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	Company	Templates originally lodged			Adjustments		Final amounts		
		Company (a) (ZMW)	Govt (b) (ZMW)	Difference (a-b)	Company (d)	Govt (e)	Company (f) (a+d)	Govt (g) (b+e)	Difference (f-g)
1	Kansanshi Mining PLC	2,140,000,086	2,265,992,798	-125,992,712	726,583	-124,622,647	2,140,726,669	2,141,370,151	-643,482
2	Mopani Copper Mines PLC	1,213,056,636	1,373,053,399	-159,996,763	-	-158,473,622	1,213,056,636	1,214,579,777	-1,523,141
3	First Quantum Minerals LTD	7 51,786,853	725,570,480	26,216,373	-	35,155,889	751,786,853	760,726,369	-8,939,516
4	Maamba Collieries LTD	74,881,196	9 9,858,497	-2 4,977,301	67,740,451	41,919,731	142,621,647	141,778,228	8 43,419
5	Kagem Mining Limited	260,232,571	258,987,369	1,245,202	845,128	1,894,530	2 61,077,699	261,081,780	-4,081
6	Neelkanth Lime Limited	6,365,250	3 8,821,700	-32,456,450	-	-3 2,464,173	6,365,250	6,357,527	7,723
7	Kariba Minerals Limited	2,163,493	1 3,608,537	-11,445,044	-	-	2,163,493	13,608,537	-11,445,044
8	Calcite Limited	2,157,482	2,803,380	-645,898	-	-	2,157,482	2,803,380	-645,898
9	Mabiza Resources Limited	3,920,302	3,897,685	2 2,617	-	-	3,920,302	3,897,685	22,617
10	Kalulushi Clay Bricks Limited	7,250,283	3,742,261	3,508,022	-	-	7,250,283	3,742,261	3,508,022
11	Konkola Copper Mines PLC	1,232,596,885	1,206,609,492	2 5,987,393	-	-30,653,106	1,232,596,885	1,175,956,386	56,640,499
12	Lumwana Mining Company LTD	1,049,279,598	1,055,764,189	-6,484,591	-	-6,342,530	1,049,279,598	1,049,421,659	-1 42,061
13	Rio Tinto Exploration Zambia Limited	3,453,855	2,586,480	867,375	-	-	3,453,855	2,586,480	867,375
14	Anglo Exploration Zambia Limited	1,005,192	2,417,440	-1,412,248	-	-	1,005,192	2,417,440	-1,412,248
15	Vale Zambia Lited	2,980,719	4,493,312	-1,512,593	-	-	2,980,719	4,493,312	-1,512,593
16	Kalumbila Minerals Limited	421,147,094	323,882,415	97,264,679	-	90,239,934	421,147,094	414,122,349	7,024,745
17	Chambishi Copper Smelter	180,331,947	175,418,415	4,913,532	-	9,559,036	180,331,947	184,977,451	-4,645,504
18	Sino Metals Leach Zambia Limited	20,397,412	29,756,105	-9,358,693	-	-6,412,206	20,397,412	23,343,899	-2,946,487
19	Lafarge Cement Limited	553,663,567	379,977,368	173,686,199	16,697,663	195,794,124	570,361,230	575,771,492	-5,410,262
20	Lions Group Quarries Limited	8,450,031	8,143,051	306,980	-	438,633	8,450,031	8,581,704	-131,673
21	Lubambe Copper Mine Limited	191,477,205	209,300,734	-17,823,529	102,695	-17,712,016	191,579,900	191,588,718	-8,818
22	Universal Mining & Chemicals	21,391,328	17,593,848	3,797,480	-	-287,192	21,391,328	17,306,656	4,084,672
23	CNMC Luanshya Copper Mines PLC	193,368,239	308,636,071	-115,267,832	246,219	-116,852,995	193,614,458	191,783,076	1,831,382
24	Chambishi Metals PLC	163,927,640	175,980,079	-12,052,439	-	-12,024,803	163,927,640	163,955,276	-27,636
25	ZCCM-IH	71,419,754	6 4,785,160	6,634,594	-	6,637,897	71,419,754	71,423,057	-3,303
26	Grizzly Mining Limited	21,296,185	24,514,596	-3,218,411	-	-3,237,850	21,296,185	21,276,746	1 9,439
27	Ndola Lime Company Limited	7,353,322	9,600,149	-2,246,827	-	-761,925	7,353,322	8,838,224	-1,484,902
28	Synite Quarries Zambia Limited	4,187,385	5,294,628	-1,107,243	-	-	4,187,385	5,294,628	-1,107,243
29	Intrepid Mines	9,626,907	8,749,680	8 77,227	-	-	9,626,907	8,749,680	8 77,227
30	NFCA Mining PLC	141,312,106	1 84,717,525	-43,405,419	1,789,892	-23,496,858	143,101,998	161,220,667	-18,118,669
31	Sable Zinc Kabwe Limited	3,952,629	4,012,789	-60,160	-	-	3,952,629	4,012,789	-60,160
32	Scirocco Enterprises Limited	6,785,147	6,327,168	457,979	-	-	6,785,147	6,327,168	457,979
	Total payments	8,771,218,299	8,994,896,800	-223,678,501	88,148,631	-151,702,149	8,859,366,930	8,843,394,552	15,972,378

Reconciliation between mining companies and government entities

The table below shows the total Basic Payments reported by extractive companies and Government entities by financial flows, taking into account all adjustments: All amounts in ZMW; Detailed reconciliation reports for each company are included section 5.2 of this report

N°	Description of payment	Templates originally lodged			Adjustments			Final amounts	
		Company (a)	Govt (b)	Difference (a-b)	Company (d)	Govt (e)	Company (f) (a+d)	Govt (g) (b+e)	Difference (f-g)
	Ministry of Mines, Energy and Water Development	15,281,314	9,451,047	5,830,267	617,775	3,989,233	15,899,089	13,440,280	2,458,809
1	Application Fees	3,645	42,900	-39,255		4,000	3,645	46,900	-43,255
2	Licence Fees	372,637	402,552	-29,915	38,988	-	411,625	402,552	9,073
3	Area Charges	5,680,842	5,302,322	378,520	559,618	11,114	6,240,460	5,313,436	927,024
4	Valuation Fees	986,432	97,375	889,057	-	536,572	986,432	633,947	352,485
5	Annual Operating Permit	1,485,091	12,300	1,472,791	-	1,085,012	1,485,091	1,097,312	387,779
6	Environmental Protection Fund	-	-	-	-	-	-	-	-
7	Other fees & charges	6,752,666	3,593,598	3,159,068	19,169	2,352,535	6,771,835	5,946,133	825,702
	Zambian Revenue Authority (ZRA)	8,717,159,771	8,862,515,631	-145,355,860	85,765,755	-180,309,351	8,802,925,526	8,682,206,280	120,719,246
8	Pay- As-You-Earn	1,752,091,000	1,665,291,854	86,799,146	-	-122,965,688	1,752,091,000	1,542,326,166	209,764,834
9	Import VAT	1,075,309,743	1,001,267,460	74,042,283	2,382,619	204,168,429	1,077,692,362	1,205,435,889	-127,743,527
10	Mineral Royalty	3,634,246,327	4,193,164,378	-558,918,051	2,826,516	-554,634,714	3,637,072,843	3,638,529,664	-1,456,821
11	Company Income Tax (Inc. Provisional Tax)	818,803,168	593,693,678	225,109,490	-	237,821,071	818,803,168	831,514,749	-12,711,581
12	VAT (Net paid)	653,976,223	782,864,433	-128,888,210	62,803,005	-28,419,625	716,779,228	754,444,808	-37,665,580
13	Import/Customs Duty	353,491,233	230,849,949	122,641,284	15,398,196	107,773,814	368,889,429	338,623,763	30,265,666
14	Withholding Taxes	349,738,244	376,215,752	-26,477,508	2,182,262	-24,321,081	351,920,506	351,894,671	25,835
15	Excise Duty	16,410,364	11,125,842	5,284,522	130,688	-111,384	16,541,052	11,014,458	5,526,594
16	Property Transfer Tax	543,475	545,725	-2,250	-	-	543,475	545,725	-2,250
17	Wind Fall Tax	-	10,000	-10,000	-	-	-	10,000	-10,000
18	Variable profit Tax	-	-	-	-	-	-	-	-
19	Advance Income Tax	28,122,851	20,445	28,102,406	-	-	28,122,851	20,445	28,102,406
20	Export Levy	-	5,725,750	-5,725,750	188	1,200	188	5,726,950	-5,726,762
21	Other taxes (ZRA)	34,427,142	1,740,365	32,686,777	42,281	378,627	34,469,423	2,118,992	32,350,431
	Local Councils	88,790,655	65,444,362	23,346,293	1,765,098	24,546,726	90,555,753	89,991,088	564,665
23	Annual Business Fees	126,031	158,591	-32,560	8,100	75,968	134,131	234,559	-100,428
24	Property Rates	88,664,624	65,285,771	23,378,853	1,756,998	24,470,758	90,421,622	89,756,529	665,093
	Ministry of Lands	455,214	863,857	-408,643		120,419	455,214	984,276	-529,062
25	Ground Rent	455,089	863,857	-408,768	-	120,419	455,089	984,276	-529,187
26	Consideration Fees	-	-	-	-	-	-	-	-
27	Registration Fees	125	-	125	-	-	125	-	125
28	Preparation fees	-	-	-	-	-	-	-	-

	Ministry of Finance and National Planning	-	-	-					
29	Dividends from Government Shares	-	-	-	-	-	-	-	-
30	Revenues from GRZ shareholding sale	-	-	-	-	-	-	-	-
	ZCCM- IH	27,648,000	27,648,000	-			27,648,000	27,648,000	-
31	Dividends from ZCCM-IH Shares	27,648,000	27,648,000	-	-	-	27,648,000	27,648,000	-
32	Price participation fees	-	-	-	-	-	-	-	-
33	Revenues from ZCCM-IH shareholding sale	-	-	-	-	-	-	-	-
34	Revenues from ZCCM-IH mining rights transfer	-	-	-	-	-	-	-	-
	IDC	30,275,000	30,275,000	-			30,275,000	30,275,000	-
	Dividends from IDC-Shares	30,275,000	30,275,000	-	-	-	30,275,000	30,275,000	-
		-	-	-	-	-	-	-	-
	Total payments	8,879,609,954	8,996,197,897	-116,587,943	88,148,628	-151,652,973	8,967,758,582	8,844,544,924	123,213,658

Unadjusted residual differences are detailed in Section 5.1.4 of this report

6.1.2 Adjustments made to the initial reported payments

The adjustments were carried out on the basis of confirmations from extractive companies and Government Entities and were supported by adequate evidence wherever deemed appropriate. The adjustments made were mainly arising from the following reasons;

After receiving and examining details of payments sent by extractive companies and government we noted that the amounts originally recorded in the reporting templates had differences. Several taxes were underreported by the companies and in some cases by the government entities. We therefore made adjustments to reported payments based on confirmations from the companies and/or a review of the supporting documents. For all adjustments made, we agreed these with the companies and government entities concerned after reviewing the supporting documents that were provided to us subsequent to initial reporting.

