



THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF MINERALS



**TANZANIA EXTRACTIVE INDUSTRIES
TRANSPARENCY INITIATIVE
(TEITI)**

15TH REPORT FOR THE FISCAL YEAR 2022/2023



May, 2025

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LIST OF ABBREVIATIONS AND ACRONYMS

BL	Broker Licence
BoT	Bank of Tanzania
CAG	Controller and Auditor General
CCGT	Combined Cycle Gas Turbine
CNG	Compressed Natural Gas
CNOOC	China National Offshore Oil Corporation
CSOs	Civil Society Organizations
CSR	Corporate Social Responsibility
COR	Corporate
DL	Dealer Licence
DNGPP	Draft Natural Gas Promotion Plan
EACOP	East Africa Crude Oil Pipeline
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
EMA	Environmental Management Act, Cap.191
EPP	Environmental Protection Plan
ESG	Environmental, Social and Governance
ESIAs	Environmental and Social Impact Assessments
EWURA	Energy and Water Utilities Regulatory Authority
GASCO	Gas Oil Company Tanzania Limited
GDP	Gross Domestic Product
GPL	Gemstone Prospecting Licence
GST	Geological Survey of Tanzania
LAAC	Local Authority Accounts Committee
LCP	Local Content Plan
LGA	Local Government Authority
LNG	Liquefied Natural Gas
MC	The Mining Commission
MDAs	Ministries, Departments, and Agencies
ML	Mining Licence
MNRT	Ministry of Natural Resources and Tourism
MoF	Ministry of Finance
MoE	Ministry of Energy
MoM	Ministry of Minerals
MPSA	Model Production Sharing Agreement
MSG	Multi-Stakeholders Group
NBAA	National Board of Accountants and Auditors
NBS	National Bureau of Statistics
NDC	National Development Corporation
NGUMP	Natural Gas Utilization Master Plan
NEMC	The National Environment Management Council
NICTBB	National ICT Broadband Backborn
NMGM	North Mara Gold Mine

NOC	National Oil Company
NSSF	National Social Security Fund
OMCTP	Online Mining Cadaster Transactional Portal
OSHA	Occupational Safety and Health Authority
PAC	Public Accounts Committee
PCL	Processing Licence
PIC	Public Investment Committee
PPL	Primary Processing Licence
PML	Primary Mining Licence
PL	Prospecting Licence
PSAs	Production Sharing Agreements
PSSSF	Public Service Social Security Fund
PURA	Petroleum Upstream Regulatory Authority
QFE	Quasi fiscal Expenditure
RBF	Result Based Financing
REA	Rural Energy Agency
REE	Rear Earth Elements
RFL	Refinery Licence
SBM	STAMIGOLD Biharamulo Mine
SDL	Skills Development Levy
SL	Smelting Licence
SML	Special Mining Licence
SOEs	State Owned Enterprises
SEFA	Sustainable energy Fund for Africa
STAMICO	State Mining Corporation
TANESCO	Tanzania Electric Supply Company Limited
TCF	Trillion Cubic Feet
TEITA Act	Tanzania Extractive Industries (Transparency and Accountability) Act, Cap. 447
TEITI	Tanzania Extractive Industries Transparency Initiative
TFS	Tanzania Forest Services Agency
TGDC	Tanzania Geothermal Development Company
TIC	Tanzania Investment Centre
TIS	Thermal Insulation System
ToR	Terms of Reference
TPDC	Tanzania Petroleum Development Corporation
OTR	Office of Treasury Registrar
TRA	Tanzania Revenue Authority
TZS	Tanzanian Shillings
UNOC	Uganda National Oil Company
USD	United States Dollar
VAT	Value Added Tax

FOREWORD



With great pride and responsibility, I present the 15th Report for the Tanzania Extractive Industries Transparency Initiative (TEITI). This report reflects our steadfast commitment to transparency, accountability and sustainable development in Tanzania's extractive industries, covering the period from July 1, 2022 to June 30, 2023.

Over the past year, TEITI has upheld the Extractive Industries Transparency Initiative (EITI) Standard requirements and implemented key recommendations from the 2023 Validation process, reaffirming Tanzania's moderate progress in meeting EITI requirements. These efforts have strengthened governance frameworks and enhanced public trust in the extractive sector.

TEITI participated in various national-level dialogues and workshops, engaging stakeholders from government institutions, civil society organizations and extractive companies. Additionally, TEITI organized capacity-building sessions for over 100 participants including government officials and communities where extractive activities take place to enhance an understanding of the extractive revenue management process in the country. TEITI has successfully implemented the contract disclosure requirement and created an online register to enhance beneficial ownership transparency in the extractive industries.

The improved TEITI Dashboard has empowered citizens by providing easy access to critical data and fostering informed public debates on the utilization of extractive revenues. Collaboration between government institutions, civil society organizations and extractive companies has improved revenue collection, facilitated the disclosure of payments and revenues and hence promoted equitable sharing of benefits derived from Tanzania's natural resources.

A landmark event was Tanzania hosting the 62nd EITI Board Meeting, which was held in Arusha in March 2025. This gathering brought together global stakeholders to discuss the implementation of the EITI activities in the extractive industries, showcasing Tanzania's leadership in promoting good governance. Special thanks to the Government of Tanzania and Geita Gold Mining Limited for their support during the meeting.

Looking ahead, the MSG remains dedicated to advancing transparency and accountability in the extractive industries. We will continue to work closely with stakeholders to address emerging challenges, leverage opportunities, and uphold the highest governance standards. Together, we can build a future where Tanzania's natural resources serve as a catalyst for sustainable development and shared prosperity.

On behalf of the MSG, I extend my heartfelt gratitude to all our partners, stakeholders and citizens for their unwavering support and engagement. Your contributions have been instrumental in driving the success of TEITI and reinforcing our collective vision for a transparent and accountable extractive sector.

Let us continue this journey with renewed determination and a shared commitment to excellence.

CPA. Ludovick S. Utouh
CHAIRMAN - MSG

ACKNOWLEDGEMENT



On behalf of the TEITI Secretariat, I extend my heartfelt gratitude to all stakeholders who contributed to the successful preparation of the 15th TEITI report, covering the period from July 2022 to June 2023. This report is a testament to the collective commitment of the Government of Tanzania, extractive industry stakeholders and civil society to uphold transparency and accountability in the governance of our nation's extractive resources.

We are especially thankful for the support provided by the Ministry of Minerals, Ministry of Energy, Bank of Tanzania, the National Bureau of Statistics, Tanzania Revenue Authority, Mining Commission, Tanzania Petroleum Development Corporation, National Environmental Management Council,

Local Government Authorities and companies in furnishing us with the critical data reflected in this report. Their cooperation has enabled us to capture the revenues received by the government from the extractive sector during this period, which has been instrumental in driving the sector's contribution to Tanzania's Gross Domestic Product (GDP) amid the evolving dynamics of energy transition as required by the EITI Standard 2023.

I appreciate the participants of the various events and workshops organized during this reporting period. These platforms were pivotal in fostering public engagement, raising awareness, and promoting dialogue on governance and the sustainable management of Tanzania's natural resources. Your active involvement strengthens TEITI's mission and inspires the ongoing progress.

It is essential to acknowledge the challenges encountered during the reporting period, including the logistical and awareness gaps occasionally affecting our operations. Nonetheless, these hurdles have deepened our resolve and provided valuable lessons to enhance our effectiveness.

Lastly, I commend the tireless efforts of the TEITI Secretariat team and the MSG in delivering this report. Your commitment to transparency ensures that our natural resources benefit all citizens today and in future generations.

Mariam S. Mgaya

EXECUTIVE SECRETARY

EXECUTIVE SUMMARY

Introduction

This 15th TEITI report covers the fiscal year 2022/23. The report provides contextual information on Tanzania's mining, oil and natural gas sectors, including recent developments in the sectors. Also, it identifies Government agencies that collected payments from the extractive companies, describes payment flows, reports payments made in 2022/23 and proposes materiality thresholds. The 15th TEITI Report discloses unilateral payments made by small-scale miners, information on social expenditures, environmental expenditures, disaggregated employment data and mine closure provisions. Furthermore, the report documents progress in implementing unmet requirements from the 2023 validation and recommendations made in the previous TEITI reports and the implementation of new requirements under the EITI Standard 2023. In addition, the report provides findings and recommendations relating to the current reporting period to inform the public on revenues generated from the extractive sector and at what level the government and extractive companies are accountable in managing the mineral and gas resources in Tanzania.

Contribution of the Extractive Sector to the Gross Domestic Product (GDP)

The extractive sector in Tanzania has indicated remarkable growth and is a key contributor to the country's economy. The mining sector's contribution to Tanzania's Gross Domestic Product (GDP) reached 10.1% in 2024, surpassing the target set in the 2009 Mineral Policy and the National Five-Year Development Plan (2021/22–2025/26) by a year. This is a significant increase from 9.0% of the GDP reached in 2023. These figures demonstrate that the industry's performance is getting better every year.

Contribution of Extractive Sector to Employment

In 2022/23, Extractive Industries had a total employment of 72,715 people, making up about 2.0% of the average contribution to the national total employment for Tanzania mainland. Records show fewer women than men in all cadres of job levels and almost equal numbers of regular and casual employees. The sector was ranked 13th while the top five were transportation and storage (42.4%), manufacturing (14.7%), education (14.7%), public administration and defense; compulsory social security (12.5%) and wholesale and retail trade, repair of motor vehicles and motorcycles (10.7%).

Production of Minerals

During the year under review, the total production value from various minerals amounted to **TZS 9,741,425,884,704.62**. Gold led the production by 71.9%, followed by coal (10.7%), building materials (5.5%) and copper concentrate (5.1%).

Export of Minerals

A total of 10,880 permits for mineral export were issued in 2022/23. The exported minerals included gold, diamonds, raw gem minerals, cut and designed gems, building minerals, tin, copper, coal and others, with a total value of TZS **7,776,694,798,723.12**.

Production and Export of Oil and Gas

Natural gas production activities are conducted at the Mnazi Bay and Songosongo gas fields located onshore in Tanzania. In 2022/23, Mnazi Bay and Songosongo gas fields produced a total of **81,903.30 Mmscf** of natural gas with a value of **USD 316,920,619**. The production of natural gas in 2022/23 is higher compared to the years 2021/22 and 2020/21 due to the increase in demand from downstream

customers consuming gas for industrial and domestic uses as well as power generation.

Reporting Scope

This report covers payments made by extractive and service-providing companies as well as the revenues received by the government and its agencies for the fiscal year 2022/23. The report also outlines social payments, employment data, production and sales of minerals, oil and gas, operational costs, and local content for the financial year 2022/23. Further, the report covers information on gender equity, social and environmental monitoring and impact, artisanal and small-scale mining. Data reported are disaggregated by government agencies, companies, revenue streams and by projects where applicable. The report also include other information related to sector development and its economic contribution is reported as of April 2025. The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise indicated.

Data Submission

During the scoping study, fifty-eight (58) companies were selected for reconciliation exercise in the 15th report based on a materiality threshold of TZS 2 billion. However, only forty-seven (47) companies, equivalent to 81.03%, submitted the reporting templates for reporting purposes and eleven (11) companies, equivalent to 18.97%, did not submit the reporting templates due to various reasons. This report includes information from reporting entities up to 30th April, 2025. Based on the risk approach, forty-seven (47) companies were reconciled with respect to revenue streams approved.

Reliability and Credibility of Data

For compliance with Requirement 4.9 of EITI Standard 2023 concerning reliability and credibility of data, the MSG in its 93rd meeting held on 09th January 2025 agreed on the following: -

- i. For each extractive and supporting company, the reporting templates must be signed by an authorized officer and for the government entities, by a senior officer.
- ii. The reporting companies and government entities were supposed to submit the filled reporting templates with a breakdown of payments made for comparison purposes.
- iii. All reporting entities had to provide disaggregated data by project as proposed in the reporting templates.
- iv. Each reporting template was required to be certified by an External Auditor.

Reporting Entities and Revenue Streams

Materiality Threshold

During the 93rd MSG meeting, it was agreed to prepare the report based on two different materiality thresholds one for large and medium companies and the second one for small-scale miners as follows:

Large and Medium Extractive Companies

All extractive companies that made payments equal to or above TZS 2 billion are included in the reconciliation exercise. Based on this threshold, 58 extractive companies, service providers and SOEs were selected for reconciliation utilizing a risk-based approach. These companies contributed total revenue to the government amounting to TZS 1,649,019,149,749.59, equivalent to 84.13%.

Small Scale Miners

The proposed materiality threshold for small-scale miners was between TZS 500 million and less than 2 billion to track their contribution to the sector. The data revealed that 28 small-scale miners met the proposed threshold. The 28 small-scale miners are unilaterally reported but not reconciled.

Reconciled Revenue Streams

The preparation of the 2022/23 TEITI report used the risk-based approach during the reconciliation exercise whereby only the selected revenue streams were reconciled. The selection of Revenue streams for companies involved in the reconciliation was based on the following criteria:

(a) Revenue stream with high percentage of contribution to the Government Revenue determined by a high percentage contribution against the total revenue collected from different government agencies, such as royalty, inspection and corporate tax.

(b) Revenue stream with high impact and records of high discrepancies from previous reports. However, for service-providing companies, the MSG decided to reconcile corporate income tax only with the aim of tracing their contribution to the extractive sector.

Revenue Streams Selected for Reconciliation

S/N	Reporting Entities	Revenue Streams Selected for Reconciliation
1	Mining Commission	Mining Royalties Inspection fees Annual Rent
2	Tanzania Revenue Authority	Corporate Income Tax (COR) Skills Development Levy (SDL)
3	Tanzania Petroleum Development Corporation	Royalty on Oil and Gas Profit share from natural gas producing fields Training Fees Acreage/Licence fees
4	National Environment Management Council	Annual Monitoring and Audit Fees
5	Office of Treasury Registrar	Dividends for Government Shares held in the Extractive Company
6	Local Government Authorities	Service Levy

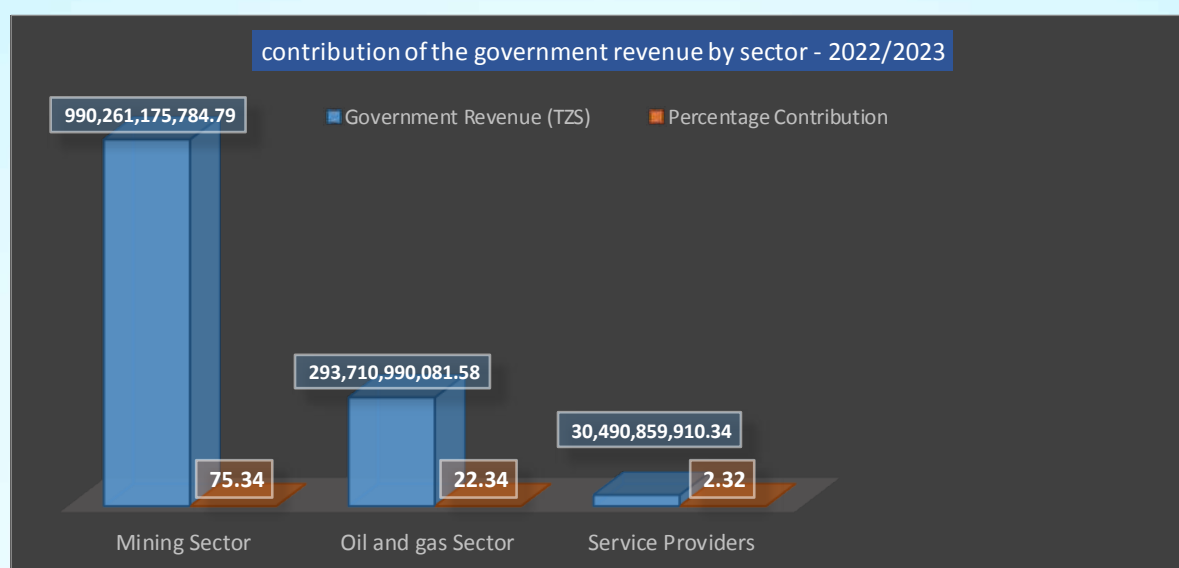
Reconciliation Results

Extractive companies initially reported payments of **TZS 1,346,199,820,129.21** to the Government Agencies, while the receipts from the Government amounted to **TZS 1,920,048,315,450.77**. The revenues reported by the government were higher by **TZS 573,827,445,321.57** compared to the payments reported by the extractive companies.

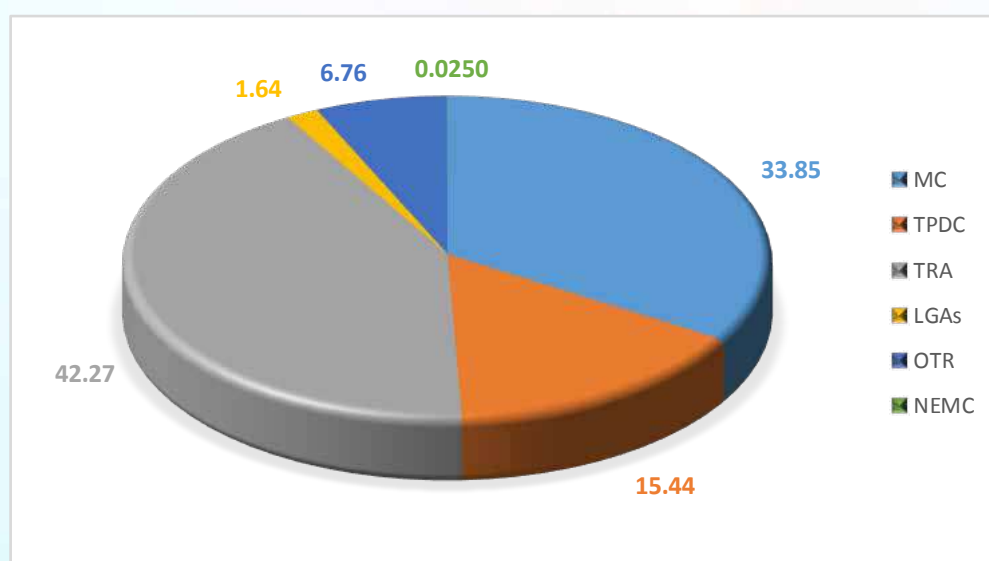
After conducting the necessary adjustments, the final payments made by the companies amounted to **TZS 1,314,541,629,124.88** while the final revenues received by the Government Agencies totaled **TZS 1,314,463,025,776.71**, resulting in a difference of **TZS 78,603,348.17 (0.006%)**.

According to section 18 of the TEITA Act, Cap.447, the discrepancy of **TZS 78,603,348.17(0.006%)** is immaterial and therefore does not require further investigation by the Controller and Auditor General (CAG).

Analysis of the reconciled data reveals that for 2022/23, the total government receipt was **TZS 1,314,463,025,776.71**. The mining sector contributed **TZS 990,261,175,784.79**, equivalent to 75.34% of the government's revenue, while the oil and gas sub-sector contributed **TZS 293,710,990,081.58**, which is equivalent to 22.34%. Furthermore, service providing companies contributed **TZS 30,490,859,910.34** or 2.32% of the government revenue as indicated in the following figure.



In the year 2022/23, revenues received from the extractive sector by the government collection agencies percentage-wise was as follows; - Tanzania Revenue Authority 42.27%, Mining Commission 33.85%, Tanzania Petroleum Development Corporation 15.44 %, Treasury Registrar 6.76 %, Local Government Authorities 1.64 % and National Environment Management Council 0.0250% of the total reconciled government revenues as indicated below.



Corporate Social Responsibility (CSR) as Reported by Extractive Companies

The total contribution of the companies to CSR was **TZS 65,277,643,439.84** in 2022/2023. The top area of focus by companies was infrastructure development, which took about 68.58% of the total amount contributed and the main activities were road construction. Education was the second area of focus, with 12.54% allocated to the school's construction and furnishing. The third area of priority was health services, whereby the construction of health centers and the provision of fixtures were financed by a share of 10.22% of the total amount contributed to CSR by the companies.

2022/2023		
ITEM	TZS (billion)	Percentage (%)
Infrastructure development projects	44.77	68.58
Education projects/activities	8.19	12.54
Health services projects	6.67	10.22
Other contribution/payments	1.87	2.86
Water and sanitation projects	1.86	2.86
Economic empowerment projects	0.82	1.26
Sports/arts and entertainment activities projects	0.51	0.77
Environmental conservation projects	0.39	0.60
Humanitarian aids contribution	0.16	0.24
Other Contributions in-Kind	0.04	0.06
TOTAL	65.28	100.00

Recommendations Related to the Current Reporting Period

The following are recommendations of the 15th TEITI report

i. Conduct a study on the establishment of the Minerals Wealth Sovereign Fund

Tanzania's extractive sector plays a vital role in generating national revenue, with mining operations being a key contributor to the GDP by 10.1% in 2024. In order to preserve the mineral benefits for future generations and enhance economic development of the country while drawing from the experiences of other mineral-rich nations, establishing such a Minerals Wealth Sovereign Fund is vital for ensuring economic stability, intergenerational equity and infrastructure development across the country.

It is recommended that the government through the Ministry of Minerals conduct a study on the establishment and management of a Minerals Wealth Sovereign Fund for the benefit of the present and future generations.

ii. Delay in commencing prospecting activities and mining operations for licences issued under the Mining Act, Cap. 123

It was observed that there is unnecessary delays in commencing prospecting activities and mining operations after the grant of mineral rights, regardless of the specific timelines and conditions for commencing stipulated in the Mining Act Cap. 123. These delays contribute in reducing the sector's contribution to GDP, deterring investments, and delaying socio-economic benefits for local communities.

It is recommended that, the Mining Commission should re-enforce the compliance of the conditions stipulated on the issued mineral rights to the mineral rights holders particularly on the commencement date of operations as indicated in the Mining Act, Cap 123.

iii. Inconsistency in the recording of payments from licence holders

It has been observed that the Mining Commission has been recording data for license holders inconsistently. This issue was particularly noted during the analysis of small-scale miners who met the materiality threshold in the preparation of the 15th TEITI report. As a result, the contributions of

the small-scale miners might be underestimated and therefore mis-reported. Absence of a uniform identification number of the small scale miners may lead to inaccuracy of recorded contributions from the mining sector, resulting in failure to enhance transparency in mining operations, and in-ability of ensuring precise revenue tracking.

iv. Promotion of local Participation in the extractive sector

According to the 2022/2023 TEITI report, companies in the extractive sector allocated 51.14% of their procurement budgets for services and 48.86% for goods. This reflects a shift from the 2021/2022 fiscal year, where 46.81% was spent on services and 53.19% on goods. The trend suggests a near-equal split in procurement expenditure between goods and services.

This distribution has important implications for local content development. Services are predominantly sourced locally, while goods are largely imported. As a result, higher expenditure on services tends to yield greater local economic benefits through job creation, knowledge transfer, and broader trickle-down effects.

To maximize the economic impact of extractive sector spending, it is recommended that the government should promote and support the local production of goods used by extractive companies.

CHAPTER ONE

1. INTRODUCTION

1.1. Background

This 2022/2023 TEITI report marks the 15th edition, consecutively published since the United Republic of Tanzania became a member of the Extractive Industries Transparency Initiative (EITI) in 2009. The sustained motive is to remain part of the global efforts to promote transparency and accountability in the extractive industry. The report production and the implementation of activities reported herein are governed by the EITI Standard 2023 and the Tanzania Extractive Industries (Transparency and Accountability) Act, Cap. 447 (TEITA Act).

The last validation of Tanzania for implementing the EITI Standard 2019 was done in 2023, whereby the country achieved a moderate overall score of 77 points¹. The next validation is expected to commence in July 2027.

EITI requires implementing countries to produce EITI reports annually, based on EITI Standard 2023 which establishes the procedures and processes aimed at complementing and critically assessing the data collection, reporting and auditing systems existing in institutions when reconciling company payments and government revenues for preparing annual reports of the extractive sector.

The TEITI Report covering the period from 1st July 2022 to 30th June 2023 provides contextual information and recent developments in the extractive sector in Tanzania. It identifies government agencies that collected payments from the extractive companies, describes payment flows and reports payments made in 2022/23 in relation to the agreed materiality threshold. The report also discloses unilateral payments made by small-scale miners, social expenditures, environmental expenditures, disaggregated employment data, and mine closure provisions. It further documents findings and recommendations from the current reporting period and progress made on implementing unmet requirements from the 2023 validation and recommendations made by previous TEITI reports.

1.2. Oversight by the Multi-Stakeholder Group

The Multi-Stakeholder Group (MSG) plays a pivotal role in the Extractive Industries Transparency Initiative (EITI) by overseeing and facilitating the implementation of EITI standards in each participating country. The MSG ensures that the EITI requirements of transparency and accountability are upheld in the governance of the country's extractive resources through its representatives from government, extractive companies and civil society organizations.

1.2.1 Government Engagement

The Government of the United Republic of Tanzania has shown commitment by supporting the EITI implementation in Tanzania. The government has also submitted the financial and non-financial data to ensure that information is reconciled and published in annual TEITI reports detailing revenues, royalties, licenses, contracts, and production volumes. The government has also strengthened the implementation of EITI in Tanzania by enacting laws and developing policies and procedures that support transparency.

¹ <https://eiti.org/board-decision/2023-45>

1.2.2 Company Engagement

The mining, oil and gas companies continue actively participating in EITI processes. These companies provide information for the preparation of the TEITI reports. They also share feedback with their members, ensuring that company perspectives are considered in the EITI process, reflecting the commitment of these companies to accurate and timely reporting. Thus, extractive companies in Tanzania play a crucial role in the EITI process, contributing to the transparency and accountability of the sector. Furthermore, reporting companies also published their anti-corruption policies mostly on their websites.

1.2.3 Civil Society Engagement

CSOs are actively involved in raising public awareness about the contribution of extractive revenues, contracts, environmental and social impacts. They also analyze and disseminate EITI reports to local communities to push for better contracts, environmental protections, and community benefits.

This ensures that ordinary citizens understand how extractive revenues are collected and therefore are in a position to hold both the government and the companies accountable. Many CSOs carry out independent researches and monitoring, which includes tracking whether mining companies fulfill their tax obligations, overseeing how local governments use funds derived from extractive revenues and assessing the social and environmental impacts on communities affected by extractive projects.

1.2.4 Multi-Stakeholder Group Engagement

Tanzania's EITI implementation is overseen by a Multi-Stakeholder Group (MSG) composed of representatives from the government, extractive companies and civil society organizations. The MSG supervises and guides TEITI activities, including validation processes and reporting. Representatives from each constituency contribute to decision-making, set the scope of EITI reports, develop outreach strategies and advocate for reforms based on findings from the reports.

1.3. Work Plan, Monitoring and Review

TEITI has a work plan for the year 2024/25 which is aligned with the Tanzania Development Vision 2025, National Five-Year Development Plan (2021/22 - 2025/26), TEITI's Five-Year Strategic Plan and its 2024/25 Action Plan, the TEITA Act and the EITI Standard 2023. The Work plan activities reflect Tanzania's National priorities for the extractive industries.²

1.4. Objective of the Report

The objective of this report is to disclose information on the extractive industry in Tanzania for the period of 2022/23. It reports reconciled payments made by extractive companies to the government against receipts received by the government and its agencies. It provides an overview of the extractive industries, findings, and recommendations intended to contribute to the public debate on the governance of Tanzania's extractive industry.

1.5. Scope of the Report

This report covers payments made by extractive and service-providing companies as well as the revenues received by the government and its agencies for the fiscal year 2022/23. The report also outlines social payments, employment data, production and sales of minerals, oil and gas, operational costs, and local content data for the financial year 2022/23. Data reported are disaggregated by government agencies, companies, revenue streams and by projects where applicable. Other

² https://www.teiti.go.tz/storage/app/media/TEITI%20-%20Operational%20Workplan%20For%20Year%202024_2025.pdf

information related to sector development and its economic contribution is reported as of April 2025. The payments and receipts in this report are stated in Tanzanian Shillings (TZS) unless otherwise indicated.

1.6. Approach and Methodology

1.6.1 Terms of Reference

This report was prepared according to the Terms of Reference (ToR) that the MSG approved in its 93rd meeting, held on January 9th, 2025.

1.6.2 Methodology

The preparation of this report consisted of the following steps:

- i. Collection of data and information for the preparation of the Draft Scoping Report;
- ii. Tabling the Draft Scoping Report for MSG approval;
- iii. Distribute the reporting templates and train reporting entities on filling the templates;
- iv. Analyze and process information and data submitted through the filed templates by the reporting entities;
- v. Reconcile financial data and information disclosed by the reporting entities, identifying any discrepancies per the agreed scope and any other gaps in the information provided;
- vi. Prepare a draft report and carry out broad consultations with various constituencies including CSOs;
- vii. Finalize the draft report for MSG's inputs and approval; and
- viii. Publish the Report.

1.7. Reporting Agencies

Based on the Scoping Report of 2022/23, government agencies receiving payments from the extractive sector and companies including service-providing companies were requested to provide information on receipts and payments respectively as per scoped revenue streams, which served as the inclusion criterion for companies involved in the reconciliation exercise.

1.8. Data Collection

The reporting templates were developed, approved by MSG, and submitted to the identified government agencies, extractive companies and service-providing companies. The TEITI Secretariat trained the reporting entities on how to fill in the templates. The entities were required to respond by filling in the reporting templates and directly reporting to the TEITI Secretariat by March 30th, 2025.

1.9. Reconciliation and Investigation of Discrepancies

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

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

The reporting currency used in this report is Tanzanian Shillings (TZS). A computed daily average rate (USD 1 = 2,326.10) for the 2022/23 period as per the Bank of Tanzania (BoT) was applied for payments made in US Dollars.

1.10. Reliability and Credibility of Data

For compliance with requirement 4.9 of EITI Standard 2023 concerning reliability and credibility of data, the MSG in its 93rd meeting held on 09th January, 2025 agreed on the following: -

- For each extractive and supporting company, the reporting templates must be signed by an authorized officer and for the government entities, by a Senior Officer.
- The reporting companies and government entities were supposed to submit the filled reporting templates with a breakdown of payments made for comparison purposes.
- All reporting entities were required to provide disaggregated data by project as proposed in the reporting templates.
- Each reporting template was required to be certified by an External Auditor.

The financial statements of government entities are audited by the Controller and Auditor General (CAG). In contrast, those of extractive companies are audited by the External Auditors certified by the National Board of Accountants and Auditors (NBAA) as per requirements of the Company Act, Cap.212. Forty-seven (47) companies submitted the reporting templates, out of which forty-two (42) companies submitted reporting templates signed by both Authorized Senior Officers and External Auditors and five (5) companies submitted templates that the External Auditors did not sign.

In that context, TEITI is satisfied and confirms that the data and information received from the reporting companies and government entities are credible and reliable.

1.11. Data Submission

During the scoping study, fifty-eight (58) companies were selected for reconciliation exercise in the 15th report based on a materiality threshold of TZS 2 billion. However, only forty-seven (47) companies, equivalent to 81.03%, submitted the reporting templates for reporting purposes and eleven (11) companies, equivalent to 18.97%, did not submit the reporting templates due to various reasons as detailed in **Table 1**. This report includes information from reporting entities up to 30th April, 2025. Based on the risk approach, forty-seven (47) companies were reconciled with respect to revenue streams approved.

Table 1: Details of Companies that did not submit filled Templates

SN	Name of the Company	Category of the Company	Reasons for non-submission of Templates
1.	SEDCO Forex International Inc.	Service providing company	Not extractive company
2.	Sahara Tanzania Limited	Service providing company	Not extractive company
3.	Kilosa Kwetu Trading Company Limited	Mining Company	Not responded
4.	Mohamed Omar Shariff	Mining Company	Not responded
5.	Halliburton International, GMBH	Service providing company	Not extractive company
6.	Agama Lotto & Mining Limited	Service providing company	Not extractive company
7.	Cata Mining Company Limited	Mining company	Closed operations in Tanzania
8.	Nadooyo Minerals Trading Limited	Mining company	Closed operations in Tanzania
9.	BMS Gold Miners Cooperative Society LTD	Mining company	Closed operations in Tanzania
10.	Metc-Paulsam Company Limited	Service providing company	Not extractive company
11.	Capital Quarries Limited	Mining company	Not responded

1.12. Data Certification

According to requirement 4.9 of the EITI Standard 2023, TEITI has ensured that all the submitted templates were signed by authorized senior officers. The financial statements of government entities were audited by the CAG³ while those of the extractive companies were audited by Certified External Auditors by the NBAA as per the Company Act, Cap.212.

For 2022/2023, TEITI requested 58 companies to submit data through the reporting templates, which had to be signed by both the management and company auditors. Out of 58 requested companies, forty-seven (47) submitted the reporting templates, out of which forty-two (42) companies submitted reporting templates signed by both Authorized Senior Officers and External Auditors, while five (5) companies submitted templates that were not signed by External Auditors, as shown in **Table 2**.

In that context, TEITI is satisfied and confirms that the data and information received from the reporting companies and government entities are credible and reliable.

Table 2: Certification of Reporting Templates

S/N	Company	Management Sign-Off	External Auditor Sign-Off	Audit Firm
1	Geita Gold Mining Limited	√	√	Ernst & Young
2	North Mara Gold Mine Limited	√	√	PWC
3	Bulyanhulu Gold Mine Limited	√	√	PWC
4	M&P Exploration Production Tanzania Limited	√	√	Ernst & Young
5	Shell Exploration and Production Tanzania Limited	√	√	Ernst & Young
6	Pan African Energy Tanzania Limited	√	√	KPMG
7	Equinor Tanzania As	√	√	ERNST & YOUNG
8	BR Drilling Limited	√	√	PWC
9	Shanta Mining Company Limited	√	√	BDO East Africa
10	Twiga Minerals Corporation Limited	√	√	PWC
11	Samax Resources Ltd.	√	√	Ernst & Young
12	AUMS (T) Limited	√	√	PWC
13	Maweni Limestone Limited.	√	√	Deloitte & Touche
14	TotalEnergies Marketing Tanzania Limited	√	√	PWC
15	Ruvuma Coal Limited	√	√	KPMG
16	Williamson Diamonds Limited	√	√	KPMG
17	Capital Drilling (T) Ltd.	√	√	BDO East Africa
18	CMS (Tanzania) Limited	√	√	BDO East Africa
19	Taifa Mining & Civils Limited	√	√	BSK
20	TNR Limited	√	√	PZM Accounting and Auditing
21	Globeleq Tanzania Services Limited	√	√	Ernst & Young
22	Cyprus Mnazi Bay Limited	√	√	Ernst & Young
23	Paul Heny Gagala	√	√	SILAS & ASSOCIATES
24	STAMIGOLD Company Limited	√	√	CAG

3 https://www.nao.go.tz/uploads/Ripoti_Kuu_ya_Ukaguzi_ya_Mashirika_ya_Umma_Mwaka_2021-22.pdf

S/N	Company	Management Sign-Off	External Auditor Sign-Off	Audit Firm
25	Boart Longyear Tanzania Limited	√	√	DELOITTE Consulting Limited
26	Banjul Limited	√	√	MKUKICONCONSULT
27	Buckreef Gold Company Limited	√	√	Ark Partners
28	Tembo Nickel Corporation Limited	√	√	PWC
29	Nyanza Road Works Ltd.	√	√	Danis Associates
30	Katavi Mining Company Limited	√	√	TAXMAX, Financial and Management Consultant
31	Busolwa Mining Limited	√	√	G-Washington & Company & Amj Associates & Partners
32	MMG Gold Limited	√	√	GSA AFRICA
33	Jitegemee Holdings Company Limited	√	√	SHEPHERD CONSULTING
34	Mantra Tanzania Limited	√	√	KPMG
35	AECI Mining Tanzania Limited	√	√	Deloitte & Touche
36	Swala Solutions Limited	√	x	
37	Godmwanga Gems Limited	√	√	Tax Solutions International
38	Kanuda Makono Maganyala	√	x	-
39	Magambo Nkilosubi Magambo	√	x	-
40	Sakisa Co. Ltd	√	√	REMM ASSOCIATES
41	Zem Development Co Limited	√	X	-
42	Ophir Tanzania (Block 1) Limited	√	√	Ernst & Young
43	Tanzania Petroleum Development Corporation (TPDC)	√	√	CAG
44	State Mining Corporation (STAMICO)	√	√	CAG
45	National Development Corporation (NDC)	√	√	CAG
46	Jac Rijk Africa Limited	√	X	-
47	Tanzania Portland Cement Company Limited	√	√	PWC

1.13. Level of Disaggregation

Requirement 4.7 of the EITI Standard 2023 requires that data be disclosed disaggregated by individual project, company, government entity, and revenue stream. In compliance with this requirement, all submitted data was disaggregated by company, revenue stream, and government entity. However, the 2022/23 TEITI Report did not include any payments or revenues reported at the project level.

1.14. Materiality Deviation

The materiality deviation refers to the threshold of immaterial differences per revenue stream for which the Secretariat was not required to investigate. It was agreed that reporting entities would justify discrepancies between revenue streams exceeding TZS 2 million. Similarly, it was also decided that the reconciliation exercise should be concluded when the discrepancy is less than 1% of the total government receipts.

CHAPTER TWO

2. OVERVIEW OF THE EXTRACTIVE INDUSTRY

2.1. Mineral Sector

The mineral sector has continued to grow steadily, making significant contributions to the country's gross domestic product (GDP) and contributing about 50 percent of the country's total exports. The sector comprises both small and large-scale operations. In 2022, the growth of the mining sector averaged 10.9 percent and its contribution to GDP increased from 7.3 percent in 2021 to 9.1 percent in 2022.

The mineral exploration and geological work revealed that Tanzania has diverse mineral resources. The country has tectonic belts that favour and host different minerals. These belts include the Archaean Tanzania Craton, the Palaeoproterozoic Ubendian and Usagaran mobile belts, the Mesoproterozoic Karagwe – Ankolean and the Neoproterozoic Mozambique belt. The other potential area is the Phanerozoic sediments covering the Karoo for coal and the Coastal Basin for gas. The geology makes the mining sector one of the crucial sectors for economic development in Tanzania.

Major minerals found in Tanzania include gold, iron ore, nickel, copper, cobalt, silver, diamond, tanzanite, tin, ruby, garnet, limestone, soda ash, gypsum, salt, phosphate, coal, uranium, gravel, graphite, sand and dimension stones (**Figure 1**). Major exploration led to the discovery of industrial minerals such as graphite, rare earth elements and helium gas.

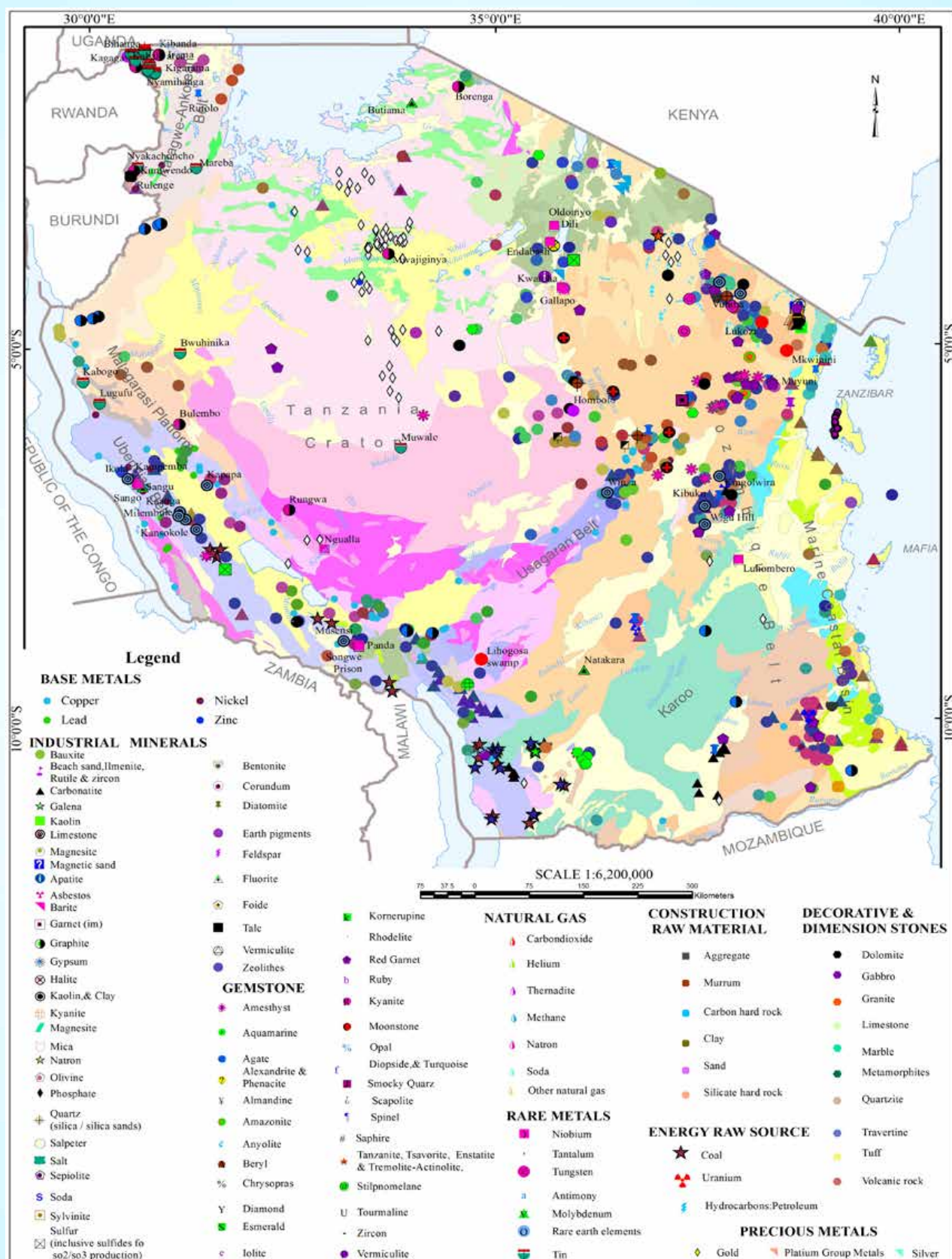


Figure 1: Description of the major types of minerals and tectonic belts found in Tanzania

The most produced mineral commodity in the country is gold that contributes over 50% of the aggregate value of mineral exports. The sector is therefore among the country's dependable sources of foreign exchange earnings, employment and revenue⁴.

The country hosts several operating large-scale gold mines including Geita Gold Mine in Geita region, North Mara Gold Mine in Mara region, Bulyanhulu Gold Mine in Shinyanga and Geita regions, and the Buzwagi Gold Mine in Shinyanga region which is now at the closure phase. Tanzania also has two (2) large-scale diamond mines, the Williamson Diamond Mine and El Hilal Minerals Ltd, located in the Mwadui area in the Shinyanga region. The newly granted large scale mining licence under development stage is the Nyanzaga Gold Mine project in Mwanza region whose licence was granted to OreCorp Limited in 2021 whereby the company is in the process of finalizing compensation to the inhabitants of the mining before production operations begin and one (1) large scale nickel mine which is in the development stage (the Kabanga Nickel Project by Tembo Nickel Corporation Limited) in Ngara, Kagera region. Furthermore, medium-scale gold mines include Shanta Gold Mines in Songwe and Singida regions, Sunshine Gold Mines in Songwe and Singida regions, and STAMIGOLD Biharamulo Mine in Kagera region.

Tanzania is also endowed with minerals such as graphite, limestone, carbon dioxide, and helium deposits. It has issued different mineral rights for exploration and mining of the above minerals, which has drawn world attention to the numerous critical minerals available in the country, such as graphite, nickel, and Rare Earth Elements (REE).

2.1.1 Artisanal and Small-Scale Mining

According to the Mining Commission Annual Report of 2022/23, the expansion of the mineral sector in the country has been notably boosted by the active involvement of small-scale miners, evident in their increased mineral production, procurement of mining-related goods and services, and the employment opportunities they provide to Tanzanians.

Acknowledging their valuable contribution, the government has persisted in allocating areas across the Country. Up to the financial year 2022/23, the Government had allocated a total of 58 areas covering an area of 1,125.92 square kilometers (km²) for small-scale miners in various mine regions of the country including Geita, Chunya, Shinyanga, Mara and Kahama⁵.

Further, to ensure that small-scale miners are conducting their activities in accordance with laws of Tanzania, trainings were conducted and supportive supervision was provided to 97,200 stakeholders (including small-scale miners, mine managers, and blasters) on mine safety, environment, and explosives management across the country in the year 2022/23.

2.1.2 Mineral Laboratory Services

The Mining Commission Annual Report of 2022/23 reveals that, for 2022/23, 633 samples of gold bullion were received from large gold mines and examined at the Mining Commission Mineral Laboratory. Likewise, a total of 1,212 samples of copper concentrate were received and processed. These samples came from Bulyanhulu Gold Mining Company Limited, Katavi Mining Company Limited, Jiuxing Company Ltd and Zem Co. Ltd. Additionally, a total of 5,477 samples from various customers were received and processed to help them make informed decisions in the mineral business.⁶

Additionally, in the year under review, the Geological Survey of Tanzania (GST) continued to provide laboratory services, having tested a total of 12,559 samples of gold, various metals, gems and industrial minerals from both domestic and international clients.⁷

4 https://www.nbs.go.tz/nbs/takwimu/na/THE_ECONOMIC_SURVEY_2022.pdf

5 https://www.tumemadini.go.tz/media/uploads/annual_reports/2025/04/16/ANNUAL_REPORT_FINAL_BOOK_14.05.2025_compressed.pdf

6 <https://www.tumemadini.go.tz/publications/reports/>

7 https://www.madini.go.tz/media/HOTUBA_WIZARA_YA_MADINI_2023-24_PchUQkO.pdf

2.1.3 Critical Mineral Resources

2.1.3.1 Development of Critical Mineral Resources in Tanzania

Tanzania is endowed with a range of critical minerals, including graphite, rare earth elements, lithium, cobalt, and nickel, to mention a few, which are crucial for various high-tech and green technologies. The country is taking significant steps to develop its critical mineral resources, reflecting its growing importance in the global mining sector. Tanzania is in the early stages of harnessing these resources, with several exploration and mining projects underway.

To date, there are eleven (11) advanced projects for various critical minerals ready for development into mines which include six (6) projects for graphite (in Ulanga, Nachingwea and Lindi districts), one (1) project for Nickel (in Ngara district), one (1) project for Heavy Mineral Sands (in Pangani district), one (1) project for Rare Earth Elements (in Songwe region), one (1) project for niobium (in Songwe region) and one (1) project for uranium (in Namtumbo district). In addition, there are three (3) graphite projects already in production which are Lindi Jumbo graphite (in Lindi district), Permanent Minerals (Mirerani in Simanjiro district) and GodMwanga graphite project (in Handeni district), and one (1) project for Heavy Mineral Sands (in Kigamboni district).

Therefore, Tanzania is making notable advances in developing its critical mineral resources, driven by promising explorations and projects highlighting the country's significant critical mineral resources.

2.1.3.2 Strategies for Developing Critical Minerals

Tanzania is actively pursuing a range of strategies to develop its critical minerals sector for sustainable economic growth by doing the following: -

i. Legal Reform

The Mining Act Cap. 123, along with subsequent amendments, seeks to balance investor interests with national priorities by promoting transparency, increasing government participation, and ensuring fair revenue sharing. It also provides a framework for sustainable development, economic diversification, local content and corporate social responsibility objectives.

ii. Geological Survey

The government, through the Geological Survey of Tanzania (GST), is planning to undertake a High-Resolution Airborne Geophysical Survey in designated areas, aiming to cover more than 50% of the country by 2030 from the current 16%. This program aims to create detailed geological maps and make resource data available to prospective investors, which is expected to attract more investment in exploration activities in the country.

iii. Infrastructure Development

The Government is investing in upgrading road networks, railways and port facilities to ensure that minerals can be transported efficiently from mines to markets. In parallel, Tanzania is a gateway that opens the Central, Eastern and Southern parts of Africa to the world for exports and imports. The country is connected by cellular networks and a National ICT Broadband Backbone, which extends to the neighbouring countries; and power is at 1,900MW, readily installed production capacity while a dam to produce 2,115MW is being constructed along the Rufiji river.⁸

8 https://www.madini.go.tz/media/United_Republic_of_Tanzania_Investor_Guide.pdf

iv. Critical and Strategic Minerals Strategy

Tanzania is in the process of developing “*The Tanzania Critical and Strategic Minerals Strategy*” which is currently at the stakeholders’ consultations stage. It is vital for harnessing the country’s rich mineral resources, and it aims to enable the government to effectively manage and optimize its mineral wealth, attract investment, and boost economic growth while ensuring sustainable practices. Furthermore, the strategy will establish a clear framework for exploration, mining, beneficiation, value addition, and supply chain of critical minerals to enhance the country’s position in the global minerals market, reduce reliance on imports, and create high-value jobs, address environmental and social impacts, promote technological advancement, and support the broader goal of achieving economic diversification and development.

2.1.4 Incentives

The Tanzanian government offers a range of key incentives to attract investment and promote growth in the mining sector. These incentives enhance the sector’s attractiveness to domestic and international investors, fostering a conducive environment for mining activities. These include the following: -

2.1.4.1 Tax Incentives and Exemptions

The Tanzanian government provides tax incentives to mining companies, including exemptions on import duties for machinery and equipment used in mining operations, a reduced rate of corporate tax to 25% for companies listed in the Dar es Salaam Stock Exchange or cross-listed and deferment of VAT for imported equipment and machinery⁹.

2.1.4.2 Investment Guarantees and Protection

To encourage investor confidence, Tanzania offers guarantees and protections for investments in the mining sector. This includes assurances against expropriation and guarantees for the repatriation of profits¹⁰. The government’s commitment to upholding these protections is intended to create a stable investment climate and assure investors that their investments are secure.

2.1.4.3 Infrastructure Development and Support

The Government supports mining activities by developing essential infrastructure, such as roads, ports, and power supply, which are crucial for efficient mineral extraction and transportation. Additionally, as a result of the government’s efforts to create a better conducive environment and Tanzanians’ participation in the mining sector, some companies have begun producing machinery spare parts and explosive materials used in mines locally reducing operational costs for investors.

2.1.4.4 Regulatory and Licensing Support

The Government has streamlined the process for obtaining mining licenses and permits, aiming to reduce bureaucratic hurdles and facilitate project approvals. The Online Mining Cadastre Transactional Portal (OMCTP) is a tool used in licensing and managing mineral rights efficiently and transparently. This licensing system allows online application and tracking of such mineral rights applications. The government has also established a one-stop center at the Tanzania Investment Center (TIC), offering mining services to simplify administrative procedures and provide more efficient support to mining companies.

