



**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF MINERALS
STATE MINING CORPORATION (STAMICO)**

**FINAL REPORT ON CARRYING OUT SCOPING STUDY ON SMALL SCALE MINING
FOR THE PURPOSE OF INCLUDING THE SUB-SECTOR REVENUE DISCLOSURE
THROUGH THE TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY
INITIATIVE (TZ-TEITI-201028-CS-CQS).**



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EXECUTIVE SUMMARY

The study provides contextual information on small scale mining subsector to be included in TEITI reporting with the aim of ensuring that the extractive industry is well governed. Tanzania being one of the EITI implementing countries is obligated to abide by the Standards of EITI. As per 2019 EITI Standards, particularly Requirement 6.3(a), the implementing countries are required to provide the size of extractive industry in absolute terms as the percentage of Gross Domestic Product (GDP) but not limited to small scale mining subsector.

State Mining Corporation (STAMICO) was contracted to provide relevant information on small scale mining subsector and recommend the best system of data acquisition from the Government and ASM with the objective of incorporating the subsector into the TEITI reporting system. This is done in order to formalize SSM and increase its contribution to the GDP.

In executing the assignment in question, the study was conducted in 17 regions with different mineral commodities ranging from metallic, gemstones, building and industrial minerals and that a total of 144 (Appendix 29) representatives of stakeholders were interviewed.

Following the interview that was conducted, a number of findings were noted which include many and unfriendly taxes that do not consider actual production, technology and operating cost of SSM; multiple taxes on the same operator; inadequate representation of SSM in TEITA committee; and none inclusiveness of child labour in SSM activities. However, it was further noted that, there is equal participation of women in mining activities and that there were no complaints reported in gender harassment issues.

Small scale mining subsector being dominated with gold mining has significant contribution to the GDP. The contribution in this subsector has been witnessed as a result of revenue collected from mining royalties and inspection fees. The same study revealed that, there are many taxes imposed to SSM by other

Government entities besides the Mining Commission. Such entities include NEMC, TFS, TASAC, Local Government Authorities, TRA, TMA, Basin Water Boards etc. Despite the remarkable contribution to GDP by SSM, there have been challenges facing this subsector including lack of capital, equipment, limited knowledge on geology, inappropriate mining technologies and poor knowledge in record keeping. The Ministry of Minerals, STAMICO, GST and other stakeholders have contributed a lot in formalization of small scale mining subsector by providing appropriate solutions that address most of their challenges.

Furthermore, the study proposes the roadmap towards integration of small scale mining subsector into TEITI reporting system being provision of education to all stakeholders that will be involved in the process, adjustment of MMMIS to accommodate the shortcomings observed in the current MMMIS, upload of all required data and information obtained in the RMO's Offices during sealing of minerals and from POS machines, collection of SSM payment data from the Government entities by MUSE accounting system and collection of MC's data as displayed in MMMIS system.

In order to acquire data from Government entities and SSM for TEITI reporting system, the study recommends the use of MUSE accounting system in acquisition of data from the Government entities. However, training on data keeping and mining laws should be extended to SSM to enable them provide reports to TEITI.

The study also recommends Mining Commission to recruit more employees who might be designated as WMOs for the purpose of supervising production and submission of SSM reports in the country, facilitation of RMOs' Offices in order to be used as One Stop Centers in collection of all SSM payments. Other payments that will be collected by One Stop Centers are the ones that are supposed to be collected by Government entities like TFS, OSHA, and GCLAs. The designated WMOs are also recommended for the purpose of production supervision and data acquisition from SSM. The meetings on imposition of fees and charges must include SSM organizations such as FEMATA, TAMIDA, REMAs and TAWOMA leaders before commencement of

collecting the same. Moreover, representation of SSM in Tanzania EITI Committee must consider mineral categories and gender balance. Also, TEITI in collaboration with MC must conduct a pilot study for integrating SSM in TEITI reporting system before starting execution of this exercise all over the country. To enable the system working smoothly, the Government of the United Republic of Tanzania (URT) should find ways of adjusting unfriendly taxes and reducing the number of taxes that are currently being paid by SSM.

In conclusion, the study has established a mechanism of integrating small scale mining subsector revenue disclosure into TEITI reporting system. It has also provided the roadmap and reporting template for the purpose of integrating the same. Findings of the study and recommendations presented in this report offer a set of key messages that will complement TEITI's efforts in accomplishing its objectives and assisting the Government in formalization of the subsector in question. Be it known that small scale mining subsector may never be completely free of challenges. In this regard, further studies to identify potential challenges and their solutions should not be neglected.

LIST OF ACRONYMS

ASM	- Artisanal and Small Scale Mining
AMV	- African Mining Vision
CSR	- Corporate Social Responsibility
EIA	- Environmental Impact Assessment
EITI	- Extractive Industries Transparency Initiative
GDP	- Gross Domestic Product
GePG	- Government electronic Payment Gateway
GPS	- Global Positioning System
SADC	- Southern African Development Community
FEMATA	- Federation of Miners Association of Tanzania
TAWOMA	- Tanzania Women Miners Association
IMF	- International Monetary Fund
SDGs	- Sustainable Development Goals
TEITI	-Tanzania Extractive Industries Transparency Initiative
MUSE	- Mfumo <i>wa Ulipaji Serikalini</i>
MSG	- Multi Stakeholder Group
MUSEC	- Municipal Security Committee
MMIS	- Mineral Market Management Information System
PPE	- Personal Protective Equipment
STAMICO	- State Mining Corporation
RMOs	- Resident Mining Officers
REMA	- Regional Mining Association
MoU	- Memorandum of Understanding
MDGs	- Millennium Development Goals
NEMC	- National Environmental Management Council
TFS	-Tanzania Forestry Services Agency
EPPs	- Environmental Protection Plans
TPF	- Tanzania Police Force

KPCS	- Kimberley Process Certification Scheme
TASAC	- Tanzania Shipping Agencies Corporation
MC	- Mining Commission
GST	- Geological Survey of Tanzania
TRA	- Tanzania Revenue Authority
OSHA	- Occupational Safety and Health Authority
TBS	- Tanzania Bureau of Standards
NGOs	- Non-Governmental Organizations
WMOs	-Ward Mines Officers
GCLA	- Government Chemist Laboratory Authority
LGAs	- Local Government Authorities
SSM	- Small scale Miners
PMLs	- Primary Mining Licenses
eGA	-Electronic Government Authority
BSP	-Banko Sentral ng Pilipinas

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1.0 BACKGROUND

Extractive Industries Transparency Initiative (EITI) is the global standard responsible for governing oil, gas and mineral resources. It is set purposely to ensure accountability and transparency in extractive industry. In this mode, the extractive companies disclose the payment to the Government and the Government discloses the receipts from the extractive industry, the figures from both parties are reconciled and the gap is established. The report is then published in EITI annual reports for transparency and accountability. As per EITI Standard 2019, each EITI implementing country is obligated to form a multi stakeholder group comprising of companies, Government representatives and civil societies responsible for overseeing the implementation of the same.

Tanzania as one of the resource rich countries was accepted to be a member by EITI International Board on 16th February, 2009. The Government of Tanzania is fully committed to Principles and Criteria of the EITI and has made some significant move on the implementation of the same. The first TEITI report disclosing payment made to the Government by major mining and gas companies was launched on 11th February, 2011. To date, Tanzania Extractive Industries Transparency Initiative (TEITI) has published 11 TEITI reports and has been disseminating the reports through workshops, exhibitions, seminars and media.

Considering that TEITI reports have been mostly covering reconciliation of payments made by the medium and large scale mining companies whereby information from small scale miners has not been significantly disclosed, it is very crucial that Artisanal and Small Scale Mining (ASM) sub-sector be incorporated in TEITI reports as per 2019 EITI Standards, particularly Requirement 6.3(a) (Appendix 3). The requirement in question urges the implementing countries to disclose “the size of the extractive industries in absolute terms and as a percentage of Gross Domestic Product (GDP) as well as an estimate of informal sector activity, including but not necessarily limited to Artisanal and Small scale Mining.” State Mining Corporation (STAMICO) as consultant was contracted on 26th July, 2021 to carry out

scoping study on small scale mining for the purpose of including the subsector revenue disclosure through TEITI.

2.0 OBJECTIVE OF THE SCOPING STUDY

The scoping study aimed at providing relevant information on ASM subsector and recommending the best system of data acquisition from the Government and ASM with the objective of incorporating this subsector into the TEITI reporting system. The fulfillment of this objective will enable formalization of SSM subsector in the country and increase its contribution to the GDP.

3.0 SCOPE OF WORK

According to the Terms of Reference (Appendix 1), the study covered 17 regions with various representative mineral commodities ranging from metallic, gemstones, and energy, building and industrial minerals. For fast execution of the assignment, two teams were formed. Each team comprised of team leader, small scale mining expert and fiscal expert. The regions visited during fieldwork were Lindi, Tanga, Simiyu, Geita, Mbeya, Katavi, Kigoma, Shinyanga, Kagera, Kilimanjaro, Manyara, Coastal, Ruvuma, Dodoma, Mwanza, Singida and Morogoro.

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4.0 METHODOLOGY

During execution of this assignment, three (3) methodologies were employed. The methodologies in question are as outlined herein below:

i. Literature Review

The literature review furnishes one with a prospect to engage with the literature that has already been prepared for other purposes. The literature review described herein dealt with the review of materials that have been previously collected or prepared by various organizations and individuals. It includes materials from researchers, ministries, departments, Government agencies and NGOs. Some of the materials reviewed were legislations, project documents, EITI reports, bulletins, international and regional frameworks, relevant policies and fiscal regimes.

ii. Interview

Interview was also one of the methodologies that were used to accomplish this assignment. At the end of the field work, a total of 144 representatives of stakeholders were interviewed (Appendix 29). Among the stakeholders consulted include small scale miners, RMOs, Brokers, Dealers and REMAS. On the other side, the Government entities consulted were NEMC, TFS, TASAC, MC, GST, TRA, OSHA, TBS, Basin Water Boards, GCLA, Fire and Rescue Force and LGAs. Data and other required information were captured through interviews and Focused Group Discussions. The open-ended checklists were used to collect the above mentioned data and information (Appendix 4).

iii. Site Visit

Site visit was the third methodology that was utilized in execution of the assignment undertaken (Figure 1). The aim of the site visitations was to get a real picture of the data and information collected during interviews as stipulated in the Terms of Reference presented in Appendix 1.

5.0 OVERVIEW OF SMALL SCALE MINING IN TANZANIA

Small scale mining operations in Tanzania range from none, semi and mechanized operations in the extraction of minerals using simple technologies with little or no investment capital. The mineral categories mined by SSM in Tanzania are metallic (gold, copper, nickel, manganese, tin, iron ore etc.), gemstones (tanzanite, diamond, ruby, sapphire, garnets etc.), industrial minerals (graphite, kaolin, salt, gypsum, limestone etc.) and building minerals (sand, aggregates, red soil, murrum etc.) as indicated in Figure 2.

For decades, small scale mining subsector has significantly contributed to the growth of the country's economy. It is considered to be the main source of employment and income generation in rural mining areas.

Generally, small scale mining subsector is practiced by both genders. Depending on financial capacity, both genders can equally own mineral rights. However, heavy duties like ore extraction in underground mining operations are predominantly done by men. On the other side, light duties like size reduction or panning are being done by women.

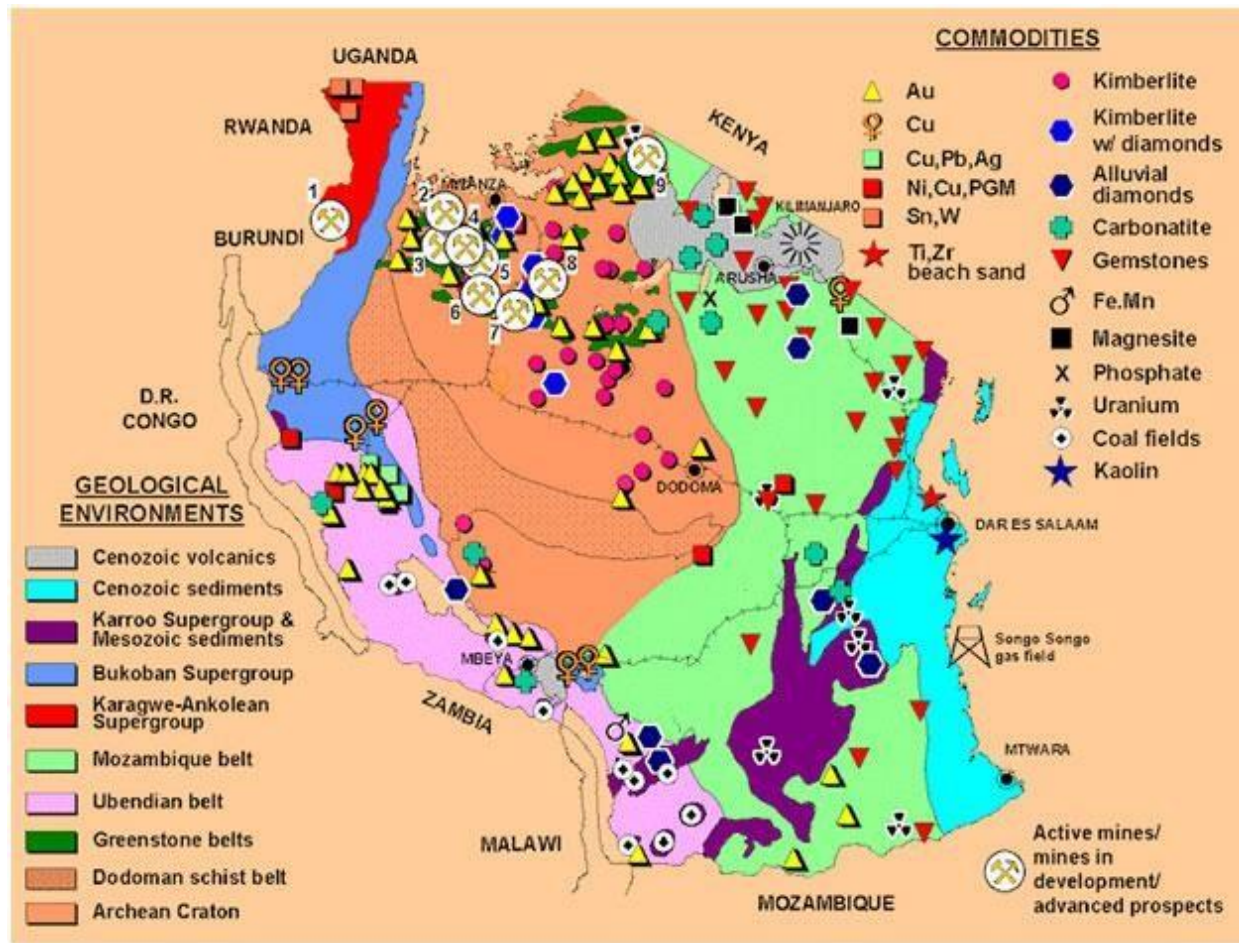


Figure 2: Mineral Occurrences map of Tanzania (Source: GST)

In Tanzania, Small scale Mining subsector has been greatly growing over the years. When we look at the number of Licenses issued, it is observed that Primary Mining Licenses (PMLs) has a great number compared to other types of licenses. For instance, in the year 2020/21 (Table 1), there were 5,120 PMLs. Having this great number of PMLs, it shows that if totally reorganize, small scale mining sub sector can be among greater contributors to the GDP.

Table 1: Licenses granted in 2020/21

License Type	Number	Percentage (%)
Primary Mining Licences (PMLs)	5,120	64.23%
Broker Licences (BLs)	1,985	24.91%
Dealer Licenses (DLs)	648	8.13%
Prospecting Licences (PLs)	151	1.90 %
Processing Licences (PCLs)	53	0.67%
Mining Licences (MLs)	10	0.13 %
Smelting Licences (SLs)	1	0.01%
Refinery Licences (RFLs)	-	0.00%
Special Mining Licences (SMLs)	-	0.00%
Total	7968	100.00%

Source: Mining Commission

Currently, there are 35,563 active PMLs (Table 2) of which gold has 12,459 PMLs. This is the highest number compared to licenses of the other types of minerals. Considering the given number of licenses within the small scale mining subsector, it indicates that gold production dominates the sector and hence a great contributor to the GDP. It should be known that, the gold production increased due to the rise in gold price, establishment of mineral markets and buying centers as well as centers of excellence.

Table 2: Mineral types and number of PMLs in 2020/21

S/N	Mineral type	Quantity of PMLs
1	Gold	12,459
2	Gem	3430
3	Gypsum	1732
4	Coal	1287
5	Copper	2417
6	Industrial Minerals	147
7	Salt	923
8	Aggregate	1229
9	Sand	2189
10	Iron	822
11	Gravel	107
12	Quartz	187
13	Clay	152
14	Soapstone	403
15	BM	3877
16	Pozzolana	55
17	Diamond	90
18	Other Minerals	4057

Source: Mining Commission

Gold mining in Tanzania is conducted in different areas of the Country. The areas inquestion are as shown in Figure 3 below.

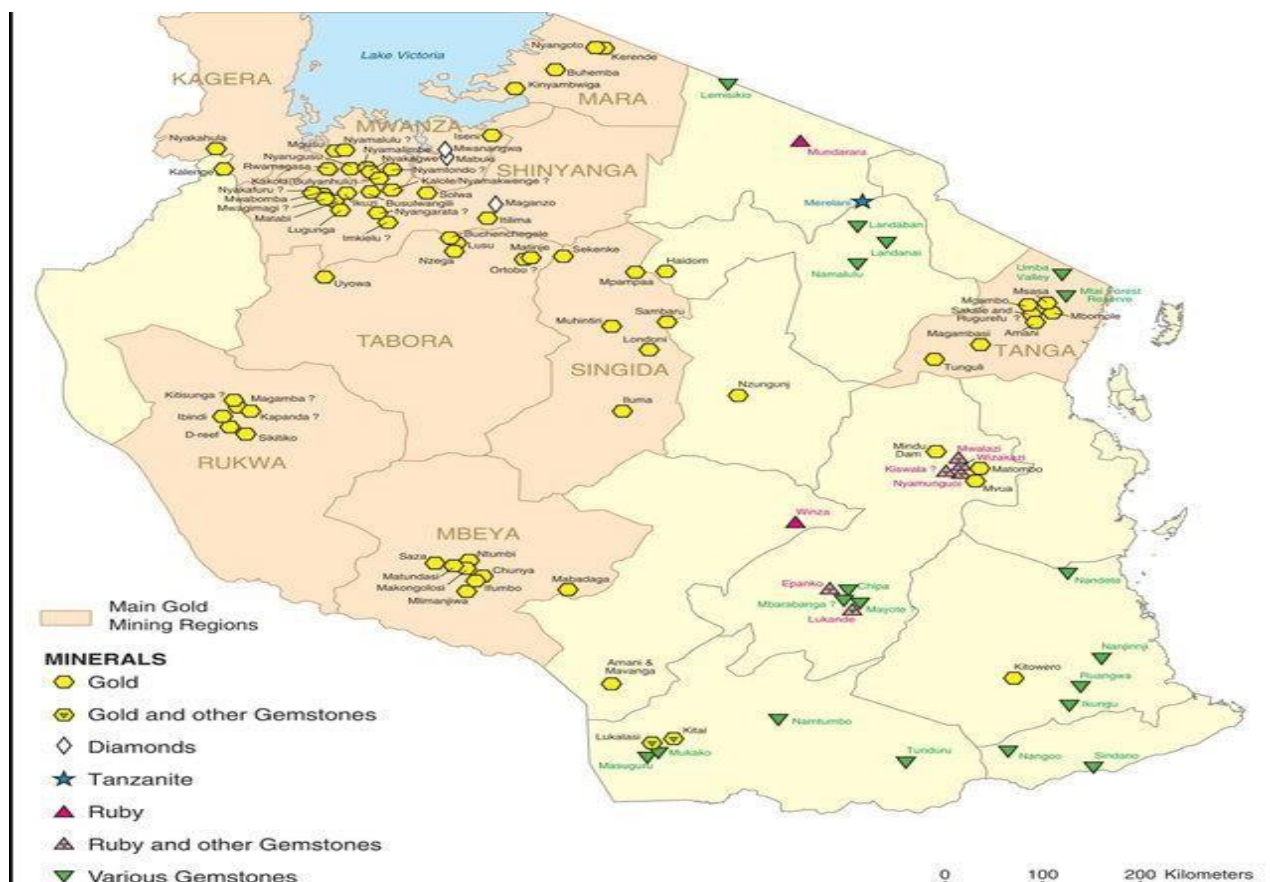


Figure 3: Gold production mining areas in Tanzania (Source: GST)

6.0 CONTRIBUTION OF SMALL SCALE MINING SUB-SECTOR

As mentioned before, small scale mining subsector in Tanzania has significant contribution to the economy of the country. Most of its contribution is clearly obtained as the results of gold sales. Looking at Table 3, it is vividly clear that gold has the highest contribution compared to other minerals.

According to the Mining Commission, during the financial year 2019/20, a total of 53.53 tonnes of gold valued TZS 5,864.05 billion were produced and sold. Of which 38.20 tonnes valued TZS 4,350.29 billion were from large and medium scale mines whereby 15.33 tonnes valued TZS 1,513.76 billion equivalent to 28.6% of gold production were from smallscale mines.

Moreover, in the financial year 2020/21 a total of 55.60 tonnes of gold worth TZS 7,022.33 billion were produced and sold. From this amount, 38.61tonnes were from large and medium scale miners while 16.99 tonnes equivalent to 44% of production worth TZS 4,918.36 billion were from small scale mining subsector.

In recent years, we have witnessed a remarkable contribution of small scale mining subsector to the economy of the country. The increase manifests itself by the fact that for three consecutive years from 2018, there was significant increase in revenue collected as presented in Table 3 herein below.

Table 3: SSM gold revenue contribution to the Government

Year	Production (Kg)	Revenue (TZS)	Royalty (CIF) - TZS	CIF (TZS)
2018/19	5,193.72	493,613,005,431.03	29,616,780,325.86	4,936,130,054.31
2019/20	15,327.22	1,513,761,852,252.65	90,825,711,135.16	15,137,618,522.53
2020/21	16,993.70	2,103,968,531,460.24	125,005,610,377.35	19,316,295,916.96

Source: Mining Commission

7.0 CHALLENGES IN SMALL SCALE MINING SUBSECTOR

Despite the fact that small scale mining sub-sector is of great importance to the growth of national economy, data keeping has been the major challenge. In addition, there are other challenges facing this subsector's operations. Some of these challenges includes but not limited to:

- Lack of or limited knowledge and information on the geology and mineral resources;
- Inappropriate mining and mineral processing equipment and technologies;
- Lack or limited capital and access to project investment capital and operating funds;

- Inadequate access to reliable mineral markets especially for industrial minerals;
- Poor knowledge on record keeping of project investment and operating costs as well as mineral production data; and
- Poor provision of appropriate training for the development of ASM subsector.

In addressing the above mentioned challenges, the Ministry of Minerals together with STAMICO, GST and other stakeholders have carried out several initiatives to formalize the subsector in question. Some of initiatives are as described in Table 4 hereunder:

Table 4: Initiative taken by Government on SSM challenges

S/N	Challenges	Initiatives taken
1	Lack of or limited knowledge and information on the geology and mineral resources	STAMICO together with GST signed MoU on providing suitable mining areas for small scale miners
2	Inappropriate mining and mineral processing equipment and technologies	The Ministry of Minerals established Demonstration Centres at Katente, Lwamgasa and Itumbi purposely for providing SSM with practical training on mining and mineral processing technologies. The mentioned centers are now operated by STAMICO.

3	Lack or limited capital and access to project investment capital and operating funds	STAMICO signed MoU with financial institutions namely KCB, CRDB and NMB on provision of soft loans to SSM with the aim of production enhancement.
4	Inadequate access to reliable mineral markets	Establishment of Mineral markets and Buying centers to provide SSM with reliable markets especially for gemstones and gold.
5	Poor knowledge on record keeping of project investment and operating costs as well as mineral production data	Trainings conducted by STAMICO and other stakeholders on various issues in small scale mining operations.
6	Poor provision of appropriate training for the development of ASM sub-sector	STAMICO prepared training calendars and manuals and guidelines necessary to impart SSM with essential knowledge on mining activities.