Detailed reconciliation reports for each company showing all adjustments made and the reasons for making them per company and per payment type are included in **Section 5.2 of this report**.

1. Tax amount incorrectly reported by either company or government (error)

2. Tax paid company and not reported by them (missed out by error)

3. Tax paid reported by company but outside the period covered

4. Tax paid reported under wrong classification (classification error)

5. Tax paid and reported in USD but government reported it in ZMW (currency adjustment)

6.1.3 Summary of unreconciled discrepancies

Following our adjustments, the total unreconciled discrepancies of payments amounted to ZMW 124,443,203 representing 1.39% of total payments reported by Government Entities.

Cause of difference	ZMW
Templates not submitted by taxpayers**	87,043,141
Discrepancies in templates submitted	15,972,378
Total differences	103,015,519

**The total positive difference of ZMW 108,868,644 relates to four (4) companies that failed to report for the reconciliation but government reported receipts from them; Details further below in this report.

At the beginning of reconciliation	Extractive companies (ZMW)	Government (ZMW)	Difference (ZMW)	% of Govt revenue
Total payments declared	8,760,480,523	8,984,556,843	244,076,320	2.72%
At the end of the reconciliation				
	Extractive companies (ZMW)	Government (ZMW)	Difference (ZMW)	% of govt revenue
Total payments declared	8,848,629,154	8,833,054,595	15,574,559	0.18%

Below we present the differences remaining after the reconciliation per government entities.

Differences per government entities	
Government entity	ZMW
Zambia Revenue Authority	120,435,772
Ministry of Mines, Energy and Water Development	2,466,809
Local Councils	490,320
Ministry of Lands	529,062
Total difference	123,921,963

Below we present remaining differences after the reconciliation per financial flow and government entity;

N°	Description of payment	Difference (f-g)
Ministry of Mines, Energy and Water Development		2,466,809
1	Application Fees	-35,255
2	Licence Fees	9,073
3	Area Charges	927,024
4	Valuation Fees	352,485
5	Annual Operating Permit	387,779
6	Environmental Protection Fund	-
7	Other fees & charges	825,702
Zambian Revenue Authority (ZRA)		1,20,435,772
8	Pay- As-You-Earn	2,09,591,068
9	Import VAT	-1,27,685,110
10	Mineral Royalty	-2,106,803
11	Company Income Tax (Inc. Provisional Tax)	-1,2,711,581
12	VAT (Net paid)	-3,684,833
13	Import/Customs Duty	2,991,680
14	Withholding Taxes	3,259
15	Excise Duty	5,526,594
16	Property Transfer Tax	-2,250
17	Wind Fall Tax	-1,000
18	Variable profit Tax	-
19	Advance Income Tax	2,810,406

2 0	Export Levy	- 5,726,762
2 1	Other taxes (ZRA)	3 2,350,763
Local Councils		4 90,320
2 3	Annual Business Fees	-1 00,428
2 4	Property Rates	5 90,748
	Ministry of Lands	-5 29,062
2 5	Ground Rent	-5 29,187
2 6	Consideration Fees	-
2 7	Registration Fees	1 25
2 8	Preparation fees	-
Ministry of Finance and National Planning		
2 9	Dividends from Government Shares	
3 0	Revenues from GRZ shareholding sale	
ZCCM- IH		
3 1	Dividends from ZCCM-IH Shares	
3 2	Price participation fees	
3 3	Revenues from ZCCM-IH shareholding sale	
3 4	Revenues from ZCCM-IH mining rights transfer	
IDC		
	Dividends from IDC-Shares	
TOTAL PAYMENTS		1 22,863,839

Below we present remaining differences after reconciliation per company

#	Company	ZMW
1	Kansanshi Mining PLC	-643,482
2	Mopani Copper Mines PLC	-1,523,141
3	First Quantum Minerals LTD	-8,939,516
4	Maamba Collieries LTD	843,419
5	Kagem Mining Limited	-4,081
6	Neelkanth Lime Limited	7,723
7	Kariba Minerals Limited	- 11,445,044
8	Calcite Limited	-645,898

9	Mabiza Resources Limited	22,617
10	Kalulushi Clay Bricks Limited	3,508,022
11	Konkola Copper Mines PLC	56,640,499
12	Lumwana Mining Company LTD	-142,061
13	Rio Tinto Exploration Zambia Limited	867,375
14	Anglo Exploration Zambia Limited	-1,412,248
15	Vale Zambia Liited	-1,512,593
16	Kalumbila Minerals Limited	7,024,745
17	Chambishi Copper Smelter	-4,645,504
18	Sino Metals Leach Zambia Limited	-2,946,487
19	Lafarge Cement Limited	-5,410,262
20	Lions Group Quarries Limited	-131,673
21	Lubambe Copper Mine Limited	-8,818
22	Universal Mining & Chemicals	4,084,672
23	CNMC Luanshya Copper Mines PLC	1,831,382
24	Chambishi Metals PLC	-27,636
25	ZCCM-IH	-3,303
26	Grizzly Mining Limited	19,439
27	Ndola Lime Company Limited	-1,484,902
28	Synite Quarries Zambia Limited	-1,107,243
29	Intrepid Mines	877,227
30	NFCA Mining PLC	-18,118,669
31	Sable Zinc Kabwe Limited	87,043,141
32	Sable Transport Limited	11,544,162
33	Scirocco Enterprises Limited	6,327,168
34	Zambezi Portland Cement Limited	3,954,172
	Total	124,443,202

6.2 Payment reconciliation per company

We present below the initial numbers reported by company and government agencies, adjustments made to the government and company numbers and the reasons for the adjustments made, per tax type and per company.

COMPANY NAME: KANSANSHI MINING PLC				REPORTING PERIOD: 2015			Final difference	Notes	
N°	Description of Payment	Per Company			Per Government				
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		1,403,433	284,892	1,688,325	319,041	1,085,012	1,404,053	(314,571)	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		216	216	216	-	216	-	
3	Area Charges		284,676	284,676	284,676		284,676	-	1
4	Valuation Fees	318,420	-	318,420	3,850		3,850	(314,570)	
5	Annual Operating Permit	1,085,012	-	1,085,012		1,085,012	1,085,012	(0)	1
6	Environmental Protection Fund		-	-	-	-	-	-	
7	Other fees				30,299		30,299	30,299	
Zambian Revenue Authority (ZRA)		2,100,202,480	441,691	2,100,644,171	2,236,668,127	-135,065,904	2,101,602,223	359,268	
8	Pay- As-You-Earn	184,890,923	-	184,890,923	187,476,911	(2,585,988)	184,890,923	0	1
9	Import VAT	201,043,506		201,043,506	190,864,615	10,178,891	201,043,506	-	1
10	Mineral Royalty	1,568,548,796	-	1,568,548,796	1,711,207,603	(142,658,807)	1,568,548,796	-	1
11	Company Income Tax (Inc. Provisional Tax)	-			-			-	
12	VAT (Net paid)	-			17,180		17,180	17,180	
13	Import/Customs Duty	76,650,617		76,650,617	76,992,705	-	76,992,705	342,088	
14	Withholding Taxes	59,424,903	392,370	59,817,273	59,817,273		59,817,273	(0)	1
15	Excise Duty	9,643,734	49,321	9,693,055	9,693,055		9,693,055	-	1
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
21	Other taxes				598,784		598,784	598,784	
22	VAT Claimed	(745,022,049)		(745,022,049)	(871,463,500)		(871,463,500)		
Local Councils		24,176,512	-	24,176,512	14,936,901	9,239,611	24,176,512	(0)	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	24,176,512		24,176,512	14,936,901	9,239,611	24,176,512	(0)	1
Ministry of Lands		393,662	-	393,662	275,028	118,634	393,662	0	
25	Ground Rent	393,662	-	393,662	275,028	118,634	393,662	0	1

26	Consideration Fees		-	-	-	-	-	-
27	Registration Fees		-	-	-	-	-	-
28	Preparation fees		-	-	-	-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-	-	-	-	-
30	Revenues from GRZ shareholding sale		-	-	-	-	-	-
ZCCM- IH		13,824,000	-	1 3,824,000	13,824,000	-	1 3,824,000	-
31	Dividends from ZCCM-IH Shares	13,824,000	-	1 3,824,000	13,824,000	-	1 3,824,000	-
32	Price participation fees		-	-	-	-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-	-	-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-	-	-	-	-
Total payments		2 ,140,000,086	7 26,583	2,140,726,669	2 ,266,023,097	-1 24,622,647	2,141,400,450	44,698
Social Payments		26,132,276	-	26,132,276	-	-	-	-
35	Corporate Social Responsibility In kind payments	26,132,276	-	26,132,276	-	-	-	-
36	Corporate Social Responsibility cash payments		-	-	-	-	-	-

NOTES

1	Company confirmed actual payments
2	Outside cut-off

COMPANY NAME: KAGEM MINING LIMITED					REPORTING PERIOD: 2015				
N°	Description of Payment	Per Company			Per Government		Final difference	Notes	
		Original	Adjust	Final	Original	Adjust			Final
Ministry of Mines, Energy and Water Development		163,400	35,731	199,131		300	200,181	-	
1	Application Fees		32,000	32,000	32,000	-	32,000	-	1
2	Licence Fees		-	-		-	-	-	
3	Area Charges	162,000	3,731	1 65,731	165,731		165,731	-	
4	Valuation Fees	1,400	-	1,400	1,100	300	1,400	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-	-	-	-	-	
7	Other fees and charges	1,050		1,050	897	153	1,050	-	
Zambian Revenue Authority (ZRA)		229,781,372	7 80,579	2 30,561,951	228,670,752	1,894,230	2 30,564,982	-	
8	Pay- As-You-Earn	14,010,823	-	14,010,823	14,750,276	(739,454)	1 4,010,822	-0	2
9	Import VAT		292,905	292,905	292,905		292,905	-	1
10	Mineral Royalty	95,529,768	-	95,529,768	98,408,443	(2,878,676)	9 5,529,767	-0	
11	Company Income Tax (Inc. Provisional Tax)	101,723,460		101,723,460	101,723,460		1 01,723,460	-	
12	VAT (Net paid)	18,148,761		18,148,761	12,636,401	5,512,360	1 8,148,761	0	3
13	Import/Customs Duty		487,674	487,674	487,674	-	487,674	-	
14	Withholding Taxes	368,561	-	368,561	368,561		368,561	-	
15	Excise Duty		-	-	-			-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
21	VAT Claimed	-43,922,475	-5,092,294	-49,014,769	(49,014,769)		-4 9,014,769	-0	
22	Other taxes				3,031		3,031		
Local Councils		1 2,799	28,818	41,617	4 1,617	-	41,617	-	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	12,799	28,818	41,617	41,617		41,617	-	1
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent					-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	