2.1.5 Mineral Exploration Activities

Reserves refer to the quantities of natural resources (minerals, oil, gas, and other valuable materials) discovered and deemed economically recoverable under current technological and economic conditions. These resources are classified based on their extraction likelihood, quantity, and the

⁹ https://www.tra.go.tz/images/uploads/forms/TAX_AND_DUTIES_AT_A_GLANCE_2024-2025.pdf

¹⁰ <https://www.tic.go.tz/uploads/documents/en-1737838418-The%20Tanzania%20Investment%20Act.pdf>

technology available to recover them. Tanzania offers an ample inventory of unexplored mineral ground and a comprehensive, systematically archived database on geo-scientific information and mineral resources¹¹.

According to requirement 3.1 (a) of the EITI Standard 2023, implementing countries are required to disclose an overview of extractive industries' significant exploration activities. Exploration work for various minerals is being undertaken by different license holders in the country, as measured by the licenses granted by the Mining Commission. As per the Ministry of Minerals statistics, the available extractive reserves are indicated in **Table 3**. These statistics indicate that Tanzania's extractive sector holds significant potential for economic growth, with ongoing efforts to enhance exploration and development.

Table 3: Available Reserves in the Extractive Sector

S.N	TYPE OF MINERALS	RESERVES
1	Iron Ore	126 mil. tons
2	Graphite	158.2 tons mil.
3	Gold	2,222 tons
4	Uranium	160 mil. tons
5	Tanzanite	12.6 mil. tons
6	Diamonds	51 mil. carats
7	Rare Earths	101 mil. tons
8	Coal	5 billion. tons
9	Copper	13.7 mil. tons
10	Nickel	209 mil. tons

Source: Investor's guide Tanzania mining sector 2024

2.1.6 Mineral Markets and Buying Centers Performance

Currently, the Mining Commission continues to monitor the performance of the 43 mineral markets and 109 buying centers across the country. During the 2022/23 period, various minerals valued at TZS 2,240,969,715,168.03 were traded in the mineral market and buying centres as shown in **Table 4**.

Table 4: Minerals sold in various markets and buying centers in the country

Market Name	Mineral Type	Unit	Weight	Value (TZS)
Arusha	Gold	Gram	23,049.21	3,345,222,596.91
	Tanzanite	Carat	14,350.02	3,534,067,628.84
	Tanzanite	Gram	-	-
	Gemstone	Carat	70,124.29	15,668,216,010.92
	Gemstone	Gram	4,438,638,829.33	8,841,310,778.33
Babati	Gold	Gram	1,467.93	180,131,450.25
Chunya	Gold	Gram	3,429,105.80	410,517,644,832.03
Dar es Salaam	Gold	Gram	27,256.73	3,522,085,714.82
	Gemstone	Carat	660.84	163,159,508.58
	Gemstone	Gram	4,427,432.76	72,416,603.42
	Tanzanite	Carat	10,637.34	5,423,694,882.33
	Tanzanite	Gram	243.91	929,752.72
Dodoma	Gold	Gram	61,168.63	7,079,894,645.72
	Gemstone	Gram	767,564,473.24	2,532,700,043.63
Geita	Gold	Gram	2,840,260.77	340,408,546,857.94

11 https://www.madini.go.tz/media/United_Republic_of_Tanzania_Investor_Guide..pdf

Market Name	Mineral Type	Unit	Weight	Value (TZS)
Hanan'g	Gold	Gram	1,576.97	185,339,237.78
Handeni	Gold	Gram	26,814.58	3,462,148,208.36
	Gemstone	Gram	-	-
Iringa	Gold	Gram	41,077.92	4,904,240,454.19
Kahama	Gold	Gram	1,670,663.34	197,314,865,491.01
Kakonko	Gold	Gram	5,398.70	640,024,306.35
Katavi	Gold	Gram	216,703.92	24,766,464,513.43
Kigoma	Gold	Gram	-	-
Kilindi	Gold	Gram	38,835.36	4,908,652,633.78
	Gemstone	Gram	-	-
Kiteto	Gold	Gram	-	-
Kyerwa	Tin	Kilogram	421,421.21	16,548,711,575.12
Lindi	Gold	Gram	140,414.60	17,632,392,404.61
	Gemstone	Gram	337,215.00	55,377,693.33
Mahenge	Gemstone	Gram	706,051.46	5,327,228,543.49
	Gemstone	Carat	286.80	73,892,975.23
Mara	Gold	Gram	2,027,983.35	242,407,052,507.25
Mbeya	Gold	Gram	47,107.42	5,715,654,638.93
Mbogwe	Gold	Gram	2,379,590.72	297,539,399,668.97
Mbulu	Gold	Gram	13,420.42	1,713,210,298.55
Mirerani	Tanzanite	Gram	62,914,199.99	8,171,048,395.55
	Tanzanite	Carat	15,031.94	2,190,328,509.88
	Gemstone	Gram	61,161,227.74	1,181,197,560.58
	Gemstone	Carat	1,980.86	485,326,768.31
Morogoro	Gold	Gram	38,718.07	5,167,558,484.73
	Gemstone	Gram	38,951,344,210.00	24,556,996,086.89
Mtwara	Gold	Gram	13,588.21	1,614,021,654.44
	Gemstone	Gram	-	-
Mwanza	Gold	Gram	699,849.34	83,347,033,472.72
	Diamond	Carat	-	-
Njombe	Gold	Gram	6,443.85	809,251,222.62
Nyakanazi	Gold	Gram	120,395.66	14,696,508,012.33
Ruvuma	Gold	Gram	37,698.64	4,621,688,636.45
Tunduru	Gemstone	Gram	131,376,050.46	6,199,410,346.63
Shelui	Gold	Gram	318,801.44	37,092,624,532.59
Shinyanga	Gold	Gram	1,241,650.74	154,055,379,779.97
	Diamond	Carat	20,468.13	9,747,800,275.68
Simiyu	Gold	Gram	175,511.34	19,083,212,595.46
Singida	Gold	Gram	275,176.15	33,370,433,051.08
Songwe	Gold	Gram	1,111,331.29	132,297,713,079.27
Tabora	Gold	Gram	674,301.21	76,652,521,982.70
Tanga	Gold	Gram	-	-
	Gemstone	Gram	1,142,122,303.40	1,144,984,263.31
Sub total				2,240,969,715,168.03

Source: Mining Commission, July, 2023.

2.2. Oil and Gas Sector

The reserves of natural gas resources discovered and available in Tanzania amount to more than 57.54 TCF. Although no oil discoveries have been recorded, geostudies still show that Tanzania has potential for oil reserves. Several oil seeps have been earmarked and are located at Tundaua on the west coast of Pemba Island, Wingayongo, and Msimbati near Mnazi Bay, as well as in the Interior Rift Basins. According to PURA, the Interior Rift Basins have been observed with a lot of oil leaks and slicks. Oil shows have been detected from the Pemba-5, Mandawa-7, Mafia-1, and Mita Gama-1 wells. Songosongo wells yielded small amounts of oil, which are low in sulfur with 33E-47E API. For more information on this, please visit PURA website: (<https://www.pura.go.tz/pages/seeps>).

Natural gas production is continuing in the Songosongo and Mnazi Bay gas fields. A large volume of natural gas is expected to be commercialized through the Liquefied Natural Gas (LNG) project, with the remaining volume dedicated to domestic use.

Following the significant discoveries of natural gas reserves, the Government has been strengthening the oil and gas subsectors' policy and legal framework over the years. The move to strengthen the framework intends to maximize the country's benefits from its gas reserves.

2.2.1. Developments in the Oil and Gas Sector

There have been developments in Tanzania's oil and gas sub-sector since the discovery of gas reserve in the country. A number of projects to boost the sector's development have been initiated including the implementation of the East Africa Crude Oil Pipeline (EACOP) project, transportation and distribution of natural gas, Liquefied Natural Gas (LNG) project and Natural Gas Utilization Master Plan project constitute key projects in the sector and are at various phases of development and implementation.

2.2.1.1 The East Africa Crude Oil Pipeline Project

The East African Crude Oil Pipeline Project (EACOP) is a pipeline that will transport oil from Uganda's Lake Albert oil fields to the Tanzanian port of Tanga, where it will be exported to global markets. It is a joint project between the governments of Tanzania and Uganda which constitutes a 1,443 km crude oil export pipeline expected to have a peak capacity of 246,000 barrels of crude oil per day. The first 296 km (20.5%) of EACOP are in Uganda and the remaining 1,147 km (79.5%) are in Tanzania.

The shareholders in the EACOP project are affiliates of the three upstream joint venture partners being the Uganda National Oil Company (UNOC) which owns 15%, the Tanzania Petroleum Development Corporation (TPDC) which owns 15%, TotalEnergies E&P Uganda which owns 62% and the China National Offshore Oil Corporation International (CNOOC) which owns 8% shares (<https://eacop.com/overview/>). Once completed, the project will include a number of auxiliary above ground facilities. These includes the following: -

- i. Six pumping stations, two (2) in Uganda and four (4) in Tanzania,
- ii. Two (2) pressure reduction stations,
- iii. One (1) oil terminal in Tanzania,
- iv. Own power generation with generators that will support a scheme for primary connection to a series of 5 solar farms (90MWp in total capacity) in Tanzania,
- v. The Marine Export Storage Terminal and the Load-Out Facility are located north of Tanga port on the Chongoleani peninsula.

The pipeline's construction began in 2021, following the project partners' completion of a final investment decision. The pipeline is expected to become operational in 2025 and is projected to generate significant revenues for the governments of Uganda and Tanzania, as well as the project partners.

The project has achieved significant milestones, as of April 2025, the works implemented included the continuation of the construction of camps and pipeline storage facilities; completion and commencement of work on the Thermal Insulation System (TIS) Plant; arrival of pipelines with a construction capacity of 900 kilometers; installation of thermal insulation systems in pipelines with a length of 443.66 kilometers; delivery of pipelines with a construction capacity of 364.3 kilometers to project sites; continuation of the construction of four (4) tanks in the Chongoleani area which has reached 74.2 percent; and construction of a fuel loading jetty which has reached 69.1 percent. Overall project implementation has reached 55 percent.

2.2.1.2 Transportation and Distribution of Natural Gas Project

The construction of infrastructure for transportation and distribution of natural gas in Dar es Salaam and the Coast regions has started as part of the project's implementation. The project expects to construct infrastructure for distributing Compressed Natural Gas (CNG) at the University of Dar es Salaam, Ubungu, Kivukoni, Muhimbili National Hospital, and Kibaha Hospital. Infrastructure in these centres will enable the distribution of CNG to domestic and industrial customers and vehicles using gas. The Ministry of Energy has completed the construction of 18 kilometers of truck lines that could connect 100,000 customers in Dar es Salaam.

2.2.1.3 Liquefied Natural Gas Project

This project seeks to commercialize massive natural gas discoveries made in the deep offshore basin between 2010 and 2015, totaling 47.13 trillion cubic feet of natural gas¹². Discussions for developing LNG processing facilities for blocks 1, 2 and 4 on deep sea offshore are ongoing. Communities of the areas have been compensated for their properties. Additionally, the government has continued to provide awareness on the benefits of the project to various community groups, as well as implementing community accountability projects, including the construction of Likong'o Primary School located in Lindi Municipality. The school is being built by TPDC in collaboration with Shell and Equinor, and the construction has reached 10% completion.

2.2.1.4 CNG Distribution Project

Construction of the CNG Mother Station has been completed, two CNG receiving and storage stations are being constructed, and nine CNG (for motor vehicles) filling stations have been completed. The procurement process of mobile CNG filling stations, together with land acquisition for station installations, is ongoing. Meanwhile, the inclusion of the private sector in the CNG distribution is being implemented and 61 private companies are already registered for service provision.

2.2.1.5 Implementation of Natural Gas Utilization Master Plan

The Natural Gas Utilization Master Plan (NGUMP) 2016 – 2045 is an integral part of the strategy for implementing the National Energy Policy, 2015 regarding the utilization of the resources, the improvement and human capital development in Tanzania¹³. The NGUMP focuses on guiding better utilization of natural gas, improving infrastructure for natural gas distribution, and ensures that each

¹² <https://www.nishati.go.tz/uploads/documents/en-1638532283-PSMP%202020%20UPDATE%20FINAL%20signed.pdf>

¹³

economic sector benefits from the utilization of natural gas.

According to NGUMP, the government has designated 8.3 TCF of gas for electricity generation out of the 57.54 TCF discovered in Tanzania. The allotted natural gas can produce about 7,094.02 MW (177.35 Gigawatt per year) of electricity using Combined Cycle Gas Turbine (CCGT) technology.

To date, the project has attained the following milestones:

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

2.2.2. Natural Resources Sovereign Wealth Fund

The natural wealth sovereign fund effectively manages and sustains benefits earned from natural resource revenues. Since Tanzania is endowed with plenty of minerals, oil and gas, which are non-renewable resources, having this fund will enable the country to manage its natural wealth strategically.

The oil and gas sector has successfully established the Oil and Gas Revenues Fund under the Oil and Gas Revenue Management Act, Cap. 238. The Bank of Tanzania manages the fund and aims to ensure that oil and gas revenues are used responsibly and sustainably. The fund is subject to regular reporting and audit requirements including reports to the Minister for Finance and audits by the Controller and Auditor General.

Drawing from the experiences of other mineral-rich nations and the oil and gas sector in Tanzania, it is recommended for the mineral sector to have its revenues kept in a Minerals Wealth Sovereign Fund. The fund will facilitate the protection of Tanzania's mineral wealth and ensure its benefits reach both present and future generations. The fund will enable better resource management, support sustainable economic growth and create a legacy of prosperity for Tanzania's citizens. Therefore, the government should conduct a study on the establishment and management of the Minerals Wealth Sovereign Fund for the nation's benefit.

2.2.3. Discovery and Exploration of Oil and Gas in Tanzania

In 2022/23, TPDC conducted different exploration works in the Eyasi Wembere Area in Tanzania.¹⁴ Gas discoveries in offshore areas have been made in Blocks 1, 2, 3, and 4, while discoveries in onshore areas have been made in Mkuranga, Nyuni-East Songosongo, Ruvuma, and Ruvu.¹⁵ The status of gas exploration and reserve as per requirement 3 of EITI Standard 2023 is shown in **Table 5**.

¹⁴ <https://tpdc.co.tz/wp-content/uploads/2023/10/Consolidated-financial-Statements-June-2022-Report.pdf>

¹⁵ <https://www.pura.go.tz/documents/gas-discoveries>; <https://www.pura.go.tz/pages/refernce-map>

Table 5: Details of Gas Discovery and Exploration Status

Discovery Block	Discovery Well	Year of Discovery	Operator	Status	Estimated Gas Reserve (TCF)
Discovery and Exploration in Onshore Areas					
Mkuranga	Mkuranga-1	2007	M&P	Under development licence application	0.2
Nyuni	Kiliwani-N	2008	Ndovu Resource	Production started	0.07
Ruvuma	Ntorya- 1 and Ntorya -2	2012	ARA Petroleum Tanzania Ltd	Under exploration	0.466
Ruvu	Mambakofi-1	2015	Dodsal	Under exploration	2.17
Discovery and Exploration in Offshore Areas					
Block 1	Chaza -1	2011	Shell	Under exploration	0.47
	Jodari -1	2012	Shell	Under exploration	3.53
	Jodari North - 1	2012	Shell	Under exploration	
	Jodari South - 1	2012	Shell	Under exploration	
	Mzia - 1	2012	Shell	Under exploration	8.5
	Mzia - 2	2013	Shell	Under exploration	
	Mzia - 3	2013	Shell	Under exploration	
	Mkizi - 1	2013	Shell	Under exploration	0.6
	Taachui -1	2014	Shell	Under exploration	1.10
Block 2	Zafarani -1	2012	Equinor	Under exploration	6.0
	Zafarani - 2	2012	Equinor	Under exploration	
	Lavani - 1	2012	Equinor	Under exploration	3.6
	Lavani - 2	2012	Equinor	Under exploration	1.4
	Tangawizi – 1	2013	Equinor	Under exploration	5.4
	Mronge - 1	2013	Equinor	Under exploration	2.5
	Piri-1	2014	Equinor	Under exploration	3.0
	Giligiliani - 1	Aug-14	Equinor	Under exploration	1.7
	Mdalasini	Mar-15	Equinor	Under exploration	1.8
Block 3	Papa - 1	2012	Open – No Operator	Under exploration	2.0
Block 4	Chewa - 1	2010	Shell	Under exploration	1.8
	Pweza - 1	2010	Shell	Under exploration	1.9
	Ngisi -1	2013	Shell	Under exploration	0.8
	Kamba - 1	2014	Shell	Under exploration	1.03

2.3. Other Development in the Extractive Industries

2.3.1 Local Content and Capacity Building

The Government has established local content regulations that mandate the use of goods and services available in Tanzania to boost local businesses and create employment opportunities for Tanzanians. The Government is also increasing efforts in education and training programs designed to align with industry requirements and improve the overall capacity of a skilled and local workforce.

2.3.2 Environmental, Social and Governance (ESG)

Environmental, social and governance is another critical focus. Tanzania has environmental regulations in place, including the requirement for Environmental and Social Impact Assessments (ESIAs) for extractive projects, to ensure that activities are conducted in an environmentally responsible manner.

The Government also emphasizes community engagement, requiring extractive companies to contribute to community development through Corporate Social Responsibility (CSR) programs that aim to enhance social acceptance and support for extractive activities.

On the governance of the extractive sector, the country has made significant strides in asserting sovereignty and reforming its legal framework. With improved transparency, stronger institutions, and meaningful community engagement, Tanzania can harness its extractive wealth to drive sustainable and inclusive development. Therefore, effective governance in the extractive sector is essential for ensuring transparency, accountability, sustainable development, and equitable distribution of benefits to all Tanzanians.

2.3.3 Energy Transition

Despite ongoing challenges, recent developments in Tanzania's energy transition highlight significant efforts to shift towards renewable energy sources. Renewable Energy Targets and Policies in Tanzania aim to increase the share of renewable energy in its mix, with targets such as achieving 50% renewable energy generation by 2030. The Government has implemented policies like the National Energy Policy and the National Renewable Energy Strategy to encourage investment in renewable energy.

Further, the Government continues to undertake various projects aimed at reducing fossil fuel dependency. In so doing, the Government has completed construction of the Mwalimu Nyerere hydropower project, which became operational in April 2025 and has a total capacity of 2,115 MW. Also, the Tanzania Electric Supply Company Limited (TANESCO) has issued tenders for solar and wind projects, focusing on increasing private sector investment in these areas.

Tanzania is one of the few countries in the world blessed with geothermal resources. This resource, if developed, will enhance the availability of sustainable electricity from alternative and renewable sources. The Government through Tanzania Geothermal Development Company (TGDC) continues implementing geothermal projects to generate electricity from this source. Projects currently being implemented include Ngozi (70 MW), Kiejo-Mbaka (60 MW) and Natron (60 MW). The implementation of these projects is at various stages¹⁶. The Government of Tanzania has undertaken various efforts to promote the energy transition initiative through public subsidies as follows;

i. Renewable Energy Project Preparation Support Facility (RE-PPSF)

The Rural Energy Agency (REA) offers grants of up to \$250,000 for feasibility studies and pre-construction services to Small Power Producers and mini-grid developers. The total funding available is \$4 million, assisting developers in achieving financial closure for their projects¹⁷. In the fiscal year 2024/25, the Tanzanian Government allocated TZS 49.5 billion (\$21 million) for various alternative energy initiatives. This includes TZS 24.5 billion for promoting alternative charcoal production and supporting the State Mining Corporation (STAMICO) in producing low-priced briquettes from coal dust¹⁸.

ii. Result-Based Financing for Clean Cooking Solutions

The REA invites manufacturers and distributors of improved cooking stoves to apply for subsidies under the Result-Based Financing (RBF) program. This initiative aims to facilitate access to clean

16 <https://www.nishati.go.tz/uploads/documents/en-1745942056-HOTUBA%20YA%20BAJETI%20%20MWAKA%202025-26%20-.pdf>

17 <https://rea.go.tz/Articles/call-for-proposal-renewable-energy-project-preparation-support-facility-ppsf?>

18 <https://www.ippmedia.com/the-guardian/news/local-news/read/1183trn-ministry-estimates-focused-on-alternative-energy-2024-04-25-095350>

cooking solutions in rural and peri-urban areas, enhancing energy efficiency and reducing reliance on traditional biomass fuels. Additionally, in 2024 H.E Dr. Samia Suluhu Hassan the president of the United Republic of Tanzania launched the National Strategy for Clean Cooking Energy (NSCCE, 2024-2034) which outlines a ten-year plan to promote clean cooking solutions. The Government is working with the private sector to establish a special fund for subsidizing cooking gas and cylinders, aiming to reduce costs and improve access, especially in rural areas¹⁹.

iii. International Support and Financing

The African Development Bank, through the Sustainable Energy Fund for Africa (SEFA), supports the establishment of a Renewable Energy Investment Facility to finance rural energy access projects. Additionally, in June 2024, the IMF approved over US\$900 million to support Tanzania's budget and climate change initiatives, including energy transition efforts.

19 <https://www.thecitizen.co.tz/tanzania/news/national/inside-tanzania-s-sh4-6-trillion-clean-cooking-energy-plan-4617214?>

CHAPTER THREE

3. CONTRIBUTION OF THE EXTRACTIVE INDUSTRY TO THE ECONOMY

3.1. Contribution to Gross Domestic Product

The extractive sector in Tanzania has indicated remarkable growth and is a key contributor to the country's economy. The mining sector's contribution to Tanzania's Gross Domestic Product (GDP) reached 10.1% in 2024, surpassing the target set in the 2009 Mineral Policy and the National Five-Year Development Plan (2021/22–2025/26) by a year. This is a significant increase from 9.0% in 2023.

The sector's growth has been driven by strategic reforms, including enhanced revenue collection mechanisms establishment of mineral markets and buying centers, introduction of gemstone auctions, tighter control of mineral smuggling and the Bank of Tanzania's involvement in gold purchases which have strengthened the sector's integration into the formal economy.

Table 6: Contribution of the Extractive Sector to Gross Domestic Product

Year	2018	2019	2020	2021	2022	2023
Percentage of GDP	5.2	5.3	6.8	7.3	9.1	9.0

Source: Economic Survey Report 2023

3.2. Contribution of Other Sectors to Gross Domestic Product

The extractive industry's GDP contribution has risen up to rank among the top five industries in the country. The country's GDP contribution of the economic activities is shown in **Table 7**.

Table 7: Share of Gross Domestic Product by kind of Economic Activity

SN	Economic Activities	Contribution (%)
1.	Agriculture	26.5
2.	Construction	13.2
3.	Other service activities	12.3
4.	Mining and quarrying	9.0
5.	Wholesale and retail trade; repairs	8.3
6.	Transportation and Storage	7.2
7.	Manufacturing	7.0
8.	Financial and insurance activities	4.5
9.	Public administration and defense	3.5
10.	Real estate	2.7
11.	Education	2.2
12.	Human health and social work activities	1.4
13.	Accommodation and food services	1.2
14.	Professional, scientific and technical activities	0.7
15.	Water supply; sewerage, waste management	0.5

Source: Economic Survey Report 2023

3.3. Contribution of Extractive Industry to Employment

In 2022/2023, Extractive Industries had a total employment of 72,715 people, making up about 2.0% of the average contribution to the national total employment for Tanzania mainland. Records show fewer women than men in all job levels, and almost equal numbers of regular and casual employees. The sector was ranked 13th, while the top 5 were; - transportation and storage (42.4%), manufacturing (14.7%), education (14.7%), public administration and defense; compulsory social security (12.5%), and wholesale and retail trade, repair of motor vehicles and motorcycles (10.7%).

Table 8: Share of the Extractive Industry to National Employment - Tanzania Mainland.

Sector	Regular Employees			Casual Employees			TOTAL
	M	F	Total	M	F	Total	
Agriculture, forestry and fishing	2.90	1.60	4.50	3.00	1.60	4.60	4.50
Mining and quarrying	1.70	0.30	2.00	2.60	0.10	2.70	2.00
Manufacturing	10.00	4.40	14.30	12.70	6.30	19.00	14.70
Electricity, gas, steam and air conditioning supply	0.60	0.30	0.90	0.50	0.00	0.50	0.90
Water supply, sewage, waste management, and remediation activities	0.30	0.10	0.50	0.30	0.10	0.40	0.50
Construction	1.70	0.50	2.20	7.60	0.30	7.90	2.70
Whole sale and retail trade, repair of motor vehicles and motorcycles	6.50	3.20	9.70	19.40	2.10	21.50	10.70
Transportation and Storage	1.80	0.60	2.40	1.90	1.20	3.20	42.40
Accommodation and food services activities	3.00	4.00	7.00	5.30	10.40	15.70	7.80
Information and communication	1.10	0.60	1.70	2.70	1.10	3.80	1.90
Financial and Insurance activities	1.30	1.10	2.40	0.00	0.00	0.00	2.20
Real Estate Activities	0.10	0.10	0.20	0.00	0.00	0.00	0.20
Professional scientific and technical activities	1.00	0.60	1.50	0.40	0.10	0.50	1.40
Administrative and support services	3.50	2.00	5.50	1.70	0.80	2.50	5.20
Public admin. and Defense; compulsory social security	7.70	5.90	13.60	0.60	0.40	0.90	12.50
Education	8.90	6.90	15.90	1.40	1.40	2.80	14.70
Human Health and social work activities	3.10	3.30	6.40	2.10	2.40	4.50	6.30

Sector	Regular Employees			Casual Employees			TOTAL
	M	F	Total	M	F	Total	
Arts, entertainment and recreation	0.20	0.20	0.50	0.20	0.20	0.40	0.40
Other service activities	6.60	1.90	8.50	7.20	2.10	9.20	8.50
Total Employees %	62.30	37.70	100.00	69.40	30.60	100.00	100.00
Total Employment (actual)	2,066,056.00	1,247,854.00	3,313,909.00	223,299.00	98,547.00	321,846.00	3,635,755.00

SOURCE: Tanzania Formal Sector Employment and Earning Survey, 2022/23 Analytical Report

3.4. Production and export data

3.4.1 Production of Minerals

During the year under review, the total production value from various minerals amounted to TZS 9,741,425,884,704.62. Among minerals produced, Gold led the production by 71.9% as detailed in Table 9.

Table 9: Volumes and values of produced minerals for the year 2022/23

Mineral Type	Unit Measure	Weight	Value (TZS)	Value (%)
Gold (Large Scale)	Kg	32,243.91	4,325,690,796,493.72	44.4
Gold (Medium Scale)	Kg	3,486.28	451,601,434,562.92	4.6
Gold (Small Scale)	Kg	18,330.19	2,227,311,080,045.71	22.9
Total for Gold		54,060.38	7,004,603,311,102.35	71.91
Copper Concentrate	Ton	31,832.65	494,906,020,777.56	5.1
Silver	Kg	11,233.27	18,341,233,280.00	0.2
Tin	Kg	390,133.61	15,294,100,589.18	0.2
Diamond	Carat	192,372.40	118,941,890,794.30	1.2
Tanzanite (Cut and Polished)	Carat	44,852.36	12,258,431,082.07	0.1
Tanzanite (Rough)	Kg	18,655.25	17,447,321,588.35	0.2
Tanzanite (Beads)	Kg	103,142.96	1,164,295,569.38	0.0
Graphite	Ton	10,069.55	8,074,318,796.85	0.1
Coal	Ton	3,029,182.45	1,043,933,698,755.35	10.7
Other rough Gemstones	Kg	23,015,061.24	56,193,609,211.81	0.6
Other cut Gemstones	Kg	2,929,596.50	16,237,883,754.37	0.2
Other Metallic Minerals	Ton	125,836.07	81,736,904,701.79	0.8
Other Industrial Minerals	Ton	11,899,277.75	335,331,239,232.76	3.4
Building Materials	Ton	31,538,218.54	516,955,259,997.74	5.3
Samples	Kg	288.69	6,365,470.75	0.0
		Total (TZS)	9,741,425,884,704.62	

Source: Mining Commission Annual Report 2022/2

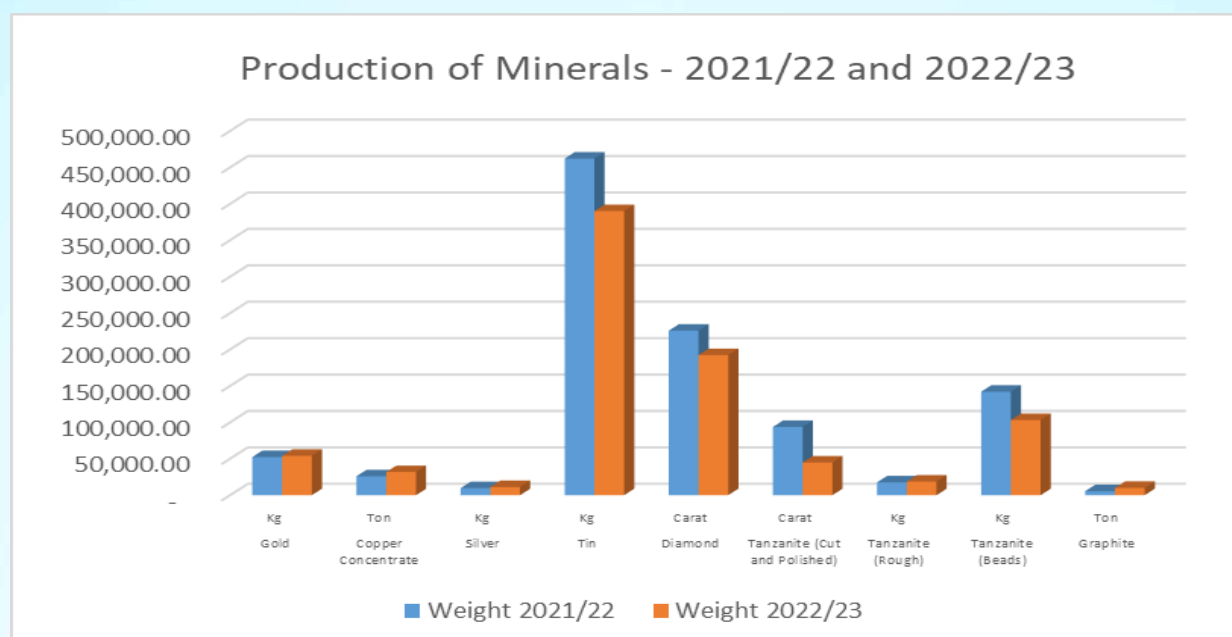


Figure 2: Comparison of production of major Minerals for 2021/22 and 2022/23

All gold from Artisanal and Small-Scale Mining is traded in the mineral markets in Tanzania. The method for calculating the minerals production volume and value is from the average indicated mineral price multiplied by the total weight. The stated price for gold is calculated based on the world daily market price as published by the Bank of Tanzania, while the rest of the minerals are determined by the Mining Commission and are indicated every month on the website²⁰.

3.4.2 Export of Minerals

In encouraging the mining business in the country, the Mining Commission has continued to create a good business environment to ensure that the mining business is carried out efficiently. During the fiscal year 2022/23, the Mining Commission analyzed and evaluated minerals exported outside the country. A total of 10,880 permits for export of minerals were issued. The exported minerals included gold, diamonds, raw gem minerals, cut and designed gems, building minerals, tin, copper, coal and others with a total value of **TZS 7,776,694,798,723.12**²¹. **Table 10** specifies in detail the minerals exported in the reported period.

Table 10: Major Mineral Exports in 2022/23

No.	Mineral Type	Unit Measure	Weight	Value (TZS)	% of minerals exported	Number of permits
1	Gold	Kg	63,710.92	6,762,891,456,989.78	86.96	1,170
2	Copper concentrates	Ton	28,432.31	459,234,990,547.08	5.91	77
3	Coal	Ton	1,263,886.13	244,743,751,083.50	3.15	6,855
4	Diamond	Cts	207,766.45	90,403,571,640.30	1.16	75

²⁰ <https://www.tumemadini.go.tz/pages/view-previous-prices/>

²¹ [ANNUAL REPORT FINAL MINING COMMISSION 2023](#)

No.	Mineral Type	Unit Measure	Weight	Value (TZS)	% of minerals exported	Number of permits
5	Gemstones rough	Kg	44,982,162.61	64,924,829,058.48	0.83	1,714
6	Gemstones cut	Cts	149,023.13		0.00	
7	Nickel ore	Ton	30,002.67	49,967,990,604.46	0.64	122
8	Gold concentrates	Ton	2,778.70	20,441,184,045.52	0.26	11
9	Tin concentrate	Ton	398.94	14,744,136,558.97	0.19	25
10	Phosphate	Ton	16,850.69	13,501,092,034.57	0.17	32
11	Copper ore	Ton	2,601.59	8,080,586,915.44	0.10	50
12	Graphite	Ton	8,368.06	7,639,593,099.02	0.10	27
13	Salt	Ton	29,301.15	6,946,636,146.22	0.09	203
14	Zircon sand	Ton	4,913.12	5,736,392,074.75	0.07	12
15	Granite Blocks	Ton	13,851.15	4,824,982,517.50	0.06	40
16	Limestone	Ton	185,065.00	4,160,685,843.00	0.05	255
17	Ilmenite sand	Ton	8,142.50	4,154,399,753.39	0.05	19
18	Gypsum	Ton	11,278.10	3,973,890,063.01	0.05	48
19	Silver	Kg	1,292.93	2,195,752,403.70	0.03	28
20	Marble blocks	Ton	1,604.59	1,453,962,725.28	0.02	11
21	Bauxite	Ton	10,260.00	1,408,506,535.84	0.02	14
22	Lithium ore	Ton	956.12	1,320,540,402.96	0.02	9
23	Aggregate	Ton	26,705.00	910,028,576.17	0.01	19
24	Tungsten concentrate	Ton	16.82	698,197,973.20	0.01	2
25	Mica	Ton	687.59	553,766,564.56	0.01	20
26	Lead ore	Ton	127.18	437,041,506.65	0.01	4
27	Tanga stones	Ton	1,705.01	432,372,707.00	0.01	12
28	Magnesite ore	Ton	21,500.00	430,000,000.00	0.01	4
29	Sand	Ton	16,150.00	161,350,000.00	0.00	6
30	Manganese ore	Ton	6,436.80	160,335,484.00	0.00	3
31	Lime	Ton	250	59,158,900.00	0.00	5
32	Industrial feldspar	Ton	27.32	53,877,637.22	0.00	1
33	Iron ore	Ton	50	28,143,956.55	0.00	2
34	Industrial quartz	Ton	25	14,474,375.00	0.00	1
35	Murram	Ton	332	3,320,000.00	0.00	2
36	Dolomite	Ton	10	3,200,000.00	0.00	1
37	Volcanic blocks	Ton	10	600,000.00	0.00	1
Total (TZS)				7,776,694,798,723.12	100.00	10,880

Source: Mining Commission Annual report 2022/23

3.4.3 Production and Export of Oil and Gas

Natural gas production activities are conducted in the Mnazi Bay and Songosongo gas fields located onshore in Tanzania. In 2022/23, Mnazi Bay and Songosongo gas fields continued to produce **81,903.30 Mmscf** of natural gas valued at **USD 316,920,619**. All the produced natural gas in the reporting period was consumed locally; therefore, there was no gas export. The production of natural gas in 2022/23 is higher compared to the year 2021/22 and 2020/21, respectively, due to the increase in demand from the downstream customers consuming gas for industrial and domestic uses, compressed natural gas for vehicles as well as power generation. **Table 11** presents the production of natural gas per company in 2022/23.

Table 11: Natural Gas Production and Gas Sales 2022/2023

Company	Gas Field	2022/23 Produced Gas (Mmscf)	Value of Gas Produced (USD)
Maurel & Prom Company Limited	Mnazi Bay	33,955.1	131,387,518
Pan African Energy Tanzania Limited	Songosongo	47,948.2	185,533,101
TOTAL		81,903.3	316,920,619

Source: Tanzania Petroleum Development Corporation

CHAPTER FOUR

4. POLICY, LEGAL AND INSTITUTIONAL FRAMEWORK

The mineral, oil and gas sectors are governed by a range of policies, laws, regulations and guidelines under various institutions and regulatory bodies.

4.1. Policy and Legal Framework of the Mineral Sector

The mineral sector is governed by the Mineral Policy of 2009, the Mining Act, Cap. 123, and other related laws. The laws include the Tanzania Extractive Industries (Transparency and Accountability) Act, Cap. 447; the Natural Wealth and Resources (Permanent Sovereignty) Act, Cap. 449; the Natural Wealth and Resources Contracts (Review and Re-Negotiation of Unconscionable Terms) Act, Cap. 450, Explosives Act, Cap. 45; Land Act, Cap. 113 and Village Land Act, Cap. 114 as shown in **Annex 1**.

4.2. Major Changes Made to the Mining Act, Cap. 123

4.2.1 Changes made to the Mining Act under the Written Laws (Miscellaneous Amendments) (No.12) Act, 2024

- i. Amending section 4 on the definition of the term Mining Licence by increasing the minimum capital investment for Mining Licence from USD 100,000 to USD 5,000,000.
- ii. Adding Section 5B which empowers the Minister, upon recommendations from the Geological Survey of Tanzania (GST) and by order published in the Gazette, and upon approval by the Cabinet, to declare certain minerals to be critical or strategic. Minerals shall be considered to be critical where they become essential to the national economy, geopolitical consideration, technology and industrial use and their supply is limited or threatened. Further, strategic minerals are defined as minerals declared to be strategic minerals under section 5B of the Mining Act.
- iii. Section 8 (1) is amended by adding paragraph (c) which sets a time limitation for payment of application fee for grant of mineral rights to be 28 days from the date of notification of payment of such fee, failure of which will lead to the said application being withdrawn.
- iv. Section 27F is amended by adding sub-section (5) which provides that a mineral rights holder who fails to submit mineral data shall have his licence suspended or cancelled, subject to Section 63 of the Mining Act. Penalties for a mineral rights holder who provide false or misleading information are such that, in case of an individual to a fine of not less than five million shillings but not exceeding ten million shillings or imprisonment for a term of not less than twelve months but not more than three years or both and in case of a body corporate, to a fine of not less than two hundred million shillings but not exceeding five hundred million shillings.
- v. Adding section 27I which establishes the Mining Commission Mineral Laboratory. This laboratory shall be under the control and authority of the Mining Commission.
- vi. Amending Section 27F (8) by requiring mineral rights holders not to export any core, cuttings,

rock samples, soil, fluid samples or any other data collected without verification of results from the GST.

- vii. Amending Section 86A by adding subsection (3) which exempts importers from paying royalty for imported minerals for disposal where there is proof of authentic documents proving importation of minerals outside the United Republic of Tanzania and that royalty is paid in the country of origin. A penalty is imposed for providing false or misleading information in this regard.
- viii. Amending Section 66 by imposing a penalty for delayed payment of inspection fees which is 25% for individuals and 50% for body corporate of the amount which is due.
- ix. Amending Section 90A (5) by exempting minerals disposed of during government-organized mineral auctions or international gem fairs from paying inspection fees.
- x. Amending Section 100C by adding subsection (8) which allows gemstones disposed of during government organized mineral auction or international gem fairs be exported.
- xi. Amending Section 87(1) by adding paragraph (c) which inserts royalty payment for gemstones for export disposed of at the mineral auction or international gem fair to be premium of fifteen per centum.
- xii. Amending Section 106(1) by requiring licenced dealers or licenced brokers to comply with integrity pledge requirements.

4.2.2 Changes made under the Finance Act of 2024

The Finance Act No. 12 of 2024 introduced changes to the Mining Act, Cap. 123 and other laws applicable to the Mineral, Oil and Gas Sectors as follows:

i. Amendments of the Mining Act, Cap. 123

(a) Mineral Rights holders and the mineral licenced dealers to set aside gold for processing within the country

Section 59 of the Mining Act, Cap. 123 has been amended by requiring the mineral rights holders and the mineral licenced dealers to set aside gold for processing, smelting, refining and trading within the country. The Minister responsible for minerals shall set the percentage of minerals to be set aside in regulations and the percentage should not be less than 20%. Through the changes made in the Tanzania Mining Act, gold refineries are expected to have adequate feedstock for processing. The requirement will not apply to Mining Companies in Tanzania that have signed agreements with the Government of the United Republic of Tanzania for the objectives of carrying out mining projects in Tanzania. The Government will renegotiate with Mining Companies for the purpose of considering the possibility of implementing the requirement of this provision without affecting the terms of the Agreement.

(b) Exclusion of the supplier of gold to the Bank of Tanzania from paying an inspection fee.

Section 90A (3) of the Mining Act, Cap. 123 has also been amended to exempt the supplier of gold to the Bank of Tanzania (BoT) from paying an inspection fee of 1 percent.

(c) Royalty payment through refined gold or gemstone.

One-third of royalty payable to the Government for gold or gemstone shall be through deposit of the refined gold or gemstone into the National Gold and Gemstone Reserve at the BoT. This amendment

goes parallel with making this royalty paid as a final payment. Also, the BoT has been recognized as the Statutory Gold Dealer. The measures are intended to incentivize the supply of gold to BoT as well as reducing associated costs to enhance the growth of national gold and foreign currency reserve and address the shortage of US Dollars for various international transactions.

ii. **Amendment of the Income Tax Act, Cap. 332**

Section 56 of the Income Tax Act has been amended to exclude the applicability of Section 56 on the allotment of shares in a resident entity which changes the control of a company. There is no exclusion for non-resident entities. This amendment limits the exemption included in the Finance Act of 2023 to the extent that section 56 is not applicable where changes in underlying ownership emanate from the issue of shares by a company to resident companies only.

iii. **Amendment of Value Added Tax Act, Cap. 148**

Value Added Tax Act is amended by adding Section 55C which requires zero rating on the supply of gold to BoT. Also, amended by adding Section 55D which requires zero rating on the supply of gold to the licensed refineries in Mainland Tanzania.

4.2.3 **Changes made to the Mining Act under the Written Laws (Miscellaneous Amendments) (No.2) Act, 2025**

The Mining Act is amended by adding Section 88A which imposes an obligation to a public sector entity which makes a contractual payment to a contractor who uses minerals for construction purposes to withhold royalty and inspection fees payable for the minerals used and remit to the Mining Commission within seven days from the date of collection of the royalty and inspection fees due.

4.3. **Regulations Applicable in the Mineral Sector**

Several Regulations have been issued to enforce the implementation of the Mining Act. **Annex 2** gives descriptions of the regulations applicable in the Mineral Sector.

4.4. **Regulatory and Institutional Framework of the Mineral Sector**

The regulatory and institutional framework of the Mineral Sector comprises different institutions and regulatory bodies. These entities include the Ministry of Minerals (MoM), Ministry of Natural Resources and Tourism (MNRT), National Environment Management Council (NEMC), Tanzania Revenue Authority (TRA), Mining Commission (MC) and Tanzania Extractive Industries Transparency Initiative (TEITI), as shown in **Annex 3**.

4.5. **Policy and Legal Framework of the Oil and Gas Sector**

The legal framework of the oil and gas sector comprises various Acts, regulations and rules. The major policy guiding the oil and gas subsector is the National Energy Policy of 2015, the Oil and Gas Revenue Management Policy of 2015 and the National Investment Policy of 1996. The legislation governing the oil and gas sector includes: The Petroleum Act, Cap. 392, and the Oil and Gas Revenue Management Act, Cap. 328. The contractual regimes in the Tanzanian oil and gas sector are guided by the Model Production Sharing Agreement (MPSA) of 2013 which is currently under review to align with the Petroleum Act, Cap. 392. Description of policies, applicable Laws and the Model Production Sharing Agreement (MPSA) of 2013 in the Oil and Gas sector are shown in Annex 4. In addition, several Regulations and rules have been issued to enforce the implementation of the Petroleum Act as shown in **Annex 5**.

4.6. Regulatory and Institutional Framework of the Oil and Gas Sector

The country's oil and gas sector is regulated by the Ministry of Energy (MoE), Ministry of Finance (MoF), Petroleum Upstream Regulatory Authority (PURA), Energy and Water Utilities Regulatory Authority (EWURA), Tanzania Revenue Authority (TRA) and Bank of Tanzania (BoT) as shown in **Annex 6**.

4.7. Fiscal Regime in Mining, Oil and Gas

A fiscal regime is a collection of policies or instruments that control how the government and extractive industries split the profits from mining, oil, and gas extraction activities. This includes levies, fees, taxes, royalties, tariffs and other costs.

4.7.1 Fiscal Regime of the Mineral Sector

Tanzania's Mining Act, Cap. 123, Income Tax Act, Cap. 332, Value Added Tax Act, Cap. 148, Finance Act, 2024, and other national legislation govern the fiscal regime of the country's mineral sector. Various kinds of payments made to the government by companies that conduct mineral exploitation activities in the country are summarized in **Annex 7**.

4.7.2 Fiscal Regime of the Oil and Gas Sector

Similar to the mining industry, companies in the oil and gas sector make various payments to the government as per the Oil and Gas Revenues Management Act, 2015, Model Production Sharing Agreement for Petroleum (MPSA) of 2013, Income Tax Act, the Value Added Tax Act, the Finance Act, 2024 and other laws of the country. **Annex 8** summarizes the fiscal regime for Tanzania's oil and gas sector.

4.8. Licences Allocation in Minerals, Oil and Gas Sectors

According to Requirement 2.2 (a-d) of the EITI Standard 2023, member countries must provide the public with access to a summary of the statutory process, persons who are granted with mineral and petroleum rights and transfers. The procedures for applying, awarding and transferring mineral rights, mineral trading licences, petroleum rights, permits and licences are outlined in the Mining Act, Cap. 123, and the Petroleum Act, Cap. 392 respectively.

4.8.1 Mineral Rights and Trading Licences

4.8.1.1 Application and Grant of Mineral Rights and Trading Licences.

Section 8 of the Mining Act, Cap. 123 specifies the prerequisites for the application of mineral rights. Requirement 2.2 of EITI Standard 2023 requires an outline of the description of the standards and processes applied when allocating or transferring mineral rights. The general procedures for allocating and transferring mineral rights in the United Republic of Tanzania are outlined in Parts II and IV of the Mining Act.

The process of applying for and granting mineral rights is defined in Part IV of the Mining Act. Depending on the type of mineral rights, there are different requirements and procedures when applying for and granting mineral rights.

The mineral rights are grouped into four divisions as follows:

- i. Division A- Prospecting Licence (PL) and Gemstone Prospecting Licence (GPL),
- ii. Division B - (Special Mining Licence (SML) and Mining Licence (ML);
- iii. Division C - Primary Mining Licence (PML) and Primary Processing Licence(PPL);
- iv. Division D (Processing Licence (PCL), Smelting Licence (SL) and Refining Licence (RFL).

As per the Mining Act, mineral rights are granted to the applicants who intend to explore and extract

minerals such as metallic minerals, gemstones, industrial minerals, building minerals, energy minerals and kimberlite diamonds. **Table 12** describes various mineral rights.

Table 12: Types and description of different mineral rights

Division	Type of Licence	Grant period	Maximum area	Description
A	Prospecting Licence	4 years, renewed for 3 and 2 years	300 sq. km	The exclusive right for exploration can be proceeded with the application of MLs or SMLs before expiry.
	Gemstone Prospecting Licence (GPL).	4 years, renewed for 3 and 2 years	5 sq.km (500 hectares)	The exclusive right for exploration before expiry.
B	Mining Licence	10 years renewable	10 sq. km	The exclusive right for exploration and mining. Capital investment is between US\$100,000 and US\$ 100,000,000 or its equivalent.
	Special Mining Licence	Life of mine	35 sq. km for non-superficial, Superficial deposits, 70 sq. km	The exclusive right for exploration and mining. Capital investment of more than US\$ 100,000,000 or its equivalent.
C	Primary Mining Licence	7 years, renewable	Others 10 hectares. Gemstone and building licence 5 hectares	The PML holders are allowed to undertake prospecting and mining activities. Maximum capital investment is less than USD 5,000,000.
	Primary Processing Licence (PPL)	1 year, renewable	The regulations to prescribe size are in the making.	A licence granted to a person intending to conduct ball mill operations or sluicing.
D	i. Processing Licence	10 years, renewable	N/A	The mineral rights holders are required to set aside a certain percentage of minerals for processing, smelting or refining within the United Republic of Tanzania.
	ii. Smelting and Refinery Licence	25 years renewable	N/A	A smelting and refinery licence may be issued to individuals or entities for the period not exceeding 25 years. These licences shall be subject to renewal.

Part V of the Mining Act, outlines the procedures for applying and granting of mineral trading licences namely Dealer licence, Broker licence and Lapidary licence issuable to individuals and entities that are only involved in the trading of minerals.

Sections 6 and 18 of the Mining Act, provide for restrictions to individuals or companies to operate, possess or dispose of, any mineral without valid mineral rights or trading licences. Additionally, special mining licences are issued by the Mining Commission upon the approval of the Cabinet. For other mineral rights, the Mining Commission has mandate to grant depending on the type of licence the applicants are intending to explore or extract. The Mining Commission has fully disclosed all important procedures and conditions of issuing and renewing mining licences.²² The qualification criteria for both corporate and individual applicants are outlined in **Table 13**.

Table 13: Qualifications for awarding mineral rights

Individuals Applicants	Corporate Applicants
1. Age not less than 18 years.	1. Must have postal and physical address.
2. He/she has never been bankrupt.	2. Must be registered under the Companies Act in the country.
3. Not a defaulter in existing mineral right, expired or cancelled.	3. Audited financial statement must be submitted during application.
4. He/she has never been convicted within previous ten years with an offence in which dishonesty is an element and has not been sentenced to imprisonment or to a fine not exceeding twenty million shillings.	4. Must not be in liquidation other than liquidation that forms part of scheme for reconstruction or amalgamation of the holder.
5. A foreigner must have been resided within the country for at least 4 years.	5. Among its directors or shareholders one of the persons who would be disqualified under clause 2.1 (ii), (iii) and (iv)
6. A Primary Mining Licence for any minerals is granted to an individual who is a citizen of Tanzania	6. A Primary Mining Licence for any minerals is granted to a partnership or body corporate whose membership or directors are exclusively Tanzanian citizens
7. Mineral rights shall not be granted to an individual or to any partnership or to any one of the partners who is in default in another mineral rights or in an expired or cancelled mineral rights.	7. Mineral rights shall not be granted to any shareholders or directors of the body corporate which is in default in another mineral rights or in an expired or cancelled mineral rights.
8. Upon recommendation of the Resident Mines Officer and fulfilment of the conditions prescribed under the regulations, the Primary Mining Licence holder is allowed to contract a foreigner for the technical support which cannot be sourced within Tanzania.	
9. A mining licence for mining gemstones shall only be granted to applicants who are Tanzanians. Exception is given where there is need for specialized skills, technology or high level of investment, it can be granted to a Tanzanian together with a non-citizen whose undivided participating shares amount to not more than fifty percent either alone, in the case of one person or in the aggregate in the case of more than one person.	

