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THE TANZANIA EXTRACTIVE INDUSTRIES (TRANSPARENCY AND ACCOUNTABILITY) ACT, 2015

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NOTICE

This Bill to be submitted to the National Assembly is published for information to the general public together with a statement of its objects and reasons.

Dar es Salaam, 25th May, 2015

OMBENI Y. SEFUE

Secretary to the Cabinet

A BILL

for

An Act to provide for establishment of the Extractive Industries (Transparency and Accountability) Committee for purposes of ensuring transparency and accountability in extractive industries and to provide for other related matters.

ENACTED by Parliament of the United Republic of Tanzania

PART I PRELIMINARY PROVISIONS

Short title and commencement

1. This Act may be cited as the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 and shall come into operation on such date as the Minister may, by notice published in the *Gazette*, appoint.

Application

2. This Act shall apply to Tanzania Mainland.

Interpretation

3. In this Act, unless the context otherwise requires-

"Committee" means the Tanzania Extractive Industries (Transparency and Accountability) Committee established under section 4;

Cap. 418

"Controller and Auditor General" has the same meaning ascribed to it under the Public Audit Act;

"Chairman" means the Chairman of the Committee appointed unde section 5;

- "Executive Secretary" means the Executive Secretary of the Committee appointed under section 12;
- "extractive industry company" means a company engaged in exploitation of minerals, oil, natural gas and includes any other company engaged in natural resources extraction;
- "Extractive Industries Transparency Initiative" also described as "EITI" means a global initiative that provides standards for governing extractive industries;
- "Extractive Industries Transparency Initiative Standard" means an international framework that provides guidance to implementing countries in governing extractive industries;
- "extractive industry" means an industry dealing with natural resources;
- "independent reconciler" means a qualified firm appointed under section 14;
- "local content" means an added value brought and or developed in Tanzania through participation of the national labour, technology, goods, services, capital and research capabilities in the Extractive industry activities;
- "Minister" means the Minister responsible for mining, oil and natural gas;
- "reconciliation" means a process of verifying payments made by extractive companies and revenues received by the Government pursuant to section 14;
- "statutory recipient" means an entity of the Government responsible for collection of revenues from extractive industry companies;
- "sub-Committee" means a committee established by the committee under paragraph 14 of the Schedule to this Act.

PART II ADMINISTRATIVE PROVISIONS

Establishment of Committee

- **4.-**(1) There shall be a Committee to be known as the Tanzania Extractive Industries (Transparency and Accountability) Committee.
- (2) The Committee shall be an independent Government entity which shall be an oversight body for promoting and enhancing transparency and accountability in the extractive industry.

Composition of the Committee

- **5**.-(1) Subject to the provisions of this Act, the Committee shall be composed of a Chairman to be appointed by the President and not more than fifteen other members appointed by the Minister who possess knowledge and experience relating to extractive industries.
 - (2) Fifteen members reffered in subsection (1) shall be-
 - (a) five persons from Government entities, one of whom shall be the Attorney General or his representative;
 - (b) five persons from extractive industry companies; and
 - (c) five persons from civil society organizations;
- (3) The Executive Secretary shall be the Secretary of the Committee.
- (4) Members appointed in terms of subsection (2)(b) and (c) shall be appointed by the respective umbrella organizations in accordance with procedures set out by such organizations and submitted to the Minister for announcement.

Nomination committee

- **6**.-(1) There is established a Committee to be known as the Nomination Committee.
- (2) The Nomination Committee shall be composed of the following members:
 - (a) the Permanent Secretary of the Ministry responsible for mineral matters who shall be the Chairman of the Nomination Committee;
 - (b) the Permanent Secretary of the Ministry responsible for finance;
 - (c) the Permanent Secretarary of the Ministry responsible for public service;
 - (d) the Permanent Secretary of the Ministry responsible for labour; and
 - (e) two experts in extractive industries nominated in accordance with subsection (3).
- (3) One of the two persons referred to in subsection (2)(e) shall be appointed by the minister from three names submitted by extractive industry companies and the other person from three names submitted by the civil society umbrella organizations.
- (4) The Nomitionation Committee shall work on ad-hoc basis depending on the need for nomination.
- (5) The Committee shall pay from its funds expenses incurred by the Nomination Committee in the caurse of the discharge of its duties as may be approved by the Minister.

Functions of the Nomination Committee

- 7.-(1) The functions of the Nomination Committee shall be to nominate persons for appointment as-
 - (a) Chairman of the Tanzania Extractive Industries (Transparency and Accountability) Committee; or
 - (b) the Executive Secretary of the Committee.
- (2) The Nomination Committee may take such actions as are reasonably necessary to identify and attract the best candidates such as by advertising in the newspapers widely circulating within the country.
- (3) The Nomination Committee shall submit to the Minister-
 - (a) in case of the Chairman, three names of persons to be forwarded to the President by the Minister to be considered for appointment as Chairman; and
 - (b) in case of the Executive Secretary, three names to be considered by the Minister for appointment as Executive Secretary.
- (4) The Nomination Committee shall regulate its own proceedings and other matters in relation thereto.

Tenure of office

8. The Chairman and members of the Committee shall hold office for a period of three years and shall be eligible for reappointment for one further term of three years.

Proceeding of the Committee

9. The provisions of the Schedule to this Act, shall have effect to the proceedings of the Committee.

Functions and powers of the Committee

- **10.-**(1) The Committee shall be responsible for ensuring that benefits of extractive industry are verified, duly accounted for and prudently utilized for the benefit of the the citizens of Tanzania.
- (2) Pursuant to subsection (1), functions of the Committee shall be to-
 - (a) develop a framework for transparency and accountability in the reporting and disclosure by all extractive industry company on revenues due to or paid to the Government;
 - (b) require from any extractive industry company or from the statutory recipients an accurate account of money paid by and received from the company at any period, as revenue accruing to the Government from such company for that period;

- (c) require extractive industry companies to disclose to the Committee accurate records of the cost of production, capital expenditures at every stage of investment, volumes of production and export data from extractive industry company in every financial year;
- (d) promote the effective citizen participation and awareness of extractive industry companies and its contribution to socio-economic development;
- (e) conduct investigations on material discrepancy from revenue payments and receipts in the extractive industry companies in accordance with the provisions of this Act;
- (f) make reconciliations on payments from extractive industry companies and Government receipts;
- (g) identify discrepancies and undertake measures to enhance capacity of any relevant organ of the Government or local government authority having statutory responsibility to monitor revenues and payments by all extractive industry companies to the Government;
- (h) disseminate by way of publication of reconciliation and investigation reports or otherwise any information concerning revenues received by the Government from extractive industry companies as it may consider necessary;
- (i) supervise affairs of the Secretariat;
- (j) carry out research or studies for furtherance of the functions of the Committee; and
- (k) undertake any other activities related to its functions.
- (3) The Committee shall report to the Minister the implementation of functions referred to under sub section (2) for appropriate actions and better governance of the extractive industry companies.

Delegation of powers

11. The Committee may delegate any of its functions to a subcommittee or the Secretariat.

Appointment of Executive Secretary

- **12.**-(1) There shall be an Executive Secretary of the Committee who shall be appointed by the Minister.
- (2) The Executive Secretary shall be the head and accounting officer of the Secretariat, and shall be responsible for implementation of day to day activities of the Committee.
 - (3) A person shall be qualified for appointment as

Executive Secretary if the person-

- (a) posseses at least a degree in the field of engineering, economics, laws, management, development studies, geology or finance;
- (b) has relevant knowledge and experience of at least five years on matters relating to extractive industry; and
- (c) has a proven leadership ability.
- (5) The Executive Secretary shall hold office for a period of five years and may be eligible for a re-appointment for one further term of five years.

Secretariat

- **13.-**(1) There shall be a Secretariat of the Committee which shall be responsible for implementation of activities of the Committee.
- (2) The officers and staff of the Secretariat shall be public servants.

PART III OBLIGATIONS OF EXTRACTIVE COMPANIES AND STATUTORY RECIPIENTS

Threshold and obligation of extractive companies and statutory recipients

- **14.**-(1) The Committee shall in every financial year set out a threshold for the purpose of identifying extractive industry companies that qualify for reconciliation on payments made and revenues received by the Government.
- (2) The extractive industry company that qualifies under subsection (1) shall submit to the Committee information and data containing all forms of taxes and charges made to the Government in a manner prescribed in the regulations.
- (3) A statutory recipient that receives payments from extractive industry companies shall submit to the Committee information and data on revenue receipts.

Information on local content, corporate social responsibility and capital expenditures

- **15**.-(1) An extractive industry company shall submit to the Committee annual reports containing information on local content and corporate social responsibility.
- (2) Notwithstanding sub section (1), the extractive industry company shall submit to the Committee capital expenditures at every stage of investment.
- (3) A person who is required to furnish information under this section and refuses or fails to comply with such requirement commits an offence.

Obligation to publish information

- 16. In order to ensure transparency and accountability in extractive industries, the Committee shall cause the Minister to publish-
 - (a) in the website or through a media which is widely accessible all concessions, contracts and licenses relating to extractive industry companies;
 - (b) individual names and shareholders who own interests in the extractive industry companies;
 - (c) implementation of Environmental Management Plans of the extractive industry companies;
 - (d) implementation reports referred to under section 17(5).