28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
IDC		30,275,000	-	30,275,000	30,275,000	-	3 0,275,000	-	
31	Dividends from ZCCM-IH Shares	30,275,000		30,275,000	30,275,000	-	3 0,275,000	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
ZCCM- IH		-	-	-	-	-	-	-	
31	Dividends from ZCCM-IH Shares			-		-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
Total payments		260,232,571	8 45,128	261,077,699	258,987,369	1 ,894,530	2 61,081,780	-4,081	
Social Payments		8,804,263	-	8,804,263	-	-	-		
35	Corporate Social Responsibility In kind payments	8,708,263	-	8,708,263					
36	Corporate Social Responsibility cash payments	96,000	-	96,000					

NOTES

1	Amount confirmed by both government and company
2	Payments after cut-off

COMPANY NAME: MAAMBA COLLIERIES LIMITED						Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government				
		Original	Adjust	Final	Original	Adjust	Final	Final difference	Notes
Ministry of Mines, Energy and Water Development		1,041,139	72	15,547	4,998	1,037,701	1,042,699	-	
1	Application Fees		-	-		-	-	-	
2	Licence Fees	2 88	7 2	3 60	360	-	3 60	-	
3	Area Charges	15,187	-	1 5,187	3,150	12,037	1 5,187	-	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-		-	-	-	
7	Other fees ERB	1,025,664		1,025,664		1,025,664	1,025,664	-	1
8	Other fees				1,488		1,488	(1,488)	
Zambian Revenue Authority (ZRA)		73,744,627	67,740,379	1 41,485,006	99,853,499	4 0,786,600	140,640,099	303,820	
8	Pay-As-You-Earn	6,400,646	-	6,400,646	9,661,720	(3,261,074)	6,400,646	(0)	3
9	Import VAT		2,089,714	2,089,714	2,089,714		2,089,714	-	2
10	Mineral Royalty	20,585,432	2,826,516	23,411,948	23,411,948		23,411,948	0	4
11	Company Income Tax (Inc. Provisional Tax)	56,245		56,245	56,245		56,245	-	
12	VAT (Net paid)		62,803,005	62,803,005	62,803,005		62,803,005	0	2
13	Import/Customs Duty	1,322,456		1,322,456	1,626,276	-	1,626,276	303,820	
14	Withholding Taxes	44,047,674	-	44,047,674	-	44,047,674	44,047,674	(0)	4
15	Excise Duty		21,144	21,144	21,144		21,144	-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
21	Other taxes (ZRA)	1,332,174		1,332,174	183,447	-	183,447	1,148,727	
22	VAT Claimed		-87,925,038	-87,925,038	(87,925,038)		-87,925,038	(0)	2
Local Councils		93,851	-	93,851	-	93,851	93,851	-	
23	Annual Business Fees	71,100	-	71,100	-	71,100	71,100	-	4
24	Property Rates	22,751		22,751		22,751	22,751	-	4
Ministry of Lands		1,579	-	1,579	-	1,579	1,579	-	
25	Ground Rent	1,579	-	1,579		1,579	1,579	-	4
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	

28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
ZCCM- IH		-	-	-	-	-	-	-	
31	Dividends from ZCCM-I H Shares	-				-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
Total payments		74,881,196	6 7,740,451	1 41,595,983	9 9,858,497	4 1,919,731	141,778,228	303,820	
Social Payments		3,475,020	-	3,475,020	-	-	-		
35	Corporate Social Responsibility In kind payments		-	-					
36	Corporate Social Responsibility cash payments	3,475,020	-	3,475,020					

NOTES

- 1 This amount was not reported by the government. The adjustment was passed after the company provided supporting documentation.
- 2 Payment that was missed by the company, now confirmed to have been paid.
- 3 being payments outside cut-off
- 4 Company confirmed balance and now adjusted

COMPANY NAME: MOPANI COPPER MINES PLC					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Notes	
		Final difference	Adjust	Final	Original	Adjust	Final		Final difference
Ministry of Mines, Energy and Water Development		341,526	-	341,526	538,941	-	538,941	197,415	
1	Application Fees		-	-	700	-	700	700	
2	Licence Fees	3 39,526	-	339,526	339,527	-	339,527	1	
3	Area Charges		-	-	49,583		49,583	49,583	
4	Valuation Fees	2,000	-	2,000	48,150	-	48,150	46,150	
5	Annual Operating Permit		-	-	2,000	-	2,000	2,000	
6	Other fees and charges		-	-	98,981	-	98,981	98,981	
Zambian Revenue Authority (ZRA)		1,204,351,173	-	1,204,351,173	1,363,158,567	-158,473,622	1,204,684,945	333,772	
8	Pay- As-You-Earn	414,794,549	-	414,794,549	490,389,811	(75,595,262)	4 14,794,549	0	1
9	Import VAT	334,550,018		334,550,018	324,487,263	10,062,755	3 34,550,018	(0)	3
10	Mineral Royalty	361,456,085	-	361,456,085	434,296,837	(72,840,752)	3 61,456,085	(0)	1
11	Company Income Tax (Inc. Provisional Tax)	2,224,056		2,224,056	3,064,783	(840,727)	2,224,056	0	1 & 2
12	VAT (Net paid)			-			-	-	
13	Import/Customs Duty	40,850,415		40,850,415	37,687,382	3,163,033	4 0,850,415	(0)	3
14	Withholding Taxes	50,476,050	-	50,476,050	72,898,719	(22,422,669)	5 0,476,050	0	1 & 2
15	Excise Duty		-	-	119,784		119,784	119,784	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-	1,003	-	1,003	1,003	
21	Other Taxes (ZRA)				212,986		212,986	212,986	
22	VAT Claimed	(840,143,039)		(840,143,039)	(1,731,351,201)		(1,731,351,201)		
Local Councils		8,363,937	-	8,363,937	9,355,891	-	9,355,891	991,954	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	8,363,937		8,363,937	9,355,891		9,355,891	991,954	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares			-		-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		1,213,056,636	-	1,213,056,636	1,373,053,399	-1 58,473,622	1,214,579,777	1,523,141
Social Payments		20,840,025	-	20,840,025	-	-	-	
35	Corporate Social Responsibility In kind payments		-	-				
36	Corporate Social Responsibility cash payments	20,840,025	-	20,840,025				

NOTES

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|---|------------------------------|
| 1 | Payment outside cut-off |
| 2 | Duplicates |
| 3 | confirmed payment by company |

COMPANY NAME: FIRST QUANTUM MINERALS					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		1,000	-	1,000	402,952	-	402,952	401,952	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-	382,398		382,398	382,398	
4	Valuation Fees		-	-	1,575		1,575	1,575	
5	Annual Operating Permit	1,000	-	1,000	1,000		1,000	-	
6	Other fees and charges		-	-	17,979		17,979	17,979	
Zambian Revenue Authority (ZRA)		750,057,163	-	750,057,163	725,221,830	35,155,889	760,057,983	9,900,745	
8	Pay- As-You-Earn	207,364,009	-	207,364,009	205,364,009	2,000,000	207,364,009	-	1
9	Import VAT	68,686,361		68,686,361	75,003,429		75,003,429	6,317,068	
10	Mineral Royalty		-	-			-	-	
11	Company Income Tax (Inc. Provisional Tax)	168,607,261		168,607,261	131,781,512	36,825,748	168,607,260	(0)	
12	VAT (Net paid)	250,772,760		250,772,760	250,772,758		250,772,758	(2)	
13	Import/Customs Duty	38,977,930		38,977,930	42,665,052		42,665,052	3,687,122	
14	Withholding Taxes	14,844,567	-	14,844,567	18,514,426	(3,669,859)	14,844,567	0	2
15	Excise Duty	258,440	-	258,440	256,730		256,730	(1,710)	
16	Property Transfer Tax	543,475	-	543,475	543,475		543,475	-	
17	Wind Fall Tax		-	-			-	-	
18	Variable profit Tax		-	-			-	-	
19	Advance Income Tax	2,360	-	2,360			-	(2,360)	
20	Export Levy		-	-	702		702	702	
21	Other taxes	219,662		219,662	319,737		319,737	(100,075)	
Local Councils		1,527,349	-	1,527,349	-	-	-	(1,527,349)	
23	Annual Business Fees	1,320	-	1,320				(1,320)	
24	Property Rates	1,526,029		1,526,029				(1,526,029)	
Ministry of Lands		201,342	-	201,342	265,434	-	265,434	64,092	
25	Ground Rent	201,342	-	201,342	265,434		265,434	64,092	
26	Consideration Fees		-	-			-	-	
27	Registration Fees		-	-			-	-	
28	Preparation fees		-	-			-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-	-
ZCCM- IH		-	-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares		-	-		-	-	-	-
32	Price participation fees		-	-		-	-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	-
Total payments		751,786,853	-	7 51,786,853	725,890,216	3 5,155,889	7 60,726,369	8 ,839,440	
Social Payments		329,918	-	329,918	-	-	-		
35	Corporate Social Responsibility In kind payments		-	-					
36	Corporate Social Responsibility cash payments	329,918	-	329,918					

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|---|---|
| 1 | Amounts confirmed by company |
| 2 | company confirmed not paying this amount. |

COMPANY NAME: NEELKANTH				Reporting period: 2015					
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		46,837	-	46,837		-	4,037	(42,800)	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges	4 6,837	-	4 6,837	187		1 87	(46,650)	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Others fees		-	-	3,850	-	3,850	3,850	
Zambian Revenue Authority (ZRA)		6,318,413	-	6,313,683	38,821,700	-3 2,464,173	6,357,527	36,443	
8	Pay- As-You-Earn	1,689,792	-	1,689,792	1,999,416	(309,624)	1,689,792	(0)	1
9	Import VAT	2,781,741		2,781,741	30,889,007	(28,107,266)	2,781,741	-	2
10	Mineral Royalty	836,225	-	836,225	870,512		870,512	34,287	
11	Company Income Tax (Inc. Provisional Tax)			-			-	-	
12	VAT (Net paid)	1 19,582		119,582	250,088	(130,506)	119,582	(0)	1
13	Import/Customs Duty	8 80,415		880,415	4,797,192	(3,916,777)	880,415	-	2
14	Withholding Taxes	5,760	-	5,760	8,084		8,084	2,324	
15	Excise Duty		-	-			-	-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax	168	-	1 68	-	-	-	(168)	
20	Export Levy		-	-		-	-	-	
21	Other taxes (ZRA)			4,730	7,401		7,401	(7,401)	
22	VAT claimed	- 6 86,502		-686,502	(1,171,776)		-1,171,776	485,274	
Local Councils		-	-	-	-	-	-	-	
23	Annual Business Fees		-	-		-	-	-	
24	Property Rates			-				-	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
ZCCM- IH		-	-	-	-	-	-	-	
31	Dividends from ZCCM-IH Shares								
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
Total payments		6,365,250	-	6,360,520	38,821,700	-3,246,173	6,361,564	-6,357	
Social Payments		-	-	-	-	-	-	-	
35	Corporate Social Responsibility In kind payments		-	-					
36	Corporate Social Responsibility cash payments		-	-					