4.8.1.2 Approaches in Allocation and Granting of Mineral Rights

i. First-come-first-served approach

Section 14(1) of the Mining Act provides where two or more persons, not acting together as partnership or joint venture, each make a specified application for the grant of a mineral right over the same area

22 <https://www.tumemadini.go.tz/pages/applicationprocedure/>

of land, or over areas of land, parts of which are the same area, the person whose application was first registered, upon fulfilment of the application requirements, shall be granted the mineral rights applied for.

In addition, the applicant has to apply through the mining cadastre online portal. The online system is automated to validate the coordinates and historical information by searching any existing applications in the area. If the area is vacant, the application will automatically be submitted to the respective mines office, depending on the type of licence being applied.

Further, applications under divisions A, B, D are submitted to the Mining Commission Head Office and while Resident Mines Office receive application under division C. After payment of the application fee, the respective office will process the application based on fulfilment of the requirements for applying the licence as stipulated in the Mining Act and its regulations. If the applicant has fulfilled all the requirements outlined in Parts IV and V of the Act and after verification and approved by the Mining Commission Technical Committee, the Mining Commission will grant mineral rights to a particular mining area. **Table 14** presents the technical and financial criteria used by the Mining Commission to award mineral rights.

Table 14: Technical and Financial Requirements for Awarding Mineral Rights

No.	Technical Criteria	Financial Criteria
1	Programme for Exploration and mining operations (A, B and C)	Individual or Corporate investment capability between US\$ 0 to US\$ 5,000,000 for Primary Licences, US\$5,000,001 to US\$ 100,000,000 for Mining Licences (ML) and Special Mining Licences (SML) more than US\$100,000,000.
2	Submission of mineral deposit data (Division B)	
3	Expected infrastructure requirements	
4	Environmental Impact Assessment (EIA) report and certificate.	

Source: Mining Act Cap.123

ii. Tendering approach

According to Section 15 of the Mining Act, the Minister may designate any vacant area other than a reserved area for which he invites applications by tender if he believes it is in the public interest to do so. The tender is published in a notice in the Gazette or a local newspaper. A public tendering procedure will be launched by the Mining Commission to accept applications for prospecting licences (PL), mining licences (ML), and special mining licences (SML). Bids will have to be submitted by applicants, and following the deadline, the Mining Commission will assess the competitive bids that have been submitted. The bid that is most likely to promote expeditious and beneficial development of the mineral resources of the area will subsequently be chosen by the Mining Commission.

The criteria for selecting the successful bidder include technical expertise, financial resources, proposed mining program, amount of expenditure the applicant plans to commit and the applicant's previous experience in conducting mining operations of the related magnitude.

In the financial year 2022/23, the Mining Commission granted 9,642 mineral rights based on a first-come-first-served approach and there were no licences issued based on the tendering approach. Table 15 indicates different types of licences granted in the Mineral Sector for the year 2022/23²³.

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Table 15: Licences Awarded in the Mineral Sector in 2022/23

No.	Licence Type	Quantity(2022/23)	Quantity(2021/22)
1.	Mining Licence (MLs)	29	22
2.	Prospecting Licence (PLs)	373	340
3.	Primary Mining Licence (PMLs)	6,511	6,268
4.	Dealer Licence (DLs)	797	711
5.	Broker Licence (BLs)	1,898	2,098
6.	Special Mining Licence (SMLs)	2	2
7.	Refinery Licences	-	2
8.	Processing licence (PCLs)	32	55
	TOTAL	9,642	9,498

Source: Mining Commission Annual Report 2022/23

4.8.1.3 Transfer of Mineral Rights

Procedures for the transfer of mineral rights from one holder to another are provided under the Mining Act. However, the Act also stipulates that no mineral rights for a Mining Licence (ML) or Special Mining Licence (SML) may be transferred without the Licensing Authority's approval. The Mining Commission often assesses applications for mineral rights based on the applicant's technical, financial capacity and compliance during the transfer of mining licence. The applicant is also required to submit a comprehensive report showing substantial development made in the mineral rights area in accordance with the programme of mining operations. Furthermore, evidence of the transferee's mining capacity must be provided. The Mining Commission will apply similar licensing criteria when assessing applications. **Table 16 and Table 17** show the number of transferred mineral rights and the technical and financial criteria used by the Mining Commission to transfer the mineral rights respectively²⁴.

Table 16: Mineral rights transferred in the Mineral Sector in 2022/23

No.	Licence Type	Quantity
1.	Prospecting Licence	20
2.	Mining Licence	4
3.	Primary Mining Licence	103
	TOTAL	127

Source: Mining Commission

Table 17: Technical and Financial Requirements for Transfer of Mineral Rights

No.	Technical Criteria	Financial Criteria
1	Proposed mining activities	Individual or Corporate investment capability between US\$ 0 to US\$ 5,000,000 for Primary Licence, US\$ 5,000,001 to US\$ 100,000,000 for Mining Licence (ML) and Special Mining Licence (SML) more than US\$ 100,000,000.
2	Program for mining operations	
3	Expected infrastructure requirements	
4	Environmental Impact Assessment (EIA) report and certificate.	
5.	Proof of Capital Gain Tax	

Source: The Mining Commission

4.8.1.4 Effectiveness of Approaches to Grant Mineral Rights

The first-come-first-served and tendering approaches are widely thought to increase the mineral sector's transparency successfully. This view stems from the fact that the entire mineral rights granting

24 <https://www.teiti.go.tz/publications/Documents?page=2>

or transfer process is carried out in a highly transparent manner. The transparency of the procedures decreases the likelihood of abuse of authority when granting or transferring licences. This is possible because all applications are lodged and processed through a publicly accessible online system (Online Mining Cadastre Transaction Portal). The system also permits individuals or corporates to appeal in an event where one of the applicants is not satisfied with how the process was executed and the final decision of awarding/transferring the mineral rights to another individual or corporate.

The Mining Commission and the Ministry of Minerals have provided the detailed procedures and requirements for applying and issuing mineral rights in Tanzania. Each type of licence requires different procedures and requirements.²⁵ The mining register contains all information about all transferred, awarded and cancelled mineral rights.²⁶

The Mining Commission has set guidelines for applicants who have applied for the same mining area at the same time since the laws do not allow one mining area to be allocated to two or more applicants. In the case of such situation, all applicants will be informed about their applications and priority between them shall be determined by inviting successful applications to submit to the Mining Commission by such dates bids which state the bidding premium and schedule of payment in a period not exceeding six months.

4.8.1.5 Suspension and Cancellation of Mineral Rights

Section 63 (1) of the Mining Act, rules on the procedures and conditions which may be applied by the Mining Commission to suspend or cancel mineral rights. Grounds that will cause the Mining Commission to suspend or cancel mineral rights include the failure of the licence holder to comply with any requirement in related laws and regulations, or other agreed conditions during the issuance of the licence. However, to ensure justice is served, the Mining Commission will take further steps by serving the mineral rights holder with a notice of intent to suspend or cancel by stating the reasons for suspension or cancellation of the mineral rights.

Nonetheless, Section 65 of the Mining Act also provides an opportunity to a mineral rights holder who is aggrieved by the decision of the Mining Commission for suspension or cancellation to file an application for judicial review to the High Court. However, the mineral rights holder shall, within sixty (60) days from the date of the suspension or cancellation decision, file an application for judicial review to the High Court. For the period under review, a total of 558 licences were cancelled, which included 22 prospecting licences, 13 Mining licences and 523 Primary mining licences. This proves that there are a number of licence holders who are not meeting their obligations under the licences, one of them being the non-commencement of the prospecting and mining operations. The list of licences cancelled by MC are shown in the **Table 18**²⁷.

Table 18: List of cancelled Mineral Licences

No.	List of Licences	No. of licences cancelled
1	Prospecting Licences (PL)	22
2	Mining Licence (ML)	13
3	Special Mining Licence (SML)	0
4	Primary Mining Licence (PML)	523
5	Processing Licences (PCL)	0
6	Broker Licences (BL)	0
7	Dealer Licence (DL)	0
	TOTAL	558

Source: Mining Commission

²⁵ <https://www.tumemadini.go.tz/services/mining-licences-information/>

²⁶ <https://portal.madini.go.tz>

²⁷ <https://www.teiti.go.tz/publications/Documents?page=2>

4.8.2 Petroleum Licences and Permits

4.8.2.1 Allocation of Petroleum Licences

The Petroleum Act, 2015 contains provisions that provide for regulation of upstream, midstream and downstream petroleum activities, establishment of the Petroleum Upstream Regulatory Authority, National Oil Company to secure the accountability of petroleum entities and other related matters.²⁸ Upstream petroleum licences and its grant is provided under Part III of the Act. Detailed types, procedures and criteria for allocation of petroleum licences have been documented in Part III of the Act and are summarized under Table 19

Table 19: Types of Petroleum Permits and Licences.

No	Licence Type	Duration	Description
1	Reconnaissance Permit	Is granted for a period of not more than three years unless otherwise determined by PURA.	Is granted to person intending to carry out reconnaissance surveys in a geographically delineated area. A person shall not commence reconnaissance activities unless has complied with the requirements on environmental protection prescribed in the Environmental Management Act of 2004.
2	Petroleum exploration Licence	Initial period not exceeding four (4) years. Extension for a period not exceeding three (3) years in respect of first extension of the exploration licence and a further period not exceeding two (2) years in the second extension of the exploration licence.	Petroleum exploration Licence is granted to the National Oil Company (NOC) upon an application made by NOC to the Minister. The licence shall not be transferred to any other person. NOC shall have exclusive rights over all petroleum rights and subject to Minister's consent and PURA, may enter into partnership with a Tanzanian or a foreign entity through an open tendering process or a direct award of a block. In case NOC entered into such partnerships, the Act requires that the Corporation must maintain the participating interest of not less than 25% unless the National Oil Company decides otherwise Being a National Oil Company does not waive the company from applying for petroleum rights. The Minister may, upon receiving advice from PURA, grant or reject licence extension of an exploration licence due to various conditions stipulated in Section 59 of the Petroleum Act, Cap. 392.
3	Development Licence	The Development Licence shall be valid for a period not exceeding twenty-five (25) years. It can be extended once for a period not exceeding twenty (20) years as the Minister may consider it to be reasonably required.	Development Licence is issued to the holders of valid exploration Licences of certain blocks which petroleum reservoir or part of a petroleum reservoir has been discovered.

Source: Sub –Part II of the Petroleum Act, Cap. 392

4.8.2.2 Awarding of Petroleum Licences

The National Oil Company (NOC) is the only entity authorized to apply for petroleum Licences and permits. According to the Act, a company must be a registered body corporate under the Companies Act or another written law and possess recognized capacity, technical know-how, and financial competence in order to collaborate with NOC. Additionally, the Petroleum Act allows two or more applicants to form a partnership in order to carry out petroleum operations.

Under the Petroleum Act, once a partnership is established, the initial step involves submitting the agreements to the Minister responsible for Energy. The Minister may then negotiate with NOC and its partner or partners on behalf of the Government after consulting PURA. However, the Minister shall not enter into an agreement without prior approval of such agreement by the Cabinet.

PURA through the Petroleum Act, is tasked to develop the Model Production Sharing Agreement (MPSA) and submit to the Minister, who then forwards the same to the Cabinet for approval. The Cabinet will evaluate the MPSA and approve, if it is deemed beneficial to the government and the nation at large, once approved, the MPSA will serve as the basis for negotiations between the Government, NOC and its partners.

To ensure competitiveness and transparency in the petroleum industry, the Petroleum Act requires a sourcing process for contractors to be carried out in an open and competitive public tendering process. In this regard, the common and permissible tendering approach is open and competitive. However, the Petroleum Act allows the Minister to initiate direct negotiations with a contractor after fulfilling due process and upon obtaining advice from PURA and approval of the Cabinet. **Table 20** shows the conditions that must be fulfilled by the entity applying for petroleum licences and permits.

Table 20: The Criteria for Awarding Petroleum Licence and Permits

No.	Type of Licence	Criteria
1	Exploration Licence	The applicant's proposals for work and minimum expenditure in respect of the block specified in the application.
		Provide particulars of technical and petroleum industry qualifications of the applicant and his employees.
		Provide particulars of technical and petroleum industry resources available to the applicant.
		Submit particulars of kinds of financial resources available to the applicant, including the capital, credit facilities, and guarantees.
		Submit a proposal on the local content plan related to the training and employment of Tanzanians citizens.
2	Development Licence	Provided directly to a holder of Exploration Licence if he meets the conditions stipulated in the Petroleum Act and its Regulations. In case the applicant does not hold an Exploration Licence in respect of a block, may be given a Development Licence if he satisfies the Minister that the block contains a petroleum reservoir, and there are no Exploration or Development Licences of the block which is in force during the time of application.
		The holder of the Exploration Licence applying for a Development Licence must provide evidence that the block contains a petroleum reservoir or part of a petroleum reservoir.
		Development plan proposal of which its details are provided in Section 67 of the Petroleum Act, Cap. 392.

No.	Type of Licence	Criteria
		Development licence shall only be granted to an applicant who: ☐ ensures most efficient beneficial and timely use of petroleum resources discovered; ☐ has adequate financial resources, technical and industrial competence and experience to carry out effective production operations; ☐ is able and willing to comply with the conditions of the licence, any relevant right given is exercised and is given effect or arrangement is made for that purpose or right is waived; and ☐ is not in default. As per Section 69 of the Petroleum Act, Cap. 392.

Source: Petroleum Act, Cap.392

Regarding the issuance of petroleum licences and permits, in the financial year 2022/23, the Minister responsible for petroleum affairs did not award any new petroleum licences; instead, he extended some of the existing exploration licences in accordance with the Petroleum Act. Petroleum licences can be accessed at www.pura.go.tz/.

4.8.2.3 Transfer of Petroleum Rights

The transfer of NOC's exclusive petroleum rights to any other person is prohibited by Section 44(3) of the Petroleum Act, Cap. 392. Nonetheless, the transfer of a legal or equitable interest in a licence is permitted by instrument in writing as described under Sections 85 and 86 of the Petroleum Act. The transfer of a licence stake requires the Minister's approval subject to any condition as he considers necessary to impose.

The application for approval of a transfer of licence by the Minister must satisfy several conditions namely ability of the transferee capability in discharging transferor obligations, a certificate of incorporation or compliance by the transferee, and transfer agreements between the transferee and transferor. It also requires a tax clearance certificate from the Tanzania Revenue Authority (TRA), an integrity pledge by the transferee, and particulars of the technical and industrial qualifications of the transferee and their employees. The transferee must provide details regarding financial resources, including capital, credit facilities, and guarantees. Furthermore, the process that a member of the contractor part intends to assign to a non-affiliate requires the applicant to provide the particulars of available technical and industrial resources, a proposal regarding how the project plans to train Tanzanians, and other issues that the Minister may deem necessary before transferring a licence. The National Oil Company shall have the right of first refusal to acquire the participating interest.

According to PURA, in the financial year 2022/23, two petroleum rights were transferred. The first one is the transfer of Scirocco Energy PLC's 25% participating interest in the Ruvuma Production Sharing Agreement to ARA Petroleum Tanzania Limited, and the other is the transfer of 74% interest in the Tanga Production Sharing Agreement from Afren Tanzania Limited to Octant Energy Tanga Limited.

4.8.2.4 Surrender, Cancellation, and Suspension of Petroleum Rights

A licence holder is entitled to give up all or some of the blocks under Section 81 of the Act. Any licence holder can accomplish this by requesting a certificate of surrender for a block from the Minister.

Upon advice of PURA, the Minister will issue the certificate of surrender either unconditionally or subject to conditions. However, the Act does not permit the certificate of surrender to be granted to the

licence holder who is in default. If the applicant who wants to surrender any block has any outstanding liability, the decision to surrender shall not affect any liability incurred before the surrender came into force. Section 83 of the Petroleum Act provides for the procedure to be followed in effecting the suspension and cancellation of a licence.

4.9. Mineral and Petroleum Registry

4.9.1 The Mineral Rights Registry

All EITI implementing countries must create and maintain a publicly accessible registry or cadastre system in accordance with requirement 2.3 of the EITI Standard 2023. In Tanzania, the Mining Commission is tasked with creating and maintaining a Mining Cadastre under Section 27G of the Mining Act. The Mining Commission maintains the publicly accessible Online Mining Cadastre Transaction Portal to meet this requirement. The Cadastre is a crucial instrument for managing mineral rights. It maintains public cadastral maps and cadastre records, administers mineral rights and mineral processing licences. The register has been designed to enable mining licence applicants and holders of active licences (Division A, B, C, and D) to apply, renew, cancel, and make online transactions while the Mining Commission is mandated to process, grant and cancel the mineral rights²⁹.

4.9.2 The Petroleum Registry

According to Section 84 of the Petroleum Act, Cap. 392, PURA is required to establish and maintain a registry of petroleum agreements, licences, permit authorizations and change in interests of an existing petroleum agreements, permit or licence. The information kept in this registry includes applications for grants, assignments, renewal, surrender, termination, revocation and other relevant particulars.

The registry further contains records of any court decision, including arbitration, award, deeds, or instruments related to the licence. Any person may publicly access information in the petroleum register except as otherwise provided by law. Through the PURA website, the public can now access the online petroleum register for issued licencing rounds and reference maps.³⁰

4.10. Contracts Disclosure

EITI implementing countries are required to disclose any contracts entered, granted or amended underpinning extractive industry activities from January 2021 onwards subject to Requirement 2.4(a) of EITI Standard 2023. On the other hand, Section 16(1)(a) of the TEITA Act requires the publication by the Ministers responsible for energy and minerals of all concessions and contracts relating to extractive industries companies in the ministry's websites or through media which is widely accessible.

Up to May 2025, the Government had signed eight (8) contracts in the mineral sector, as indicated in Table 21. TEITI has published three (3) mining company contracts pursuant to the TEITA Act and its regulations, which can be accessed through the TEITI website³¹.

29 <https://portal.madini.go.tz/page/PublicHome>

30 <https://www.pura.go.tz/uploads/files/OFFSHORE%20LICENSING%20ROUNDS2.pdf> , <https://pura.go.tz/pages/reference-map> and <https://pura.go.tz/#>

31 <https://www.teiti.go.tz/publications/contract>

Table 21: List of signed contracts in the mineral sector

No.	Name of contract	Disclosure Status
1.	Framework Agreement entered between the Government of the United Republic of Tanzania and Jacana Resources (Tanzania) Limited, Strandline Resources Limited, and Strandline Resource UK Limited for a Fungoni Mine Project and formed a joint venture company Nyati Mineral Sands Limited.	Not disclosed
2.	Framework Agreement entered between the Government of the United Republic of Tanzania and Black Rock Mining Limited, Mahenge Resource UK and Mahenge Resources Limited for Graphite Project and formed a joint venture company Faru Graphite Corporation Limited.	Disclosed
3.	Framework Agreement entered between the Government of the United Republic of Tanzania and Peak Rare Earths Limited (CAN 112 546 700), Ngualla Group UK Limited and PR NG Minerals Limited for Rare Earth Element Project in Ngualla, Songwe and formed a joint venture company Mamba Minerals Corporation Limited.	Not disclosed
4.	Framework Agreement entered between the Government of the United Republic of Tanzania and Nyanzaga Mining Company Limited for Nyanzaga Gold Mine Project at Sengerema and formed a joint venture company Sotta Mining Corporation Limited.	Not disclosed
5.	Framework Agreement entered between the Government of the United Republic of Tanzania and LZ Nickel Limited (Now Kabanga Nickel Limited) for Kabanga Nickel Mine Project at Ngara and formed a joint venture company Tembo Nickel Corporation Limited.	Disclosed
6.	Framework Agreement entered between the Government of the United Republic of Tanzania and Petra Diamonds Limited, Willcroft Company Limited and Williamson Diamonds Limited for Mwadui Diamond Mine Project in Mwadui, Shinyanga and formed a joint venture company Williamson Diamonds Limited.	Disclosed
7.	Framework Agreement entered between the Government of the United Republic of Tanzania and Evolution Energy Minerals Limited, Ngwena Tanzania Limited and Evolution Energy Minerals UK Limited and formed a joint venture company Kudu Graphite Limited.	Not disclosed
8.	Framework Agreement entered between the Government of the United Republic of Tanzania and Ecograf Limited, Ecograf UK Pty Ltd and Tanzagraphite (Tz) Limited and formed a joint venture company Duma Tanzagraphite Limited.	Not disclosed

The Energy Sector has not signed any new contracts or altered or amended any existing contracts as from 1st of January, 2021 pursuant to Requirement 2.4(a) of the EITI Standard 2023.

4.11. Beneficial Ownership Disclosure

TEITI has disclosed names of the beneficial owners both in the mining, oil and gas sectors as shown in the TEITI Reports³². It is also noted that major mining, oil, and gas companies are publicly listed in

32 <https://www.teiti.go.tz/publications/report>

international stock markets, making it easier to access the names of the shareholders and beneficial owners of the listed extractive industry companies. On the other hand, TEITI has developed the BO register for the extractive industry, which can be accessed through the TEITI website³³. The detailed information of beneficial ownership information as reported by Companies is shown in **Annex 9** of the report.

4.12. State Participation

The Tanzanian government participates in mining, oil, and gas operations through its State-Owned Enterprises (SOEs). Tanzanian state-owned enterprises involved in mining, oil and gas are STAMICO, NDC and TPDC. NDC and STAMICO have direct involvement in the mining industry while oil and gas industry is handled by TPDC.

4.12.1 State Mining Corporation

State Mining Corporation (STAMICO) was established under the Public Corporation Act, Cap. 257, by Establishment Order No. 163 of 1972, as revised in 2014. It is a fully owned government corporation under the Ministry of Minerals.

On behalf of the Government, STAMICO offers drilling, mine management, and consulting services to small-scale mining and other associated mining enterprises. STAMICO manages a variety of projects through subsidiaries, associates, and other strategic initiatives involving the mining sector. Additionally, STAMICO³⁴ operates a number of Joint ventures, such as Buckreef Gold Company Ltd, STAMIGOLD Biharamulo Gold Mine and Mwanza Precious Metals Refinery Company Ltd.

4.12.2 National Development Corporation

The National Development Corporation (NDC) was established in 1965 to catalyze economic development in all sectors of the economy. The NDC participates in extractive industry activities through its involvement in various projects, including the Mchuchuma coal and Liganga iron projects³⁵.

4.12.3 Tanzania Petroleum Development Corporation

Tanzania Petroleum Development Corporation (TPDC) is the country's National Oil Company (NOC), which was established through Government Notice No.140 of 30th May, 1969, under the Public Corporations Act, No.17 of 1969, as amended³⁶. TPDC is wholly owned by the Government of Tanzania. TPDC carries out specialized operations in the entire petroleum value chain through its subsidiary companies, namely, the Gas Company Tanzania Limited (GASCO) and TANOIL Investments Limited³⁷.

TPDC operates various exploration and development projects, including West Songosongo, Blocks 4/1B and 4/1C, Stratigraphic Nomenclature, Eyasi Wembere, and Liquefied Natural Gas Project³⁸.

4.13. Local Content and CSR Implementation in Extractive Industries

Implementing local content in the extractive sector is made mandatory through the Mining Act, the

33 <https://www.teiti.go.tz/publications/BO>

34 <https://www.stamico.co.tz/pages/own-projects>, <https://www.stamico.co.tz/pages/joint-venture-partnership>, <https://www.stamico.co.tz/pages/subsidiary> <https://www.stamico.co.tz/uploads/documents/en-1715677564-STATE%20MINING%20FINANCIAL%20STATEMENT%20JUNE%202023.pdf>

35 <https://ndc.go.tz/about/>

36 <https://tpdc.co.tz/about-us/>

37 <https://tpdc.co.tz/tanoil/>

38 <https://tpdc.co.tz/portfolio/exploration-projects/>

Petroleum Act, and their regulations. In the mineral sector, contractors, subcontractors, licensees, and other allied entities are required to adhere to local content requirements and must prepare and submit Local Content Plans (LCPs) for approval by the Mining Commission. The Local Content Committee evaluates the compliance of the submitted LCPs with the local content guidelines and subsequently endorses them for approval. Once approved, these plans serve as a framework for ensuring that a significant portion of the economic benefits from mining activities is directed toward local communities and businesses. In the year under review, 652 out of 656 LCPs from contractors worth TZS 16,007,975, 113.00 and sub-contractors were submitted and approved by the Mining Commission³⁹.

For the oil and gas sector, a licensee and contractor shall, at all times, be responsible for submitting a comprehensive local content plan, which shall include or reflect local content plans of its subcontractors or any other person engaged to undertake petroleum activities in the country. The local content plan shall comprise an annual work programme to undertake petroleum activities. Local content implementation is regulated by PURA. PURA shall oversee adherence to these plans, ensuring that local communities benefit from the economic opportunities generated by the sector. Moreover, regular assessments will be conducted to monitor compliance and facilitate improvements where necessary⁴⁰.

This regulatory approach aims to foster sustainable development within the region while enhancing the participation of local stakeholders in the extractive industry.

39 https://www.tumemadini.go.tz/uploads/publications/en-1651736934_VALID%20PLANS.pdf

40 <https://www.pura.go.tz/uploads/documents/en-1604955038-PETROLEUM%20LOCAL%20CONTENT%20REGULATIONS,%202017.pdf>

CHAPTER FIVE

5. EXTRACTIVE REVENUE COLLECTION AND DISTRIBUTION

5.1. Collecting Entities

The Government of Tanzania collects taxes and other non-tax contributions from extractive companies. The following are the government organizations that receive revenues from mining, oil and natural gas companies.

5.1.1 The Mining Commission

The Mining Commission (MC) is in charge of granting licences and collecting mining revenues, including royalties, permit fees, annual rental fees, and other charges from mining companies, including state-owned enterprises (SOEs). The types of payments received by the MC are indicated in **Annex 10**.

5.1.2 Tanzania Revenue Authority

The Tanzania Revenue Authority (TRA) is responsible for administering various taxes of the Central Government. Some taxes include Value-Added Tax, Withholding Tax, Corporate Tax, Income Tax, Excise Duty, Import Duty, Skills Development Levy etc., as indicated in **Annex 11**.

5.1.3 Social Security and Workers' Compensation Funds

Extractive companies in the countries have many ways of supporting their workers which among them is through contributions to social security. All public sector workers make their contributions to the Public Service Social Security Fund (PSSSF) while workers in the private sector, independent contractors, foreign employees working in Tanzania contribute to National Social Security Fund (NSSF) in addition, to the social security contribution, all employers, including those in the extractive industries, are required by the Workers' Compensation Act, Cap. 263 R.E. 2015, to contribute to the Fund to safeguard their employees from potential hazards at work. Additionally, **Table 22** provides information on the statutory contributions made by workers to the country's pension and workers' compensation funds.

Table 22: Social Security Statutory Contributions rates.

No.	Fund	Tax Base	Rate
1	NSSF Contribution	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	☐ 10% payable by employer ☐ 10% payable by the employee
2	PSSSF Contribution	Gross Cash Emoluments made to the employee (inclusive of cash allowances and benefits)	☐ 5% payable by the employer ☐ 15% payable by the employee
3	WCF Contribution	Employee's gross monthly salary	☐ 1% for private sector employers ☐ 0.5% for public sector employers

5.1.4 Local Government Authorities

The Local Government Finance Act, Cap. 290 requires local government authorities (LGAs) to charge and collect local taxes, levies, and fees within their domains. The Act requires mining, oil, and gas companies to pay a service levy of up to 0.3% of annual turnover to the LGA where the mine or oil and gas projects are located.

Additionally, LGAs are mandated to approve the Corporate Social Responsibility (CSR) plans submitted by extractive companies every year as elaborated in Table 23.

Table 23: Payments paid to local Government Authorities.

No.	Fund	Description
1	Service levy	Local Government Authorities are entitled to charge up 0.3% service levy based on turnover generated by corporate bodies in the relevant district.
2	Corporate Social Responsibility (CSR)	Extractive Industry Companies and contractors are required under the Mining Act and the Petroleum Act to prepare on an annual basis a credible corporate social responsibility plan, which is jointly agreed by the relevant local government authority or local government authorities in consultation with the Minister responsible for local government authorities and the Minister of Finance.

5.1.5 Tanzania Petroleum Development Corporation

Under Sections 6 and 9 of the Oil and Gas Revenues Management Act, 2015. Tanzania Petroleum Development Corporation (TPDC) is mandated to collect non-tax revenues whereby some are retained while the remainder is remitted to the government through the Oil and Gas Consolidated Fund. These revenues include royalties from gas producing fields, protected gas, additional gas, surface rentals or annual blockage/licence fees, government profit shares according to the Production Sharing Agreements (PSA), signature bonuses, training fees, and tariffs on gas transit through the Mtwara - Dar es Salaam and SONGAS gas pipelines. **Table 24** shows the breakdown of payments paid to TPDC.

Table 24: Payments made to TPDC

No.	Type of Payment	Description
1	Royalty on Oil and Gas	This is a payment given to the resource owner under Section 113 of the Petroleum Act, Cap. 392. Rates for royalty payments are charged on gross revenue depending on where the hydrocarbon is being exploited. For onshore and shelf areas the rate is 12.5%, whereas a 7.5% royalty rate if paid for deep water production (consistent with MPSA 2013).
2	Training fees	Fees payable by licenced producers/contractor, depending on the Production Sharing Agreement (PSA), for training and research activities.
3	Licence fees	Fees paid when applying for conducting oil and gas activities over a licenced area.
4	Tariffs	☐ Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline. ☐ Tariff on gas transport through SONGAS pipeline.

5.1.6 Tanzania Forest Services Agency

According to the Executive Agency Act (Cap. 245 Revised Edition 2009), the National Forest and Beekeeping Policies adopted in March 1998 and administered through the Forest Act (No. 14 of 2002) and Beekeeping Act (No. 15 of 2002), Tanzania Forest Services Agency (TFS) is responsible to receive forest management fees from extractive companies operating in protected national forest reserves (per year per ha or part of) as part of the management of the forest and natural resources.⁴¹

5.1.7 National Environmental Management Council

According to the Environmental Management (Fees and Charges) Regulations, 2021 [GN. No. 387 of 2021] as amended, NEMC is in-charge of collecting fees and charges from extractive companies for project registration, Environmental Impact Assessment (EIA), EIA review, and environmental monitoring and audit.

5.1.8 Office of the Treasury Registrar

Dividend payments are made to the Office of the Treasury Registrar (OTR), especially from extractive companies where the state owns shares. OTR is also in charge of collecting revenues from extractive companies' activities that the government has an interest in. Additionally, OTR receives royalty, profit share from additional gas revenue, profit per PSA, signature bonus and production bonus from TPDC.

5.2. Payment Flows

Various government agencies receive payments from extractive companies. TRA, LGAs, OTR, TPDC, MC, OSHA, and TFS receive taxes, fees, and charges while WCF, PSSSF, and NSSF receive social security contributions. **Figure 3** is a diagrammatic summary of the framework for extractive revenue collections.

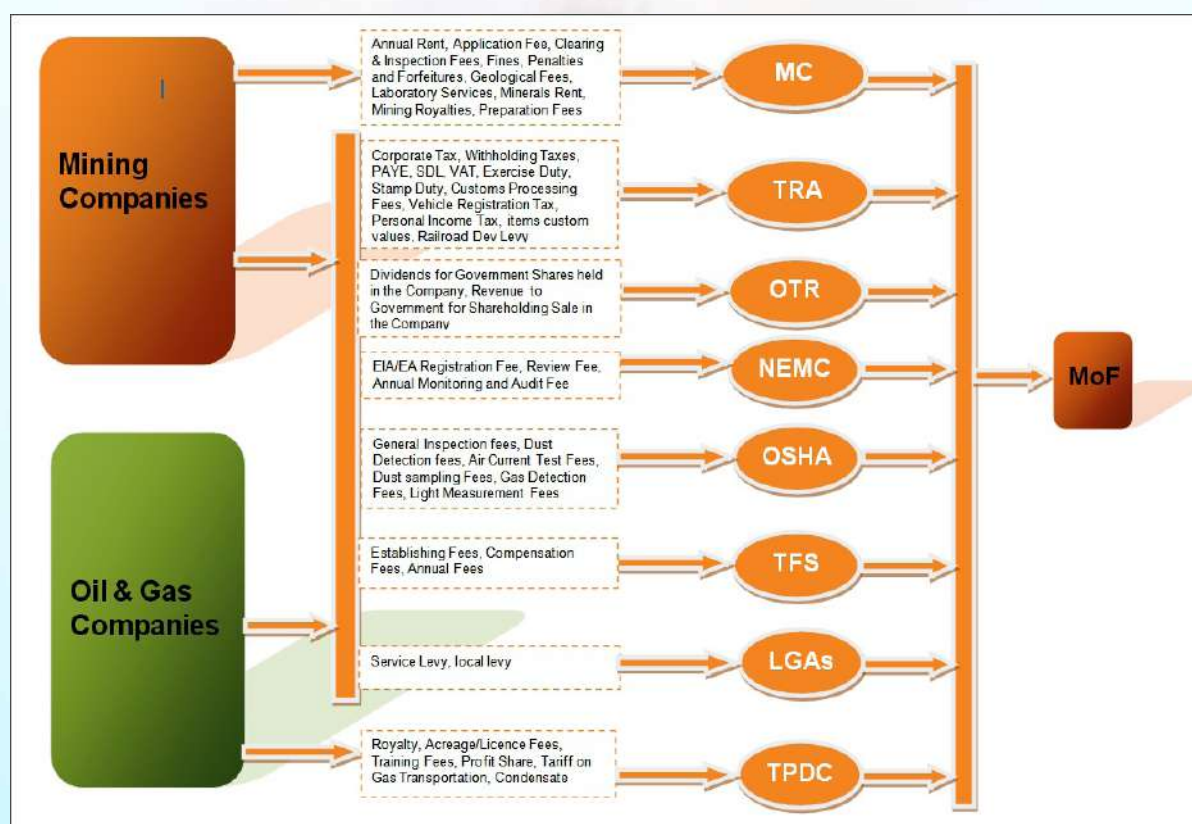


Figure 3: Payment Flow of Extractive Revenue Collection

⁴¹ [https://trade.business.go.tz/media/GN-THE%20FOREST%20\(AMENDMENTS\)%20REGULATIONS.%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf](https://trade.business.go.tz/media/GN-THE%20FOREST%20(AMENDMENTS)%20REGULATIONS.%202017%20%20%20GN%20final%20%20255%20%20chapa.pdf)

5.3. Revenue Distribution

In Tanzania, a legislative tool that establishes the legal foundation for the nation's budget system with relation to revenue, expenditure control, and accountability is the Public Finance Act, Cap. 348. The Consolidated Fund is established by Section 11 of the Public Finance Act and Article 135 of the Constitution of the United Republic of Tanzania, 1977. Unless specifically instructed otherwise by Parliament, the Act mandates that all revenues and other sums of money produced or received by the Government be placed into the Consolidated Fund. As a result, the Fund receives payments from the extractive industry. However, the Annual Appropriations Act gives the Minister of Finance the authority to take money from the Consolidated Fund and distribute it among the different government votes as approved by parliament. As a result, once revenues from extractive companies are transferred as per the law into the consolidated fund, they can no longer be linked to a particular project or expense, as required by the EITI Standard 2023.

5.4. Budget Process

Tanzania budget process is guided by the Budget Act of 2015 which provides guidelines for the preparation and execution of the national budget. Part IV of the Budget Act outlines the actions that must be followed in the budgetary process and is divided into four primary stages: budget formulation; budget discussion and approval; budget execution; and budget auditing, oversight and control.

5.4.1 Budget Formulation (October – March)

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

- i. Formulation of the budget policy and resource projections;
- ii. Release of the Planning and Budget Guidelines;
- iii. Estimating revenues and expenditure by MDAs, Regions, LGAs and Parastatal Organisations through the adaptation of the bottom-up approach (involving of the citizens in the budget formulation);
- iv. Scrutinization of estimates by the Inter-Ministerial Technical Committee;
- v. Cabinet approval of budget estimates; and
- vi. Scrutinization of estimates by Sectoral Parliamentary Standing Committees.

5.4.2 Budget Discussion and Approval (April – June)

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

- i. Tabling the budget estimates to the Parliament;
- ii. Budget speeches presentation (Budget Day);
- iii. Discussion in the Parliament;
- iv. Budget approval by the Parliament (budget voting);
- v. Enactment of the Finance Bill; and
- vi. Enactment of the Appropriation Act.

5.4.3 Budget Execution (July – June)

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

- i. MDAs, Regions, Parastatal Organisations and LGAs prepare action plans (work plans);

- ii. Budget is executed on a cash budget basis system;
- iii. Ministry of Finance releases money to MDAs, Regions, Parastatal Organisations and LGAs as appropriated by the Parliament;
- iv. Public social services delivered;
- v. Development projects are undertaken;
- vi. Record keeping of transactions relating to accounting, procurement and reporting procedures; and
- vii. Preparation of financial statements.

5.4.4 Auditing, Oversight and Control

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

- i. Continuous-time to time (annual) monitoring and evaluation, including internal audits;
- ii. Conducting External audits by the Controller and Auditor General (CAG); and
- iii. Management letters are discussed with Accounting Officers within the Public Sector entities. Later, CAG reports are presented to the President and tabled in Parliament whereby they become public, after which they are submitted to the Parliamentary Oversight Committees i.e., Public Accounts Committee (PAC), Local Authority Accounts Committee (LAAC) and Public Investment Committee (PIC) for use and follow-up action.

5.5. In-kind Revenue

The objective of Requirement 4.2 of the EITI Standard 2023 is to ensure existence of transparency in the sale of oil, gas and/ or mineral resources or other revenues collected in-kind to allow the public to assess whether the sales values correspond to market values, and to ensure the traceability of the proceeds from the sale of those commodities to the national Treasury. In the period under review, neither the government nor State Owned Enterprises (SOEs) have recorded any in kind-revenue as per Requirement 4.2 of the EITI Standard 2023.

5.6. Infrastructure Provisions and Barter Arrangements

The objective of Requirement 4.3 of the EITI Standard 2023 is to ensure public understanding of infrastructure provisions and barter-type arrangements, including resource-backed loans, which provide a significant share of government benefits from an extractive project, that is commensurate with other cash-based company payments and government revenues from oil, gas and mining, as a basis for comparability to conventional agreements. Information collected in the reporting year of 2022/23 did not identify any in-kind payments structured as a barter-type arrangement or infrastructure agreements.

5.7. Transportation Revenues

The objective of Requirement 4.4 of the EITI Standard 2023 is to ensure existence of transparency in government and State Owned Enterprise's (SOE) revenues from the transit of oil, gas and minerals to promote greater accountability in extractive commodity transportation arrangements involving the state or SOEs. In Tanzania, only gas generates such revenues whereby TPDC receives **TZS 1,794,304,155.04** tariffs from the SONGAS gas pipeline⁴².

42 (<https://tpdc.co.tz/wp-content/uploads/2023/10/Consolidated-financial-Statements-June-2022-Report.pdf>).

5.8. Transactions Related to State Owned Enterprises

The objective of Requirement 4.5 of the EITI Standard 2023 is to ensure the traceability of payments and transfers involving SOEs as well as to strengthen public understanding of whether revenues accruable to the state are effectively transferred to the state and of the level of state financial support for SOEs. The MSG has ensured that, the 2022/23 TEITI report has comprehensively addressed the role of SOEs, and reliable disclosures of material company payments to SOEs, SOEs transfer to government agencies and government transfers to SOEs. The detailed information of such requirements is shown in **Annex 12** of the report.

5.9. Subnational Payments

The objective of Requirement 4.6 of the EITI Standard 2023 is to enable stakeholders to gain an understanding of the benefits that accrued from local governments through transparency in extractive companies' direct payments to subnational entities and to strengthen public oversight of subnational governments' management of their internally generated extractive revenues. In the financial year 2022/23, payments totaling **TZS 21,612,274,246.61** made to 23 Local Government Authorities have been included in the 15th TEITI report

5.10. Subnational Transfers

Requirement 5.2 of EITI Standard 2023 demands that where transfers between national and subnational government entities are related to revenues generated by the extractive industries and mandated by a national constitution, statute or other revenue sharing mechanism, the MSG is required to ensure that material transfers are disclosed. During the year under review, it was confirmed that no subnational transfers were made and recorded.

5.11. Data Timeliness

According to Requirement 4.8 of EITI Standard 2023, EITI implementing countries are required to ensure that public disclosures of company payments and government revenues from oil, gas and mining are sufficiently timely reported to be relevant to inform policymaking and public debate. The 2022/23 TEITI report is within the EITI's accepted gap of two years reporting period.

CHAPTER SIX

6. ANALYSIS OF MATERIALITY THRESHOLD AND REPORTING ENTITIES

6.1. Introduction

According to the EITI Standard 2023, materiality is the degree to which revenues and payments are deemed important enough that their exclusion or misstatement could affect the EITI Report's overall comprehensiveness. This section offers materiality criteria based on a risk-based methodology to guarantee that all significant payments and revenues from Tanzania's mining, oil, and gas industries are included in the report. A materiality analysis was carried out using company data from government entities such as TRA, MC, TPDC, NEMC and OTR to establish these thresholds.

Further, as indicated in **Table 25**, government receipts from extractive companies were **TZS 1.960 trillion** in fiscal year 2022/23.

Table 25: Receipts received by five (5) government agencies.

No.	Government Entities	Amount (TZS)	Contribution (%)
1	TRA	1,108,637,257,140.49	56.560
2	MC	677,734,778,784.74	34.576
3	TPDC	86,278,725,375.80	4.402
4	OTR	86,207,719,650.72	4.398
5	NEMC	1,253,550,000.00	0.064
	TOTAL	1,960,112,030,951.75	100

6.2. Materiality Threshold

The MSG set two materiality thresholds for large and medium extractive companies and small-scale miners as follows:

i. Large and Medium Extractive Companies

This reconciliation exercise includes all extractive companies that made payments equal to or above TZS 2 billion. Based on this threshold, 58 extractive companies, service providers and SOEs were selected for reconciliation utilizing a risk-based approach. These companies contributed a total of **TZS 1,649,019,149,749.59**, equivalent to 84.13%.

ii. Small-Scale Miners

The materiality threshold for the small-scale miners is between **TZS 500 million to less than 2 billion** for tracking their contribution to the sector, as shown in **Table 26**. The data revealed that 28 small-scale miners met the thresholds. These entities are unilaterally reported but not reconciled as shown in **Table 27**.

Table 26: Materiality Thresholds

Materiality Threshold		Number of Companies				Total Amount (TZS)
Amount (TZS000)	Percentage Coverage	Mining	Oil & Gas	Service Providing	Total	
≥ 2,000,000	84.09	35	07	16	58	1,649,019,149,749.59
Companies/Individuals below the Proposed Materiality threshold						
<2,000,000	15.91				11,253	311,092,881,202.16
	100.00				11,311	1,960,112,030,951.75

Table 27: List of Small Scale Miners

No.	Name of Company/ Individual	Total Contribution to The Government	Mining Licence
1	David Meshack Kabadi	973,898,357.82	PML
2	Mazabu Mine Co Limited	882,672,572.44	PML
3	Paragon Tailings Tanzania Limited	851,613,710.13	PML
4	Hoyelo Masunga Kiyaya	798,247,398.09	PML
5	Masunga Mlyela Mizingo	791,976,224.75	PML
6	Baltic Business Group Ltd	778,901,992.22	PML
7	Taur Tz Ltd	778,332,483.61	PML
8	IsanjabaduguPartners	768,727,276.33	PML
9	Bulugu Mulya Mwanisi	741,657,310.22	PML
10	Samson John Sumbuka	734,183,109.53	PML
11	Nyaluhwa Investment Co Ltd	712,806,106.30	PML
12	Mabula MasingijaLimbu	704,091,804.88	PML
13	Kerai Construction Company Limited	701,297,074.42	PML
14	Malugu Msobi Kinasa	698,094,457.12	PML
15	Emmanuel M Nilla	696,162,836.39	PML
16	Kidimni Company Limited	684,394,525.57	PML
17	Said Ramadhan Juma	683,086,438.11	PML
18	Tramic Industrial Mineral Resources Co Ltd	616,351,839.59	PML
19	E Unity Square Company Limited	605,776,284.13	PML
20	Mkidendey Investment Ltd	576,229,026.81	PML
21	Tanmag Quarries Limited	537,870,425.92	PML
22	Nesch Mintech Tanzania Limited	531,314,335.13	PML
23	Kettan Gordhandas Sacaria	529,973,451.72	PML
24	Thenk Jailosi Nkwama	524,353,639.99	PML
25	Elly Haruni Matiko	524,313,788.82	PML
26	Nganyila Lyapi Sweki	520,169,709.03	PML
27	Talange Sanagu Nshashi	512,318,400.69	PML
28	Wachapakazi Gold Mine	505,573,453.35	PML
	TOTAL	18,964,388,033.11	

6.3. Scope of Revenue Streams

The preparation of the 2022/23 TEITI report used the risk-based approach during the reconciliation exercise whereby only the selected revenue streams were reconciled. The selection of revenue streams for companies involved in reconciliation has been based on the following criteria:

- (a) Revenue stream with high percentage of contribution to the Government revenue is determined by the high percentage contribution against the total revenue collected from different government agencies such as royalty, inspection and corporate tax.
- (b) Revenue streams with high impact and records of high discrepancies from previous report. However, for service providing companies, MSG decided to reconcile corporate income tax with the reason to trace their contribution to the extractive sector.

Table 28: Reconciled Revenue Streams

No.	Reporting Entities	Revenue Streams Selected for Reconciliation
1	Mining Commission	Mining Royalties
		Inspection fees
		Annual Rent
2	Tanzania Revenue Authority	Corporate Income Tax (COR)
		Service Development Levy (SDL)
3	Tanzania Petroleum Development Corporation	Royalty on Oil and Gas
		Profit share from natural gas producing fields
		Training Fees
		Acreage/Licence fees
4	National Environment Management Council	Annual Monitoring and Audit Fees
5	Office of Treasury Registrar	Dividends for Government Shares held in Companies
6	Local Government Authorities	Service Levy

6.4. Reporting Government Entities

During the reporting year 2022/23, six (6) Government entities and eighteen (18) local Government authorities submitted the reporting templates for the revenues received from the extractive companies. The reported government statutory reporting entities are listed in **Table 29**.

Table 29: Reporting Statutory Government Entities Receiving Revenues from Extractive Companies

No.	Name	No.	Name
1	Office of Treasury Registrar	13	Mbinga District Council
2	The Mining Commission	14	Mkuranga District Council
3	National Environment Management Council	15	Geita District Council
4	Tanzania Revenue Authority	16	Msalala District Council
5	Tanzania Petroleum Development Corporation	17	Mtwara District Council
6	Geita Town Council	18	Tarime District Council
7	Biharamulo District Council	19	Kilwa District Council
8	Nyang'wale District Council	20	Kishapu District Council
9	Songwe District Council	21	Musoma District Council
10	Chunya District Council	22	Misungwi District Council
11	Lindi District Council	23	Nsimbo District Council
12	Butiama District Council	24	Tanga City Council

CHAPTER SEVEN

7. RECONCILIATION OF EXTRACTIVE DATA

7.1. Introduction

This section provides a comprehensive overview of the results obtained from the reconciliation exercise, focusing on the discrepancies between the payments made by the extractive companies and the amounts received by government entities. The reconciliation exercise aims to enhance public understanding of the contribution of the extractive industries to government revenues. The 15th TEITI report reconciled comprehensively only revenue streams approved by the MSG. It highlights the initial reported amounts, the adjustments made during the reconciliation process, and the final amounts, including any remaining unreconciled differences.

The adjustments were made after obtaining confirmation from both the extractive companies and the Government Agencies involved. These adjustments were supported by sufficient evidence, ensuring transparency and accuracy throughout the reconciliation process. By presenting these detailed results, we aim to provide a thorough understanding of the discrepancies identified and the measures taken to address them, ultimately fostering trust and accountability in the extractive industry.

7.2. Reconciliation by Selected Extractive Companies

Extractive companies initially reported payments of **TZS 1,346,199,820,129.21** to government and its agencies, while receipts from the government agencies amounted to **TZS 1,920,048,315,450.77**. The revenues reported by the government were higher by **TZS 573,827,445,321.57** compared to the payments reported by the companies.

After conducting the necessary adjustments, the final payments made by the companies amounted to **TZS 1,314,541,629,124.88** while the final revenues received by the Government Agencies totaled **TZS 1,314,463,025,776.71** resulting into a difference of **TZS 78,603,348.17 (0.006%)**.

According to Section 18 of TEITA Act, 2015, the discrepancy of **TZS 78,603,348.17 (0.006%)** is immaterial and therefore does not require further investigation by the Controller and Auditor General (CAG). A detailed reconciliation exercise is presented in **Table 30** and **Table 31**. By providing these findings, we aim to give a comprehensive overview of the reconciliation exercise and the remaining unreconciled differences, ensuring transparency and accountability in the extractive industry data reporting.