8.0 POLICY, REGULATORY AND INSTITUTIONAL FRAMEWORKS GOVERNING SMALL SCALE MINING

The policy, legal and institutional frameworks administering SSM operations in the country have been changing in accordance with the economic policies governing the country. It should be known that the current framework to a great extent reflects the Mining Policy of 2009 and the Mining Act of 2010. Their enactment brought about a great change in administration of the mining sector in general.

8.1 International and Regional Frameworks

The mining sector in general and the SSM in particular are governed by a number of Mineral Resources Frameworks. The frameworks in question

include:

- (a) SADC Protocol on Mining (1997): This protocol encourages member states to put in place policies that will offer technical extension services, market facilities, mineral exhibitions, training, institutional and financial support in order to encourage SSM.
- (b) Yaounde' Vision on Artisanal and Small scale Mining (2002): In general, the Vision seeks to significantly reduce poverty and improve the lives of the people living within ASM communities. The reason behind is that it realizes that the sector is the backbone of many people living in rural mining areas in Africa.
- (c) African Mining Vision (2009): In a nutshell, the Vision champion for “a transparent, equitable and optimal exploitation of mineral resources to support broad based sustainable growth and social economic development”. The Vision emphasizes that strategies for developing SSM need to scrutinize a range of shortcomings including technology, marketing and lack of appropriate skills. The United Republic of Tanzania adopted AMV in 2016.
- (d) Agenda 2030: This is a global development agenda that came after the Millennium Declaration of 2000 which contained the Millennium Development Goals (MDGs) whose implementation stopped in 2015. A total of 17 Sustainable Development Goals (SDGs) were adopted. The ones that aligned well with SSM sub-sector includes 1: elimination of poverty; 3: health; 4: education; 5: gender equity; 6: water and sanitation; 7: energy provision; 8: decent work and economic growth; and 9: infrastructure and industrialization.

These international and regional frameworks represent strategic initiatives towards developing small scale mining communities.

8.2 Policy Framework

(a) Mineral Policy of Tanzania, 2009

This policy focuses on development of small scale mining in order to escalate its contribution to the national economy. Apart from that, it seeks to improve safety and protect the environment in the mining areas. Furthermore, it encourages women participation in the mining operations and put in place stringent laws and regulations against child labor in the mining activities. In order to fulfill its objectives, the policy has laid various strategies aimed at formalizing ASM. These include establishing reliable mineral markets, giving SSM support services and recognizing ASM in the legal framework.

(b) National Environmental Policy, 1997

This policy focuses on providing the framework for establishing great changes in making sure that environmental issues are strongly considered in decision making in the country. The policy strives for sustainable economic growth, providing incentives for appropriate usages of natural resources and on the other hand creates disincentives for polluters and degraders and effective administration of the environment. For the mining sector, the policy recognizes the problems of using mercury. To solve the problems, it established a number of strategies that include promotion of the use of retorts, close monitoring of land reclamation and restoration and management of mining discharges to the water bodies and grounds.

(c) National Health Policy, 2007

The policy's major objective is to better the health and well-being of the people in the country. It encourages the health system to be tailored in such a way that it will provide solutions to the needs of the people and finally their life expectancy. Other special goals of the policy include the need to decrease morbidity and mortality to Tanzanians through delivery of better health services and provision of primary healthcare services all over the country.

(d) The National Gender Policy, 2002

This policy's overall goal is to advance gender equality and balanced involvement of men and women in cultural, economic and political issues. It focuses on equal opportunity for men and women and at the same time it deals with employment, access to education, childcare, employment and participation of both men and women in decision making activities.

8.3 Legal Framework

There are a number of legislations consisting of provisions that administer and regulate various aspects of small scale mining activities. A general outline of the legislations in question is provided hereunder.

(a) The Mining Act of 2010

This Act deals with administration of all mining operations in the country. It gives ASM the opportunity to get PMLs which are only granted to Tanzanians. The maximum size of these licenses is ten (10) hectares with the tenure of seven (7) years. The PML can be renewed, mortgaged or transferred to another person. Subject to compliance with safety and environmental regulations, the holder of a PML has the exclusive rights to conduct mining operations in the respective areas. It should also be known that before commencement of the mining activities the PML holders are obliged to produce and submit Environmental Protection Plans (EPPs).

(b) Written Laws (Miscellaneous Amendment) No. 4 of 2017 with amendments to the Mining Act of 2010

This law made several institutional and legal reforms as mentioned herein below:

- Deleted the Zonal Mine Office designation and put Resident Mines Office in its place;
- It stipulates that all minerals in Tanzania shall be the property of the United Republic of Tanzania and shall be vested in the President on behalf of the people of Tanzania;

- The holder the PML may contract a foreign technical supporter;
- Deployment of Mines Resident Officers in some active mining sites;
- Increased royalties from 4% to 6% and from 5% to 6% of gross value for metallic minerals and diamond/gemstones respectively;
- Establishment of a National Mineral Resource Data Bank and the Government to own all geological data produced. Apart from that, the holder of the mineral right should be obliged to submit copies of geological data produced to GST free of charge; and
- Holders of the mineral rights are obliged to produce and pleading for approval of corporate social responsibility, procurement and local content plans.

(c) Natural Wealth and Resources (Permanent Sovereignty) Act, 2017

This Act declares that Tanzanians shall have permanent sovereignty over all-natural wealth and resources. It ensures that no raw resources are sent outside the country for beneficiation purposes. Apart from that, it provides for retention of revenues obtained from natural wealth and resources within financial institutions and banks that are within the country. Also, the Act gives power to the National Assembly to obtain and approve interests of the people of the United Republic of Tanzania in agreements for exploitation or attainment and utilization of natural wealth and resources. Moreover, in accordance with the provisions of the constitution, the Act stipulates that issues of permanent sovereignty over natural wealth and resources shall not be dealt with in foreign court or tribunals.

(d) The Explosives Act No. 56 of 1963

This Act is the one that governs all industrial explosives matters within the country. It provides for import, purchase, manufacturing, sale, transport, storage and utilization of explosives. Section 12(1) of the Act stipulates that every person that deals with explosives in one way or another shall take all necessary precautions in avoiding accidents. Due to the fact that SSM uses explosives for rock breakage (blasting),

therefore they are obliged to fulfill the requirements of the provisions of the above mentioned Act.

(e) Industrial and Consumer Chemicals (Management and Control) Act of 2003

The Government Chemist Laboratory Authority (GCLA) uses this Act to regulate production, importation, exportation, transportation, storage and the use of mercury and other chemicals within the country. The Act also provides some provisions that deal with issues of personal protective gears and workers' health in the chemical industry. Section 9 of the same has designated the Chief Government Chemist to be the Registrar of industrial and consumer chemicals in Tanzania mainland.

Since the majority of SSM use mercury and sodium cyanide in their gold mining operations, they are obliged to be registered by the Chief Government Chemist. On top of that, they are also required to make sure that mercury and sodium cyanide are managed in accordance with the requirements of the above shown Act.

(f) The Environmental Management Act No. 20 of 2004

This Act is the one that administers all environmental aspects in the country. It deals with legal and institutional framework for administration of the environment in Tanzania. It formulates environment units in all ministries. In addition, it establishes environmental committees at regional, district and village rankings. For better enforcement of the Act, section 81 of the Act compels developers to conduct Environmental Impact Assessment (EIA) before commencement of any activities within the classified areas that need EIA.

(g) The Employment and Labour Relations Act No. 6 of 2004

The above mentioned Act provides for the vital labour rights and creates basic employment standards as well as equal opportunity in work. Apart from that, it also sets out provisions for essential rights and protections that comprises of forced labour, child labour, discrimination and freedom of coalition. Issues of

wage parameters, working hours and dispute resolution are also dealt with in this Act. It is known that small scale mining offers direct and indirect job opportunities especially in rural areas. In this regard, SSM are required to comply and adhere to the requirements of the provisions of this Act accordingly.

(h) The Water Resources Management Act No. 11 of 2009

The main objective of this Act is to look up and ensure that the country's water resources are protected, utilized, developed, conserved and managed in such a way that satisfy the basic human needs of the current and forthcoming generations. According to section 9 of the Act, it is a prerequisite to any person, public or private organizations to conduct an EIA before any development is done in water resource areas or watersheds. Moreover, section 45 of the same Act, warrants Basin Water Boards to issue, approve and cancel water use and discharge permits.

It is well known that small scale mining operations involves sluicing, panning and the use of mercury and sodium cyanide for gold recovery. The mentioned activities might pollute the ground and water bodies if not administered properly. For that reason, SSM should be obliged to observe and comply with the requirements of the above mentioned Act.

(i) The Occupational Health and Safety Act No. 5 of 2003

Principally, this Act deals with protection of workers' safety, health and welfare in the areas of work. Apart from protecting workers, it also protects other persons at the workplaces against all hazards. Like other sectors in the national economy, small scale mining sub-sector is also prone to accidents during mining operations. In this regard, SSM should also strongly abide to the requirements of this Act.

(j) Income Tax Act, 2004 (R.E. 2019)

This Act deals with collection of revenue from various sources for the Government of The United Republic of Tanzania. It established regulations and set out various rates

for collection purposes and effective enforcement of the Act in question. Section 6 (1) of the Act stipulates that for a resident person, the person's income from employment, business or investment for the year of income is chargeable irrespective of the source of the income. This means SSM who generate income through mining operations are also required to pay income tax according to this section.

(k) The Forest Act (Cap. 323)

The administration of forests and their products in Tanzania is being done in accordance with this Act. For effective enforcement of the Act, the Forest (Amendment) Regulations, 2021 were prepared. As such, regulation 2(e) in particular has put in place fees for conducting mining operations within the forest reserves. The fees in question includes establishment fees for mineral extraction plant, forest management fees for conducting mining activities for both building and other minerals and installation/establishment fees for extraction plant for building minerals. The above mentioned fees are based on area of operation or part thereof.

Since some of the mining operations of SSM are within the forest reserves, the owners of those mine sites should make sure that there is no breaching of the above mentioned Act.

8.4 Institutional Framework

There are a number of Government Ministries, Departments and Agencies including LGAs that deal with small scale mining operations in one way or another. A concise explanation of the institutional roles and responsibilities of the key players governing SSM are presented herein below.

(a) Ministry of Minerals

In general, the ministry is empowered to formulate, coordinate and observe the implementation of policy on the mining sector. Its role with regard to SSM includes formalization of artisanal miners, support technology transfer for the aim of increasing production, improve safety and environmental conservation. Apart

from that, it also deals with provision of extension services to SSM.

(b) Mining Commission

The principal responsibility of the Commission is to administer the mining industry within the country. Some of the functions among others includes issuance of mining and exploration licenses and permits; administer the quality and the quantity of the minerals mined and exported by miners of all levels and conducting inspections or investigations about health and safety issue related to mining operations. In general, the role of the Commission in dealing with SSM includes revenue collection, issuance of licenses and permits and mining inspection to control safety, wealth and environment matters.

(c) State Mining Corporation (STAMICO)

One of the main duties of STAMICO is to harmonize the re-organization of artisanal and small scale mining into regulated, environmentally sound, accident free and fruitful and sustainable operations. Apart from that, the Corporation serves as the institutional guardian of SSM in Tanzania. In sum, the role of STAMICO in serving SSM includes training, searching for suitable areas with reliable mineral potential, high-tech support and creation of favorable environment towards acquisition of credits and financial services and establishment of credible mineral markets and buying centers.

(d) Geological Survey of Tanzania (GST)

This organization is responsible for collection and keeping of geo-scientific data and information that are important for usages and administration of mineral resources. On the

other hand, GST is dealing with geo-data management, geological mapping and different types of researches and provision of services to both public and private sectors. The role of GST in serving the SSM comprises of provision of extension services, mining techniques, technical training and carrying out of exploration activities within the areas delineated for the use of SSM.

(e) Ministry of Health

One of the main tasks of this Ministry is to prepare, coordinate and supervise implementation of policy regarding health services. The responsibilities of the ministry in relation to SSM consists of expediting the availability of curative and preventive health services, training, advancing environmental cleanliness and keeping an eye on health risks associated with small scale mining operations.

(f) Ministry of Home Affairs

This ministry is mandated to make sure that public safety and security in small scale mining areas is high. It fulfills its obligations through Tanzania Police Force (TPF) that is headed by Inspector General of Police. Some of the functions of TPF include maintaining law and order, protection of peoples' lives and their properties and to prevent, detect and investigate crimes.

(g) Vice President's Office

The principal function of this Office is to coordinate and articulate the policy regarding environmental management in Tanzania. It also stands as the National Focal Point and harmonize the implementation of the Minamata Convention on Mercury. Furthermore, it also deals with coordination of other Multilateral Environmental Agreements (MEAs) to which Tanzania is a party.

(h) National Environmental Management Council (NEMC)

NEMC is the organization that administers environmental issues within the country. It undertakes enforcement of compliance, review and keeping an eye on EIA. The role of

which in relation to SSM is to provide education and issuance of certificates and permits.

(i) Government Chemist Laboratory Authority (GCLA)

The main task of GCLA is to expedite integrated chemicals management, governing and controlling consumer and industrial chemicals in Tanzania. It also serves as the referral laboratory. In assisting SSM in the country, GCLA undertakings include registration of chemicals, inspection, training, bio-monitoring and sample analysis.

(j) Occupational Safety and Health Authority (OSHA)

This organization is mandated to advance occupational health and safety matters for the purpose of avoiding hazards that might cause accidents or illness to employees on workplaces. Its role in relation to SSM comprises of registration and inspection of SSM mine sites, training, keeping an eye on health conditions of employees and enforcing adherence to the safety and occupational health regulations.

(k) Fire and Rescue Force

This Force is mandated to promote community safety by minimizing problems that might arise from hazards. The responsibilities of this Force include registration, inspections, training and furnishing rescue services during accidents and disasters.

(l) Local Government Authorities (LGAs)

The principal duty of LGAs is to correlate and monitor social-economic advancement, management and execution of areas under their control. The role of these authorities in servicing SSM is to expedite land acquisition and tenure, ensuring prevalence of public security and keep under observation health, safety and environment.

(m) Federation of Miners Association of Tanzania (FEMATA)

FEMATA was established in 1986 and serves as a national umbrella association of regional small scale miners' organizations. Its mission is to expedite, lobby and advocate the interest and realization of SSM in the country. From 1986 to date, a number of attainments have been obtained, some of those include establishment of good working relationship with the Government of the United Republic of Tanzania, lobbying for demarcation of mineral rich areas suitable for SSM and strong collaboration among SSM. Keeping aside these achievements, the Federation has succeeded to become a member of the Mining Commission of Tanzania.

(n) Tanzania Women Miners Association (TAWOMA)

TAWOMA was established in 1997. It is a non-profit association and non-governmental organization. The principal responsibility of this association is to advance and safeguard the living and enthusiasms of women engaged in mining operations in the country. The association provides a number of services to its members. The services in question includes training and education about environmental preservation, access to appropriate technology in mining, financial and marketing assistances and expertise exchange through the use of mining exhibitions, trade fairs and other networking events.

9.0 LITERATURE REVIEW ON OTHER EITI IMPLEMENTING COUNTRIES

Literature review on other EITI implementing countries namely DRC, the Philippines, Peru, Myanmar, Chile and Ghana has shown that small scale mining information including data payments made by SSM in their countries are being provided by Government entities/organs that oversee the small scale mining subsector. The review in question does not explain the mechanisms used to capture data from SSM instead what has been learnt is that the imposition of multiple taxes compels SSM to evade taxes payment obligation like what happened in the Philippines (section 9.3). Apart from that, it has been noted that

SSM are nomadic and that close monitoring is required in solving this challenge. In this perspective, the use of Mines Resident Officers and introduction of WMOs is of paramount importance in ensuring that the required information and data are captured accordingly.

Other general findings from literature review are as mentioned in sections 9.1, 9.2 and 9.3 hereunder.

9.1 Achievement of EITI

Currently the EITI has 53 members. A great part of discussion about its achievement is built around its main believes and objectives (Poncian & Kigodi 2018). An example of one of its objectives is to assist resource rich countries in overcoming predatory economic practices that humiliates the populations by taking control of a country's wealth that should benefit all people (Poncian & Kigodi 2018). For that reason, the initiative has been utilized as a governance tool in decreasing corruption and increasing transparency and accountability (David-Brrett and Okamura 2013; Poncian & Kigodi 2018).

Despite the efforts made by EITI implementing countries to achieve the objectives, there are studies that reveal the failure of EITI in combating corruption, see Oge (2016), or Poncian & Kigodi (2018) who mentioned such studies. For example, Barr and Aniche (2013), cited in Poncian & Kigodi (2018), argued that Nigeria did not eliminate the culture of impunity and corruption during her struggle to implement the initiative.

In general, studies that report the positives impacts in implementing the same are limited. It should be known that EITI strives to provide useful tools for appropriate management and governance of natural resources (Sovacool et al. 2016; Poncian & Kigodi 2018). It focuses on transparency issues along the extractive industries value chain from production to exportation (Sovacool et al 2016) and moreover, it shows how generated revenue is spent to accelerate social-economic aspects of the communities and the country in general (Poncian & Kigodi 2018). This is made possible through the discussions between the

Governments and local communities. On the other side, Sovacool and Andrew (2015) argue that it is very challenging to reconcile development in the management of the extractive sector with the EITI implementation although this may not be the case of Tanzania where progress was made in the governance of its extractive industry by using EITI (Poncian & Kigodi 2018). When we looked at the Democratic Republic of Congo (DRC), it was learnt that since 2007, DRC was governing her natural resources by following the Extractive Industries Transparency Initiative (EITI 2019). It published annual financial report showing a steady increase in government revenues (EITI 2019). However, in the latest report there were divergence between tax revenues paid by the extractive industries and what was received by the Government (IMF, 2019) and that the International Monetary Fund (IMF) was compelled to question about that anomaly. Following the mentioned IMF intervention, in October, 2019 the EITI Boards published an article about the DRC making a great improvement in executing the EITI global standards. The success of the above mentioned intervention shows the civil society and other stakeholders the importance and benefits of using EITI to govern the extractive industries.

9.2 Critics of EITI in literature

Literature review shows that there are some critics in the implementation of EITI. For example, Aaronson (2011) pointed out that the implementation was unsuccessful due to the reason that stakeholders (Governments, civil societies and businesses) have different comprehension about EITI. There are cases that some countries member implementing the same have not allowed their people to be involved in the process and refused to give them the information they need regarding natural resources management. For instance, in Azerbaijan and Kazakstan, Oge (2017) found out that the civil society was not involved as per requirement of global standards due to technical, financial, political and bureaucratic hurdles within the country. Apart from this critic, Oge (2017) after analyzing the impact of EIT membership on transparency and corruption in 46 countries, he pointed out that the global standards have big impacts on assisting countries to disseminate information

on extractive industry management.

Despite of this finding, it is still not clear how transparency can impact corruption and that more studies should be conducted about this issue.

9.3 Abundance of taxes on SSM

In the Phillipines, the majority of SSM activities in the country are regarded as informal. Since a great number of SSM activities are informal, they do not disclose their income and pay the required taxes and fees. SSM generally expressed their interest to formalize and comply with statutory and other payments as required by law, but they pointed out that cumbersome processes for application and abundance of taxes are the main impediments.

In the country under review, since 2012 SSM have been selling gold to traders or black market for the aim of getting instant payment. Apart from tax impositions, the Central Bank of Phillipines (Bangko Sentral ng Pilipinas (BSP)) introduced certain requirements to purchase gold from SSM which was perceived by SSM as burdensome and difficult to comply. As a result of declining trend in BSP's gold buying from SSM, BSP's refinery facility operated below capacity and discouraged SSM and traders from continuing selling their gold to the BSP.

As a means of solving the mentioned problem, the House of Representatives approved on third and final reading House Bill No. 2397 on October, 2018 that exempted SSM from payment of income and excise taxes when selling their gold to the BSP. The taxation reform explained above encouraged SSM to sell their gold again to the BSP instead of selling the same to the illegal markets.

10.0 SYNERGY OF TEITI AND KIMBERLEY PROCESS CERTIFICATION SCHEME

In 2003, the United Nations General Assembly through resolution 55/56 dovetailing the recommendations in the Fowler Report established the Kimberley Process Certification Scheme (KPCS). The main objective of the scheme is to stop penetration of rough diamonds into the markets. It was tailored in such a way that it ensures

diamonds procurements are not financing violence of the rebels' movements aiming at overcoming the legitimate Governments. Under KPCS, all buyers and sellers of diamonds are required to make sure that they deal with diamonds that originates from legitimate sources not involved in financing conflicts and in compliance with the United Nations resolutions.

On the other side, as mentioned in section 9.1 of this report, TEITI strives to make sure that there is appropriate management and governance of natural resources in the country.

TEITI receives data of payments made by SSM in the country from the Mining Commission. Nowadays the Mining Commission obtains payment data of gold, diamonds and other colored gemstones sold by SSM from the Mineral Market Centers. It should be known that Mineral Market Centers does not reject gold, diamond or other colored gemstones that belongs to ASM (unlicensed miners). Since the names of the sellers and the localities from which the diamonds were mined are shown in the Mineral Market Management Information System, then KPCS could pick that information and utilize them to track the origin of the sold diamonds to find out whether they originate from legitimate sources or not.

Likewise, TEITI could also use the information from KPCS data base to capture payments made by diamond artisanal miners and assist in one way or another, through Mining Commission, re-organization of that group of miners in the country.

Should TEIT and KPCS collaborate and work together, they could help significantly formalization of artisanal and small scale mining sub-sector in Tanzania and increased drastically its contribution to the national economy.

11.0 FIELD WORK FINDINGS

One of the methodologies employed in this study was field work. The data was obtained through interviews, focus group discussions and open ended checklists. The field work in question commenced from 13th January, 2022 and ended on 12th

February, 2022. The sample of responses of interviewees consulted is as shown in Appendices 17-28 of this document. The summary of the response from stakeholders are also summarized herein below.

11.1 Types of Payments and Benefit Streams in Small Scale Mining Subsector

There have been different taxes levied to small scale miners depending on the mineral commodity and locality. Mineral categories in question include metallic, industrial, building materials and gemstones. For instance, as per Mining Act, royalty is charged 6% for metallic and gemstones while 3% for other minerals, Annual rent is TZS 90,000 for gold and gemstones per hectare, TZS 45,000 for building minerals and industrial materials per hectare with minimum of 2 hectares. Depending on locality specifically, there have been different taxes charged to SSM operators. Such charges have been observed for SSM operators located in forest reserves, national parks and basin water areas (Appendix 5-16).