PART IV APPOINTMENT AND THE ROLE OF RECONCILER

Appointment of Independent Reconciler

- **17.**-(1) The Committee may engage an independent reconciler to reconcile and verify payments made by extractive industry companies and revenues received by the Government.
- (2) Reconciliation report shall include data on investment expenditure, production, export and any other matters related to the activities of the extractive industry in a particular reporting period.
- (3) Independent reconciler appointed by the Committee shall be a qualified firm to carry out activities required under sub sections (1) and (2).
- (4) Independent reconciler shall carry out the assignment on such terms and conditions as set out by the Committee.
- (5) The independent reconciler shall, upon completion of assignment imposed under this section, submit the reconciliation report to the Committee for consideration and publication.

PART V DISCREPANCIES AND ROLE OF CONTROLLER AND AUDITOR-GENERAL

Treatment of discrepancy

- **18.-**(1) Where the reconciliation report identifies any material discrepancy between payments and receipts, the Committee shall, within fourteen working days upon receipt, submit such report to the Controller and Auditor General for investigation.
- (2) The Controller and Auditor General shall prepare the audit report and submit it to the Committee and the Minister for

consideration.

- (3) The Committee shall after receiving the investigation report referred to under sub section (2) forward the same to the Minister for further actions.
- (4) The relevant authorities shall, after receiving the investigation report from the Committee, take actions on the recommendations made by the Controller and Auditor General within thirty working days and shall prepare and forward the implementation report to the Committee.
- (5) The Committee shall, within fourteen working days after receiving the implementation report referred to under sub section (4), submit such report to the Minister for consideration and publication.

PART VI GENERAL PROVISIONS

Minister to submit report

19. The Minister shall, as soon as may be practicable and not later than twelve months after the close of the financial year, lay before the National Assembly a report on the implementation of activities under this Act.

Funds and resources of the Committee

- 20. The funds and resources of the Committee shall consists of-
 - (a) such sums of money as may be appropriated by Parliament:
 - (b) money raised by way of loans, donations or grants from within and outside Tanzania:
 - (c) such sums of money or property which may become payable to or vested in the Committee under this Act or any other written law or in respect of any matter incidental to the carrying out of its functions.

Accounts and Audit

- **21**.-(1) The Committee shall cause to be kept and maintained proper books of accounts with respect to-
 - (a) sums of money received and expended by the Committee and matters in respect of which the receipt and expenditure take place;
 - (b) assets and liabilities of the Committee; and
 - (c) the income and expenditure statement of the Committee.
 - (2) The auditing of the financial reports and books of

accounts of the Committee shall be done by the Controller and Auditor General or a person authorized by him.

Annual report

- **22.**-(1) The Committee shall, not later than six months after the end of financial year, submit to the Minister a copy of the audited accounts and annual report on the activities of the Committee in respect of that year.
- (2) The Minister shall within a period of six months after the accounts have been audited lay the audited accounts and audit report before the National Assembly.

Offences and penalty

- **23.** Any person, who without reasonable cause, fails to produce a document or an information required under this Act, within the specified time, commits an offence and upon conviction, shall be liable-
 - (a) in case of an individual, to a fine not less than ten million shillings; and
 - (b) in case of a body corporate, to a fine not less than one hundred and fifty million shillings.

False information

- 24. Any persons who-
- (a) gives false information or reports to the Committee regarding data on investment expenditure, production, export and any other information related to the activities of the extractive industry;
- (b) renders false statement of account or fails to produce a statement of account required under this Act; or
- (c) without reasonable excuse, obstructs or hinders the Committee or any person authorized from doing any of its functions,

commits an offence and shall be liable upon conviction to a fine not less than one hundred million shillings.

Powers to make Regulations

25. The Minister may in consultation with the Committee, make regulations prescribing matters which are necessary or convenient to be prescribed for better carrying out or giving effect to the provisions of this Act.

Power of the Minister to specify natural resource

26. The Minister may by Order published in the *Gazette* specify any other natural resource to be subject to this Act.

Saving provision

- 27.-(1) All Mineral Development Agreements and Production Sharing Agreements or any other agreements signed prior to coming into operations of this Act, shall, upon coming into force of this Act, be subjected to disclosure requirements under this Act.
- (2) Except for information that is confidential as the Committee may determine, all other information contained in agreements referred to under subsection (1) shall be subject to disclosure requirements under this Act.

PART VII CONSEQUENTIAL AMENDMENTS

(a) Amendment of the Mining Act, (Cap.123)

Construction Cap. 123

28. This Part shall be read as one with the Mining Act, hereinafter referred to as the "principal Act."

Amendment of section 4

- **29.** The principal Act is amended in section 4 by-
- (a) deleting the definition of the term "Agency";
- (b) deleting the definition of the term "primary mining licence" and substituting for it the following:

"primary mining licence" means a licence for small scale mining ecognizes d by minimal machinery or technology of an initial capital for investment which does not exceed US\$ 5 million or its equivalent in Tanzania Shilling;

(c) inserting in their appropriate alphabetical order the following new definitions:

"Cap. 245

"Geological Survey of Tanzania" means the Geological Survey of Tanzania as established under the Executive Agencies Act;

"online transactional mining flexicadastre portal" means a web based service to facilitate submission of mineral right applications, online payments,

administration of mineral rights and exchange of mineral rights information including communication of decisions electronically;

"prescribed form" means all forms applicable under this Act including an electronic forms available within the online transactional mining cadastre portal;

"resident mines office" means the office established under section 26;

"resident mines officer" means an officer appointed as such under section 19(3); and

"Tanzania Mineral's Audit Agency" means the Tanzania Mineral's Audit Agency established under the Executive Agencies Act;";"

Cap. 245

Amendment of section 6

- **30.** Section 6 of the principal Act is amended, by-
- (a) adding the phrase "or processing operations" after the words "mining operations" appearing in the second line of subsection (1);
- (b) deleting paragraph (a) of subsection (3) and substituting for it the following:
 - "(a) in the case of an individual, to a fine of not exceeding ten million shillings but not less than five million shillings or to imprisonment for a period not exceeding three years or to both;"
- (c) deleting subsection (4) and substituting for it the following:
 - "(4) Any minerals obtained in the course of ecognizes d prospecting or mining or processing operations including equipment involved in such operations and any

minerals possessed without a proper permit shall be forfeited to the Government by the Commissioner for Minerals and auctioned through relevant Government Asset Auctioning Procedures.";

Amendment of section 7

- 31. The principal Act is amended in section 7(b), by-
- (a) deleting subparagraph (ii); and
- (b) re-naming subparagraph (iii) as paragraph (ii).

Amendment of section 11

32. The principal Act is amended by repealing section 11 and replacing it with the following:

"Validity of the development agreement

11. The development agreement entered into under this Act shall be valid for a maximum period of ten years and may be renewed on mutual agreement by parties."

Amendment of section 21

33. The principal Act is amended in section 21 by deleting the word "Agency" and substituting for it the phrase "Geological Survey of Tanzania".

Amendment of section 22

34. The principal Act is amended in section 22 by deleting the word "Agency" and substituting for it the phrase "Geological Survey of Tanzania".;

Addition of new section 22A.

35. The principal Act is amended by adding a new section 22A immediately after section 22 as follows:

"Responsibilities of the Tanzania Mineral Audit Agency

- **22.** The Tanzania Minerals Audit Agency shall be responsible for matters related to auditing and monitoring of mineral production and shall, in particular, audit-
 - (a) quality and quantity of minerals produced and exported by mining entities;
 - (b) financial records of mining entities for the purpose of tax assessments; and
 - (c) environmental management expenditures of the mining entities for the purpose of assessment of

compliance to the mine closure plan."

Amendment of section 25

- **36.** The principal Act is amended in section 25 (2) by adding immediately after paragraph (e) the following new paragraph:
 - "(f) to enable the Tanzania Extractive Industries
 Transparency and Accountability Committee to
 acquire and publish information from mining
 companies."

Amendment of section 26

37. The principal Act is amended in section 26(2) by inserting the words "resident mine offices" immediately after the words "offices and."

Amendment of section 28

- **38.** The principal Act is amended in section 28(3)(a) by-
- (a) inserting the phrase "and a copy of his national identity card, passport, driving licence or voters registration card" at the end of paragraph (i); and
- (b) inserting the phrase "including copies of their identity cards" at the end of that paragraph (ii).

Amendment of section 32

- **39**. The principal Act is amended in section 32, by-
- (a) deleting subsection (2) and substituting for it the following:
 - "(2) A holder of a licence who intends to renew the licence shall, within one month before the expiry date of the licence, submit an application for renewal of the prospecting licence"
- (b) adding immediately after paragraph (b) of subsection (4) the following new paragraph:
 - "(c) notwithstanding paragraph (b), the holder of a prospecting licence whose licence has less than 40 square ecognizes shall relinquish part of the licence such that the remaining licence area is not less than 20 square ecognizes."

Amendment of section 39

40. The principal Act is amended in section 39(1) by deleting the figure "51" and substituting for it the figure "50".

Repeal of section 40

41. The principal Act is amended by repealing section 40.

Amendment of section 41

- **42**. The principal Act is amended in section 41, by-
- (a) deleting the phrase "by the entitled applicant" appearing in the second line of subsection (2), and substituting for it the phrase "for a special mining licence":
- (b) deleting subsection (3); and
- (c) re-numbering subsection (4) as subsection (3).

