

10. OUTCOMES AND IMPACTS

10.1 Introduction

This chapter presents the outcomes and impacts of the implementation of TEITI activities. It also highlights progress made in addressing unmet requirements identified during the 2023 validation process, as well progress made in the implementation of recommendations from previous reports.

Tanzania has made notable progress in advancing transparency and accountability in the governance of its natural resources. Implementation of the EITI Standard 2023 has contributed to significant improvements in public debate, stakeholder engagement, and data accessibility. These advancements have, in turn, supported better governance practices, promoted sustainable development, and enhanced public trust in the management of extractive resources.

10.2 Public debate

The TEITI has played a key role in fostering inclusive and informed public debate on extractive sector governance in Tanzania. It has strengthened dialogue among government, extractive companies, and civil society organizations, while also empowering civil society and the media to actively participate in oversight and advocacy. As a result, there is increased public awareness of how revenues from the extractive sector contribute to national development and service delivery.

Recently, TEITI has intensified its public engagement efforts through various awareness programmes. These include stakeholder workshops in regions such as Mtwara, as well as the use of television and radio programmes to disseminate extractive sector information to a wider audience. TEITI has also participated in national exhibitions and public events to further promote transparency and citizen engagement.

These initiatives aim to enhance public understanding of the extractive sector, promote evidence based dialogue, and encourage citizen participation in decision

making processes. They also contribute to strengthening accountability by enabling citizens to question how extractive revenues are managed and to advocate for equitable and sustainable use of natural resources.

10.3 Data accessibility and open data

TEITI has significantly expanded public access to key information in Tanzania's extractive sector. This includes data on government revenues, company payments, production volumes, and licensing. Through regular disclosures and reporting, TEITI has made such information more readily available to citizens, researchers, policymakers, and other stakeholders.

In addition, TEITI reports and datasets are disseminated through sectoral conferences, TEITI's dashboard, BO Register, Website, Social Medias (Facebook, Instagram, twitter (x), YouTube) and various TV and Radios Programs in order to improve both reach and usability. This has reduced information barriers and enabled stakeholders to access relevant, reliable, and timely data.

As a result, improved data accessibility has strengthened transparency and supported evidence-based decision making. It has also empowered citizens, civil society, and the media to more effectively analyze and monitor extractive sector activities, thereby enhancing accountability in the management of natural resources.

10.4 Advancements in Local Content and Economic Linkages

TEITI reports have increasingly incorporated data on local content, with a focus on procurement practices, employment, and capacity building. This expanded scope has encouraged extractive companies to prioritize local suppliers and enhance workforce participation by Tanzanians. It has also provided important evidence to inform policy discussions aimed at maximizing in-country value addition and strengthening economic linkages between the extractive sector and the broader economy.

In March 2026, a significant milestone in advancing local content accountability was marked by the performance audit conducted by the Controller and Auditor General

(CAG)²⁰, focusing on the management of local content in Tanzania’s extractive sector. The audit assessed the extent of compliance with local content requirements by extractive companies, identified gaps in monitoring, reporting, and enforcement mechanisms, highlighted weaknesses in institutional coordination among regulatory bodies and provided actionable recommendations to improve transparency, measurement, and reporting of local content contributions. Overall, the audit played a critical role in identifying systemic challenges and offering a roadmap for improving governance and accountability in local content implementation.

10.5 Recommendations and Implementations

Update on Implementation of Recommendations from 14th and 15th TEITI Reports

A detailed account of the progress achieved in implementing recommendations from previous TEITI reports is presented in **Table 38**.

Table 38: Update on Recommendations from the 14th and 15th TEITI Reports

<i>A: Recommendations from the 14th Reports</i>				
No.	Observations	Recommendations	Progress Made	Status
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 has re-communicated with NBS regarding the disaggregation of GDP data between the Mineral Sector and the Oil and Gas Sector. Discussions are underway, although a concrete modality has not yet been established.	Under Implementation
14.3	Non-Compliance of the 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.	During the preparation of the 15 th and 16 th Tanzania EITI Reports, there was a notable increase in the number of companies disclosing their environmental payments reflecting a positive progress in transparency. Nevertheless, TEITI will continue to engage NEMC to further strengthen compliance and ensure comprehensive reporting.	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 matter has been formally communicated to NBS and resolved. NBS has provided the Tanzania Formal Sector Employment and Earnings Survey – Analytical Reports which include disaggregated employment data.	Implemented
14.5	Absence of information on	On every transaction, there should be immediate official	Communication has been made to TRA recommending instant	Under implementation