Some of the taxes according to the study conducted in 17 regions are as tabulated in Table 5 hereunder:

Table 5: Taxes on SSM subsector

Region	Mineral	Nature of Payments	Receiving authority	Legislation
Lindi	Graphite, Gypsum, Gold, Limestone, Salt, Nickel, Copper, Sapphire	Annual rent	Mining Commission	Mining Act No.14 2010
		Mineral Royalty		
		preparation Fee		
		Penalties		
		PML Application		
		Annual Certification Fee	TBS	The Standard fees and charges regulation 2021
		Inspection Fee		
		Registration fee		
RUVUMA	Iron, Diamond, Copper,	Application fee	Mining Commission	Mining Act No.14 2010
		Registration fee		
		Inspection Fee		
		Royalty		
		Penalties		
		Annual rent		
	Mica, gold, aquamarine sapphire, coal, red garnet, tourmaline	CSR	Local Government	Local Government Finance
		Service levy		
		Entry fee	TFS	Forest Act No. 14 of 2002
		Establishment fee		

	graphite	Penalties	Fire and Rescue Force	Fire and Rescue Force Act 2014 CAP 427
		Forest Management Fee		
		Fire inspection fee		
		Fire certificate fee		
		Penalties	NEMC	Environmental Management Act, 2004
		Annual Environmental fee		
		Review cost		
		Penalties		
		Income tax	TRA	Income Tax Act, 2004 (RE 2019)
		Penalties		
		SDL		
MBEYA	Gold, Silver, Copper, Sand, Aggregates, Stones, Gallena	Application fee	Mining Commission	Mining Act No.14 2010
		Registration Fee		
		preparation Fee		
		Annual rent		
		Royalty		
		Processing fee		
		Penalties		
		Inspection fee	Local Government	Government Finance Act of 2020
		CSR		
		Crusher fee		
		Service levy		
		SDL	TRA	Income Tax Act, 2004 (RE 2019)
		Penalties		
		Income tax		
		Destructive Fee	TFS	Forest Act No. 14 of 2002
		Forest Management Fee		
		Entrance Fee		
		Penalties		
		Fire inspection fee	FIRE	Fire and Rescue Force Act 2014 CAP 427
		Fire certificate fee		
		Penalties		
		Registration fee	OSHA	Occupational Health and Safety Act No. 5 of 2003
		General Inspection fee		
		ergonomic inspection fee		
		Electrical inspection fee		
		Penalties		
		Plant inspection fee		
		Annual Environmental fee	NEMC	Environmental Management Act, 2004
		Review cost		
		monitoring and auditing fee		
		Penalties		
		Clearing and forwarding fee	TASAC	TASAC (Shipping business fee, charges and commission) Cap 415
		Annual water fee	WATER BASIN	Water Resource Management Act No.
		Water discharge permit fee		

		Penalties	GCLA	11 of 2009
		Water use permit fee		
		Premise registration fee		Industrial Chemical and Consumer Act 2003
		Inspection fee		
		Chemical registration fee	TCRA	TCRA Act No. 12 of 2003
		Penalties		
		Registration Certificate fee		
		Annual license for radio fee		
		frequency spectrum fee	TMA	Tanzania Meteorological Authority Act No. 2 of 2019
		Penalties		
		Radio call service fee		
		Penalties		
		Annual meteorological service fee		
KATAVI	Gold, Copper, Silver, galena, sand, aggregate	Application fee	Mining Commission	Mining Act No.14 2010
		Registration fee		
		Preparation fee		
		Annual fee		
		Royalty		
		Penalties		
		Metal detector fee		
		Inspection fee		
		Service Levy	Local Government	Local Government Finance Act of 2020
		CSR		
		Fire certificate fee	FIRE	Fire and Rescue Force Act (Cap 427 of 2014)
		Penalties		
		Fire inspection fee		
		Destructive Fee	TFS	Forest Act No. 14 of 200
		Forest Management Fee		
		Penalties		
		Entrance Fee		
		Annual water fees	Lake Rukwa basin	Water Resource Management Act No. 11 of 2009
		Water discharge permit fee		
		Penalties		
		Water use permit fee		
Kigoma	Aggregates, Sand, Salt, Limestone, Kaolin, Clay, Gold, Opa, Kinoite, Copper	Application Fee	Mining Commission	Mining Act No.14 2010
		Royalty		
		Inspection Fee		
		Penalties		
		Annual Fee		
		preparation Fee		
		Export Fee		
		Import Fee		
		Establishment fee	TFS	Forest Act No. 14 of 2002
		Forest Management Fee		
		Penalties		
		Forest compensation fee		
		Service Levy	Local Government	Local Government Finance Act of 2020
		CSR		
		Registration fee	OSHA	Occupational Health and Safety Act No. 5 of 2003
		General Inspection fee		
		ergonomic inspection fee		

		Electrical inspection fee		
		Penalties		
		Plant inspection fee		
		Annual Environmental fee	NEMC	Environmental Management Act,2004
		Review cost		
		monitoring and auditing fee		
		Penalties		
		Fire certificate fee	FIRE	Fire and Rescue Force Act (Cap 427 of 2014)
		Penalties		
		Fire inspection fee		
		Annual Certification Fee	TBS	The standard fees and charges regulation 2021
		Penalties		
		Inspection Fee		
		Annual water fees	Lake Tanganyika Basin	Water Resource Management Act No. 11 of 2009
		Water discharge permit fee		
		Penalties		
Water use permit fee				
Dodoma	Gold, Copper, Cheap stone, Feldspar, Aggregates, Iron, Nickel, Sand	Annual Fee	Mining Commission	Mining Act No.14 2010
		Application Fee		
		Magazine License		
		preparation Fee		
		Penalties		
		Royalty		
		Inspection Fee		
		Transfer fee		
		Transfer of shares fee		
		Search fee		
		Registration fee		
		Approval of document fee		
		Application fee for renewal		
		Application fee for certificate of suspension		
		Application for certificate of amalgamation		
		Annual rents		
		Service levy	Local Government	Local Government Finance Act of 2020
		CSR		
		Annual Environmental fee	NEMC	Environmental Management Act,2004
		Review cost		
		monitoring and auditing fee		
		Penalties		
		Ushuru wa Kijiji (Village council)	Village council	Local Government Finance Act of 2020 and By Laws
		Service levy	Local Government	
		CSR		
		Ushuru wa Manispaa	Municipal Council	
		Registration fee	OSHA	Occupational Health and Safety Act No. 5 of
		General Inspection fee		
		ergonomic inspection fee		
		Electrical inspection fee		

		Penalties		2003
		Plant inspection fee		
		publication fee		
		Income tax	TRA	Income Tax Act, 2004 (RE 2019)
		SDL		
		Penalties		
		Fire certificate fee	FIRE	Fire and Rescue Force Act (Cap 427 of 2014)
		Penalty		
		Fire inspection fee		
		Annual water fee	WATER BASIN	Water Resource Management Act No. 11 of 2009
		Water discharge permit fee		
		Penalties		
		Water use permit fee	Weight and Measure Agency (WMA)	Weight and Measure Act No. 20 of 1982
		Testing fee		
		Penalties		
		Miscellaneous fee		
		Application fee		
		Verification fee		
		Adjusting fees		
		License fee		
Morogoro	Gold, Copper, Ruby, Sapphire, Corundum, Mica, Marble, Quartz, Iron, Nickel, Aggregates, sand	Application Fee	Mining Commission	Mining Act No.14 2010
		Annual Fee		
		preparation Fee		
		Royalty		
		Penalties		
		Inspection Fee	TFS	Forest Act No. 14 of 2002
		Establishment fee		
		Forest Management Fee		
		Forest compensation fee		
		Penalties	Ruvu Basin	Water Resource Management Act No. 11 of 2009
		Annual water fees		
		Water discharge permit fee		
		Penalties		
		Water use permit fee	Local Government	Local Government Finance
		Service Levy		
		CSR		
Geita	Gold and Building materials	Application fee	Mining Commission	Mining Act No.14 2010
		Annual Fee		
		preparation Fee		
		Royalty		
		Penalties		
		Inspection Fee	OSHA	Occupational Health and Safety Act No. 5 of 2003
		Registration fee		
		General Inspection fee		
		ergonomic inspection fee		
		Electrical inspection fee		
		Penalties		
		Plant inspection fee	Fire	Fire and Rescue Force Act (Cap 427 of 2014)
		Fire certificate fee		
		Penalties		
		Fire inspection fee		
		Annual Environmental fee		

		Review cost	NEMC	Environmental Management Act, 2004
		monitoring and auditing fee		
		Penalties		
		CSR	Local Government	Local Government Finance Act of 2020 and By Laws
		Crusher fee		
		Washing Pond fee		
		Tailings Charge		
		Service Levy		
		Annual water fee	Lake Victoria Basin	Water Resource Management Act No. 11 of 2009
		Water discharge permit fee		
		Penalties		
		Water use permit fee		
		Establishment fee	TFS	Forest Act No. 14 of 2002
		Forest Management Fee		
		Forest compensation fee		
		Penalties		
Kagera	Gold, tin, manganese, Kaolin and building materials	Application fee	Mining Commission	Mining Act No.14 2010
		Annual Rent		
		Preparation fee		
		Royalty		
		Inspection fee		
		Penalties		
		Brokercense		
		Dealers License		
		Export Permit fee		
		Explosive fee		
		Service levy	Local Government	Local Government Finance Act of 2020
		CSR		
		Penaltiess	TRA	Income Tax Act, 2004 (RE 2019)
		SDL		
		Income tax	Lake Tanganyika Water Basin	Water Resource Management Act No. 11 of 2009
		Annual water fee		
		Water discharge permit fee		
		Penalties		
		Water use permit fee		
Kilimanjaro	Building materials, Copper, Gypsum, Magnesite and Bauxite	Annual rents	Mining Commission	Mining Act No.14 2010Mining
		PML application		
		Preparation fee		
		Brokers License fee		
		Dealers License fee		
		Inspection Fee		
		Export permit		
		Explosives permit		
		Royalty		
		Penaltiies		
		Service levy	Local Government Local	Local Government Finance Act, 2019 Legislation
		Registration fee		
		General Inspection fee	OSHA	Occupational Health and Safety Act No. 5 of 2003
		ergonomic inspection fee		
		Electrical inspection fee		

		Penalties		
		Plant inspection fee		
		Premise registration fee	GCLA	Industrial Chemical and Consumer Act 2003
		Inspection Fee		
		Chemical registration fee		
		Penalties		
		Registration Certificate fee		
		Annual water fee	Pangani water basin	Water Resource Management Act No. 11 of 2009
		Water discharge permit fee		
		Penalties		
		Water use permit fee		
		SDL	TRA	Income Tax Act, 2004 (RE 2019)
		Penalties		
		Income tax		
		Fire certificate fee	Fire	Fire and Rescue Force Act (Cap 427 of 2014)
		Penalty		
		Fire inspection fee		
		Annual Environmental fee	NEMC	Environmental Management Act, 2004
		Review cost		
		monitoring and auditing fee		
		Penalties		
Manyara	Tanzanite, green garnet, moonstone, ruby, tourmaline, building materials	Annual rents	Mining Commission	Mining Act No.14 2010
		Application Fee		
		preparation Fee		
		Brokers License		
		Dealers License		
		Inspection fee		
		Export permit		
		Explosive related fees		
		Penalties		
		Royalty		
		Service levy	Local Government	Local Government Finance Act of 2020 and By Laws
		Mineral Extraction Levy		
		CSR		
		SDL Levy	TRA	Income Tax Act, 2004 (RE 2019)
		Income tax		
		Penalties		
		Fire certificate fee	FIRE	Fire and Rescue Force Act (Cap 427 of 2014)
		Penalties		
		Fire inspection fee		
		Registration fee	OSHA	Occupational Health and Safety Act No. 5 of 2003
		General Inspection fee		
		ergonomic inspection fee		
		Penalties		
		Electrical inspection fee		
		Plant inspection fee		

		Annual Environmental fee	NEMC	Environmental Management Act, 2004
		Review cost		
		monitoring and auditing fee		
		Penalties		
		Establishment fee	TFS	Forest Act No. 14 of 2002
		Forest Management Fee		
		Forest Compensation fee		
		Penalties		
Shinyanga	Diamond, Gold, Copper Gold concentrate and building materials	Annual rents	Mining Commission	Mining Act No.14 2010
		Application Fee		
		preparation Fee		
		Brokers license		
		Dealers License		
		Inspection fee		
		Export fee		
		Explosive fee		
		Penalties		
		Royalty		
		Service levy	Local Government	Local Government Finance Act of 2020 and By Laws
		CSR		
		Mineral Extraction Levy		
Simiyu	Gold, salt and building materials	Annual rents	Mining Commission	Mining Act No.14 2010
		Application Fee		
		preparation Fee		
		Brokers License		
		Dealers License		
		Inspection Fee		
		Export fee		
		Explosive related fees		
		Penalties		
		Royalty		
		Income tax	TRA	Income Tax Act, 2004 (RE 2019)
		SDL		
		Penalties		
		Annual Environmental fee	NEMC	Environmental Management Act, 2004
		monitoring and auditing fee		
		Penalties		
		Council levies	Local Government	Local Government Finance Act of 2020 and By Laws
		CSR		
		Fire certificate fee	FIRE	Fire and Rescue Force Act (Cap 427 of 2014)
		Penalties		
		Fire inspection fee		
Singida	Gold, Copper, Gypsum, Zircon, Building materials and Diamond	Annual rents	Mining Commission	Mining Act No.14 2010
		Application fee		
		preparation Fee		
		Brokers license		
		Dealers License		

		Inspection Fee		
		Export permit fee		
		Explosive related fees		
		Penalties		
		Royalty		
		Service levy	Local Government	Local Government Finance Act of 2020 and By Laws
		Village Levy		
		CSR		
		Establishment fee	TFS	Forest Act No. 14 of 2002
		Forest Management Fee		
		Forest Compensation fee		
		Penalties	FIRE	Fire and Rescue Force Act (Cap 427 of 2014)
		Fire certificate fee		
		Penalties		
		Fire inspection fee	Internal Drainage Basin Water Board	Water Resource Management Act No. 11 of 2009
		Annual water fee		
		Water discharge permit fee		
		Water use permit fee		
		Penalties	OSHA	Occupational Health and Safety Act No. 5 of 2003
		Registration fee		
		General Inspection fee		
		ergonomic inspection fee		
		Electrical inspection fee		
		Plant inspection fee		
		Penalties	NEMC	Environmental Management Act, 2004
		Annual Environmental fee		
		Review cost		
		Penalties		
Tanga	Dolomite, iron ore, Ruby, Sapphire, Tourmaline, Zircon, Limestone, Dolomite, Rhodolite, Graphite, Salt, Gold, Slate (Tanga stone), Granite	Annual rents	Mining Commission	Mining Act No.14 2010
		Application fee		
		Brokers License		
		Preparation fee		
		Dealers License		
		Inspection fee		
		Export fee		
		Explosive related fee		
		Penalties		
		Royalty		
		Mineral Extraction Levy	Local Government	Local Government Finance Act of 2020 and By Laws
		Service levy		
		Council levies		
		SDL	TRA	Income Tax Act, 2004 (RE 2019)
		Penalties		
		Income tax		
Costal	Building materials, salt and Gold	Annual rents	Mining Commission	Mining Act No.14 2010
		Application Fee		
		Preparation fee		
		Dealers License		

		Brokers License		
		Inspection Fee		
		Export permit fee		
		Explosive related fees		
		Penalties		
		Royalty		
		income tax	TRA	Income Tax Act, 2004 (RE 2019)
		Penalties		
		SDL		
		Council levies	Local Government	Local Government Finance Act of 2020 and By Laws
		Village levy		
		CSR		
		Annual water fees	Wami/Ruvu Bain	Water Resource Management Act No.11 of 2009
		Water discharge permit fee		
		Penalties		
		Water use permit fee		
		Registration fee	OSHA	Occupational Health and Safety Act No. 5 of 2003
		General Inspection fee		
		ergonomic inspection fee		
		Electrical inspection fee		
		Penalties		
		Plant inspection fee		
		Penalties	TMA	Tanzania Meteorological Authority Act No. 2 of
		Annual metrological service fee		
		Forest Management Fee	TFS	Forest Act No. 14 of 2002
		Forest Compensation fee		
		Establishment fee		
		Penalties		

Source: Field visit

11.2 Representation of SSM in TEITI Committee

Tanzania as the member of EITI was required to form multi stakeholder group responsible to ensure accountability in the extractive industry. In fulfilling the EITI requirement, a multi stakeholder group (TEITI MSG) now known as Tanzania Extractive Industries Transparency and Accountability Committee (TEITA Committee) was established. The Committee is composed of representatives from the Government, extractive companies and civil societies. According to TEITA Act 2015 (Part II), the committee is to be composed of chairman and other fifteen (15) members for the term of three (3) years.

The study found that there is no adequate representation of small scale mining sub-sector in TEITA committee and that, they are represented by only one member. It was their opinion that more members from this sub-sector be added in the TEITA Committee to ensure the subsector is well governed.

11.3 Small Scale Miners Willingness to Report in TEITI Reporting System

It is well known that small scale miners are poor in record keeping. The study found that only some few advanced small scale miners could keep records on their production and revenue obtained. Be it known that record keeping by small scale miners is mandatory as per Mining Act Cap 123 [R.E 2018] which requires the holder of a primary mining license to keep records, and endow reports to the licensing authority on quarterly basis.

The discussion with small scale miners revealed that they are interested and willing to be incorporated in the TEITI reporting system and that they only need to be educated on data keeping and reporting.

11.4 Efficiency of Current Collection, Redistribution Model and Decision Making on Taxes Collected

The use of GePG system in taxes payments whereby small scale miners are given control numbers has brought about trust and confidence that the taxes paid are received by respective entities/ministries. The discussion made with various

entities and small scale miners revealed that the system of using GePG is highly efficient but there is a shortcoming that the taxes collected do not reflect in the Ministry of Finance and Planning as revenue generated from small scale mining subsector. The introduction of special code for small scale mining subsector in the control number would simplify capturing of all payments made by SSM in respective regions.

On redistribution model point of view, taxes are collected from SSM by Government agencies and authorities. After collection, the redistribution decision making of the collected fund is made by the Ministry of Finance through budgeting system except for taxes collected by Local Governments and Water Basin Boards. It is known that the decision making for LGAs is made through Full Council Meetings whereas for Water Basin Boards the same is done by Board of Directors.

On the budgeting system redistribution model, it is complained that funds allocated to respective institutions does not enable them to collect more revenue from SSM.

11.5 Multiple Agents that Tax the Same Operator

Small scale mining subsector is crosscutting and linked with a number of institutions that imposes various taxes on them depending on the nature of activities involved.

The study found that there are multiple Government entities that charge the same operator. For instance, Mr Kadeo a small scale gold miner from Geita is charged with annual rent, royalty, inspection fee, and other charges from Fire and Rescue Force, TFS, NEMC, Lake Tanganyika Water Basin, GCLA, LGAs (service levy and CSR) and TRA (Payee, SDL, Income tax). All these listed taxes are collected by different Government entities which is burdensome to small scale mining operators in that they are many and some are unfriendly.

After a long discussion, it was learnt that establishment of centralization system whereby all payments will be made at one center will facilitate the simplest way of taxes collection and therefore eliminating the above mentioned inconveniences.

Such system is being used by different institutions in collecting the linked taxes. A good example is when purchasing LUKU from TANESCO. In this exercise, other charges for EWURA 1%, REA 3% and VAT 18% are channeled to respective entities accordingly. Likewise, it was their opinion that Mining commission and other Government entities should brainstorm on employing the same mechanism when charging SSM.

11.6 Fiscal and Non-Fiscal Incentives

During field work, it was noted that the majority of interviewees agreed that there is a need of providing non-fiscal incentives since fiscal incentives could be used in ways that might not help SSM in their mining operations. In that regard, they mentioned several non-fiscal incentives that could be provided. The incentives in question includes provision of recognition certificates and trophies, construction of required infrastructures in their mining sites, sponsorship to national and international exhibitions, mining equipment grant and soft loans provision. However, there are few interviewees who responded by saying that there is no need of providing any type of incentives what should be done is to put in place stringent punishments to defaulters and strengthening enforcement of respective laws and regulations.

11.7 Audit and Assurance Procedures

Information received from interviewees during field work made clear that the majority of Government entities that collect revenue from small scale mining companies and individual SSM are friendly and the used procedures are within international standards. However, there are few Officials from Government revenue collecting entities who are not friendly and unethical. Officials from TRA, OSHA and Fire and Rescue Force have been pointed as cruel and unethical. These types of Officials should be trained on issues regarding customer care and audit procedures. On the other side, in respect of the issue of assurance of credibility of payment data to be provided, small scale mining companies and individual SSM are advised to accept only electronically generated bills/invoices and to use

control numbers in effecting payments and demanding payment receipts at all times.

Furthermore, on the question of safeguarding confidential information, the same are advised to use confidential letters/memos/invoices and passwords in the case of electronic communication.

11.8 Opinion Regarding Receiving Data of Payments

More than half of interviewees have disclosed data for payments made by individual SSM and small scale mining companies and they are of the opinion that those data should be received from the Government entities that collects the above mentioned payments. The reason behind is that the majority of SSM are nomadic and do not keep records. Being nomadic and ignorant about data records keeping seems to be a big challenge to them. The remaining interviewees have declared that data of payments should be obtained from both sides. This means it should be received from SSM and small scale mining companies and as well as from Government entities in question. The main reason is to facilitate check and balance of the collected revenues. As stated above, it is their opinion that data keeping education and mining laws should be provided. Moreover, this exercise will be simplified by the use of MROs and introduction of WMOs since they will be capable of reaching all SSM and their mining companies in the country.

On opportunities point of view, the interviewee mentioned that including SSM subsector in TEITI reporting system will improve accountability and governance of this subsector in the country.

11.9 Substantive Changes to the Tax Collection Process in the New Mining Code

The quantitative field interviews conducted reveals that there is great improvement in the tax collection process that led to the increase in revenue collection especially at LGAs and MC. This was made possible through the use of

minerals market centers and control number payment system. Currently, the country has 42 Mineral market and 70 Buying centers. Furthermore, the increase of royalties from 4% to 6% and from 5% to 6% of gross values for metallic minerals and diamond/gemstones respectively has contributed significantly revenue collection from minerals. Another appreciable change is the placement of mandatory compliance to CSR issue. Under the new mining code, mineral right holders are involuntarily required to comply with CSR obligations within their areas of mining operations through consultations with LGAs.

11.10 Mechanism for Reports to be Made Available at the Local Mining Areas

A great number of interviewees especially LGAs disclosed that reports are of paramount importance in the mining areas for local revenue transparency. This could be done by sending reports/memos of the required data/memos through eGA SMS supported by hard copies. In execution of this activity, RMOs will be required to compose data/information required for all local mining areas (villages and sub-villages) on monthly basis and distribute the same accordingly. Distribution of hard copies could be simplified by using WMOs. A small number of interviewees have stated that the required reports could also be availed to local mining areas through meetings that will be convened by respective ward and village leaders.

11.11 Funds/Program Allocated to Support SSM

The scoping study in all regions visited found that at the moment there is no fund allocated to support SSM in the Country.

11.12 Gender Issues and Child Labor

In general, gender issue in Tanzania has been highly addressed since nowadays women are involved directly in mining operations. Moreover, some women own PMLs (Figure 4) and create employment to men.

On the other hand, the study observed that there is no child labor in SSM

operations but children that are found in the mining areas are accompanied by their mothers due to lack of proper facilities and attendants to leave them at home.

It should also be known that the main driver for majority of women engagement in small scale mining activities is poverty and lack of productive employment opportunities. Other reasons include the deterioration of subsistence farming (low prices of the majority of agricultural commodities and effects of drought). Generally, women working in mining areas are vulnerable to HIV/AIDS and other sexual transmitted diseases due to lack of sexual and family planning education and economic hardships that force them to be involved in sexual exchange for survival.



Figure 4: Discussion with Dolomite women mining group of Kwadikwezu Village in Tanga Region (Source: Field visit)

11.13 Tax Evasion and its Challenges

The scoping study revealed that tax evasion in SSM operations is contributed mainly by poor knowledge on taxation issues, behavior of operators in maximizing profits, multipletaxes imposed by the Government entities (Table 5) without consideration of the operating costs incurred by SSM, and improper/poor knowledge on

utilization of the taxes collected. It is their opinion that education provision on importance of taxation, transparency and proper utilization of collected taxes; adjustment of unfriendly taxes and reduction of many taxes imposed on SSM, provision of non-fiscal incentives as described in sub-section 11.6 and establishment of One Stop Centre (centralization system) in taxes collection from SSM should be done. These initiatives could be used as reliable tools for addressing the above mentioned challenges

12.0 THE MINERAL MARKET MANAGEMENT INFORMATION SYSTEM

The Mineral Market Management Information System (MMMIS) was established by the Mining Commission in 2021. The MMMIS records all important information about mineral sales transaction at the mineral markets. Some of the information found within the system

Includes names of buyers and sellers, license numbers, localities, types of minerals and mineral weights and their values. At the moment, the MMMIS deals with transactions about gold and gemstones only.