Amendment of section 47

- **43.** The principal Act is amended in section 47 by deleting paragraph (a) and substituting for it the following:
 - "(a) commence mining activities within eighteen months or such other further period as the licensing authority may allow from the date of grant of a licence and carry on mining operations in substantial compliance with the programme of mining operations and an environmental management plan;"

Amendment of section 52

- **44.** The principal Act is amended in section 52 by deleting paragraph (a) and substituting for it the following:
 - "(a) commence mining operations within eighteen months and develop the mining area in substantial compliance with the programme of mining operations with due diligence;"

Amendment of section 54

- **45.** The principal Act is amended in section 54, by-
- (a) deleting subparagraph (b) of subsection (2) and substituting for it the following:
 - "(b) describe the area not exceeding the prescribed maximum area over which a primary mining licence is sought, and shall be accompanied by a sketch plan with sufficient

details to enable the zonal mines officer to identify the area.";

- (b) adding immediately after subsection (2) the following new subsection:
 - "(3) An application for a primary mining licence shall contain:
 - (a) in the case of an individual, his full name and nationality, physical and postal addresses and attach an identification card such as his national identity card, passport, driving licence or voter's registration card;
 - (b) in the case of a body corporate, its corporate name, place of incorporation, names and the nationality of its directors;
 - (c) in the case of more than one person,the particulars referred in paragraphs(i) and (ii);
 - (d) environmental investigations and social study and an environmental protection plan as described in the relevant regulations."; and
- (c) re-numbering subsection (3) as subsection (4).

Amendment of section 55

- **46.** The principal Act is amended in section 55 by adding immediately after subsection (3) the following subsection-
 - "(4) Notwithstanding subsection (2), a primary mining licence issued for mining sand and other fast depleting building materials shall be valid for a period of one year and may be renewed in accordance with section 56.";

Amendment of section 58

47. The principal Act is amended in section 58 by deleting, subsection (2) and substituting for it the following-

"(2) An application made in accordance with subsection (1) shall be processed by the Commissioner and the mining licence shall be granted by the Minister."

Amendment of section 65

- 48. The principal Act is amended in section 65, by -
- (a) deleting subsections (1) and (2 and substituting for them the following:
 - "(1) A person who is aggrieved by a decision of the Minister for suspension or cancellation of mineral rights may, within sixty days from the date of the decision, file an application for judicial review to the High Court."; and
- (b) re-numbering subsections (3) and (4) as subsections (2) and (3), respectively.

Amendment of section 73

- **49.** The principal Act is amended in section 73, by-
- (a) deleting subsection (3) substituting for it the following:

 "(3) An application for dealer licence in respect of gemstones shall be accompanied by commitment to acquire and utilize, in case of Tanzanian five lapidary machines and in the case of foreigner thirty (30) lapidary machines within three months from the date of grant of the licence."; and
- (b) in subsection (5), adding a new paragraph (g) immediately after paragraph (h) as follows:"(g) building materials."

Amendment of section 77

- **50.** The principal Act is amended in section 77 by deleting paragraph (b) and substituting for it the following:
 - "(b) be submitted to a zonal mines officer on a monthly basis;".

Amendment of section 79

51. The principal Act is amended in section 79 by deleting the word "Minister" ecogniz it appears in that section and

substituting for it the word "Commissioner".

Amendment of section 86

52. The principal Act is amended by repealing section 86 and replacing for it with the following:

"Prohibition against dealing in certain minerals

86. No person shall be eligible for grant of a licence as a broker or a dealer in uranium minerals."

Amendment of section 90

- **53.** The principal Act is amended in section 90 by deleting subsection (1) and substituting for it the following:
 - "(1) There shall be a sorting and valuation fee prescribed in the regulations, which shall be payable to the Government by a mineral right holder who sells gemstones produced or acquired by such mineral right holder."

Amendment of section 95

54. The principal Act is amended in section 95 by deleting figure "100" appearing in paragraph (a) of subsection (1) and substituting for it figure "200".

(b) Amendment of the Electricity Act (Cap. 131)

Construction Cap. 131

55. This Part shall be read as one with the Electricity Act, hereinafter referred to as the "principal Act".

Amendment of section 41

- **56.** The principal Act is amendment in section 41 by deleting subsection (6) and (7) and substituting for them with the following provision:
 - "(6) The Minister may make regulations prescribing for-
 - (a) re-organisation of electricity market;
 - (b) promotion of competition in the generation, transmission and distribution of electricity;and
 - (c) competition in consumer services, investment and private sector participation in the

electricity subsector.".

(a) Amendment of the Income Tax Act, (Cap.332)

Construction Cap. 332

57. This Part shall be read as one with the Income Tax Act hereinafter referred to as the "principal Act".

Amendment of section 140

- **58**. The principal Act is amended in section 140 (1) by adding immediately after paragraph (g) the following new paragraph:
 - "(h) to enable the Tanzania Extractive Industries Transparency and Accountability Committee to publish tax information from extractive industry companies."

SCHEDULE

(Made under section 7(1))

Chairman

- 1.-(1) The Chairman shall preside at all meeting of the Committee.
- (2) Where at any meeting of the Committee the Chairman is absent, the members present shall elect one of its members to be a temporary Chairman who shall preside at that meeting.
- (3) The Chairman or temporary Chairman presiding at any meeting of the Committee shall have a vote and in the event of an equality of votes, shall have a casting vote in addition to his deliberation vote.

Meeting and procedure of the Committee

- 2.-(1) The Committee shall meet once in every quarter of the year and at any additional times which may be fixed by the Chairman or in his absent or unable for any reason to act, the Executive Secretary.
- (2) The Chairman or in his absence, the Executive Secretary may, upon application in writing by at least five members convene a special meeting of the Committee at any time.
- (3) The Executive Secretary of the Committee shall give to each member adequate notice of the time and place of each meeting,

Quorum

3. At any meeting of the Committee not less than one half of all the members of the Committee shall constitute a quorum and provided that each group is represented.

Absence of a

4. Where any member absents himself from three consecutive

member

meetings of the Committee without reasonable cause the Committee shall advise the appointing authority of the fact and the appointing authority may terminate the appointment of such member and appoint another member in his place.

Appointment of temporary member

5. Where any member by reason of illness, infirmity or absence from United Republic for a long time, the appointing authority may appoint a temporary member who shall cease to hold office on the resumption of office of the substantive member.

Minutes of the meetings

6. Minutes of each meeting of the Committee shall be kept and confirmed by the Committee at the next meeting and signed by the Chairman of the meeting.

Decisions of Committee

7. Subject to the provisions relating to a casting vote, decisions at meetings of the Committee shall be determined by consensus of the all members present.

Seal of the Committee

- **8.**-(1) The Seal of the Committee shall be of a shape size and form as the Committee may determine.
- (2) The seal shall not be used except in pursuance of a resolution of the Committee and shall be authenticated by the signature of the Chairman, Executive Secretary or any member of the Committee authorized to act in that behalf by the Committee.
- (3) All documents, other than those required by law to be under seal, made by and all decision of the Committee, may be signified under the hand of the Chairperson or the Executive Secretary or any member or officer of the Committee authorized in that behalf by the Committee.

Regulations of proceedings

9. Subject to the provision of this Schedule, the Committee may regulate its own proceedings.

Vacancies not to invalidate proceedings

- **10.-**(1) Subject to the provision of paragraph 3 relating to quorum, the Committee may act notwithstanding any vacancy in its membership.
- (2) No act or proceeding of the Committee shall be invalid by reason only of some defect in the appointment of person who purports to be its member.

Cessation of membership

- 11.-(1) A member of the Committee may resign by giving notice in writing addressed to the Chairman and the appointing authority and as from the date specified in the notice or if no date is specified from the date of receipt of the notice by the Chairman the member shall cease to be a member of the Committee.
- (2) A member appointed to fill such vacancy shall hold office for the remainder of the term of his predecessor.

Executive Secretary to convene 12. The Executive Secretary shall, in consultation with the Chairman, convene meetings of the Committee also keep minutes of

meetings meetings and perform other functions as the Committee may require.

Meeting of Committee

- **13.-**(1) The Committee shall ordinarily meet once in every quarter of the year and at such additional times as may be fixed by the Chairman.
- (2) The Committee shall hold an extraordinary meeting as may be considered necessary at time as may be fixed by chairperson.

Subcommittee of the Committee 14. The Committee may appoint, amongst the members of the Committee, three or more members, at least one from each cluster, to form a Sub-committee to carry out on its behalf any of the functions of the Committee as it may determine.

Co-opt of non-member

15. The Committee may co opt other person who is not members of the Committee to provide expertise and other assistance as may be required and such persons so invited shall n have no right to vote during the deliberations of the Committee or take part in the final decision of the Committee.

Emolument of committee members

16. The Committee shall, after consultation with the Minister prescribe fees and allowances which may be payable to the Chairman and members.

OBJECTS AND REASONS

This Bill intends to introduce the Tanzania Extractive Industries, Transparency and Accountability Act, for the purpose of establishing the Extractive Industries, Transparency and Accountability Committee whose prime duty is to ensure that there is transparency and accountability in extractive industry. In securing transparency and accountability of extractive industries, this Bill responds to challenges faced by the Government in managing extractive industries including low contribution of the industry to the National Growth Domestic Product (GDP) as compared to the sector growth, inadequate capacity of the Government institutions in administering the sectors, lack of transparency in disclosing information relating to the investment of extractive industries and revenues accrued from natural resources extraction.