Table 30: Analysis of Reconciliation by Companies

No.	Company	Original			Adjustments			Final Amount		
	Company	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
1	GEITA GOLD MINING LIMITED	274,871,907,451.36	285,728,333,099.47	(10,856,445,648.11)	291,048,428,685.35	290,762,497,937.61	285,930,747.74	290,912,926,986.83	290,912,926,940.31	46.52
2	NORTH MARA GOLD MINE LIMITED	261,444,114,551.38	256,324,738,001.97	5,119,376,549.41	256,361,417,829.44	256,361,417,829.44	-	256,361,417,829.44	256,361,417,829.44	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	118,921,586,452.57	116,812,783,842.38	2,108,802,610.19	120,121,586,452.57	120,121,124,855.35	461,597.22	120,121,586,452.57	120,121,124,855.35	461,597.22
4	BULYANHULU GOLD MINE LIMITED	119,954,699,805.08	128,624,218,950.77	(8,669,599,145.69)	129,425,033,909.43	129,424,294,340.17	739,569.26	129,425,033,909.43	129,424,294,340.17	739,569.26
5	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	77,399,874,089.03	738,561,348,507.73	(661,161,474,418.71)	77,373,655,841.07	77,370,186,339.22	3,469,501.85	77,373,655,841.07	77,370,186,339.22	3,469,501.85
6	TWIGA MINERALS CORPORATION LIMITED	84,376,238,613.18	84,007,719,650.70	368,518,962.48	84,007,719,650.70	84,007,719,650.70	-	84,007,719,650.70	84,007,719,650.70	-
7	SHANTA MINING COMPANY LIMITED	32,828,191,555.05	46,482,194,281.61	(13,654,002,726.56)	32,870,132,986.91	46,754,472,018.84	(13,884,339,031.93)	46,758,634,938.88	46,754,472,018.84	4,162,920.04
8	RUWUMA COAL LIMITED	54,443,613,543.34	54,151,290,595.94	292,325,947.40	54,151,168,478.97	54,695,512,101.09	(544,343,622.13)	54,695,512,101.09	54,695,512,101.09	-
9	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	86,157,955,475.76	84,238,625,372.15	1,940,380,103.61	84,239,683,642.50	84,239,683,642.50	-	84,239,683,642.50	84,239,683,642.50	-
10	OPHIR TANZANIA (BLOCK 1) LIMITED	28,407,131,073.00	1,125,000.00	28,406,006,073.00	-	-	-	-	-	-
11	TOTAL ENERGIES MARKETING TANZANIA LIMITED	7,606,682,448.40	7,708,623,090.49	(101,940,642.09)	7,708,623,090.49	7,708,623,090.49	-	7,708,623,090.49	7,708,623,090.49	-
12	AUMS GEOFIELDS TANZANIA LIMITED	10,386,000.00	104,276,244.56	(93,890,244.56)	104,276,244.56	104,276,244.56	-	104,276,244.56	104,276,244.56	-
13	CMS (TANZANIA) LIMITED	92,724,288.00	80,877,251.44	11,847,036.56	80,877,250.96	80,877,251.44	(0.48)	80,877,250.96	80,877,251.44	(0.48)
14	JITEGEE HOLDINGS COMPANY LIMITED	15,383,760,685.08	12,825,593,462.67	2,558,167,222.41	12,826,297,512.83	12,825,593,462.67	704,050.16	12,826,297,512.83	12,825,593,462.67	704,050.16
15	SAMAX RESOURCES LTD	19,176,516,084.09	15,531,997,021.41	3,644,519,062.68	15,531,997,021.63	15,531,997,021.41	0.22	15,531,997,021.63	15,531,997,021.41	0.22
16	WILLIAMSON DIAMONDS LIMITED	10,539,129,534.04	10,524,403,956.31	14,725,577.73	10,634,142,051.07	10,629,627,760.12	4,514,290.95	10,634,142,051.07	10,629,627,760.12	4,514,290.95
17	MAWENI LIMESTONE LIMITED	7,283,142,718.99	7,324,130,232.89	(40,987,513.90)	7,322,649,161.71	7,327,412,087.93	(4,762,926.22)	7,322,649,161.71	7,327,412,087.93	(4,762,926.22)
18	SWALA SOLUTIONS LIMITED	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,153,750,000.00	3,153,750,000.00	-
19	CYPRUS MNAZI BAY LIMITED	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)
20	BOART LONGYEAR TANZANIA LIMITED	1,705,511,501.00	49,782,017.87	1,655,729,483.13	49,782,017.87	49,782,017.87	-	49,782,017.87	49,782,017.87	-
21	BUCKREEF GOLD COMPANY LIMITED	6,636,147,392.02	7,144,944,345.29	(508,796,953.27)	7,184,115,140.69	7,277,028,799.60	(92,913,658.91)	7,284,115,140.73	7,277,028,799.60	7,086,341.13
22	GL OBLEEQ TANZANIA SERVICES LIMITED	1,050,150,000.00	850,150,000.00	200,000,000.00	850,150,000.00	850,150,000.00	-	850,150,000.00	850,150,000.00	-
23	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,086,304,724.92	1,100,535,536.50	(14,230,811.58)	1,107,013,701.75	1,100,535,536.50	6,478,165.25	1,107,013,701.75	1,100,535,536.50	6,478,165.25
24	TNR LIMITED	15,000,000.00	836,846,573.80	(821,846,573.80)	15,000,000.00	724,432,375.47	(709,432,375.47)	724,432,375.47	724,432,375.47	-
25	TEMBO NICKEL CORPORATION LIMITED	2,788,084,586.73	2,622,442,589.14	165,641,997.59	2,653,454,194.92	2,652,323,211.27	1,130,983.65	2,653,454,194.92	2,652,323,211.27	1,130,983.65
26	BANJUL LIMITED	4,264,873,119.13	4,575,860,916.99	(310,987,797.86)	4,567,170,344.69	4,576,170,344.69	(18,656,510.00)	4,575,890,544.69	4,576,170,344.69	(279,800.00)
27	AECI MINING TANZANIA LIMITED	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-
28	STAMIGOLD COMPANY LIMITED	2,991,208,197.29	3,462,924,993.98	(471,716,796.69)	3,499,575,125.72	3,499,575,125.72	-	3,499,575,125.72	3,499,575,125.72	-
29	MANTRA TANZANIA LIMITED	2,691,241,328.23	2,424,421,159.73	266,820,168.50	2,691,241,328.23	2,691,241,328.23	-	2,691,241,328.23	2,691,241,328.23	-
30	BR DRILLING LIMITED	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
31	SAKISA COMPANY LIMITED	33,722,670,884.72	3,968,717,580.47	29,753,953,304.25	3,970,306,756.05	3,968,869,061.57	1,437,694.48	3,970,306,756.05	3,968,869,061.57	1,437,694.48
32	PAUL HENRY GAGALA	4,876,339,654.60	4,175,890,464.31	700,449,190.29	1,072,541,755.64	1,072,541,755.64	-	1,072,541,755.64	1,072,541,755.64	-
33	ZEM DEVELOPMENT T CO LIMITED	1,544,454,585.27	2,681,168,360.71	(1,136,713,775.44)	3,008,309,173.84	3,008,309,173.84	-	3,008,309,173.84	3,008,309,173.84	-
34	BUSOLWA MINING LIMITED	1,199,265,039.16	2,392,604,070.45	(1,193,339,031.29)	2,459,455,894.09	2,463,472,442.44	(4,016,548.35)	2,459,455,894.09	2,463,472,442.44	(4,016,548.35)
35	EQUINOR TANZANIA AS	443,489,469.61	472,610,742.61	(29,121,273.00)	472,538,311.96	472,610,742.61	(72,430.65)	472,538,311.96	472,610,742.61	(72,430.65)
36	STATE MINING CORPORATION	2,470,510,251.81	2,673,492,959.40	(202,982,707.59)	2,749,601,646.21	2,744,019,500.89	5,582,145.32	2,749,601,646.21	2,744,019,500.89	5,582,145.32
37	NYANZA ROAD WORKS LIMITED	1,133,352,163.21	592,186,741.82	541,165,421.39	624,437,289.94	592,186,741.82	32,250,548.12	624,437,289.94	592,186,741.82	32,250,548.12
38	MMG GOLD LIMITED	1,966,970,331.80	2,350,323,067.33	(383,352,735.53)	2,360,352,985.30	2,350,323,067.33	29,917.97	2,350,352,985.30	2,350,323,067.33	29,917.97
39	KATAVI MINING COMPANY LIMITED	1,958,373,283.00	1,790,670,763.03	1,958,373,283.00	1,887,572,573.62	1,790,670,763.03	96,901,810.59	1,777,543,573.62	1,790,670,763.03	(13,127,189.41)
40	CAPITAL DRILLING (T) LTD	266,031,283.00	266,031,283.54	(0.54)	266,031,283.00	266,031,283.54	(0.54)	266,031,283.00	266,031,283.54	(0.54)
41	GODMWANGA GEMS LIMITED	1,125,778,750.12	1,313,835,260.94	(188,056,510.82)	1,313,835,260.94	1,313,835,260.94	-	1,313,835,260.94	1,313,835,260.94	-
42	MAGAMBO NKILUSUBI MAGAMBO	1,821,462,335.62	2,371,404,007.96	(549,941,672.34)	2,371,614,580.06	2,371,614,580.06	-	2,371,614,580.06	2,371,614,580.06	-
43	TANZANIA PORTLAND CEMENT COMPANY LIMITED	51,713,960,181.60	4,581,766,906.23	47,132,193,275.37	52,446,305,613.68	52,446,305,613.68	-	52,446,305,613.68	52,446,305,613.68	-
44	KANUDA MAKONO MAGANYALA	2,475,871,449.10	2,128,640,474.50	347,230,974.60	1,938,694,833.56	1,905,880,361.85	32,814,471.71	1,938,694,833.56	1,905,880,361.85	32,814,471.71
45	NATIONAL DEVELOPMENT CORPORATION	1,045,860,906.00	607,226,480.72	438,634,425.28	597,832,460.92	597,832,460.92	-	597,832,460.92	597,832,460.92	-
	TOTAL	1,346,199,820,129.21	1,920,048,315,450.77	(573,827,445,321.57)	1,300,254,256,915.79	1,314,312,596,774.01	(14,058,339,858.22)	1,314,541,629,124.88	1,314,463,025,776.71	78,603,348.17

Table 31: Analysis of Reconciliation by Revenue Streams

No.	Description of the payment	Original			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
	Payments to the Mining Commission (MC)	474,417,038,072.71	444,713,288,227.28	29,703,749,845.43	444,684,479,772.44	445,011,038,505.27	(326,558,732.83)	445,016,405,180.79	445,011,038,505.27	5,366,675.52
1	Annual Rent	9,486,026,884.10	10,917,963,408.45	(1,431,936,524.35)	11,140,897,530.03	11,139,060,858.59	1,836,671.44	11,140,897,530.03	11,139,060,858.59	1,836,671.44
2	Clearance & Inspection fees	70,024,674,672.20	65,710,909,526.32	4,313,765,145.87	65,746,568,393.11	66,192,871,432.15	(446,313,039.03)	66,194,628,044.69	66,192,871,432.15	1,756,612.54
3	Mining Royalties	394,906,336,516.42	368,084,415,292.51	26,821,921,223.90	367,797,023,849.30	367,679,106,214.54	117,917,634.76	367,680,879,606.07	367,679,106,214.54	1,773,391.54
Payments made to Tanzania Petroleum Development Corporation (TPDC)		203,049,719,769.20	864,316,190,984.98	(661,266,471,215.78)	203,006,816,669.86	202,996,029,829.44	10,786,840.42	203,006,816,669.86	202,996,029,829.44	10,786,840.42
1	Royalty	68,121,618,981.59	67,718,267,045.76	403,351,935.83	67,872,284,183.02	67,872,284,183.02	-	67,872,284,183.02	67,872,284,183.02	-
2	Acreage/Licence fees	597,895,413.38	578,744,800.09	19,150,813.29	582,496,159.63	578,744,600.09	3,751,559.54	582,496,159.63	578,744,600.09	3,751,559.54
3	Training Fees	1,107,622,524.59	1,265,082,406.98	(157,459,882.39)	1,080,118,700.83	1,073,083,419.95	7,035,280.88	1,080,118,700.83	1,073,083,419.95	7,035,280.88
4	Profit Share	131,428,278,694.60	792,959,792,777.11	(661,531,514,082.51)	131,677,613,471.34	131,677,613,471.34	-	131,677,613,471.34	131,677,613,471.34	-
6	Tariff on gas transport through SoNGAS pipeline	1,794,304,155.04	1,794,304,155.04	-	1,794,304,155.04	1,794,304,155.04	-	1,794,304,155.04	1,794,304,155.04	-
Payments made to Tanzania Revenue Authority		556,520,596,009.82	500,597,613,648.10	55,922,982,361.72	541,682,347,280.50	555,606,913,544.69	(13,924,566,284.19)	555,542,500,835.98	555,606,913,544.69	(64,412,708.71)
1	Corporate tax	542,261,569,982.05	477,798,595,244.32	64,462,974,737.73	515,459,446,852.53	529,388,270,959.09	(13,928,824,106.56)	529,319,600,428.01	529,388,270,959.09	(68,670,531.08)
2	Skill Development Levy (SDL)	14,259,026,027.77	22,799,018,403.78	(8,539,992,376.01)	26,222,900,407.97	26,218,642,585.60	4,257,822.37	26,222,900,407.97	26,218,642,585.60	4,257,822.37
Payments made to Local Authorities (Service Levy)		22,042,349,956.40	21,193,502,939.71	848,847,016.69	21,639,343,552.29	21,461,845,243.91	177,498,318.38	21,734,636,787.55	21,612,274,246.61	122,362,540.94
1	Gelita District Council - Gelita Gold Mining Limited	1,929,336,750.82	1,850,939,692.00	78,397,058.82	1,911,018,669.59	1,911,018,669.59	-	1,911,018,669.59	1,911,018,669.59	-
2	Gelita Town Council - Gelita Gold Mining Limited	4,830,778,000.06	4,634,483,195.19	196,294,804.87	4,784,912,197.89	4,634,483,195.19	150,429,002.70	4,784,912,197.89	4,784,912,197.89	-
3	Tarime Dc- North Mara Gold Mine Limited	4,079,994,078.00	3,944,446,926.97	135,547,151.03	3,944,446,926.97	3,944,446,926.97	-	3,944,446,926.97	3,944,446,926.97	-
4	Kilwa District Council- Pan African Energy Tz Ltd	1,008,972,583.00	1,008,972,583.00	-	1,008,972,583.00	1,008,972,583.00	-	1,008,972,583.00	1,008,972,583.00	-
5	Msalala District Council- Bulyanhulu Gold Mine Ltd	2,144,053,173.00	2,144,053,172.00	1.00	2,144,053,173.00	2,144,053,172.00	1.00	2,144,053,173.00	2,144,053,172.00	1.00
6	Nyang'wale District Council - Bulyanhulu Gold Mine Ltd	1,056,026,190.00	1,056,026,189.68	0.32	1,056,026,190.00	1,056,026,189.68	0.32	1,056,026,190.00	1,056,026,189.68	0.32
7	Mtwara District Council- Mp Exploration And Production	833,986,615.00	833,986,621.71	(6.71)	833,986,615.00	833,986,621.71	(6.71)	833,986,615.00	833,986,621.71	(6.71)
8	Songwe District Council- Shantia Gold Limited	888,028,446.60	888,028,446.60	-	888,028,446.60	888,028,446.60	-	888,028,446.60	888,028,446.60	-
9	Mtwara Dc- Tpdcc	230,936,782.95	230,936,782.95	-	230,936,782.95	230,936,782.95	-	230,936,782.95	230,936,782.95	-
10	Kilwa Dc- Tpdcc	164,954,751.67	164,954,751.67	-	164,954,751.67	164,954,751.67	-	164,954,751.67	164,954,751.67	-
11	Mbinga District Council - Ruvuma Coal Limited	900,307,872.74	924,272,392.00	(23,964,519.26)	847,355,876.74	924,272,392.00	(76,916,515.26)	924,272,392.00	924,272,392.00	-
12	Mbinga District Council - Jitegennee Holding Company Limited	214,963,052.22	171,228,978.00	43,734,074.22	171,228,978.00	171,228,978.00	-	171,228,978.00	171,228,978.00	-
13	Kishapu District Council- Williamson Diamond Limited	460,278,885.00	460,278,886.79	(1.79)	460,278,885.00	460,278,886.79	(1.79)	460,278,885.00	460,278,886.79	(1.79)
14	Tanga City Council - Maweni Company Limited	636,200,586.58	641,041,924.66	(4,841,338.08)	636,200,586.58	641,041,924.66	(4,841,338.08)	636,200,586.58	641,041,924.66	(4,841,338.08)

No.	Description of the payment	Original			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
15	Mkuranga District Council- Maweni Company Limited	78,411.86	-	78,411.86	78,411.86	-	-	78,411.86	-	78,411.86
16	Geita District Council - Buckreef Gold Company Limited	336,157,433.75	248,036,146.83	88,121,286.92	252,000,960.42	248,036,146.83	3,964,813.59	252,000,960.42	248,036,146.83	3,964,813.59
17	Geita District Council - Banjul Limited	-	18,376,710.00	(18,376,710.00)	-	18,376,710.00	(18,376,710.00)	18,376,710.00	-	-
18	Biharamulo District Council- Stamigold Company Limited	131,475,988.16	86,215,171.99	45,260,816.17	122,865,303.73	122,865,303.73	-	122,865,303.73	122,865,303.73	-
19	Geita District Council - Sakisa Company Limited	-	52,973,613.00	(52,973,613.00)	52,973,613.00	52,973,613.00	-	52,973,613.00	52,973,613.00	-
20	Butiama District Council - Sakisa Company Limited	-	4,782,947.00	(4,782,947.00)	4,782,947.00	4,782,947.00	-	4,782,947.00	4,782,947.00	-
21	Chunya District Council- Paul Henry Gagala	192,828,361.62	122,182,184.69	70,646,176.93	122,182,184.69	122,182,184.69	-	122,182,184.69	122,182,184.69	-
22	Butiama District Council -Zem Development T Co Limited	57,758,818.82	75,838,770.36	(18,079,951.54)	75,838,770.36	75,838,770.36	-	75,838,770.36	75,838,770.36	-
23	Misungwi District Council - Busolwa Mining Limited	36,250,589.00	-	36,250,589.00	70,666,964.84	70,666,964.84	-	70,666,964.84	70,666,964.84	-
24	Ileje District Council- Stamico	16,108,822.57	10,526,677.25	5,582,145.32	16,108,822.57	10,526,677.25	5,582,145.32	16,108,822.57	10,526,677.25	5,582,145.32
25	Misungwi District Council - Nyanza Road Works Limited	26,828,391.00	-	26,828,391.00	26,828,391.00	-	26,828,391.00	26,828,391.00	-	26,828,391.00
26	Dodoma City Council-Nyanza Road Works Limited	42,667,092.72	42,667,092.72	-	42,667,092.72	42,667,092.72	-	42,667,092.72	42,667,092.72	-
27	Kinondoni District Council- Nyanza Road Works Limited	6,131,848.00	3,565,537.00	2,566,311.00	6,131,848.00	3,565,537.00	2,566,311.00	6,131,848.00	3,565,537.00	2,566,311.00
28	Musoma District Council - Mng Gold Limited	74,301,259.51	82,518,663.65	(8,217,404.14)	82,518,663.65	82,518,663.65	-	82,518,663.65	82,518,663.65	-
29	Nsimbo District Council -Katavi Mining Company Limited	66,017,541.00	-	66,017,541.00	55,093,341.72	-	55,093,341.72	55,093,341.72	-	55,093,341.72
30	Hardeni District Council-Godmwanga Gems Limited	50,722,047.00	-	50,722,047.00	-	-	-	-	-	-
31	Geita Dc -Magambo Nkilosubi Magambo	23,944,211.00	23,944,211.00	-	23,944,211.00	23,944,211.00	-	23,944,211.00	23,944,211.00	-
32	Kinondoni District Council- Tanzania Portland Cement Company Limited	1,569,170,901.03	1,468,224,671.00	100,946,230.03	1,569,170,901.03	1,569,170,901.03	-	1,569,170,901.03	1,569,170,901.03	-
33	Misungwi District Council - Kanuda Makoro Maganyala	33,090,471.71	-	33,090,471.71	33,090,471.71	-	33,090,471.71	33,090,471.71	-	33,090,471.71
Payment to the Treasury Registrar		89,276,238,613.18	88,907,719,650.70	368,518,962.48	88,907,719,650.70	88,907,719,650.70	-	88,907,719,650.70	88,907,719,650.70	-
1	Dividends for Government Shares held in the Company	89,276,238,613.18	88,907,719,650.70	368,518,962.48	88,907,719,650.70	88,907,719,650.70	-	88,907,719,650.70	88,907,719,650.70	-
Payments made to National Environment Management Council		893,877,707.90	320,000,000.00	594,927,707.90	333,550,000.00	329,050,000.00	4,500,000.00	333,550,000.00	329,050,000.00	4,500,000.00
1	Annual Monitoring and Audit Fee	893,877,707.90	320,000,000.00	594,927,707.90	333,550,000.00	329,050,000.00	4,500,000.00	333,550,000.00	329,050,000.00	4,500,000.00
TOTAL		1,346,199,820,129.21	1,920,048,315,450.77	(573,827,445,321.57)	1,300,254,256,915.79	1,314,312,596,774.01	(14,058,339,858.22)	1,314,541,629,124.88	1,314,463,025,776.71	78,603,348.17

7.3. Payments Reported Unilaterally by the Government

The government entities were requested to disclose revenues collected from companies but not included within the reconciliation scope. Details of these revenue streams is presented in **Table 32** and **Table 33**.

Table 32: Payments as per Mining Commission

No.	Company	Fines, Penalties and Forfeitures(TZS)	Geological Fees (TZS)	Total (TZS)
1	Geita Gold Mining Limited		48,565,855.67	48,565,855.67
2	North Mara Gold Mine Limited		24,882,418.53	24,882,418.53
3	Bulyanhulu Gold Mine Limited		165,779,357.19	165,779,357.19
4	Shanta Mining Company Limited		17,712,684.16	17,712,684.16
5	Ruvuma Coal Limited		1,227,242,285.43	1,227,242,285.43
6	Jitegemee Holdings Company Limited		282,160,429.66	282,160,429.66
7	Williamson Diamonds Limited		8,695,071.29	8,695,071.29
8	Maweni Limestone Limited		8,698,562.38	8,698,562.38
9	Buckreef Gold Company Limited		9,769,941.76	9,769,941.76
10	Kilosa Kwetu Trading Ltd		21,160,352.46	21,160,352.46
11	Tembo Nickel Corporation Limited		2,069,759.39	2,069,759.39
12	Mohamed Omar Shariff	1,326,825.00	662,435.64	1,989,260.64
13	Banjul Limited		14,744,966.40	14,744,966.40
14	STAMIGOLD Company Limited		5,000,000.00	5,000,000.00
15	Mantra Tanzania Limited		229,655.45	229,655.45
16	Sakisa Company Limited		20,486,600.00	20,486,600.00
17	Paul Henry Gagala		10,499,068.32	10,499,068.32
18	Zem Development T Co Limited		6,567,891.09	6,567,891.09
19	Busolwa Mining Limited	9,086,400.00	9,730,623.76	18,817,023.76
20	State Mining Corporation	21,618,324.92	49,291,469.64	70,909,794.56
21	Nyanza Road Works Limited	451,062.50	5,059,392.08	5,510,454.58
22	Mmg Gold Limited		13,114,837.62	13,114,837.62
23	Katavi Mining Company Limited	2,295,306.95	23,595,397.98	25,890,704.93
24	Cata Mining Company Limited	11,224,519.46	12,214,652.50	23,439,171.96
25	Nadooyo Minerals Trading Ltd		10,204,092.04	10,204,092.04
26	Capital Quarries Limited	1,693,280.92	4,900,000.00	6,593,280.92
27	Godmwanga Gems Ltd	852,750.00	7,695,073.95	8,547,823.95
28	Magambo Nkilosubi Magambo	9,315,049.50	16,104,063.72	25,419,113.22
29	Tanzania Portland Cement Company Limited		6,185,798.03	6,185,798.03
30	Kanuda Makono Maganyala		9,983,896.02	9,983,896.02
31	National Development Corporation		9,394,019.80	9,394,019.80
	Total	57,863,519.25	2,052,400,651.97	2,110,264,171.22

Table 33: Payments as per Tanzania Revenue Authority

No.	COMPANY	PAYE	STAMP DUTY	VAT	WITHHOLDING TAX	BILL BOARD	EXCISE DUTY	ADVERTISING FEES	OTHER CHARGES	TOTAL
1	Geita Gold Mining Limited	17,388,487,132.00			2,215,680,526.18					19,604,167,658.18
2	North Mara Gold Mine Limited	21,264,050,352.00			1,612,891,865.77				2,939,643,853.00	25,816,586,070.77
3	Pan African Energy Tanzania Limited	3,901,293,919.10	1,670,852.00	44,076,991,188.00	2,326,735,632.58		12,729,268,555.00	1,341,530.00	31,578,057,456.00	94,615,359,132.68
4	Bulyanhulu Gold Mine Limited	22,678,478,402.00			912,705,982.89					23,591,184,384.89
5	M&P Exploration Production Tanzania Limited	2,467,188,165.00	8,454,263.38	52,275,860,013.00	942,464,559.01		14,962,549,437.00		21,600,000.00	70,678,116,437.39
6	Shanta Mining Company Limited	8,819,112,369.20	19,880,726.56		3,284,228,481.14					12,123,221,576.90
7	Ruvuma Coal Limited	1,961,365,065.49	2,109,636.05	60,786,941.87	359,659,749.30					2,383,921,392.71
8	Tanzania Petroleum Development Corporation	2,823,133,197.80		33,054,212,550.20	349,525,139.18		6,549,100,110.50			42,775,970,997.68
9	Ophir Tanzania (Block 1) Limited	169,974,202.87		675,000.00	40,794,892,582.00			232,011,577.40		40,965,541,784.87
10	TotalEnergies Marketing Tanzania Limited	12,305,474,269.30	23,211,316.20	13,785,734,299.90	1,455,003,342.75					27,801,434,805.55
11	AUMS Geofields Tanzania Limited	11,498,213,367.70	885,306.44	8,613,294,058.60	7,449,417,927.34					27,581,810,660.08
12	CMS (Tanzania) Limited	4,041,295,218.90		10,115,535,737.20	5,822,607,443.19					19,979,438,399.29
13	Jitegemee Holdings Company Limited	371,232,153.65	516,000.00	4,355,178,600.52	19,260,246.58					4,746,187,000.75
14	Taita Mining & Civils Limited	2,098,433,653.70	750,000.00	7,578,617,098.30	5,376,452,755.67					15,054,253,507.67
15	Williamson Diamonds Limited	2,981,472,027.70		225,000.00	620,853,954.58					3,602,550,982.28
16	Maweni Limestone Limited	1,068,362,553.06	2,125,400.00	3,064,832,750.30	742,041,768.32					4,877,362,471.68
17	Swala Solutions Limited	1,228,534,717.74		6,231,940,188.80	657,140,285.49					8,117,615,192.03
18	Cyprus Mnazi Bay Limited		192,408.00		96,436,679.61					96,629,087.61
19	Boart Longyear Tanzania Limited	2,046,229,573.10		5,013,496,455.61	1,997,672,193.82					9,057,398,222.53
20	SEDCO Forex International Inc.	1,319,361,396.00		1,055,566,655.00	6,427,464,209.00					8,802,392,260.00
21	Buckreef Gold Company Limited	1,343,224,949.34								1,343,224,949.34
22	Globeleq Tanzania Services Limited	2,058,894,139.10	13,218,953.50	2,014,656,608.20	270,002,845.16					4,356,772,545.96
23	Shell Exploration And Production Tanzania Limited	2,044,824,244.20	5,914,467.17	59,339,739.25	3,036,552,825.09				74,862,845.57	5,221,494,121.28
24	TNR Limited	1,681,036,372.78	11,304,664.00	1,942,723,405.15	642,415,041.34					4,277,479,483.27
25	Sahara Tanzania Limited	216,980,694.15		1,342,747,268.53	462,585,406.11					2,022,313,368.79
26	Kiosa Kwetu Trading Company Limited	4,774,001.00	1,668,516.42		9,387,733.05					15,830,250.47
27	Tembo Nickel Corporation Limited	1,731,786,059.86			90,026,246.81					1,821,812,306.67

No.	COMPANY	PAYE	STAMP DUTY	VAT	WITHHOLDING TAX	BILL BOARD	EXCISE DUTY	ADVERTISING FEES	OTHER CHARGES	TOTAL
28	Mohamed Omar Shariff	12,559,598.22	21,600.00		20,952.61					12,602,150.83
29	AECI Mining Tanzania Limited	991,609,208.55	1,338,415.67	397,257,687.70	787,810,522.56					2,178,015,834.48
30	STAMIGOLD Company Limited	1,003,152,234.41		225,000.00						1,003,377,234.41
31	Mantra Tanzania Limited	1,013,387,094.16	1,642,909.31		688,806,066.98					1,703,836,070.45
32	Br-Drilling Limited	580,196,836.71	707,232.00	2,452,506,062.97	914,166,057.12					3,947,576,188.80
33	Sakisa Company Limited	6,959,022.08	72,656.00		269,745.29				450,000.00	7,751,423.37
34	Paul Henry Gagala	104,019,021.63								104,019,021.63
35	Zem Development T Co Limited	16,944,024.55		225,000.00	339,049,343.80					356,218,368.35
36	Jac Rijk Africa Limited	242,219,563.62		2,065,180,309.57	792,053,359.98					3,099,453,233.17
37	Busolwa Mining Limited	575,972,826.81							4,500,000.00	580,472,826.81
38	Equinor Tanzania As	1,225,279,369.15	1,387,557.00	4,500,000.00	1,582,447,902.29					2,813,614,828.44
39	Halliburton International, Gmbh	85,536,504.94	6,424.00	437,711,244.82	1,758,105,560.25					2,281,359,734.01
40	Nyanza Road Works Limited	404,327,821.19	18,453,308.00	36,414,732.00	1,679,961,174.21	225,000.00				2,139,382,035.40
41	MMG Gold Limited	254,148,299.33	358,458.36		45,205,087.50					299,711,845.19
42	Katavi Mining Company Limited	465,759,882.00	847,479.40	169,383,270.87						635,990,632.27
43	Agama Lotto & Mining Limited	6,082,000.00			1,220,400,000.00				1,147,800,000.00	2,374,282,000.00
44	Cata Mining Company Limited	771,718,437.50								771,718,437.50
45	Nadooyo Minerals Trading Limited		201,591.18							201,591.18
46	METC-Paulsam Company Limited			1,539,571,163.80	748,868,378.75					2,288,439,542.55
47	Capital Quarries Limited	9,653,678.91		1,684,876,508.30	22,070,103.27				14,192.77	1,716,614,483.25
48	Godmwanga Gems Limited	92,681,588.28		517,923,866.45						610,605,454.73
49	Capital Drilling (T) Ltd	1,600,090,730.00		248,245,475.00	103,304,827.00					1,951,641,032.00
50	Kanuda Makono Maganyala	37,868,988.13							98,740.00	37,967,728.13
51	BMS Gold Miners Cooperative Society Ltd				2,000,000,000.00					2,000,000,000.00
	TOTAL	139,013,378,926.91	116,940,140.64	204,196,433,879.91	100,656,644,503.57	225,000.00	34,240,918,102.50	233,353,107.40	35,767,027,087.34	514,224,920,748.27

CHAPTER EIGHT

8. ANALYSIS OF THE REPORTED DATA

8.1. Analysis of Government Revenues

Analysis of the reported data reveals that for 2022/23, the total government receipt was **TZS 1,314,463,025,776.71**. The mining sector contributed **TZS 990,261,175,784.79** equivalent to **75.34%** of the government's revenue, while the oil and gas sub-sector contributed **TZS 293,710,990,081.58**, which is equivalent to **22.34%**. Furthermore, service-providing companies contributed **TZS 30,490,859,910.34** which represent **2.32%** of the government revenues as shown in **Figure 4**.

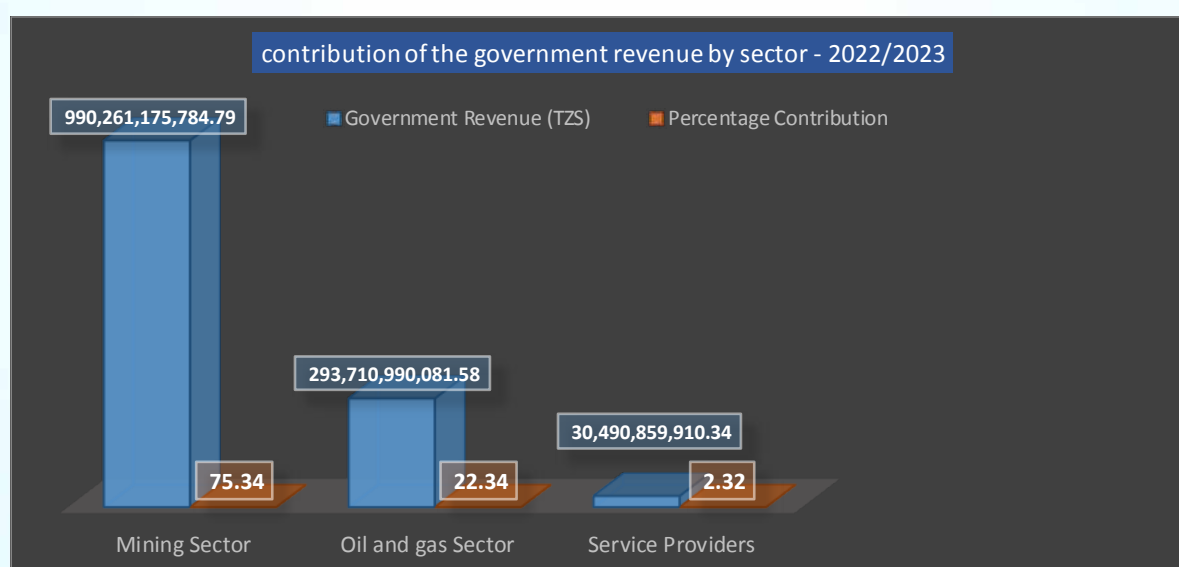


Figure 4: Government revenues by Sector

8.2. Analysis by Revenue Streams Contribution

Revenues stream analysis shows that, corporate tax contributed about 40.27 %, mining royalty 27.97%, profit share from gas 10.02%, dividends for government shares 6.76%, royalty from gas 5.16%, mineral inspection and clearance fee 5.04%, skills and development levy 1.99% and service levy 1.64%, while the rest of the remaining revenue stream contributed less than 1% in the total government receipts as detailed in **Table 34**.

Table 34: Government Contribution by Revenue Streams

No.	Description of the payment	Final Amount		Contribution (%)
		Company	Government	
		(vii) = (i + iv)	(viii) = (ii + v)	
Payments to the Mining Commission (MC)		445,016,405,180.79	445,011,038,505.27	33.85
1	Annual Rent	11,140,897,530.03	11,139,060,858.59	0.85
2	Clearance & Inspection fees	66,194,628,044.69	66,192,871,432.15	5.04
3	Mining Royalties	367,680,879,606.07	367,679,106,214.54	27.97
Payments made to Tanzania Petroleum Development Corporation (TPDC)		203,006,816,669.86	202,996,029,829.44	15.44
1	Royalty	67,872,284,183.02	67,872,284,183.02	5.16
2	Acreage/Licence fees	582,496,159.63	578,744,600.09	0.04
3	Training Fees	1,080,118,700.83	1,073,083,419.95	0.08
4	Profit Share	131,677,613,471.34	131,677,613,471.34	10.02
5	Tariff on gas transport through SoNGAS pipeline	1,794,304,155.04	1,794,304,155.04	0.14
Payments made to Tanzania Revenue Authority		555,542,500,835.98	555,606,913,544.69	42.27
1	Corporate tax	529,319,600,428.01	529,388,270,959.09	40.27
2	Skill Development Levy (SDL)	26,222,900,407.97	26,218,642,585.60	1.99
Payments made to Local Authorities		21,734,636,787.55	21,612,274,246.61	1.64
1	Service Levy	21,734,636,787.55	21,612,274,246.61	1.64
Payment to the Treasury Registrar		88,907,719,650.70	88,907,719,650.70	6.76
1	Dividends for Government Shares held in the Company	88,907,719,650.70	88,907,719,650.70	6.76
Payments made to National Environment Management Council		333,550,000.00	329,050,000.00	0.03
1	Annual Monitoring and Audit Fee	333,550,000.00	329,050,000.00	0.03
TOTAL		1,314,541,629,124.88	1,314,463,025,776.71	100.00

8.3. Analysis by Government Agencies Contribution

Figure 5 shows that in the year 2022/23, Tanzania Revenue Authority received about 42.27%, Mining Commission 33.85%, Tanzania Petroleum Development Corporation 15.44 %, Treasury Registrar (OTR) 6.76%, Local government authority 1.64% and National Environment Management Council 0.0250% of the total reconciled government revenues.

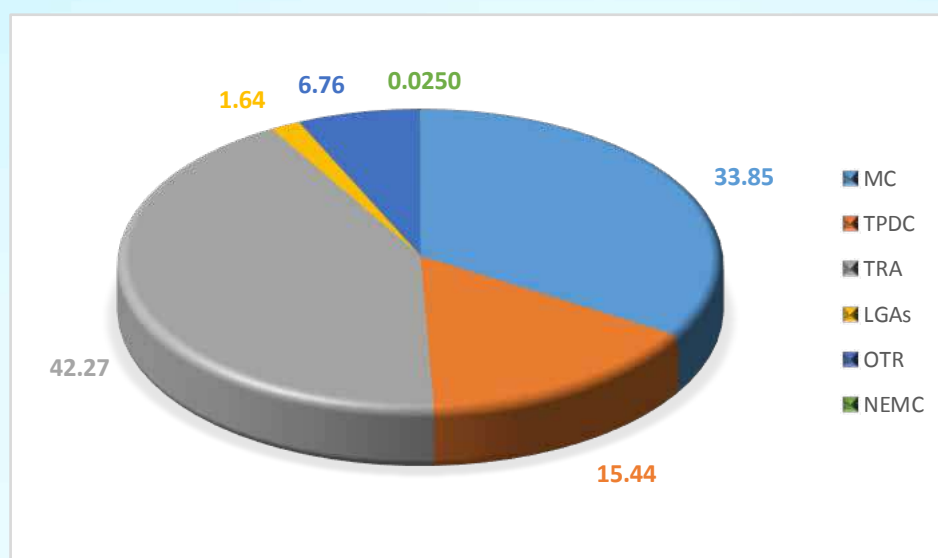


Figure 5: Government revenue contribution by receiving agencies

8.4. Analysis by Sector Contribution

A detailed analysis was conducted to ascertain the contribution of each sector in the overall government reconciled receipts for the year 2022/23. The breakdown from each sector is summarized below:

8.4.1 Mining Contribution

The mining companies have contributed 75.33% of the Government revenues collected from the extractive industry in 2022/23 as shown in **Table 35**. Data indicates that seven (7) top mining companies each contributed above 1% equivalent to 69.58% while the rest contributed below 1%.

Table 35: Mining Companies Contribution to Government Revenues

No.	Company Name	Amount	Contribution of the Total Government Revenue (%)
1	GEITA GOLD MINING LIMITED	290,912,926,940.31	22.13
2	NORTH MARA GOLD MINE LIMITED	256,361,417,829.44	19.50
3	BULYANHULU GOLD MINE LIMITED	129,424,294,340.17	9.85
4	TWIGA MINERALS CORPORATION LIMITED	84,007,719,650.70	6.39
5	RUVUMA COAL LIMITED	54,695,512,101.09	4.16
6	TANZANIA PORTLAND CEMENT COMPANY LIMITED	52,446,305,613.68	3.99
7	SHANTA MINING COMPANY LIMITED	46,754,472,018.84	3.56
8	JITEGEMEE HOLDINGS COMPANY LIMITED	12,825,593,462.67	0.98

No.	Company Name	Amount	Contribution of the Total Government Revenue (%)
9	WILLIAMSON DIAMONDS LIMITED	10,629,627,760.12	0.81
10	MAWENI LIMESTONE LIMITED	7,327,412,087.93	0.56
11	BUCKREEF GOLD COMPANY LIMITED	7,277,028,799.60	0.55
12	BANJUL LIMITED	4,576,170,344.69	0.35
13	SAKISA COMPANY LIMITED	3,968,869,061.57	0.30
14	STAMIGOLD COMPANY LIMITED	3,499,575,125.72	0.27
15	ZEM DEVELOPMENT T CO LIMITED	3,008,309,173.84	0.23
16	STATE MINING CORPORATION	2,744,019,500.89	0.21
17	MANTRA TANZANIA LIMITED	2,691,241,328.23	0.20
18	TEMBO NICKEL CORPORATION LIMITED	2,652,323,211.27	0.20
19	BUSOLWA MINING LIMITED	2,463,472,442.44	0.19
20	MAGAMBO NKILSUBI MAGAMBO	2,371,614,580.06	0.18
21	MMG GOLD LIMITED	2,350,323,067.33	0.18
22	KANUDA MAKONO MAGANYALA	1,905,880,361.85	0.14
23	KATAVI MINING COMPANY LIMITED	1,790,670,763.03	0.14
24	GODMWANGA GEMS LIMITED	1,313,835,260.94	0.10
25	PAUL HENRY GAGALA	1,072,541,755.64	0.08
26	NATIONAL DEVELOPMENT CORPORATION	597,832,460.92	0.05
27	NYANZA ROAD WORKS LIMITED	592,186,741.82	0.05
	TOTAL	990,261,175,784.79	75.34

8.4.2 Oil and Gas Contribution

The oil and gas companies have contributed 22.35% of the Government revenues collected from the extractive industry in the year 2022/23 as shown in **Table 36**. Results indicate that three (3) top gas companies each contributed above 1% equivalent to 21.43 % while the remaining three (3) companies each contributed less than 1%.

Table 36: Oil and Gas Contribution on Government Revenues

No.	Company Name	Amount	Contribution of the Total Government Revenue (%)
1	PAN AFRICAN ENERGY TANZANIA LIMITED	120,121,124,855.35	9.14
2	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	84,239,683,642.50	6.41
3	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	77,370,186,339.22	5.89
4	CYPRUS MNAZI BAY LIMITED	10,406,848,965.40	0.79

5	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,100,535,536.50	0.08
6	EQUINOR TANZANIA AS	472,610,742.61	0.04
	TOTAL	293,710,990,081.58	22.34

8.4.3 Service-Providing Companies Contribution

Service-providing companies have contributed 2.32% of the Government revenues collected from the extractive industry in 2022/23 as shown in **Table 37**. Data revealed that one (1) service-providing company contributed above 1% equivalent to 1.18% while the remaining ten (10) companies each contributed less than 1%.

Table 37: Service-Providing Companies' Contribution to Government Revenues

No.	Company Name	Amount	Contribution of the Total Government Revenue (%)
1	SAMAX RESOURCES LTD	15,531,997,021.41	1.18
2	TOTALENERGIES MARKETING TANZANIA LIMITED	7,708,623,090.49	0.59
3	SWALA SOLUTIONS LIMITED	3,153,750,000.00	0.24
4	AECI MINING TANZANIA LIMITED	2,019,940,625.56	0.15
5	GLOBEIQ TANZANIA SERVICES LIMITED	850,150,000.00	0.06
6	TNR LIMITED	724,432,375.47	0.06
7	CAPITAL DRILLING (T) LTD	266,031,283.54	0.02
8	AUMS GEOFIELDS TANZANIA LIMITED	104,276,244.56	0.01
9	CMS (TANZANIA) LIMITED	80,877,251.44	0.01
10	BOART LONGYEAR TANZANIA LIMITED	49,782,017.87	0.004
11	BR DRILLING LIMITED	1,000,000.00	0.0001
	TOTAL	30,490,859,910.34	2.32

8.4.4 Local Government Authority's Contribution

Table 38 shows the contribution of the Local Government Authorities (LGA) through the service levy collected from the extractive companies. These payments were included in the reconciliation scope as they are important to the areas served by LGAs. LGAs contributed about 1.64 % (TZS 21,612,274,246.61) of the total government receipts from the reported local government authorities in 2022/23.

Table 38: LGAs Contribution to Government Revenues from Extractive Companies

NO.	Local Government Authority	Government Revenue	Contribution to the Government Revenue (%)
1	Geita District Council - Geita Gold Mining Limited	1,911,018,669.59	0.15
2	Geita Town Council - Geita Gold Mining Limited	4,784,912,197.89	0.36
3	Tarime Dc- North Mara Gold Mine Limited	3,944,446,926.97	0.30
4	Kilwa District Council- Pan African Energy Tz Ltd	1,008,972,583.00	0.08
5	Msalala District Council- Bulyanhulu Gold Mine Ltd	2,144,053,172.00	0.16
6	Nyang'wale District Council - Bulyanhulu Gold Mine Ltd	1,056,026,189.68	0.08
7	Mtwara District Council- Mp Exploration And Production	833,986,621.71	0.06

8	Songwe District Council- Shanta Gold Limited	888,028,446.60	0.07
9	Mtwara District Council-TPDC	230,936,782.95	0.02
10	Kilwa District Council- TPDC	164,954,751.67	0.01
11	Mbinga District Council - Ruvuma Coal Limited	924,272,392.00	0.07
12	Mbinga District Council - Jitegemee Holding Company Limited	171,228,978.00	0.01
13	Kishapu District Council- Williamson Diamond Limited	460,278,886.79	0.04
14	Tanga City Council - Maweni Company Limited	641,041,924.66	0.05
15	Geita District Council - Buckreef Gold Company Limited	248,036,146.83	0.02
16	Geita District Council - Banjul Limited	18,376,710.00	0.00
17	Biharamulo District Council- Stamigold Company Limited	122,865,303.73	0.01
18	Geita District Council - Sakisa Company Limited	52,973,613.00	0.00
19	Butiama District Council - Sakisa Company Limited	4,782,947.00	0.00
20	Chunya District Council- Paul Henry Gagala	122,182,184.69	0.01
21	Butiama District Council -Zem Development T Co Limited	75,838,770.36	0.01
22	Misungwi District Council - Busolwa Mining Limited	70,666,964.84	0.01
23	Ileje District Council- STAMICO	10,526,677.25	0.00
24	Dodoma City Council -Nyanza Road Works Limited	42,667,092.72	0.00
25	Kinondoni District Council- Nyanza Road Works Limited	3,565,537.00	0.00
26	Musoma District Council - MMG Gold Limited	82,518,663.65	0.01
27	Geita District Council-Magambo Nkilosubi Magambo	23,944,211.00	0.00
28	Kinondoni District Council- Tanzania Portland Cement Company Limited	1,569,170,901.03	0.12
	TOTAL	21,612,274,246.61	1.64

8.5. Analysis of Companies Reported Data

8.5.1 Production Data

Minerals, oil and gas production depicted an elusive behavior in 2022/23 when observed against the production in 2021/22 as illustrated in Table 39 Minerals like coal, gold, silver, and copper significantly increased in quantities produced, while cement, clinker, aggregates and rough diamond shrunk in quantities produced in 2022/23 as detailed in **Annex 13**. The fall in both cement (by 38.37%) and clinker (by 55.46%) production had a causal-effect relationship that has a direct link to the market; the fall in market demand called for less cement production, which led to fewer orders for clinker as an input.

Table 39: Mineral/Gas Production Data Comparison Between Year 2021/22 and 2022/23

Project/Item	Quantity		
	2022/23	2021/22	Difference
Gas(cft)	33,460,480,355.00	26,884,460,000.00	6,576,020,355.00
Gas (mmscf)	33,901,862.66	33,194,802.90	707,059.76
Coal (Tones)	2,874,914.04	1,632,891.48	1,242,022.56
Cement (Tons)	798,358.11	1,295,410.29	(497,052.18)

Gold (Ounces)	622,283.21	1,035,860.53	(413,577.32)
Concentrates(OZ)	566,817.48	79,372.00	487,445.48
Clinker (Tons)	366,852.72	823,612.19	(456,759.47)
Gold (Grams)	309,440.74	Nil	309,440.74
Diamond Rough (Carats)	140,516.00	228,070.00	(87,554.00)
Silver (Ounces)	103,274.47	73,192.10	30,082.37
Aggregates(cubic m)	6,881.86	165,509.58	(158,627.72)
Copper and Gold Concentrate (Tone)	3,239.90	1,883.42	1,356.48
Concrete (m3)	1,238.00	0.00	1,238.00

8.5.2 Export and Local Sales Data

Four types of minerals, i.e., gold, gas, coal and diamond, comprised 98.84% of all the minerals/ gas sales made by extractive companies in the year 2021/22. Gold sales made a leading source of earnings as the amount earned surged to TZS 6,831.82 billion in 2022/23 from TZS 4,739.38 billion earned in 2021/22, a rise of 44.15%. The detailed data for capital expenditure and operating costs reported by companies in 2022/23 is presented in **Annex 14**. The increase is accounted for by the increased quantity of gold sold by 62.43% in the year under discussion backed with stable prices in both years. Coal was the third best seller in the year with a total earnings of TZS 320.4 billion, behind the sales of gold and gas, copper, aggregates and coal made a remarkable sales change in the year under review, marking a more than 90% increase as shown in **Table 40**.

Table 40: Analysis of Export and Local Sales

Mineral Type and Measure	2022/23		2021/22	
	Quantity	Sales Amount (Tzs)	Quantity	Sales Amount (Tzs)
Gold (Ounces)	1,933,679.66	6,831,821,304,457.00	1,190,437.45	4,739,383,707,897.00
Gas (mmscf)	33,901,862.66	633,212,184,207.18	0	0
Coal (Tones)	2,669,192.60	320,413,299,198.08	1,464,970.26	167,729,489,340.25
Cement(Tons)	798,358.11	156,751,463,082.89	1,055,654.30	174,187,190,840.11
Diamond rough(Carats)	175,124.00	114,181,270,700.00	197,756.00	175,335,625,690.00
Copper & Gold Conc. (Tn)	3,239.90	43,354,570,230.28	0	0
Gold (Grams)	214,938.82	25,603,126,913.00	0	0
Silver (Ounces)	447,184.04	23,381,369,003.07	318,524.53	18,013,840,081.10
Aggregates M.cubic	6,881.86	144,219,500.00	451,371.40	10,546,103,449.33
Copper (Pound)	6,087,078.14	22,907,961.08	1,883.72	18,410,134,114.43

8.5.3 Capital Expenditure and Operating Cost Data

In 2022/23, the absolute values of both capital expenditure and operating costs of companies increased by TZS 1,137.07 billion (25.92%), that is from TZS 4,386.07 billion in 2021/22 to TZS 5,523.14 billion in 2022/23. By proportions, the Capital Expenditure rose to 32.70% from 26.3% of the previous year, while the proportion of the operating costs fell from 73.70% of 2021/22 to 67.30% of 2022/23. The detailed data for capital expenditure and operating cost as reported by companies in 2022/23 is as presented in **Annex 15** and analyzed in **Table 41**

Table 41: Analysis of Capital Expenditure and Operating Cost Data as Reported by Companies

Year	Company Capital Expenditures(TZS billion)	Company operation costs (TZS billion)	Total
2022/23	1,806.34	3,716.80	5,523.14
Percentage (%)	32.70	67.30	100.00
2021/22	1,153.36	3,232.71	4,386.07
Percentage (%)	26.3	73.7	100

8.5.4 Procurement of Goods and Services Data

The amount spent on procurement in 2022/23 was TZS 4,304.14 billion, almost 1.5 times higher than in 2021/22 as shown in Table 42. Spending was more skewed to services which took 51.14% of the total amount, unlike in 2021/22 when spending on goods was 53.19% (more than half) of the total procurement bill. It is therefore depicted that services have become a leading and growing cost item in the extractive sector, calling for more attention due to their impact on the economy. The positive impact on the economy is the development of linkages to service providers, including the emergence of new entities (greenfield), expansions of others, job creation, and broadening the tax base in the country. The amount of money spent by companies in procuring goods and services in Tanzania in the year 2022/23 is indicated in **Annex 16**.