Although there are significant achievements obtained by using MMMIS, still there are some shortcomings that need to be rectified in order to improve the performance of the system. The shortcomings in question are as mentioned herein below:

- i. The system has been designed according to the administrative regions and not designate mining regions. For example, Mirerani mineral market is considered to be in Manyara mining region instead of Simanjiro. The system does not recognize Simanjiro mining region. Due to this anomaly, the information and data of Simanjiro mining region are obtained from Manyara mining region. This irregularity creates confusion to the system users; therefore, adjustments need to be made in order to rectify this anomaly;
- ii. The system should be rectified in such a way that it could be able to add pieces of gold that belongs to one person instead of starting new entry for the

same person during uploading of information; and

- iii. It should be re-designed in such a way that it could record sales transactions of other types of minerals obtained in the office, after sealing or from POS machines. This will facilitate record keeping of minerals which are normally sold in bulk (e.g., manganese, kaolin and tin) and not passing through the established markets.

After uploading the data and information mentioned in item (iii) above, the MMMIS and Ministry of Minerals data systems should be synchronized/linked in order to centralize and harmonize information and data on small scale mining activities within the country.

This study has shown that the majority of SSM do not keep records about their mining operations and at the same time they do not provide the required reports. Since production and sales data are of paramount importance in revenue collection, it is high time now for the Mining Commission to recruit more employees and deploy them in every ward that mining activities are carried out. These employees may be designated as WMOs. Their main function will be to record and supervise mineral production in all villages and sub-villages within the ward and report to the respective RMOs who will be their supervisors. For the purpose of getting data and information required by TEITI, WMOs will be required to use the proposed reporting template shown in Appendix 2. The template forms should be availed to every SSM and thereafter be collected by WMOs after being duly filled. For better supervision of the mining operations in general, WMOs will be required to collaborate and work hand in hand with Village Economy, Finance and Planning Committees since their villages will also be the beneficiaries of the revenues to be collected. Moreover, WMOs must be facilitated accordingly (battery powered motor cycles, PPE, motor cycle maintenance allowances, GPS, tents etc.) in order to perform their duties efficiently.

13.0 ROADMAP AND RECOMMENDATION FOR THE INTEGRATION OF SMALL SCALE MINING INTO EITI REPORTING

Integration of small scale mining into EITI reporting in Tanzania is not an easy task. The difficultness is caused mainly by nomadic characteristic and behavior of SSM against payment of Government taxes and charges. It requires thorough participation of all stakeholders to be involved in the process and availability of appropriate human and financial resources. Apart from that, provision of education regarding the subject is also important. In fulfillment of this objective, the arrangements should be as outlined herein below:

- i. To provide education to all stakeholders that will be involved in the process;
- ii. The MMMIS is supposed to be adjusted in order to accommodate what has been mentioned in section 12.0 of this report;
- iii. RMOs are required to upload all required data and information obtained in the Office, during sealing of minerals and from POS machines into MMMIS;
- iv. Since all Government entities collect revenue using control numbers whose payment details are found in Government accounting system known as MUSE (Mfumo wa Ulipaji Serikalini), TEITI should collect payments data of SSM from that system. In so doing, it will be able to collect all SSM payments data received by other Government entities like OSHA, TFS, GCLA, TRA and LGAs; and
- v. For payments collected by MC and reflected in MMMIS, TEITI should also collect those data and information required from MC.

For better results of the integration mentioned above, we recommend TEITI and MC to conduct a pilot study in one mining region that has more concentration of gold small scale mining activities (e.g., Chunya and Geita) and thereafter propagate the exercise in the whole country after making the required adjustments. Additionally, TEITI is supposed to liaise with MUSE administrators at the Ministry of Finance and Planning for the purpose of making necessary rectifications to make sure that MUSE records payments data from SSM separately and do not mix with those from large and medium scale miners. The timelines for Incorporating

SSM Revenues into EITI Reporting is attached in *Appendix 30*.

14.0 RECOMMENDATIONS AND CONCLUSION

According to the study that was conducted as explained in detail in this report, the following recommendations have been made as outlined hereunder:

- i. The MC need to educate SSM on aspects of data keeping and reporting. The exercisemay be conducted in collaboration with STAMICO and LGAs;
- ii. TEITI should collect data of payments made by SSM from MUSE and MC for the purpose of integrating the same into TEITI reporting;
- iii. MC is required to recruit more employees who might be designated as WMOs for the purpose of supervising production and submission of SSM reports in the country;
- iv. RMOs' Offices need to be facilitated accordingly in order to be used as One Stop Center in collection of all SSM payments including the ones that are required to be collected by Government entities like TFS, OSHA, GCLAs etc.;
- v. LGAs and other Government entities that collects revenue from SSM must convene meetings with FEMATA, TAMIDA, REMAs and TAWOMA leaders to discuss about imposition of fees and charges before commencement of collecting the same;
- vi. Representation of SSM in Tanzania EITI Committee must consider mineral categories and gender balance;

- vii. TEITI in collaboration with MC are required to conduct a pilot study for integrating SSM in TEITI reporting system before starting execution of this exercise all over the country;
- viii. The Government of the United Republic of Tanzania should find ways of adjusting unfriendly taxes and reducing the amount of taxes that are currently being paid by SSM; and
- ix. In the case of non-fiscal incentives to SSM, the ones that have been outlined in sub-section 11.6 of this report need to be implemented. However, the implementation of which should base on financial positions of the Ministry of Minerals and the Government of the United Republic of Tanzania in general.

In conclusion, the study has established a mechanism of integrating small scale mining subsector revenue discloser into TEITI reporting system. It has also provided the roadmap and reporting template for the purpose of integrating the same. Findings of the study and recommendations presented in this report offer a set of key messages that will complement TEITI's efforts in accomplishing its objectives and assisting the Government in formalization of the subsector in question. Be it known that small scale mining subsector may never be completely free of challenges. In this regard, further studies to identify potential challenges and their solutions should not be neglected.

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APPENDICES

Appendix 1: Terms of Reference

TERMS OF REFERENCE FOR

CARRYING OUT SCOPING STUDY ON SMALL-SCALE MINING FOR THE PURPOSE OF INCLUDING THE SUB-SECTOR REVENUE DISCLOSURE

THROUGH THE TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

1. Background

The geological processes have endowed Tanzania with a variety of minerals formed near the earth's surface creating favorable conditions for the Small-Scale Mining (SSM) sub- sector. In Tanzania, small scale mining dates back to the 1940s (Masanja 2013) and has been increasingly important for poverty alleviation particularly in rural areas. ASM in Tanzania is mainly focused on high value minerals such as gold and gemstones but also copper, salt and industrial minerals are being extracted (Masanja 2013). Though most of the ASM activities are informal and not monitored officially (UNEP 2012). In contrast to the gold production SSM is also responsible for most of the country's-colored gemstone production (Yager 2012).

The SSM activities range from mechanized mining to operations without any mechanization with negligible economic capital, involving production from both alluvial deposits and hard rock mining (UNEP 2012). The increase in number of people working for the SSM sub - sector has been linked to the weak prospects of other industries, droughts, the closure of state-owned mines (State Mining Company - STAMICO) and the Policy and legislation that has put favorable conditions for the indigenous Tanzanians to participate and benefit from Mining Sector (UNEP 2012, Phillips et al. 2001). Although the rise in gold prices has globally attracted people into SSM it is widely recognized that most of the Small-Scale Miners are fundamentally driven by critically limited livelihood options (UNEP 2012). It is estimated that the number of Small-Scale Miners working in Tanzania has increased from 150 000 in 1987 to over 700 000 in 2012 (Masanja 2013). According to Carstens et al. (2009) the number of SSM range from 500, 000 to 1.5 million. It is estimated that the sector generates at least three jobs per each miner (SID 2009).

Small Scale Mining activities take place in many regions of the country and play a significant role as a direct source of employment and in generating additional jobs and revenues especially in rural areas. (UNEP 2012,

Masanja 2013, SID 2009). SSM has enabled Tanzanians to accumulate capital enabling investments in more stable businesses such as shops, taxis, bars, hotels and farming (Phillips et al. 2001, Masanja 2013). According to Phillips et al. (2001) no other sector or job creation program has been able to inject such income in rural areas, stimulate cash flow and reduce poverty on such a scale. Furthermore, SSM have been playing foundational role through predictive approach on occurrence of gemstones and metallic minerals and thus playing a key role in mineral prospecting in Tanzania

Small-scale mining sub-sector is currently contributing substantial amount of the revenue in the Mining Sector following the establishment of Mineral Trading Centers (MTC). The established Minerals Tradingcenters have also contributed significantly in controlling the smuggling activities in the country.

Until now, thirty-seven (37) Mineral Trading Centers (MTC) have been established across the country in order to provide small scale miners with reliable market for their mineral produces as well as enabling the Government to collect its revenues accordingly.

Despite of the reasonable contribution of small-scale mining operation in Government revenue following a serious reformation of the sector by the Fifth Term Government, there are still some challenges which need to be addressed to further realized broad social economic benefits out of the sub-sector. Among of the said challenges are unsatisfactory record keeping of transactions which bring difficulties for TEITI to incorporate this subsector into EITI reporting. Through this study, the challenges will be analyzed, with a view of helping TEITI to effectively disclose the payments made by SSM in the EITI reporting. TEITI reports have been mostly covering reconciliation of payments made by the medium and large-scale companies where by information from small scale miners has not been significantly disclosed.

2. Objective of the Assignment

The 2019 EITI Standard, particularly Requirement 6.3(a), states that implementing countries must disclose “the size of the extractive industries in absolute terms and as a percentage of Gross Domestic Product as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small-scale mining.”

In this context, on behalf of the Tanzania EITI Committee, the Ministry of Minerals seeks a competent and credible firm to undertake a scoping study on small-scale mining operations in the country. The intent of this consultancy is to explore the feasibility of incorporating this sub-sector information into the EITI reporting of the Tanzania Extractive Industries Transparency Initiative, with the overall objective of contributing to the formalization of artisanal and small-scale (ASM) mining operations in the country. ASM help the government contribute to rural development and create employment opportunities for the youth. This assignment should provide an outline of the scale, dynamics and socio-economics of the SSM operations in the country.

3. Scope of the Assignment

The Consultant shall undertake the following tasks as part of the scope of the assignment:

- i) Review the relevant laws, governance arrangements, institutions and tax policies applying to small-scale mining operations in Tanzania; as well as EITI Guidance Note 21 (July 2016); outline the fiscal regime applying to small-scale mining operations in Tanzania; and map out types of payments and benefit streams collected by the government from small-scale mining companies and individuals and total government revenues generated from the sub-sector.
- ii) Mapping of tax legislation and the tax collection process, with a view to the following:
 - a. Identify the comprehensive set of taxes as applied to the small-scale sub-sector/value chain. Tax categories may include: land rents, license fees, royalties, import/export duties, VAT, and rehabilitation fees, etc.
 - b. Mapping of tax collection process with a view to the following:
 - i. Who is responsible for tax collection from small scale mining operators, *comptoirs* and exporters?
 - ii. Where does this collection take place?
 - iii. How is tax collection enforced?
 - iv. Are there multiple government agents that tax the same operator? Or one centralized system?
 - v. Where does it end up—local government or national Ministry of Finance?
 - vi. What is the decision-making process regarding re-distribution of taxes

collected?

- vii. What, if any, are the substantive changes to this process in the new Mining Code?
- iii) Comments on the efficiency of the collection and re-distribution model based on analysis and on qualitative field interviews with operators and government officials in the regions.
- iv) Engage small scale miners associations in Tanzania, with a view to identifying opportunities and challenges for including the contextual data and disclosure of revenues of the sub-sector in EITI reporting and for making the stakeholders willing partners in reporting ;
- v) Map out geographical distribution of small-scale mining operations in Tanzania; provide an overview of the sector, including the number of sites, miners, type of minerals mined, level of domestic production and exports as well as characteristics of individuals operating in the sub- sector (in a gender disaggregated manner); propose process for unilateral declarations made by national or subnational levels of government, and identify small scale mining funds or programs allocated for specific regions;
- vi) Issues pertaining to gender in the small-scale mining sub-sector should be highlighted to inform policy-making around vulnerabilities of women and children involved in the sector;
- vii) Identify challenges that cause small-scale mining companies and individuals to evade tax obligations and recommend measures that will enhance and motivate tax compliance and reporting; discuss revenue management, based on the tasks above:
 - a. Provide observations on improving revenue collection and production capture mechanisms for the Government of Tanzania.
 - b. Provide observations on setting fiscal and non-fiscal incentives to improve compliance with established laws.
- viii) Review the experiences of other EITI implementing countries (best practitioners) that incorporating small scale mining in their EITI reports;
- ix) Define a roadmap with recommendations for the integration small-scale mining into

EITI reporting in Tanzania;

- x) Explore synergies between the EITI and initiative such as the Kimberley Process which collect production and trade data from small- scale mining operations;
- xi) Propose a reporting system which will be compatible with the existing Mineral Marketing Centers (Mineral and Gem Houses) information system and the Ministry of Minerals data systems to centralize and harmonize information and data on small scale mining activities and propose appropriate reporting templates or mechanisms for the small scale mining sub-sector;
- xii) Propose a mechanism for reports to be made available at the local mining areas for local revenue transparency;
- xiii) Examine the extent to which small-scale mining operations are represented in the Tanzania EITI Committee, and propose a way of improving it if the representation is not adequate; and
- xiv) Examine the audit and assurance procedures for small-scale mining companies and government entities and government entities that collect revenues from them; advise whether these procedures are in line with international standards; provide advice on measures to be undertaken by small-scale mining companies and individuals to assure the credibility of the payment data to be provided; and provide advice on means to safeguard confidential information.

4. Deliverables and Timelines

The Consultant shall produce a report on the outcomes of the consultancy in accordance with the following timelines:

- a) Inception Report** – It should include a baseline study with institutional framework, review of existing data in Government systems, draft of pilot small scale mining database and any TEITI and government capacity needs within two (2) weeks after commencement of contract, the Consultant shall submit to the Executive Secretary an Inception Report in five (5) hard copies and one soft copy (in MS Word) describing the methodology to be employed in pursuing the assignment; propounding steps/actions to

be taken towards achieving desired goals. The Inception Report will be reviewed and approved by the Multistakeholder Group and the World Bank within one (1) week before proceeding to the next step of the assignment.

b) Draft Final Report - Within eight (8) weeks prior to the end of Contract, the Consultant shall prepare and submit to the Executive Secretary five (5) hard copies and one soft copy (in Ms Word) including one original of the Draft Final Report, which shall include:

- An Executive Summary (no more than 4 pages)
- Contextual information on the small-scale miners or mining companies
- A simplified financial information system for small scale mining
- Recommendations

- c) Final Report** - A Final Report shall be submitted to the Executive Secretary in five (5) hard copies and one soft copy (in Ms Word), one week after receiving comments from TEITI MSG committee and the World Bank on the Draft Final Report. The Consultant will observe the final review and take into account comments from TEITI MSG Committee before submitting the Final Report for approval by TEITI MSG Committee four (4) weeks prior to the contract ending date.

The contract should commence in February/March 2021 until September 2021.

Signing of Contract	(Estimate) 20 th February 2021
Mobilization	within two weeks of contract signature
Inception Report	Within four weeks of contract signature
Approval of Inception Report	Within three weeks of submission
Workshop to Engage REMAS, FEMATA and Regional Mines Office	To be determined and arranged with TEITI
Submission of a Draft Report	Within two months of the validation of the draft report
Presentation to Stakeholders	To be determined and arranged with TEITI
Submission of Final Report	Within a month of the stakeholder consultation.

d) Staff Qualifications and Experience

A consulting firm will be recruited to carry out this assignment. The Consultant shall demonstrate expertise and experience in small-scale mining operations, preferably in the Tanzania context. The Consultant shall also have experience in undertaking studies of small-scale mining operations. A track record in similar work and previous experience relevant to the assignment would be an added advantage.

The Consultant shall engage competent staff with the following qualifications and working experience as detailed below:

Team Leader (SMALL SCALE MINING Expert)

- i). Possesses a degree in any of the fields related to Economics, Geo-Science, Mining, Engineering, taxation or equivalent qualifications;
- ii). A minimum of five (5 years) of experience in small scale subsector
- iii). Relevant experience in Tanzania is desired;
- iv). Experience in conducting research, collecting and analyzing data on small-scale mining; and
- v). Experience in formalizing small scale mining operations will be added advantage.

Mining Expert

- i) Possess Degree in Geo-Science, Mining, Engineering, taxation or equivalent qualifications; or equivalent qualification(s);
- ii) Has a minimum of five (5) years' experience in small scale mining related assignment;
- iii) Demonstrate experience working in extractive industries in Tanzania; and
- iv) Has a working knowledge in Tanzania's extractive industries-related assignments is preferable.

Fiscal Expert

- i) Possess degree in Finance, accounting or equivalent qualification with a bias on Management Information Systems
- ii) Has a minimum of five years working experience in small scale mining related assignments
- iii) Demonstrate experience working in the extractive industries in the country or elsewhere


e) Reporting and Administrative Arrangements

The Consultant will report to the Executive Secretary of the TEITI Secretariat, as directed by the Tanzania EITI MSG Committee, on all matters pertaining to the Project. The Executive Secretary will be the Consultant's contact person in the course of the implementation of the assignment. TEITI Secretariat will provide the Consultant with the following support: i) liaison with TEITI stakeholders in Tanzania; ii) liaison with all the relevant Government Ministries, Departments and Agencies to facilitate the Consultant's work; and iii) provide any reference material suitable for undertaking the assignment.

f) Duration of the Project

The assignment will be allocated to a total 180 staff days. The assignment Project shall be completed within a period of 6 months from the Effective Date of Contract.

Appendix 2: TEITI SSM Reporting Template Form

		 TEITI Tanzania Extractive Industries Transparency Initiative Taasisi ya Uhamasishaji Uwazi na Uwajibikaji Katika Rasimali za Madini, Mafuta na Gesi Asilia													
EITI PAYMENTS REPORTING COMPANIES TEMPLATE (From 1 July 20.....to 30 June 20.....)															
NOTE 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 a person will commit an offence by failing to provide the requested information without reasonable causes within the specified time and could lead to substantial fines of up to TZS 10 million for individuals and TZS 150 million for corporates.															
Basic Information															
Name of the Entity/Individual Small scale miner															
(Extractive company/Individual small scale miner)															
TIN															
Type of License	License Number	Date Issued	Expiry Date	Commodity for the License	Issuing Authority	Owners of the License									
1															
2															
3															
4															
Reporting template prepared by						Position									
Email address						Tel.									
Physical address						Mobile									

Company Information																			
Company Shareholding	Name	Amount (TZS)	% Interest	Number of shares															
	Total	-	0%																
Core business																			
Secondary activities																			
audited (yes/no)																			
Name of the last financial statements Auditor																			
Direct Payments and Revenues																			
PAYMENTS TO THE MINING COMMISSION (MC)		Currency	NON-PROJECT PAYMENTS	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)															
			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					
A1	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 indicate, you can add rows)	TZS																	
		USD																	
TOTAL		TZS																	
		USD																	

PAYMENTS TO TANZANIA REVENUE AUTHORITY		Currency	NON-PROJECT	PROJECT LEVEL PAYMENTS (PLEASE SPECIFY THE LICENCE NUMBER AND LOCATION FOR EACH PROJECT IN THE CELL OF PROJECT)											
			PAYMENTS	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	TOTAL	
				Project Liencense											
				Project Location											
C1	Corporate tax	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													
C9	Capital Gain Tax	TZS													
		USD													
C10	Personal Income Tax	TZS													
		USD													
C15	Dividends	TZS													
		USD													
C20	Other payments(please specify, you can add more rows)	TZS													
		USD													
TOTAL		TZS													
		USD													

SERVICE LEVY AND OTHER PAYMENTS 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									
				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	TOTAL	
			Project License										
			Project Location										
E1-Service levy	1		TZS										
			USD										
E2- Washing ponds levy	2		TZS										
			USD										
E3- Crusher levy	3		TZS										
			USD										
E4- tailings trasport levy	4		TZS										
			USD										
E5- Mineral extraction levy	5		TZS										
			USD										
E6- Other payments (please specify)	6		TZS										
			USD										
TOTAL			TZS										
			USD										
PAYMENTS TO TANZANIA FORESTY AGENCY			TOTAL										
			TZS	USD									
Establishment fees													
Forest management fees													
Forest compensation fees													
Penalties													
PAYMENTS TO WATER BASIN BOARDS			TOTAL										
			TZS	USD									
Annual Water use fees													
Water discharge permit fees													
Water use permit fees													
Penalties													
PAYMENTS TO FIRE AND RESCUE FORCE			TOTAL										
			TZS	USD									
Fire inspection fees													
Fire Certificate fees													
Penalties													
PAYMENTS TO NATIONAL ENVIRONMENTAL MANAGEMENT COUNCIL (NEMC)			TOTAL										
			TZS	USD									
Annual Environmental fees													
Review costs													
Annual environmental monitoring and auditing fees													
Other Annual charges													
Penalties													

PAYMENTS TO GOVERNMENT CHEMIST LABORATORY AUTHORITY (GCLA)		TOTAL					
		TZS	USD				
Registration Certificate fees							
Inspection fees							
Premise registration fees							
Chemical registration fees							
Penalties							
PAYMENTS TO TANZANIA SHIPPING AGENCY COOPERATION (TASAC)		TOTAL					
		TZS	USD				
Clearing and forwarding agency fees							
Penalties							
PAYMENTS TO TANZANIA COMMUNICATION REGULATORY AUTHORITY (TCRA)		TOTAL					
		TZS	USD				
Annual Licence fees for radio frequency spectrum							
Penalties							
PAYMENTS TO TANZANIA METEOROLOGICAL AUTHORITY (TMA)		TOTAL					
		TZS	USD				
Annual meteorological service fees							
Penalties							
PAYMENTS TO OCCUPATIONAL SAFETY AND HEALTH AUTHORITY (OSHA)		TOTAL					
		TZS	USD				
Registration fees							
General inspection fees							
Ergonomic inspection fees							
Electrical inspection fees							
Plant inspection fees							
Publication fees							
Penalties							
PAYMENTS TO WEIGHTS AND MEASURES AGENCY (WMA)		TOTAL					
		TZS	USD				
Testing fees							
Verification fees							
Adjusting fees							
Licence fees							
Application fees							
Miscellaneous fees							
Penalties							
TOTAL PAYMENTS MADE TO THE GOVERNMENT		TZS	USD				
Social Security Funds							
Date (dd/mm/yyyy)	Paid To	Location	Type of Payment or Contribution	Amount TZS	Amount USD	In-Kind	
	PSSSF						
	NSSF						
	WCF						
Social (CSR) contribution and Other Payments							
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 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						
				TOTAL		

Production Data							
Date/month of production	Type/Quality of Mineral/Product	Field/License	Unit of measure	Quantity produced			
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)	
Operation costs							
Type of costs	Value (TZS)	Value (USD)					
Capital Expenditure							
Company operation costs							
Individual operation costs	Value (TZS)	Value (USD)					
Employment Information							
Nature of employees	Quantity		Salaries Paid				
	Male	Female	Salary in TZS	Salary in USD			
Foreign Technical advisors							
Local Employees - Skilled							
Local Employees - Unskilled							
Local Employees- Semiskilled							

Accident Records		Quantity		Compensation Paid	
	Male	Female	Amount TZS	Amount USD	
Fatal Accidents					
Permanent Disability					
Deaths					
Lost Time Injuries					
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)					
Management Sign-off					
I acknowledge for and on behalf of my self /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 my records/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 20..... and payments/income made after 30 June 20 ;					
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 myself or other Entities;					
6. The amounts paid/received only include amounts paid/received by myself/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 (for entities only).					
Name:					
Position:					
Signature and Stamp/finger print:					
RMOs/Auditors Certification					
I,..... (name), RMO/registered external auditor, have examined the foregoing TEITI reporting template of (insert name of individual/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 register/audited accounting records/financial statements of the Entity for the period(s) [state dates] under National/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 register/books of account for the respective period.					
Name:					
Position within the Audit firm/RMO:					
Name of the Audit Firm (if applicable):					
Address of the Audit Firm , Auditor/RMO:					

Signature and Stamp:					

CHAPTER I
Implementation of the EITI Standard

3. Requirements for EITI implementing countries CONTINUED

REQUIREMENT 6.2 CONTINUED

Quasi-fiscal expenditures include arrangements whereby SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. Implementing countries and multi-stakeholder groups may wish to take the IMF's definition of quasi-fiscal expenditures into account when considering whether expenditures are considered quasi-fiscal.