The Bill is divided into seven Parts.

Part I provides for preliminary matters including the name of the proposed Act, its scope of application and interpretation of various terms used in the proposed Act.

Part II deals with administrative provisions. The Part elaborates on the establishment of the Extractive Industries, Transparency and Accountability Committee, its composition, its powers and functions, tenure and manner of conduct of its proceedings. In the implementation of its powers and functions, and for the

better governance of the extractive industry, the Committee is required to report to the Minister. In order to further facilitate the Committee to carry out its functions effectively, the Minister is empowered to appoint the Executive Secretary who shall head the secretariat that is vested with the duty of implementing the activities of the Committee.

Part III sets out obligations of extractive companies and statutory recipients. Under this part, extractive companies and statutory recipients are obliged to abide by the threshold set by the Committee in order for it to qualify for reconciliation. The companies and statutory recipients are also required to submit to the Committee information and data containing all forms of taxes, charges made to the government and revenue on receipts, an annual report containing information on local content and corporate social responsibility, respectively.

This Part not only imposes obligations to extractive companies and statutory recipients but it also imposes a duty on the Minister to publish, through the website and other forms of media, information relating to concessions, contracts and licences relating to extractive companies, names and shareholders of persons who own interest in the extractive industry and level of implementation of environmental management pans.

Part IV provides for the appointment and the role of the Reconciler. The Reconciler to be appointed shall be independent and his role shall be to reconcile and verify payments made by the extractive industry companies and revenue received by the Government and there after prepare a report on the activities of the extractive industry for a particular reporting period. The report is to be submitted to the Committee for consideration and publication.

Part V relates to the role of the Controller and Auditor General in the activities of the extractive industry. The Committee is required to report to the Controller and Auditor General any material discrepancy put forward by the report of the reconciler. The Controller and Auditor General is then moved to investigate the allegations basing on any discrepancy reported and recommend to the Committee for the appropriate action to be taken.

Part VI deals with general provisions. This Part provides for, among others, the sources of the fund of the Committee together with the duty of the Minister to lay before the Parliament a report on the implementation of the activities conducted under the proposed Act. It also gives power to the Minister to make regulations and to specify any natural resource.

Additionally, the Part ecognizes all mineral development agreements and production sharing agreements or any other agreement signed prior to coming into

effect of the proposed Act. This part also makes it an offence for any person or company to refuse to give information or to give false information to that effect.

Last but not least, Part VII of this Bill proposes to make consequential amendments to various laws that will, in one way or another, be affected by the coming into force of the proposed Act and also for the effective implementation of the proposed Act. The Part proposes to amend the Mining Act, Cap. 123, the Tanzania Electricity Act, Cap. 131, and the Income Act, Cap. 332

Dar es Salaam, 15th May, 2015

GEORGE B. SIMBACHAWENE
Minister for Minerals and Energy

SHERIA YA UWAZI NA UWAJIBIKAJI KATIKA RASILIMALI ZA MADINI, MAFUTA NA GESI ASILIA TANZANIA, 2015

MPANGILIO WA VIFUNGU

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- 2. Matumizi
- 3. Tafsiri

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- 6. Kamati ya Uteuzi.
- 7. Majukumu ya Kamati ya Uteuzi.
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17. Uteuzi na majukumu ya mlinganishi wa malipo na mapato

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JEDWALI

TAARIFA

Muswada huu utakaowasilishwa Bungeni unachapishwa pamoja na Madhumuni na Sababu zake kwa ajili ya taarifa jumla kwa umma.

Dar es Salaam, 25th May, 2015

OMBENI Y. SEFUE Katibu Mkuu Kiongozi

Muswada wa

Sheria ya Uwazi na Uwajibikaji Katika Rasilimali za Madini, Mafuta na Gesi Asilia Tanzania kwa ajili ya kuboresha Usimamizi, uwajibikaji na kuanzishwa kwa Kamati ya kusimamia utekelezaji wa Sheria hii.

IMETUNGWA na Bunge la Jamhuri ya Muungano wa Tanzania.

SEHEMU YA KWANZA VIFUNGU VYA UTANGULIZI

Jina la Sheria na tarehe itakapoanza kutumika.

1. Sheria hii itaitwa Sheria ya Uwazi na Uwajibikaji katika Rasilimali za Madini, Mafuta na Gesi Asilia Tanzania, 2015 na itaanza kutumika katika tarehe ambayo Waziri anaweza, kwa taarifa itakayochapishwa kwenye *Gazeti* la Serikali, kuiteua.

Matumizi

2. Sheria hii itatumika Tanzania Bara.

Tafsiri

3. Katika Sheria hii isipokuwa kama muktadha utahitaji vinginevyo:

"Kamati" ni Kamati ya Uwazi na Uwajibikaji katika Tasinia ya Uziduaji Tanzania. iliyoanzishwa chini ya kifungu cha 4;

Sura ya 418

"Mkaguzi na Mdhibiti Mkuu wa Hesabu za Serikali" ni Mkaguzi na Mdhibiti Mkuu wa Hesabu za Serikali aliyeanzishwa na Sheria ya Ukaguzi wa Umma;

"Mwenyekiti" ni Mwenyekiti wa Kamati aliyeteuliwa chini ya kifungu cha 5.;

"Katibu Mtendaji" ni Katibu Mtendaji aliyeteuliwa chini ya kifungu cha 12;

- "tasnia ya uziduaji" kwa madhumuni ya Sheria hii, maana yake ni tasnia inayohusisha maliasili za madini, mafuta na gesi asilia na maliasili nyingine;
- "kampuni za uziduaji" maana yake ni kampuni zinazojishughulisha na utafutaji na uchimbaji wa maliasili za madini, gesi asilia na mafuta;
- "uwazi katika tasnia ya uziduaji" pia inayojukana kama "EITI" maana yake ni viwango vya Kimataifa vya uwazi na uwajibikaji katika tasnia ya uziduaji vinavyosimamiwa;
- "mlinganishi huru wa malipo na mapato" ni mtaalamu mshauri aliyesajiliwa kisheria kwa kazi ya ukaguzi wa mahesabu chini ya kifungu cha 14;
- "ushirikishwaji wa watanzania" maana yake ni juhudi za kuongeza ushiriki wa watanzania katika utoaji wa huduma, bidhaa, teknolojia, ajira na utaalamu kwenye uendeshaji wa tasnia ya uziduaji;
- "Waziri" maana yake ni Waziri anayehusika na masuala yanayohusu madini, mafuta na gesi asilia;
- "Taasisi za Serikali" maana yake ni Taasisi za Serikali zinazohusika katika kukusanya mapato yanayotokana na tasnia ya uziduaji;
- "kamati ndogo" maana yake ni kmati ndogo inayoundwa chini ya aya ya 14 ya Jedwali la sheria hii..

SEHEMU YA PILI MASHARTI YA UTAWALA

Kuanzishwa kwa Kamati ya TEITI

- **4.**-(1) Itaanzishwa Kamati itakayojulikana kama Kamati ya TEITI itakayosimamia Mpango wa Uwazi na Uwajibikaji katika Tasnia ya Uziduaji Tanzania.
- (2) Kamati itakuwa ni chombo huru cha Serikali cha kusimamia utekelezaji wa shughuli za uimarishaji uwazi na uwajibikaji katika tasnia ya uziduaji.

Muundo wa Kamati

- 5.-(1) Kamati itaundwa na Mwenyekiti atakayeteuliwa na Rais wa Jamhuri wa Muungano wa Tanzania na wajumbe wengine wasiopungua kumi na tano wenye uelewa na ujuzi katika masuala ya tasnia ya uziduaji.
 - (2) Wajumbe wengine kumi na tano ni kama ifuatavyo:
 - (a) wajumbe watano watakaoteuliwa na Waziri kutoka Taasisi za Serikali zinazohusika katika kukusanya

- mapato yanayotokana na Kampuni za Uziduaji akiwemo Mwanasheria Mkuu wa Serikali au Mwakilishi wake;
- (b) wajumbe watano kutoka kampuni za uziduaji; na
- (c) wajumbe watano kutoka asasi za kiraia zinazojihusisha na shughuli za tasnia ya uziduaji.
- (3) Katibu Mtendaji ambaye atakuwa katibu wa Kamati.
- (4) Wajumbe waliotajwa chini ya kifungu kidogo cha (1) (b) na (c) watateuliwa na Taasisi zao kufuatana na taratibu walizojiwekea.

Kamati ya Uteuzi

- **6**.-(1) Kutakuwa na Kamati itakayojulikana kama Kamati ya Uteuzi.
 - (2) Kamati ya Uteuzi itaundwa na wajumbe wafuatao-
 - (a) Katibu Mkuu wa Wizara inayohusika masuala ya madini ambaye atakuwa Mwenyekiti wa Kamati ya Uteuzi;
 - (b) Katibu Mkuu wa Wizara inayohusika na masuala ya fedha;
 - (c) Katibu Mkuu wa Wizara inayohusika na masuala ya utumishi wa umma;
 - (d) Katibu Mkuu wa Wizara inayohusika na masuala ya kazi; na
 - (e) wataalam wawili katika masuala ya uziduaji.
- (3) Mmoja kati ya wajumbe wawili wanaorejewa katika kifungu kidogo cha (2)(e) atateuliwa na Waziri kutoka miongoni mwa majina matatu yatakayowasilishwa na makampuni ya uziduaji na mtu mwingine atatoka miongoni mwa majina matatu yaliyowasilishwa na umoja wa asasi za kiraia.
- (4) Kamati ya Uteuzi haitakuwa ya kudumu itatekeleza majukumu yake pale uteuzi utakapohitajika.
- (5) Kamati italipa posho, ada na gharama nyingine zitakazotumikia na Kamati ya Uteuzi kama zitakavyoidhinishwa na Waziri.