²⁰ <https://www.nao.go.tz/en/reports>

	Tax Offsetting amounts from TRA to the Extractive Companies.	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.	flows of information between TRA and extractive companies.	
<i>B: Recommendations from the 15th Reports</i>				
15.1	Conduct a study on the establishment of the Minerals Sovereign Wealth Fund.	The Government through the Ministry of Minerals to conduct a study on the establishment and management of a Minerals Wealth Sovereign Fund for the benefit of the present and future generations.	Communication has been made to the Ministry of Minerals (MoM) on the matter. Moreover, H.E. Dr. Samia Suluhu Hassan, President of United Republic of Tanzania, during the opening of National Assembly on November, 2025, directed the Ministry of Minerals to establish a Minerals Sovereign Wealth Fund.	implemented
15.2	Delay in commencing prospecting activities and mining operations for licences issued under the Mining Act, Cap. 123	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.	This recommendation has been implemented whereby for the Financial year 2025/2026 the Minister of Minerals has cancelled 40 Licences ²¹ .	implemented
15.3	Inconsistency in the recording of payments from licence holders	The Mining Commission should adopt the use of a unique identification number for instance licence number for each licence holder.	Official communication has been made to the Mining Commission, and the Commission is taking steps towards implementation.	Under implementation
15.4	Promotion of local Participation in the extractive sector	To maximise the economic impact of extractive sector spending, the government should promote and support the local production of goods used by extractive companies.	The Government has established Buzwagi Special Economic Zone in Kahama where local industries produces various products to be used in the Mining and processing activities.	Under implementation

²¹ [cancellation of 40 mining licences](#)

Recommendation from 2023 Validation

This report is also used to document progress against the corrective actions from Tanzania’s 2023 EITI Validation. **Table 39** presents the status of each corrective action, evidence of progress, responsible institution, outstanding gaps, and planned completion date before the next Validation.

The following is the detailed progress made on the implementation of corrective actions recommended in the 2023 Validation report from EITI as shown in **Table 39**.

Table 39: 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>	<p>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.</p> <p>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.</p>	<p>In the 2025/26 financial year, the TEITI workplan incorporated all observations raised by the validator²².</p>
Recommendations from EITI implementation (Requirement #7.3) <i>Mostly met</i>	<p>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.</p>	<p>The observation is noted. Currently, mechanism for tracking the implementation of recommendations is conducted through official correspondence, including emails, letters, as well as through meetings with stakeholders. TEITI is also in the process of integrating the follow-up mechanism into its Monitoring and Evaluation (M&E) framework including strengthening of MSG oversight through a standing agenda item on recommendation follow-up in all MSG meetings.</p>
Review the outcomes and impact of EITI implementation (Requirement #7.4)	<p>In accordance with Requirement 7.4 of EITI Standard 2023, Tanzania is required to publish annual reviews of activities, outcomes, and impacts of EITI implementation. The annual self-</p>	<p>TEITI has addressed the issue in an annual progress report for the financial year 2024/25.²³</p>

²² https://www.teiti.go.tz/storage/app/media/uploaded-files/TEITI%20Operational%20Work%20Plan_2025%202026.pdf

²³ <https://www.teiti.go.tz/storage/app/uploads/public/69e/b5a/327/69eb5a327b40a506819880.pdf>