6.3 The contribution of the extractive sector to the economy.

Implementing countries must disclose, when available, information about the contribution of the extractive industries to the economy for the fiscal year covered by EITI implementation. It is required that this information includes:

- a) The size of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small-scale mining.
- b) Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.

Appendix 4:Open ended Checklists used

SSM/BROKERS/DEALERS

NAME OF INTERVIEWEE.....

LOCALITY..... DISTRICT.....

REGION.....

DATE.....

S/NO	QUESTIONS	ANSWERS
1	What type of minerals mined/traded/processed?	
2	Do you own a license?	
3	How many licenses do you own?	
4	What is the type of your license?	
5	How much do you pay per your license?	
6	Where do you pay that money?	
7	Estimate your current production	
8	List the types of payments you normally make	
9	Are there any penalties? If yes, how much?	
10	What are the challenges encountered during payments?	
11	Are you aware of the existence of organization called TEITI?	
12	If yes, briefly explain how TEITI relates to your operations	
13	What are the gender issues/behavior of SSM against women in the mining areas?	
14	Are there any funds/programs allocated to support SSM in this region?	
15	What about child labor in this area of work?	
16	What are the challenges that cause Small Scale Mining Companies and individual Small scale miners to evade tax Obligations?	
17	What measures should be undertaken to motivate tax compliance and reporting?	
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and propose the ways to solve the observed problems? Are the procedures in question within the international standards?	

20	What is your opinion regarding receiving data of payments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	
----	--	--

RMOs /REMA s / TAWOMA

NAME OF INTERVIEWEE.....

LOCALITY.....DISTRICT.....REGION.....

DATE.....

S/NO	QUESTIONS	ANSWERS
1	What types of minerals mined in your region?	
2	Provide the list of SSM mining areas in your region and their geographical coordinates (RMO only)	
3	Identify the set of taxes applied to small scale miners (e.g. land rents, license fees, royalties etc.)	
4	Who is collecting the mentioned taxes, and where does the collection takes place?	
5	How is tax collection enforced?	
6	Are there multiple government agents that tax the same operator? (Or there is one centralized system?)	
7	Where does the collected tax end up-Local Government or National Ministry of Finance?	
8	Explain the decision making process with regard to re-distribution of taxes collected.	
9	Are there any substantive changes to this process in the new mining code?	
10	Provide some comments regarding efficiency of the current collection and re-distribution model	
11	What are the challenges and opportunities to be encountered for involving small-scale mining operations in EITI reporting?	
12	What should be done to make stakeholders willing partners in reporting?	

13	Are there any funds/programs allocated to support SSM in this region?	
14	What about the child labor and gender issues/behaviors of SSM against women in the mining area?	
15	What are the challenges that cause small scale mining companies and individual small scale miners to evade tax obligation?	
16	What measures should be undertaken to motivate tax compliance and reporting?	
17	What fiscal and non-fiscal incentives should be provided to improve compliance with the existing laws?	
18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) information system and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	
20	Is the representation of small scale mining operations in the Tanzania EITI Committee adequate? If not, propose the ways of improving it.	
21	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and suggest the ways to solve the observed problems. Are the procedures in question within the international standards?	
22	Would you prefer data of payments made by small scale miners be collected from Government entities that collect revenue instead from small scale miners?	

MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND
COMMISSIONS

NAME OF INTERVIEWEE.....

LOCALITY.....DISTRICT.....REGION.....

DATE.....

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	
2	List the set of taxes applied to small scale miners (royalties, rents, service levies etc.)	
3	Mention the legislations used to collect the above mentioned taxes	
4	How is tax collection enforced?	
5	Who is collecting the mentioned taxes, where does the collection takes place?	
6	Are there multiple Government agents that tax the same operator? (or there is one centralized system?)	
7	Where does the collected tax end-up - Local Government or National Ministry of Finance?	
8	Explain the decision making process with regard to re-distribution of taxes collected	
9	Are there any substantive changes to this process in the new mining code?	
10	Provide some comments regarding efficiency of the current collection and re-distribution model	
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	
12	What should be done to make stakeholders willing partners in reporting?	
13	Are there any funds/programs allocated to assist small scale miners?	

14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to evade tax obligation?	
16	What measures should be undertaken to motivate tax compliance and reporting?	
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	
18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) information system and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exists, what types of the same and suggest the appropriate solutions	
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same	

Appendix 5: Sample of payment receipts paid to Mining Commission



Mining Commission
Government Sale Voucher

Voucher Number : A435022222132750
Licence Number : BL 0065/SMY
Licence Owner : Salum Said Salum
Quantity : 3.3 Cubic Meter
Mineral Value : TZS 50,000
Mineral Type : Mchanga
Vehicle Number : T828AKZ
Transporter Phone : 0767838394
Buyer Name : rashid
Destination : meatu

Production Center : Simiyu
Seller Name : Salum Salum

Sale Date : 2022-01-22T13:27:50
Printed on : 2022-01-22 13:28:36

Original : Total Verification 1

Signature :

*****END OF SALE*****

Appendix 6: Sample of payment receipts paid to TFS

Tanzania Forest Services Agency

Original ~ \$.-523CAF06B8B9

Exchequer Receipt

Client :STATE MINING CORPORATI
ON

Receipt :1359337R1401

Paid On :2021-09-01 19:07

> Permit to establish and operat
e other businesses in forest res
erves and plantations

- Installation/establishment fee
for extraction plant for buildi
ng minerals (Stone and gravel) b
ased on area of operation (15m X
15m) or part of

4,500,000.00x1.22 = 5,500,035.
00

Total :5,500,035.00 TZS

Ref No :991282410899

Print User:JULIUS MUKIADY MATLE

Station :DFC DODOMA

Print Date:2021-09-02 13:49

> GePG Payment Reference

5,500,035.00 = 921244066455288



MNRT Portal
3b95420e89e27963

Appendix 7: Sample of payment receipts paid to LGS

 ** STATE OF TANGA RECEIPT **

JAFFAR HASSAN MUHAMMAD
P.O. BOX 364
TANGA
0713 458721
TIN: 103687624
URN: *NOTREGISTERED*
SerialNo: 06T2040008217
DIN: 01EXPERTS8-10192*0941006076/4061204000
0217

TAX OFFICE: TANGA
CUST NAME: CHRISTINA KIJA BUSEMA KAHAMA
CUST ID TYPE: TIN
CUST ID: 117971147
CUST MOBILE: 0716463973
RECEIPT NUMBER: 00000361
ZNO: 0001/0595
RECEIPT DATE: 07-01-2022 TIME: 08:31:32

CHUMVI 1 x 3,000,000.00 3,000,000.00 C
TOTAL INCLUSIVE OF TAX
3,000,000.00

CASH 3,000,000.00

RECEIPT VERIFICATION CODE
CDAE05361



Halmashauri ya Wilaya ya
Geita

Receipt No: 9452161155201

Nyaruyeye

=====

Makarasha x2 :Tsh 20000.00

Mwalo x2 :Tsh 20000.00

JUMLA :Tsh 40000.00

=====

JINA LA MLIPAJI :Majaliwa Tano

JAN+FEB

ANUANI :

MPOKEAJI :SHADRACK ROBERT
HEZRON

=====

TAREHE 16-03-2021 11:55:20

HII NI STAKABADHI HALALI YA

FEDHA ILIYOLIPWA



Appendix 8: Sample of payment receipts paid to GCLA

THE UNITED REPUBLIC OF TANZANIA			
MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN			
GOVERNMENT CHEMIST LABORATORY AUTHORITY			
P.O. Box 164, DAR ES SALAAM			
B002-C000049-P0025			
(Made under Regulation 10(3))			
PERMIT TO TRANSPORT CHEMICALS			
			
PART A: Permission and Chemical Details:			
Permission is hereby granted to Manager of WILLY ENTERPRISES LIMITED, P.O. BOX 436, ARUSHA			
Registration number of Transporter: B002-C000049			
The chemical(s) to be transported is/are:			
S/N	NAME	HS-CODE	QTY
1.	Bauxite	26060020	5000000KG
As per attached CHEMICAL EXPORT PERMIT No: B002-C000049-P0024			
Application Fees Receipt No: 922011088502663 (TZS 1,379,000.00) , Date: January 11, 2022			
The chemical(s) shall be transported from SAME, NJIA PANDA, HOLILI TO BAMBURI CEMENT MOMBASA			
through HOLILI BOARD to BAMBURI CEMENT, KENYA .			
PART B: Chemical Transportation Certification:			
I HAMISI LUGUNDI qualification CHEMIST II			
Do hereby certify that, the above listed chemical(s) is (are) authorized to be transported in TANZANIA Mainland.			
This permit is valid for ONE Month from: January 11, 2022 to February 10, 2022			
Designation: CHEMIST II , Date: January 11, 2022			
Authorized Officer Signature: 			
			

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND
CHILDREN

GOVERNMENT CHEMIST LABORATORY AUTHORITY

P.O. Box 164, DAR ES SALAAM

B002-C000049-P0024
PERMIT TO EXPORT CHEMICALS
(To be filled in duplicate)



Permission is hereby granted to Manager of **WILLY ENTERPRISES LIMITED, P.O. BOX 436, ARUSHA**
on number of Exporter: **B002-C000049**

to **BAMBURI CEMENT LTD, KENYA** the following chemical(s):

NAME	HS-CODE	QTY
Bauxite	26060020	5000000KG

attached **COMMERCIAL INVOICE No: 5500055021**

Receipt No: **922010088315019 (TZS 1,396,500.00)**, Date: **January 10, 2022**

chemical(s) will be exported through Port of Exit **HOLILI**

Chemical Export Certification:

BENTA qualification **TECHNOLOGIST II**

certify that, the above listed chemical(s) is (are) authorized to be exported from TANZANIA mainland as per
INDUSTRIAL AND CONSUMER CHEMICALS (MANAGEMENT AND CONTROL) ACT No.3 OF 2003.

it is valid for **FOUR** months from **January 10, 2022** to **May 10, 2022**

on: **TECHNOLOGIST II**, Date: **January 10, 2022**

Authorized Officer Signature:

Chemical Inspection Certification


..... being Chemical Inspector at..... has examined
and/not allowed the export of listed chemical(s)

..... Signature of Chemical Inspector and Stamp.....


(Inspector to return a completed copy to the Registrar)



Appendix 9: Demand letter and Sample payment receipts paid to Basin Water Boards



United Republic of Tanzania
Lake Tanganyika Basin Water Board
 Government Bill

Control Number	: 995250002653		
Payment Ref	: 52512277213840507163		
Service Provider Code	: SP525		
Payer Name	: MENEJA NSAGANO GOLD MINE		
Payer Phone	: 0783708926		
Bill Description	: TAILING STORAGE FACILITY PERMIT FOR WATER USE		

SCAN & PAY by M-PESA or TIGO-PESA APPs

Billed Item (1)	: Application For Permits - C.02182025	: 500,000.00	
	: Total Billed Amount	: 500,000.00 (TZS)	

Amount in words : Five Hundred Thousand Tanzanian Shilling And Zero Cent(s) Only


Expires on : 20-Oct-2021

Prepared By : Florian Kaiza Ishengoma

Collection Center : Lake Tanganyika-HQ

Printed By : Florian Kaiza Ishengoma

Printed On : 05-Oct-2021

Signature : 

WATER OFFICE
 TANGANYIKA BASIN WATER
 P.O. BOX 105
 KIGOMA

Jinsi ya Kufika:

1. Kupitia Benki: Fika tawi lolote au wakala wa benki ya NMB, CRDB, NBC, BOT. Namba ya kumbukumbu: 995250002653.

2. Kupitia Mitandao ya Simu

- Ingia kwenye menu ya mtandao husika
- Chagua 4 (Lipa Bili)
- Chagua 5 (Malipo ya Senkali Ingiza 995250002653 kama namba ya kumbukumbu)

How To Pay:

1. Via Bank: Visit any branch or bank agent of NMB, CRDB, NBC, BOT. Reference Number: 995250002653.

2. Via Mobile Network Operators (MNO):

- Enter to the respective USSD Menu of MNO
- Select 4 (Make Payments)
- Select 5 (Government Payments) Enter 995250002653 as reference number

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JAMHURI YA MUUNGANO WA TANZANIA
WIZARA YA MAJI
BODI YA MAJI BONDE LA ZIWA TANGANYIKA



Simu: 255(028)2802697
Nukushi: 255(028)2804901
Bua pepe: basins.tanganyika@maji.go.tz

Unapojibu tafadhali taja: LTB/HQ/C/3/17

Meneja,
Cristopher Kadeo Gold,
S.L.P.,
GEITA.

Eneo la Mnarani,
Mkabala na Jengo la NSSF,
S.L.P. 105,
KIGOMA.

27 Agost, 2021.

YAH: ADA ZA MATUMIZI YA MAJI

Tafadhali rejea mada taja hapo juu Pamoja na Vifungu namba 43 (1), 45 (1), 76, vikisomwa kwa Pamoja na sehemu ya X na XI ya sheria ya Usimamizi wa Rasilimali za Maji namba.11 ya mwaka 2009 Pamoja na kanuni, miongozo na taratibu zake.

Aidha, sheria hii inamtaka "mtu yeyote anayetaka kuchepusha, kukinga, kuhifadhi, kuchukua na kutumia maji kutoka kwenye chanzo cha maji juu ya ardhi au chini ya ardhi au kujenga Miundombinu yeyote inayohusiana na Rasilimali za Maji lazima aombe Kibali".

Hivyo, kwa sheria hii unapaswa kuwa na vibali vifuatavyo:


1. Kibali cha kutumia maji kwa shughulu za uchimbaji (*Mining Water Use Permit*). Kibali hiki gharama yake ni shilingi laki mbili hamsini elfu (250,000). Ada ya kutiririsha maji ni shilingi milioni mbili laki tano (2,500,000) kwa mwaka.
2. Kibali cha kutumia maji kwenye uchenjuaaji wa madini (*Industrial water use permit*). Gharama ya kibali hiki ni shilingi laki mbili hamsini elfu (250,000). Ada ya matumizi ya maji ya kuchenjulia madini ni shilingi laki nane (800,000) kwa mwaka.
3. Kibali cha kumwaga maji kutoka chini ya ardhi kwenda kwenye mazingira (*Discharge Permit*). Gharama ya kibali hiki ni shilingi laki mbili hamsini elfu (250,000). Ada yake ni shilingi milioni moja laki tano (1,500,000) kwa mwaka.

Hivyo, unapaswa kulipia jumla ya **shilingi laki saba hamsini elfu (750,000/=)** kama malipo ya maombi ya kupata vibali vya matumizi ya maji tajwa hapo juu **ndani ya siku 15 kuanzia tarehe ya barua hii.**

Vilevile, unatakiwa kulipia jumla ya shilingi **milioni nne laki nane (4,800,000/=)** kila mwaka kama ada ya matumizi ya maji tajwa hapo juu.

Kwa kuwa unadalwa ada hizi kwa miaka miwili mfululizo, unapaswa kulipia jumla ya **shilingi milioni tisa laki sita (9,600,000/=)** kama ada ya matumizi anuai ya maji tajwa hapo juu **ndani ya siku sitini kuanzia tarehe ya barua hii.**

Unatakiwa pia kulipia **Ada ya Ukaguzi** sawa na shilingi **milioni mbili laki tano (2,500,000/=)** pale timu ya ukaguzi inapokuja kwako. Timu hii itakuja si zaidi ya mara nne kwa mwaka.


David Manyama
Mkuruenzi wa Bonde

WATER OFFICER
LAKE TANGANYIKA BASIN
P. O. Box 105
KIGOMA


Appendix 10: Appendix 10: Sample of charges paid to TASAC

Tanzania Shipping Agencies (Shipping Business Fees, Charges and Commissions)
GN No. 181 (Contd.)

**E: CLEARING AND FORWARDING AGENCY FEES FOR MINERALS,
MINERAL EXTRACTS AND CONCENTRATES - AIRPORT CONSIGNMENTS**

S/N O	TARIFF ITEMS	VALUE (USD)	FEE	REMARKS
1.	Minerals, Mineral Extracts and Concentrates- Airport Consignment	Samples	USD 50 per AWB	On account of Shipper or Consignee
		Up to 500,000	USD 200 per AWB	
		500,001- 1,000,000	USD 400 per AWB	
		1,000,001- 5,000,000	USD 600 per AWB	
		Above 5,000,000	USD 2000 per AWB	

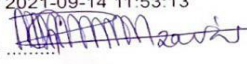
Appendix 11: Sample of payment receipts paid to NEMC




Jamhuri ya Muungano wa Tanzania
United Republic of Tanzania
National Environment Management Council
Exchequer Receipt
Stakabadhi ya Malipo ya Serikali

Receipt No	: 921256068386669
Received from	: WILLY ENTERPRISES LIMITED
Amount	: 7,500,000.00
Amount in Words	: Seven Million Five Hundred Thousand TZS And Zero Cent(s)
Outstanding Balance	: 0.00

In respect of	Item Description(s)
: 1402561 - Fees and Charges - 28321	7,500,000.00
Total Billed Amount : 7,500,000.00 (TZS)	

Bill Reference	: 28321
Payment Control Number	: 994720029112
Payment Date	: 2021-09-13 15:15:03
Issued by	: Geoffrey Mzava
Date Issued	: 2021-09-14 11:53:13
Signature	: 



**NATIONAL ENVIRONMENT
MANAGEMENT COUNCIL**

Government Payment Gateway © 2017 All Rights Reserved (GePG)

---START OF LEGAL RECEIPT---

NATIONAL ENVIRONMENT
MANAGEMENT COUNCIL
P.O. BOX 63154
DAR ES SALAAM
MIGOMBAZI
TEL: 0754264673

TIN 101190145
URN *NOT REGISTERED*
UIN 01133F
1107815121011901450312842045711


KINONDONI
RECEIPT NUMBER 0015/ 009476
ZNo 00502
ECR: 11 OP: 01

FEES AND CHARGES 7'500'000.00 A
SUB TOTAL 7'500'000.00

TOTAL
ISH 7'500'000.00
CASH 7'500'000.00
ITEMS NUMBER 1
DATE 14-09-2021 TIME 11:29:24
SERIAL NUMBER 0372842045711
EJ SN: 3247597
EJ ACTIVATION DATE: 05-09-2019

---END OF LEGAL RECEIPT---

Appendix 12: Sample of payment receipts paid to OSHA


1516096
 Payment Ref.

OCCUPATIONAL SAFETY AND HEALTH AUTHORITY

INSPECTION DESCRIPTION

Control Number 991510022548 Date 10/04/2019

Workplace Name: NSANGANO PAUL SEBASTIAN - MINE

Workplace Address: P.O. Box 23, GEITA
NSANGANO GOLDMINE PROJECT

CODE #	DESCRIPTION	AMOUNT
-	General inspection	160,000/=
-	Ergonomic inspection	160,000/=
-	Electrical tests	600,000/=
-	Hygiene measurements	380,000/=
-	Dust inspection	310,000/=
-	OSH A publication	50,000/=
	TSH 1,660,000/-	
TOTAL		1,660,000/=

All OSHA payments have to be made within **thirty (30)** days from the issuance date. A daily penalty of 5% may be imposed for any payment beyond stipulated timeframe

Received By: REMAIUS P. NSANGANO Signature: _____

Contact No. 1: 0763231383 Contact No. 2: 0753708920

FOR BANK'S USE
(KWA MATUMIZI YA BENKI)



CRDB BANK PLC
CASH DEPOSIT/WITHDRAWAL FORM
FOMU YA KUWEKA/KUTOA FEDHA TASLIM

Date/Tarehe

Branch/Tawi

Account Name
Namba ya Akaunti

Geita Branch
Holder's Name
Jina la Mwenye Akaunti

0150210411100

OSHA REVENUE ACCOLINT

Deposit/Withdrawal
Kuweka/Kutoa

Amount and Currency
Kiasi na aina ya Fedha

GePG PAYMENTS
Transaction No.

1,660,000.00 TZS CR
Teller I.D

FB76841561706946

Ghafi Bugengo

Name : NSAGANO PAUL SEBASTIAN

Signature/Sahihi:

Mobile : 0763231383

Bill No: 991510027109

Provider: Occupational Safety and Health Authority (OSHA)

Customer/Mteja
Email:

Description: Receipt from Inspection Fees

This receipt will be valid only if printed, signed by the customer, counter signed and stamped by the teller



Appendix 13: Sample of payment receipts paid to TRA

******* CUSTOMER COPY *******

CRDB BANK
WAKALA

TERMINAL ID : 868132250700

SAN COM ENTERPRISES LTD

ACC NAME : SAN COM ENTERPRISES
CARD NO : *****3036
TXN ID : FH532861646388542

***** GEPC PAYMENT *****


DATE : 2022-03-04 10:55:43
BILL NO : 998416096634
NAME : NSANGANO GOLD PROCESSING COMPANY LIMITED
PROVIDER : TRA-Commissioner for Domestic Revenue
EMAIL : services@tra.go.tz
DESCRIPT : TAX REVENUE BILL
MOBILE : 0763231383

AMOUNT : 143,800 TZS

CUSTOMER SIGN | MERCHANT SIGN

---- END OF LEGAL RECEIPT ----

Control No: 998416096634



TANZANIA REVENUE AUTHORITY

Commissioner for Domestic Revenue - GePG

TAX PAYMENT SLIP

Payee(s): N/A
Payee: N/A
Bank: N/A
Account No: 0763231383

Pay for our account the amount of TZS 143,000.00
One Hundred Fourty Three Thousand Only


02/03/2022 00:00:00
Commissioner for Domestic Revenue - GePG
Tanzania Revenue Authority
AZANIA BANK LTD
021000009879

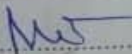
Details of Payment: 998416096634
TIN: 134959983


TAX INFORMATION FOR WHICH PAYMENT IS APPLICABLE (For TRA use only)

NSANGANO GOLD PROCESSING COMPANY LIMITED

S11201101A143000Y2022D552188812



Signature  Date 03/03/2022

Signature  Date 03/03/2022

Bank use only
Reference number

Note to Commercial Bank:
Please capture the above information correctly.

Date: Wednesday, 02 March 2022 Time: 15:27:29 (03/27)

0715 307778

Control No:

998420442464

**TANZANIA REVENUE AUTHORITY****Commissioner for Domestic Revenue Department****Order Form for Electronic Funds Transfer to Bank of Tanzania**

Name of Account Holder(s): CAPITAL QUARRIES LIMITED
Bank Account Number: 51710025343
Name of Commercial Bank: NMB LTD
Mobile Phone: 0715307778

Please transfer from my/our account the amount of TZS 88,353,934.32

Amount in Words: Eighty Eight Million Three Hundred Fifty Three Thousand Nine Hundred Thirty Four and Thirty Two Cents Only

Value Date: 20/01/2022 00:00:00

To: Commissioner for Domestic Revenue Department
Tanzania Revenue Authority
Bank of Tanzania

Account Number: 9921134701

SWIFT Code: TANZTZTX

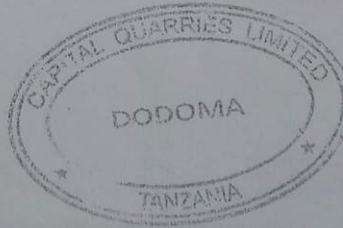
Details of Payment (field 70 of MT103): 998420442464

Taxpayer TIN: 131427069

TAX INFORMATION FOR WHICH PAYMENT IS APPLICABLE (For TRA use only)

CAPITAL QUARRIES LIMITED

V11411155A88353934.32M12Y2021



Signature Date/...../20.....