Majukumu ya kamati ya uteuzi

- 7.-(1) Kamati ya Uteuzi itaitisha maombi, itachambua na kupendekeza majina ya watu kwa ajili ya uteuzi katika nafasi ya-
 - (a) Mwenyekiti wa Kamati ya Uwazi na Uwajibikaji katika Tasnia ya Uziduaji Tanzania; na
 - (b) Katibu Mtendaji wa Kamati;
- (2) Kamati ya Uteuzi inaweza kuchukua hatua muhimu kutambua na kuwavutia waombaji wanaofaa kupitia matangazo. yatakayotolewa kwenye magazeti yanayosomwa maeneo mengi nchini.
 - (3) Kamati ya Uteuzi itawasilisha kwa Waziri-

- (a) kwa nafasi ya Mwenyekiti, majina matatu yatakayopelekwa na Waziri kwa Rais kwa ajili ya uteuzi wa Mwenyekiti; na
- (b) kwa nafasi ya Katibu Mtendaji, majina matatu kwa ajili ya uteuzi wa Katibu Mtendaji.
- (4) Kamati ya uteuzi itasimamia mwenendo wa majadiliano na masuala mengine yanayohusu Kamati hiyo.

Muda wa kuwa madarakani **8.** Mwenyekiti na wajumbe wa Kamati watakaa madarakani kwa kipindi cha miaka mitatu na wanaweza kuteuliwa kwa kipindi kingine kimoja cha miaka mitatu.

Taratibu za kamati

9. Masharti ya jedwal la sheria hii yatafafanua uendeshaji wa mikutano ya Kamati.

Kazi na Mamlaka ya Kamati

- **10.-**(1) Kamati itakuwa na jukumu la kuhakikisha kuwa mapato ya tasnia ya uziduaji yanahakikiwa na kutumika kwa manufaa ya wananchi wote.
- (2) Kwa kuzingatia kifungu cha (1) Mamlaka ya Kamati na kazi zake ni kama ifuatavyo-
 - (a) Kuandaa mfumo wa uwekaji uwazi wa taarifa za malipo kutoka kampuni za uziduaji na mapato yaliyopokelewa Serikalini;
 - (b) Kuzitaka kampuni zote za uziduaji na taasisi za Serikali kutoa taarifa sahihi juu ya malipo na mapato yaliyokusanywa na taasisi hizo katika mwaka wa fedha husika:
 - (c) kuzitaka kampuni za uziduaji kuwasilisha kwenye Kamati gharama za uwekezaji, takwimu za uzalishaji na mauzo ya nje katika kila mwaka wa fedha;
 - (d) kuhamasisha ufahamu juu ya mchango wa tasnia ya uziduaji na maendeleo yake kiuchumi na kijamii pamoja na kuhamasisha ushiriki wa wananchi katika tasnia ya uziduaji;
 - (e) kufanya uchunguzi wa tofauti za hesabu zilizojitokeza katika ulinganishi wa malipo na mapato yanayotokana na tasnia ya uziduaji kulingana na vifungu vya Sheria hii;
 - (f) kufanya ulinganishi wa hesabu za malipo na mapato yaliyokusanywa na taasisi za serikali kutoka makampuni ya uziduaji;
 - (g) kubaini tofauti na kuchukua hatua zinazofaa katika kuimarisha taasisi za Serikali au halmashauri zenye

- mamlaka ya kukusanya mapato kutoka kampuni za uziduaji;
- (h) kusambaza kwa njia ya machapisho taarifa za ulinganishi na uchunguzi au taarifa yeyote inayohusu mapato yaliyopokelewa na taasisi za Serikali kutoka kampuni za uziduaji; na
- (i) kusimamia majukumu ya Sekretarieti;
- (j) kufanya tafiti au mafunzo kwa lengo la kuendeleza majukumu ya Kamati; na
- (k) kutekeleza majukumu mengine kwa lengo la kuwezesha shughuli za Kamati.
- (3) Kamati itawasilisha kwa Waziri Ripoti ya utekelezaji wa shughuli zote zilizotajwa katika kifungu kidogo cha (2) kwa ajili ya hatua stahiki katika kuboresha usimamizi wa tasnia ya uziduaji.

Kukasimu madaraka

11. Kamati inaweza kukasimu madaraka yake kwa Kamati ndogo itakayoziunda au kwa Sekretarieti.

Katibu Mtendaji

- **12.-**(1) Atakuwepo Katibu Mtendaji wa Kamati atakayeteuliwa na Waziri.
- (2) Katibu Mtendaji atakuwa Katibu wa Kamati na atakuwa Afisa masuhuli wa Sekretarieti na atatekeleza shughuli za kila siku za Kamati.
- (3) Mtu atateuliwa kuwa Katibu Mtendaji iwapo mtu huyo atakuwa na sifa zifuatazo-
 - (a) awe na angalau shahada katika taaluma ya uhandisi, uchumi, sheria, stadi za maendeleo, jiolojia na fedha.
 - (b) uzoefu katika maswala ya tasnia ya uziduaji kwa muda usiopungua miaka tano.
- (4) Katibu Mtendaji atateuliwa kwa kipindi cha miaka mitano na anaweza kuteuliwa kwa kipindi kingine kimoja.

Sekretarieti

- **13.-**(1) kutakuwepo na Sekretarieti ya Kamati itakayokuwa na jukumu la kutekeleza shughuli za kila siku za Kamati.
- (2) Maafisa na wafanyakazi wa Sekretarieti watakuwa watumishi wa Umma.

SEHEMU YA TATU WAJIBU WA MAKAMPUNI NA TAASISI ZA SERIKALI ZINAZO-KUSANYA MAPATO KUTOKA TASNIA YA UZIDUAJI

Wajibu wa

14.-(1) Kamati itaweka kiwango cha chini cha malipo ya kodi

Makampuni na Taasisi za Serikali zinazokusanya mapato kutoka Tasnia Uziduaji kila mwaka wa fedha kwa ajili ya kuainisha kampuni zitakazotakiwa kuwasilisha taarifa za malipo kwa ajili ya kazi ya ulinganishi wa malipo hayo na mapato yaliyopokelewa na taasisi za Serikali.

- (2) Kampuni ya uziduaji ambayo malipo yake ya kodi yatazidi kiwango kilichowekwa katika kifungu kidogo cha (1) itatakiwa kuwasilisha taarifa na takwimu za malipo katika utaratibu utakaowekwa katika kanuni, kwa aina zote za malipo ya kodi yaliyofanywa Serikalini.
- (3) Taasisi za Serikali zinazokusanya malipo kutoka kampuni za uziduaji zitawasilisha kwenye Kamati taarifa na takwimu za mapato yaliyopokelewa kutoka kampuni za uziduaji.

Taarifa kuhusu Malipo kwa Bidhaa na Huduma kutoka ndani ya nchi, gharama za uwekezaji na katika Miradi ya Jamii

- **15.-**(1) Kampuni zilizopo kwenye tasnia ya uziduaji zitawasilisha katika kila mwaka wa fedha taarifa za malipo kwa bidhaa na huduma kutoka ndani ya nchi, gharama za uwekezaji na katika miradi ya Jamii.
- (2) Bila kujali kifungu kidogo cha (1), kampuni za uziduaji zitawasilisha kwenye Kamati gharama zilizotumika katika kila hatua ya uwekezaji.
- (3) Mtu yeyote au kampuni itakayoshindwa kuwasilisha taarifa zinazotajwa katika kifungu hiki atakuwa ametenda kosa.

Wajibu wa Kutoa Taarifa

- **16.** Katika kuhakikisha uwazi na uwajibikaji katika tasnia ya uziduaji, Kamati itamuwezesha Waziri kuweka wazi-
 - (a) Mikataba na Leseni za kampuni za uziduaji katika tovuti au kutumia Chombo cha Habari kilicho na uwezo wa kuwafika wananchi wengi nchini;
 - (b) majina ya wamiliki wa hisa na wenye maslahi katika kampuni za uziduaji;
 - (c) ripoti za utekelezaji wa mipango ya utunzaji wa mazingira unaofanywa na kampuni za uziduaji chini ya kifungu cha 17.

SEHEMU YA NNE UTEUZI NA MAJUKUMU YA MLINGANISHI WA MALIPO NA MAPATO

Uteuzi na Majukumu ya Mlinganishi wa malipo na mapato

- 17.-(1) Kamati itaajiri mlinganishi huru wa taarifa za malipo yanayofanywa na kampuni za uziduaji na mapato yanayokusanywa na Taasisi za Serikali.
 - (2) Taarifa ya ulinganishi itajumuisha taarifa na takwimu za

gharama za uwekezaji, uzalishaji, mauzo ya nje na shughuli zozote zinazoendana na tasnia ya uziduaji kwa kila mwaka wa fedha.