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
Mostly met	<p>assessment must be subject to review and input from all constituencies prior to publication.</p> <p>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.</p>	
Multi-stakeholder group (Requirement #1.4) Mostly Met	<p>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.</p> <p>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.</p>	<p>TEITI complies with requirement 1.4 by treating all partners in all EITI implementation.</p> <p>TEITI has engaged with civil society organizations (CSOs) and company constituencies to ensure the preparation of the required constituency guidelines. Follow-up on the matter is ongoing. This will also involve Inclusion of constituency compliance as a standing agenda item in MSG meetings.</p>
Contribution of the extractive sector to the economy (Requirement #6.3) Mostly Met	<p>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.</p> <p>Tanzania should publish the contribution of the small-scale mining sector to government revenues as soon as the data is available.</p>	<p>The contribution of the extractive industries to the national economy has been consistently and comprehensively articulated across all TEITI reports. In the 15th TEITI Report, this contribution is detailed in Sections 3.1, 3.2, and 3.3 while in the 16th report the contribution has been noted in Section 2.5, 2.6 and 2.7</p>
Contracts (Requirement #2.4) Mostly met	<p>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.</p>	<p>Tanzania disclosed three mining company framework agreements, which were published on its website²⁴. In addition, TEITI continues to engage extractive companies to discuss and obtain consent from contracting parties for the disclosure in accordance with contractual provisions.</p>
Contract and license allocations (Requirement #2.2) Mostly met with improvements	<p>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</p>	<p>The Mining Commission's Annual Report for 2022/23 and 2023/24 confirms that all procedures related to the granting and transfer of licences were duly followed in accordance with the provisions of the Mining Act, Cap. 123, and its associated regulations.</p>

²⁴ [Contract disclosure](#)

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
	review.	<p>Accordingly, the report concludes that there was no non-trivial deviation in the allocation and transfer of mineral, oil, and gas licences during the reporting period.</p> <p>Furthermore, details of transferred licences and their respective holders have been duly incorporated into the 15th and 16th Tanzania EITI Reports²⁵.</p>
<p>Beneficial ownership (Requirement #2.5)</p>	<p>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.</p> <p>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.</p>	<p>Extractive companies comply with beneficial ownership disclosure requirements as per TEITA Act, Cap. 447. The 15th TEITI Report included this information in Section 4.11, and the 16th Report further advances it in Section 2.4. Many large extractive companies are publicly listed on international exchanges, enhancing transparency. TEITI has also developed an online register to improve disclosure and accessibility²⁶.</p>
<p>Transactions related to state-owned enterprises (Requirement #4.5) <i>Mostly met</i></p>	<p>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</p>	<p>The recommendation has been consistently adhered to in the 15th and 16th TEITI reports in section 4.12 and section 4.5 consecutively, and will be implemented in subsequent</p>

²⁵ <https://www.teiti.go.tz/publications/Licenses>

²⁶ [TEITI BO Register](#)

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
	during reconciliation.	reports.
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.	An official communication has been re-submitted to the Ministry of Finance seeking clarification on the definition of Quasi-Fiscal Expenditures (QFEs) and their applicability within the Tanzanian context; however, a response is still pending. Nevertheless, for the purposes of the 16th Tanzania Extractive Industries Transparency Initiative Report, an agreed working definition of QFEs was disclosed and applied. TEITI continues to engage with the Ministry of Finance to facilitate the establishment and formal adoption of a national definition of Quasi-Fiscal Expenditures.
Comprehensive disclosure of taxes and revenues (Requirement # 4.1) <i>Mostly met</i>	<p>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.</p> <p>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</p>	To implement this requirement, all materials revenue streams selected for reconciliation process have been reconciled.
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.	TEITI is working with the Government statutory recipients to ensure that all material revenues are assessed, collected and reported at the project level to strengthen transparency, enhance traceability of revenue flows, and prevent revenue leakage that may arise when revenues from distinct projects are aggregated or commingled at the entity level. The requirement to assess and collect revenues on a per-licence and per-project is firmly grounded in the legal framework governing the extractive industry and taxation regime, which is the Mining Act, Cap. 123 (s.111, s. 125 and the second schedule); Petroleum Act, Cap. 392 (s.113 and the second schedule); Income Tax Act, Cap. 332 (Part. V-Division IV and V); and Tax

EITI Requirement / past corrective action and assessment	New corrective actions and recommendations	Implementation Status
		Administration Act, Cap. 438
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.	The disclosure of sub-national payments made by extractive companies to local government entities was duly complied within the 2022/23 TEITI Report, as presented in Section 5.9. This requirement has also been addressed in the 16th TEITI Report in Section 5.2.8.
Social and environmental expenditures (Requirement #6.1) <i>Mostly met</i>	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 both the 15 th and 16 th TEITI Reports, all material social and environmental expenditures incurred by extractive companies has been disclosed in Sections 9.2 and 9.3.