Signature Date 20/01/2022


Note to Commercial Bank:

Bank use only
Reference number

Appendix 14: Payment demand letter from TMA

UNITED REPUBLIC OF TANZANIA
MINISTRY OF WORKS AND TRANSPORT
TANZANIA METEOROLOGICAL AUTHORITY





In reply please quote:
Ref: No. TMAC/ 1000/6/91

17th January, 2022

Kioo Limited,
P. O. Box 9273,
DAR ES SALAAM

Dear Sir/Madam,

*Q. MVB
We should review
this with local
authorities
Sgt.*


RE: COST RECOVERY FOR METEOROLOGICAL SERVICES ISSUED TO THE MINING
SECTOR AS PER TANZANIA METEOROLOGICAL AUTHORITY ACT No. 2 OF 2019
(CAP 157)

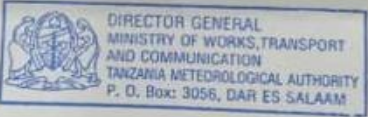
Reference is made to our letter Ref. No. TMAC/1000/6 dated 12th November, 2021.

1. I would like to inform you that the TMA Act No. 2 of 2019 and its cost recovery
Regulation requires small scale miners to pay TShs. 10,000,000/= (Tanzania
Shillings Ten Million Only) per year to recover cost of meteorological services.

2. Based on this statutory requirement you are now required to pay TShs.
10,000,000/=. Please see attached control number for your urgent compliance.

I thank you for your continued cooperation.


Dr. Agnes L. Kijazi
DIRECTOR GENERAL


DIRECTOR GENERAL
MINISTRY OF WORKS, TRANSPORT
AND COMMUNICATION
TANZANIA METEOROLOGICAL AUTHORITY
P. O. Box: 3056, DAR ES SALAAM

Ubungo Plaza; 388 Morogoro Road; P. O. Box 3056, 16102 Dar Es Salaam;
Tel: +255 22 2460706-8; Fax: +255 22 2460735
Email: met@meteo.go.tz; Website: www.meteo.go.tz

1058 -R12/Y2021

Appendix 15: Sample payments receipts paid to Fire and Rescue Force

Serial No: G. 06124
Customer Number: 3015 - 2505744

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HOME AFFAIRS
FIRE AND RESCUE FORCE



FIRE SAFETY CERTIFICATE
(Made under section 32 (g) (iii) of the Fire And Rescue Force Act, No. 14 of 2007)

This is to Certify that

M/S NSANGANO GOLD MINE PROCESSING PLANT

is substantially in compliance with the terms and provisions of the Fire Safety Regulations made under section 32 (g) (iii) of Act No. 14 of 2007, after the said building or occupancy has been duly inspected for fire safety.

This Certificate is valid from 22-January-2020 to 21-January-2021
Control No: 994790082362 Amount Paid: TShs. 500,000/=

Given under my hand this 08th day of February, 2020

J. S. Ikonko
Commissioner for Fire Safety

Signature

FOR COMMISSIONER GENERAL FOR FIRE AND RESCUE FORCE

A

Appendix 16: Sample of Payment bill from TCRA



United Republic of Tanzania
Tanzania Communications Regulatory Authority
Government Bill

Control Number	: 991060026064
Payment Ref	: INV.
Service Provider Code	: SP106
Payer Name	: NSANGANO GOLD MINING PROJECT, P. O. BOX 33, NYARUGUSU- GEITA
Payer Phone	: 255763231383
Bill Description	: Annual licence fee for radio frequency spectrum for 4VHF for 2020/2021

SCAN & PAY by MPESA or TIGO PESA APPs

Billed Item (1)	: Radio Frequency Spectrum Annual Fee - INV.	: 748,000.00
-----------------	--	--------------

Total Billed Amount : 748,000.00 (TZS)

Amount in Words : Seven Hundred Forty-Eight thousand Tanzanian Shilling .

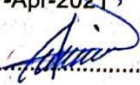
Expires on : 04-May-2021

Prepared By : Abdul Muhidin Hussein

Collection Centre : TCRA - LAKE ZONE

Printed By : Abdul Muhidin Hussein

Printed on : 27-Apr-2021

Signature : 



Jinsi ya Kulipa

1. Kupitia Benki: Fika tawi lolote au wakala wa benki ya STANBIC, TPB, AZANIA, CRDB, NBC, NMB, BOT. Namba ya kumbukumbu: 991060026064.
2. Kupitia Mitandao wa Simu:

How to Pay

1. Via Bank: Visit any branch or bank agent of STANBIC, TPB, AZANIA, CRDB, NBC, NMB, BOT. Reference Number: 991060026064.
2. Via Mobile Network Operator:

Appendix 17: Sample of SSM responses

SSM

NAME OF INTERVIEWEE: **RAMADHAN MFINANGA (MEGA COPPER COMPANY LIMITED)**

LOCALITY: **MTALANG'A – MWANGA** DISTRICT: **MWANGA** REGION: **KILIMANJARO**

DATE: **17/01/2022**

COORDINATES: **S 03°41' 56.2" E 37°35'41.1"**

PHONE NUMBER: **0672200400**

S/NO	QUESTIONS	ANSWER
1	What type of minerals mined/ traded/ processed	Copper
2	Do you own a license?	Yes, PML 0008339
3	How many licenses do you own?	Only one
4	What is the type of your license?	PML
5	How much do you pay per your license?	PML - Total annual fees 377,100/=
6	Where do you pay that money?	Mining Commission
7	Estimate your current production	36,000 tonnes per year
8	List the types of payments you normally make	NEMC (7,500,000/= annual fee), OSHA (910,000/= per year), GCLA (280,000/= at Arusha), Pangani Water Basin (946,080/= per year at Moshi), Fire and Rescue Force
9	Are there any penalties, how much?	Yes, according to the relevant laws and regulations
10	What are the challenges encountered during payments?	Cost of travel and network problem
11	Are you aware of the existence of organization called TEITI?	Not aware
12	If yes, briefly explain how TEITI relates to your operations?	Not applicable
13	What is the gender issues/behavior of SSM against women in the mining areas?	Situation has been well fixed

14	Are there any funds/programs allocated for SSM in their regions?	Only Grant from the Ministry of Minerals in the year 2017
15	What about child labor in this area of work?	No child labor
16	What are the challenges that cause SS Mining Companies and individual SS Miners to evade tax Obligations?	- Huge investment but low benefits obtained
17	What measures should be undertaken to motivate tax compliance and reporting?	-Government support to get the access of loans -Access of equipment grants
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	-Earn medals/trophies and recognition certificates
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and propose the ways to solve the observed problems? Are the procedures in question within the international standards?	-They are not friendly. They do not give anyone a chance to express themselves and they do not understand you. Not aware about the international standard. There should be one centralized point for tax collection (one stop center) There should be a good link of communication between these Government entities and stakeholders.
20	What is your opinion regarding receiving data of payments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	It is better to take from both sides for checks and balance purposes.

SSM

NAME OF INTERVIEWEE: **RENATUS PAUL**

LOCALITY: **NYARUGUSU VILLAGE**, DISTRICT: **GEITA** REGION: **GEITA**

DATE: **28/01/2022** COORDINATES: **S 03°06'9.01" E 32°13'19.26"**

PHONE NUMBER: **0783708926/0763231383**

S/NO	QUESTIONS	ANSWERS
1	What type of minerals mined/ traded/ processed	Gold
2	Do you own a license?	Yes, 002349,002350,001541,0001615,0001542,002348, 001522 LVWZ
3	How many licenses do you own?	Seven
4	What is the type of your license?	PML
5	How much do you pay per your license?	Total annual rent 8,200,000/=
6	Where do you pay that money?	Mining Commission
7	Estimate your current production	27.09kg per year
8	List the types of payments you normally make	Fire and Rescue Force, NEMC, Lake Tanganyika Water Basin, service levy, GCLA (certificate, chemical permit, premise registration), TCRA (for radio call service), CSR
9	Are there any penalties, how much?	Yes, depending with the relevant laws
10	What are the challenges encountered during payments?	Challenges have been diminished because now there is the use of control number contrary to the previous times
11	Are you aware of the existence of organization called TEITI?	Yes, aware with that
12	If yes, briefly explain how TEITI relates to your operations?	Transparency and accountability for the government to know exactly the contribution

13	What is the gender issues/behavior of SSM against women in the mining areas?	No any challenge of gender violence encountered
14	Are there any funds/programs allocated for SSM in their regions?	No any program
15	What about child labor in this area of work?	No child labor
16	What are the challenges that cause SS Mining Companies and individual SS Mining to evade tax Obligations?	-many of them have no any understanding/lacked education on issues of tax payments -lack of patriotism and fear of losing more money
17	What measures should be undertaken to motivate tax compliance and reporting?	-providing the awareness and understanding on tax payments
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	-providing the awards e.g. recognition certificates -facilitation in loans/ providing the technical assistance to SSM miners, this may result to the increase in production
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and propose the ways to solve the observed problems? Are the procedures in question within the international standards?	-some come civilized while others come with harassments -they need to:- i. Understand that the nature of work is so risk ii. Understand that nature of work has no assurance producing every day. -some are within international standards while others are not by basing on kind of services bestowed. They need first to educate the person before using the laws; the good scenario is from OSHA they penalize someone because of difference in colors of helmets. Other challenges -there are some bills that necessitates you to bring the hardcopy of the previous bill -some bill systems select the banks to

		effect payments this forces you to travel long distance to Geita town.
20	What is your opinion regarding receiving data of payments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	From the respective authority because most of SSM miners are not keeping the records as required. They do not see the importance of record keeping.

Appendix 18:Sample of RMOs' responses

RMOs

NAME OF INTERVIEWEE: **RMO-SIMIYU(AMINIMSUYA)**

LOCALITY: **BARIADI** DISTRICT: **BARIADI** REGION: **SIMIYU**

DATE: **24.01.2022** PHONE NUMBER: **0623399399**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals mined in your region?	Gold, salt, building materials (sand, stones, aggregates, etc.)
2	Provide the list of SSM mining areas in your region and their geographical coordinate (RMO only)	See the attached document
3	Identify the set of taxes applied to small scale miners (e.g. land rents, license fees, royalties etc.)	Annual rents, PML application and preparation fees, broker's license and preparation fees, Dealers license application and preparation fees, inspection fees, export permit fees, explosives related fees, penalties, royalties,
4	Who is collecting the mentioned taxes, and where does the collection take place?	Mining Commission The location is to the mineral markets plus RMO- Office
5	How is tax collection enforced?	-through rules and Regulations -providing the knowledge -through agents -POS -Police Force
6	Are there multiple government agents that tax the same operation? (Or one centralized)	Yes, only at the mineral market center

	system?)	
7	Where does the collected tax end up-local government of National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive changes to this process in the new mining code?	There are substantive changes because the incomes from the revenue collections have been increased.
10	Provide some comments regarding efficiency of the collection and re-distribution model	Efficiency is good
11	What are the challenges and opportunities to be encountered for involving small-scale mining operations in EIT reporting?	<p>Challenges</p> <ul style="list-style-type: none"> - the majority of SSM are not formal hence there will be some difficulties in getting the data. <p>Opportunity</p> <ul style="list-style-type: none"> -Contribution of SSM miners will be recognized countrywide
12	What should be done to make stakeholders willing partners in reporting?	<ul style="list-style-type: none"> -education should be provided to ensure data is collected as required -there should be a good cooperation and participation in providing the knowledge of data recording and reporting
13	Are there any funds/programs allocated for SSM in their region?	No at the moment but the process is ongoing
14	What about the child labor and gender issues/behaviors of SSM against women in the mining area?	No complaints regarding gender issues, but there is child labor in mineral rush areas.

15	What are the challenges that cause small scale mining companies and individual small scale mining to evade tax obligation?	<ul style="list-style-type: none"> -mostly have poor knowledge about tax payment issues -personal behavior of tax evasion -taxes are excessive and some are unaffordable -low capital -lack of close monitoring
16	What measures should be undertaken to motivate tax compliance and reporting?	<ul style="list-style-type: none"> -provision of knowledge -adhere with rules and regulations -reduce taxes -close monitoring should be established
17	What fiscal and non-fiscal incentives should be provided to improve compliance with the existing laws?	<ul style="list-style-type: none"> -motivation in groups or individuals to make them taxcompliant -recognition -facilitations in term of loans, grants (equipment grants) -facilitation in mineral exhibition, in and outside thecountry for more learning
18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) information system and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	Both two systems should be synchronized
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	<ul style="list-style-type: none"> -EGA SMS -providing the copies to local leaders during the day today activities or providing the copies at the collection points -local leaders should be incorporated in signing the relevant document at the mineral markets and get therequired copies
20	Is the representation of small scale mining operations in the Tanzania EITI Committee adequate? If not, propose the way of improving it.	They should be added in accordance with the mineral categories (gemstones, precious metals and industrial and building materials) and gender because the challenges varies depending with mineral types.

21	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and suggest the ways to solve the observed problems. Are there procedures in question within the international standards?	Not applicable
22	Would you prefer data of payments made by small scale mining be collected from Government entities that collect revenue instead from small scale miners?	Government entities because SSM miners have low capabilities to keep the records. Also it can involve collection from both sides for checks and balance.

RMOs

NAME OF INTERVIEWEE: **RMO-MIRERANI (FABIAN L.MSHAY)**

LOCALITY: **MIRERANI** DISTRICT: **SIMANJIRO** REGION: **MANYARA**

DATE: **20.01.2022**, PHONE NUMBER: **0753826579**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals mined in your region?	Tanzanite, green garnet, moonstone, ruby, tourmaline, building materials
2	Provide the list of SSM mining areas in your region and their geographical coordinate (RMO only)	See the attached document
3	Identify the set of taxes applied to small scale miners (e.g. land rents, license fees, royalties etc.	As per Mining Act and Regulations, Annual rents, PML application and preparation fees, broker's license and preparation fees, Dealers license application and preparation fees, inspection fees, export permit fees, explosives related fees, penalties, royalties,
4	Who is collecting the mentioned taxes, and where does the collection takes place?	Mining Commission
5	How is tax collection enforced?	-through Mining Act and Regulations - reminder letters -collection points -auxiliary police
6	Are there multiple government agents that tax the same operation? (Or one centralized system?)	centralized system only at the Mineral Market but not in other places
7	Where does the collected tax end up-local government of National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable

9	Are there any substantive charges to this process in the new mining code?	Yes, collections have been increased and there is the use of GePG
10	Provide some comments regarding efficiency of the collection and re-distribution model	Efficiency is good because it is easy to monitor. However, adjustment is needed to keep the system free from stacking.
11	What are the challenges and opportunities to be encountered for involving small-scale mining operations in EIT reporting?	<p>Challenges</p> <ul style="list-style-type: none"> - difficulty in getting the real data <p>Opportunities</p> <ul style="list-style-type: none"> - easy to capture levy and data - easy to combat illegal mineral traffic/business - easy for government to know the contribution of SSM miners
12	What should be done to make stakeholders willing partners in reporting?	<ul style="list-style-type: none"> - provide the knowledge to make them aware - people should get feedback of importance for reporting
13	Are there any funds/programs allocated for SSM in their region?	No any programs/ funds
14	What about the child labor and gender issues/behaviors of SSM against women in the mining area?	<ul style="list-style-type: none"> - Issues of child labor is not at the great extent - gender issues have been well fixed - no complaints happened or recorded so far
15	What are the challenges that cause small scale mining companies and individual small scale mining to evade tax obligation?	<ul style="list-style-type: none"> - low capital - low production - excessive taxes
16	What measures should be undertaken to motivate tax compliance and reporting?	<ul style="list-style-type: none"> - review the imposed charges - there should be a centralized system for fees and charges

17	What fiscal and non-fiscal incentives should be provided to improve compliance with the existing laws?	<ul style="list-style-type: none"> -infrastructure improvement -improvement of institution like STAMICO (custodian toSSM) to impose low cost of exploration and drilling services -recognition through competitions, providing the medals,certificates, etc.
18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) information system and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	<ul style="list-style-type: none"> -presence of centralized system for easy in monitoring -link of the system between Ministry of Minerals and theMining Commission
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	<ul style="list-style-type: none"> -through meeting -EGA SMS -letters appended with the reports
20	Is the representation of small scale mining operations in the Tanzania EITI Committee adequate? If not, propose the way of improving it.	It is advisable to add more by considering mineralcategories and gender
21	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and suggest the ways to solve the observed problems. Are there procedures in question within the international standards?	Not applicable
22	Would you prefer data of payments made by small scale mining be collected from Government entities that collect revenue instead from small scale miners?	Collection of data from government entities because are smart in keeping the records. SSM have the tendency of hiding the information as the means of their security

Appendix 19: Sample of LGAs' responses

MINISTRIES/ DEPARTMENT/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: **CORNERY C. SIMA (CITY TREASURER)**

LOCALITY: **TANGA** DISTRICT: **TANGA** REGION: **TANGA** DATE: **14/01/2022**

PHONE NUMBER: **0754240217/0713240217**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Limestone, red soil, aggregates, sand, and other building and industrial materials
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Service levy, building mineral levy (mineral extraction fee)
3	Mention the legislations used to collect the above mentioned taxes.	By-law section 6(1) and 16(1) of "SHERIA YAFEDHA YA SERIKALI ZA MITAA"
4	How is tax collection enforced?	By using the by-laws, court, penalties to those who violate and police auxiliaries
5	Who is collecting the mentioned taxes, where does the collection take place?	Tax is collected by agents and staffs and the areas for collection is the point of sales by using POS machines
6	Are there multiple Government agents that tax the same operation? (Or there is one centralized system?)	Multiple government agents/no centralized system
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	Local government
8	Explain the decision making process with regard to re-distribution of taxes collected.	60% for the development projects, 40% for the administration cost. The decision making is through Finance Committee
9	Are there any substantive changes to this process in the new mining code?	No because the mineral regulations doesn't affect the operations because the charges imposed are like other charges

10	Provide some comments regarding efficiency of the collection and re-distribution model.	The efficiency is good but there is Contradiction between City Council and Mining Commission. The controversy is over the issuance of licenses because there are times the City Council doesn't know if a section has been licensed so it leads to a change in the use of the site without notification.
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	The challenge is in data collection because others are not identified in their areas so it may lead to losing their information.
12	What should be done to make stakeholders willing partners in reporting?	Be recognized, providing supporting and motivation programs
13	Are there any funds/programs allocated to assist small scale miners?	Yes, in 60% there is 10% to different groups e.g. groups of special needs women groups. Also, there is program to support small organizations with no interest
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	No child labor and gender problems, the situation has been improved
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	Personal behavior on tax evasion, poor knowledge on tax payment
16	What measures should be undertaken to motivate tax compliance and reporting?	There should be supporting programs, cost sharing, and motivation programs
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	Fiscal incentive- 10% to different groups Non-fiscal- creating the conducive environment e.g., recognition certificates and equipment support.
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	The areas are scattered and there is no formal system of reporting

19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	The system needs to be improved for reporting by using talented consultants who will advise the best ways to make sure that the reports are sent to local mining areas
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Ambiguity in understanding the types of levies and taxes but on the other hand no complaints.
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	Government entities

MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: **SAME DISTRICT COUNCIL (ANNA MKAZA)**

LOCALITY: **SAME** DISTRICT: **SAME** REGION: **KILIMANJARO** DATE: **18/01/2022**

PHONE NUMBER: **0788839756**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Building materials, Copper, Gypsum, Magnesite and Bauxite
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Mineral extraction levy, service levy
3	Mention the legislations used to collect the above mentioned taxes.	-Local Government Finance Act, 2019 -(USHURU WA MADINI UJENZI) By-laws for building materials (this needs amendments because even other minerals are charged by the same by-law which sometimes might cause problems on legal issues)
4	How is tax collection enforced?	By-laws, revenue collectors, road blocks, boarder post

5	Who is collecting the mentioned taxes, where does the collection takes place?	-Same District Council Office -Sale Points (places where collection takes place)
6	Are there multiple Government agents that tax the same operation? (Or there is one centralized system?)	Semi-centralized system (Mining commission and Local Government)
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance then to Local Government
8	Explain the decision making process with regard to re-distribution of taxes collected.	-There is a budget in terms of income generated and the expenditure -The decision is made through Local Government Full Council on the re-distribution of taxes collected -60% Council, 40% development in village local governments
9	Are there any substantive changes to this process in the new mining code?	No any substantive changes
10	Provide some comments regarding efficiency of the collection and re-distribution model.	-Equipment shortages though efficiency has increased -Low number of POS machines
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	Challenges- There will be a lot of inconvenience to get the right information because most of them will be hiding. Opportunities- to get the whole picture of everything that is going-on according to the data obtained
12	What should be done to make stakeholders willing partners in reporting?	-Regular sessions of meeting -Education delivery on the benefits of reporting
13	Are there any funds/programs allocated to assist small scale miners?	-Funds are allocated only to the development of infrastructure but not directed to SSM. No awareness about the funds directed to SSM.

14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	The child labor is not the big challenge nowadays because no complaints have been heard.
15	In your opinion, what are the challenges that	-Lack of education or knowledge for the reasons of payments/revenue collection

	render small scale mining companies and smallscale miners to make tax obligation?	-There are imposition of high taxes (according to relevant laws and regulations in respect with the authority)
16	What measures should be undertaken to motivate tax compliance and reporting?	-Provision of education -Reducing payment costs (there should be the centralized system too)
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	-Reduce payment costs to those who meet the compliance -Initiating the issue of taxes to be paid by installments -Recognition certificates, trophies, Regional competition in accordance with mineral categories
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	-Regular sessions of meeting -EGA - SMS
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by smallscale miners be collected from you? If not, propose the best ways of collecting the same.	Government entities because are more sensitive in data keeping. Also, the data can be taken from both sides for more evaluation and receipts confirmation

Appendix 20: Sample of Brokers' responses

BROKERS

NAME OF INTERVIEWEE: **ELISHA ZAKAYO LAIZER**

LOCALITY: **MIRERANI** DISTRICT: **SIMANJIRO** REGION: **MANYARA**

DATE: **20/01/2022** PHONE NUMBER: **0767211110**

S/NO	QUESTIONS	ANSWERS
1	What type of minerals mined/ traded/ processed	Tanzanite and other gemstones
2	Do you own a license?	Yes, BLO-95SMN
3	How many licenses do you own?	One
4	What is the type of your license?	Brokers license
5	How much do you pay per your license?	250,000/= per year
6	Where do you pay that money?	Mining Commission
7	Estimate your current production	Depends with production, 560g
8	List the types of payments you normally make	TRA, Simanjro District Council
9	Are there any penalties, how much?	Yes, depending with relevant laws and regulations
10	What are the challenges encountered during payments?	Unacceptable valuation from TRA whether you produce or not you have to pay
11	Are you aware of the existence of organization called TEITI?	Not aware
12	If yes, briefly explain how TEITI relates to your operations?	Not applicable
13	What is the gender issues/behavior of SSM against women in the mining areas?	no complaints
14	Are there any funds/programs allocated for SSM in your region?	No any programs/funds
15	What about child labor in this area of work?	no child labor

16	What are the challenges that cause SS Mining Companies and individual SS Miners to evade tax Obligations?	<ul style="list-style-type: none"> -Unaccepted valuation from TRA whether you produce or not you have to pay -No improvement of infrastructure especially roads
17	What measures should be undertaken to motivate tax compliance and reporting?	<ul style="list-style-type: none"> -TRA Officials should be present during valuation and make their revenue estimate according to valuation based. They should collect the revenue on spot without waiting for the period when the money may run out. -There should be a link of communication between TRA, Councils and Mining Commission. -SSM does not license because of TRA and not Mining Commission.
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	<ul style="list-style-type: none"> -forming friendship with government entities -infrastructure improvement especially roads -support from the government to bring first aid services. - the gate at Mirerani should be open 24 hours a day because anything can happen inside.
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and propose the ways to solve the observed problems? Are the procedures in question within the international standards?	They are not friendly and unethical
20	What is your opinion regarding receiving data of payments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	From government entities

BROKERS

NAME OF INTERVIEWEE: **SHIWAKITEBO**

LOCALITY: **KATORO** DISTRICT: **GEITA** REGION: **GEITA** DATE: **28/01/2022**

PHONE NUMBER: **0756683144**

S/NO	QUESTIONS	ANSWERS
1	What type of minerals mined/ traded/ processed	Gold
2	Do you own a license?	Yes, BL025/GTA/2020-2021
3	How many licenses do you own?	One
4	What is the type of your license?	Gold Brokers License
5	How much do you pay per your license?	Total annual rent 250,000/=
6	Where do you pay that money?	Mining Commission
7	Estimate your current production	10kg per month
8	List the types of payments you normally make	Fire and Rescue Force, TRA (income tax), WMA, service levy
9	Are there any penalties, how much?	Yes, depending with the relevant laws
10	What are the challenges encountered during payments?	Delays of networks
11	Are you aware of the existence of organization called TEITI?	Not aware with that
12	If yes, briefly explain how TEITI relates to your operations?	Not applicable
13	What is the gender issues/behavior of SSM against women in the mining areas?	No any harassment
14	Are there any funds/programs allocated for SSM in their regions?	Not aware
15	What about child labor in this area of work?	No child labor
16	What are the challenges that cause SSM Mining Companies and individual SSM Mining to evade tax Obligations?	This situation to brokers has been well fixed because you can't transport Gold without issuing the payments. Automatically the brokers cannot

		evade tax.
17	What measures should be undertaken to motivate tax compliance and reporting?	Not applicable
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	Providing the rewards e.g. the best tax payers should be given the recognition certificates, car, trophies, medals etc.
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and propose the ways to solve the observed problems? Are the procedures in question within the international standards?	<p>-it depends, if you comply they have no problems</p> <p>-but others like Fire and Rescue Force have the problem, they neither provide the receipts nor control number to the issued payments. They also use force other than providing the education</p> <p>-Good strategies should be followed/implemented</p>
20	What is your opinion regarding receiving data of payments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	Government entities because they keep the records. But some entities like Fire and Rescue Force neither give a control number nor receipts, hence would be a bit difficult to get the required data.