Table 42: Analysis of Procurement of Goods and Service data as reported by Companies

Year	Goods (TZS billion)	Services (TZS billion)	Total (TZS billion)
2022/23	2,103.07	2,201.08	4,304.14
Percentage (%)	48.86	51.14	100.00
2021/22	1,565.26	1,377.46	2,942.72
Percentage (%)	53.19	46.81	100

8.5.5 Employment Data

8.5.5.1 Number of Employees

There was a general decrease of 14.09% in the volume of employment in the extractive sector from 13,374 employees in 2021/22 to 11,490 employees in 2022/23 as indicated in table 43 and in **Annex 17**. The decrease spread was across all cadres of jobs that are foreign and local employees, and male and female employees, except the unskilled females who increased by double. It is thus implied that companies are increasingly employing sophisticated means of operations (production) which slowly replace human resources but increase the end products to be finalized by the unskilled staff.

Table 43: Analysis of Number of Employees 2021/22 and 2022/23

Items	Foreign Employees		Local Employees - Skilled		Local Employees - Unskilled		TOTAL
	Male	Female	Male	Female	Male	Female	
No. of Employees 2022/23	394	11	8,197	1,002	1,301	585	11490
Percentage (%)	3.43	0.10	71.34	8.72	11.32	5.09	100
No. of Employees 2021/22	472	13	8,504	983	3,111	291	13,374
Percentage (%)	3.53	0.1	63.59	7.35	23.26	2.18	100

8.5.5.2 Payments to Employees

Payments to employees also had a decrease of 5.45% (TZS 26.93 billion) from TZS 494.24 billion in 2021/22 to TZS 467.31 billion in 2022/23, which is positively related to a decrease in jobs observed earlier. The proportion of employee payments depicts slight decreases following the decrease in staffing across all the reduced cadres, signaling the fixed pay. The notable with interest scenario is of the local unskilled (female) staff which increased by double in 2022/23, still their pay bill shrank, signaling the immateriality of their small headcount pay. Employment data for the fiscal year 2022/23 is as indicated in Table 44 and in **Annex 17**.

Table 44: Payment to Employees 2021/22 and 2022/23

Items	Foreign Employees	Local Employees Skilled	Local Employees Unskilled	TOTAL
Total Payment (TZS billion) 2022/23	117.66	320.10	29.55	467.31
Percentage (%)	25.18	68.50	6.32	100.00
Total Payment (TZS billion) 2021/22	122.04	342.31	29.89	494.24
Percentage (%)	24.69	69.26	6.05	100

CHAPTER NINE

9. SOCIAL AND ECONOMIC EXPENDITURE

9.1. Introduction

The objective of the social and economic expenditure analysis is to facilitate the public's understanding of extractive companies' social and environmental contributions to society and to provide a basis for assessing extractive companies' compliance with their legal and contractual obligations to undertake social and environmental expenditures. Social and other payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with Requirement 6 of the EITI Standard 2023. This requirement encourages the TEITA Committee to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions, and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it might not be possible to reconcile them.

These contributions can be made in cash or in kind and include education, health, environment, potable water supply, humanitarian aids, small business development services, and infrastructure. This report covers social payments through unilateral disclosure of extractive companies.

9.2. Disclosure of Social Expenditures

In 2022/23, the contributions made by extractive companies to communities as part of their Corporate Social Responsibility (CSR) increased by 344.38% (TZS 50.59 billion), that is, from TZS 14.7 billion in 2021/22 to TZS 65.28 billion in 2022/23. Among the motives for giving back to communities, part of the benefits realized from extractive projects' operations in the area is the localization of the projects for mutual relations in the areas of operation. The general view is an increase in CSR expenditure, and infrastructure development, education and health services have remained the top three in being allocated CSR funds by extractive companies. There have been shifts in some areas of priority in allocating the CSR funds, while education was leading in 2021/22 by being allocated 33.58%, in 2022/23, infrastructure development, which was leading, took 68.58% of the contributed amount. Education became 2nd with 12.54% of the CSR contribution, while health services maintained its 3rd position in priority, with its percentage share falling from 13.82% in 2021/22 to 6.67% in 2022/23. Such changes imply that as time goes by, people get more involved in problem-solving discussions while extractive companies become more responsive to the needs of the communities. The detailed information on CSR as reported by companies for 2022/23 is as presented in Table 45 and in **Annex 18**.

Table 45: CSR Contributions and comparison

ITEMS	2022/23		2021/22	
	TZS (billion)	Percentage (%)	TZS (billion)	Percentage (%)
Infrastructure development projects	44.77	68.58	2.99	20.32
Education projects/activities	8.19	12.54	4.93	33.58
Health services projects	6.67	10.22	2.03	13.82
Other contributions/payments	1.87	2.86	1.16	7.89
Water and sanitation projects	1.86	2.86	0.71	4.87
Economic empowerment projects	0.82	1.26	0.76	5.17
Sports/arts and entertainment activities projects	0.51	0.77	1.57	10.69
Environmental conservation projects	0.39	0.60	0.13	0.88
Humanitarian aids contribution	0.16	0.24	0.41	2.79
Other Contributions in Kind	0.04	0.06	0	0
TOTAL	65.28	100.00	14.69	100

9.3. Disclosure of Environmental Expenditures

Companies were requested to report environmental expenditures and transfers made during the fiscal year 2022/23. Only the Annual Monitoring and Audit Fee was selected for reconciliation as detailed in Table 46.

Table 46: Disclosure of Mandatory Environmental Expenditure in Year 2022/23

No.	Name Of Developer	EIA/EA Registration Fee	Annual Monitoring And Audit Fee	Review Fee	Penalty	Total
1	Geita Gold Mine Ltd	200,000	25,000,000	-	-	25,200,000
2	North Mara Gold Mine Ltd	-	25,000,000	-	200,000,000	225,000,000
3	Bulyanhulu Gold Mine Ltd	-	25,000,000	1,250,000	-	26,250,000
4	Pan African Energy Tanzania Limited	200,000	84,000,000	-	-	84,200,000
5	M & P Exploration Production Tanzania Limited	200,000	63,000,000	-	13,000,000	76,200,000
6	Shanta Mining Company Limited	-	7,500,000	-	-	7,500,000
7	Ruvuma Coal Limited	200,000	7,500,000	6,000,000	-	13,700,000
8	Tanzania Petroleum Development Corporation	600,000,000	32,050,000	-	-	632,050,000
9	Jitegemee Holdings Company Limited	200,000	7,500,000	-	-	7,700,000
10	Buckreef Gold Company Limited	400,000	15,000,000	5,000,000	-	20,400,000
11	Tembo Nickel Corporation Limited	200,000	-	100,000,000	-	100,200,000
12	Uranium One (Mantra Tanzania Limited)	200,000	3,000,000	-	-	3,200,000
13	Busolwa Mining Limited	200,000	-	8,500,000	-	8,700,000
14	State Mining Corporation (Stamico)	200,000	-	5,000,000	-	5,200,000
15	God Mwanga Gems Limited	400,000	7,500,000	10,000,000	2,500,000	20,400,000
16	Magambo Nkilosubi Magambo	200,000	1,000,000	5,000,000	-	6,200,000
17	MMG Gold	-	25,000,000	-	-	25,000,000
18	Equinor Tanzania As	-	3,450,000	-	-	3,450,000
19	Nyanza Road Works	-	28,000,000	-	-	28,000,000
20	Tanzania Portland Cement Company Limit	-	7,500,000	-	-	7,500,000
	Total	602,800,000	367,000,000	140,750,000	215,500,000	1,326,050,000

9.4. Environmental and Social Impact of Extractive Activities

The objective of the Requirement 6.4 of the EITI Standard 2023, is to provide a basis for stakeholders to assess the adequacy of the regulatory framework and monitoring efforts to manage the environmental and social impact of extractive industries, and to assess extractive companies' adherence to their environmental and social obligations.

Mining activities lead to vegetation clearing, landscape disturbance, and attract input chemicals such as mercury whose application and disposal are detrimental to environment and creatures if not managed properly, while offshore oil and gas activities lead to emission and accidental chemical spills which are environmental pollutants.

Tanzania has the Environmental Management Act (EMA), Cap 191, which guides the approaches and practices of the extractive industry players in operations to protect the country's environment. Extractive companies are required to prepare and submit environmental impact assessments (EIAs) to relevant authorities. For Primary Mining License (PML) holders, an Environmental Protection Plan (EPP) is a requirement.

The National Environmental Management Council (NEMC) evaluates, assesses, and approves operations and conducts monitoring and evaluations to ascertain compliance with the approved EIA. The First Schedule of the Environmental Management Regulations, 2018, categorizes oil and gas field exploration and development; extraction, purification, and production of natural gas (if done within a refinery along with primary and secondary products); and construction of oil and gas separation, process, handling and storage facilities.

On the other hand, small-scale mining projects and the construction of natural gas storage facilities are categorized as type B1 projects, which have medium to high environmental impact. Type B2 projects are small-scale activities and enterprises that require registration but do not require an EIA report. They only require a Project brief, which is examined and issued with an EIA Certificate.

To supplement this, sectoral laws take into account environmental management by setting proactive environmental requirements. For instance, the Mining Act requires any application for a Mining Licence and Special Mining Licence (SML) to be accompanied by an environmental certificate issued by NEMC after an EIA is approved pursuant to the requirements of the Environment Management Act, Cap. 191. Also, applicants are required to include a feasibility study which should set out the proposed program of mining operations including measures to be taken in relation to any adverse impacts to the environment as well as the estimated recovery rate of ore and the proposals for its treatment and disposal.

Environmental protection in the oil and gas industry is governed under the Environmental Management Act, Cap. 191, Petroleum Act, Cap 392 and other relevant laws. Under the oil and natural gas exploration and production projects in Tanzania, Environmental Impact Assessment (EIA) is a mandatory requirement. EIA is administered by the Vice Presidents' Office (Department of Environment) and the National Environment Management Council (NEMC). There are also guidelines for managing environmental emergencies related to major oil spills and gas leakages, spills of other hazardous substances, among others.

Oil and Gas exploration and production operations have the potential for various impacts on the environment depending on the stage of the process, size, complexity of the project, nature, sensitivity of the surrounding environment, effectiveness of planning, pollution prevention, mitigation and control techniques. Therefore, enforcing stringent environmental regulations is crucial to mitigate these risks. Additionally, engaging local communities, respecting their rights, and ensuring they benefit from these

projects is essential to maintain social harmony and secure the social license to operate.

9.5. Quasi Fiscal Expenditures

Regarding Requirement 6.2 of the EITI Standard 2023, Quasi Fiscal Expenditures (QFE) include arrangements whereby SOEs undertake public social expenditures such as payment for social services, public infrastructure, fuel subsidies, and national debt servicing outside of the national budget process. In light of the above and considering the budget process, its execution and how the government entities and SOEs reported their expenditures in the year 2022/23, it was confirmed that there were no QFE transactions recorded in the period under review.

CHAPTER TEN

10. OUTCOME AND IMPACTS

10.1. Introduction

This chapter provides the outcomes and impacts of TEITI activities in implementing the EITI standard in the Extractive Industry. Tanzania has made commendable progress in implementing the EITI Standard 2023, with significant improvements in public debate, stakeholder engagement and data accessibility contributing to improved governance, sustainable development, and increased public trust. The country continues progressing with digital innovations, legal reforms, and active civil society participation, positioning itself as a regional leader in the extractive sector transparency and sustainability. The implementation of EITI Standard 2023 in Tanzania has yielded some notable outcomes and impacts as follows;

10.2. Public Debate

TEITI conducted seven (7) public awareness campaigns from July 2024 to April 2025 to enhance transparency and accountability in the mining, oil and gas sectors. These campaigns were designed to increase public understanding of the extractive industry's operations, promote dialogue among stakeholders and address key issues such as sector growth, the role of small-scale miners and discrepancies between company payments and government receipts.

10.2.1 Launching of the 14th TEITI Report for the year 2021/22

The 14th TEITI report was launched in September 2024, in a public meeting and uploaded on the TEITI website (with links to the websites of the Ministry of Minerals and the Ministry of Energy and EITI International) to give it wider access by the public. As an outcome, there was a good discussion by a parliamentary committee on the growth of the sector and its contribution to the national income and especially the increasing role of small miners and discrepancies noted between company payments and Government receipts. Other public discussions on the report were done through conferences, workshops, radio and television programs. The impact has been the response of the government to further formalize the small mining activities beyond compliance; i.e more facilitation of loan access, easy accessibility to mining equipment and tools, minerals markets open up and access. This aims at de-risking the sector, increasing its efficiency and contribution to the economy and its growth.

10.2.2 Radio and Television Programs

TEITI runs radio and television programs to popularize its activities, especially on the availability and access of extractive sector reports and data. Questions and answers sessions (between the public and TEITI officials) followed after each program, seeking clarifications, providing feedback on the contents of its products, and proposing best/alternative means and approaches to communicating its messages. TEITI also participated in international trade fairs, Mineral Investment forums and regional exhibitions, where it disseminated its reports and detailed explanations on its activities and products to the public. The outcome has been TEITI's mainstreaming of public opinion in its reports and diversification of its means of reporting and data dissemination from the 2024/25 financial year. Also, there is more active participation of the public in discussing issues of the extractive sector in the country. The impact has been more government orientation to making the sector more feasible and visible in the economy by its contribution to GDP; the mining sub-sector is now contributing 10.1% since the year 2023/24, the target which was projected to be realized in the year 2024/25.

10.2.3 Capacity Building Programs

TEITI conducted meetings with targeted community groups, providing them with knowledge of the availability of its services and reports on various platforms, how to extract them for use, as well as the use of TEITI's dashboard to store those statistics. In February 2025, TEITI carried out a workshop for blind people to promote TEITI data, whereby participants were informed about TEITI's reports, which are also prepared in the Braille language.

This initiative aligns with TEITI's commitment to transparency and accountability in the extractive industries, providing detailed insights into tax payments and revenues generated by mining, oil and natural gas companies. These efforts reflect TEITI's dedication to ensuring that all Tanzanians have access to information about the country's extractive industries regardless of their abilities. A hundred representatives from seven districts in Dodoma participated in the session. As a result, the group has called for more inclusion and an enabling environment for participation in the extractive sector.

10.2.4 Coordinating and hosting the 62nd EITI Board meeting

The 62nd EITI Board Meeting, held in Tanzania from March 12th to 14th, 2025, significantly impacted Tanzania's extractive sector and its international standing. Key impacts include Reinforcement of Tanzania's leadership in transparency and sustainability and enhanced reputation for responsible investment. The event showcased Tanzania's commitment to implementing the EITI Standard 2023, which promotes open disclosure of revenues, contracts, and production data. This transparency has built trust among international investors and improved the investment climate in the extractive sector. Further, the meeting allowed TEITI to enhance knowledge exchange, networking, cultural diplomacy and learn more about implementing EITI activities.

10.3. Data Accessibility and Open Data

TEITI has made user-friendly public platforms for easy access to information (reports and data), including an electronic system for public statistics, and the website⁴³. TEITI annual reports are produced as per EITI Requirement 7.2, and are prepared in English and translated into Swahili language and Braille versions. The same reports are also prepared in user-friendly summaries. To ensure data accessibility, key EITI data are made accessible in CSV or Excel format, which includes tables, charts and figures posted in the TEITI's dashboard⁴⁴. Above all, Tanzania has an open data policy allowing TEITI information accessed⁴⁵.

10.4. Institutional Strengthening and Government Support

The Tanzanian government has demonstrated increased commitment to EITI implementation, including enhancing the operational support for TEITI. The government has implemented the organizational structure for TEITI, leading to an increase in staff and has confirmed and appointed the Executive Secretary to lead the EITI implementation in Tanzania.

10.5. Recommendations and Implementations

10.5.1 Update on Implementation of Recommendations from the previous TEITI Reports

The following is the detailed progress made on recommendations from previous TEITI reports as shown in **Table 48**.

⁴³ <https://www.teiti.go.tz/publications/report>

⁴⁴ <https://www.teiti.go.tz/dashboard/>

⁴⁵ <https://www.teiti.go.tz/storage/app/uploads/public/643fb8/35d/643fb835dd1b9116456168.pdf>

Table 48: Update on Recommendations from the 13th and 14th TEITI Reports

<i>A: Recommendations from the 13th Report</i>				
No.	Observations	Recommendations	Progress Made	Status
13.1	Capacity building to extractive companies on the need to report as per TEITA Act, Cap. 447.	TEITA Committee to expand the scope of capacity building on EITI implementation to reach as many entities as possible and use various dissemination approaches.	TEITI conducted six capacity building workshops and meetings with extractive companies in which the importance of the companies to provide information for preparation of TEITI reports was insisted. Further, TEITI carried out capacity building when preparing the 14 th and 15 th TEITI reports. In addition, TEITI has included this activity in its work plan and budget for the Financial Year 2025/2026 and the coming future.	Implemented
13.2	Non-disclosure of Beneficial Ownership.	The TEITA Committee to obtain the information of BO for extractive companies as per the requirement of the TEITA Act, Cap. 447.	In the 2022/23 TEITI Report, eleven (11) Extractive companies complied with the disclosure requirement by disclosing the individual names, nationality and date of birth as prescribed in the TEITA Act and its regulations. On the other hand, TEITI has developed a BO Register for extractive companies.	implemented
<i>B: Recommendations from the 14th Report</i>				
14.1	Engagement of service-providing companies in EITI report.	TEITI should continue to create awareness to service-providing companies for them to comply with TEITA Act, Cap. 447 requirement.	TEITI encountered non-compliance challenges from some service-providing companies stating that they are not extractive industries companies per se and thus not responsible to report for reconciliation purposes under the TEITA Act, Cap. 447, and EITI Standard 2023. Following this challenge, TEITI sought the Attorney General's legal opinion and it was advised that, service-providing companies are not extractive industry companies to be included in the reconciliation process as described by the TEITA Act, Cap. 447 and EITI Standard 2023.	Implemented

No.	Observations	Recommendations	Progress Made	Status
			Thus, TEITI will include service-providing companies for only getting their contribution in the sectors and not for reconciliation purposes	
14.2	Disaggregation of the GDP contribution between Mining, and Oil and Gas.	To ensure transparency, NBS should separate the GDP contribution of the extractive industries into two categories of Mining, and Oil and Gas.	TEITI communicated with NBS as an initial stage to the process of having the data disaggregated. It is yet to have a concrete modality on how to approach the matter.	Under Implementation
14.3	Non-Compliance of Environment Management Act, Cap. 191.	NEMC should ensure every extractive company adheres to the requirement of the Environment Management Act, Cap. 191 and recover outstanding payments.	TEITI has made official communication on the matter to NEMC.	Under implementation
14.4	Absence of disaggregated data of employment in the extractive sector.	NBS should consult the Ministry of Minerals, Ministry of Energy, and Prime Minister's Office, Labour, Youth, Employment and Persons with Disability when generating disaggregated employment data in the extractive industry.	The communication to NBS has been officially made.	Under implementation
14.5	Absence of information on Tax Offsetting amounts from TRA to the Extractive Companies.	On every transaction, there should be an immediate official communication between the companies and TRA for each party to keep a proper record of financial flow and effects including offsetting of payments made by companies and received by TRA.	Communication has been made to TRA recommending instant flows of information between TRA and extractive companies.	Under implementation
14.6	Misclassification of Revenue Streams by TRA	TRA included Capital Gain Payments amounting to TZS 228,632,784.50 paid by Equinor TANZANIA AS which is at the exploration stage as Corporate Income Tax. That treatment has distorted reconciliation process since exploration companies do not generate profit.	Communication was made to TRA regarding misclassification of revenue streams. During review of 2022/23 TEITI Report there was no misclassification of revenue streams.	Implemented

10.5.2 Recommendation from the 2023 Validation

The following is the detailed progress made on the implementation of corrective actions recommended in the 2023 Validation report from EITI International as shown in **Table 49**.

Table 49: Update on the implementation of recommendations from 2023 Validation

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
Work Plan (Requirement #1.5) <i>Mostly met</i>	Tanzania is required to clearly reference national priorities the EITI is contributing to. TEITI is required to allow MSG members to consult the broader constituencies for feedback on implementation priorities and objectives, and to document the MSG discussions on the priorities for EITI implementation, as to ensure that the work plan is a result of constituency deliberation. The annual TEITI work plan could further strengthen the alignment of EITI implementation objectives with the EITI Principles and reflect national priorities for the extractive industries, including those from the broader industry and civil society constituencies.	In the Financial Year 2024/25 TEITI workplan considered all observations from the validator.
Recommendations from EITI implementation (Requirement #7.3) <i>Mostly met</i>	Tanzania should demonstrate the mechanism for following up on recommendations and corrective actions, and strengthen the multi-stakeholder oversight to ensure that the necessary steps are taken to achieve progress.	The observation is noted. However, the current mechanism for follow-up of the recommendation is done through official emails, letters, and meetings with stakeholders. In addition, TEITI is in the process of mainstreaming the follow-up process in its M&E framework.
Review the outcomes and impact of EITI implementation (Requirement #7.4) <i>Mostly met</i>	In accordance with Requirement 7.4, Tanzania of EITI Standard 2023 is required to publish annual reviews of activities, outcomes, and impacts of EITI implementation. The annual self-assessment must be subject to review and input from all constituencies prior to publication. To strengthen implementation, Tanzania is encouraged to publish the expenditures of the previous year alongside the assessment of progress on the previous year's work plan.	TEITI is used to document the annual review of activities, outcomes, and impact of EITI implementation in the TEITI Report. TEITI is in the process of preparing an annual progress report for the year 2024/25.

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
Multi-stakeholder group (Requirement #1.4) <i>Mostly Met</i>	In accordance with Requirement 1.4 of the EITI Standard 2023, the government should ensure that all constituencies are treated as equal partners in all aspects of the EITI process, including the MSG's decision-making. To strengthen implementation, civil society and company constituencies are encouraged to adopt constituency guidelines which specify the manner the constituency nominates candidates for MSG representation.	TEITI has communicated with CSOs and Company constituencies to ensure that the required guidelines are prepared.
Contribution of the extractive sector to the economy (Requirement #6.3) <i>Mostly Met</i>	Tanzania should ensure that there is a public understanding of the extractive industries' contribution to the national economy by including overall government revenues and stating the share of extractive revenues to total government revenues. Tanzania should publish the contribution of the small-scale mining sector to government revenues as soon as the data is available.	The extractive industries contribution to the national economy has always been well articulated in all TEITI reports. In the TEITI 15th report the contribution has been covered in section 3.1, 3.2 and 3.3. The contribution of the small-scale mining sector to Government revenue has been reported in the TEITI 2022/23 report.
Contracts (Requirement #2.4) <i>Mostly met</i>	Tanzania is required to disclose any mining, oil and gas contracts, concessions, and licenses that are granted, entered into, or amended from 1 January 2021. Tanzania is encouraged to publicly disclose any mining, oil and gas contracts, concessions, and licenses, including those awarded or amended prior to 2021, to comply with the TEITA Act of 2015.	TEITI has published three mining companies contracts in its 2022/23 report as indicated in section 4.10.
Contract and license allocations (Requirement #2.2) <i>Mostly met with improvements</i>	In accordance with Requirement 2.2 of the EITI Standard 2023, Tanzania should provide information on the method for reaching the conclusion of non-trivial deviation in the allocation and transfer of licenses. Tanzania should identify and publish the licenses and identity of licensees transferred in the period under review.	The Mining Commission's annual report for 2022/23 indicated that MC followed all the procedures in granting and transferring licences as stipulated in the Mining Act. Cap 123 and its regulations. Hence, it was confirmed that there was no non-trivial deviation in the allocation and transfer of minerals, oil and gas licence in its 2022/23 report. In addition, the list of transferred licences and their identity has been incorporated in the 15th TEITI Report.

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
Beneficial ownership (Requirement #2.5)	In accordance with Requirement 2.5 of the EITI Standard 2023, Tanzania is required to disclose the beneficial and legal owners of all companies holding or applying for extractive licenses. To achieve this target, Tanzania should establish an enabling legal and regulatory framework for the public disclosure of beneficial ownership information of all oil, gas and mining companies that includes all data points listed in Requirement 2.5. In particular, these disclosures should ensure the identity of politically exposed persons and the identity of shareholders and their share of equity in all companies holding mining and petroleum rights in Tanzania. While government agencies currently collect this information, Tanzania should strengthen data assurance and reliability processes to ensure that reported data is accurate, comprehensive, and up to date through the publication of regular assessments that highlight significant gaps and weaknesses in collection and disclosure. Tanzania's MSG should name those entities that have failed to disclose all or parts of the required beneficial ownership information. Tanzania is encouraged to systematically publish BO information through a public register.	Extractive industry companies have started complying with the disclosure requirement by disclosing the individual names, nationality and date of birth as prescribed in the TEITA Act and its regulations. In the TEITI 15th report the Beneficial Ownership has been included in section 4.11. On the other hand, TEITI has already prepared the online register for BO disclosure.
Transactions related to state-owned enterprises (Requirement #4.5) <i>Mostly met</i>	In accordance with Requirement 4.5 of the EITI Standard 2023, Tanzania's MSG should provide a clear assessment of the reliability and comprehensiveness of company payments and government revenues in light of discrepancies found during reconciliation.	The recommendation is adhered to in the TEITI report, 2022/2023 section 4.12.
Quasi-fiscal expenditures (Requirement #6.2) <i>Mostly met</i>	Tanzania is required to provide evidence of the MSG's discussions on the definition of QFEs and document its review of state owned Enterprises (SOE) expenditures in order to conclude whether any SOE expenditures could be categorised as "quasi-fiscal". Where SOE expenditures are categorised as "quasi-fiscal", they should be comprehensively disclosed in accordance with Requirement 6.2.	TEITI has engaged the Ministry of Finance to provide the definition of Quasi-fiscal and its applicability in Tanzania.

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
Comprehensive disclosure of taxes and revenues (Requirement # 4.1) <i>Mostly met</i>	Tanzania must ensure that all extractive industry revenues are disaggregated by revenue stream to allow detailed public understanding of the contribution of the extractive industries to government revenues and to understand the coverage of reconciled payments Tanzania is encouraged to consider applying a higher materiality threshold for selecting companies and revenue streams in the scope of reconciliation and continue disclosing additional data through unilateral government disclosures	The recommendation was considered in the section 6.3 of the 2022/23 report in which TEITA committee decided to use a risk based approach. On revenue streams the MSG decided to reconcile only revenue streams with major contributions to the total government revenues.
Level of disaggregation (Requirement #4.7) <i>Mostly met</i>	In accordance with Requirement 4.7 of the EITI Standard 2023, Tanzania should ensure that a comprehensive list of all revenue streams that are levied on a project level is disclosed and ensure that all material revenues from the extractive industries are disaggregated by project, where the revenues are levied on a project level. If multiple agreements are substantially interconnected, the multi-stakeholder group must clearly identify and document which instances are considered a single project.	In the section 1.13 of the 2022/23 TEITI report, all material revenue streams identified for reconciliation are reported.
Subnational payments (Requirement #4.6) <i>Mostly met with considerable improvements</i>	Tanzania is required to comprehensively disclose all material direct subnational payments by extractive companies to local government entities, with appropriate quality assurances in accordance with Requirement 4.9 of the EITI Standard 2023	Disclosure of sub-national payments by extractive companies to local Government entities has been adhered to in the TEITI report of 2022/23 in section 5.9.
Social and environmental expenditures (Requirement #6.1) <i>Mostly met</i>	In accordance with Requirement 6.1 of EITI Standard 2023, Tanzania is required to ensure public disclosure of all material social and environmental expenditures made by extractive companies and to specify whether these expenditures were made to non-government beneficiaries. To strengthen implementation, Tanzania is encouraged to disclose voluntary social expenditures and environmental expenditures.	In the 2022/23 TEITI report section 9.2 and 9.3, all material social and environmental expenditures made by extractive companies are reported.

10.5.3 Recommendations of the 15th TEITI Report for the year 2022/23

During the preparation of the 15th Report, four observations were noted which are being submitted with their recommendations as indicated in the **Table 47**.

Table 47: Observations and Recommendations from the 2022/23 TEITI Report

No.	Observations	Recommendations
1.	Conduct a study on the establishment of the Minerals Wealth Sovereign Fund Tanzania's extractive sector plays a vital role in generating national revenue, with mining operations being a key contributor to the GDP by 10.1% in 2024. In order to preserve the mineral benefits for future generations and enhance economic development of the country while drawing from the experiences of other mineral-rich nations, establishing such a Minerals Wealth Sovereign Fund is vital for ensuring economic stability, intergenerational equity and infrastructure development across the country.	It is recommended that the Government through the Ministry of Minerals conduct a study on the establishment and management of a Minerals Wealth Sovereign Fund for the benefit of the present and future generations.
2.	Delay in commencing prospecting activities and mining operations for licences issued under the Mining Act, Cap. 123 It was observed that there are unnecessary delays in commencing prospecting activities and mining operations after the grant of mineral rights, regardless of the specific timelines and conditions for commencing stipulated in the Mining Act Cap. 123. These delays contribute in reducing the sector's contribution to GDP, deterring investments, and delaying socio-economic benefits for local communities.	It is recommended that, the Mining Commission should re-enforce the compliance of the conditions stipulated on the issued mineral rights to the mineral rights holders particularly on the commencement date of operations as indicated in the Mining Act, Cap 123.
3.	Inconsistency in the recording of payments from licence holders It has been observed that the Mining Commission has been recording data for license holders inconsistently. This issue was particularly noted during the analysis of small-scale miners who met materiality thresholds in the preparation of the 15th TEITI report. As a result, the contributions of the small-scale miners might be underestimated and therefore misreported. Absence of a uniform identification number may lead to inaccuracy of recorded contributions from the mining sector, resulting in failure to enhance transparency in mining operations, and in-ability of ensuring precise revenue tracking.	It is recommended that the Mining Commission should adopt the use of a unique identification number for instance licence number for each licence holder.

No.	Observations	Recommendations
4.	Promotion of local Participation in the extractive sector According to the 2022/2023 TEITI report, companies in the extractive sector allocated 51.14% of their procurement budgets for services and 48.86% for goods. This reflects a shift from the 2021/2022 fiscal year, where 46.81% was spent on services and 53.19% on goods. The trend suggests a near-equal split in procurement expenditure between goods and services. This distribution has important implications for local content development. Services are predominantly sourced locally, while goods are largely imported. As a result, higher expenditure on services tends to yield greater local economic benefits through job creation, knowledge transfer, and broader trickle-down effects.	To maximize the economic impact of extractive sector spending, it is recommended that the government should promote and support the local production of goods used by extractive companies.

ANNEXES

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ANNEXES FOR THE 15TH TEITI REPORT FOR FISCAL YEAR 2022/2023

Annex 1

Description of Mineral Policy and Laws Applicable in the Mineral Sector

No.	Regulation Act	Purpose and role of the Act
	The Mineral Policy of 2009	The Mineral Policy of 2009 sets the vision for the mineral sector by 2025. The key objectives of the Policy are to: - Continue attracting private investments in exploration and mining; - Enhance Government participation in strategic projects in the Mineral Sector; - Emphasize the integration of the mineral sector with other sectors of the economy; - Establish a fiscal regime that balances benefits with investments competitiveness; - Support mineral beneficiation and marketing; - Underpin development of small-scale miners; - Promote public participation in mining activities; and - Guide investors towards sustainable exploitation of mineral resources of Tanzania in a win-win manner.
	The Mining Act, Cap. 123	The Mining Act, Cap.123 contains provisions which regulate prospecting, mining, processing and dealing in minerals, granting, renewal and termination of mineral rights. It also provides provision of payment of royalties, fees and other charges and any other relevant matters of the minerals sector in the country.
	The Natural Wealth and Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act, Cap. 450	The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act, Cap. 450 allows any arrangement or agreement on natural wealth and resources in this case oil, gas and minerals to be tabled for review by the National Assembly for purposes of ensuring that any unconscionable terms therein are rectified or expunged. The regulations under this Act were made namely, the Natural Wealth and Resources Contracts (Review and Renegotiation of Unconscionable Terms) Regulations, 2020 [GN. No. 57 of 2020] which provide for the general principles on the procedure for renegotiation of natural wealth and resources arrangements and agreements including coordination, monitoring, register of agreements, designations of a registrar, registration, the review by National Assembly, notice of renegotiation, appointment of a renegotiating team and the renegotiation process.
	The Natural Wealth and Resources	The Natural Wealth and Resources (Permanent Sovereignty) Act, Cap. 449 declares permanent

No.	Regulation Act	Purpose and role of the Act
	(Permanent Sovereignty) Act, Cap. 449	sovereignty of the People of the United Republic of Tanzania over all natural wealth and resources and provides with respect to exploitation of resources for the benefit of the people of Tanzania, specifically on prohibition of exploitation except for the benefit of the People; Requirement for beneficiation; a requirement that earnings from disposal or dealings be retained in the banks and financial institutions established in the United Republic; and requirement of settling disputes relating to extraction, exploitation, acquisition, or use of natural wealth and resources.
	The Tanzania Extractive Industry (Transparency and Accountability) Act, Cap.447	Tanzania Extractive Industries (Transparency and Accountability) Act, Cap.447 was enacted to ensure transparency and accountability of players in the extractive industry in Tanzania. Among other matters, section 4 of the Act established a Committee of eight members from three constituencies and the chairperson. The Committee is an oversight body for promoting and enhancing transparency and accountability in the extractive industry. Section 5 to 10 of the Act provides other matters concerning the functional arrangement of the Committee. Moreover, section 10 (2) (b) and (c) of the Act empowers the Committee to obtain information from extractive companies and statutory recipients concerning their operations. In addition, sections 15 (1) to (3) of the Act set a requirement for extractive industry companies to provide information on local content, corporate social responsibility, and capital expenditure incurred. Section 16 (1) (a) and (b) requires the Committee to cause the Minister to publish in the website or through the media which is widely accessible all contracts and licences relating to the extractive industry companies including names of individual's shareholders who own interests in the extractive industry companies for the purpose of disclosure of beneficial ownership. Further, Section 23 of the Act sets out penalties for individuals and companies which fail to produce a document or information required under the law where an individual could be fined up to 10 million shillings and a body corporate to not less than TZS 150 million shillings. The Income Tax Act contains specific provisions that apply to the mining and oil and gas industries. The Act contains provisions for the charge, assessment and collection of Income Tax, for the ascertainment of the income to be charged and for matters incidental thereto.
	Income Tax Act, Cap. 332	

Annex 2

Description of Regulations Applicable in the Mineral Sector

No.	Regulation	Purpose and role of the Regulation
1.	The Mining Act (Mineral Rights) Regulations, 2018	These Regulations address the application of mineral rights, renewal, primary mining licences, and size of mining areas and mining expenditure, among others. The existence of these Regulations revokes the Mining (Minerals Rights) Regulations of 2010.
2.	The Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018 as amended in 2019	These Regulations were introduced to guide the exportation and trading of mineral concentrates. Under the provisions of these Regulations, holders of mining and special mining licences, holders of processing, refining and smelting licences and holders of dealer's licences may export or import minerals subject to obtaining an export or import permit issued by an authorised person.
3.	The Mining (Local Content) Regulations, 2018 as amended in 2019	The Regulations require that licence holders, contractors and subcontractors or licensees must ensure that local content requirements, including minimum local content levels, are complied with.
4.	The Mining (Radioactive Minerals) Regulations, 2018	These Regulations apply to mining activities in relation to exploration, mining processing, tailing, storage, transportation, acquisition, disposal and exportation of radioactive minerals. The Regulations aim at enhancing radiological safety, security and environmental protection. The Regulations repeal and replace the Mining (Radioactive Minerals) Regulations, 2010 as gazetted under GN NO. 407 of 2010
5.	The Mining (Mineral Beneficiation) Regulations, 2018 as amended in 2019	These Regulations provide for the beneficiation and processing of minerals. They further provide for application and granting of a processing, smelting or refining licence. As per the Regulations, the licence holder has the right to process, smelt or refine minerals and, for that purpose, is allowed to buy, acquire, sell and dispose of minerals (including exporting them).
6.	The Mining (Geological Survey) Regulations, 2018	These Regulations provide for administrative matters (establishment of the Board, functions, appointment, powers and duties of officers) of the geological survey of Tanzania. They also stipulate powers of the geological survey officers, general obligations on the geological survey, geological survey archives and collections, as well as source of funds of the Geological Survey Tanzania (GST), and general provisions.
7.	The Mining (Audit and Inspection of Records) Regulations, 2018	The Regulations are on records keeping, audit and inspection of these records, and other matters incidental to these requirements
8.	The Mining (Mirehani Controlled Area) Regulations, 2019	The Regulations established a security committee for the controlled area, the committee's duties, and identify the controlled area. They also set a requirement for mineral rights holders to fence the

No.	Regulation	Purpose and role of the Regulation
		mineral rights area. The Regulations also outline security measures for people who enter the controlled area.
9.	The Mining (Diamond Trading) Regulations, 2019	The Regulations provide for control and supervision of Diamond prospecting and mining as well as the procedure for dealing (export and import) of Diamonds. In addition, they also stipulate obligations for keeping information, records and registers for Diamond trading.
10.	Tanzania Extractive Industries (Transparency and Accountability) Regulations, 2019	The Regulations require all extractive companies to keep and disclose records of payments, exploration, prospecting, award or transfer of licences. They also require disclosure of capital expenditure at every stage of investment, volumes of production and export data regarding each licence.
11.	The Mining (Lapidary) Regulations, 2020	The Regulations guide Lapidary activities in the country. They address matters related to the application of a licence to lapidary activities, inspection, training and keeping of records, as well as surrender and termination of the lapidary licence.
12.	The Mining (Mineral and Gem Houses) Regulations, 2019	The Regulations provide for the establishment and operations of Mineral and Gem houses as well as procedures for acquisition, transportation and storage of minerals.
13.	Mining (Minimum Shareholding and Public Offering) Regulations of 2016 as amended in 2020	The Regulations mandate that 30 per cent of a shareholding by holders of special mining licences be locally owned and that a minimum local shareholding should be obtained through a public offer made under the Capital Markets Securities Authority.
14.	The Mining (Safety, Occupational Health and Environment Protection) Regulations, 2010	These Regulations regulate safety, health and environment in all mines and quarry during exploration, evaluation, development, construction and production, and closure and reclamation. The said Regulations define the power and duties of the inspector related to compliance assurance.
15.	The Mining (Environmental Protection for Small Scale Mining) Regulations, 2010	These Regulations apply specifically to primary mining licence holders and are not applicable to prospecting activities or medium and large-scale mining activities.
16.	The Mining (Environmental Protection for Small Scale Mining) Regulations, 2010	The Regulations empower the 'Authorized Officer' to enter a small scale mine any time to monitor and assess effects on the environment. In non-compliance with the Environment Protection Plan and other provisions of these regulations, the holder of the small-scale mine has to take all reasonable action to mitigate those impacts and inform the zonal/RMO officer or pay a fine of up to TZS 100,000 for every breach.
17.	The Environmental Impact Assessment and Audit Regulations 2005 (the ESIA)	The Regulations set out how the Environmental Impact Assessment (EIA) and audit for mining projects should be conducted.

No.	Regulation	Purpose and role of the Regulation
	Regulations)	
18.	The Mining (Mineral Rights Applications by Tender) Regulations, 2020	These Regulations shall apply to the applicants applying for mineral rights on the same area and date or the reserved area for application by tender.
19.	the Explosives Regulations, 1964 GN No. 561 of 1964	These regulations provide for applications and Conditions for licensing Magazines, general precautions to be observed in the case of magazines, storage, blasting, use of explosives, distraction of explosives and penalty for failure to comply with the provisions of the regulations.
20.	The Explosives (Manufacturing) Regulations, 2019 [GN. No. 422 of 2019,	The Regulations apply to the manufacturing of explosives including application of the licence to manufacture explosives, approval for destruction of explosives, rights and obligations of the holder of the manufacturing licence, suspension and cancellation of the licence, export permit of explosives and penalty for failure of compliance.
21.	the Mining (State Participation) Regulations, 2022 [GN. No. 574 of 2022] which repealed the State Participation, Regulations of 2020	The regulations provide details on the acquisition and control of Government's non-dilutable free carried interest shares in a mining company holding Mining Licence and Special Mining Licence.
22.	The Mining (Value Addition) Regulations, 2020 [GN. No. 687 of 2020]	These Regulations shall apply to minerals metallic (gemstones, semi-precious) stones, industrial minerals and dimension stones.
23.	Compounding of offences regulations of 2022 [GN. No. 549/2022] (Kanuni za Madini (Ufifilishaji wa Makosa) 2022 [Tangazo la Serikali Na. 549 la mwaka 2022]	It affords the defaulter under the Mining Act with an opportunity to pay a sum of money instead of prosecution. That is the Mining Commission has the power to compound any offense either prior to or following the commencement of legal proceedings.
24.	Corporate Social Responsibility Regulations of 2023 (Kanuni za Wajibu wa Wamiliki wa Leseni za Madini kwa Jamii, 2023 Tangazo la Serikali Na. 409 la mwaka 2023).	The regulations apply to all mineral rights holders. The regulations contain provisions which prescribe preparation, submission and implementation of the CSR plan, considering the priorities of the communities in the area with mining activities, handling of programmed funds, accounting and auditing of CSR financials, management and review of program implementation, conflict resolution, capacity building and penalties.
25.	The Natural Wealth and Resources (Permanent Sovereignty) (Code of Conduct for Investors in Natural Wealth and Resources) Regulations, 2020 [GN. No. 58	The Objective of this Code of Conduct is to ensure that arrangements or agreements on natural wealth and resources and related or connected business or activities thereto are conducted in a manner consistent with the highest ethical principles at all times, and within the requirements of the Constitution of the United Republic of Tanzania 1977 and all applicable national policies and laws.

No.	Regulation	Purpose and role of the Regulation
	of 2020]	The Regulations apply to an entity, consultant, supplier, contractor, investor, partner and agent, including their employees thereof, involved in any arrangement or agreement on natural wealth and resources.
26.	The Natural Wealth and Resources Contracts (Review and Re-Negotiation of Unconscionable Terms) Regulations of 2020[GN. No. 57 of 2020].	The regulations provide for procedures for review of terms in the arrangement or agreement on natural wealth and resources which is contrary to good conscience and the enforceability of which jeopardises or is like to jeopardise the interests of the People of the United Republic of Tanzania. It also contains provisions which describe procedures for re-negotiation, registering of arrangements or agreements and submission of renegotiation report on natural wealth and resources.

Annex 3

Regulatory and Institutional Framework of the Mineral Sector

SN	Institution	Role of the Institution
1.	Ministry of Minerals	The Ministry of Minerals regulates the Mineral Sector activities and enforces the implementation of the Mining Act, Cap. 123. The Ministry is responsible for preparing policies, strategies and legislative framework for exploration and exploitation of mineral resources with regard to establishing national priorities. The Ministry is also responsible for monitoring the implementation of policies, operations of all institutions under the Ministry, promoting mineral resources for research and exploitation, monitoring the issuance by the Commission of licences for mining activities and provide support for the creation of a favorable environment for private investment in the mining industry. (https://www.madini.go.tz/).
2.	Ministry of Natural Resources and Tourism	Ministry of Natural Resources and Tourism is the Ministry responsible for management of Natural, Cultural and Tourism resources. The Ministry enforces laws and regulations for forestry resources management, forest conservation, and tourism. It is controlling the games reserved areas by issuing permits with conditions to those licensed under the Mining Act, Cap. 123 and the Petroleum Act, Cap. 392 to conduct exploration and production of oil and gas, prospecting and mining of uranium. This is well prescribed in the Wildlife Conservation Act, Cap. 283 and its regulations namely the Wildlife Conservation (Prospecting, Mining of Uranium, Exploring and Production of Oil and Gas in Game Reserves) Regulations, 2017 (GN. No. 88 of 2017. (https://maliasili.go.tz/).
3.	Ministry of Lands, Housing and Human Settlement Development	The mandates of the Ministry of Lands, Housing and Human Settlement Development (MLHSSD) is to facilitate an effective management of land and human settlements development services for the betterment of social and economic well – being of the Tanzanian society. The National Land Policy of 1997, Village Land Act, Cap. 114, Land Act, Cap. 113 as amended in 2004 and Land Acquisition Act, Cap. 118 empower the MLHSSD to undertake land survey and oversee land use management including compensation issues on areas that mining activities are conducted. Section 97 of the Mining Act allows the owner or occupier of the land to move and be compensated, relocated and resettled to allow the conduct of mining activities to the land in accordance with the Land Act and the Village Land Act. In that case, the MLHSSD is the government organ that deals with the resettlement, relocation and compensation issues. This is

SN	Institution	Role of the Institution
		mostly done where the mining activities will injuriously affect the land owner. (https://www.lands.go.tz/).
4.	The Mining Commission	The Mining Commission established under the Mining Act, Cap. 123 is the licensing authority of all mineral rights, licences and permits issued under the Mining Act, Cap. 123 and its Regulations. The functions of the Commission are provided in Section 22 of the Mining Act, Cap. 123. (https://www.tumemadini.go.tz/).
5.	Tanzania Extractive Industries Transparency Initiative	TEITI is established under Section 4 of the TEITA Act as an independent Government entity responsible for promoting and enhancing transparency and accountability in the extractive industry. It is further responsible for ensuring that benefits of extractive industry are verified, duly accounted for and prudently utilized for the benefit of the citizens of Tanzania. (https://www.teiti.go.tz/).
6.	State Mining Corporation	State Mining Corporation (STAMICO) is a State-Owned Enterprise (SOE) which expected to operate competitively in the Mineral Sector and contribute to the national income. Specifically, STAMICO's responsibilities are to oversee Government interests in large scale mines, invest in the Mineral Sector through mineral prospecting, development and operate mines, mineral trading, value addition, providing services in the management of mines, drilling, consultancy support to small scale mining and other related mining business. (https://www.stamico.co.tz/).
7.	Geological Survey of Tanzania	The Geological Survey of Tanzania (GST) is a government body responsible for all matters related to geological activities other than prospecting, exploration and mining activities. GST is also empowered to conduct strategic prospecting and exploration for the purpose of obtaining mineral resources estimation on areas to be reverted to the Government. Strategic prospecting and exploration will help the Government on negotiating agreements made under Section 10 of the Mining Act, Cap.123. (https://www.gst.go.tz/).
8.	National Environment Management	NEMC is mandated by the Environmental Management Act, No. 20 of 2004 to undertake enforcement, compliance, review and monitoring of environmental impacts assessments, research,

SN	Institution	Role of the Institution
	Council	facilitate public participation in environmental decision-making, raise environmental awareness and collect and disseminate environmental information. NEMC provides guidelines and regulations related to environmental impact assessments, pollution control, and waste management by the extractive industry companies. The Environmental Management Act of 2004 requires extractive industry companies to undertake environmental impact assessments and obtain environmental permits before starting operations, prepare and implement environmental management plans to mitigate any negative environmental impacts of wastes. (https://www.nemc.or.tz/).
9.	Tanzania Revenue Authority	The Authority is responsible for administering tax laws to assess, collect, and account for all revenues to which those laws apply. It is also responsible for monitoring and ensuring the collection of fees, levies, charges or any other tax collected by any ministries, departments or divisions of the government as revenue for the government. TRA is responsible for collecting tax and accounting for all revenues from the mining activities in the Mineral Sector. (https://www.tra.go.tz/)
10.	Business Registration and Licensing Agency	The Business Registrations and Licensing Agency (BRELA) is an Executive Agency under the Ministry of Industry and Trade responsible for business administration and regulation of the laws namely; the Companies Act, Cap. 212, Business Names Act, Cap. 213, the Trade and Service Marks Act, Cap. 326, the Patent Registration Act, Cap. 217, the Business Licensing Act, Cap. 208 R.E. 2002 and the National Industries (Licensing and Registration) Act, Cap. 46 R.E. 2002. A company or an individual intending to conduct mining, oil and gas business in Tanzania must incorporate, register and obtain a business licence before starting exploration and exploitation of natural resources (https://www.brela.go.tz/).