NOTES

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|---|-------------------------------------|
| 1 | Payment outside cut-off |
| 2 | Company confirmed not paying amount |

COMPANY NAME: KARIBA MINERALS LIMITED					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		21,450	-	21,450	22,550-		22,550	1,100
1	Application Fees	-		-	-		-	-
2	Licence Fees	-		-	-		-	-
3	Area Charges	-		-	-		-	-
4	Valuation Fees	15600	-	15,600	12,800	-	12,800	(2,800)
5	Annual Operating Permit	-		-	-		-	-
6	Export permit	5850	-	5,850	9,750	-	9,750	3,900
Zambian Revenue Authority (ZRA)		2,132,978	-	2,132,978	13,585,987	-	1 3,585,987	11,453,009
8	Pay- As-You-Earn	521,604	-	521,604	522,321		522,321	717
9	Import VAT	-			2,712,336		2,712,336	2,712,336
10	Mineral Royalty	1,541,869	-	1,541,869	8 6,133		8 6,133	- 1,455,736
11	Company Income Tax (Inc. Provisional Tax)	10,723		1 0,723	-			-10,723
12	VAT (Net paid)			-	9,299,249		9,299,249	9,299,249
13	Import/Customs Duty	24,030		2 4,030	862,189	-	862,189	838,159
14	Withholding Taxes	34,753	-	3 4,753	2,970		2,970	-31,783
15	Excise Duty	-		-	8 4,080		8 4,080	84,080
16	Property Transfer Tax		-	-		-	-	-
17	Wind Fall Tax	-		-	-		-	-
18	Variable profit Tax		-	-		-	-	-
19	Advance Income Tax	-		-	-		-	-
20	Other taxes ZRA		-	-	1 6,709	-	1 6,709	16,709
Local Councils		9,065	-	9,065	-	-	-	-9,065
23	Annual Business Fees	5,000	-	5,000	-	-	-	-5,000
24	Property Rates	4,065		4,065				-4,065
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent	-		-	-		-	-
26	Consideration Fees	-		-	-		-	-
27	Registration Fees	-		-	-		-	-
28	Preparation fees	-		-	-		-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares	-		-	-		-	-

30	Revenues from GRZ shareholding sale	-		-	-		-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-			-		-	-
32	Price participation fees	-		-	-		-	-
33	Revenues from ZCCM-IH shareholding sale	-		-	-		-	-
34	Revenues from ZCCM-IH mining rights transfer	-		-	-		-	-
Total payments		2,163,493	-	2,163,493	13,608,537	-	13,608,537	11,445,044
Social Payments		-	-	-	-	-	-	-
35	Corporate Social Responsibility In kind payments	-		-				
36	Corporate Social Responsibility cash payments	-		-				

COMPANY NAME: CALCITE LIMITED					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		14,100	-	14,100	9,325	-	9,325	(4,775)
1	Application Fees		-	-		-	-	-
2	Licence Fees	1 4,000	-	14,000	8,625	-	8,625	(5,375)
3	Area Charges	100	-	1 00	-	-	-	(100)
4	Valuation Fees		-	-	700	-	7 00	700
5	Annual Operating Permit		-	-		-	-	-
6	Environmental Protection Fund		-	-	-	-	-	-
Zambian Revenue Authority (ZRA)		2,124,582	-	2,124,582	2,783,893	-	2,783,893	659,312
8	Pay- As-You-Earn	2 0,445	-	20,445	17,515	-	17,515	(2,930)
9	Import VAT	1,155,309	-	1,155,309	1,552,460	-	1,552,460	397,151
10	Mineral Royalty	2 73,052	-	273,052	263,270	-	263,270	(9,782)
11	Company Income Tax (Inc. Provisional Tax)	1 0,000	-	10,000	10,000	-	10,000	-
12	VAT (Net paid)	6 65,775	-	665,775	793,711	-	793,711	127,935
13	Import/Customs Duty		-	-	86,938	-	86,938	86,938
14	Withholding Taxes		-	-	60,000	-	60,000	60,000
15	Excise Duty		-	-		-	-	-
16	Property Transfer Tax		-	-		-	-	-
17	Wind Fall Tax		-	-		-	-	-
18	Variable profit Tax		-	-		-	-	-
19	Advance Income Tax		-	-		-	-	-
20	Export Levy		-	-		-	-	-
Local Councils		1 6,000	-	16,000	1 0,162	-	10,162	(5,838)
23	Annual Business Fees	14,000	-	14,000	10,162	-	10,162	(3,838)
24	Property Rates	2,000	-	2,000		-	-	(2,000)
Ministry of Lands		2,800	-	2,800	-	-	-	(2,800)
25	Ground Rent	2,800	-	2,800	-	-	-	(2,800)
26	Consideration Fees		-	-		-	-	-
27	Registration Fees		-	-		-	-	-
28	Preparation fees		-	-		-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-

ZCCM- IH		-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares			-		-	-
32	Price participation fees		-	-		-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-
Total payments		2,157,482	-	2,157,482	2,803,380	-	2,803,380
Social Payments		-	-	-	-	-	-
35	Corporate Social Responsibility In kind payments		-	-			
36	Corporate Social Responsibility cash payments		-	-			

COMPANY NAME: MABIZA RESOURCES LIMITED					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		268,333	-	268,333	268,333	-	268,333	-
1	Application Fees		-	-		-	-	-
2	Licence Fees		-	-		-	-	-
3	Area Charges	2 67,333	-	2 67,333	267,333		267,333	-
4	Valuation Fees		-	-		-	-	-
5	Annual Operating Permit	1,000	-	1,000	1,000	-	1,000	-
6	Environmental Protection Fund		-	-	-	-	-	-
Zambian Revenue Authority (ZRA)		3,125,180	-	3,125,180	3,125,180	-	3,125,180	-
8	Pay- As-You-Earn	3,125,180	-	3,125,180	3,125,180		3,125,180	-
9	Import VAT	-			-			-
10	Mineral Royalty		-	-		-		-
11	Company Income Tax (Inc. Provisional Tax)	-			-			-
12	VAT (Net paid)	-			-			-
13	Import/Customs Duty	-				-	-	-
14	Withholding Taxes		-	-		-		-
15	Excise Duty		-	-		-		-
16	Property Transfer Tax		-	-		-		-
17	Wind Fall Tax		-	-		-		-
18	Variable profit Tax		-	-		-		-
19	Advance Income Tax		-	-		-		-
20	Export Levy		-	-		-		-
Local Councils		5 04,172	-	504,172	5 04,172	-	504,172	-
23	Annual Business Fees	5,890	-	5,890	5,890	-	5,890	-
24	Property Rates	4 98,282		498,282	498,282		498,282	-
Ministry of Lands		2 2,617	-	22,617	-	-	-	(22,617)
25	Ground Rent	2 2,617	-	22,617	-	-	-	(22,617)
26	Consideration Fees		-	-		-	-	-
27	Registration Fees		-	-		-	-	-
28	Preparation fees		-	-		-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-

ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares			-		-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		3,920,302	-	3,920,302	3,897,685	-	3,897,685	- 22,617
Social Payments		-	-	-	-	-	-	-
35	Corporate Social Responsibility In kind payments		-	-				
36	Corporate Social Responsibility cash payments		-	-				

COMPANY NAME: KALULUSHI CLAY BRICKS					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
Ministry of Mines, Energy and Water Development		2,446	-	2,446		-	-	(2,446)
1	Application Fees	645	-	6 45		-	-	(645)
2	Licence Fees		-	-		-	-	-
3	Area Charges	1,801	-	1,801	-			(1,801)
4	Valuation Fees		-	-		-	-	-
5	Annual Operating Permit		-	-		-	-	-
6	Environmental Protection Fund		-	-	-	-	-	-
Zambian Revenue Authority (ZRA)		7,220,784	-	7,220,784	3,742,261	-	3,742,261	(3,478,523)
8	Pay- As-You-Earn	4,337,101	-	4,337,101	823,428		823,428	(3,513,674)
9	Import VAT	1 05,059		105,059	138,162		138,162	33,103
10	Mineral Royalty		-	-	42,288		42,288	42,288
11	Company Income Tax (Inc. Provisional Tax)	-			598,601		598,601	598,601
12	VAT (Net paid)	2,163,623		2,163,623	1,807,719		1,807,719	(355,904)
13	Import/Customs Duty	-			46,114	-	46,114	46,114
14	Withholding Taxes	6 15,000	-	615,000	285,949		285,949	(329,051)
15	Excise Duty		-	-	-			-
16	Property Transfer Tax		-	-		-	-	-
17	Wind Fall Tax		-	-		-	-	-
18	Variable profit Tax		-	-		-	-	-
19	Advance Income Tax		-	-		-	-	-
20	Export Levy		-	-		-	-	-
Local Councils		2 7,054	-	27,054	-	-	-	(27,054)
23	Annual Business Fees	1,500	-	1,500	-	-	-	(1,500)
24	Property Rates	2 5,554		25,554				(25,554)
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent		-	-		-	-	-
26	Consideration Fees		-	-		-	-	-
27	Registration Fees		-	-		-	-	-
28	Preparation fees		-	-		-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-

ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		7,250,283	-	7,250,283	3,742,261	-	3,742,261	-3,508,022
Social Payments		-	-	-	-	-	-	
35	Corporate Social Responsibility In kind payments		-	-				
36	Corporate Social Responsibility cash payments		-	-				