- (3) Mlinganishi wa taarifa aliyeteuliwa na Kamati anapaswa kuwa mwenye sifa na uzoefu wa kufanya kazi za ulinganishi kama inavyoneshwa katika kifungu kidogo cha (1) na (2).
- (4) Mlinganishi wa malipo na mapato atafanya kazi ya ulinganishi kulingana na hadidu za Rejea kama zilivyowekwa na Kamati.
- (5) Mlinganishi atawasilisha taarifa baada ya zoezi la ulinganisho kwenye Kamati kwa ajili ya kupitiwa na kupata ridhaa kabla ya kuchapishwa na kutolewa kwa umma.

SEHEMU YA TANO JUKUMU LA MKAGUZI MKUU WA HESABU ZA SERIKALI NA TOFAUTI ZA MALIPO NA MAPATO

Jukumu la Mkaguzi na Mdhibiti Mkuu wa Hesabu za Serikali na tofauti za malipo na mapato cap. 418

- 18.-(1) Endapo ripoti ya ulinganishi wa malipo na mapato yanayotokana na tasnia ya uziduaji itaonesha tofauti kati malipo na mapato inayozidi asilimia moja ya mapato yote yaliyoripotiwa kupokelewa Serikalini, Kamati inatakiwa ndani ya siku kumi na nne, kuwasilisha ripoti hiyo kwa Mkaguzi na Mdhibiti Mkuu wa Hesabu za Serikali kwa uchunguzi.
- (2) Mkaguzi Mkuu wa Hesabu za Serikali anapaswa kuandaa ripoti ya uchunguzi na kuiwasilisha kwenye Kamati na kwa Waziri kwa mapitio na taarifa.
- (3) Kamati inatakiwa baada ya kuwasilishwa kwa ripoti ya uchunguzi kama inavyotajwa kwenye kifungu kidogo cha (2) kuiwasilisha taarifa hiyo kwenye mamlaka husika kwa hatua zaidi.
- (4) Mamlaka husika baada ya kupokea ripoti ya uchunguzi kutoka kwenye Kamati inatakiwa kuchukua hatua za utekelezaji wa mapendekezo yaliyomo kwenye ripoti hiyo ndani ya siku thelathini na kurejesha taarifa ya utekelezaji kwenye Kamati.
- (5) Kamati inatakiwa ndani ya siku kumi na nne baada ya kupokea taarifa ya utekelezaji kama iliyotajwa katika kifungu kidogo cha (4) kuiwasilisha kwa Waziri kwa mapitio na kuchapisha kwenye tovuti na vyombo vya Habari.

SEHEMU YA SITA MASHARTI YA JUMLA

Waziri kuwasilisha Taarifa

19. Waziri anapaswa kwa wakati unaofaa na sio zaidi ya miezi kumi na mbili baada kufungwa kwa mwaka wa fedha,

kuwasilisha kwenye Bunge taarifa za utekelezaji wa shughuli za Kamati zilizoainishwa chini ya Sheria hii.

Vyanzo vya mapato

- **20.** Vyanzo vya mapato vitajumuisha-
 - (a) kiasi cha fedha ambazo zitaidhinishwa na Bunge;
 - (b) kiasi chochote cha fedha ambacho kimekopwa na Kamati kutoka ndani au nje ya Tanzania;
 - (c) kiasi chochote cha fedha au mali ambacho Kamati inaweza kulipwa au kuwekezwa kwenye Kamati chini ya Sherai hii au sheria nyingine yoyote kulingana na suala lolote katika utekelezaji wa majukumu yake.

Mahesabu na ukaguzi

- **21**.-(1) Kamati itahifadhi kumbkumbu sahihi za ukaguzi kuhusiana na-
 - (a) kiasi cha fedha kilichopokelewa na kutumika;
 - (b) vitega uchumi vya Kamati;
 - (c) taarifa ya mapato na matumizi ya Kamati.
- (2) Ukaguzi wa fedha utafanywa na Mdhibiti na Mkaguzi Mkuu wa Serikali au mtu mwingine yeyopte aliyeidhinishwa naye.

Taarifa ya mahesabu ya mwaka

- **22.**-(1) Kabla ya miezi sita katika mwaka wa fedha, Kamati itaandaa taarifa ya ukaguzi wa shughuli za kamati na kuiwasilisha kwa Waziri
- (2) Miezi sita baada ya taarifa ya ukaguzi, Waziri ataiwasilisha taarifa hiyo Bungeni.

Makosa na adhabu

- **23.** Mtu yeyote, ambaye bila sababu ya msingi, atashindwa kuwasilisha nyaraka au taarifa zinazotajwa chini ya Sheria hii ndani ya muda uliotajwa, atakuwa ametenda kosa na akihukumiwa adhabu ni kama ifuatavyo-
 - (a) endapo ni wa mtu binafsi atatozwa faini isiyopungua shilingi million kumi; na
 - (b) endapo ni Kampuni, atatozwa faini isiyopungua shilingi millioni mia moja na hamsini.

Taarifa za Uongo

- **24.-**(1) Mtu yeyote ambaye-
- (a) atawasilisha taarifa za uongo juu ya ghrama za uwekezaji, uzalishaji, mauzo ya nje na shughuli zozote zinazoendana katika tasnia ya uziduaji au ;
- (b) atakayetoa taarifa za uongo juu ya akaunti kushindwa

kuwasilisha akaunti chini ya Sheria hii,

bila sababu yeyote ya msingi kukwamisha au kuweka kikwazo kwa Kamati katika kutekeleza majukumu yake, atakuwa ametenda kosa na akihukumiwa atatozwa faini isiyozidi shilingi millioni mia moja.

Mamlaka ya kutengeneza Kanuni

25. Waziri kwa kushauriana na Kamati, atatengeneza Kanuni itakayooanisha masuala ya uratibu katika kuwezesha utekelezaji wa vifungu vilivyopo kwenye Sheria hii.

Mamlaka ya kutangaza rasilimali za tasnia ya uziduaji **26.** Waziri kupitia *Gazeti* la Serikali atatoa tamko na kutangaza rasilimali nyingine kuwa chini ya utekelezaji wa sheria hii.

Kifungu cha hifadhi

- 27.-(1) Mikataba yote ya Madini, Gesi asilia na Mafuta iliyotiliwa sahihi kabla ya Sheria hii, itakapoanza kutumika sheria hii, mikataba hiyo itawekwa wazi kwa kuzingatia matakwa ya uwekaji wazi wa mikataba chini ya Sheria hii.
- (2) Isipokuwa kwa taarifa ambazo ni muhimu kutowekwa wazi kwa mujibu wa Waziri atakavyoona inafaa, taarifa nyingine zozote zilizomo ndani ya mikataba kwa maana ya kifungu kidogo cha (1) itawekwa wazi kulingana na vifungu vya Sheria hii.

SEHEMU YA SABA MABADILIKO YATOKANAYO

(a) Amendment of the Mining Act, (Cap.123)

Construction Cap. 123

28. This Part shall be read as one with the Mining Act, hereinafter referred to as the "principal Act."

Amendment of section 4

- **29.** The principal Act is amended in section 4 by-
- (d) deleting the definition of the term "Agency";
- (e) deleting the definition of the term "primary mining licence" and substituting for it the following:

"primary mining licence" means a licence for small scale mining characterised by minimal machinery or technology of an initial capital for investment which does not exceed US\$ 5 million or its equivalent in Tanzania Shilling; (f) inserting in their appropriate alphabetical order the following new definitions:

"Geological Survey of Tanzania" means the Geological Survey of Tanzania as "Cap. 245 established under the Executive Agencies Act;

> "online transactional mining flexicadastre portal" means a web based service to facilitate submission of mineral right applications, online payments, administration of mineral rights and of mineral exchange rights information including decisions communication of electronically;

> "prescribed form" all means forms applicable under this Act including an electronic forms available within online transactional mining cadastre portal;

> "resident mines office" means the office established under section 26;

> "resident mines officer" means an officer appointed as such under section 19(3); and

"Tanzania Mineral's Audit Agency" means the Tanzania Mineral's Audit Agency established under the Executive Agencies Act;";"

Cap. 245

Amendment of

section 6

- **30.** Section 6 of the principal Act is amended, by-
- (d) adding the phrase "or processing operations" after the words "mining operations" appearing in the second line of subsection (1);
- deleting paragraph (a) of subsection (3) and (e) substituting for it the following:

- "(a) in the case of an individual, to a fine of not exceeding ten million shillings but not less than five million shillings or to imprisonment for a period not exceeding three years or to both;"
- (f) deleting subsection (4) and substituting for it the following:
 - "(4) Any minerals obtained in the course of unauthorised prospecting or mining or processing operations including equipment involved in such operations and any minerals possessed without a proper permit shall be forfeited to the Government by Commissioner for Minerals and auctioned through relevant Government Asset Auctioning Procedures.";

Amendment of section 7

- 31. The principal Act is amended in section 7(b), by-
- (c) deleting subparagraph (ii); and
- (d) re-naming subparagraph (iii) as paragraph (ii).

Amendment of section 11

32. The principal Act is amended by repealing section 11 and replacing it with the following:

"Validity of the development agreement 11. The development agreement entered into under this Act shall be valid for a maximum period of ten years and may be renewed on mutual agreement by parties."