Annex 4

Policies and applicable Laws in the Oil and Gas sector

SN	Policy/Laws	Purpose and Role
1.	The National Energy Policy, 2015	The National Energy Policy, 2015 has considered the key issues which were previously addressed in the defunct National Natural Gas Policy (NNGP) of 2013 and the defunct Local Content Policy of Tanzania for the Oil and Gas Industry (LCPTOGI) of 2014. The Energy Policy, 2015 enhances provision of adequate, reliable and affordable modern energy services to Tanzanians in a sustainable manner and call for development of a comprehensive legal, regulatory and institutional frameworks for petroleum, electricity, renewable energies, energy efficiency as well as local content issues. The Policy was prepared to address the following key issues: i. Restructuring of the State-owned utility company -TANESCO: The Policy proposes for the State-owned utility company to be unbundled into independent generation, transmission, and distribution companies. However, to date, this Policy has not been implemented. The State-owned utility company still performs the three functions. ii. Prioritization of the local market for oil and gas products: The Policy recommends that the local market be prioritized over export markets to promote domestic utilization of oil and gas products. iii. Mobilization of financial resources: The policy points out the necessity of mobilizing adequate financial resources for implementing energy programmes and projects. Through this Policy, the Government aspired to establish a favorable investment climate that would attract private investments in the energy sector. iv. Energy pricing: Through this Policy, the Government aims to have efficient and effective energy pricing for the sustainability of the energy sector. However, the main challenges are the fluctuations of exchange rates, inflation, and the ability of consumers to afford energy prices. v. Public Private Partnership: The policy advocates for Public-Private Partnership (PPP) undertaken to bring rapid growth in the energy sector and ensure speedy structuring and financing of PPP projects in this sector.
2.	Oil and Gas Revenue Management Policy of 2015	This policy provides guidance on how the tax and non-tax oil and gas revenues shall be managed and integrated into the existing Government systems with a view of mitigating the overall impact of these revenues on the wider economy to address such issues like overheating of the economy and instill fiscal accountability. The policy requires the highest standards of transparency and accountability in the

SN	Policy/Laws	Purpose and Role
		management of oil and gas revenues and gives the institutional and governance structures to be used to achieve the intended goal.
3.	The National Investment Policy of 1996	The National Investment Policy of 1996 aims to promote, attract, and facilitate Foreign Direct Investment (FDI) in the country. Since the capacity of local firms to participate in the exploitation of oil and gas resources is low, the Policy creates a conducive environment for international oil and gas companies to invest in oil and gas projects, thereby allowing the country to benefit from its oil and gas resources. Currently, the Policy is under review to improve the investment climate in the country.
4.	Petroleum Act, Cap. 392	The Act provides for the regulation of upstream, midstream, and downstream activities of the petroleum sub-sector. Section 11 of the Act establishes Petroleum Upstream Regulatory Authority (PURA), which is mandated to monitor and regulate the upstream petroleum segment in Tanzania mainland. Likewise, section 8 of the Act establishes the TPDC as the National Oil Company (NOC) with responsibility of undertaking commercial operations. TPDC acts as an aggregator with exclusive rights to purchase, collect and sell natural gas from producers. Legally, TPDC must maintain a participating interest of not less than 25 percent in each oil and gas project operating in Tanzania unless TPDC decides otherwise. It can form subsidiary companies that could facilitate it to carry out specific commercial petroleum operations or related activities. The Energy and Water Utilities Regulatory Authority Act, Cap. 414, provides powers to Energy and Water Utilities Regulatory Authority (EWURA), to exercise powers in respect of midstream and downstream activities in Tanzania under the Petroleum Act, Cap. 392. In addition, the Act establishes an Oil and Gas Bureau within the office of the President to advise the Cabinet on strategic matters about the oil and gas economy in the country.
5.	The Oil and Gas Revenues Management Act, Cap. 328	The Oil and Gas Revenue Management Act, 2015 is the principal legislation that guides the management of revenues derived from Oil and Gas Sector. The Act establishes the Natural Gas Revenue Fund (NGRF) to ensure fiscal and macroeconomic stability, guarantee the financing of investment in the Oil and Gas sector, enhance social and economic development through oil and gas operations, and safeguard resources for future generations. The fund receives contributions from royalties paid by players in gas production, government profit share, dividends, and corporate income tax on production and development of oil and gas resources.
6.	The Natural Wealth and	The Natural Wealth and Contracts (Review and Re-negotiation of Unconscionable Terms) Act, 2017, allows the Government to review and re-negotiate agreements entered between the Government and the other

SN	Policy/Laws	Purpose and Role
	Resources Contracts (Review and Re-negotiation of Unconscionable Terms) Act ap. 450	party involved in the extraction, exploitation, acquisition and use of natural wealth and resources. Section 4 and 6 of this Act confer powers to the National Assembly to review and re-negotiate arrangements and agreements made by the Government relating to natural wealth and resources, and where necessary, direct the Government to re-negotiate any unconscionable term identified, particularly those that restrict the Government's sovereignty over its natural resources.
7.	The Natural Wealth and Resources (Permanent Sovereignty) Act, Cap. 449	The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017, aims to ensure that the interest of the people of the United Republic of Tanzania is protected and benefits its people regarding the use of natural wealth and resources. The President of the United Republic of Tanzania is entrusted with its people's natural wealth and resources. All activities and undertakings relating to that subsector will be conducted by the Government. The Act also ensures value creation and addition in natural wealth and resources by promoting local beneficiation of raw materials, which will create employment and skills transfer.
8.	The Model Production Sharing Agreement for Petroleum (MPSA) of 2013	The Model Production Sharing Agreement for Petroleum (MPSA) of 2013 was developed on the basis of the then prevailing legal framework which at the time was underpinned on the repealed Petroleum (Exploration and Production) Act, 1980. The MPSA, 2013 has been revised so as to be aligned with the applicable legal regime which is based on the Petroleum Act, 2015. The revised MPSA is currently under consideration of the Minister for eventual approval. MPSA serves as basic framework for negotiations between foreign oil companies, the Government, and TPDC. The model agreement sets out terms under which exploration and production activities can take place. Under the MPSA, exploration and production companies incur operational expenses and then apportion the profit from oil and gas income with TPDC. Key provisions of the MPSA, 2013 that are beneficial to the country include those related to state participation in oil projects by at least 25 percent and the right of the government to receive royalty and additional profit tax. Similarly, the MPSA of 2013 emphasizes the capacity building of local staff through training by increasing the annual training expenditure budget requirement from a minimum of \$150,000 under the MPSA of 2008 to a minimum of \$500,000. However, this contractual requirement is for new arrangements and might differ from the active or existing agreements entered before 2008. The parliament under the Natural Wealth and Resources Contracts (Review and Re-Negotiate of Unconscionable Terms) Act, 2017, Sec 4, 5, 6 and 7 exercised its powers to call on and review the terms of the existing PSAs.

Annex 5

Descriptions of the regulations and rules applicable in the Oil and Gas Sector

No.	Regulations	Purpose and Role of the Regulations
1.	<i>The Petroleum (Local Content) Regulations of 2017 [GN No. 197/2017]</i>	The Petroleum (Local Content) Regulations of 2017 provide the ways in which the government can maximize attainment of the country's benefits from current gas projects and potential future oil and gas projects. They promote job creation through the engagement of local experts in oil and gas activities and the utilization of local goods and services. In addition, they guide the participation of the local community in the oil and gas sector.
2.	<i>The Petroleum (General) Regulations of 2011 GN No. 163/2011</i>	The regulations provide for petroleum emergency supply plan, maintenance of minimum petroleum stock, compliance with specifications on import, transport, distribute, store, handle or sell petroleum and petroleum products and quality control of petroleum products.
3.	<i>The Petroleum (Bulk Procurement) Regulations, 2017 GN No. 198/2017</i>	The regulations govern the implementation of Bulk Procurement System of Petroleum Products.
4.	<i>The Petroleum Natural Gas Midstream and Downstream General Regulations, 2020 GN No. 270/2020</i>	The Petroleum (Natural Gas Midstream and Downstream) General Regulations, 2020 governs the conduct of midstream and downstream natural gas activities in Mainland Tanzania. It sets out the general principles in relation to the midstream and downstream natural gas operations, general licensing conditions, regulations in relation to compressed natural gas, conditions for import, transit and export of natural gas, obligations to keep, maintain and make available of records, monitoring, Auditing and inspection of infrastructures by the licensee and the Authority and penalties.
5.	<i>The Petroleum (Reconnaissance and Tendering) Regulations of 2019 GN No. 958/2019</i>	The regulations govern the conduct and issuance of Reconnaissance permit and Tendering procedures on petroleum exploration, appraisal, development or production operations.
6.	<i>Upstream Petroleum Regulatory Authority (Annual Levy, Fees and Charges) of 2019</i>	The regulations govern the collection of annual levies, fees and charges payable by upstream contractors and or subcontractor to the Authority for the purpose of financing PURA direct and indirect operational costs in the conduct of its Regulatory functions.

No.	Regulations	Purpose and Role of the Regulations
	GN No. 959/2019	
7.	<i>The Petroleum (Natural Gas Pricing) Regulations of 2020 GN No. 353/2020</i>	The regulations govern pricing of natural gas for domestic market. It provides for the natural gas pricing principles, tariffs for transmission, non-transmission and distribution services, natural gas pricing mechanism, offences and penalties.
8.	<i>The Petroleum (cost recovery Accounting) Regulations of 2019 GN No. 957/2019</i>	The regulations govern accounting and monitoring of costs, expenditures, production and receipts in the conduct of Petroleum Operations. It provides for cost recovery principles, accounting obligation and responsibilities, Work Plan and Budget Approval Committee, functions of the advisory committee, general offences and penalties.
9.	<i>The Petroleum (corporate Integrity Pledge) Regulations of 2019 GN No. 782/2019</i>	The regulations govern corporate integrity pledge programmes related to upstream activities, midstream activities and downstream activities in the United Republic.
10.	<i>The Petroleum (Settlement of Disputes Arising from Upstream Petroleum Operations) Rules, 2023 GN. No. 620 of 2023</i>	The rules apply to Mainland Tanzania in relation to procedures relating to settlement of disputes between parties engaged in exploration or development operations either among themselves or in relation to themselves and third parties other than the Government not so engaged, in connection with-(a) the boundaries of any exploration or development area; (b) any act committed or omitted, or alleged to have been committed or omitted, in the course of, or ancillary to, exploration or development operations; (c) the assessment and payment of compensation pursuant to the Act; or (d) any other matters in relation to exploration and development operations. Further on its application, where a dispute settlement agreement provides for settlement under these Rules, these Rules shall form part of the dispute settlement agreement and a dispute arising thereof shall be settled in accordance with these Rules and where the contract/agreement does not provide provisions for the resolution of disputes under these Rules, the parties involved in the dispute may agree that their dispute be settled by the Authority in accordance with the provisions of these Rules.

Annex 6

Description of regulatory and Institutional Framework of the Oil and Gas Sector

No.	Institution	Purpose and Role of the Institution
1.	Ministry of Energy	The Ministry of Energy is the highest supervisory organ of energy issues in the country and is responsible for coordinating and setting appropriate policies, laws, and regulations to ensure sustainable development of the sector. Despite this noble responsibility, the MoE is responsible for managing institutions under its jurisdiction. These institutions include the TPDC, EWURA, PURA, TANESCO, Petroleum Bulk Procurement Agency (PBPA) and Rural Energy Agency (REA).
2.	Ministry of Finance	The MoF is a government organ for strengthening transparency and accountability on the proper collection and use of revenues derived from the energy sector. It develops policies that promote the attainment of national output from the oil and gas sector. The Ministry provides exemptions on Value Added Tax (VAT) and other taxes on various devices used to store, export, and distribute gas.
3.	Petroleum Upstream Regulatory Authority	PURA is the regulatory authority established under Section 11 of the Petroleum Act, Cap.392 to regulate and monitor petroleum upstream operations and LNG activities in the mainland Tanzania and provide advisory services to the Government and the Minister responsible for energy.
4.	Energy and Water Utilities Regulatory Authority	EWURA is responsible for technical and economic regulation of the electricity, petroleum, natural gas, and water sectors in Tanzania pursuant to Energy and Water Utilities Regulatory Authority Act, Cap 414 and cross cutting legislations. EWURA is also responsible for promoting effective competition and economic efficiency in the energy sector, protecting the interests of consumers, and promoting the availability of regulated services to all consumers.
5.	Tanzania Revenue Authority	The Authority is responsible for administering tax laws to assess, collect, and account for all revenues to which those laws apply. It is also responsible for monitoring and ensuring the collection of fees, levies, charges or any other taxes collected by any ministries, departments or divisions of the government as revenue for the government. TRA is responsible for collecting taxes and accounting for all revenues derived from taxes in the mining and energy sectors in the country.

No.	Institution	Purpose and Role of the Institution
6.	Bank of Tanzania	BoT participation in the oil and gas sector has been identified in the National Natural Gas Policy of 2013. One of the key responsibilities of the BoT is to control inflation that may originate from oil and gas activities. It achieves that goal by issuing relevant financial procedures for oil and gas operations. Similarly, as per section 8 of the Oil and Gas Revenues Management Act, Cap. 328, BoT maintains and operates the Natural Gas Revenue Fund account. As a result, BoT is involved directly in managing the funds from the oil and gas sector.
7.	Petroleum Bulk Procurement Agency	According to the Executive Agency (The Petroleum Bulk Procurement Agency) (Establishment) Order and the Petroleum (Bulk Procurement) Regulations, 2017 the objective of the Agency shall be to ensure efficient procurement and security of supply of petroleum products in the country.

Annex 7

Fiscal terms of the Mineral Sector

No.	Fiscal Category	Description
1.	Royalty	Pursuant to section 87 of the Mining Act. Cap. 123 Mining companies pay royalties to the Mining Commission (MC). The royalties are set at the rate of: • 5% for uranium, • 6% for diamond, gemstones and metallic minerals such as copper, gold, silver, and platinum group minerals; • 1% in the case of gems; • 3% in the case of other minerals, including building materials, salt, all minerals within the industrial minerals group. • 4% for gold refined within the country. • 1% in case of salt. • 1% in case of coal used as industrial raw material within the country • 1% of fertilizer within the country • Premium of 15% in the case of gemstone for export disposed of at the mineral auction or international gem fair.
2.	Inspection Fees	With the exception of refineries, salt, minerals disposed during government organized mineral auction or international gem fair and Bank of Tanzania, mining companies pay the MC inspection fees equal to 1% of the gross value of mineral or minerals.
3.	Free Carried Interest (FCI) shares	Depending on the type of minerals and the level of investment, the government shall have not less sixteen percent non-dilutable FCI in the capital of a mining company in any operations under a mining licence or a special mining licence. In addition to FCI the Government has the right to acquire, in total, up to 50% of the shares in the mining company commensurate with the total tax expenditures incurred by the Government in favour of the mining company.
4.	Corporate Tax	As per the Income Tax Act, Cap. 332, mining companies, like any other companies, are charged corporate

No.	Fiscal Category	Description												
		tax at: - • 30% of taxable income; • 25% for three consecutive years, for a newly listed company with the Dar es Salaam Stock Exchange with at least 30% of its equity ownership issued to the public; • As per Section 55C of the Value Added Tax (VAT), Cap. 148, supply of gold to the Bank of Tanzania shall be zero rated. • As per Section 55D of the Value Added Tax (VAT), Cap. 148, supply of gold to a licenced refinery in Mainland Tanzania shall be zero rated.												
5.	Value Added Tax (VAT)													
6.	Depreciation allowance for capital expenditure	The depreciation allowance was set at 20% annually for five years in the third schedule of the Income Tax Act, Cap. 332, as amended by the Finance Act of 2016.												
7.	Depreciation allowance for Mineral or Petroleum operations	<table><tr><td>Year of Income</td><td>Depreciation allowance</td></tr><tr><td>First year</td><td>20% of expenditure</td></tr><tr><td>Second year</td><td>20% of expenditure</td></tr><tr><td>Third year</td><td>20% of expenditure</td></tr><tr><td>Fourth year</td><td>20% of expenditure</td></tr><tr><td>Fifth year</td><td>20% of expenditure</td></tr></table>	Year of Income	Depreciation allowance	First year	20% of expenditure	Second year	20% of expenditure	Third year	20% of expenditure	Fourth year	20% of expenditure	Fifth year	20% of expenditure
Year of Income	Depreciation allowance													
First year	20% of expenditure													
Second year	20% of expenditure													
Third year	20% of expenditure													
Fourth year	20% of expenditure													
Fifth year	20% of expenditure													
8.	Change in control	Section 56 of the Income Tax Act, Cap. 332, has been amended to exclude applicability of Section 56 on allotment of shares in a resident entity. There is no exclusion for non-resident entity. This amendment limits the exemption included in the Finance Act, 2023 to the extent that section 56 is not applicable where changes in underlying ownership emanates from issue of shares by a company to resident companies only.												
9.	Loss carry-forwards	Companies that have experienced continuous, unrelieved losses for three years in a row, excluding those engaged in agriculture, health care, and education services at a rate of 0.5% of yearly turnover.												
10.	Withholding tax on dividends	The arrangement for payment of withholding tax is in accordance to the first schedule of the Income Tax Act, Cap. 332, which requires payment of: -												

No.	Fiscal Category	Description
		• A withholding tax of 5% (for both resident and nonresident) on dividends for Mining companies listed in the Dar es Salaam Stock Exchange market; • Dividend payments made by resident corporation to another resident corporation where the corporation receiving the dividends holds 25% or more of the shares. • A withholding tax of 10% on dividends for companies not listed in the DSE market.
11.	Withholding tax on interest	Withholding tax on interest (for resident and nonresident) on foreign loans is at the rate of 10%, and accrued interest is deemed a payment; therefore, withholding tax thereon is payable.
12.	Withholding tax on payment for technical services and on management fees	When mining companies pay for technical services or management fees, they are obliged to charge: - • 5% withholding tax when paying to a resident; • 15% withholding tax when paid to a non-resident; and • 3% fixed rate withholding tax for companies holding Mineral Development Agreements (MDAs) signed prior to 2014.
13.	Withholding tax on natural resources	• 15% withholding tax by resident; • 15% withholding tax by a non-resident;
14.	Customs duty on imports of mining equipment and supplies	Pursuant to the Customs Traffic Act, Cap. 403 a mining company or its subcontractors are required to pay the import duty: - • 0% during exploration and in the first year of operation; • not exceeding 5% after the first year of operation.
15.	Capital Gains Tax	Capital gains realized on the disposal of business and investment assets in Tanzania are subject to tax at the rate of: - • 30% for corporations, • Graduated rates for individuals.
16.	Gains on realization of an asset	Land and buildings (petroleum or mineral rights) shall be charged 30% for both resident and nonresident.
17.	Exemption on realization of an investment asset	Amount derived from gain on realization or transfer of mineral right and mineral information to a partnership entity formed between the Government and an investor, or transfer of FCI shares, or transfer of shares to the Government through Treasury Registrar.
18.	Skills Development Levy (SDL)	i. 3% of the monthly emolument for Tanzania Mainland. Payable by employer with 10 or more

No.	Fiscal Category	Description
		employees. ii. 4% of the monthly emolument for Tanzania Zanzibar. Payable by employer with 4 or more employees. iii. The return shall be filed by an employer who is eligible for paying the levy.
19.	Restriction on exportation or domestic use of minerals	No person shall remove or caused to be removed mineral or minerals from a mine for the purpose of export or domestic use unless that person fulfilled the condition specified under the Mining Act.

Annex 8

Fiscal terms of the Oil and Gas Sector

No.	Fiscal Category	Description
1	Royalty	Royalty on petroleum is paid to the government as provided for in section 113 and second schedule of the Petroleum Act, 2015. A licence holder on behalf of itself and the Contractor is obliged to pay royalty out of gross production prior to cost oil or cost gas recovery by delivering to the Government i. 12.5% for onshore/shelf areas; and ii. 7.5% for offshore Both the Petroleum Act, 2015 and MPSA of 2013 require payment of royalty out of gross production before the operation of the sharing formula.
2	Cost Recovery Limit	The maximum amount of cost recovery for oil and gas is 50% of production (net of royalties) for any given time period. A more generous 70% limit is provided by the model gas terms. Hydrocarbon profits are distributed according to production quantities.
3	Petroleum Profit	Petroleum profit is the amount of oil or gas revenue that remains after deducting royalties and cost recovery. The National Oil Company (NOC), the Tanzania Petroleum Development Corporation (on behalf of the government), and the Contractor share petroleum profits in predetermined proportions. There are non-binding profit-sharing benchmarks in the MPSA 2013.
4	Additional Profit Tax	Additional Profit Tax (APT) is payable by a contractor subject to Article 17 of the MPSA 2013 and is calculated based on the Development Area of the contractor. Payment of APT is a contractual obligation rather than a tax that is enshrined in the tax laws. APT will vary with the real rate of return earned by the Contractor on the net cash flow from the Development Area. Contractors pay an APT of i. 25% of the first accumulated net cash position; and ii. 35% of the second accumulated net cash position.
5	Income Tax	Pursuant to the Income Tax Act, Cap 332 [R.E. 2008], a company or contractor pays income tax as corporate tax. If the contractor consists of more than one legal entity, each entity is required to calculate and pay its income tax separately and submit a separate return. i. Resident Companies are taxed at 30% on their worldwide income. ii. Non-resident companies are taxed at 30% on their Tanzanian sourced income. iii. New companies are taxed at 25% if they are listed on the Dar es Salaam Stock Exchange (DSE) and the

No.	Fiscal Category	Description
		general public holds at least 30% of its shares.
6	Branch Profit Tax	Branch profit tax applies to repatriated income. Repatriated income is calculated according to a specific formula based on movements in the branch balance sheet and the maintenance of a form of tax retained earnings account. Because of the formulaic nature of the calculations, repatriated income may arise even in cases where funds have not been actually repatriated to head office. The purpose of repatriated income tax is to equalize the tax position with that of a local company, which is subject to a 10% withholding tax on dividends.
7	Withholding tax	This is the amount of a service or goods provider's pay withheld by the taxable entity and sent directly to the government as partial payment of income tax. The rate is 5% from the payment of resident providers of technical or management services. The dividend is taxed 10%, but 5% for companies listed at DSE or in case 25% of shares owned by residents.
8	Annual Rental Fee	The contractor pays the following rental fees indexed to US\$ inflation rates (as per MPSA 2013): i. 50 US\$/sq. km for the initial exploration period; ii. 100 US\$/sq. km for the first extension period; and iii. 200 US\$/sq. km for the second extension period
9	Import Duty Exemption	All equipment and material imported for use in petroleum operations can be imported free of all duties and import taxes and can be re-exported free of any export duty or tax. Expatriates enjoy similar privileges in respect of their personal effects.
10	Capital Gains Tax	Capital Gain Tax applies in case of corporate re-organization and/or there is an acquisition of assets. Transfer of shares subject to Capital Gain Tax is charged at the rate of 30% of turnover. Since July 2012, indirect share transfer may be taxed. The change of ownership by 50% is treated under the Income Tax as a realization of asset/liabilities.
11	Value Added Tax (VAT)	VAT is a pass-through tax that applies at every transaction point. The rate is 18% of all taxable goods and services. All suppliers of goods and services with turnover at least TZS 200 million must be registered for VAT purposes. The oil and gas exploration companies are exempted from the VAT to extent provided in their respective PSAs.
12	Bonuses	International Oil Companies pay two types of bonuses: signature and production bonuses. These are front-end loaded taxes payable upfront to the State. Bonuses were initially introduced by Article 11 (c) of the MPSA 2013. The same is provided in PA under Section 115 and Section 116. The signature bonus rate is not less than \$2.5million, and production bonus is not less than \$5million. Bonuses are not recoverable under the PSA, but

No.	Fiscal Category	Description
		they are deductible for tax purposes
13	Ring Fencing	Ring-fencing has been introduced for purposes of separating income and losses arising from different operations. Contract expenses are ring-fenced within the Contract Area. The recoverable Contract expenses must have been incurred prior to the commencement of production. Activities in different contract areas are treated as separate operations and are taxed separately as per Section 20 of the Finance Act 2013, Section 118 PA 2015, Section 19 of Income Tax Act, 2004, Article 12(c) MPSA 2013
14	Transfer Pricing	All arrangements between separate mining and petroleum operations and other activities should reflect the arm's length principle. This principle requires associated persons to transact with each other independently and on an equal basis. The Ministry of Finance and Planning has issued detailed transfer pricing regulations to support the transfer pricing provision in the Income Tax Act. PSAs also generally include their own detailed transfer pricing rules, which apply for the purposes of sharing profit derived from oil or gas and calculating cost recovery.
15	Training and research fees	Contractors in the oil and gas sector pay training and research fees of US\$ 500,000 per annum to TPDC for purposes of enhancing the development of oil and gas subsector as per Section 114 of the Petroleum Act, 2015.
16	Disclosure of information	Failure to disclose names of contractors and subcontractors in extractive and construction industry results in penalty of higher of 25% of the amount payable under the project or a fine of up to TZS 60m.
17	Gains on realization of an asset	Land and buildings (petroleum or mineral rights) shall be charged 30% for both resident and nonresident.
18	Skills Development Levy (SDL)	i. 3% of the monthly emolument for Tanzania Mainland. Payable by employer with 10 or more employees. ii. 4% of the monthly emolument for Tanzania Zanzibar. Payable by employer with 4 or more employees. iii. The return shall be filed by an employer who is eligible for paying the levy.

ANNEX 9

Beneficial Ownership Information for the Extractive Companies

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
1.	M & P Exploration Production (T) Ltd	8712	109-123-196	Box 80460, Mwaya street, Msasani PeninsulaDar es Salaam, Tanzania Phone: +255 682 077 379, +255 787 414 265	Etablissements Maurel et Prom (Registered in France)	France	0.99%	YES	Euronext Paris	NON E	Individual names of beneficial owners not stated. However, it was stated that: i. Majority shares owned by Petramine Internasional Eksplorasi Dan Produksi (PIEP). ii. PIEP also associates with other entities in Tanzania which are CMBL (T); Wentworth Gas Limited and TPDC.
2.	AUMS (T) Limited	121072	128-368-973	4F-1 Amyerton Tower 1127 Chole Road, Masaki Dar es Salaam, P. O Box 23057 Oysterba, Dar es Salaam. Phone: + +255 699 134 189	Perenti International Pty Ltd Barminco Aums Holdings (Pty) Ltd Geofield Tanzania Limited	Not stated	40%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated. However, number of shareholders are stated: i. Perenti International Pty Limited (formerly, Ausdrill International Pty Ltd). ii. Barminco AUMS Holdings Pty Limited iii. BG Umjoja Services Limited who owns 20% shares

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
3.	Boart Longyear Tanzania Limited	B.L. No: 200000 05106	141-317-164	P. O Box 508, PLOT 132D, Valley Road, Isamilo, Nyamagana, Mwanza, Tanzania	BLY Group Holdings Inc (50 shares Cayman Islands).	Cayman Islands	0.8%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
					BLY Holdings Tanzania Limited (1250 shares-Tanzania).	Tanzania	20.0%				
					Votrant No 1609 Pty Limited (4950 shares-Australia)	Australia	79.2%				
4.	BR Drilling Limited		139-671-171	Nyakato Industrial Area, Plot 36, Mwanza, Tanzania Mobile: +27646537393	Bamboo Rock Drilling Group Limited (80 shares) David Burhan Lubaga (20 shares)		80%	Not stated	Not stated	Not stated	Individual names of beneficial owners not stated.
							20%				
5.	Katavi Mining Company	75376	19-629-	P. O Box 106157,	Ahmed Ali Ahmed Al	Oman-sultanate of	(33.333%	NO			(1) Ahmed Ali Ahmed Al Hoqani

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
	Limited		227	Viva tower (Virgin plaza), 2 nd Floor, Suite no. 09, Ally Hassan Mwinyi Road, Dar es Salaam. Website: www.katavimining.com	Hoqani (33.333%) Issa Ali Ahmed Al Hoqani (33.333%) Rashid Saif Mohammed Al Rajhi (33.334% shares)	Oman Oman-sultanate of Oman Oman-sultanate of Oman	shares) (33.333% shares) (33.333% shares)				Born 07-08-1979-Omani Sultanate of Oman. (2) Issa Ali Ahmed Al Hoqani, Born 19-06-1980-Omani Sultanate of Oman. (3) Rashid Saif Mohammed Al Rajhi, Born 14-04-1964-Omani Sultanate of Oman
6.	MAGAMBO NKILOSUBI MAGAMBO (Holder of dealer licence)	-	113-805-208	P. O Box 175, Geita Mobile: +255763 504 815/ +255 784 531 244 Email: magambo.nkilosubi465@mail.com	Not a company	Tanzanian	100%	NO	No	None	Magambo Nkilosubi Magambo

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
7.	National Development Corporation	(Establishment Order, G.N. No. 90 of 1969)	100-105-969	P.O.BOX 2669 OHIO STREET/KIVUKO NO FRONT DAR ES SALAAM EMAIL; ndc@ndc.go.tz Phone: 0712667923 Planning Officer	Government of Tanzania	Tanzanian	100%	NO	NO	None	Government of Tanzania
8.	NORTHMARA GOLD MINE LIMITED		100-220-555	Tarime District - Mara	North Mara Holdings (UK) Limited Treasury Registrar of the United Republic of Tanzania	Not stated Tanzanian	84% 16%	Not stated Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
9.	Sakisa & Co. Limited	-	141-870-815	P. O Box 546 Shinyanga.	Kija Deus Makindo	Tanzanian	(25% shares)	NO	N/A		i.Kija Deus Makindo (25% shares) Nida No. 19800713-37103-00001-26 (Tanzanian), P. O

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Phone: 0717 512 324	Salehe Makindo Maliwa	Tanzanian	(10% shares)				Box 486, Shinyanga i. Salehe Makindo Maliwa (10% shares) Nida No. 19831028-37115-00002-21 (Tanzanian), P. O Box 487 Shinyanga. ii. Bilal Abdallah Hassan Ali (30% shares) Nida No. 19940111-11105-00001-23 (Tanzanian), P. O Box 489, Shinyanga iii. Irfan Abdulah Hassan (35% shares), Nida No. 19890220-11106-00002-20 (Tanzanian), P. O Box 489. Shinyanga
10.	Ophir Tanzania (Block 1) Ltd – Tanzania Branch	61820	106-538-484	First Floor, Oysterbay Shopping Centre 344 Ghuba Road Oyster Bay, Dar Es Salaam. www.medcoenergy.com	1. Diamond Bridge Pte (21.46%) 2. PT Medco Duta (0.12%)	Not stated	(21.46%) (0.12%)	YES	PT MEDCO ENERGY INTERN ASIONA LT BK Listed at: Jakarta Stock Exchange	NON E	Individual names of beneficial owners not stated.

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
					3. PT Medco Daya Abadi Lestari (51.50%)		(51.50%)				
					4. Public (26.92%)		(26.92%)				
11.	BULYANHULU GOLD MINE LIMITED		100-206-188	Kahama-Shinyanga	Bulyanhulu Holding (UK) (7290 shares)	Tanzanian	84%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
		-			Treasury Registrar of the United Republic of Tanzania (1389 shares)		16%				

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
12.	BUSOLWA MINING LIMITED	104147	122-804-259	P. O Box 3188 MWANZA. Plot No. 137 Capri point. Email: barakaezekiel178@gmail.com Phone: +255 756 144310/+255 659 899 904	BARAKA EZEKIEL NYANDU MAGRETH EZEKIEL BAMIRA JOSHUA BAMIRA EZEKIEL	Tanzanian Tanzanian Tanzanian	70% 15% 15%	Not stated	Not stated	NON E	BARAKA EZEKIEL NYANDU MAGRETH EZEKIEL BAMIRA JOSHUA BAMIRA EZEKIEL
13.	Samax Resources Limited – Tanzania Branch	-	100-219-425	368 Msasani Road +255 22 292 6595 +255787514014	Cluff Oil Limited Cluff Mineral Exploration Limited	Not stated	50% 50%	Not stated	Not stated	Not stated	Individual names of beneficial owners not stated.
14.	Capital Drilling Tanzania Limited	Not stated	102-826-671	PO. Box 1096 Mwanza, Tanzania Phone: +255784151364	Capital Drilling (T) Limited CK Washirika Limited	Not stated Tanzanian	99.9% 0.01%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
15.	CMS Tanzania Limited	Not stated	140-981-966	P.O Box 1096 Mwanza, Tanzania Phone: +255784151364	Capital Drilling (T) Limited CK Washirika Limited	Not stated Tanzanian	80% 20%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
16.	EQUINOR TANZANIA AS	60884	105-935-730	429 Mahando Street, Block A Msasani Peninsula Dar es Salaam	Equinor ASA	Not stated	100%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
17.	Cyprus Mnazi Bay Limited (CMBL) Tanzania Branch	88712	116-247-062	P O Box 80460, Mwaya street, Msasani Peninsula Dar es Salaam, Tanzania.	Majority: Etablisser Maurel et Prom SA Cyprus Mnazi Bay Limited (CMBL) Tanzania Branch - Government of Indonesia through Pertamina Internal Eksplorasi Dan Produksi (PIEP)	NS	1% (42.71%) (3.78%)	Establishment s Maurel et Prom SA	STOCK MARKET : EORON EXT PARIS	NON E	Individual names of beneficial owners not stated. However, shareholders of the company and a person with influence is stated: i. Government of Indonesia through Pertamina Internal Eksplorasi Dan Produksi(PIEP) (42.71%) ii. FIL Investment Advisors (UK) Ltd (3.78%) iii. Vitrol Holding BV (3.76%) iv. Ophorst Van Marwijk Kooy Vermogensbeheer NV (2.94%) v. Robert P. McBean (2.15%) vi. GWM Asset

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
					(42.71%)						Management Ltd (1.55%)
					FIL Investment Advisors (UK) Ltd (3.78%)		(3.76%)				Person with influence: Nicolas Engel.
					Vitol Holding BV (3.76%)		2.94%				
					Ophorst Van Marwijk Kooy Vermogensbeheer NV (2.94%)		(2.15%)				
					Robert P. McBean (2.15%)		(1.55%)				
					GWM Asset Management Ltd (1.55%)						
18.	GEITA GOLD MINING LIMITED	Not stated	100-222-930	Geita. 368 Msasani Road	Cluff Oil Limited	NOT STATED	50%	Not stated	Not stated	Not stated	Individual names of beneficial owners not stated.

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				+255 22 292 6595			50%				
				+255787514014	Cluff Mineral Exploration Limited						
19.	Mantra Tanzania Limited (Holder of a Special Mining Licence 489/2023)	29785	105-158-750	Bains Singh Avenue, Masaki Ikon Building, 2 nd Floor, P. O Box 23451 DAR ES SALAAM.	Mantra Resources Limited	Not stated	100%	NO	N/A	none	Individual names of beneficial owners not stated. However, a shareholder and names of people with influence are mentioned: MANTRA RESOURCES LIMITED (100% SHARES) People with Influence: (i) Frederick Kibodya (Tanzanian) (ii) Aleksandrs Starikovs (Russian) (iii) Gaydon Mtenga (iv) Dua Rwehumbiza
20.	PANAFRICAN ENERGY TANZANIA LTD	41999	101181316	Oyster Plaza Building, 5 th Floor, Haile Selassie Road, P. O Box 80139, Dar es salaam	PAE PANAFRICAN ENERGY CORPORATION		100%	NO	N/A	Not stated	Individual names of beneficial owners not stated. However, a name of a person with influence is mentioned: Persons with influence: Andy J. Hanna (Managing

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
21.	RUVUMA COAL LIMITED	128019	133-003-118	P. O Box 7283, Plot No. 2/3/4, keko Mwanga, DAR ES SALAAM Phone: +255 22 2128567/+255 22 2127080 Email: info@ruvumacoal.tz.co	Ali Afif Fawaz Ryan Wienand Fatma Hassan Abdulbari	Tanzanian South African Tanzanian Netherlands	40% 20% 40%	NO	-	None	Director) i. Ali Afif Fawaz (Born: 17.09.1975) (40%) (Tanzanian) ii. Ryan Wienand (Born: 13.10.1975) (South African)(20%). iii. Fatma Hassan Abdulbari (Born: 07.08.1997) (Tanzania-Netherlands) (40%) Person with influence: Andy J. Hama.
22.	Stamigold Company Limited	103409	122-545-105	P.O. Box 103, Biharamulo. Email: info@stamigold.co.tz Plot No.417/418 United Nations Road, P. O. Box 78508, Dar es Salaam. Tel.: +255 (0) 22 2152717/3	State Mining Corporation Treasurer	Tanzanian Tanzanian	99.998% 0.002%	NO	Not stated	NON E	i. State Mining Corporation (99.998%) since 28/10/2013 ii. Treasurer Registrar of the Government of Tanzania (0.002%) since 28/10/2013

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Fax.: +255 (0) 22 2153519 E-mail: info@stamigold.co.tz Web: https://www.stamigold.co.tz							
23.	Taifa Mining & Civils Limited	14577	100-186-766	P.O Box 40954, Ward Kipawa, Postal code 12106, Street Kipawa, Kiwalani off Julius K Nyerere Road, Plot number 77. Dar es Salaam. Email: bsubba@taifamini ng.co.tz Phone: +255 22 2866877	AKRAM AZIZ ABDULRASOOL JEHANGIR AZIZ ABDULRASOOL HALID AHMED MWASUMILE	Tanzanian Tanzanian Tanzanian	89% 10% 1%	Not stated	none	i. Jehangir Aziz Abdulrasool (15/05/1967) (Tanzanian) (10%). ii. Akram Aziz Abdulrasool (13/03/1963) (Tanzanian) (89%). iii. Halid Ahmed Mwasumilwe (06/07/1977) (Tanzanian) (1%).	

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
24.	Tembo Nickel Corporation Limited	Not stated	149494871	Kimbij House, Plot 344 Toure Drive, Oysterbay, Dar es Salaam. Tel: +255 758 378 805 Email: info@tembonickel.com	Lifezone Metals	-	84%	NO	Not stated	NON E	Kabanga Nickel Limited (84%) Treasury Registrar of the Government of Tanzania (16%)
25.	TNR Limited	Not stated	129-765-534	P O Box 23069, TIRDO, Kimweri Avenue, Msasani, Dar es Salaam. Email: shymoli@tnr.co.tz	Eleftherios Antonios CalavArias Ryan Wienand Selemani Waziri	- - Tanzanian	50% 49% 1%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
26.	TOTAL ENERGIES MARKETING TANZANIA	Not stated	100182939	TotalEnergies House – Msasani Peninsula Haile Selassie	TOTAL ENERGIES MARKETING AFRIQUE	Not stated	99.999999%	Not stated	Not stated	Not stated	Individual names of beneficial owners not stated.

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
	LIMITED			Road Plot No. 1710. Phone: 0688 106 422	TOTALENERGIES S.E		0.000001%				
27.	Tanzania Portland Cement Public Limited Company	2325	100-145-839	P.O. Box 1950 Dar es Salaam Telephone: +255 748 501 274 Fax: +255 746 810 931 E-mail : info@twigacement.com	Scancem International DA. General Public Wazo HILL Saving and Credit Cooperative Society		69.25% 30.53% 0.22%	YES	Dar Es Salaam Stock Exchange (DSE)	NON E	Individual names of beneficial owners not stated.
28.	BUCKREEF GOLD COMPANY LIMITED	86681	116-448-459	P.O. Box 326, Geita. P.O. Box 31588, Dar es Salaam, 2nd Floor, Diamante Building,	TRX Gold Tanzania Limited (2,200 shares)		55%	Not stated	Not stated	NON E	TRX Gold Tanzania Limited

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Chole Road, Masaki, Tanzania. Email: info@buckreef.co.tz Website: www.buckreef.co.tz	State Mining Corporation (1,800 shares)	Tanzanians	45%				State Mining Corporation
29.	ZEM(T) CO. LIMITED	59497	128-524-339	Nyasirori Butiama Mara P.O.Box 2321, Mwanza Email: zemtza@gmail.com Phone: 0784685888/+255 696857655.	Henan Tanrui Mining Co Limited Henan Afro-Asia Geo Engineering (T) Co. Ltd	Not stated	(99% shares) (1% share)	NO		NON E	Henan Tanrui Mining Co Limited (99% shares) Henan Afro-Asia Geo Engineering (T) Co. Ltd (1% share)
30.	PAUL HENRY GAGALA (Holder of a dealer licences for minerals and a Primary Mining Licence)	-	113-710-810	Not stated	PAUL HENRY GAGALA	Tanzanian	100% shares	NO	NO	NON E	PAUL HENRY GAGALA
31.	Globeleq Tanzania Services	42286	101-257-827	Ubungu Power Plan, Plot No. 9/2 & 10/2, P. O Box	Globeleq Holdings (Songas)		99% shares	Not stated	Not stated	NON E	Globeleq Holdings (Songas) Limited

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
	Limited (GTSL) (service provider) provide services to SONGAS LIMITED			6342, Ubungo Industrial Area, Dar es Salaam. +255683353488	Limited Globeleq Africa Holdings Limited		1% share				Globeleq Africa Holdings Limited
32.	Jitegemee Holdings Company Limited (Holder of PML) (Mining and Processing of Minerals)		141-293-281	Deograsia Liwenga, P. O Box 4047, Lumumba/Kiungan i Street. Q. Email: deograsia.liwenga@jitegemeeholdings.co.tz Phone: 0767 464009	The Registered Trustees of CCM Jitegemee Trading Co. Ltd	Tanzanian Tanzanian	99.99% shares 0.01%	Not stated	Not stated	NON E	Individual names of beneficial owners not stated.
33.	Maweni Limestone Limited (Holder of Mining Licences)		107-053-670	Deogratias Mdoti Email: deogratias@huaxi.ncm , Tanga.	HUAXIN HONGKONG(TANZANIA)INVESTMENT LIMITED	Not stated	90% shares	Not stated	Not stated	Not stated	Individual names of beneficial owners not stated.

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Regional Mara, District Musoma CBD, Ward Nyamrandirira, Postal Code 3118, QDS 12/3, Seka, Musoma.	HUAXIN (HONGKONG) INTERNATIONAL HOLDING LIMITED		10% shares				
34.	MMG GOLD LIMITED	78847	110-911-882	Yury Chernomorchenko , Toure Drive 368, Msasani Road, DSM-TANZANIA. 0753 379385	JEVGENIJ MYSKOVSKI	SERBIA	50% shares	NO	NIL	Not stated	1. JEVGENIJ MYSKOVSKI Born: 17/09/19650 Passport No. 16962646 Country: SERBIA 2. HARUTYUN PAMBUKYAN Born: 17/09/1962 Passport No. AN0496204 ARMENIAN ARMENIA 3. CAPELLA ALLIANCE CORPORATIO N-1066648 BRITISH VIRGIN ISLANDS BRITISH VIRGIN ISLANDS
35.	KANUDA MAKONO	NA	136-406-	Magdalena	Not stated	Tanzanian	Not	NO	NO	NON	Individual names of

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
	MAGANYALA (Holder of a dealer licence)		442	Joseph Magejoseph95@yahoo.com Mwanza Mobile: 0752406443			stated			E	beneficial owners not stated.
36.	STATE MINING CORPORATION (STAMICO)		102-904-303	Director of finance: Phone: +2150029, 0718023424	UNITED REPUBLIC OF TANZANIA (THROUGH TREASURY REGISTRAR)	Tanzanian	100%	NO	NO	NON E	GOVERNMENT OF THE UNITED REPUBLIC OF TANZANIA
37.	Williamson Diamonds Limited		100-108-682	Joseph.ntiga@petradiamonds.co.tz Mwadui, Kishapu, Shinyanga Phone: +255 28 276 3872/ +255 76 363 2659	Willcroft Company Limited United Republic of Tanzania Government	- Tanzania	75% 25%	Not Stated	Not stated	NON E	Individual names of beneficial owners not stated. However, shareholders are started: i. Willcroft Company Limited/Not stated ii. United Republic of Tanzania Government
38.	Shanta Mining Company Limited	41557	101-849-937	1 st Floor, Horizon Building, Plot No. 157, Haile Selassie Road, P. O Box 79408,	Shanta Gold Holdings Ltd (99%)	Not stated	99%	YES	Shanta Gold Limited, Aim London Stock	None	Individual names of beneficial owners not stated. However, shareholders and persons with influence are started: i. Shanta Gold

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Dar Es Salaam, Tel: 022 2925148-50	Shanta Gold Limited (1%)		1%		Exchange Market		ii. Holdings Ltd (shareholding 99%) Shanta Gold Limited (shareholding 1%) Persons with influence: i. Wenceslaus Romani Urasa ii. Eric Zurrin iii. Mahesh R. Patel iv. Ketan V. Patel v. Honest G. Mrema vi. Michal Devine
39.	Aeci Mining Tanzania Limited	34561	100-240-572	P.O Box 105047, Plot No. 236-B, 11th Floor, Faykat Tower, Msasani, Dar es Salaam. Tel: 255 758 309 300	African Explosives International Limited (shareholding 50%) AEI Mining Services Limited (shareholding 50%)	Not started	50%	YES	AECI Limited (JSE:AF E) Tel: +27 11 806 8700 Email: groupcommunications@aeciworld.com	NON E	Individual names of beneficial owners not stated. However, shareholders are stated: i. African Explosives International Limited (shareholding 50%) ii. AEI Mining Services Limited (shareholding 50%)
40.	Nyanza Road Works Limited	8514	100-138-158	Nyanza Road Works Limited,	i. Mr. Indra Khimji	Tanzanian	20%	Not stated	Not stated	NON E	i. Mr. Indra Khimji Patel ID-NIDA-19490729-11102-00001-29, Date

No.	NAME OF COMPANY	COMPANY REGISTRATION #	TIN	CONTACT ADDRESS IN TANZANIA	SHAREHOLDERS	NATIONALITY OF SHAREHOLDERS	% OF INTEREST	LISTED COY (YES/NO)	STOCK EXCHANGE	PEP**	BENEFICIAL OWNERSHIP INFORMATION
				Plot 66/67 Q. O Box 64, Bwiru, Mwanza. Phone: +255 28 2562152, +255 684 642 264	Patel ii. Mr. Subhash Khimji Patel	Tanzanian	20%				of Birth 29/07/1949, Tanzanian.
				Contact person: Mr. Vishal Narendra Patel	iii. Mr. Narendra Khimji Patel	Tanzanian	20%				ii. Mr. Subhash Khimji Patel, ID-NIDA-19521223-33102-00001-27, Date of Birth 22/12/1952, Tanzanian. iii. Mr. Narendra Khimji Patel, ID NIDA-19540908-33102-00001-25, Date of Birth 05/09/1954, Tanzanian
					iv. Mr. Avinash Khimji Patel	Tanzanian	20%				iv. Mr. Avinash Khimji Patel, ID NIDA-19560510-33101-00001-22, Date of Birth 10/05/1956, Tanzanian.
					v. Mr. Jay Rajnikant Patel	Tanzanian	20%				v. Mr. Jay Rajnikant Patel, ID NIDA- 19861220-33101-00002-23, Date of Birth 20/12/1986, Tanzanian

NOTE:

- 40 extractive companies have responded to the request to submit names of their beneficial owners of companies.
- 13 have COMPLIED by disclosing individual names of beneficial owners in their companies/projects.
- 11 have stated shareholders other than individual names of beneficial owners.
- 16 have completely not stated the individual names of beneficial owners.

ANNEX 10

Types of Payments Received by the Mining Commission

Type of Fee		Base	Rate/ Amount		Payment System
ROYALTIES					
i.	Uranium		Gross value ¹	5%	Paid on export or local consumption upon delivery
ii.	Gemstone and diamond		Gross value	6%	Paid on export or local consumption upon delivery
iii.	Metallic minerals such as copper, gold, silver, and platinum group minerals		Gross value	6% (4% exclusive for gold refined within the country)	Paid on export or local consumption upon delivery
iv.	Gem		Gross value	1%	Paid on export or local consumption upon delivery
v.	Building materials, salt, all minerals within the industrial minerals group		Gross value	3%	Paid on export or local consumption upon delivery
vi.	Salt		Gross value	1%	Paid on export or local consumption upon delivery
vii.	Coal used as industrial raw material within the country		Gross value	1%	Paid on export or local consumption upon delivery
viii.	Mineral used in fertilizer manufacturing within the country.		Gross value	1%	Paid on export or local consumption upon delivery
LICENCE APPLICATION FEES (NON-REFUNDABLE)					
i.	Prospecting licence (PL) for metallic minerals, energy minerals and kimberlitic diamond	PL		USD 300	Paid on application
ii.	Prospecting licence for building materials and gemstones excluding kimberlitic diamond	PL		USD 300	Paid on application
iii.	Prospecting licence for industrial minerals	PL		USD 200	Paid on application
iv.	Special Mining licence	SML		USD 5,000	Paid on application
v.	Mining Licence	ML		USD 2,000	Paid on application
vi.	Mining licence for building materials	ML		USD 2,000	Paid on application

¹ "Gross value" according to subsection 87(6) means the market value of minerals as determined through valuation pursuant to section 100B of the Mining Act, Cap 123.