COMPANY NAME: KONKOLA COPPER MINES PLC					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government				Notes
		Original	Adjust	Final	Original	Adjust	Final	Final difference	
Ministry of Mines, Energy and Water Development		390,539	-	390,539	4,419,247	-	4,419,247	686,021	
1	Application Fees		-	-	700	-	7 00	700	
2	Licence Fees		-	-	47,124	-	47,124	47,124	
3	Area Charges		-	-	1,017,886		1,017,886	1,017,886	
4	Valuation Fees		-	-	10,850	-	10,850	10,850	
5	Annual Operating Permit	3 90,539	-	390,539		-	-	(390,539)	
6	Environmental Protection Fund		-	-	-	-	-	-	
7	Other fees and charges	-			3,342,687		3,342,687	3,342,687	
Zambian Revenue Authority (ZRA)		1,211,096,373	-	1,211,096,373	1,192,028,509	- 4 1,825,055	1,150,203,454	(60,892,919)	
8	Pay- As-You-Earn	272,330,616	-	2 72,330,616	274,836,457	(2,505,840)	2 72,330,617	0	1
9	Import VAT	212,386,656		2 12,386,656	1,315	212,385,341	2 12,386,656	-	
10	Mineral Royalty	607,568,901	-	6 07,568,901	813,097,245	(205,528,344)	6 07,568,901	0	1&2
11	Company Income Tax (Inc. Provisional Tax)	7,339,709		7,339,709	9,758,407	(2,418,698)	7,339,709	0	
12	VAT (Net paid)	-			596,795		596,795	596,795	
13	Import/Customs Duty	27,799,438		2 7,799,438	1,074		1,074	(27,798,364)	
14	Withholding Taxes	49,600,424	-	4 9,600,424	93,736,565	(44,136,141)	4 9,600,424	(0)	1&2
15	Excise Duty	5,571,457	-	5,571,457	-			(5,571,457)	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-	429	-	4 29	429	
20	Export Levy	28,120,323	-	2 8,120,323		-	-	(28,120,323)	
21	Other taxes(ZRA)	3 78,849		378,849	222	378,627	378,849	(0)	
22	VAT Claimed	-861,416,979		- 861,416,979	(924,272,057)		-9 24,272,057		
Local Councils		20,891,949	-	2 0,891,949	9,847,037	1 1,171,949	2 1,018,986	127,037	
23	Annual Business Fees		-	-	127,036	-	127,036	127,036	
24	Property Rates	20,891,949		2 0,891,949	9,720,000	11,171,949	20,891,949	0	1
Ministry of Lands		2 18,024	-	218,024	3 14,699	-	314,699	96,675	
25	Ground Rent	2 18,024	-	218,024	314,699	-	314,699	96,675	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	

Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-	-	-	-	-
30	Revenues from GRZ shareholding sale		-	-	-	-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-	-	-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-	-	-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-	-	-	-	-
Total payments		1,232,596,885	-	1,232,596,885	1,206,609,492	- 3 0,653,106	1,175,956,386	-59,983,187
Social Payments		244,505,235	-	244,505,235	-	-	-	
35	Corporate Social Responsibility In kind payments	244,505,235	-	244,505,235				
36	Corporate Social Responsibility cash payments		-	-				

NOTES

1	Cut-off
2	Duplicates

COMPANY NAME: LUMWANA MINING COMPANIES					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		1,253,704	-	1,253,704	1,354,404	-	1,354,404	96,595	
1	Application Fees		-	-	700	-	7 00	700	
2	Licence Fees		-	-	-	-	-	-	
3	Area Charges	1,247,704	-	1,247,704	1,336,249	-	1,336,249	88,545	
4	Valuation Fees		-	-	7,350	-	7,350	7,350	
5	Annual Operating Permit	6,000	-	6,000	6,000	-	6,000	-	
6	Environmental Protection Fund		-	-	-	-	-	-	
7	Other fees and charges	-	-	-	3,342,687	-	3,342,687	3,342,687	
Zambian Revenue Authority (ZRA)		1,036,976,894	-	1,036,976,894	1,043,360,785	6,342,530	1,037,018,255	41,361	
8	Pay- As-You-Earn	141,335,084	-	141,335,084	144,458,683	(3,123,599)	141,335,084	0	1
9	Import VAT	62,210,444	-	62,210,444	62,315,511	-	62,315,511	105,067	
10	Mineral Royalty	562,337,525	-	562,337,525	562,338,245	-	562,338,245	720	
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	-	-	-	-	
12	VAT (Net paid)	243,837,345	-	243,837,345	247,056,276	(3,218,931)	243,837,345	0	
13	Import/Customs Duty	20,896,000	-	20,896,000	21,019,332	-	21,019,332	123,332	
14	Withholding Taxes	6,154,501	-	6,154,501	5,959,967	-	5,959,967	(194,534)	
15	Excise Duty	205,995	-	205,995	-	-	-	(205,995)	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-	429	-	4 29	429	
20	Export Levy	-	-	-	1,624	-	1,624	1,624	
21	Other taxes(ZRA)	-	-	-	211,146	-	211,146	211,146	
Local Councils		11,049,000	-	11,049,000	11,049,000	-	11,049,000	-	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	11,049,000	-	11,049,000	11,049,000	-	11,049,000	-	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent	-	-	-	-	-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
ZCCM- IH			-	-		-	-	-	
31	Dividends from ZCCM-IH Shares		-			-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
Total payments			1,049,279,598	-	1,049,279,598	1,055,764,189	6,342,530	1,049,421,659	137,956
Social Payments			10,208,029	-	10,208,029	-	-	-	
35	Corporate Social Responsibility In kind payments		10,208,029	-	10,208,029				
36	Corporate Social Responsibility cash payments			-	-				

NOTES

1	Actual amount confirmed by company
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COMPANY NAME: RIO TINTO EXPLORATION ZAMBIA LIMITED					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		1,567,621	-	1,567,621	269,527	-	269,527	(1,317,464)
1	Application Fees	3,000	-	3,000	-	-	-	(3,000)
2	Licence Fees	-	-	-	-	-	-	-
3	Area Charges	1,564,621	-	1,564,621	250,157	-	250,157	(1,314,464)
4	Valuation Fees	-	-	-	-	-	-	-
5	Annual Operating Permit	-	-	-	-	-	-	-
6	Environmental Protection Fund	-	-	-	-	-	-	-
7	Other fees and charges	-	-	-	19,370	-	19,370	(19,370)
Zambian Revenue Authority (ZRA)		1,886,233	-	1,886,233	2,316,953	-	2,316,953	430,720
8	Pay- As-You-Earn	1,693,371	-	1,693,371	1,864,409	-	1,864,409	171,038
9	Import VAT	-	-	-	333,216	-	333,216	333,216
10	Mineral Royalty	-	-	-	-	-	-	-
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	2,000	-	2,000	2,000
12	VAT (Net paid)	-	-	-	-	-	-	-
13	Import/Customs Duty	-	-	-	-	-	-	-
14	Withholding Taxes	192,862	-	192,862	60,422	-	60,422	(132,440)
15	Excise Duty	-	-	-	55,116	-	55,116	55,116
16	Property Transfer Tax	-	-	-	-	-	-	-
17	Wind Fall Tax	-	-	-	-	-	-	-
18	Variable profit Tax	-	-	-	-	-	-	-
19	Other taxes	-	-	-	429	-	429	429
20	Export Levy	-	-	-	1,624	-	1,624	1,624
21	VAT claimed	(1,275,464)	-	1,275,464	(1,800,941)	-	(1,800,941)	-
Local Councils		-	-	-	-	-	-	-
23	Annual Business Fees	-	-	-	-	-	-	-
24	Property Rates	-	-	-	-	-	-	-
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent	-	-	-	-	-	-	-
26	Consideration Fees	-	-	-	-	-	-	-
27	Registration Fees	-	-	-	-	-	-	-
28	Preparation fees	-	-	-	-	-	-	-

Ministry of Finance and National Planning		-	-	-	-	-	-
29	Dividends from Government Shares		-	-	-	-	-
30	Revenues from GRZ shareholding sale		-	-	-	-	-
ZCCM- IH		-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-
32	Price participation fees		-	-	-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-	-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-	-	-	-
Total payments		3,453,855	-	3,453,855	2,586,480	-	2,586,480
Social Payments		-	-	-	-	-	-
35	Corporate Social Responsibility In kind payments	-	-	-			
36	Corporate Social Responsibility cash payments		-	-			

COMPANY NAME: ANGLO EXPLORATION ZAMBIA LIMITED					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		539,367	-	539,367	-	-	-	(500,887)
1	Application Fees	-	-	-	-	-	-	-
2	Licence Fees	4,000	-	4,000	-	-	-	(4,000)
3	Area Charges	496,887	-	496,887	-	-	-	(496,887)
4	Valuation Fees	-	-	-	-	-	-	-
5	Annual Operating Permit	-	-	-	-	-	-	-
6	Environmental Protection Fund	-	-	-	-	-	-	-
7	Other fees and charges	38,480	-	38,480	-	-	-	38,480
Zambian Revenue Authority (ZRA)		465,824	-	465,824	2,417,440	-	2,417,440	1,951,615
8	Pay- As-You-Earn	465,824	-	465,824	2,254,172	-	2,254,172	1,788,348
9	Import VAT	-	-	-	96,178	-	96,178	96,178
10	Mineral Royalty	-	-	-	-	-	-	-
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	-	-	-	-
12	VAT (Net paid)	-	-	-	-	-	-	-
13	Import/Customs Duty	-	-	-	38,157	-	38,157	38,157
14	Withholding Taxes	-	-	-	28,933	-	28,933	28,933
15	Excise Duty	-	-	-	-	-	-	-
16	Property Transfer Tax	-	-	-	-	-	-	-
17	Wind Fall Tax	-	-	-	-	-	-	-
18	Variable profit Tax	-	-	-	-	-	-	-
19	Other taxes	-	-	-	-	-	-	-
20	Export Levy	-	-	-	-	-	-	-
21	VAT claimed	192,751)	-	192,751)	842,752)	-	842,752)	650,001)
Local Councils		-	-	-	-	-	-	-
23	Annual Business Fees	-	-	-	-	-	-	-
24	Property Rates	-	-	-	-	-	-	-
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent	-	-	-	-	-	-	-
26	Consideration Fees	-	-	-	-	-	-	-
27	Registration Fees	-	-	-	-	-	-	-
28	Preparation fees	-	-	-	-	-	-	-

Ministry of Finance and National Planning		-	-	-	-	-	-
29	Dividends from Government Shares		-	-	-	-	-
30	Revenues from GRZ shareholding sale		-	-	-	-	-
ZCCM- IH		-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-
32	Price participation fees		-	-	-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-	-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-	-	-	-
Total payments		1,005,192	-	1,005,192	2,417,440	-	2,417,440
Social Payments		-	-	-	-	-	-
35	Corporate Social Responsibility In kind payments	-	-	-			
36	Corporate Social Responsibility cash payments		-	-			