Amendment of section 21

33. The principal Act is amended in section 21 by deleting the word "Agency" and substituting for it the phrase "Geological Survey of Tanzania".

Amendment of section 22

34. The principal Act is amended in section 22 by deleting the word "Agency" and substituting for it the phrase "Geological Survey of Tanzania".;

Addition of new section 22A.

35. The principal Act is amended by adding a new section 22A immediately after section 22 as follows:

"Responsibilities of the Agency shall be responsible for matters"

Tanzania Mineral Audit Agency related to auditing and monitoring of mineral production and shall, in particular, audit-

- (d) quality and quantity of minerals produced and exported by mining entities;
- (e) financial records of mining entities for the purpose of tax assessments; and
- (f) environmental management expenditures of the mining entities for the purpose of assessment of compliance to the mine closure plan."

amendment of section 25

- **36.** The principal Act is amended in section 25 (2) by adding immediately after paragraph (e) the following new paragraph:
 - "(f) to enable the Tanzania Extractive Industries Transparency and Accountability Committee to acquire and publish information from mining companies."

Amendment of section 26

37. The principal Act is amended in section 26(2) by inserting the words "resident mine offices" immediately after the words "offices and."

Amendment of section 28

- **38.** The principal Act is amended in section 28(3)(a) by-
- (c) inserting the phrase "and a copy of his national identity card, passport, driving licence or voters registration card" at the end of paragraph (i); and
- (d) inserting the phrase "including copies of their identity cards" at the end of that paragraph (ii).

- 39. The principal Act is amended in section 32, by-
- (c) deleting subsection (2) and substituting for it the following:
 - "(2) A holder of a licence who intends to renew the licence shall, within one month before the expiry date of the licence, submit an application for renewal of the prospecting

licence."

- (d) adding immediately after paragraph (b) of subsection (4) the following new paragraph:
 - "(c) notwithstanding paragraph (b), the holder of a prospecting licence whose licence has less than 40 square kilometres shall relinquish part of the licence such that the remaining licence area is not less than 20 square kilometres."

Amendment of section 39

40. The principal Act is amended in section 39(1) by deleting the figure "51" and substituting for it the figure "50".

Repeal of section 40

41. The principal Act is amended by repealing section 40.

Amendment of section 41

- **42**. The principal Act is amended in section 41, by-
- (d) deleting the phrase "by the entitled applicant" appearing in the second line of subsection (2), and substituting for it the phrase " for a special mining licence";
- (e) deleting subsection (3); and
- (f) re-numbering subsection (4) as subsection (3).

Amendment of section 47

- **43.** The principal Act is amended in section 47 by deleting paragraph (a) and substituting for it the following:
 - "(a) commence mining activities within eighteen months or such other further period as the licensing authority may allow from the date of grant of a licence and carry on mining operations in substantial compliance with the programme of mining operations and an environmental management plan;"

- **44.** The principal Act is amended in section 52 by deleting paragraph (a) and substituting for it the following:
 - "(a) commence mining operations within eighteen months and develop the mining area in substantial

compliance with the programme of mining operations with due diligence;"

- **45.** The principal Act is amended in section 54, by-
- (a) deleting subparagraph (b) of subsection (2) and substituting for it the following:
 - "(b) describe the area not exceeding the prescribed maximum area over which a primary mining licence is sought, and shall be accompanied by a sketch plan with sufficient details to enable the zonal mines officer to identify the area.";
- (b) adding immediately after subsection (2) the following new subsection:
 - "(3) An application for a primary mining licence shall contain:
 - (a) in the case of an individual, his full name and nationality, physical and postal addresses and attach an identification card such as his national identity card, passport, driving licence or voter's registration card;
 - (b) in the case of a body corporate, its corporate name, place of incorporation, names and the nationality of its directors;
 - (c) in the case of more than one person,the particulars referred in paragraphs(i) and (ii);
 - (d) environmental investigations and social study and an environmental protection plan as described in the relevant regulations."; and
- (c) re-numbering subsection (3) as subsection (4).

Amendment of section 55

- **46.** The principal Act is amended in section 55 by adding immediately after subsection (3) the following subsection-
 - "(4) Notwithstanding subsection (2), a primary mining licence issued for mining sand and other fast depleting building materials shall be valid for a period of one year and may be renewed in accordance with section 56.":

Amendment of section 58

- **47.** The principal Act is amended in section 58 by deleting, subsection (2) and substituting for it the following-
 - "(2) An application made in accordance with subsection (1) shall be processed by the Commissioner and the mining licence shall be granted by the Minister."

Amendment of section 65

- **48.** The principal Act is amended in section 65, by -
- (c) deleting subsections (1) and (2 and substituting for them the following:
 - "(1) A person who is aggrieved by a decision of the Minister for suspension or cancellation of mineral rights may, within sixty days from the date of the decision, file an application for judicial review to the High Court."; and
- (d) re-numbering subsections (3) and (4) as subsections (2) and (3), respectively.

- **49.** The principal Act is amended in section 73, by-
- (c) deleting subsection (3) substituting for it the following:

 "(3) An application for dealer licence in respect of gemstones shall be accompanied by commitment to acquire and utilize, in case of Tanzanian five lapidary machines and in the case of foreigner thirty (30) lapidary machines within three months from the date of grant of the licence."; and
- (d) in subsection (5), adding a new paragraph (g)

immediately after paragraph (h) as follows: "(g) building materials."

Amendment of section 77

- **50.** The principal Act is amended in section 77 by deleting paragraph (b) and substituting for it the following:
 - "(b) be submitted to a zonal mines officer on a monthly basis;".

Amendment of section 79

51. The principal Act is amended in section 79 by deleting the word "Minister" whereever it appears in that section and substituting for it the word "Commissioner".

Amendment of section 86

52. The principal Act is amended by repealing section 86 and replacing **for** it with the following:

"Prohibition against dealing in certain minerals

86. No person shall be eligible for a dealer in uranium minerals."

Amendment of section 90

- **53.** The principal Act is amended in section 90 by deleting subsection (1) and substituting for it the following:
 - "(1) There shall be a sorting and valuation fee prescribed in the regulations, which shall be payable to the Government by a mineral right holder who sells gemstones produced or acquired by such mineral right holder."

Amendment of section 95

54. The principal Act is amended in section 95 by deleting figure "100" appearing in paragraph (a) of subsection (1) and substituting for it figure "200".

(b) Amendment of the Electricity Act (Cap. 131)

Construction Cap. 131

55. This Part shall be read as one with the Electricity Act, hereinafter referred to as the "principal Act".

Amendment of

56. The principal Act is amendment in section 41 by

section 41

deleting subsection (6) **and (7)** and substituting for **them** with the following provision:

- "(6) The Minister may make regulations prescribing for-
 - (d) re-organisation of electricity market;
 - (e) promotion of competition in the generation, transmission and distribution of electricity; and
 - (f) competition in consumer services, investment and private sector participation in the electricity subsector.".
- (b) Amendment of the Income Tax Act, (Cap.332)

Construction Cap. 332

57. This Part shall be read as one with the Income Tax Act hereinafter referred to as the "principal Act".

- **58**. **The principal** Act is amended in section 140 (1) by adding immediately after paragraph (g) the following new paragraph:
 - "(h) to enable the Tanzania Extractive Industries Transparency and Accountability Committee to publish tax information from extractive industry companies."

JEDWALI

(Chini ya kifungu cha 7(1))

UTARATIBU WA UENDESHAJI WA SHUGHULI ZA KAMATI

Mwenyekiti

- 1.-(1) Mwenyekiti ataongoza vikao vyote ya Kamati.
- (2) Endapo Mwenyekiti hatakuwepo kwenye kikao mojawapo, wajumbe waliopo watachagua mmoja wa wajumbe atakaye Kaimu nafasi ya Mwenyekiti na kuongoza kikao.
- (3) Mwenyekiti au Mwenyekiti wa muda anayeongoza kikao cha Kamati atakuwa na haki ya kupiga kura, na inapotokea uwiano wa kura atakuwa na kura ya turufu mbili na kura yake ya kawaida.

Kikao na utaratibu wa Kamati

- 2.-(1) Kamati itakutana mara moja kila robo ya mwaka na muda wowote Mwenyekiti atakapoitisha kikao, endapo hatakuwepo au atashindwa kwa sababu yeyeto Katibu Mtendaji ataitisha kikao.
- (2) Mwenyekiti au endapo hatakuwepo, Katibu Mtendaji kwa maandishi anaweza kuitisha kikao maalum katika muda wowote iwapo kutakuwa na akidi ya wajumbe wasiopungua watano, na angalau awepo mjumbe mmoja kati ya makundi matatu ya wawakilishi katika Kamati.
- (3) Katibu Mtendaji atatoa taarifa kwa wajumbe juu ya kikao kinachofuata, tarehe, muda na mahala kikao hicho kitakapofanyika.

Akidi

3. Katika kikao chochote cha Kamati, akidi isipungue nusu ya wajumbe wa Kamati, na angalau awepo mjumbe mmoja kutoka kati ya makundi matatu ya wawakilishi katika Kamati.

Mahudhurio

4. Endapo mjumbe yeyote hatahudhuria vikao vitatu mfufulizo bila kuwa na sababu yeyote ya msingi, Kamati itatoa mapendekezo kwa kundi analotoka ili kuteua mjumbe mwingine kwa ajili ya kushika nafasi yake.

