.32	1,608,888.55	-	-	-	6,632,685.87	5,023,797.32	1,608,888.55
6	Application Fee	-	9,362,636.00	(9,362,636.00)	-	-	-	-	9,362,636.00	(9,362,636.00)
7	Licence Fee to Purchase or Store explosive	3,067,736.00	-	3,067,736.00	-	-	-	3,067,736.00	-	3,067,736.00
8	Preparation Fee	600,000.00	-	600,000.00	-	-	-	600,000.00	-	600,000.00
8	Mineral Rent	-	5,740,138.50	(5,740,138.50)	-	-	-	-	5,740,138.50	(5,740,138.50)
<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>										
20	Withholding Taxes paid on company TIN where tax payer is withholder	368,888,781.84	519,007,284.86	(150,118,503.02)	-	-	-	368,888,781.84	519,007,284.86	(150,118,503.02)
22	Pay As You Earn (PAYE)	20,103,922.67	72,022,643.26	(51,918,720.59)	-	-	-	20,103,922.67	72,022,643.26	(51,918,720.59)
24	VAT	42,194,990.00	446,984,641.60	(404,789,651.60)	-	-	-	42,194,990.00	446,984,641.60	(404,789,651.60)
24	VAT	306,589,869.17	-	306,589,869.17	-	-	-	306,589,869.17	-	306,589,869.17
<b>Payments made to Tanzania Revenue Authority (Customs &amp; Excise Duty)</b>										
43	Excise Duty	6,311,327.00	-	6,311,327.00	-	-	-	6,311,327.00	-	6,311,327.00
<b>Payment to the Treasury Registrar</b>										
86	Dividends for Government Shares held in the Company	-	1,100,000,000.00	(1,100,000,000.00)	-	-	-	-	1,100,000,000.00	(1,100,000,000.00)
<b>Total payments included in the reconciliation scope</b>		<b>405,168,095.66</b>	<b>1,656,879,745.12</b>	<b>(1,251,711,649.46)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>405,168,095.66</b>	<b>1,656,879,745.12</b>	<b>(1,251,711,649.46)</b>
<b>Production Data</b>										
	Date/month of production	Type/Quality of Mineral/Product	Field/Licence	Unit of measure	Quantity produced					
		Coal	-	TONNES	9,908.43					
<b>Sales (Exports and Local Sales) Data</b>										
	Date/month of sale	Type/Quality of Minerals	Field/licence	Unit of measure	Quantity sold	Value (TZS)	Value (USD)			
		Coal	-	TONNES	8,080.26		669,284,766.44			
<b>Operation costs</b>										
	Type of costs	Value (TZS)	Value (USD)							
	Capital Expenditure	204,000,000.00	-							
	Company operation costs	2,596,000,000.00	-							
<b>Employment Information</b>										
	Nature of employees	Quantity	Salaries Paid							
		Male	Female	Salary in TZS	Salary in USD					
	Local Employees - Skilled	83	25	1,912,822,281.00	-					
	Local Employees - Unskilled	25	3	11,000,000.00	-					
<b>Procurement of goods and services from local companies in Tanzania</b>										
	Type	Value (TZS)	Value (USD)							
	Goods (include annex of companies provided goods)	520,715,952.44	115,400.00							
	Service (include Annex of companies provided services)	592,130,909.40	148,354.34							

## NATIONAL DEVELOPMENT CORPORATION

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)
<b>Payments to the Mining Commission (MC)</b>										
3	Application Fee	-	52,329,328.13	(52,329,328.13)	-	-	-	-	52,329,328.13	(52,329,328.13)
8	Mineral Rent	-	913,800.00	(913,800.00)	-	-	-	-	913,800.00	(913,800.00)
<b>Total payments included in the reconciliation scope</b>		<b>-</b>	<b>52,329,328.13</b>	<b>(52,329,328.13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,329,328.13</b>	<b>(52,329,328.13)</b>