COMPANY NAME: VALE ZAMBIA LIMITED					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		-	-	-	-	-	-	-
1	Application Fees		-	-		-	-	-
2	Licence Fees		-	-		-	-	-
3	Area Charges		-	-		-	-	-
4	Valuation Fees		-	-		-	-	-
5	Annual Operating Permit		-	-		-	-	-
6	Environmental Protection Fund		-	-		-	-	-
Zambian Revenue Authority (ZRA)		2,980,719	-	2,980,719	4,493,312	-	4,493,312	438,239
8	Pay- As-You-Earn	2,304,485	-	2,304,485	3,179,915		3,179,915	875,429
9	Import VAT	-			1,517		1,517	1,517
10	Mineral Royalty		-	-	8,320		8,320	8,320
11	Company Income Tax (Inc. Provisional Tax)	-			-			-
12	VAT (Net paid)	5 36,291		536,291	609,806		609,806	73,515
13	Import/Customs Duty	-				-	-	-
14	Withholding Taxes	1 39,943	-	139,943	693,754		693,754	553,811
15	Excise Duty		-	-	-			-
16	Property Transfer Tax		-	-		-	-	-
17	Wind Fall Tax		-	-		-	-	-
18	Variable profit Tax		-	-		-	-	-
19	Advance Income Tax		-	-		-	-	-
20	Vat claimed		-	-	(1,074,354)		(1,074,354)	(1,074,354)
Local Councils		-	-	-	-	-	-	-
23	Annual Business Fees		-	-		-	-	-
24	Property Rates	-						-
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent		-	-		-	-	-
26	Consideration Fees		-	-		-	-	-
27	Registration Fees		-	-		-	-	-
28	Preparation fees		-	-		-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-

30	Revenues from GRZ shareholding sale		-	-		-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		2,980,719	-	2,980,719	4,493,312	-	4,493,312	438,239
Social Payments		-	-	-	-	-	-	
35	Corporate Social Responsibility In kind payments		-	-				
36	Corporate Social Responsibility cash payments		-	-				

COMPANY NAME: KALUMBILA MINERALS LIMITED						Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	977,398	-	977,398	1,117,188	-	1,117,188	123,290	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges	9 77,398	-	9 77,398	1,098,288		1,098,288	120,890	
4	Valuation Fees		-	-	1,400	-	1,400	1,400	
5	Annual Operating Permit		-	-	1,000	-	1,000	1,000	
6	Environmental Protection Fund		-	-	-	-	-	-	
7	Other fees and charges				16,500		16,500	(16,500)	
	Zambian Revenue Authority (ZRA)	420,169,696	-	4 20,169,696	322,765,227	9 0,239,934	4 13,005,161	57,780,594	
8	Pay- As-You-Earn	101,695,978	-	1 01,695,978	100,962,714	733,264	1 01,695,978	(0)	1
9	Import VAT	-			1,784,534		1,784,534	1,784,534	
10	Mineral Royalty	104,302,423	-	1 04,302,423	114,729,140	(10,426,717)	1 04,302,423	(0)	2
11	Company Income Tax (Inc. Provisional Tax)	-			14,983,084		1 4,983,084	14,983,084	
12	VAT (Net paid)	-			8,540,411		8,540,411	8,540,411	
13	Import/Customs Duty	103,932,979		1 03,932,979	1,943,901	101,989,078	1 03,932,979	0	1
14	Withholding Taxes	77,761,140	-	7 7,761,140	79,816,832	(2,055,691)	7 7,761,141	0	1
15	Excise Duty		-	-	-			-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
21	Other taxes (ZRA)	32,477,175		3 2,477,175	4,611		4,611	32,472,564	
22	VAT Claimed	(401,629,405)		(401,629,405)	(346,909,023)		(346,909,023)		
	Local Councils	-	-	-	-	-	-	-	
23	Annual Business Fees		-	-		-	-	-	
24	Property Rates	-							
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	

Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		421,147,094	-	4 21,147,094	323,882,415	9 0,239,934	4 14,122,349	5 7,903,884
Social Payments		62,338,117	-	62,338,117	-	-	-	
35	Corporate Social Responsibility In kind payments	56,795,140	-	56,795,140				
36	Corporate Social Responsibility cash payments	5,542,977	-	5,542,977				

NOTES

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|---|------------------------------|
| 1 | Payment confirmed by company |
| 2 | Payment after cut-off |

COMPANY NAME: CHAMBISHI COPPER SMELTER LIMITED						Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	-	-	-	-	-	-	-	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges	-	-	-	-	-	-	-	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-		-	-	-	
7	Other fees and charges					-	-	-	
	Zambian Revenue Authority (ZRA)	175,473,062	-	175,473,062	170,568,415	9,559,036	180,127,451	4,479,069	
8	Pay- As-You-Earn	9,524,429	-	9,524,429	11,132,318	(1,607,890)	9,524,428	(0)	1
9	Import VAT	92,832,524		92,832,524	95,859,551		95,859,551	3,027,027	
10	Mineral Royalty	-	-	-	7,200	-	7,200	7,200	
11	Company Income Tax (Inc. Provisional Tax)	52,447,904		52,447,904	41,280,978	11,166,926	52,447,904	0	2
12	VAT (Net paid)	-			1,134,763		1,134,763	1,134,763	
13	Import/Customs Duty	19,882,162		19,882,162	20,285,167	-	20,285,167	403,005	
14	Withholding Taxes	786,043	-	786,043	702,002	-	702,002	(84,041)	
15	Excise Duty		-	-	58,759		58,759	58,759	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-	20,016	-	20,016	20,016	
20	Export Levy		-	-		-	-	-	
21	Other taxes (ZRA)	-		-	87,660		87,660	(87,660)	
22	VAT Claimed	-		-	(1,082,119,383)		(1,082,119,383)		
	Local Councils	4,858,885	-	4,858,885	4,850,000	-	4,850,000	(8,885)	
23	Annual Business Fees	4,858,885	-	4,858,885	4,850,000	-	4,850,000	(8,885)	
24	Property Rates	-						-	
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	

Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		180,331,947	-	180,331,947	175,418,415	9,559,036	184,977,451	4,470,184
Social Payments		1,856,547	-	1,856,547	-	-	-	
35	Corporate Social Responsibility In kind payments	1,809,047	-	1,809,047				
36	Corporate Social Responsibility cash payments	47,500	-	47,500				

NOTES

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|---|------------------------------|
| 1 | Payment outside cut-off |
| 2 | Payment confirmed by company |

COMPANY NAME: SINO-METALS LEACH ZAMBIA LTD

Reporting period: 2015

N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		-	-	-	-	-	-	-	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges	-	-	-	-		-	-	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-		-	-	-	
7	Other fees and charges						-	-	
Zambian Revenue Authority (ZRA)		19,732,434	-	19,732,434	29,091,128	6,412,206	22,678,922	2,946,487	
8	Pay- As-You-Earn	3,743,604	-	3,743,604	4,189,463	(445,859)	3,743,604	(0)	1
9	Import VAT	1,822,153		1,822,153	3,164,024	-	3,164,024	1,341,871	
10	Mineral Royalty	13,802,085	-	13,802,085	19,768,432	(5,966,347)	13,802,085	0	1
11	Company Income Tax (Inc. Provisional Tax)	-		-	800	-	800	800	2
12	VAT (Net paid)	-			80,600		80,600	80,600	
13	Import/Customs Duty	364,593		364,593	1,887,809	-	1,887,809	1,523,216	
14	Withholding Taxes	-	-	-	-	-	-	-	
15	Excise Duty		-	-			-	-	
16	Property Transfer Tax		-	-			-	-	
17	Wind Fall Tax		-	-			-	-	
18	Variable profit Tax		-	-			-	-	
19	Advance Income Tax		-	-	20,016	-	20,016	20,016	
20	Export Levy		-	-			-	-	
21	Other taxes (ZRA)	3,750		3,750		-		-	
22	VAT Claimed	-		-	(33,764,544)		(33,764,544)		
Local Councils		664,978	-	664,978	664,978	-	664,978	-	
23	Annual Business Fees	-	-	-	-		-	-	
24	Property Rates	664,978	-	664,978	664,978	-	664,978	-	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent		-	-			-	-	
26	Consideration Fees		-	-			-	-	
27	Registration Fees		-	-			-	-	

28	Preparation fees		-	-	-	-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-	-	-	-	-
30	Revenues from GRZ shareholding sale		-	-	-	-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
Total payments		20,397,412	-	20,397,412	29,756,105	6,412,206	23,343,899	2,946,487
Social Payments		3,000	-	3,000	-	-	-	
35	Corporate Social Responsibility In kind payments	-	-	-				
36	Corporate Social Responsibility cash payments	3,000	-	3,000				

NOTES

1	Cut-off
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COMPANY NAME: LAFARGE CEMENT LIMITED					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	Note
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	-	50,861	50,861	50,861	-	50,861	0	
1	Application Fees	-	-	-	-	-	-	-	
2	Licence Fees	-	4,612	4,612	4,612	-	4,612	-	1
3	Area Charges	-	42,217	42,217	42,217	-	42,217	0	1
4	Valuation Fees	-	-	-	-	-	-	-	
5	Annual Operating Permit	-	-	-	-	-	-	-	
6	Other fees	-	4,032	4,032	4,032	-	4,032	-	
	Zambian Revenue Authority (ZRA)	553,663,567	14,910,522	568,574,089	378,190,227	195,794,124	573,984,351	5,410,262	
8	Pay- As-You-Earn	21,599,923	-	21,599,923	35,531,800	(13,931,878)	21,599,922	(0)	1
9	Import VAT	-	14,910,522	14,910,522	14,910,522	-	14,910,522	-	
10	Mineral Royalty	2,625,901	-	2,625,901	2,164,895	461,006	2,625,901	0	2
11	Company Income Tax (Inc. Provisional Tax)	430,567,002	-	430,567,002	217,313,858	213,253,144	430,567,002	(0)	2
12	VAT (Net paid)	76,652,384	-	76,652,384	91,071,707	(14,419,322)	76,652,385	0	2
13	Import/Customs Duty	-	-	-	5,410,262	-	5,410,262	5,410,262	
14	Withholding Taxes	22,218,357	-	22,218,357	11,787,183	10,431,174	22,218,357	0	2
15	Excise Duty	-	-	-	-	-	-	-	
16	Property Transfer Tax	-	-	-	-	-	-	-	
17	Wind Fall Tax	-	-	-	-	-	-	-	
18	Variable profit Tax	-	-	-	-	-	-	-	
19	Advance Income Tax	-	-	-	-	-	-	-	
20	Export Levy	-	-	-	-	-	-	-	
	Local Councils	-	1,736,280	1,736,280	1,736,280	-	1,736,280	(0)	
23	Annual Business Fees	-	8,100	8,100	8,100	-	8,100	-	
24	Property Rates	-	1,728,180	1,728,180	1,728,180	-	1,728,180	(0)	1
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent	-	-	-	-	-	-	-	
26	Consideration Fees	-	-	-	-	-	-	-	
27	Registration Fees	-	-	-	-	-	-	-	
28	Preparation fees	-	-	-	-	-	-	-	
	Ministry of Finance and National Planning	-	-	-	-	-	-	-	
29	Dividends from Government Shares	-	-	-	-	-	-	-	
30	Revenues from GRZ shareholding sale	-	-	-	-	-	-	-	