Kukaimu

Endapo mjumbe yeyote kwa sababu ya ugonjwa, udhaifu au kutokuwepo katika Jamhuri ya Muungano wa Tanzania kwa muda mrefu, kundi analowakilisha litateua mjumbe atakayekaimu nafasi hiyo.

Kumbukumbu za Kikao

- 6. Kumbukumbu za vikao vya Kamati zitaandaliwa na kuthibitishwa na kusainiwa na Mwenyekiti katika kikao kinachofuata.
- Maamuzi ya Kamati
- 7. Kufuatana na kifungu kinachohusu upigaji kura, maamuzi ya Kamati yatafikiwa kwa makubaliano ya wajumbe wote waliopo kwenye kikao husika.

Muhuri wa Kamati

- **8.**-(1) Muhuri wa Kamati utakuwa na muundo na ukubwa kadiri Kamati itakavyoona inafaa.
- (2) Muhuri hautotumika isipokuwa katika maazimio ya Kamati na utapaswa kuthibitishwa na sahihi ya Mwenyekiti, Katibu Mtendaji au mjumbe yeyote wa Kamati aliyeidhinishwa kuiwakilisha Kamati.
- (3) Nyaraka zote ambazo hazitajwi katika Sheria hazina budi kuwa na muhuri wa Kamati, na zitadhibitishwa na sahihi ya Mwenyekiti, au Katibu Mtendaji au Mjumbe yeyote anayeruhusiwa kwa niaba ya Kamati.

Kanuni za Uendeshaji wa kikao

9. Kufuatana na Kifungu cha utaratibu na uendeshaji wa shughuli za Kamati, Kamati itatengeza Kanuni za undeshaji wa vikao.

Nafasi za kutoharibu utaratibu wa Kikao

- **10.-**(1) Kufuatana na aya ya 3 Kamati itaendelea na kikao bila kujali kutokuwepo kwa mjumbe wa Kamati.
- (2) Hakutakuwepo na utaratibu wa Kamati utakaokuwa batili kutokana na makosa yaliyofanywa katika uteuzi wa mjumbe wa Kamati.

Kujiuzulu

- **11.**-(1) Mjumbe wa Kamati anaweza kujiuzulu kwa kutoa taarifa ya maandishi kwa Mweyekiti na mamlaka yake ya uteuzi kuanzia tarehe atakayoonesha au tarehe ambayo taarifa iliwasilishwa kwa Mwenyekiti.
- (2) Kundi ambalo mjumbe wake amejiuzulu liltateua Mjumbe atakayekaimu nafasi iliyoko wazi kwa muda utakaobaki.

Katibu Mtendaji kuitisha kikao

12. Katibu Mtendaji ataitisha kikao cha Kamati kwa kushauriana na Mwenyekeiti na atahifadhi kumbukumbu za vikao na kufanya shughuli nyingine yeyote atakayoelekezwa na Kamati.

Vikao

- 13.-(1) Kamati itakutana mara moja kila robo ya mwaka, na inaweza kukutana zaidi ya mara moja katika kipindi hicho kama Mwenyekiti atakavyoona inafaa.
- (2) Kamati itakutana kwa vikao maalum iwapo kutakuwa na ulazima na kama itakavyoamuliwa na Mwenyekiti.

Kamati Ndogo za Kamati

14. Kamati itaunda Kamati ndogo yenye wajumbe watatu au zaidi na angalau awepo mjumbe mmoja kutoka kati ya makundi matatu ya wawakilishi katika Kamati, kutekeleza majukumu kwa niaba ya Kamati.

Mwaliko wa Mtaalam

15. Kamati inaweza kualika mtaalam kwa lengo la kuwasilisha ushauri wa ki taalam unaohitajika kwa Kamati kufanya maamuzi yake.

Stahili za Kamati

16. Kamati baada ya kushauriana na Waziri watatengeneza viwango vya ada na posho zitakazolipwa kwa Mwenyekiti na Wajumbe.

MADHUMUNI NA SABABU

Muswada huu unapendekeza kutungwa kwa Sheria ya Uwazi na Uwajibikaji Katika Tasnia ya Uchimbaji Tanzania, kwa madhumuni ya kuunda Kamati itakayosimamia Uwazi na Uwajibikaji Katika Tasnia hiyo. Kamati hii itakuwa na jukumu la kuhakikisha kuwa kuna uwazi na uwajibikaji kwenye suala zima la tasnia ya uchimbaji wa madini. Muswada pia unakusudia kukabiliana na changamoto zinazoikabili Serikali katika usimamizi wa tasnia ya uchimbaji madini, ikijumuisha mchango mdogo wa tasnia kwenye pato la taifa ikilinganishwa na ukuaji wa tasnia hiyo, uwezo mdogo wa Taasisi za Serikali katika kusimamia sekta ya madini, kutokuwa na uwazi kuhusiana na utoaji wa taarifa za uwekezaji katika tasnia ya uchimbaji pamoja na mapato yatokanayo na uchimbaji wa rasilimali za madini.

Muswada huu umegawanyika katika Sehemu saba.

Sehemu ya Kwanza inaainisha masharti ya awali ikijumuisha jina la Sheria inayopendekezwa, matumizi na tafsiri ya maneno yaliyotumika kwenye Sheria inayopendekezwa.

Sehemu ya Pili ya Muswada inaanisha masuala ya usimamizi. Sehemu hii inafafanua masharti kuhusiana na kuanzishwa kwa Kamati ya Usimamizi wa Uwazi na Uwajibikaji Katika Tasnia ya Uchimbaji, muundo wake, majukumu na mamlaka yake, muda wa kuwa madarakani wa wajumbe wake na namna itakavyoendesha shughuli zake. Katika utekelezaji wa majukumu na mamlaka yake na kwa ajili ya utekelezaji bora wa masharti ya Sheria hii, Kamati inawajibika kutoa taarifa ya utekelezaji kwa Waziri. Ilikuiwezesha Kamati kutekeleza majukumu yake ipasavyo Waziri amepewa mamlaka ya kumteua Mtendaji Mkuu wa Sekretarieti itakayo fanya shughuli za Kamati.

Sehemu ya Tatu inaweka wajibu kwa makampuni yanayojihusisha na tasnia ya uchimbaji na taasisi za serikali zinazokusanya mapato kutoka katika sekta ya madini kuweka wazi kumbukumbu na taarifa za shughuli zao kwa Kamati. Pia inatoa wajibu wa Waziri kuchapisha kwa kupitia tovuti pamoja na vyombo vya habari taarifa kuhusiana na makubaliano, mikataba, leseni za uchimbaji wa madini, majina

ya wadau waliona maslahi kwenye makampuni ya uchimbaji wa madini na kiwango cha utekelezaji wa mipango ya usimamizi wa mazingira.

Sehemu ya Nne inaweka masharti kuhusiana na uteuzi wa Mlinganishaji wa taarifa za malipo na mapato (reconciler) kutoka kwenye makampuni yanayojihusisha na utafutaji na uchimbaji wa madini, mafuta na gesi asilia. Mlinganishaji pia atatakiwa kutoa taarifa kwa Kamati kwa ajili ya kuchapishwa na kuwekwa wazi kwa umma.

Sehemu ya Tano inahusu wajibu wa Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali. Katika Sehemu hii, Kamati inatakiwa tukoa taarifa kwa Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali kuhusiana na mapungufu yayohusiana na malipo na makusanyo ya kodi ambapo Mdhibiti na Mkaguzi Mkuu wa Hesabu za Serikali atafanya ukaguzi na kwasilisha taarifa ya matokeo ya ukaguzi kuhusiana na mapungufu hayo na kutoa mapendekezo ya hatua gani zichukuliwe kwenye Kamati.

Sehemu ya Sita ya Muswada inaweka masharti ya jumla yakiwemo kuainisha vyanzo vya mapato vya Kamati na pia kuweka masharti ya kumtaka Waziri kuandaa taarifa ya uketelezaji wa shughuli chini ya Sheria inayopendekezwa kwa kila mwaka na kuiwasilisha Bungeni na kumpa Waziri mamlaka ya kutunga kanuni kwa ajili ya utekelezaji bora wa masharti ya Sheria inayokusudiwa kutungwa. Aidha, chini ya Sehemu hii, ni kosa kwa mtu yeyote au kampuni kukataa kutoa taarifa kwa mujibu wa masharti ya Sheria au kutoa taarifa za uongo. Vile vile, chini ya Sehemu hii, mikataba ya uchimbaji madini iliyoingiwa kabla ya kuanza kutumika kwa Sheria inayopendekezwa inatambuliwa kuwa na nguvu.

Sehemu ya Saba ya Muswada inapendekeza kufanya marekebisho kwenye sheria mbali mbali ambazo kwa namna moja au nyingine zinaguswa ma kutungwa kwa Sheria inayopendekezwa na pia kwa lengo la utekelezaji bora wa masharti ya Sheria inayokusudiwa kutungwa. Sheria zinazopendekezwa kufanyiwa marekebisho ni Sheria ya Madini, Sura ya 123, Sheria ya Umeme, Sura ya 131 na Sheria ya Kodi ya Mapato, Sura ya 332.

Dar es Salaam, 15 Mei, 2015 GEORGE B. SIMBACHAWENE

Waziri wa Nishati na Madini