Appendix 21: Sample of Dealers' responses

DEALERS

NAME OF INTERVIEWEE: **BRAI MINERALS RESOURCES CO LTD (SALMA MSUYA)**

LOCALITY: **SHINYANGA** DISTRICT: **SHINYANGA** REGION: **SHINYANGA** DATE: **04/02/2022**

PHONE NUMBER: **0673254104**

S/NO	QUESTIONS	ANSWERS
1	What type of minerals mined/ traded/ processed	Diamond and Gold
2	Do you own a license?	Yes, DL001/SHY/005(Gold),DL001/SHY/103(Diamond)
3	How many licenses do you own?	Two
4	What is the type of your license?	Dealers license
5	How much do you pay per your license?	2200USD (Diamond), 1200USD (Gold) per year
6	Where do you pay that money?	Mining Commission
7	Estimate your current production	65 carats (ct) per year
8	List the types of payments you normally make	Service levy, Fire and Rescue Force, TRA (incometax), TASAC (200USD)-minimum
9	Are there any penalties, how much?	Yes, depending with the relevant laws
10	What are the challenges encountered during payments?	Delays of network Far distance to visit the clearing agents (TASAC)
11	Are you aware of the existence of organization called TEITI?	Not aware
12	If yes, briefly explain how TEITI relates to your operations?	Not applicable
13	What is the gender issues/behavior of SSM against women in the mining areas?	No gender violence
14	Are there any funds/programs allocated for SSM in their regions?	No any program/funds
15	What about child labor in this area of work?	No child labor

16	What are the challenges that cause SS Mining Companies and individual SS Miners to evade tax Obligations?	-low capital/lack of support -unfavorable working environment
17	What measures should be undertaken to motivate tax compliance and reporting?	-facilitation in capital -providing the conducive working environment
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	Improving the technology by providing the working tool through either the loans or any means.
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and propose the ways to solve the observed problems? Are the procedures in question within the international standards?	Not much or not at 100% though there is no problem at the moment. But sometimes they intimidate while others come civilized and others may come by surprising with no any notification, also there are some who demands the payments which were not before and were not mentioned in legislations.
20	What is your opinion regarding receiving data of payments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	From SSM though sometimes there are personal errors in record keeping but the government entities are smart in keeping the records.

DEALERS

NAME OF INTERVIEWEE: **MAGESA STEVEN (HAMERKOP MINERALS LTD)**

LOCALITY: **SYNDICATE-KYERWA** DISTRICT: **KYERWA** REGION: **KAGERA** DATE: **31/01/2022**

PHONE NUMBER: **0783164737**

S/NO	QUESTIONS	ANSWERS
1	What type of minerals mined/ traded/ processed	Tin (cassiterite concentrate)
2	Do you own a license?	Yes, DL/002KGR/2021-2022
3	How many licenses do you own?	One
4	What is the type of your license?	Dealers license

5	How much do you pay per your license?	Total annual rent 1200 USD
6	Where do you pay that money?	Mining Commission
7	Estimate your current production	5 tonnes per month (target)
8	List the types of payments you normally make	Service levy, TRA (income tax) and TASAC
9	Are there any penalties, how much?	Yes, depending with the relevant laws
10	What are the challenges encountered during payments?	Network delays plus personal delays (TASAC)
11	Are you aware of the existence of organization called TEITI?	Not aware
12	If yes, briefly explain how TEITI relates to your operations?	Not applicable
13	What is the gender issues/behavior of SSM against women in the mining areas?	There is no at the mining sites (gender violence), but women are accompanied with their children though they are not subjected to child labor
14	Are there any funds/programs allocated for SSM in their regions?	No funds/program
15	What about child labor in this area of work?	No child labor is allowed, but children are stubborn they like to work themselves
16	What are the challenges that cause SS Mining Companies and individual SS Mining to evade tax Obligations?	-huge royalties compared to the neighbor country like Rwanda -pressure from the government (investment policies are not stable, they may change at any time therefore investors like to recoup their investment capitals earlier)
17	What measures should be undertaken to motivate tax compliance and reporting?	Presence of peace in investment (fear of political issues)
18	What fiscal and non-fiscal incentives should be given to improve compliance with the existing laws?	-presence of peace (police take advantage to informal miners). System harasses more the informal miners. -presence of system to solve some issues like the

		captured packages to be released as soon as possible (RMO should be given the authority to dealwith this)
19	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, whatare the problems and propose the ways to solveth observed problems? Are the procedures in question within the international standards?	<p>Apart from Mining Commission, other entities are worse because at each stage they need bribes (TRA- authority corruption during shipment) hence they are unethical. Service should not be looked as an offer; it is the right for SSM/dealers to get the services.</p> <p>Also there are huge overhead costs, because the officers do not come by using their budgets. Officers need to know their responsibilities because they have been employed for that specific purpose. Their services have been budgeted from their offices and it is not the responsibility of a client to incur the costs for them to come.</p>
20	What is your opinion regarding receiving data ofpayments made by small scale miners be collected from the Government entities that collect revenue instead from SSM	Dealers have data, but it is better to take the datafrom the government entities.

Appendix 22: Sample of REMAs' responses

REMAS

NAME OF INTERVIEWEE: **GEREMA (GOLDEN HAINGA)**

LOCALITY: **GEITA** DISTRICT: **GEITA** REGION: **GEITA** DATE: **27.01.2022**

PHONE NUMBER: **0764925653**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals mined in your region?	Gold and building materials
2	Provide the list of SSM mining areas in your region and their geographical coordinate (RMO only)	Not applicable
3	Identify the set of taxes applied to small scale miners (e.g. land rents, license fees, royalties etc).	OSHA, Fire and Rescue Force, NEMC, Council levies, Lake Victoria Water Basin Board, TFS, CSR, crusher revenue, Washing Ponds Charges (village), tailings charges (per tonne), charges for transfer the tailings (per tonne), TRA (not started but on the process).
4	Who is collecting the mentioned taxes, and where does the collection takes place?	Responsible authorities At the Office, mining sites, and POS (point of sales)
5	How is tax collection enforced?	Not applicable
6	Are there multiple government agents that tax the same operation? (Or one centralized system?)	Only at the mineral market center
7	Where does the collected tax end up-local government or National Ministry of Finance?	Not applicable
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive charges to this process in the new mining code?	Not applicable
10	Provide some comments regarding efficiency of	Not applicable

	the collection and re-distribution model	
11	What are the challenges and opportunities to be encountered for involving small-scale mining operations in EIT reporting?	<p>Challenges</p> <p>It is not simple to get the data from the SSM miners on the status of production or incurred payments, because it is treated as confidential. But the proper way of getting the same is through the Mining Commission other than facing individual SSM miners.</p> <p>Opportunity</p> <p>To identify their rate of production and their incurred payments henceforth the government can recognize the status of their contribution in the mining industry. But nowadays no one cares, payments are lost then TEITI will take this opportunity to advise the good strategies of capturing the lost payments.</p>
12	What should be done to make stakeholders willing partners in reporting?	<p>To provide the awareness and understanding of reporting. Seminars will create awareness of keeping the records by insisting as the grassroots to access the assistance from the government through equipment grants and loans.</p> <p>There is illegal business at the washing ponds, the products end there, no payment is captured.</p> <p>Government should employ the Ward Mine Warden to be specific in supervising the washing ponds areas by inspecting the log books.</p>
13	Are there any funds/programs allocated for SSM in their region?	No any programs/ funds
14	What about the child labor and gender issues/behaviors of SSM against women in the mining area?	At least, because the building capacity and awareness has increased through different seminars

15	What are the challenges that cause small scale mining companies and individual small scale mining to evade tax obligation?	The taxes only stick on gross revenues, the production costs are not being considered. SSM miners hide the information because the government doesn't recognize the production cost.
16	What measures should be undertaken to motivate tax compliance and reporting?	The Government should calculate the taxes to be paid by considering the production cost.
17	What fiscal and non-fiscal incentives should be provided to improve compliance with the existing laws?	<ul style="list-style-type: none"> - The best winner of payments/tax compliance should get the award of equipment grant - Sponsor International exhibitions for more learning
18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) information system and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	<p>Government should employ the Ward Mine Wardens to capture the information that cannot be found at the mineral markets, e.g. production at the washing ponds. The Warden will supervise daily report of log books, prepare the reports and sending the copies to Village Executive Officers (VEOs) and Residents Mining Officers (RMOs).</p> <p>The captured information from the mineral markets will be sent to local leaders through EGA SMS.</p>
20	Is the representation of small scale mining operations in the Tanzania EITI Committee adequate? If not, propose the way of improving it.	Not adequate, should have the assistant for issues of gender balance. Also the representatives should be facilitated to reach all SSM areas at least once or twice per year for strengthening the good leadership.

21	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and suggest the ways to solve the observed problems. Are there procedures in question within the international standards?	<p>They are of all types. Others like to intimidate those who seem not to comply during inspection whereas it leads to authority corruption.</p> <p>The respective authorities should be given ethical education. Also it is difficult to know the required standards because they do not provide awareness and education.</p>
22	Would you prefer data of payments made by small scale mining be collected from Government entities that collect revenue instead from small scale miners?	From respective government entities that collect the revenues because SSM miners are so many then it would be difficult to collect all data from them.

REMAS

NAME OF INTERVIEWEE: **ROBERT MALANDO**

LOCALITY: **SINGIDA** DISTRICT: **SINGIDA** REGION: **SINGIDA** DATE: **07.02.2022**

PHONE NUMBER: **0677471770**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals mined in your region?	Gold, Gypsum, Copper, Zircon, Salt, Limestone, aggregates, sand, and Murrum
2	Provide the list of SSM mining areas in your region and their geographical coordinate (RMO only)	See the attached list
3	Identify the set of taxes applied to small scale miners (e.g. land rents, license fees, royalties etc).	Service levy, village levy/tax, CSR, TFS (Ikungi, 240,000/= per year), Fire and Rescue Force, Internal Drainage Basin Water Board (IDBWB), TRA (income tax, though not yet started), OSHA, NEMC (fine of 400,000/=)
4	Who is collecting the mentioned taxes, and where does the collection take place?	Depending with the relevant authority
5	How is tax collection enforced?	Not applicable
6	Are there multiple government agents that tax the same operation? (Or one centralized system?)	Not applicable
7	Where does the collected tax end up-local government or National Ministry of Finance?	Not applicable
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive charges to this process in the new mining code?	Not applicable
10	Provide some comments regarding efficiency of the collection and re-distribution model	Not applicable

11	What are the challenges and opportunities to be encountered for involving small-scale mining operations in EIT reporting?	<p>-Challenges</p> <p>Difficult to get the right information as required because the government does not look the whole process from the mine zone to the market but only looks at the person who brings the mineral to the market hence some data may be lost. There is difficulty to know who is the producer</p> <p>-Opportunity</p> <p>To know the whole picture of things going on and the trend of production for easy supervision.</p>
12	What should be done to make stakeholders willing partners in reporting?	<p>-Providing the education as they don't know the importance of recording.</p> <p>-Combating the black markets</p> <p>-More enforcement at the production zone</p>
13	Are there any funds/programs allocated for SSM in their region?	No any programs/ funds
14	What about the child labor and gender issues/behaviors of SSM against women in the mining area?	Sometimes there is unfair treatment to women though at the low extent. More education is required to fix this. About child labor, they may come around the area but they are restricted to work instead they are returned back.
15	What are the challenges that cause small scale mining companies and individual small scale mining to evade tax obligation?	Personal behavior
16	What measures should be undertaken to motivate tax compliance and reporting?	<p>-Close monitoring and supervision starting from the production zone up to the market</p> <p>-Education should be provided to SSM miners in order to know the responsibility of complying with the payments</p>
17	What fiscal and non-fiscal incentives should be provided to improve compliance with the existing laws?	<p>-Education</p> <p>-Close monitoring and supervision</p> <p>-Facilitation of capital/equipment by providing the loans</p>

18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) informationsystem and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	Improving the capturing system of the information fromthe source (production zone) to the market.
19	What mechanisms should be put in place tomake sure that reports to be made will be available at the local mining areas for local revenue transparency?	<p>-Through regular local meeting.</p> <p>-Copies of data from Mining Commission should be sent to the village council. This will be done as the samewhen you get the license then you are required to report to the village council. Then the same mechanism is advisable to be used in reporting.</p> <p>- RMO should confirm first and then send the informationto VEOs.</p>
20	Is the representation of small scale mining operations in the Tanzania EITI Committee adequate? If not, propose the way of improvingit.	There should be zones for TEITI. The representative available only gives his opinions and not the opinions of the majority (SSM miners). There is the need to add representation through formed organizations of SSM miners like TAWOMA, REMAs, FEMATA etc.
21	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, whatare the problems and suggest the ways to solvethese observed problems. Are there procedures inquestion within the international standards?	OSHA and TFS officials are not friendly. They are not within the international standards because they come by surprise and give the control number without even to give the room/chance for correction. Sometimes they may issue the control number while still in car, so you can ask yourself what kind of the service has been done.
22	Would you prefer data of payments made by small scale mining be collected from Government entities that collect revenue insteadfrom small scale miners?	From the respective authority because SSM miners arenomadic and not capable of keeping the records.

REMAS

NAME OF INTERVIEWEE: **DACOREMA (JOSEPHAT JOSEPH OMBACHEPA)**

LOCALITY: **CHALINZE** DISTRICT: **COAST** REGION: **DAR ES SALAAM**

DATE: **10.02.2022** PHONE NUMBER: **0747487333**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals mined in your region?	Building materials and gemstones (sapphire)
2	Provide the list of SSM mining areas in your region and their geographical coordinate (RMO only)	Not applicable

3	Identify the set of taxes applied to small scale miners (e.g. land rents, license fees, royalties etc.	TRA (income tax plus VAT), TOZO ZA HALMASHAURI, Wami/Ruvu Basin Office, CSR, Village levy, OSHA, TMA, and TFS
4	Who is collecting the mentioned taxes, and where does the collection take place?	Responsible authority Through the office, checkpoints and points of sales
5	How is tax collection enforced?	Not applicable
6	Are there multiple government agents that tax the same operation? (Or one centralized system?)	Only at the mineral market center
7	Where does the collected tax end up-local government or National Ministry of Finance?	Not applicable
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive charges to this process in the new mining code?	Not applicable
10	Provide some comments regarding efficiency of the collection and re-distribution model	Not applicable
11	What are the challenges and opportunities to be encountered for involving small-scale mining operations in EIT reporting?	Challenges Difficult to get the right information Opportunity A lot of millions are lost then they will be formalized, identified and their contribution will be recognized.
12	What should be done to make stakeholders willing partners in reporting?	First thing, they are required to be formalized through their organization then after that providing the education to them.
13	Are there any funds/programs allocated for SSM in their region?	Only known is that STAMICO as the custodian of SSM Miners but no comments or aware with other funds or programs.
14	What about the child labor and gender issues/behaviors of SSM against women in the mining area?	No child labor, gender issues do not exist

15	What are the challenges that cause small scale mining companies and individual small scale mining to evade tax obligation?	They are not well organized because of lack of monitoring system. No strictly laws to bind them.
16	What measures should be undertaken to motivate tax compliance and reporting?	Providing the education. Employing the stringent punishment through the strict laws.
17	What fiscal and non-fiscal incentives should be provided to improve compliance with the existing laws?	Providing the education so as to change the spirit of SSM miners
18	What should be done to improve reporting system of the existing Mineral Marketing Centers (Mineral and Gem House) information system and the ministry of minerals data systems to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable
20	Is the representation of small scale mining operations in the Tanzania EITI Committee adequate? If not, propose the way of improving it.	Representation is enough but the only need is for him to visit even to other areas. The budget is required to be set to facilitate him to reach other areas and to solve the challenges of different miners.
21	Are the audit and assurance procedures for small scale mining companies and Government entities that collect revenue friendly? If not, what are the problems and suggest the ways to solve the observed problems. Are there procedures in question within the international standards?	There are more complains, the auditors are required to be provided the education of customer care regardless of their professionals they have. They are not within the international standards because they lacked the customer care.
22	Would you prefer data of payments made by small scale mining be collected from Government entities that collect revenue instead from small scale miners?	First it is better to start with SSM miners but before all, there is the need to formalize them then after that data can be taken from both sides for cross and check. Formalization is possible or required because sometimes SSM miners can stop production/mining without being recognized by the office and the bill/fee can still continue reading.

Appendix 23:Sample of TFS responses

MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: **TFS-GEITA (ALMAS MGALU)**

LOCALITY: **GEITA** DISTRICT: **GEITA** REGION: **GEITA** DATE: **27/01/2022**

PHONE NUMBER: **0782509061**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Gold and building minerals
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Establishment fee (once paid), management fee (annually), and compensation fee
3	Mention the legislations used to collect the above mentioned taxes.	Forest Act, No. 14 2002 (GN 627 & GN 335)
4	How is tax collection enforced?	-site visit inspection -POS machines to issue bills
5	Who is collecting the mentioned taxes, where does the collection take place?	-TFS -to the office and rarely at the POS
6	Are there multiple Government agents that tax the same operation? (Or there is one centralized system?)	No centralized system
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive changes to this process in the new mining code?	No changes
10	Provide some comments regarding efficiency of	So far the system is efficient but sometimes delays

	the collection and re-distribution model.	of network may happen
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	Challenges- they are nomadic hence difficult in getting the data Opportunities- to know their challenges facing them in their real fields -Also easy follow-up
12	What should be done to make stakeholders willing partners in reporting?	Provision of knowledge and understanding
13	Are there any funds/programs allocated to assist small scale miners?	Not aware
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	-no child labor because duties are heavy -no complaints received on gender issues
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	-unreliable mining (do not know the orientation of mineral veins) -low capital they use local technology
16	What measures should be undertaken to motivate tax compliance and reporting?	-facilitation in capital through equipment grant -should be facilitated in exploration activities so as to get the assurance of minerals
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	-facilitation of equipment grant -facilitation of exploration activities
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	No comments

20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	It would be simple to take from the government entities but for more evaluation, the data can be obtained from both sides for confirmation

Appendix 24: Sample of NEMC responses

MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: **NEMC-MWANZA (IRENE KALIST)**

LOCALITY: **KENYATTA ROAD** DISTRICT: **MWANZA** REGION: **MWANZA**

DATE: **26/01/2022** PHONE NUMBER: **0756766754**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Gold, Diamond and Building materials
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Annual environmental fees and charges, review cost (during the processing of certificates), Annual fees for environmental monitoring and auditing (people with Elusion and VAT leaching plants)
3	Mention the legislations used to collect the above mentioned taxes.	Environmental Management Act (EMA) 2004, Environmental Management (EIA and Auditing) Regulations 2005 Environmental Management (fees and charges) Regulations 2021
4	How is tax collection enforced?	Through physical visit, POS, and Telephone
5	Who is collecting the mentioned taxes, where does the collection take place?	-NEMC-Mwanza -at the office, by issuing the control number and invoice for payments through POS
6	Are there multiple Government agents that tax the same operator? (Or there is one centralized system?)	No centralized system
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable

9	Are there any substantive changes to this process in the new mining code?	Fees and charges are as they were
10	Provide some comments regarding efficiency of the collection and re-distribution model.	Now is good because there are enough POS contrary to previous times of issuing the control number
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	<p>Challenges</p> <ul style="list-style-type: none"> - difficult on physical address because most are nomadic that is why they cause problems in management system <p>Opportunity</p> <ul style="list-style-type: none"> - they may be formalized in groups for easy follow-ups and NEMC will have the opportunity even to find them in their respective areas.
12	What should be done to make stakeholders willing partners in reporting?	It is more for educating them on the importance of reporting
13	Are there any funds/programs allocated to assist small scale miners?	Not aware
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	<p>Issue of child labor increases and the good scenario is from Geita, many have dropped from schools</p> <p>The issue of gender violence almost is something secret and not easy to know</p>
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	<ul style="list-style-type: none"> - Lack of education - But now the situation has been well addressed because of using the control number, they put a trust that the payments reach to National Ministry of Finance. - Low capital. They have no assurance of getting minerals as they normally get by chance.
16	What measures should be undertaken to motivate tax compliance and reporting?	Facilitation by providing the support of capital e.g. loans

		Providing the education and understanding to SSM on the importance of reporting
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	<p>Facilitation in capital and loans. This will make them to be able to pay the taxes.</p> <p>Recognize them by providing the certificates etc.</p> <p>Should be educated that these payments go directly to National Ministry of Finance.</p> <p>Facilitation in working equipment with the conditions to adhere with tax paying compliance.</p>
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	Government entities because there are irregularities in documentation to most of SSM. Data can be found to the respective entity but not to SSM

Appendix 25: Sample of GCLA responses

**MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND
COMMUNITIES**

NAME OF INTERVIEWEE: **GCLA-MWANZA (SANI M. MAYAYA LIOCHI)**

DISTRICT: **NYAMAGANA** REGION: **MWANZA** DATE: **24/01/2022**

PHONE NUMBER: **0759487572**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Gold
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Certificate of registration (issue certificate), inspection fee, premises registration fee, chemical registration fee
3	Mention the legislations used to collect the above mentioned taxes.	Industrial chemical and consumer Act 2003 No. 3.8 Industrial chemical and Consumer Regulations, 2020
4	How is tax collection enforced?	Through inspections
5	Who is collecting the mentioned taxes, where does the collection take place?	-GCLA -to the Office, before inspection stakeholders are identified
6	Are there multiple Government agents that tax the same operator? (Or there is one centralized system?)	No centralized system because each entity works under respective laws
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive changes to this process in the new mining code?	Charges were high but after the review processes of 2020 then amendments were made hence there was reduction in fees and charges.

10	Provide some comments regarding efficiency of the collection and re-distribution model.	Efficiency is good
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	<p>Challenges</p> <ul style="list-style-type: none"> - stakeholders are there but not all entities recognize them - difficult to get the data from SSM miners (they are nomadic) <p>Opportunity</p> <ul style="list-style-type: none"> - to get the reliable data
12	What should be done to make stakeholders willing partners in reporting?	<ul style="list-style-type: none"> - more education is needed so as each entity to know respective responsibilities in case the linking system will be implemented - most of SSM miners are nomadic; there is the need to control this situation.
13	Are there any funds/programs allocated to assist small scale miners?	No comments
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	No complaints heard during the inspections
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	Mostly lack the education, you can see SSM is wealth but may evade the payments because of lacking the understanding
16	What measures should be undertaken to motivate tax compliance and reporting?	Education should be provided
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	<p>Natures of SSM stay in remote areas/villages. There is the need for the government to establish nearby specific centers for payments without going far distance to pay.</p> <p>There should be centralized system (one stop center) so that all payments could be done at once</p>

		There is the need to improve road and other infrastructures because there are areas which are not accessible during the bad weather.
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	It is not difficult to access SSM and they do not keep records. The government entities keep the records. Each government entity should send directly the information or data to TEITI rather than for RMO to come on monthly basis and request the data from GCLA.