Type of Fee	Base	Rate/ Amount	Payment System
vii. Primary mining licence	PML	TZS 50,000	Paid on application
viii. Transfer of primary licence	PML	USD 200	Paid on application
ix. Transfer of shares 100% in a primary mining licence	PML	TZS 500,000	Paid on application
Partial transfer of shares		USD 500	
x. Transfer of mineral rights other than primary mining licence	Licence	USD 3,000	Paid on application
xi. Search in register, for everyone hour or part thereof	Number of searches	USD 50	Paid on application
xii. Registration of any document in the office of the Commissioner for Minerals	Number of documents to be registered	USD 500	Paid on application
xiii. Approval of any document by the Minister as provided in the Mining Act	Number of documents to be approved	USD 500	Paid on application
LICENCE RENEWAL FEES (APPLICATION FEES FOR RENEWAL OF:			
i. Prospecting licence for metallic minerals, energy minerals and kimberlitic diamond	PL	USD 300	Paid on renewal
ii. Special mining licence	SML	USD 5,000	Paid on renewal
iii. Mining licence	ML	USD 2,000	Paid on renewal
iv. Mining licence for building materials and industrial minerals	ML	USD 2,000	Paid on renewal
v. Primary mining licence	PML	TZS 100,000	Paid on renewal
APPLICATION FOR A CERTIFICATE OF SUSPENSION OF:			
i. Work in the mineral rights under division C	Number of mineral rights	TZS 50,000	Paid on application
ii. Work in mineral right other than mineral rights under division C	Number of mineral rights	USD 200	Paid on application
APPLICATION FOR A CERTIFICATE OF AMALGAMATION OF:			
i. Primary mining licences	Number of amalgamation transaction	TZS 200,000	Paid on application
PREPARATION FEES FOR:			

Type of Fee	Base	Rate/ Amount	Payment System
i. Prospecting licence for all minerals	PL	USD 500	Paid upon receipt of offer
ii. Mining licence for all minerals	ML	USD 1,000	Paid upon receipt of offer
iii. Special mining licence	SML	USD 2,000	Paid upon receipt of offer
iv. Primary mining Licence	PML	TZS 50,000	Once application is approved
ANNUAL RENTS PAYABLE FOR ALL MINERAL RIGHTS OTHER THAN MINERAL RIGHTS UNDER DIVISION D:			
i. Prospecting licence for metallic minerals, energy minerals, kimberlitic diamonds, building materials and gemstones, for initial period PL	Licence area	USD 100/sq.km	Paid annually
ii. Annual rent for first renewal of a prospecting licence	Licence area	USD 150/sq.km	Paid annually
iii. Annual rent for second renewal of a prospecting licence	Licence area	USD 200/sq.km	Paid annually
iv. Special mining licence	Licence area	USD 5,000/sq.km	Paid annually
v. Mining Licence for metallic minerals, energy minerals, gemstones and kimberlitic diamonds	Licence area	USD 3,000/sq.km	Paid annually
vi. Mining licence for building materials and industrial minerals	Licence area	USD 2,000/sq.km	Paid annually
ANNUAL RENTS FOR MINERALS UNDER DIVISION D:			
i. Primary mining licence for all minerals other than gold, kimberlitic diamonds and gemstones, subject to a minimum of TZS 45,000/= for each licenced area having less than 2 hectares (TZS 90,000/=)	Licence area	TZS 45,000/Hect	Paid annually
ii. Primary mining licence for gold, kimberlitic diamonds or gemstones, subject to a minimum of TZS 90,000/= for each licenced area having less than 2 hectares TZS 180,000/=)	Licence area	TZS 90,000/Hect	Paid annually

Type of Fee	Base	Rate/ Amount	Payment System
FEES FOR DEALING IN MINERALS²			
i. Application fees for dealer licence (non-refundable)	DL	USD 200	Paid on application
ii. Application fees for broker licence (non-refundable)	BL	TZS 50,000	Paid on application
iii. Licence fees for dealer licence - Gold, Metallic Minerals and Coloured Gemstones	DL	USD 1,000	Paid on application
iv. Licence fees for dealer licence – Diamonds	DL	USD 2,000	Paid on application
v. Licence fees for dealer licence - Coal and Industrial Minerals	DL	USD 500	Paid on application
vi. Licence fees for a Broker licence	BL	TZS 200,000	Paid on application
vii. Application fee for renewal for a Dealer licence	DL	USD 100	Paid on application
viii. Application fee for renewal for a Broker licence	BL	TZS 50,000	Paid on application
ix. Renewal of Dealer licence - Gold, Metallic Minerals and Coloured Gemstones	DL	USD 1000	Paid on application
x. Renewal of Dealer licence – Diamonds	DL	USD 1,500	Paid on application
xi. Renewal of Dealer licence - Coal and Industrial Minerals	DL	USD 300	Paid on application
xii. Renewal of Broker licence	BL	TZS 200,000	Paid on application
FEES FOR EXPORT AND IMPORT OF MINERALS:			
i. Application fees for the export permit of minerals	Permit	USD 100	Paid on application
ii. Application fees for import permit of minerals	Permit	USD 300	Paid on application
iii. Application fees for Special export permit of minerals for non- resident	Permit	USD 2,000	Paid on application
iv. Application fees for Special export permit of	Permit	USD 200	Paid on application

² The-Mining-Mineral-Trading-Regulations-2010 (R.E 2017), First Schedule, Fees for Dealing in Minerals

Type of Fee	Base	Rate/ Amount	Payment System
minerals for tourist			
v. Application fees for Special export permit of minerals purchased at a Gem Trade Fair	Permit	USD 200	Paid on application
vi. Application fees for import permit of minerals imported for a Gem Trade Fair	Permit	USD 200	Paid on application
FEES FOR PROCESSING, SMELTING AND REFINING LICENCES:			
i. Application for processing licence, smelting licence or refinery licence	Licence	USD 200	Paid on application
ii. Preparation fee for processing licence, smelting licence or refinery licence	Licence	USD 200	Paid on application
iii. The annual licence fee for processing licence, smelting licence or refinery licence	Licence	USD 1,000	Paid on application
iv. Application fee for renewal of processing licence, smelting licence or refinery licence	Licence	USD 200	Paid on application

ANNEX 11

Taxes and Payments received by Tanzania Revenue Authority

Tax Category	Tax type	MDA Holders		Non MDA Holders	
		Tax base	Rate (Resident)	Tax base	Rate (Non Resident)
Corporate Tax	Provisional corporate tax	Estimated Profit	30%	Estimated Profit	30%
	Final Corporate tax	Taxable profit	30%	Taxable profit	30%
	Alternative Minimum Tax (AMT)	No	No	Turnover	0.5%
Turnover Tax/levy Withholding Taxes	Dividends from the Dar es salaam Stock Exchange listed corporations	Payments	5%	Payments	5%
	Dividend from resident corporation to another resident corporation where the corporation receiving the dividend holds 25% or more of the shares in the corporation	Payments	5%		N/A
	Dividends from other corporations		10%		10%
	Interest		10%		10%
	Royalties		15%		15%
	Other Withholding payments from Investment Returns.		15%		15%
	Rental Income		10%		15%
	Technical services fees (mining)		5%		20%
	Transport (Non-resident operator/ charterer without permanent establishment).		N/A		5%
	Insurance Premium		N/A		5%

Tax Category	Tax type	MDA Holders		Non MDA Holders	
		Tax base	Rate (Resident)	Tax base	Rate (Non Resident)
	Natural Resources Payment		15%		15%
	Service Fees		5%		15%
	Directors Fee (Non full time Directors)		15%		15%
	Aircraft		10%		15%
	Other Assets		N/A		15%
	Other Withholding		15%		15%
Capital Gain Tax (Company Assets)		Gain	30%	Gain	30%
Employment Taxes/charges & Statutory contributions	Pay As You Earn (PAYE)	Personal Income	Ranges from 8% to 30% plus fixed income	Personal Income	Ranges from 8% to 30% plus fixed income
	Skills and Development Levy (SDL)	Employer's payroll cost	3.5%	Employer's payroll cost	3.5%
VAT	VAT special relief on purchases, 0% rated on export	Taxable Value	18%	Taxable Value	18%
Stamp duty		Sales value	1%	Sales value	1%
Import duty	For capital goods	Custom value	0%	Custom value	0%
Excise Duty	Motor Vehicles 1000cc to 2000cc	Custom value	5%	Custom value	5%
	Motor Vehicles above 2000cc	Custom value	10%	Custom value	10%
Fuel Levy		Volume	Tshs 313 (263+50) per	Volume	TZS 313 (263+50) per

Tax Category	Tax type	MDA Holders		Non MDA Holders	
		Tax base	Rate (Resident)	Tax base	Rate (Non Resident)
			litre		litre
Motor Vehicle Taxes	Motor Vehicle Registration fees (cc)				
	501-1500cc	Motor vehicle registered	Tshs 200,000	Motor vehicle registered	Tshs 200,000
	1501-2500cc	Motor vehicle registered	Tshs 250,000	Motor vehicle registered	Tshs 250,000
	2500 and above	Motor vehicle registered	Tshs 300,000	Motor vehicle registered	Tshs 300,000
	Motor cycle registration tax	Motorcycle	Tshs 95,000	Motorcycle	Tshs 95,000
	Personalized registration number	Motor vehicle registered	Tshs 5,000,000 for 3 years	Motor vehicle registered	Tshs 5,000,000 for 3 years
	Tax on special registration number in addition to the registration tax	Motor vehicle registered	Tshs 500,000	Motor vehicle registered	Tshs 500,000
Motor vehicle transfer tax	Motor vehicle transfer fees	Transfer	Tshs 50,000	Transfer	Tshs 50,000
	Motor cycle transfer fee	Transfer	Tshs 27,000	Transfer	Tshs 27,000
Fee for duplicate card	Motor vehicle	Transfer	Tshs 50,000		
	Tricycle (example Bajaj)	Transfer	Tshs 30,000		
	Motor cycle	Transfer	Tshs 20,000		
Motor vehicle driving licence	Motor vehicle driving licence fee	0 cc - 500 cc	Tshs 50,000	0 cc - 500 cc	Tshs 50,000

Tax Category	Tax type	MDA Holders		Non MDA Holders	
		Tax base	Rate (Resident)	Tax base	Rate (Non Resident)
		501cc – 1500 cc	Tshs 200,000	501cc – 1500 cc	Tshs 200,000
		1501 cc to 2500 cc	Tshs 250,000	1501 cc to 2500 cc	Tshs 250,000
		2501 cc and above	Tshs 300,000	2501 cc and above	Tshs 300,000
Railways Development Levy	Railway development levy at the rate of 2% (previously, 1.5%) is payable on CIF value of imports entered for home consumption.				
Custom Processing fees	A Customs processing fee of 0.6% of Free On Board (F.O.B)				
Advertising Fees	Charged on commercial advertisement fees for billboards, Poster or Hoarding.				
Wharfage fees	TRA is mandated to collect wharfage fees				
Export Tax	All Exports are free of duty and taxes except for three items; Exporters other than Investors registered in EPZ (This applies for those who have Certificate of meat processor), shall pay export levy of 80% of FOB value or 0.52 USD per kilogram whichever is higher when exporting raw hides and skin.				

ANNEX 12

STATE PARTICIPATION INFORMATION IN THE EXTRACTIVE SECTOR

TANZANIA PETROLEUM DEVELOPMENT CORPORATION (TPDC)

I. Information on Level and Terms of State Participation

Level and terms of state participation								
Company/ project with state participation	Level of SOE/government ownership or participation (%)	Legal entity holding the stake (e.g. SOE or SOE subsidiary)	Terms attached (e.g. full-paid equity, free equity or carried interest)	Changes in level of ownership or participation in FY 2022/23	Terms of the transaction (s), incl. valuation and revenues (indicate currency)	Changes in level of ownership or participation in FY 2022/23	Terms of the transaction (s), incl. valuation and revenues (indicate currency)	Links or references to supporting documentation
GASCO	100%	Subsidiary	Full-paid equity	No changes	TZS	No changes	TZS	
TANOIL	100%	Subsidiary	Full-paid equity	No changes	TZS	No changes	TZS	
Mnazi Bay field	20%	Joint Venture	Full-paid equity	No changes	TZS	No changes	TZS	
SONGAS	28.69%	Joint Venture	Full-paid equity	No changes	TZS	No changes	TZS	

II. Information on Retained Earnings and Transfers

Financial relationship between the SOE and the government					
Indicate currency	Retained earnings	Reinvestment	Dividends paid to the government	Other transfers to the government	Funds received from the government
Summary of statutory rules and link or reference to relevant law(s) or policy(ies)	(501,582,000,000)	NIL	2,700,000,000	72,097,929,787.79	17,732,255,861.55
Value in FY 2022/23					

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

Loans and guarantees from SOEs to oil, gas and mining companies

Statutory rules governing SOE's right to grant loans or guarantees to extractive companies	Active loan/loan guarantee from SOE to EC in FY 22/23	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee (e.g. SOE, its subsidiary or JV)	Name of the entity loan or guarantee provided to	Total value of loan or guarantee (indicate currency)	Outstanding value at the end of FY 22/23	Outstanding value at the end of FY 22/23	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Active loan/loan guarantee from the state to the SOE in FY 22/23	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee (e.g. SOE, its subsidiary or JV)	Government entity granting loan or guarantee	Total value of loan or guarantee (indicate currency)	Outstanding value at the end of FY 22/23	Outstanding value at the end of FY 22/23	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
	NO	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Loans and guarantees from the state to extractive companies, including the SOE

Statutory rules governing the government's right to grant loans or guarantees to extractive											

companies	Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in the year under review	Value of outstanding loans from extractive companies (e.g. third party financing of cash calls)	Value of outstanding loans from other third-party entities (e.g. banks)	Total value of outstanding third-party loans	supporting Links or references						
	NO	N/A	N/A	N/A	N/A	N/A	N/A					
	NO	N/A	N/A	N/A	N/A	N/A	N/A					
NB! Indicate currency												
FY 22//23												

III. Information on Quasi-Fiscal Expenditure

Quasi-fiscal expenditures on behalf on the government, e.g. subsidies, national debt servicing, public infrastructure, social services, other government expenditures

	QFE type	Client	QFE expenditure amount	Related law / agreement	Explanation	Comment
FY 22/23	NO	N/A	NO	N/A	N/A	N/A

STATE MINING CORPORATION (STAMICO)

I. Information on Level and Terms of State Participation

Level and terms of state participation								
Company/ project with state participation	Level of SOE/government ownership or participation (%)	Legal entity holding the stake (e.g. SOE or SOE subsidiary)	Terms attached (e.g. full-paid equity, free equity or carried interest)	Changes in level of ownership or participation in FY 2022/23	Terms of the transaction(s), incl. valuation and revenues (<i>indicate currency</i>)	Changes in level of ownership or participation in FY 2022/23	Terms of the transaction(s), incl. valuation and revenues (<i>indicate currency</i>)	Links or references to supporting documentation
STAMICO	100%	SOE	Full Paid	NONE	NONE	NONE	NONE	STAMICO FS 2022/2023

II. Information on Retained Earnings and Transfers

Financial relationship between the SOE and the government				
<i>Indicate currency</i>	Retained earnings	Reinvestment	Dividends paid to the government	Other transfers to the government
<i>Summary of statutory rules and link or reference to relevant law(s) or policy(ies)</i>		Short- and long-term Investments e.g. Treasury Bonds, Treasury Bills, Term Deposit and Commercial Papers, Corporate bonds and Loans, Project investments, Trading of Financial Instrument listed at Dar es salaam Stock Exchange Reference Corporation Strategic Investment policy and guidelines for the Investment in the Money Market	Dividends shall be paid to the Corporation's shareholder according to the number of shares held and shall be paid after being declared by the Board of Directors. Reference is STAMICO financial regulation	The Corporation recognizes an unconditional government grant in profit or loss as other comprehensive income when the grant becomes receivable. Other government grants are initially recognized as deferred income at fair value if there is reasonable assurance that they will be received, and the Corporation will comply with the conditions associated with the grant; they are then recognized in profit or loss as other comprehensive income on a systematic basis over the useful life of the asset. Grants that compensate the Corporation for expenses incurred are recognized in profit or loss on a systematic basis in the periods in which the expenses are recognized. Government grants received in

							terms of assets are included in non-current liabilities as deferred income and credited to profit or loss in other income on a straight-line basis over the expected useful lives of the related assets.
							Reference STAMICO FS
Value in FY 2022/23	- 4,339,000,000	100,865,000,000	2,200,000,000			4,160,000,000	

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

III. Information on Loans and Financing

Loans and guarantees from SOEs to oil, gas and mining companies											
Statutory rules governing SOE's right to grant loans or guarantees to extractive companies	Active loan/loan guarantee from SOE to EC in FY 22/23	Date of granting loan or guarantee	Date of full repayment or expiry, if applicable	Name of the legal entity providing loan or guarantee (e.g. SOE, its subsidiary or JV)	Name of the entity loan or guarantee provided to	Total value of loan or guarantee (<i>indicate currency</i>)	Outstanding value at the end of FY 22/23	Outstanding value at the end of FY 22/23	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	STAMICO FS

Loans and guarantees from the state to extractive companies, including the SOE

Loans and guarantees from the state to extractive companies, including the SOE											
Statutory rules governing the government's right to grant loans or guarantees to extractive companies	Active loan/loan guarantee from the state to the SOE in FY 22/23	Date of granting loan or guarantee	Date of repayment or expiry, if applicable	Name of the legal entity receiving loan or guarantee (e.g. SOE, its subsidiary or JV)	Government entity granting loan or guarantee	Total value of loan or guarantee (<i>indicate currency</i>)	Outstanding value at the end of FY 22//23	Outstanding value at the end of FY 22/23	Interest rate	Loan tenor and repayment schedule	Links or references to supporting documentation
	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	STAMICO FS
Third-party financing											
NB! Indicate currency	Statutory rules governing SOE's right to seek third-party financing (debt and equity)	Total value of equity issued to third parties in the year under review	Value of outstanding loans from extractive companies (e.g. third party financing of cash calls)	Value of outstanding loans from other third-party entities (e.g. banks)	Total value of outstanding third-party loans	supporting Links or references					
FY 22//23	NO	N/A	N/A	N/A	N/A	N/A					

IV. Information on Quasi-Fiscal Expenditure

Quasi-fiscal expenditures on behalf on the government, e.g. subsidies, national debt servicing, public infrastructure, social services, other government expenditures						
	QFE type	Client	QFE expenditure amount	Related law / agreement	Explanation	Comment
FY 22//23	NO	N/A	N/A	N/A	N/A	N/A

ANNEX 13

Production Data

No.	PROJECT/ITEM	Gold (Ounces)	Concentrates (OZ)	Gold (Grams)	Copper and Gold Concentrate (Tone)	Silver (Ounces)	Diamond Rough (Carats)	Gas(ctf)	Gas (mmscf)	Clinker (Tons)	Cement (Tons)	Aggregates (cubic m)	Concrete (m3)	Coal (Tones)
1	NORTH MARA GOLD MINE LIMITED		325,561.34											
2	GEITA GOLD MINING LIMITED	530,622.00												
3	BULYANHULU GOLD MINE LIMITED		220,753.85											
7	MAWENI LIMESTONE LIMITED.									366,852.72	798,358.11	6,881.86	1,238.00	
9	Ruvuma Coal Limited													1,902,736.00
10	Williamson Diamonds Limited						140,516.00							
16	M&P EXPLORATION PRODUCTION Tz Ltd								33,901,862.66					
17	PAN AFRICAN ENERGY Tz Ltd							33,460,480,355.00						
20	STAMIGOLD COMPANY LIMITED	10,616.20				2,039.78								
22	Buckreef Gold Company Limited		20,502.29											
24	Katavi mining Company Limited				3,239.90									
25	Busolwa Mining Limited			94,501.92										
26	MMG Gold Limited			214,938.82										
27	Jitegemee Holdings Company Limited													866,506.38
29	STATE MINING CORPORATION (STAMICO)													105,671.66

No.	PROJECT/ITEM	Gold (Ounces)	Concentrates (OZ)	Gold (Grams)	Copper and Gold Concentrate (Tone)	Silver (Ounces)	Diamond Rough (Carats)	Gas(cft)	Gas (mmscf)	Clinker (Tons)	Cement (Tons)	Aggregates (cubic m)	Concrete (m3)	Coal (Tones)
	SHANTA MINING COMPANY LIMITED	81,045.01				101234.686								
	TOTAL	622,283.21	566,817.48	309,440.74	3,239.90	103,274.47	140,516.00	33,460.48 0,355.00	33,901,862.66	366,852.72	798,358.11	6,881.86	1,238.00	2,874,914.04

Annex 14

Export Data

No.	Companies	Gold (Ounces)	Amount (Tzs)	Gold (Grams)	Amount (Tzs)	Copper (Pound)	Amount in Tzs	Cement (Tons)	Amount (Tzs)	Aggregate M.cubic	Amount in Tzs	Coal (Tons)	Amount (Tzs)	Gas (cf)	Gas (mmscf)	Amount in Tzs	Copper and Gold Concentrate (Tone)	Amount in Tzs
1	NORTH MARA GOLD MINE LIMITED	194.00	1,385,847,928,907.61															
2	GEITA GOLD MINING LIMITED	588,049.10	4,459,295,819,545.19															
3	BULYANHULU GOLD MINE LIMITED	229,459.80	419,334,229.48			6,087,078.14	22,907,961.08											
4	MAWENI LIMESTONE LIMITED.		-					798,358.11	156,743,419,763.07	6,881.86	144,219,500.00							
6	Ruvuma Coal Limited		-						7,837,170.99			1,888,160.00	244,947,113,483.81					

No.	Companies	Gold (Ounces)	Amount (Tzs)	Gold (Grams)	Amount (Tzs)	Copper (Pound)	Amount in Tzs	Cement (Tons)	Amount (TZS)	Aggregate M.cubic	Amount	Coal (Tons)	Amount (TZS)	Gas (cf)	Gas (mmscf)	Amount t Tzs	Copper and Gold Concentrate (Tone)	Amount (TZS)
9	TAIFA MINING & CIVILS LIMITED										196,332.22							
10	TNR LIMITED		-						9,816.61									
11	M&P EXPLORATION PRODUCTION Tz Ltd		-												33,901,862.66	294,052,331.21		
12	PAN AFRICAN ENERGY Tz Ltd		-											33,460,480,355.00		339,159,852,994.20		
13	PAUL HENRY GAGALA (export sales)	583,757.58	64,250,153,398.72															
14	STAMIGOLD COMPANY LIMITED	10,616.19	44,946,959,092.16															

No.	Companies	Gold (Ounces)	Amount (TZS)	Gold (Grams)	Amount (TZS)	Copper (Pound)	Amount in TZS	Cement (Tons)	Amount (TZS)	Aggregate M.cubic	Amount	Coal (Tons)	Amount (TZS)	Gas (cf)	Gas (mmscf)	Amount TZS	Copper and Gold Concentrate (Tone)	Amount TZS
15	Buckreef Gold Company Limited	19,756.13	170,410,838.49	8.99														
16	Katavi mining Company Limited		-														3,239.90	43,354,570,230.98
17	Busolwa Mining Limited	94,501.92	10,246,085,919.19															
18	MMG Gold Limited		-	214,938.82	25,603,126,913.00													
19	Jitegeme Holdings Company Limited		-													69,322,000,739.63		
20	STATE MINING CORPORATION(STAMI CO)		-													6,144,184,974.64		

No.	Companies	Gold (Ounces)	Amount (Tzs)	Gold (Grams)	Amount (Tzs)	Amount (Tzs)	Copper (Pound)	Amount in Tzs	Cement (Tons)	Amount (Tzs)	Aggregate M.cubic	Amount (Tons)	Amount (Tzs)	Gas (cf)	Gas (mmscf)	Amount Tzs	Copper and Gold Concentrate (Tone)	Amount (Tzs)
21	Shanta Gold Mining	81344.939	696,404,184,865.66	214,938.82	25,603,126,913.00	6,087,078.14	22,907,961.08	798,358.11	156,751,463,082.89	6,881.86	144,219,500.00	2,669,192.60	320,413,299,198.08	33,460,480,355.00	33,901,862.66	633,212,184,207.18	3,239.90	43,354,570,230.20
	TOTAL	1,933,679.66	6,831,821,304,457.00	214,938.82	25,603,126,913.00	6,087,078.14	22,907,961.08	798,358.11	156,751,463,082.89	6,881.86	144,219,500.00	2,669,192.60	320,413,299,198.08	33,460,480,355.00	33,901,862.66	633,212,184,207.18	3,239.90	43,354,570,230.20

Annex 15

Capital Expenditure and Operating Cost

	COMPANY	COMPANY CAPITAL EXPENDITURE (TZS)	COMPANY OPERATION COSTS (TZS)
1	North Mara Gold Mine Limited	428,937,785,288.60	488,491,225,535.60
2	Geita Gold Mining Limited	416,432,790,147.89	1,440,885,410,476.52
3	Bulyanhulu Gold Mine Limited	424,590,285,779.80	240,639,890,448.11
4	M&P Exploration Production Tanzania Limited	1,545,007,110.93	32,200,622,812.36
5	Pan African Energy Tanzania Limited	18,686,769,662.43	279,343,993,775.70
6	Equinor Tanzania As	114,052,148.89	50,276,458,104.01
7	Maweni Limestone Limited	98,355,296,553.63	144,290,957,969.55
8	Ruvuma Coal Limited	121,290,817,111.97	245,810,066,340.47
9	Williamson Diamonds Limited	44,884,425,600.00	258,706,515,900.00
10	Globeleq Tanzania Services Limited	270,813,866.40	-
11	Paul Henry Gagala	450,000,000.00	470,239,064.00
12	Stamigold Company Limited	352,990,000.00	43,733,242,000.00
13	Buckreef Gold Company Limited	25,333,422,508.16	45,392,211,056.84
14	Tembo Nickel Corporation Limited	55,517,189,596.34	27,697,348,131.58
15	Katavi Mining Company Limited	35,187,050,663.82	7,457,411,236.59
16	Busolwa Mining Limited	2,934,778,134.56	1,505,257,507.42
17	MMG Gold Limited	795,145,747.00	32,608,478,852.12
18	Jitegemee Holdings Company Limited	14,661,535,252.98	41,132,359,044.85
19	Mantra Tanzania Limited	27,657,943,741.71	25,731,442,088.09
20	State Mining Corporation(STAMICO)	3,702,000,000.00	41,966,000,000.00
21	Shanta Mining Company Limited	84,638,365,496.30	268,462,865,499.50
	TOTAL.	1,806,338,464,411.40	3,716,801,995,843.29

Annex 16

Procurement of Goods and Service

COMPANY	GOODS (TZS)	SERVICE (TZS)
North Mara Gold Mine Limited	516,672,388,417.54	331,260,749,793.89
Geita Gold Mining Limited	649,253,862,006.10	1,199,889,241,644.90
Bulyanhulu Gold Mine Limited	283,462,021,565.58	294,263,195,178.65
M&P Exploration Production Tanzania Limited	2,476,332,075.68	9,236,722,911.37
Pan African Energy Tanzania Limited	53,674,845,343.10	0.00
Equinor Tanzania As	624,317,114.18	4,289,108,495,658.71
AUMS (T) Limited	91,038,321,180.57	19,448,308,094,222.50
Maweni Limestone Limited.	24,488,895,879.63	91,873,383,597.08
Ruvuma Coal Limited	46,474,061,208.15	9,895,144,430.12
Williamson Diamonds Limited	30,498,483,008.28	105,841,082,717.85
CMS (Tanzania) Limited	30,356,751,767.30	118,577,599.70
TNR Company Limited	0.00	36,244,073.11
Paul Henry Gagala	23,940,000.00	8,000,000.00
Stamigold Company Limited	31,428,632,572.99	120,000,000.00
Boart Longyear Tanzania Limited	32,154,745,653.80	17,360,814,784.60
Buckreef Gold Company Limited	35,382,988,182.45	29,125,488,741.72
Tembo Nickel Corporation Limited	5,065,071,863.85	26,025,000,746.37
Busolwa Mining Limited	1,703,598,110.01	1,139,883,624.76
MMG Gold Limited	12,288,347,207.00	4,950,706,879.00
Jitegemee Holdings Company Limited	21,876,970,448.89	10,960,131,410.00
Mantra Tanzania Limited	5,987,593,005.32	18,453,082,817.69
State Mining Corporation(STAMICO)	14,594,680,858.35	4,096,653,512.06
Shanta Mining Company Limited	213,538,652,688.90	32,083,687,951.00
TOTAL.	2,103,065,500,157.66	25,924,154,382,295.10

Annex 17

Employment Data

SN	Company	Foreign Employees		Local Employees - Skilled		Local Employees - Unskilled		Foreign Employees (TZS)	Salary Paid		Local Employees - Unskilled (TZ)	TOTAL
		Male	Female	Male	Female	Male	Female		Local Employees - Skilled			
1	North Mara Gold Mine Limited	43	0	1,139	101	0	0	24,661,427,116.31	61,412,443,184.60		-	86,073,870,300.91
2	Geita Gold Mining Limited	61	1	1897	271	35	3	24,911,372,602.20	89,659,601,703.26		734,281,010.48	115,305,255,315.94
3	Bulyanhulu Gold Mine Limited	74	0	1049	115	0	0	36,810,796,326.26	56,040,371,122.53		-	92,851,167,448.79
4	M&P Exploration Production Tz Ltd	5	1	70	25	0	0.00	3,992,427,618.74	5,318,930,224.16		-	9,311,357,842.90
5	Pan African Energy Tanzania Limited	1	0	91	26	0	0	1,383,135,044.77	14,360,871,039.32		-	15,744,006,084.09
6	Equinor Tanzania As	0	1	6	4			847,622,093.86	1,766,047,997.00		-	2,613,670,090.86
7	AUMS (T) Limited	53	0	238	24	79	22	1,442,457,809.00	15,929,796,776.37		1,620,582,567.24	18,992,837,152.62
8	Maweni Limestone Limited.	54	5	344	23			2,726,711,817.84	2,922,159,528.61		-	5,648,871,346.45
9	Ruvuma Coal Limited	8	1	1105	88	18	12	923,169,400.00	5,379,309,264.00		7,161,555,123.00	13,464,033,787.00
10	Williamson Diamonds Limited	7	0	233	67	165	34	1,387,208,891.71	10,614,977,339.67		2,857,773,604.03	14,859,959,835.41
11	Capital Drilling (T) Ltd.	1	NIL	NIL	NIL	NIL	NIL	6,279,655.87	0.00		-	6,279,655.87
12	CMS (Tanzania) Limited	44	0	183	14	462	428	2,271,022,464.63	3,440,015,019.91		8,026,701,713.13	13,737,739,197.68
13	TNR Limited	6	0	195	16	0	0	911,365,980.00	2,963,557,351.70		-	3,874,923,331.70
14	Globeleq Tanzania Services Limited	0	0	51	4	0	0	0.00	4,597,864,245.82		-	4,597,864,245.82

15	Paul Henry Gagala	4	1						0.00	2,100,000.00	-	2,100,000.00
16	Stamigold Company Limited			102	12	90	30	0.00	0.00	2,724,883,101.72	1,058,093,661.96	3,782,976,763.68
17	Boart Longyear Tanzania Limited	7	0	151	10			2,000,964,650.59		6,658,201,986.83	-	8,659,166,637.42
18	Buckreef Gold Company Limited	0	0	117	15	0	0	5,151,075,423.92	0.00		-	5,151,075,423.92
19	Tembo Nickel Corporation Limited	4	1	55	30	0	0	1,318,741,292.81		4,629,126,469.32	-	5,947,867,762.13
20	Katavi Mining Company Limited							2,581,271,653.38		2,751,908,796.89	5,333,180,450.27	10,666,360,900.53
21	Busolwa Mining Limited	0	0	132	25	47	23	0.00	0.00	217,097,471.00	25,711,855.00	242,809,326.00
22	MMG Gold Limited	7	0	16	4	137	20	5,815,250.00		3,000,000.00	1,250,000.00	10,065,250.00
23	Jitegemee Holdings Company Limited	0	0	74	18	52	9	0.00		1,591,522,040.10	671,825,705.04	2,263,347,745.14
24	Mantra Tanzania Limited	4	0	12	3			1,823,952,627.50		1,866,734,577.01	-	3,690,687,204.51
25	State Mining Corporation(STAMICO)	0	0	90	37	25	3	0.00		2,998,000,000.00	11,000,000.00	3,009,000,000.00
26	Shanta Mining	12	0	847	70	191	1	2,499,785,234.80		22,253,888,890.00	2,049,006,932.00	26,802,681,056.80
	TOTAL							117,656,602,954.19		320,102,408,129.82	29,550,962,622.15	467,309,973,706.16

Annex 18

Corporate Social Responsibility as reported by companies -2022/23

No	Company	Education projects/activities	Health services projects	Water and sanitation projects	Infrastructure development projects	Sports/arts and entertainment activities projects	Economic empowerment projects	Environmental conservation projects Tshs	Humanitarian aid contribution	Other contribution/payments (Tshs)	Other Contr. In Kind (Tshs)	Total
1	NORTH MARA GOLD MINE LIMITED	3,168,682,244.00	665,884,450.00	976,937,430.00	442,375,977.00	-	150,285,920.00			223,740,000.00		5,627,906,021.00
2	GEITA GOLD MINING LIMITED	704,092,535.77	888,173,041.69	592,035,226.98	228823132.5	387,050,037.10	24,275,551.78	295,690,668.50	47428550.95	0		3,167,568,745.23
3	BULYANHULU GOLD MINE LIMITED	2,102,335,425.00	2,636,934,700.00	199,400,000	466,931,375.00	-	20,000,000			322,346,267.35	40,000.00	5,787,947,767.35
4	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	167,414,666.10	29,558,050.00	24,018,000.00		16,517,440.00		6,031,073.90		500,000.00		213,490,156.10
5	PAN AFRICAN ENERGY TANZANIA LIMITED	196,692,503.00	1,008,741,581.00	0.00		-						1,205,434,084.00
6	EQUINOR TANZANIA AS	186,116,000.00	333,407,658.91	0.00								519,523,658.91
7	AUMS (T) LIMITED	2,300,000.00	34,891,500.00	0.00		5,000,000.00			10,000,000.00	7,352,000.00		59,543,500.00
8	MAWENI LIMESTONE LIMITED.	17,094,000.00		0.00								17,094,000.00
9	Ruvuma Coal Limited	6,050,073.00	-	0.00	62,565,593.20	5,788,000.00	15,200,000.00			101,796,290.00		191,399,956.20
10	Williamson Diamonds Limited	225,204,900.00	309,438,499.60	0.00		-				534,643,400		1,069,286,799.20
11	CMS (TANZANIA) LIMITED	23,275,924.93	67,224,290.00	0.00		-	45,427,820		46,300,000	60,582,405.22		242,810,440.04
12	Paul Henry Gagala	1,200,000.00	-	0.00	500,000.00	500,000.00						2,200,000.00
13	STAMIGOLD COMPANY LIMITED	52,238,750.00	-	0.00	10,000,000.00					10,000,000.00		72,238,750.00
14	BOART LONGYEAR TANZANIA LIMITED	882,000.00	6,000,000.00	0.00								6,882,000.00
15	Buckreef Gold Company Limited	477,119,746.08	120,722,705.86	0.00						121,280,054		719,122,506.18
16	Busolwa Mining Limited	300,000,000.00	50,000,000.00	0.00	250,000,000.00	35,000,000.00				15,000,000.00		650,000,000.00
17	MMG Gold Limited	6,364,800.00	-	0.00	11,294,000.00					18,000,000		35,658,800.00
18	Jilegemee Holdings Company Limited	54,160,000.00	80,307,300.00	0.00						5,822,000		140,289,300.00
19	Manitra Tanzania Limited	85,226,400.00	22,944,811.00	0.00		10,200,000.00	30,782,119			274,125,979		423,279,308.90
20	Shantia Mining	411,342,368.15	418,255,942.20	95,641,048.63	43,293,828,689.26	45,193,909.59	537,488,037.40	96,522,000.00	53,672,795.50	174,042,856.02		45,125,967,646.73
	TOTAL	8,187,792,336.02	6,672,484,530.26	1,864,013,705.60	44,766,318,766.92	505,249,386.69	823,439,448.07	392,212,668.50	157,401,346.45	1,868,731,251.33	40,000.00	65,277,643,439.84

19:44 NATIONAL DEVELOPMENT CORPORATION									
No.	Description of the payment	Template Original Lodge		Adjustment		Final Amount			
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
Payments to the Mining Commission (MC)		1,045,860,906.00	493,489,231.60	552,371,674.40	484,095,211.80	484,095,211.80	-	484,095,211.80	484,095,211.80
1	Annual Rent	1,045,860,906.00	484,095,211.80	561,765,694.20	484,095,211.80	484,095,211.80	-	484,095,211.80	484,095,211.80
Payments made to Tanzania Revenue Authority		-	113,737,249.12	(113,737,249.12)	113,737,249.12	113,737,249.12	-	113,737,249.12	113,737,249.12
1	Skill Development Levy (SDL)	-	113,737,249.12	(113,737,249.12)	113,737,249.12	113,737,249.12	-	113,737,249.12	113,737,249.12
Total		1,045,860,906.00	607,226,480.72	438,634,425.28	597,832,460.92	597,832,460.92	-	597,832,460.92	597,832,460.92

19:43 KANUDA MAKONO MAGANYALA									
No.	Description of the payment	Template Original Lodge		Adjustment		Final Amount			
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
Payments to the Mining Commission (MC)		2,442,780,977.39	2,090,495,486.37	352,285,491.02	1,905,604,361.85	1,905,604,361.85	-	1,905,604,361.85	1,905,604,361.85
1	Annual Rent	4,652,200.00	9,192,445.60	(4,540,245.60)	9,304,400.00	9,304,400.00	-	9,304,400.00	9,304,400.00
2	Clearance & Inspection fees	348,304,111.06	301,536,168.67	46,767,942.39	274,491,575.28	274,491,575.28	-	274,491,575.28	274,491,575.28
3	Mining Royalties	2,089,824,666.33	1,779,766,872.10	310,057,794.23	1,621,808,386.57	1,621,808,386.57	-	1,621,808,386.57	1,621,808,386.57
Payments made to Tanzania Revenue Authority		-	38,144,988.13	(38,144,988.13)	-	276,000.00	(276,000.00)	-	276,000.00
1	Corporate tax	-	37,868,988.13	(37,868,988.13)	-	-	-	-	-
2	Skill Development Levy (SDL)	-	276,000.00	(276,000.00)	-	276,000.00	(276,000.00)	-	276,000.00
Payments made to Local Authorities (Service Levy)		33,090,471.71	-	33,090,471.71	33,090,471.71	-	33,090,471.71	33,090,471.71	33,090,471.71
1	Misungwi DC	33,090,471.71	-	33,090,471.71	33,090,471.71	-	33,090,471.71	33,090,471.71	33,090,471.71
Total		2,475,871,449.10	2,128,640,474.50	347,230,974.60	1,938,694,833.56	1,905,880,361.85	32,814,471.71	1,938,694,833.56	1,905,880,361.85

19:42 TANZANIA PORTLAND CEMENT COMPANY LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)		1,936,848,391.12	2,079,827,854.94	(142,979,463.82)	2,080,626,431.26	2,080,626,431.26	-	2,080,626,431.26	2,080,626,431.26	-
1	Annual Rent	74,196,271.20	64,220,570.88	9,975,700.32	65,019,147.20	65,019,147.20	-	65,019,147.20	65,019,147.20	-
2	Clearance & Inspection fees	457,368,776.90	495,891,396.85	(38,522,619.95)	495,891,396.85	495,891,396.85	-	495,891,396.85	495,891,396.85	-
3	Mining Royalties	1,405,283,343.02	1,519,715,887.21	(114,432,544.19)	1,519,715,887.21	1,519,715,887.21	-	1,519,715,887.21	1,519,715,887.21	-
Payments made to Tanzania Revenue Authority		48,200,440,889.45	1,026,214,380.29	47,174,226,509.16	48,789,008,281.39	48,789,008,281.39	-	48,789,008,281.39	48,789,008,281.39	-
1	Corporate tax	47,262,793,901.10	-	47,262,793,901.10	47,762,793,901.10	47,762,793,901.10	-	47,762,793,901.10	47,762,793,901.10	-
2	Skill Development Levy (SDL)	937,646,988.35	1,026,214,380.29	(88,567,391.94)	1,026,214,380.29	1,026,214,380.29	-	1,026,214,380.29	1,026,214,380.29	-
Payments made to Local Authorities (Service Levy)		1,569,170,901.03	1,468,224,671.00	100,946,230.03	1,569,170,901.03	1,569,170,901.03	-	1,569,170,901.03	1,569,170,901.03	-
1	Kinondoni MC	1,569,170,901.03	1,468,224,671.00	100,946,230.03	1,569,170,901.03	1,569,170,901.03	-	1,569,170,901.03	1,569,170,901.03	-
Payments made to National Environment Management Council		7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-
1	Annual Monitoring and Audit Fee	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-
Total		51,713,960,181.60	4,581,766,906.23	47,132,193,275.37	52,446,305,613.68	52,446,305,613.68	-	52,446,305,613.68	52,446,305,613.68	-

19: 41 MAGAMBO NKILOSUBI MAGAMBO										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)										
3	Annual Rent	1,797,518,124.62	2,182,368,516.96	(384,850,392.34)	2,182,579,089.06	2,182,579,089.06	-	2,182,579,089.06	2,182,579,089.06	-
2	Clearance & Inspection fees	-	21,730,901.90	(21,730,901.90)	21,897,000.00	21,897,000.00	-	21,897,000.00	21,897,000.00	-
8	Mining Royalties	17,975,181.25	331,254,410.46	(313,279,229.21)	331,298,884.46	331,298,884.46	-	331,298,884.46	331,298,884.46	-
Payments made to Tanzania Revenue Authority										
1	Corporate tax	1,779,542,943.37	1,829,383,204.60	(49,840,261.23)	1,829,383,204.60	1,829,383,204.60	-	1,829,383,204.60	1,829,383,204.60	-
2	Skill Development Levy (SDL)	-	164,091,280.00	(164,091,280.00)	164,091,280.00	164,091,280.00	-	164,091,280.00	164,091,280.00	-
Payments made to Local Authorities (Service Levy)										
1	GEITA DC	23,944,211.00	23,944,211.00	-	23,944,211.00	23,944,211.00	-	23,944,211.00	23,944,211.00	-
Payments made to National Environment Management Council										
1	Annual Monitoring and Audit Fee	23,944,211.00	1,000,000.00	(1,000,000.00)	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-
Total		1,821,462,335.62	2,371,404,007.96	(549,941,672.34)	2,371,614,580.06	2,371,614,580.06	-	2,371,614,580.06	2,371,614,580.06	-

19:40 GODMWANGA GEMS LIMITED

19:40 GODMWANGA GEMS LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)		679,121,164.12	775,403,960.30	(96,282,796.18)	775,403,960.30	775,403,960.30	-	775,403,960.30	775,403,960.30	-
1	Annual Rent	2,827,200.00	1,705,500.00	1,121,700.00	1,705,500.00	1,705,500.00	-	1,705,500.00	1,705,500.00	-
2	Clearance & Inspection fees	169,073,491.03	148,231,314.06	20,842,176.97	148,231,314.06	148,231,314.06	-	148,231,314.06	148,231,314.06	-
3	Mining Royalties	507,220,473.09	625,467,146.24	(118,246,673.15)	625,467,146.24	625,467,146.24	-	625,467,146.24	625,467,146.24	-
Payments made to Tanzania Revenue Authority		388,435,539.00	530,931,300.64	(142,495,761.64)	530,931,300.64	530,931,300.64	-	530,931,300.64	530,931,300.64	-
1	Corporate tax	312,908,435.00	504,259,000.00	(191,350,565.00)	504,259,000.00	504,259,000.00	-	504,259,000.00	504,259,000.00	-
2	Skill Development Levy (SDL)	75,527,104.00	26,672,300.64	48,854,803.36	26,672,300.64	26,672,300.64	-	26,672,300.64	26,672,300.64	-
Payments made to National Environment Management Council		7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-
1	Annual Monitoring and Audit Fee	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-
Total payments included in the reconciliation scope		1,125,778,750.12	1,313,835,260.94	(188,056,510.82)	1,313,835,260.94	1,313,835,260.94	-	1,313,835,260.94	1,313,835,260.94	-

19:39 CAPITAL DRILLING (T) LTD

19:38 KATAVI MINING COMPANY LIMITED

19:38 KATAVI MINING COMPANY LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
1	Nsimbo District Council	66,017,541.00	-	66,017,541.00	55,093,341.72	-	55,093,341.72	55,093,341.72	-
	Total	1,958,373,283.00	1,790,670,763.03	167,702,519.97	1,887,572,573.62	1,790,670,763.03	96,901,810.59	1,777,543,573.62	1,790,670,763.03
									(13,127,189.41)

19:37 MMG GOLD LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments to the Mining Commission (MC)	1,782,338,178.43	2,157,503,427.79	(375,165,249.36)	2,157,503,427.79	2,157,503,427.79	-	2,157,503,427.79	2,157,503,427.79
1	Annual Rent	151,247,946.00	-	151,247,946.00	-	-	-	-	-
2	Clearance & Inspection fees	16,310,902.32	308,200,489.44	(291,889,587.12)	308,200,489.44	308,200,489.44	-	308,200,489.44	308,200,489.44
3	Mining Royalties	1,614,779,330.11	1,849,302,938.35	(234,523,608.24)	1,849,302,938.35	1,849,302,938.35	-	1,849,302,938.35	1,849,302,938.35
	Payments made to Tanzania Revenue Authority	85,330,893.86	85,300,975.89	29,917.97	85,330,893.86	85,300,975.89	29,917.97	85,330,893.86	85,300,975.89
1	Corporate tax	-	-	-	-	-	-	-	-
2	Skill Development Levy (SDL)	85,330,893.86	85,300,975.89	29,917.97	85,330,893.86	85,300,975.89	29,917.97	85,330,893.86	85,300,975.89
	Payments made to Local Authorities (Service Levy)	74,301,259.51	82,518,663.65	(8,217,404.14)	82,518,663.65	82,518,663.65	-	82,518,663.65	82,518,663.65
1	Musoma District Council	74,301,259.51	82,518,663.65	(8,217,404.14)	82,518,663.65	82,518,663.65	-	82,518,663.65	82,518,663.65
	Payments made to National Environment Management Council	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00
1	Annual Monitoring and Audit Fee	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00
	Total	1,966,970,331.80	2,350,323,067.33	(383,352,735.53)	2,350,352,985.30	2,350,323,067.33	29,917.97	2,350,352,985.30	2,350,323,067.33
									29,917.97

19:36 NYANZA ROAD WORKS LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)		277,467,871.19	276,738,729.83	729,141.36	277,467,871.19	276,738,729.83	729,141.36	277,467,871.19	276,738,729.83	729,141.36
1	Annual Rent	26,158,750.00	27,665,662.50	(1,506,912.50)	26,158,750.00	27,665,662.50	(1,506,912.50)	26,158,750.00	27,665,662.50	(1,506,912.50)
2	Clearance & Inspection fees	62,827,280.30	62,266,902.54	560,377.76	62,827,280.30	62,266,902.54	560,377.76	62,827,280.30	62,266,902.54	560,377.76
3	Mining Royalties	188,481,840.89	186,806,164.79	1,675,676.10	188,481,840.89	186,806,164.79	1,675,676.10	188,481,840.89	186,806,164.79	1,675,676.10
Payments made to Tanzania Revenue Authority		752,256,960.30	241,215,382.27	511,041,578.03	243,342,087.03	241,215,382.27	2,126,704.76	243,342,087.03	241,215,382.27	2,126,704.76
1	Corporate tax	533,239,128.30	16,663,435.63	516,575,692.67	16,663,435.63	16,663,435.63	-	16,663,435.63	16,663,435.63	-
2	Skill Development Levy (SDL)	219,017,832.00	224,551,946.64	(5,534,114.64)	226,678,651.40	224,551,946.64	2,126,704.76	226,678,651.40	224,551,946.64	2,126,704.76
Payments made to Local Authorities (Service Levy)		75,627,331.72	46,232,629.72	29,394,702.00	75,627,331.72	46,232,629.72	29,394,702.00	75,627,331.72	46,232,629.72	29,394,702.00
1	Mwanza- misungwi	26,828,391.00		26,828,391.00	26,828,391.00	-	26,828,391.00	26,828,391.00	-	26,828,391.00
2	Dodoma- Dodoma City	42,667,092.72	42,667,092.72	-	42,667,092.72	42,667,092.72	-	42,667,092.72	42,667,092.72	-
3	Dar es Salaam- Kinondoni MC	6,131,848.00	3,565,537.00	2,566,311.00	6,131,848.00	3,565,537.00	2,566,311.00	6,131,848.00	3,565,537.00	2,566,311.00
Payments made to National Environment Management Council		28,000,000.00	28,000,000.00	-	28,000,000.00	28,000,000.00	-	28,000,000.00	28,000,000.00	-
1	Annual Monitoring and Audit Fee	28,000,000.00	28,000,000.00	-	28,000,000.00	28,000,000.00	-	28,000,000.00	28,000,000.00	-
Total		1,133,352,163.21	592,186,741.82	541,165,421.39	624,437,289.94	592,186,741.82	32,250,548.12	624,437,289.94	592,186,741.82	32,250,548.12

19:35 STATE MINING CORPORATION										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	
									(ix) = (vii - viii)	
Payments to the Mining Commission (MC)		254,401,429.24	462,966,282.15	(208,564,852.91)	533,492,823.64	533,492,823.64	-	533,492,823.64	533,492,823.64	-
1	Annual Rent	543,700.00	5,196,357.06	(4,652,657.06)	5,196,357.06	5,196,357.06	-	5,196,357.06	5,196,357.06	-
2	Clearance & Inspection fees	-	129,187,290.33	(129,187,290.33)	131,138,331.06	131,138,331.06	-	131,138,331.06	131,138,331.06	-
3	Mining Royalties	253,857,729.24	328,582,634.76	(74,724,905.52)	397,158,135.52	397,158,135.52	-	397,158,135.52	397,158,135.52	-
Payments made to Local Authorities (Service Levy)		16,108,822.57	10,526,677.25	5,582,145.32	16,108,822.57	10,526,677.25	5,582,145.32	16,108,822.57	10,526,677.25	5,582,145.32
1	ILEJE DC	16,108,822.57	10,526,677.25	5,582,145.32	16,108,822.57	10,526,677.25	5,582,145.32	16,108,822.57	10,526,677.25	5,582,145.32
Payment to the Treasury Registrar		2,200,000,000.00	2,200,000,000.00	-	2,200,000,000.00	2,200,000,000.00	-	2,200,000,000.00	2,200,000,000.00	-
2	Dividends for Government Shares held in the Company	2,200,000,000.00	2,200,000,000.00	-	2,200,000,000.00	2,200,000,000.00		2,200,000,000.00	2,200,000,000.00	
Total		2,470,510,251.81	2,673,492,959.40	(202,982,707.59)	2,749,601,646.21	2,744,019,500.89	5,582,145.32	2,749,601,646.21	2,744,019,500.89	5,582,145.32

19:34 EQUINOR TANZANIA AS										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	
									(ix) = (vii - viii)	
Payments made to Tanzania Petroleum Development Corporation (TPDC)		353,462,147.92	310,631,501.05	42,830,646.87	310,559,070.40	310,631,501.05	(72,430.65)	310,559,070.40	310,631,501.05	(72,430.65)
1	Acreage/Licence fees	126,664,515.11	111,291,211.38	15,373,303.73	111,265,261.36	111,291,211.38	(25,950.02)	111,265,261.36	111,291,211.38	(25,950.02)
2	Training Fees	226,797,632.81	199,340,289.67	27,457,343.14	199,293,809.04	199,340,289.67	(46,480.63)	199,293,809.04	199,340,289.67	(46,480.63)

19:34 EQUINOR TANZANIA AS									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	86,577,321.69	158,529,241.56	(71,951,919.87)	158,529,241.56	158,529,241.56	-	158,529,241.56	158,529,241.56
1	Skill Development Levy (SDL)	86,577,321.69	158,529,241.56	(71,951,919.87)	158,529,241.56	158,529,241.56	-	158,529,241.56	158,529,241.56
	Payments made to National Environment Management Council	3,450,000.00	3,450,000.00	-	3,450,000.00	3,450,000.00	-	3,450,000.00	3,450,000.00
1	Annual Monitoring and Audit Fee	3,450,000.00	3,450,000.00	-	3,450,000.00	3,450,000.00	-	3,450,000.00	3,450,000.00
	Total	443,489,469.61	472,610,742.61	(29,121,273.00)	472,538,311.96	472,610,742.61	(72,430.65)	472,538,311.96	472,610,742.61
									(72,430.65)