ZCCM- IH	-	-	-	-	-	-	-	-
31 Dividends from ZCCM -IH Shares	-				-	-	-	
32 Price participation fees		-	-		-	-	-	
33 Revenues from ZCCM -IH shareholding sale		-	-		-	-	-	
34 Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-	
Total payments	553,663,567	16,697,663	570,361,230	379,977,368	195,794,124	575,771,492	5,410,262	
Social Payments	2,070,637	-	2,070,637	-	-	-	-	
35 Corporate Social Responsibility In kind payments	2,070,637	-	2,070,637					
36 Corporate Social Responsibility cash payments		-	-					

NOTES

1	Cut-off
2	Confirmed by company

COMPANY NAME: LIONS GROUP QUARRIES LIMITED					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	Note
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	-	-	-	4,428	-	4,428	4,428	
1	Application Fees	-	-	-	-	-	-	-	
2	Licence Fees	-	-	-	-	-	-	-	
3	Area Charges	-	-	-	4,248	-	4,248	4,248	1
4	Valuation Fees	-	-	-	-	-	-	-	
5	Annual Operating Permit	-	-	-	-	-	-	-	
6	Environmental Protection Fund	-	-	-	-	-	-	-	
7	Other fees and charges	-	-	-	180	-	180	-	
	Zambian Revenue Authority (ZRA)	8,183,117	-	8,183,117	8,138,623	171,740	8,310,363	127,246	
8	Pay- As-You-Earn	1,898,803	-	1,898,803	1,898,803	-	1,898,803	-	
9	Import VAT	-	-	-	98,279	-	98,279	98,279	
10	Mineral Royalty	2,113,307	-	2,113,307	2,113,307	-	2,113,307	0	
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	-	-	-	-	
12	VAT (Net paid)	3,983,311	-	3,983,311	3,833,444	149,867	3,983,311	(0)	1
13	Import/Customs Duty	-	-	-	28,192	-	28,192	28,192	
14	Withholding Taxes	187,695	-	187,695	165,823	21,873	187,696	1	1
15	Excise Duty	-	-	-	-	-	-	-	
16	Property Transfer Tax	-	-	-	-	-	-	-	
17	Wind Fall Tax	-	-	-	-	-	-	-	
18	Variable profit Tax	-	-	-	-	-	-	-	
19	Advance Income Tax	-	-	-	-	-	-	-	
20	Other Taxes	-	-	-	775	-	775	775	
	Local Councils	266,913	-	266,913	-	266,913	266,913	0	
21	Annual Business Fees	-	-	-	-	-	-	-	
22	Property Rates	-	-	-	-	-	-	-	1
23	Council Mining Levy	266,913	-	266,913	-	266,913	266,913	0	1
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent	-	-	-	-	-	-	-	
26	Consideration Fees	-	-	-	-	-	-	-	
27	Registration Fees	-	-	-	-	-	-	-	
28	Preparation fees	-	-	-	-	-	-	-	
	Ministry of Finance and National Planning	-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
	ZCCM- IH	-	-	-	-	-	-	-	
31	Dividends from ZCCM -IH Shares	-				-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-	
	Total payments	8,450,031	-	8,450,031	8,143,051	438,653	8,581,704	131,495	
	Social Payments	-	-	-	-	-	-	-	
35	Corporate Social Responsibility In kind payments	-	-	-					
36	Corporate Social Responsibility cash payments		-	-					

NOTES

1	Payment not reported by government. Amount confirmed by company and now added to the government
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COMPANY NAME: LUBAMBE COPPER MINE LIMITED					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	NOTE
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		502,522	-	502,522	9,170	502,172	511,342	8,820	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-	5,832		5,832	5,832	2
4	Valuation Fees	502,522	-	502,522	350	502,172	502,522	-	1
5	Annual Operating Permit		-	-	1,000		1,000	1,000	2
6	Other fees		-	-	1,988		1,988	1,988	2
Zambian Revenue Authority (ZRA)		190,274,683	102,692	190,377,375	209,291,564	18,914,188	190,377,376	1	
9	Pay- As-You-Earn	50,743,359	-	50,743,359	52,602,789	(1,859,430)	50,743,359	(0)	3
10	Import VAT	11,463,170		11,463,170	10,515,359	947,811	11,463,170	0	3
11	Mineral Royalty	77,413,438	-	77,413,438	77,336,903	76,535	77,413,438	0	3
12	Company Income Tax (Inc. Provisional Tax)	147,360		147,360	1,613,416	(1,466,056)	147,360	0	3
13	VAT (Net paid)	34,071,333		34,071,333	50,359,924	(16,288,591)	34,071,333	0	2
14	Import/Customs Duty	8,901,209		8,901,209	2,060,766	6,840,443	8,901,209	0	3
15	Withholding Taxes	7,534,814	-	7,534,814	14,699,713	(7,164,900)	7,534,813	(0)	3
16	Property Transfer Tax	-	-	-		-	-	-	
17	Wind Fall Tax	-	-	-		-	-	-	
18	Excise duty	-	60,223	60,223	60,223	-	60,223	-	4
19	19 Other Taxes	-	42,281	42,281	42,281	-	42,281	(0)	4
20	20 Export Levy	-	188	188	188	-	188	0	4
	VAT Claimed	(58,918,078)	-	(58,918,078)	(46,095,126)		(46,095,126)		
Local Councils		700,000	-	700,000	-	700,000	700,000	-	
	Annual Business Fees		-	-	-	-	-	-	
	Property Rates	700,000		700,000		700,000	700,000	-	5
Ministry of Lands		-	-	-	-	-	-	-	
	Ground Rent		-	-		-	-	-	
	Consideration Fees		-	-		-	-	-	
	Registration Fees		-	-		-	-	-	
	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	

	ZCCM- IH	-	-	-	-	-	-	-
31	Dividends from ZCCM -IH Shares			-		-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-
	Total payments	191,477,205	102,692	191,579,897	209,300,734	17,712,016	191,588,718	8,821
	SocialPayments	210,777	-	210,777	-	-	-	
35	Corporate Social Responsibility In kind payments	210,777.04	-	210,777				
36	Corporate Social Responsibility cash payments		-	-				

NOTE

1	The Government did not record valuation fees paid by the company
2	Transactions does not relate to the period under review but recorded by ZRA in the current period
3	Wrong reclassification of taxes by the government
4	Transactions not recorded by the company
5	payment confirmed by company

COMPANY NAME: UNIVERSAL MINING & CHEMICAL INDUSTRIES LTD					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	Note
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	4,236,986	-	4,236,986	-	-	-	4,236,986	
1	Application Fees	-	-	-	-	-	-	-	
2	Licence Fees	-	-	-	-	-	-	-	
3	Area Charges	-	-	-	-	-	-	-	
4	Valuation Fees	-	-	-	-	-	-	-	
5	Annual Operating Permit	-	-	-	-	-	-	-	
6	Environmental Protection Fund	-	-	-	-	-	-	-	
7	Other fees and charges	4,236,986	-	4,236,986	-	-	-	4,236,986	
	Zambian Revenue Authority (ZRA)	17,026,605	-	17,026,605	17,464,111	287,192	17,176,919	150,314	
8	Pay- As-You-Earn	2,720,390	-	2,720,390	3,007,582	(287,192)	2,720,390	0	1
9	Import VAT	4,535,066	-	4,535,066	4,717,732	-	4,717,732	182,666	
10	Mineral Royalty	-	-	-	-	-	-	-	
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	-	-	-	-	
12	VAT (Net paid)	7,739,098	-	7,739,098	7,742,189	-	7,742,189	3,090	
13	Import/Customs Duty	1,966,291	-	1,966,291	1,826,166	-	1,826,166	(140,125)	
14	Withholding Taxes	65,761	-	65,761	159,943	-	159,943	94,182	
15	Excise Duty	-	-	-	-	-	-	-	
16	Property Transfer Tax	-	-	-	-	-	-	-	
17	Wind Fall Tax	-	-	-	-	-	-	-	
18	Variable profit Tax	-	-	-	-	-	-	-	
19	Advance Income Tax	-	-	-	-	-	-	-	
20	Other Taxes	-	-	-	775	-	775	775	
	Local Councils	127,737	-	127,737	129,737	-	129,737	2,000	
21	Annual Business Fees	5,403	-	5,403	7,403	-	7,403	2,000	
22	Property Rates	122,334	-	122,334	122,334	-	122,334	-	
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent	-	-	-	-	-	-	-	
26	Consideration Fees	-	-	-	-	-	-	-	
27	Registration Fees	-	-	-	-	-	-	-	
28	Preparation fees	-	-	-	-	-	-	-	
	Ministry of Finance and National Planning	-	-	-	-	-	-	-	
29	Dividends from Government Shares	-	-	-	-	-	-	-	

30	Revenues from GRZ shareholding sale		-	-		-	-	-
	ZCCM- IH	-	-	-	-	-	-	-
31	Dividends from ZCCM -IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-
	Total payments	21,391,328	-	21,391,328	17,593,848	287,192	17,306,656	4,389,300
	Social Payments	-	-	-	-	-	-	
35	Corporate Social Responsibility In kind payments	-	-	-				
36	Corporate Social Responsibility cash payments		-	-				