Appendix 26: Sample of TASAC responses

MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: **TASAC OFFICE IN-CHARGE KAHAMA (KELVIN**

ACHA) LOCALITY: **KAHAMA** DISTRICT: **KAHAMA** REGION: **SHINYANGA**

DATE: **04/02/2022** PHONE NUMBER: **0752528549**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Gold, Diamond and Copper Gold concentrate.
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Clearing and forwarding agency fees
3	Mention the legislations used to collect the above mentioned taxes.	TASAC (shipping and business fees, charges and commission) Cap 415
4	How is tax collection enforced?	Through office by using control number
5	Who is collecting the mentioned taxes, where does the collection take place?	-TASAC In the office through control number
6	Are there multiple Government agents that tax the same operation? (Or there is one centralized system?)	Only centralized at the mineral market
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive changes to this process in the new mining code?	Yes, there is increasing in revenue collection.
10	Provide some comments regarding efficiency of	Easy in collection Easy to track the payment system by using control

	the collection and re-distribution model.	number Efficiency is high
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	-Challenges Difficult to get the data -Opportunity Easy to be formalized.
12	What should be done to make stakeholders willing partners in reporting?	-SSM should be involved in the planning of amount of payments with reference from the respective laws and regulations. -Raising the awareness to SSM by providing the good understanding of the imposed charges from the other government entities.
13	Are there any funds/programs allocated to assist small scale miners?	No comments
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	No comments
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	-Personal behavior -Negligence -Taxes being excessive -Demand of high profit
16	What measures should be undertaken to motivate tax compliance and reporting?	Raising the awareness through education
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	Education by describing the importance of complying with tax payments. Motivation to the best tax payers (appreciation).
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to	Not applicable

	harmonize information and data on small scale mining activities?	
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	Better to take from the government entities because SSM, most of them have errors in keeping the records. For the need of reconciliation, key stakeholders can be used instead of taking the data from each SSM.

Appendix 27: Sample of Basin Water Boards' responses

MINISTRIES/ DEPARTMENTS/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: **LAKE VICTORIA BASIN WATERBOARD (BENJAMIN AMRI)**

LOCALITY: **IGOGO-MWANZA**

DISTRICT: **MWANZA**

REGION: **MWANZA**

DATE: **25/01/2022** PHONE NUMBER: **0714772772**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	All stakeholders who use water regardless of the mineral types what is considered is to provide the water service. In mineral extraction perspective, mostly are gold miners.
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	Water use fee (once per year), water use permit (last for about three years, then you renew), water discharge permit
3	Mention the legislations used to collect the above mentioned taxes.	Section No. 96 of Water Resources Management Act No. 11 of 2009
4	How is tax collection enforced?	Through inspection, communication via emails, physical visit
5	Who is collecting the mentioned taxes, where does the collection take place?	-Lake Victoria Basin Water Board -through Office
6	Are there multiple Government agents that tax the same operation? (Or there is one centralized system?)	No centralized system
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable

9	Are there any substantive changes to this process in the new mining code?	Not much affected but the system of payments has changed. The previous system required full payments but now efficiency has increased you can pay by installments. SSM miners still use the flat
		rate of 350,000/= per 40,000 liters per month. In the past, the system did not consider the quantity of water usages but now the charge includes the flat rate and water used. This charging system reduces the bill amount significantly.
10	Provide some comments regarding efficiency of the collection and re-distribution model.	We use control numbers by using MAJIIS (MAJI SYSTEM). This system gives the room to pay by installments which is contrary to other previous payment systems.
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	<p>Challenges</p> <ul style="list-style-type: none"> -they do not want to hear thing called money, to pay the fees or whatever, because they claim that water is the natural resource from God. -there is difficulty to get the data -when you approaching them they think you are people of secret service (spying something) -information can be only obtained from their wards representatives -challenges are more than the opportunities
12	What should be done to make stakeholders willing partners in reporting?	Education is everything because it will fix all of these problems
13	Are there any funds/programs allocated to assist small scale miners?	Not aware

14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	No complaints
15	In your opinion, what are the challenges that render small scale mining companies and smallscale miners to make tax obligation?	-Lack of education
16	What measures should be undertaken to motivate tax compliance and reporting?	Education provision
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	Education first on the return back benefits from taxes/fees They need two way traffics, to be supported when encountered with the challenges. For example nowadays they have the challenges of electricity that need to be solved
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by smallscale miners be collected from you? If not, propose the best ways of collecting the same.	On issues of payments collected, Lake Victoria Basin Water will give the data

MINISTRIES/ DEPARTMENT/ AGENCIES/ AUTHORITIES AND
COMMUNITIES

NAME OF INTERVIEWEE: **INTERNAL DRAINAGE BASIN WATER BOARD (IDBWB)**
(DANFOARD SAMSON) LOCALITY: **SINGIDA** DISTRICT: **SINGIDA** REGION: **SINGIDA**

PHONE NUMBER: **0766704383** DATE: **09/02/2022**

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Gold and Diamond
2	List the set of taxes applied to small scale miners(royalties, rents, etc.)	Annual water use fees, Annual water discharge fees, and Application fees of permits.
3		Water Resource Management Act, 2009, No. 11

	Mention the legislations used to collect the abovementioned taxes.	section 96.
4	How is tax collection enforced?	<p>-Inspection/physical visit to provide the education</p> <p>-Through the media</p> <p>-Through phones/reminder letters to those whodelays to pay the annual fees</p>
5	Who is collecting the mentioned taxes, wheredoes the collection takes place?	<p>IDBWB</p> <p>Office by using the control numbers. They are reminded through phones/letters or sometimesmay pay by installments.</p>
6	Are there multiple Government agents that tax the same operation? (Or there is one centralizedsystem?)	No centralized system
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regardto re-distribution of taxes collected.	Not applicable
9	Are there any substantive changes to thisprocess in the new mining code?	Not aware, no comments but under the normal circumstance revenue might be increased because the changes may create the awareness. Now EIA cannot be undertaken without involving IDBWB.
10	Provide some comments regarding efficiency ofthe collection and re-distribution model.	Efficiency has increased; the change of the system by using GePG has increased the motivation for SSM miners to pay because the system impacted the trust.

11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	<p>-Challenges</p> <p>They are nomadic</p> <p>-Opportunity</p> <p>They can be formalized (those with the mining license) though it could be difficult to those with no license.</p>
12	What should be done to make stakeholders willing partners in reporting?	Providing the education to SSM miners on the importance of reporting for more motivation
13	Are there any funds/programs allocated to assist small scale miners?	No any funds/programs have been heard
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	No awareness and also no complaints received
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	Not yet encountered to IDBWB on tax evasion
16	What measures should be undertaken to motivate tax compliance and reporting?	Providing the education.
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	Assist by improving mining technology e.g. working equipment
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable

20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	The Mining Commission, TEITI and the Ministry of Minerals should be linked with MUSE system. Should TEITI needs information/data it could get from the mentioned system.

Appendix 28: Sample of TRA responses

MINISTRIES/ DEPARTMENT/ AGENCIES/ AUTHORITIES AND COMMUNITIES

NAME OF INTERVIEWEE: TRA- SIMIYU LOCALITY: BARIADI DISTRICT: BARIADI

REGION: SIMIYU PHONE NUMBER: DATE: 24/01/2022

S/NO	QUESTIONS	ANSWERS
1	What types of minerals from which you collect revenue?	Gold and building materials
2	List the set of taxes applied to small scale miners (royalties, rents, etc.)	VAT, income tax (brokers and dealers), payee, SDL
3	Mention the legislations used to collect the above mentioned taxes.	Tax Administration Act, 2015
4	How is tax collection enforced?	Voluntary through education
5	Who is collecting the mentioned taxes, where does the collection take place?	TRA Access and provision of the receipts for the payments. After the access the control numbers are given to incorporate in payment system.
6	Are there multiple Government agents that tax the same operation? (Or there is one centralized system?)	No centralized system
7	Where does the collected tax end-up Local Government or National Ministry of Finance?	National Ministry of Finance
8	Explain the decision making process with regard to re-distribution of taxes collected.	Not applicable
9	Are there any substantive changes to this process in the new mining code?	Yes, changes are there because some of the taxes have been removed, e.g. VAT

10	Provide some comments regarding efficiency of the collection and re-distribution model.	Efficiency is good but not applicable regarding re-distribution model
11	What are the challenges and opportunities to be encountered for including small scale mining sub-sector in EITI reporting?	Challenges -taxes being excessive
12	What should be done to make stakeholders willing partners in reporting?	Exchange of information Reducing tax payments Simplification, reducing processes
13	Are there any funds/programs allocated to assist small scale miners?	No comments
14	What can you tell us about child labor and gender issues/behaviors of small scale miners against women in this small scale sub-sector?	No comments
15	In your opinion, what are the challenges that render small scale mining companies and small scale miners to make tax obligation?	Unaware of tax payments They only think to finish payments after paying the service levy and income tax but no other taxes Low education or knowledge on tax payments to TRA
16	What measures should be undertaken to motivate tax compliance and reporting?	-provide the education about the tax payment (importance of tax compliance and reporting) - Also the government entities are required to be given the knowledge of supervision. There should be integrated link amongst the institutions in managing tax of collection.
17	What fiscal and non-fiscal incentives should be provided to improve compliance and reporting with the existing laws?	-providing the knowledge on the importance of being complied with tax payments and reporting. This will create the wider room even to get the loans. -the laws does not allow for instant collection it allows for collection at the end of the year. One can find it difficult

		to pay taxes because he might be
		obliged to pay the same when he/she has no money.
18	What should be done to improve the reporting system of the existing Mineral Market Centers (Mineral and Gem House) information system and the ministry of minerals data system to harmonize information and data on small scale mining activities?	Not applicable
19	What mechanisms should be put in place to make sure that reports to be made will be available at the local mining areas for local revenue transparency?	Not applicable.
20	Are there any complaints regarding audit and assurance procedures for small scale mining companies and you as tax collector? If complaints exist, what types of the same and suggest the appropriate solutions.	Not applicable
21	Would you like data of payments made by small scale miners be collected from you? If not, propose the best ways of collecting the same.	<p>Because the issue is for countrywide, it is better to take the data from the councils. Also the Mining Commission has their data base system that will be easy to get the data.</p> <p>It is difficult to get the data from SSM miners because they are nomadic and not cooperative.</p>

Appendix 29:List of representatives of stakeholders Interviewed

LIST OF THE REPRESENTATIVES OF THE KEY STAKEHOLDERS CONSULTED DURING THE FIELDWORK - TEITI				
S/N	NAME	DESIGNATION/ENTITY	REGION	CONTACTS
1	Ramadhan S. Poss	Chalinze District Council	Chalinze, Coast	Not provided
2	Josephat Joseph	DACOREMA, Dar es Salaam	DSM and Coast	Not provided
3	Ally Sadiki	RMO-Dar es Salaam	Dar es Salaam	762338920
4	Sharif Ahmed	SSM (Marian Aggregate and Concrete	Lugoba, Coast	659290459
5	Mr Kisima	Gulf Aggregate Ltd	Coast	763333363
6	Shiwa Kitebo	Broker, Katoro	Geita	756683144
7	Kasaija Katikilo	Geita Township Council	Geita	754663730
8	Lookman Ahmed	Dealer (PRIMERA CORP INC)	Geita	744722312
9	Golden Hainga	GEREMA	Geita	764925653
10	Nobert John	RMO-Geita	Geita	789777808
11	Renatus Paul	SSM at Nyarugusu Village	Geita	783708926
12	Victor Airol	SSM, Lwamgasu Demo Center	Lwamgasu-Geita	689148493
13	Christopher Kadeo	SSM, Blue Reef Mine	Lwamgasu-Geita	754304739
14	Almas Mgalu	TFS-Geita	Geita	782509061
15	Magesa Steven	Dealers (HAMERKOP MINERALS LTD)	Syndicate-Kyerwa	783164737
16	James M. John	Kyerwa DC	Kyerwa-Kagera	718794311
17	Lucas Mlekwa	RMO-Kagera	Bukoba-Kagera	757375490
18	Kabika Tilukenzile	SSM at Kango in Biharamulo	Kagera	752831593
19	Ismail Mkiete	SSM at Magamba in Ngara	Kagera	718694859
20	Amani Dominican	SSM, Syndicate-Kyerwa	Kagera	622718930
21	Fatuma Kyando	RMO-Moshi	Kilimanjaro	754872697
22	Anna Mkaza	Same District Council	Kilimanjaro	788839756
23	Peter Kimuya Mandu	SSM, Holili Rural Area, Rombo	Kilimanjaro	767302084
24	Pili Mzuri Mgamba	SSM, Same, Makanya	Kilimanjaro	654488138
25	Ombeni Jastin	SSM, (Willy Enterprises Ltd),	Kilimanjaro	754281392
26	Janeth Urilo	SSM, (NEELKANT LIME LTD) , Mwembe	Kilimanjaro	687844488
27	Ahad Tumaini Msuya	SSM, (BWAMSU INVESTMENT), Makanya	Kilimanjaro	659684979
28	Ramadhan Mfinanga	SSM, (MEGA COPPER COMPANY	Kilimanjaro	672200400
29	Elisha Zakayo Laizer	Broker, Mirerani, Simanjoro	Manyara	767211110
30	Arafat Juma	Dealer, TANZANITE FOREVER LAPIDARY	Mirerani, Manyara	765988803
31	Talik James	MAREMA-Manyara	Manyara	766505046
32	Fabian L.Mshay	RMO-Mirerani	Manyara	753826579
33	Salehe Abdallah	SSM, (KOMISCO LTD), Lemshuku	Manyara	787371449
34	Recho Joseph Njau	SSM, Mirerani, Simanjoro	Manyara	715298899
35	Izaack Mgaya	Township Executive Officer – TEO,	Manyara	752531111
36	Sani M. Mayaya Liochi	GCLA-Mwanza	Mwanza	759487572
37	Benjamin Amri	Lake Victoria Basin Water Board	Igogo-Mwanza	714772772
38	Irene Kalist	NEMC-Mwanza	Mwanza	756766754
39	Salma Msuya	Dealer, BRAI MINERALS RESOURCES CO	Shinyanga	673254104
40	David Mashauri	Kishapu District Council	Shinyanga	755082719
41	Shukuru Masoud	SHIREMA, Maganzo, Kishapu	Shinyanga	764090703
42	Laurent S. Bujashi	RMO-Shinyanga	Shinyanga	768267198
43	Francis Juliana	SSM, Maganzo, Kishapu	Shinyanga	718364079
44	Kelvin Macha	TASAC Office In-Charge Kahama	Kahama	752528549
45	Raymond Cosmas	Bariadi District Council, Dutwa	Simiyu	652286441
46	Samson John Sumbuka	Dealer, Bariadi	Simiyu	782182883
47	SF: Omary Simba	Fire And Rescue Force-Simiyu	Simiyu	736800079
48	Masanja Fungameza	Meatu DC, Mwanhuzi	Simiyu	622642686
49	Yela Ligembe Malyeta	SIMIREMA	Simiyu	628190766
50	Amini Msuya	RMO-Simiyu	Simiyu	623399399

51	Mashauri Wilson Mtizu	SSM, Dutwa	Simiyu	626538638
52	Nchambi Sanga	SSM, Lukale/Nyalanja	Simiyu	757803531
53	Not provided	TRA- Simiyu	Simiyu	Not provided
54	Danfoard Samson	Internal Drainage Basin Water Board	Singida	766704383
55	Michael Augustino	Iramba DC- Kiomboi	Singida	+255 262532253/
56	Robert Malando	REMA	Singida	677471770
57	Chacha Megewa	RMO	Singida	756366601
58	Jeshi Lupembe	Singida Municipal Council	Singida	026-250-2179
59	Saidi Mtoro	SSM, Kimpungua (Kititimo)	Singida	767397064
60	Martha Alex	SSM, Nyaha, Mkalama	Singida	767949192
61	Khatib Masoud Mkumbo	SSM, Kipuma Village, Iramba	Singida	764024041
62	Cornery C. Sima	City Treasurer	Tanga	754240217
63	Nasro Hassan Mwaupya	REMA/SSM	Tanga	655167346
64	Zabibu Napacho	RMO-Tanga	Tanga	754302986
65	Mbwana Ally Mbwana	SSM -Vijinga, Mkinga	Tanga	745782338
66	Zaina Abdallah Mugala	Broker (MWANZO MGUMU GROUP),	Tanga	744582760
67	Jaffar Hassan	SSM, Kichalika, Mkinga	Tanga	713458721
68	Halima Salehe	SSM (KIRIBANI CHUMVI GROUP),	Tanga	710251344
69	Ramadhan N. Hamisi	SSM - Kwedikwazu	Tanga	784383850
70	Nuru Wilbert Mbando	SSM (GODMWANGA GEM LTD),	Handeni, Tanga	785100000
71	Mwanaally Ally Saidi	SSM, Amboni	Tanga	717573302
72	Idd Msikozi	RMO-CM	Lindi	754445955
73	Malick Omary	Geologist-RMO Office	Lindi	653989622
74	Amani Ntomela	Regional Accountant-Lindi	Lindi	652327792
75	Mary Mwakyosi	MTO-Lindi	Lindi	713140310
76	Afwilile Mbembela	TASPA Chairman	Lindi	Not provided
77	Msalika Paschali Maguta	Kaimu Muhifadhi	Lindi	782244703
78	Edward Msangi	Treasurer-Lindi Municipal	Lindi	Not provided
79	Yusuph Mbagi	Afisa Biashara	Lindi	Not provided
80	Amani Ngonera	Mhasibu	Lindi	Not provided
81	Innocent Sangaro	Mfamasia	Lindi	Not provided
82	Kalaoja	SSM	Lindi	Not provided
83	Adella	SSM	Lindi	Not provided
84	Adam Ally thuman	SSM	Lindi	Not provided
85	Edward Msangi	Treasurer	Lindi	Not provided
86	Sabai Nyansiri	RMO	Chunya	Not provided
87	Boneventure Charles	Apex Resources-Accountant	Chunya	714098018
88	Benjamini Mikomango	Geologist	Chunya	Not provided
89	Leonard Manyesha	MBEREMA-Chairman/SSM	Chunya	Not provided
90	Thabita Haule	Mweka hazina	Chunya	Not provided
91	Elinihaki Paulo	Afisa Misisu	Chunya	Not provided
92	Not provided	Manager-TRA Chunya	Chunya	Not provided
93	Laizer	Broker-Itumbi	Chunya	Not provided
94	Andrew Mwalugaja	RMO-Katavi	Katavi	755847959
95	George Karras	KATAREMA-Secretary/SSM	Katavi	Not provided
96	Robinson Haule	Ag.KATAREMA Chairman/SSM	Katavi	Not provided
97	Uweso Seif	Accountant-Nsimbo DC	Katavi	Not provided
98	Baraka Abdallah	TFS-Manager Mpanda	Katavi	759023027
99	Aloyce Mfuto	Mhasibu	Katavi	Not provided
100	Seif Mtambo		Katavi	Not provided

101	Julius Kimweri	M/Kiti Kagera group/SSM	Katavi	Not provided
102	Dickson Mbugano	Engineer-RMO Office	Ruvuma	Not provided
103	John Mvula	RUVREMA-Secretary	Ruvuma	Not provided
104	Issa	TFS-Manager Songea	Ruvuma	753306441
105	Not provided	TFS-Manager-Mbinga	Ruvuma	Not provided
106	Mwamilima	Fire & Rescue Incharge	Ruvuma	755812905
107	Mbata	Fire & Rescue Commanader incharge	Ruvuma	710630688
108	Lameck	Jitegemee	Ruvuma	759509377
109	Pius Lobe	RMO	Kigoma	Not provided
110	Godfrey Msota	KIGOREMA-Chairman	kigoma	Not provided
111	Oran Mwashamba	Engineer-RMO Office	kigoma	Not provided
112	Hamisa Wambi	KIGOREMA-Secretary/TAWOMA member	kigoma	Not provided
113	Ntemi Nyanda	Afisa Biashara	kigoma	765896143
114	Edith Makungu	NEMC	kigoma	754928486
115	Vicent Buruba	Mhifadhi misitu	kigoma	Not provided
116	Asher Petro	Mhifadhi misitu	kigoma	Not provided
117	Eng Gaudence Ndolo	Bonde la Ziwa Tanganyika	kigoma	Not provided
118	Elisha Meshack	TBS	kigoma	Not provided
119	Haji Yusuph	SSM-Salt	kigoma	Not provided
120	Bestgemstone LTD	SSM	kigoma	Not provided
121	Dr.Mzeru Nibuka	MOREMA-Chairman/FEMATA Reps/SSM	Morogoro	713311880
122	Groly Kivasara	RMO	Morogoro	758236752
123	Halima Kambi	Hydrogeologist -Ruvu Water Basin	Morogoro	715977155
124	Fuad Mbaraka Mbaraka	MOREMA-Secretary, FEMATA/SSM	Morogoro	712905522
125	Mackmilima Moshly	MOREMA/SSM	Morogoro	713681111
126	Magreth	MOREMA/TAWOMA /FEMATA	Morogoro	784281308
127	Akwiline Magalambula	Mwenyekiti uchimbaji MOREMA/SSM	Morogoro	754684310
128	Aron Ruturagara	Engineer-MC	Dodoma	783333792
129	Hafsa Seifu	Geologist-GST	Dodoma	715388700
130	Yahya Samamba	ES-MC	Dodoma	716406590
131	Nchagwa Marwa	RMO	Dodoma	767679393
132	Maua Abdul Botto	Chairperson-Mineral Market	Dodoma	682366027
133	Not provided	Revenue collector Bahi-DC	Dodoma	Not provided
134	Not provided	Revenue Collector -Chamwino DC	Dodoma	Not provided
135	Elasmina Masawe	MC-office	Dodoma	Not provided
136	Ofolo Ngowi	GST	Dodoma	754673721
137	Sanato Yobo village	SSM -Nickel	Dodoma	Not provided
138	Royal Investment Ltd	Iron SSM	Dodoma	78300986
139	Othman	SSM -Nickel & Iron	Dodoma	Not provided
140	Maryam	TEITI	Dodoma	Not provided
141	Capital quarries Ltd	SSM	Dodoma	Not provided
142	John Shija	GST	Dodoma	735395398
143	Dr.Ronald Massawe	GST	Dodoma	758636729
144	Deograti Oreku	Geologist-Ministry of Minerals	Dodoma	676999282

Appendix 30: Timelines for Incorporating SSM Revenue into EITI Reporting

TIMELINES FOR INCORPORATING SSM REVENUE INTO EITI REPORTING																								
S/N	ACTIVITY	DURATION IN WEEKS																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Meeting with IT Experts from GePG, MMMIS, MUSE and accountants from Government Institutions that collects revenue from SSM and preparation of new payment GFS codes for SSM																							
2	MUSE, MMMIS and GePG Systems adjustment to incorporate payments from SSM after establishment of new payment GFS codes for SSM																							
3	Preparation of training materials																							
4	To train revenue collection officers from MC & Government Institutions that collects revenue from SSM about incorporating SSM into EITI Reporting																							
5	To train SSM about TEITI, tax payment and incorporation of SSM into EITI Reporting in Chunya District (Chunya and Makongolosi mining areas)																							
6	Commencement of collecting revenue from SSM in Chunya District by using new payment GFS codes (Pilot/Trial exercise)																							
7	Meeting for identification of challenges, troubleshootings and anomalies encountered and rectification of the same																							
8	Country wide training of SSM about TEITI, tax payment and incorporation of SSM into EITI Reporting by using RMOs																							
9	Country wide commencement of using new SSM payment GFS codes																							
NB: The duration allocated for every activity is the maximum time required to complete that activity																								