19:33 BUSOLWA MINING LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments to the Mining Commission (MC)	1,023,023,351.38	2,067,434,733.11	(1,044,411,381.73)	2,067,636,140.26	2,067,636,140.26	-	2,067,636,140.26	2,067,636,140.26
1	A1 Annual Rent	177,700,000.00	77,721,643.85	99,978,356.15	77,923,051.00	77,923,051.00	-	77,923,051.00	77,923,051.00
3	Clearance & Inspection fees	120,571,592.03	273,425,935.17	(152,854,343.14)	273,425,935.17	273,425,935.17	-	273,425,935.17	273,425,935.17
8	Mining Royalties	724,751,759.35	1,716,287,154.09	(991,535,394.74)	1,716,287,154.09	1,716,287,154.09	-	1,716,287,154.09	1,716,287,154.09
	Payments made to Tanzania Revenue Authority	139,991,098.78	325,169,337.34	(185,178,238.56)	321,152,788.99	325,169,337.34	(4,016,548.35)	321,152,788.99	325,169,337.34
19	Corporate tax	-	81,161,690.21	(81,161,690.21)	181,161,690.21	181,161,690.21	-	181,161,690.21	181,161,690.21
									(4,016,548.35)

19:33 BUSOLWA MINING LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
23	C4 Skill Development Levy (SDL)	139,991,098.78	144,007,647.13	(4,016,548.35)	139,991,098.78	144,007,647.13	(4,016,548.35)	139,991,098.78	144,007,647.13	(4,016,548.35)
Payments made to Local Authorities (Service Levy)		36,250,589.00	-	36,250,589.00	70,666,964.84	70,666,964.84	-	70,666,964.84	70,666,964.84	-
51	E1 Misungwi DC	36,250,589.00	-	36,250,589.00	70,666,964.84	70,666,964.84	-	70,666,964.84	70,666,964.84	-
Total		1,199,265,039.16	2,392,604,070.45	(1,193,339,031.29)	2,459,455,894.09	2,463,472,442.44	(4,016,548.35)	2,459,455,894.09	2,463,472,442.44	(4,016,548.35)

19:32 ZEM DEVELOPMENT T CO LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)		1,468,007,866.45	2,586,042,828.90	(1,118,034,962.45)	2,913,183,642.03	2,913,183,642.03	-	2,913,183,642.03	2,913,183,642.03	-
1	Annual Rent	-	2,297,534.70	(2,297,534.70)	209,953,786.00	209,953,786.00	-	209,953,786.00	209,953,786.00	-
2	Clearance & Inspection fees	209,715,406.65	266,755,690.21	(57,040,283.56)	386,240,252.04	386,240,252.04	-	386,240,252.04	386,240,252.04	-
3	Mining Royalties	1,258,292,459.80	2,316,989,603.99	(1,058,697,144.19)	2,316,989,603.99	2,316,989,603.99	-	2,316,989,603.99	2,316,989,603.99	-
Payments made to Tanzania Revenue Authority		18,687,900.00	19,286,761.45	(598,861.45)	19,286,761.45	19,286,761.45	-	19,286,761.45	19,286,761.45	-
1	Corporate tax	-	4,950,000.00	(4,950,000.00)	4,950,000.00	4,950,000.00	-	4,950,000.00	4,950,000.00	-
2	Skill Development Levy (SDL)	18,687,900.00	14,336,761.45	4,351,138.55	14,336,761.45	14,336,761.45	-	14,336,761.45	14,336,761.45	-
Payments made to Local Authorities (Service Levy)		57,758,818.82	75,838,770.36	(18,079,951.54)	75,838,770.36	75,838,770.36	-	75,838,770.36	75,838,770.36	-
1	BUTIAMA DC	57,758,818.82	75,838,770.36	(18,079,951.54)	75,838,770.36	75,838,770.36	-	75,838,770.36	75,838,770.36	-
Total		1,544,454,585.27	2,681,168,360.71	(1,136,713,775.44)	3,008,309,173.84	3,008,309,173.84	-	3,008,309,173.84	3,008,309,173.84	-

19: 31 PAUL HENRY GAGALA									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	4,614,208,121.98	3,639,936,510.99	974,271,610.99	536,587,802.32	536,587,802.32	-	536,587,802.32	-
1	Annual Rent	15,507,775.00	18,787,050.97	(3,279,275.97)	18,787,050.97	18,787,050.97	-	18,787,050.97	-
2	Clearance & Inspection fees	715,076,014.42	517,800,751.35	197,275,263.07	517,800,751.35	517,800,751.35	-	517,800,751.35	-
3	Mining Royalties	3,883,624,332.56	3,103,348,708.67	780,275,623.89	-	-	-	-	-
	Payments made to Tanzania Revenue Authority	69,303,171.00	413,771,768.63	(344,468,597.63)	413,771,768.63	413,771,768.63	-	413,771,768.63	-
1	Corporate tax	67,875,954.00	404,019,021.63	(336,143,067.63)	404,019,021.63	404,019,021.63	-	404,019,021.63	-
2	Skill Development Levy (SDL)	1,427,217.00	9,752,747.00	(8,325,530.00)	9,752,747.00	9,752,747.00	-	9,752,747.00	-
	Payments made to Local Authorities (Service Levy)	192,828,361.62	122,182,184.69	70,646,176.93	122,182,184.69	122,182,184.69	-	122,182,184.69	-
1	CHUNYADC	192,828,361.62	122,182,184.69	70,646,176.93	122,182,184.69	122,182,184.69	-	122,182,184.69	-
	Total	4,876,339,654.60	4,175,890,464.31	700,449,190.29	1,072,541,755.64	1,072,541,755.64	-	1,072,541,755.64	-

19:30 SAKISA COMPANY LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	33,621,780,884.72	3,760,062,071.31	29,861,718,813.41	3,760,213,552.41	3,760,213,552.41	-	3,760,213,552.41	-
1	Annual Rent	2,976,000.00	13,805,118.90	(10,829,118.90)	13,956,600.00	13,956,600.00	-	13,956,600.00	-

19:30 SAKISA COMPANY LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
2	Clearance & Inspection fees	4,802,610,472.40	563,825,521.47	4,238,784,950.93	563,825,521.47	563,825,521.47	-	563,825,521.47	563,825,521.47
3	Mining Royalties	28,816,194,412.32	3,182,431,430.94	25,633,762,981.38	3,182,431,430.94	3,182,431,430.94	-	3,182,431,430.94	3,182,431,430.94
	Payments made to Tanzania Revenue Authority	100,890,000.00	150,898,949.16	(50,008,949.16)	152,336,643.64	150,898,949.16	1,437,694.48	152,336,643.64	150,898,949.16
1	Corporate tax	99,000,000.00	150,446,643.64	(51,446,643.64)	150,446,643.64	150,446,643.64	-	150,446,643.64	150,446,643.64
2	Skill Development Levy (SDL)	1,890,000.00	452,305.52	1,437,694.48	1,890,000.00	452,305.52	1,437,694.48	1,890,000.00	452,305.52
	Payments made to Local Authorities (Service Levy)	-	57,756,560.00	(57,756,560.00)	57,756,560.00	57,756,560.00	-	57,756,560.00	57,756,560.00
1	GEITA DC	-	52,973,613.00	(52,973,613.00)	52,973,613.00	52,973,613.00	-	52,973,613.00	52,973,613.00
2	BUTIAMA DC	-	4,782,947.00	(4,782,947.00)	4,782,947.00	4,782,947.00	-	4,782,947.00	4,782,947.00
	Total	33,722,670,884.72	3,968,717,580.47	29,753,953,304.25	3,970,306,756.05	3,968,869,061.57	1,437,694.48	3,970,306,756.05	3,968,869,061.57
									1,437,694.48

19:29 BR DRILLING LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00
1	Corporate Income tax	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00
	Total	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-	1,000,000.00	1,000,000.00
									-

19:28 MANTRA TANZANIA LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	2,543,620,070.00	2,276,799,901.50	266,820,168.50	2,543,620,070.00	2,543,620,070.00	-	2,543,620,070.00	2,543,620,070.00
1	Annual Rent	-	2,276,799,901.50	(2,276,799,901.50)	2,543,620,070.00	2,543,620,070.00	-	2,543,620,070.00	2,543,620,070.00
2	Mining Royalties	2,543,620,070.00	-	2,543,620,070.00	-	-	-	-	-
	Payments made to Tanzania Revenue Authority	147,621,258.23	147,621,258.23	-	147,621,258.23	147,621,258.23	-	147,621,258.23	147,621,258.23
1	Corporate tax	-	-	-	-	-	-	-	-
2	Skill Development Levy (SDL)	147,621,258.23	147,621,258.23	-	147,621,258.23	147,621,258.23	-	147,621,258.23	147,621,258.23
	Total	2,691,241,328.23	2,424,421,159.73	266,820,168.50	2,691,241,328.23	2,691,241,328.23	-	2,691,241,328.23	2,691,241,328.23

19:27 STAMIGOLD COMPANY LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	2,710,034,022.36	3,163,652,998.85	(453,618,976.49)	3,163,652,998.85	3,163,652,998.85	-	3,163,652,998.85	3,163,652,998.85
1	Clearance & Inspection fees	-	452,028,976.49	(452,028,976.49)	452,028,976.49	452,028,976.49	-	452,028,976.49	452,028,976.49
2	Mining Royalties	2,710,034,022.36	2,711,624,022.36	(1,590,000.00)	2,711,624,022.36	2,711,624,022.36	-	2,711,624,022.36	2,711,624,022.36
	Payments made to Tanzania Revenue Authority	149,698,186.77	213,056,823.14	(63,358,636.37)	213,056,823.14	213,056,823.14	-	213,056,823.14	213,056,823.14
1	Skill Development Levy (SDL)	149,698,186.77	213,056,823.14	(63,358,636.37)	213,056,823.14	213,056,823.14	-	213,056,823.14	213,056,823.14
	Payments made to Local Authorities (Service Levy)	131,475,988.16	86,215,171.99	45,260,816.17	122,865,303.73	122,865,303.73	-	122,865,303.73	122,865,303.73
1	Biharamulo DC	131,475,988.16	86,215,171.99	45,260,816.17	122,865,303.73	122,865,303.73	-	122,865,303.73	122,865,303.73
	Total	2,991,208,197.29	3,462,924,993.98	(471,716,796.69)	3,499,575,125.72	3,499,575,125.72	-	3,499,575,125.72	3,499,575,125.72

19:26 AECI MINING TANZANIA LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-
1	Corporate Income tax	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-
	Total	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-	2,019,940,625.56	2,019,940,625.56	-

19:25 BANJUL LIMITED										
No. Description of the payment		Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	4,215,714,719.13	4,459,760,069.43	(244,045,350.30)	4,460,069,497.13	4,460,069,497.13	-	4,460,069,497.13	4,460,069,497.13	-
1	Annual Rent		27,603,772.30	(27,603,772.30)	27,913,200.00	27,913,200.00	-	27,913,200.00	27,913,200.00	-
2	Clearance & Inspection fees	557,048,349.78	696,976,571.95	(139,928,222.17)	696,976,571.95	696,976,571.95	-	696,976,571.95	696,976,571.95	-
3	Mining Royalties	3,658,666,369.35	3,735,179,725.18	(76,513,355.83)	3,735,179,725.18	3,735,179,725.18	-	3,735,179,725.18	3,735,179,725.18	-
	Payments made to Tanzania Revenue Authority	49,158,400.00	97,724,137.56	(48,565,737.56)	97,444,337.56	97,724,137.56	(279,800.00)	97,444,337.56	97,724,137.56	(279,800.00)
1	Corporate tax	46,020,000.00	94,305,937.56	(48,285,937.56)	94,305,937.56	94,305,937.56	-	94,305,937.56	94,305,937.56	-
2	Skill Development Levy (SDL)	3,138,400.00	3,418,200.00	(279,800.00)	3,138,400.00	3,418,200.00	(279,800.00)	3,138,400.00	3,418,200.00	(279,800.00)
	Payments made to Local Authorities (Service Levy)	-	18,376,710.00	(18,376,710.00)	-	18,376,710.00	(18,376,710.00)	18,376,710.00	18,376,710.00	-
1	GEITA DC	-	18,376,710.00	(18,376,710.00)	-	18,376,710.00	(18,376,710.00)	18,376,710.00	18,376,710.00	-
	Total	4,264,873,119.13	4,575,860,916.99	(310,987,797.86)	4,557,513,834.69	4,576,170,344.69	(18,656,510.00)	4,575,890,544.69	4,576,170,344.69	(279,800.00)

19:24 TEMBO NICKEL CORPORATION LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
Payments to the Mining Commission (MC)		2,372,392,274.15	2,341,380,668.37	31,011,605.78	2,372,392,274.15	2,371,261,290.50	1,130,983.65	2,372,392,274.15	2,371,261,290.50
1	Annual Rent	2,371,212,383.40	2,341,331,761.27	29,880,622.13	2,371,212,383.40	2,371,212,383.40	-	2,371,212,383.40	-
2	Clearance & Inspection fees	1,179,890.75	6,986.75	1,172,904.00	1,179,890.75	6,986.75	1,172,904.00	1,179,890.75	6,986.75
3	Mining Royalties	-	41,920.35	(41,920.35)	-	41,920.35	(41,920.35)	-	41,920.35
Payments made to Tanzania Revenue Authority		300,642,312.58	281,061,920.77	19,580,391.81	281,061,920.77	281,061,920.77	-	281,061,920.77	-
1	Skill Development Levy (SDL)	300,642,312.58	281,061,920.77	19,580,391.81	281,061,920.77	281,061,920.77	-	281,061,920.77	-
Total		2,788,084,586.73	2,622,442,589.14	165,641,997.59	2,653,454,194.92	2,652,323,211.27	1,130,983.65	2,653,454,194.92	2,652,323,211.27
									1,130,983.65

19:23 TNR LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
Payments made to Tanzania Revenue Authority		15,000,000.00	836,846,573.80	(821,846,573.80)	15,000,000.00	724,432,375.47	(709,432,375.47)	724,432,375.47	-
1	Corporate Income tax	15,000,000.00	836,846,573.80	(821,846,573.80)	15,000,000.00	724,432,375.47	(709,432,375.47)	724,432,375.47	-
Total		15,000,000.00	836,846,573.80	(821,846,573.80)	15,000,000.00	724,432,375.47	(709,432,375.47)	724,432,375.47	-

19:22 SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	818,614,626.64	811,686,461.39	6,928,165.25	818,614,626.64	811,686,461.39	6,928,165.25	818,614,626.64	811,686,461.39
2	Acreage/Licence fees	177,178,711.35	175,533,807.99	1,644,903.36	177,178,711.35	175,533,807.99	1,644,903.36	177,178,711.35	175,533,807.99
3	Training Fees	641,435,915.30	636,152,653.40	5,283,261.89	641,435,915.30	636,152,653.40	5,283,261.89	641,435,915.30	636,152,653.40
	Payments made to Tanzania Revenue Authority	261,690,098.28	282,849,075.11	(21,158,976.83)	282,399,075.11	282,849,075.11	(450,000.00)	282,399,075.11	282,849,075.11
1	Corporate tax	-	450,000.00	(450,000.00)	-	450,000.00	(450,000.00)	-	450,000.00
2	Skill Development Levy (SDL)	261,690,098.28	282,399,075.11	(20,708,976.83)	282,399,075.11	282,399,075.11	-	282,399,075.11	-
	Payments made to National Environment Management Council	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
1	Annual Monitoring and Audit Fee	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00	-	6,000,000.00	6,000,000.00
	Total	1,086,304,724.92	1,100,535,536.50	(14,230,811.58)	1,107,013,701.75	1,100,535,536.50	6,478,165.25	1,107,013,701.75	1,100,535,536.50
									6,478,165.25

19:21 GLOBELEQ TANZANIA SERVICES LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	1,050,150,000.00	850,150,000.00	200,000,000.00	850,150,000.00	850,150,000.00	-	850,150,000.00	850,150,000.00
1	Corporate Income tax	1,050,150,000.00	850,150,000.00	200,000,000.00	850,150,000.00	850,150,000.00	-	850,150,000.00	850,150,000.00
	Total	1,050,150,000.00	850,150,000.00	200,000,000.00	850,150,000.00	850,150,000.00	-	850,150,000.00	850,150,000.00

19:20 BUCKREEF GOLD COMPANY LIMITED										
	Template Original Lodge			Adjustment			Final Amount			
No.	Description of the payment	Company	Government	Difference	Company	Government	Difference	Company	Government	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	
									(ix) = (vii - viii)	
Payments to the Mining Commission (MC)		6,085,869,240.25	5,951,145,251.56	134,723,988.69	6,085,869,240.25	6,083,229,705.87	2,639,534.38	6,085,869,240.25	6,083,229,705.87	2,639,534.38
	1 Annual Rent	186,553,220.00	183,913,685.62	2,639,534.38	186,553,220.00	183,913,685.62	2,639,534.38	186,553,220.00	183,913,685.62	2,639,534.38
	2 Clearance & Inspection fees	842,759,436.06	823,890,221.56	18,869,214.50	842,759,436.06	842,759,436.06	-	842,759,436.06	842,759,436.06	-
3 Mining Royalties		5,056,556,584.19	4,943,341,344.38	113,215,239.81	5,056,556,584.19	5,056,556,584.19	-	5,056,556,584.19	5,056,556,584.19	-
Payments made to Tanzania Revenue Authority		206,043,010.12	930,762,946.90	(724,719,936.78)	830,744,940.02	930,762,946.90	(100,018,006.88)	930,744,940.06	930,762,946.90	(18,006.84)
1 Corporate tax		-	724,701,929.94	(724,701,929.94)	624,701,929.90	724,701,929.94	(100,000,000.04)	724,701,929.94	724,701,929.94	-
2 Skill Development Levy (SDL)		206,043,010.12	206,061,016.96	(18,006.84)	206,043,010.12	206,061,016.96	(18,006.84)	206,043,010.12	206,061,016.96	(18,006.84)
Payments made to Local Authorities (Service Levy)		336,157,433.75	248,036,146.83	88,121,286.92	252,000,960.42	248,036,146.83	3,964,813.59	252,000,960.42	248,036,146.83	3,964,813.59
1 Geita DC		336,157,433.75	248,036,146.83	88,121,286.92	252,000,960.42	248,036,146.83	3,964,813.59	252,000,960.42	248,036,146.83	3,964,813.59
Payments made to National Environment Management Council		8,077,707.90	15,000,000.00	(6,922,292.10)	15,500,000.00	15,000,000.00	500,000.00	15,500,000.00	15,000,000.00	500,000.00
Annual Monitoring and Audit Fee		8,077,707.90	15,000,000.00	(6,922,292.10)	15,500,000.00	15,000,000.00	500,000.00	15,500,000.00	15,000,000.00	500,000.00
Total		6,636,147,392.02	7,144,944,345.29	(508,796,953.27)	7,184,115,140.69	7,277,028,799.60	(92,913,658.91)	7,284,115,140.73	7,277,028,799.60	7,086,341.13

19:19 BOART LONGYEAR TANZANIA LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority	1,705,511,501.00	49,782,017.87	1,655,729,483.13	49,782,017.87	49,782,017.87	-	49,782,017.87	-
1	Corporate Income tax	1,705,511,501.00	49,782,017.87	1,655,729,483.13	49,782,017.87	49,782,017.87	-	49,782,017.87	-

Total		1,705,511,501.00	49,782,017.87	1,655,729,483.13	49,782,017.87	49,782,017.87	-	49,782,017.87	49,782,017.87	-
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19:18 CYPRUS MNAZI BAY LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)
1	Corporate Income tax	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)
	TOTAL	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)	10,406,848,965.35	10,406,848,965.40	(0.05)

19:17 SWALA SOLUTIONS LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments made to Tanzania Revenue Authority	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,153,750,000.00	3,153,750,000.00	-
1	Corporate Income tax	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,153,750,000.00	3,153,750,000.00	-
	Total	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,881,501,752.00	3,153,750,000.00	727,751,752.00	3,153,750,000.00	3,153,750,000.00	-

19: 16 MAWENI LIMESTONE LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	1,600,185,960.00	1,691,993,259.96	(91,807,299.96)	1,695,275,115.00	1,695,275,115.00	-	1,695,275,115.00	1,695,275,115.00	-
1	Annual Rent	-	53,137,699.96	(53,137,699.96)	56,419,555.00	56,419,555.00	-	56,419,555.00	56,419,555.00	-
2	Clearance & Inspection fees	400,046,490.00	221,166,840.00	178,879,650.00	221,166,840.00	221,166,840.00	-	221,166,840.00	221,166,840.00	-

3	Mining Royalties	1,200,139,470.00	1,417,688,720.00	(217,549,250.00)	1,417,688,720.00	1,417,688,720.00	-	1,417,688,720.00	1,417,688,720.00	-
Payments made to Tanzania Revenue Authority		5,046,677,760.55	4,991,095,048.27	55,582,712.28	4,991,095,048.27	4,991,095,048.27	-	4,991,095,048.27	4,991,095,048.27	-
1	Corporate tax	4,827,739,555.45	4,772,156,843.17	55,582,712.28	4,772,156,843.17	4,772,156,843.17	-	4,772,156,843.17	4,772,156,843.17	-
2	Skill Development Levy (SDL)	218,938,205.10	218,938,205.10	-	218,938,205.10	218,938,205.10	-	218,938,205.10	218,938,205.10	-
Payments made to Local Authorities (Service Levy)		636,278,998.44	641,041,924.66	(4,762,926.22)	636,278,998.44	641,041,924.66	(4,762,926.22)	636,278,998.44	641,041,924.66	(4,762,926.22)
1	TANGA CITY	636,200,586.58	641,041,924.66	(4,841,338.08)	636,200,586.58	641,041,924.66	(4,841,338.08)	636,200,586.58	641,041,924.66	(4,841,338.08)
2	MKURANGA DC	78,411.86	-	78,411.86	78,411.86	-	78,411.86	78,411.86	-	78,411.86
Total		7,283,142,718.99	7,324,130,232.89	(40,987,513.90)	7,322,649,161.71	7,327,412,087.93	(4,762,926.22)	7,322,649,161.71	7,327,412,087.93	(4,762,926.22)

19.15 WILLIAMSON DIAMONDS LIMITED

No.	Description of the payment	Template Original Lodge		Difference	Adjustment		Difference	Final Amount		Difference
		Company	Government		Company	Government		Company	Government	
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments to the Mining Commission (MC)		8,349,741,437.67	8,240,864,019.26	108,877,418.41	8,346,087,823.07	8,346,087,823.07	-	8,346,087,823.07	8,346,087,823.07	-
1	Annual Rent	357,056,350.00	353,402,735.40	3,653,614.60	353,402,735.40	353,402,735.40	-	353,402,735.40	353,402,735.40	-
2	Clearance & Inspection fees	1,141,812,172.00	1,126,780,199.80	15,031,972.20	1,141,812,172.00	1,141,812,172.00	-	1,141,812,172.00	1,141,812,172.00	-
3	Mining Royalties	6,850,872,915.68	6,760,681,084.06	90,191,831.62	6,850,872,915.68	6,850,872,915.68	-	6,850,872,915.68	6,850,872,915.68	-
Payments made to Tanzania Revenue Authority		1,729,109,211.37	1,823,261,050.26	(94,151,838.89)	1,827,775,343.00	1,823,261,050.26	4,514,292.74	1,827,775,343.00	1,823,261,050.26	4,514,292.74
1	Corporate tax	1,129,825,202.60	1,228,491,333.90	(98,666,131.30)	1,228,491,334.23	1,228,491,333.90	0.33	1,228,491,334.23	1,228,491,333.90	0.33
2	Skill Development Levy (SDL)	599,284,008.77	594,769,716.36	4,514,292.41	599,284,008.77	594,769,716.36	4,514,292.41	599,284,008.77	594,769,716.36	4,514,292.41
Payments made to Local Authorities (Service Levy)		460,278,885.00	460,278,886.79	(1.79)	460,278,885.00	460,278,886.79	(1.79)	460,278,885.00	460,278,886.79	(1.79)
1	KISHAPU DC	460,278,885.00	460,278,886.79	(1.79)	460,278,885.00	460,278,886.79	(1.79)	460,278,885.00	460,278,886.79	(1.79)

Total	10,539,129,534.04	10,524,403,956.31	14,725,577.73	10,634,142,051.07	10,629,627,760.12	4,514,290.95	10,634,142,051.07	10,629,627,760.12	4,514,290.95
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19.14 SAMAX RESOURCES LTD									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	19,176,516,084.09	15,531,997,021.41	3,644,519,062.68	15,531,997,021.63	15,531,997,021.41	0.22	15,531,997,021.63	15,531,997,021.41
1	Corporate Income tax	19,176,516,084.09	15,531,997,021.41	3,644,519,062.68	15,531,997,021.63	15,531,997,021.41	0.22	15,531,997,021.63	15,531,997,021.41
	Total	19,176,516,084.09	15,531,997,021.41	3,644,519,062.68	15,531,997,021.63	15,531,997,021.41	0.22	15,531,997,021.63	15,531,997,021.41

19.13 JITEGEMEE HOLDINGS COMPANY LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments to the Mining Commission (MC)	6,051,408,958.37	5,780,412,531.39	270,996,426.98	5,781,116,580.95	5,780,412,531.39	704,049.56	5,781,116,580.95	5,780,412,531.39
1	Annual Rent	205,352,572.00	204,648,522.44	704,049.56	205,352,572.00	204,648,522.44	704,049.56	205,352,572.00	204,648,522.44
2	Clearance & Inspection fees	1,827,893,868.77	1,728,443,869.70	99,449,999.07	1,728,443,869.70	1,728,443,869.70	-	1,728,443,869.70	1,728,443,869.70
3	Mining Royalties	4,018,162,517.60	3,847,320,139.25	170,842,378.35	3,847,320,139.25	3,847,320,139.25	-	3,847,320,139.25	3,847,320,139.25
	Payments made to Tanzania Revenue Authority	9,103,888,674.49	6,866,451,953.28	2,237,436,721.21	6,866,451,953.88	6,866,451,953.28	0.60	6,866,451,953.88	6,866,451,953.28
1	Corporate Income tax	9,026,346,486.00	6,765,427,215.46	2,260,919,270.54	6,765,427,216.06	6,765,427,215.46	0.60	6,765,427,216.06	6,765,427,215.46
2	Skill Development Levy (SDL)	77,542,188.49	101,024,737.82	(23,482,549.33)	101,024,737.82	101,024,737.82	-	101,024,737.82	101,024,737.82
	Payments made to Local Authorities (Service Levy)	214,963,052.22	171,228,978.00	43,734,074.22	171,228,978.00	171,228,978.00	-	171,228,978.00	171,228,978.00
1	Mbinga DC	214,963,052.22	171,228,978.00	43,734,074.22	171,228,978.00	171,228,978.00	-	171,228,978.00	171,228,978.00

19.13 JITEGEMEE HOLDINGS COMPANY LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to National Environment Management Council	13,500,000.00	7,500,000.00	6,000,000.00	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00
1	Annual Monitoring and Audit Fee	13,500,000.00	7,500,000.00	6,000,000.00	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00
	Total	15,383,760,685.08	12,825,593,462.67	2,558,167,222.41	12,826,297,512.83	12,825,593,462.67	704,050.16	12,826,297,512.83	12,825,593,462.67
									704,050.16

19.12 CMS (TANZANIA) LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	92,724,288.00	80,877,251.44	11,847,036.56	80,877,250.96	80,877,251.44	(0.48)	80,877,250.96	80,877,251.44
1	Corporate Income tax	92,724,288.00	80,877,251.44	11,847,036.56	80,877,250.96	80,877,251.44	(0.48)	80,877,250.96	80,877,251.44
	Total	92,724,288.00	80,877,251.44	11,847,036.56	80,877,250.96	80,877,251.44	(0.48)	80,877,250.96	80,877,251.44
									(0.48)

19.11 AUMS GEOFIELDS TANZANIA LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	10,386,000.00	104,276,244.56	(93,890,244.56)	104,276,244.56	104,276,244.56	-	104,276,244.56	104,276,244.56
1	Corporate Income tax	10,386,000.00	104,276,244.56	(93,890,244.56)	104,276,244.56	104,276,244.56	-	104,276,244.56	104,276,244.56
	Total	10,386,000.00	104,276,244.56	(93,890,244.56)	104,276,244.56	104,276,244.56	-	104,276,244.56	104,276,244.56
									-

19.10 OPHIR TANZANIA (BLOCK 1) LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Revenue Authority	7,606,682,448.40	7,708,623,090.49	(101,940,642.09)	7,708,623,090.49	7,708,623,090.49	-	7,708,623,090.49	7,708,623,090.49
19	Corporate tax	7,606,682,448.40	7,708,623,090.49	(101,940,642.09)	7,708,623,090.49	7,708,623,090.49	-	7,708,623,090.49	7,708,623,090.49
23	Skill Development Levy (SDL)		-				-		-
Total		7,606,682,448.40	7,708,623,090.49	(101,940,642.09)	7,708,623,090.49	7,708,623,090.49	-	7,708,623,090.49	7,708,623,090.49

19.9 TANZANIA PETROLEUM DEVELOPMENT CORPORATION									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	72,097,929,787.79	72,097,929,787.79	-	72,097,929,787.79	72,097,929,787.79	-	72,097,929,787.79	72,097,929,787.79
1	Royalty	33,859,133,522.88	33,859,133,522.88	-	33,859,133,522.88	33,859,133,522.88	-	33,859,133,522.88	33,859,133,522.88
2	Profit Share	38,238,796,264.91	38,238,796,264.91	-	38,238,796,264.91	38,238,796,264.91	-	38,238,796,264.91	38,238,796,264.91
	Payments made to Tanzania Revenue Authority (Large Tax payers & Domestic Revenue Department)	10,953,134,153.35	9,012,754,049.74	1,940,380,103.61	9,013,812,320.09	9,013,812,320.09	-	9,013,812,320.09	9,013,812,320.09
1	Corporate tax	10,225,164,372.87	4,506,377,024.87	5,718,787,348.00	4,506,377,025.00	4,506,377,025.00	-	4,506,377,025.00	4,506,377,025.00

19.9 TANZANIA PETROLEUM DEVELOPMENT CORPORATION									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
2	Skill Development Levy (SDL)	727,969,780.48	4,506,377,024.87	(3,778,407,244.39)	4,507,435,295.09	4,507,435,295.09	-	4,507,435,295.09	4,507,435,295.09
	Payments made to Local Authorities (Service Levy)	395,891,534.62	395,891,534.62	-	395,891,534.62	395,891,534.62	-	395,891,534.62	395,891,534.62
1	Mtwara District Council	230,936,782.95	230,936,782.95	-	230,936,782.95	230,936,782.95	-	230,936,782.95	230,936,782.95
2	Kilwa District Council	164,954,751.67	164,954,751.67	-	164,954,751.67	164,954,751.67	-	164,954,751.67	164,954,751.67
	Payment to the Treasury Registrar	2,700,000,000.00	2,700,000,000.00	-	2,700,000,000.00	2,700,000,000.00	-	2,700,000,000.00	2,700,000,000.00
1	Dividends for Government Shares held in the Company	2,700,000,000.00	2,700,000,000.00	-	2,700,000,000.00	2,700,000,000.00	-	2,700,000,000.00	2,700,000,000.00
2	Revenue to Government for Shareholding Sale in the Company	-							
	Payments made to National Environment Management Council	11,000,000.00	32,050,000.00	-	32,050,000.00	32,050,000.00	-	32,050,000.00	32,050,000.00
1	Annual Monitoring and Audit Fee	11,000,000.00	32,050,000.00		32,050,000.00	32,050,000.00		32,050,000.00	32,050,000.00
	Total	86,157,955,475.76	84,238,625,372.15	1,940,380,103.61	84,239,683,642.50	84,239,683,642.50	-	84,239,683,642.50	84,239,683,642.50

19.8 RUVUMA COAL LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments to the Mining Commission (MC)	26,985,672,611.93	27,194,717,762.01	(209,045,150.08)	26,771,512,160.30	27,238,939,267.16	(467,427,106.87)	27,238,939,267.16	27,238,939,267.16

19.8 RUVUMA COAL LIMITED

No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
1	Annual Rent	138,728,604.00	154,934,919.45	(16,206,315.45)	138,728,604.00	138,728,604.00	-	138,728,604.00	138,728,604.00	-
2	Clearance & Inspection fees	7,368,091,620.76	6,530,044,603.78	838,047,016.98	6,123,045,317.52	6,590,472,424.38	(467,427,106.87)	6,590,472,424.38	6,590,472,424.38	-
3	Mining Royalties	19,478,852,387.17	20,509,738,238.78	1,030,885,851.61)	20,509,738,238.78	20,509,738,238.78	-	20,509,738,238.78	20,509,738,238.78	-
	Payments made to Tanzania Revenue Authority	26,557,636,058.67	26,024,800,441.93	532,835,616.74	26,524,800,441.93	26,524,800,441.93	-	26,524,800,441.93	26,524,800,441.93	-
1	Corporate tax	25,981,398,030.15	25,481,398,030.15	500,000,000.00	25,981,398,030.15	25,981,398,030.15		25,981,398,030.15	25,981,398,030.15	
2	Skill Development Levy (SDL)	576,238,028.52	543,402,411.78	32,835,616.74	543,402,411.78	543,402,411.78	-	543,402,411.78	543,402,411.78	-
	Payments made to Local Authorities (Service Levy)	900,307,872.74	924,272,392.00	(23,964,519.26)	847,355,876.74	924,272,392.00	(76,916,515.26)	924,272,392.00	924,272,392.00	-
1	Mbinga DC	900,307,872.74	924,272,392.00	(23,964,519.26)	847,355,876.74	924,272,392.00	(76,916,515.26)	924,272,392.00	924,272,392.00	-
	Payments made to National Environment Management Council	-	7,500,000.00	(7,500,000.00)	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-
1	Annual Monitoring and Audit Fee	-	7,500,000.00	(7,500,000.00)	7,500,000.00	7,500,000.00	-	7,500,000.00	7,500,000.00	-
	Total	54,443,616,543.34	54,151,290,595.94	292,325,947.40	54,151,168,478.97	54,695,512,101.09	(544,343,622.13)	54,695,512,101.09	54,695,512,101.09	-

19.7 SHANTA MINING COMPANY LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	24,614,949,065.65	24,330,324,303.56	284,624,762.09	24,602,764,960.83	24,602,602,040.79	162,920.04	24,602,764,960.83	24,602,602,040.79	162,920.04
1	Annual Rent	468,851,042.10	457,059,965.70	11,791,076.40	462,249,570.30	462,249,570.30	-	462,249,570.30	462,249,570.30	-
2	Clearance & Inspection fees	3,454,227,695.46	3,410,466,284.49	43,761,410.97	3,448,645,062.44	3,448,621,731.65	23,330.78	3,448,645,062.44	3,448,621,731.65	23,330.78
3	Mining Royalties	20,691,870,328.09	20,462,798,053.37	229,072,274.72	20,691,870,328.09	20,691,730,738.83	139,589.26	20,691,870,328.09	20,691,730,738.83	139,589.26
	Payments made to Tanzania Revenue Authority	7,313,714,042.80	21,256,341,531.45	(13,942,627,488.65)	7,367,839,579.48	21,256,341,531.45	(13,888,501,951.97)	21,256,341,531.45	21,256,341,531.45	-
1	Corporate tax	5,712,668,927.50	19,601,170,879.47	(13,888,501,951.97)	5,712,668,927.50	19,601,170,879.47	(13,888,501,951.97)	19,601,170,879.47	19,601,170,879.47	-
2	Skill Development Levy (SDL)	1,601,045,115.30	1,655,170,651.98	(54,125,536.68)	1,655,170,651.98	1,655,170,651.98	-	1,655,170,651.98	1,655,170,651.98	-
	Payments made to Local Authorities (Service Levy)	888,028,446.60	888,028,446.60	-	888,028,446.60	888,028,446.60	-	888,028,446.60	888,028,446.60	-
1	SONGWE DC	888,028,446.60	888,028,446.60	-	888,028,446.60	888,028,446.60	-	888,028,446.60	888,028,446.60	-
	Payments made to National Environment Management Council	11,500,000.00	7,500,000.00	4,000,000.00	11,500,000.00	7,500,000.00	4,000,000.00	11,500,000.00	7,500,000.00	4,000,000.00
1	Annual Monitoring and Audit Fee	11,500,000.00	7,500,000.00	4,000,000.00	11,500,000.00	7,500,000.00	4,000,000.00	11,500,000.00	7,500,000.00	4,000,000.00
	Total	32,828,191,555.05	46,482,194,281.61	(13,654,002,726.56)	32,870,132,986.91	46,754,472,018.84	(13,884,339,031.93)	46,758,634,938.88	46,754,472,018.84	4,162,920.04

19.6 TWIGA MINERALS CORPORATION LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
	Payment to the Treasury Registrar	84,376,238,613.18	84,007,719,650.70	368,518,962.48	84,007,719,650.70	84,007,719,650.70	-	84,007,719,650.70	-
1	Dividends for Government Shares held in the Company	84,376,238,613.18	84,007,719,650.70	368,518,962.48	84,007,719,650.70	84,007,719,650.70	-	84,007,719,650.70	-
	Total	84,376,238,613.18	84,007,719,650.70	368,518,962.48	84,007,719,650.70	84,007,719,650.70	-	84,007,719,650.70	-

19.5 M&P EXPLORATION PRODUCTION TANZANIA LIMITED										
		Template Original Lodge			Adjustment			Final Amount		
No.	Description of the payment	Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
	Payments made to Tanzania Petroleum Development Corporation (TPDC)	48,258,849,905.60	709,383,542,543.69	(661,124,692,638.10)	48,258,849,883.77	48,255,380,375.18	3,469,508.59	48,258,849,883.77	48,255,380,375.18	3,469,508.59
1	Royalty	34,262,485,458.71	33,859,133,522.88	403,351,935.83	34,013,150,660.14	34,013,150,660.14	-	34,013,150,660.14	34,013,150,660.14	-
2	Acreage/Licence fees	231,651,925.93	229,980,916.95	1,671,008.98	231,651,925.93	229,980,916.95	1,671,008.98	231,651,925.93	229,980,916.95	1,671,008.98
3	Training Fees	239,388,976.49	237,590,476.88	1,798,499.61	239,388,976.49	237,590,476.88	1,798,499.61	239,388,976.49	237,590,476.88	1,798,499.61
4	Profit Share	13,525,323,544.47	675,056,837,626.98	(661,531,514,082.51)	13,774,658,321.21	13,774,658,321.21	-	13,774,658,321.21	13,774,658,321.21	-
	Payments made to Tanzania Revenue Authority	28,307,037,568.43	28,280,819,342.33	26,218,226.10	28,280,819,342.30	28,280,819,342.33	(0.03)	28,280,819,342.30	28,280,819,342.33	(0.03)
1	Corporate tax	27,951,313,314.52	27,951,313,314.55	(0.03)	27,951,313,314.52	27,951,313,314.55	(0.03)	27,951,313,314.52	27,951,313,314.55	(0.03)
2	Skill Development Levy (SDL)	355,724,253.91	329,506,027.78	26,218,226.13	329,506,027.78	329,506,027.78	-	329,506,027.78	329,506,027.78	-
	Payments made to Local Authorities (Service Levy)	833,986,615.00	833,986,621.71	(6.71)	833,986,615.00	833,986,621.71	(6.71)	833,986,615.00	833,986,621.71	(6.71)
1	Mtwara DC	833,986,615.00	833,986,621.71	(6.71)	833,986,615.00	833,986,621.71	(6.71)	833,986,615.00	833,986,621.71	(6.71)

19.5 M&P EXPLORATION PRODUCTION TANZANIA LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments made to National Environment Management Council	-	63,000,000.00	(63,000,000.00)	-	-	-	-	-
1	Annual Monitoring and Audit Fee	-	63,000,000.00	(63,000,000.00)	-	-	-	-	-
	Total	77,399,874,089.03	738,561,348,507.73	(661,161,474,418.71)	77,373,655,841.07	77,370,186,339.22	3,469,501.85	77,373,655,841.07	77,370,186,339.22
									3,469,501.85

19.4 BULYANHULU GOLD MINE LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments to the Mining Commission (MC)	76,670,900,775.70	77,217,918,132.25	(547,017,356.55)	77,992,993,521.65	77,992,993,521.65	-	77,992,993,521.65	77,992,993,521.65
1	Annual Rent	964,943,041.30	553,402,482.34	411,540,558.96	560,010,901.10	560,010,901.10	-	560,010,901.10	560,010,901.10
2	Clearance & Inspection fees	10,857,520,687.30	10,955,472,929.38	(97,952,242.08)	10,955,472,929.38	10,955,472,929.38	-	10,955,472,929.38	10,955,472,929.38
3	Mining Royalties	64,848,437,047.10	65,709,042,720.53	(860,605,673.43)	66,477,509,691.17	66,477,509,691.17	-	66,477,509,691.17	66,477,509,691.17
	Payments made to Tanzania Revenue Authority	40,032,429,666.38	48,206,221,456.84	(8,173,791,790.46)	48,206,961,024.78	48,206,221,456.84	739,567.94	48,206,961,024.78	48,206,221,456.84
1	Corporate tax	36,491,654,498.80	44,666,185,857.20	(8,174,531,358.40)	44,666,185,857.20	44,666,185,857.20	-	44,666,185,857.20	44,666,185,857.20
2	Skill Development Levy (SDL)	3,540,775,167.58	3,540,035,599.64	739,567.94	3,540,775,167.58	3,540,035,599.64	739,567.94	3,540,775,167.58	3,540,035,599.64
	Payments made to Local Authorities (Service Levy)	3,200,079,363.00	3,200,079,361.68	1.32	3,200,079,363.00	3,200,079,361.68	1.32	3,200,079,363.00	3,200,079,361.68
1	Msalala DC	2,144,053,173.00	2,144,053,172.00	1.00	2,144,053,173.00	2,144,053,172.00	1.00	2,144,053,173.00	2,144,053,172.00
									1.00

2	Nyang'wale DC	1,056,026,190.00	1,056,026,189.68	0.32	1,056,026,190.00	1,056,026,189.68	0.32	1,056,026,190.00	1,056,026,189.68	0.32
Payments made to National Environment Management Council		51,250,000.00	-	51,250,000.00	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-
1	Annual Monitoring and Audit Fee	51,250,000.00	-	51,250,000.00	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-
Total		119,954,659,805.08	128,624,218,950.77	(8,669,559,145.69)	129,425,033,909.43	129,424,294,340.17	739,569.26	129,425,033,909.43	129,424,294,340.17	739,569.26

19.3 PAN AFRICAN ENERGY TANZANIA LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
Payments made to Tanzania Petroleum Development Corporation (TPDC)		81,520,863,301.25	81,712,400,691.06	(191,537,389.81)	81,520,863,301.25	81,520,401,704.03	461,597.22	81,520,863,301.25	81,520,401,704.03	461,597.22
2	Acreage/Licence fees	62,400,260.99	61,938,663.77	461,597.22	62,400,260.99	61,938,663.77	461,597.22	62,400,260.99	61,938,663.77	461,597.22
3	Training Fees	-	191,998,987.03	(191,998,987.03)	-	-	-	-	-	-
4	Profit Share	79,664,158,885.22	79,664,158,885.22	-	79,664,158,885.22	79,664,158,885.22	-	79,664,158,885.22	79,664,158,885.22	-
5	Tariff on gas transport through Mtwara-Dar es Salaam Gas Pipeline	-	-	-	-	-	-	-	-	-
6	Tariff on gas transport through SoNGAS pipeline	1,794,304,155.04	1,794,304,155.04	-	1,794,304,155.04	1,794,304,155.04	-	1,794,304,155.04	1,794,304,155.04	-
Payments made to Tanzania Revenue Authority		36,285,700,568.32	34,007,410,568.32	2,278,290,000.00	37,485,700,568.32	37,485,700,568.32	-	37,485,700,568.32	37,485,700,568.32	-
1	Corporate tax	35,699,783,574.36	33,421,493,574.36	2,278,290,000.00	36,899,783,574.36	36,899,783,574.36	-	36,899,783,574.36	36,899,783,574.36	-
2	Skill Development Levy (SDL)	585,916,993.96	585,916,993.96	-	585,916,993.96	585,916,993.96	-	585,916,993.96	585,916,993.96	-
Payments made to Local Authorities (Service Levy)		1,008,972,583.00	1,008,972,583.00	-	1,008,972,583.00	1,008,972,583.00	-	1,008,972,583.00	1,008,972,583.00	-

19.3 PAN AFRICAN ENERGY TANZANIA LIMITED									
		Template Original Lodge			Adjustment			Final Amount	
No.	Description of the payment	Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
									(ix) = (vii - viii)
1	Kilwa DC	1,008,972,583.00	1,008,972,583.00	-	1,008,972,583.00	1,008,972,583.00	-	1,008,972,583.00	1,008,972,583.00
Payments made to National Environment Management Council		106,050,000.00	84,000,000.00	22,050,000.00	106,050,000.00	106,050,000.00	-	106,050,000.00	-
1	Annual Monitoring and Audit Fee	106,050,000.00	84,000,000.00	22,050,000.00	106,050,000.00	106,050,000.00	-	106,050,000.00	-
Total		118,921,586,452.57	116,812,783,842.38	2,108,802,610.19	120,121,586,452.57	120,121,124,855.35	461,597.22	120,121,586,452.57	120,121,124,855.35
									461,597.22

19.2 NORTH MARA GOLD MINE LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
	Payments to the Mining Commission (MC)	100,174,914,118.38	100,148,375,164.11	26,538,954.27	100,160,054,991.58	100,160,054,991.58	-	100,160,054,991.58	100,160,054,991.58	-
1	Annual Rent	871,173,298.10	844,634,343.83	26,538,954.27	856,314,171.30	856,314,171.30	-	856,314,171.30	856,314,171.30	-
2	Clearance & Inspection fees	13,986,005,253.58	13,986,005,253.58	-	13,986,005,253.58	13,986,005,253.58	-	13,986,005,253.58	13,986,005,253.58	-
3	Mining Royalties	85,317,735,566.70	85,317,735,566.70	-	85,317,735,566.70	85,317,735,566.70	-	85,317,735,566.70	85,317,735,566.70	-
	Payments made to Tanzania Revenue Authority	156,714,206,355.00	152,231,915,910.89	4,482,290,444.11	152,231,915,910.89	152,231,915,910.89	-	152,231,915,910.89	152,231,915,910.89	-
1	Corporate tax	153,477,461,120.00	148,724,113,553.00	4,753,347,567.00	148,724,113,553.00	148,724,113,553.00	-	148,724,113,553.00	148,724,113,553.00	-
2	Skill Development Levy (SDL)	3,236,745,235.00	3,507,802,357.89	(271,057,122.89)	3,507,802,357.89	3,507,802,357.89	-	3,507,802,357.89	3,507,802,357.89	-
	Payments made to Local Authorities (Service Levy)	4,079,994,078.00	3,944,446,926.97	135,547,151.03	3,944,446,926.97	3,944,446,926.97	-	3,944,446,926.97	3,944,446,926.97	-

19.2 NORTH MARA GOLD MINE LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
1	Tarime DC	4,079,994,078.00	3,944,446,926.97	135,547,151.03	3,944,446,926.97	3,944,446,926.97	-	3,944,446,926.97	3,944,446,926.97
	Payments made to National Environment Management Council	475,000,000.00	-	475,000,000.00	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00
1	Annual Monitoring and Audit Fee	475,000,000.00		475,000,000.00	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00
	Total	261,444,114,551.38	256,324,738,001.97	5,119,376,549.41	256,361,417,829.44	256,361,417,829.44	-	256,361,417,829.44	256,361,417,829.44

19.1 GEITA GOLD MINING LIMITED									
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount	
		Company	Government	Difference	Company	Government	Difference	Company	Government
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)
	Payments to the Mining Commission (MC)	159,419,868,239.48	157,728,866,545.49	1,691,001,693.99	159,419,868,239.48	159,284,366,494.44	135,501,745.04	159,284,366,540.96	159,284,366,494.44
1	Annual Rent	2,282,485,625.00	2,578,037,551.98	(295,551,926.98)	2,282,485,625.00	2,282,485,625.00	-	2,282,485,625.00	2,282,485,625.00
2	Clearance & Inspection fees	22,448,197,506.39	22,164,404,063.11	283,793,443.27	22,448,197,506.39	22,428,840,051.10	19,357,455.29	22,428,840,051.10	22,428,840,051.10
3	Mining Royalties	134,689,185,108.09	132,986,424,930.40	1,702,760,177.69	134,689,185,108.09	134,573,040,818.34	116,144,289.75	134,573,040,864.86	134,573,040,818.34
	Payments made to Tanzania Revenue Authority	108,666,924,461.00	121,489,063,666.79	(12,822,139,205.79)	124,907,629,578.39	124,907,629,578.39	-	124,907,629,578.39	124,907,629,578.39
1	Corporate tax	108,666,924,461.00	117,319,622,366.25	(8,652,697,905.25)	117,319,622,366.25	117,319,622,366.25	-	117,319,622,366.25	117,319,622,366.25
2	Skill Development Levy (SDL)	-	4,169,441,300.54	(4,169,441,300.54)	7,588,007,212.14	7,588,007,212.14	-	7,588,007,212.14	7,588,007,212.14
	Payments made to Local Authorities (Service Levy)	6,760,114,750.89	6,485,422,887.19	274,691,863.70	6,695,930,867.48	6,545,501,864.78	150,429,002.70	6,695,930,867.48	6,695,930,867.48

19.1 GEITA GOLD MINING LIMITED										
No.	Description of the payment	Template Original Lodge			Adjustment			Final Amount		
		Company (i)	Government (ii)	Difference (iii) = (i - ii)	Company (iv)	Government (v)	Difference (vi) = (iv - v)	Company (vii) = (i + iv)	Government (viii) = (ii + v)	Difference (ix) = (vii - viii)
1	GEITA DC	1,929,336,750.82	1,850,939,692.00	78,397,058.82	1,911,018,669.59	1,911,018,669.59	-	1,911,018,669.59	1,911,018,669.59	-
2	GEITA TC	4,830,778,000.06	4,634,483,195.19	196,294,804.87	4,784,912,197.89	4,634,483,195.19	150,429,002.70	4,784,912,197.89	4,784,912,197.89	-
Payments made to National Environment Management Council		25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-
1	Annual Monitoring and Audit Fee	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-	25,000,000.00	25,000,000.00	-
Total		274,871,907,451.36	285,728,353,099.47	(10,856,445,648.11)	291,048,428,685.35	290,762,497,937.61	285,930,747.74	290,912,926,986.83	290,912,926,940.31	46.52