NOTES

1	Duplicates
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COMPANY NAME: CNMC LUANSHYA COPPER MINES PLC					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	NOTE
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		105,790	246,219	352,009	352,008	-	352,008	(1)	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		2,088	2,088	2,088	-	2,088	-	1
3	Area Charges	105,790	228,994	334,784	334,784		334,784	(0)	1
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Other fees		15,137	15,137	15,137	-	15,137	(0)	1
Zambian Revenue Authority (ZRA)		180,560,564	-	180,560,564	297,430,777	116,835,368	180,595,409	34,845	
8	Pay- As-You-Earn	40,390,117	-	40,390,117	47,613,806	(7,223,689)	40,390,117	0	2
9	Import VAT	13,253,588		13,253,588	14,525,006	(1,271,418)	13,253,588	-	3
10	M ineral Royalty	120,448,999	-	120,448,999	211,585,513	(91,136,514)	120,448,999	(0)	3
11	Company Income Tax (Inc. Provisional Tax)	1,227,191		1,227,191	14,518,078	(13,290,887)	1,227,191	(0)	3
12	VAT (Net paid)	-		-	3,608	-	3,608	3,608	
13	Import/Customs Duty	4,380,246		4,380,246	4,895,831	(515,585)	4,380,246	-	3
14	Withholding Taxes	850,423	-	850,423	4,247,698	(3,397,275)	850,423	0	3
15	Excise Duty	-	-	-	14,019	-	14,019	14,019	
16	Property Transfer Tax	10,000	-	10,000	10,000	-	10,000	-	
17	17 Wind Fall Tax	-	-	-	-	-	-	-	
18	Variable profit Tax	-	-	-	-	-	-	-	
19	Advance Income Tax	-	-	-		-	-	-	
20	Other Taxes'	-	-	-	17,217	-	17,217	17,217	
21	VAT Claimed	-	-	-	(136,234,009)	-	136,234,009		
22	Export Levy	-	-	-		-	-	-	
Local Councils		10,853,286	-	10,853,286	10,853,286	-	10,853,286	-	
23	Annual Business Fees	-	-	-	-	-	-	-	
24	Property Rates	10,853,286		10,853,286	10,853,286		10,853,286	-	
Ministry of Lands		1,848,599	-	1,848,599	-	-	-	(1,848,599)	
25	25 Ground Rent	1,848,474	-	1,848,474		-	-	(1,848,474)	
26	26 Consideration Fees	-	-	-		-	-	-	
27	27 Registration Fees	125	-	125		-	-	(125)	
28	28 Preparation fees	-	-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
ZCCM- IH		-	-	-	-	-	-	-	
31	Dividends from ZCCM -IH Shares			-		-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-	
Total payments		193,368,239	246,219	193,614,458	308,636,071	116,835,368	191,800,703	- 1,813,755	
Social Payments		4,551,990	-	4,551,990	-	-	-		
35	35 Corporate Social Responsibility In kind payments	4,551,990	-	4,551,990					
36	Corporate Social Responsibility cash payments		-	-					

NOTES

1	Confirmed by company
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COMPANY NAME: CHAMBISHI METALS PLC					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	NOTE
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		1,347,193	-	1,347,193	34,154	1,335,043	1,369,197	22,003	
1	Application Fees		-	-	4,100		4,100	4,100	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-	17,154	-	17,154	17,154	
4	Valuation Fees		-	-	1,750	-	1,750	1,750	
5	Annual Operating Permit	1,000	-	1,000		-	-	(1,000)	
6	Other fees and charges	1,346,193	-	1,346,193	11,150	1,335,043	1,346,193	(0)	2
Zambian Revenue Authority (ZRA)		160,570,681	-	160,570,681	175,937,404	15,361,090	160,576,314	5,633	
8	Pay-As-You-Earn	16,437,918	-	16,437,918	28,356,230	(11,918,312)	16,437,918	(0)	3
9	Import VAT	140,425,651		140,425,651	140,453,339	(27,688)	140,425,651	-	3
10	Mineral Royalty	-	-	-	1,920	-	1,920	1,920	
11	Company Income Tax (Inc. Provisional Tax)	243,397		243,397	2,773,100	(2,529,703)	243,397	0	3
12	VAT (Net paid)			-	3,420		3,420	3,420	
13	Import/Customs Duty	2,588,947		2,588,947	2,415,325	173,622	2,588,947	-	4
14	Withholding Taxes	144,029	-	144,029	1,105,674	(961,644)	144,030	0	3
15	Excise Duty	730,739	-	730,739	828,104	(97,365)	730,739	-	3
16	Property Transfer Tax		-	-	250	-	250	250	3
17	other taxes		-	-	43	-	43	43	3
18	VAT Climed		-	-	(154,957)	-	154,957		3
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
Local Councils		2,001,038	-	2,001,038	-	2,001,038	2,001,038	0	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	2,001,038		2,001,038		2,001,038	2,001,038	0	
Ministry of Lands		8,727	-	8,727	8,521	206	8,727	(0)	
25	Ground Rent	8,727	-	8,727	8,521	206	8,727	(0)	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	

ZCCM- IH		-	-	-	-	-	-	-	-
31	Dividends from ZCCM -IH Shares			-		-		-	
32	Price participation fees		-	-		-		-	
33	Revenues from ZCCM -IH shareholding sale		-	-		-		-	
34	Revenues from ZCCM -IH mining rights transfer		-	-		-		-	
Total payments		163,927,640	-	163,927,640	175,980,079	12,024,803	163,955,276	27,636	0
Social Payments		939,004	-	939,004	-	-	-		
35	Corporate Social Responsibility In kind payments	939,004	-	939,004					
36	Corporate Social Responsibility cash payments		-	-					

NOTE

1	Not recorded by the company
2	Not recorded by the government
3	Over recording of transactions by the government
4	The government did not record the transactions

COMPANY NAME: ZCCM INVESTMENTS HOLDINGS PLC					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	34,100	-	34,100	1,302	34,100	35,402	1,302	NOTE
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-	1,302	-	1,302	1,302	
4	Valuation Fees	34,100	-	34,100		34,100	34,100	-	1
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-	-	-	-	-	
	Zambian Revenue Authority (ZRA)	57,518,585	-	57,518,585	50,959,602	6,560,984	57,520,586	2,001	
8	Pay- As-You-Earn	6,450,237	-	6,450,237	6,684,035	(233,797)	6,450,238	0	2
9	Import VAT	-			-			-	
10	Mineral Royalty		-	-	-			-	
11	Company Income Tax (Inc. Provisional Tax)	44,056,706		44,056,706	44,056,706		44,056,706	-	
12	VAT (Net paid)	116,619		116,619	99,466	17,153	116,619	0	1
13	Import/Customs Duty	-				-	-	-	
14	Withholding Taxes	6,895,022.82	-	6,895,023	117,395	6,777,628	6,895,023	0	1
15	Excise Duty		-	-	-			-	
16	Property Transfer Tax		-	-	2,000	-	2,000	2,000	
17	Wind Fall Tax		-	-		-	-	-	
18	VAT Claimed		-	-	(2,307,217)	-	(2,307,217)		
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
	Local Councils	43,069	-	43,069	256	42,813	43,069	0	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	43,069.00		43,069	256	42,813	43,069	0	
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
	Ministry of Finance and National Planning	-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	

ZCCM- IH	13,824,000	-	13,824,000	13,824,000	-	13,824,000	-	
31 KANSAM SHIDIVIDENDS	13,824,000		13,824,000	13,824,000		13,824,000	-	
33 Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-	
Total payments	71,419,754	-	71,419,754	64,785,160	6,637,897	71,423,057	3,303	

Social Payments	-	-	-	-	-	-		
35 Corporate Social Responsibility In kind payments		-	-					
36 Corporate Social Responsibility cash payments		-	-					

KEY

- 1 Payment confirmed by company
 - 2 Payment outside cut-off
-

COMPANY NAME: GRIZZLY MINING LIMITED						Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
	Ministry of Mines, Energy and Water Development	32,966	-	32,966	-	(14,248)	33,867	900	NOTE
1	Application Fees		-	-	4,000	(4,000)	-	-	1
2	Licence Fees		-	-		-	-	-	
3	Area Charges	26,366.40	-	26,366.40	28,290	(1,923)	26,367	0	1
4	Valuation Fees	6,600	-	6,600	7,500	-	7,500	900	1
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-		-	-	-	1
	Zambian Revenue Authority (ZRA)	21,172,767	-	21,172,767	24,514,596	3,314,055	21,200,541	27,774	
8	Pay- As-You-Earn	2,329,993	-	2,329,993	2,527,333	(197,339)	2,329,994	0	2
9	Import VAT	-			-			-	
10	Mineral Royalty	18,841,573	-	18,841,573	21,959,490	(3,117,916)	18,841,574	0	2
11	Company Income Tax (Inc. Provisional Tax)	-			14,495	-	14,495	14,495	2
12	VAT (Net paid)				10,080	-	10,080	10,080	2
13	Import/Customs Duty	-				-	-	-	
14	Withholding Taxes	-	-	-	-	-	-	-	
15	Excise Duty		-	-		-		-	
16	Property Transfer Tax		-	-		-		-	
18	Other Taxes				3,199		3,199	3,199	3
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy	1,200	-	1,200		1,200	1,200	-	
18	VAT Claimed		-	-	(2,833,874)	-	(2,833,874)		3
	Local Councils	90,452	-	90,452	-	90,453	90,453	1	
23	Annual Business Fees	4,868	-	4,868	-	4,868	4,868	1	2
24	Property Rates	85,585		85,585	-	85,585	85,585	0	2
	Ministry of Lands	-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
	Ministry of Finance and National Planning	-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	

ZCCM- IH	-	-	-	-	-	-	-	-
31 Dividends from ZCCM-IH Shares	-	-	-	-	-	-	-	-
32 Price participation fees		-	-		-	-	-	-
33 Revenues from ZCCM-IH shareholding sale								
34 Revenues from ZCCM-IH mining rights transfer								
Total payments	21,296,185	-	21,296,185	24,514,596	3,237,850	21,324,860	28,675	

Social Payments	-	-	-	-	-	-		
35 Corporate Social Responsibility In kind payments		-	-					
36 Corporate Social Responsibility cash payments		-	-					

NOTE

-
- 1 Fees not belonging to the current period

 - 2 Transactions not recorded by the government

 - 3 Transactions not recorded by the company

COMPANY NAME: NDOLA LIME COMPANY LIMITED					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final Difference	NOTE
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		8,823	-	8,823	14,571	-	14,571	5,748	
1	Application Fees		-	-		-	-	-	
2	Licence Fees	8,823	-	8,823		-	-	(8,823)	
3	Area Charges		-	-	7,581	-	7,581	7,581	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Other fees and charges		-	-	6,990	-	6,990	6,990	
Zambian Revenue Authority (ZRA)		6,404,402	-	6,404,402	9,585,403	1,702,023	7,883,380	1,478,978	
8	Pay- As-You-Earn	5,515,331	-	5,515,331	5,388,056	127,275	5,515,331	(0)	1
9	Import VAT				1,013,625	-	1,013,625	1,013,625	
10	Mineral Royalty		-	-				-	
11	Company Income Tax (Inc. Provisional Tax)							-	
12	VAT (Net paid)	750,000		750,000	788,047	(38,047)	750,000	(0)	
13	Import/Customs Duty				459,625	-	459,625	459,625	
14	Withholding Taxes	139,071	-	139,071	1,930,321	(1,791,251)	139,070	(0)	1
15	Excise Duty		-	-				-	
16	Property Transfer Tax		-	-				-	
17	Wind Fall Tax		-	-				-	
18	Variable profit Tax		-	-				-	
19	Other taxes		-	-	5,729	-	5,729	5,729	
20	VAT Claimed	20,712,232	-	20,712,232	(57,729)	-	57,729		
Local Councils		940,098	-	940,098	-	940,098	940,098	0	
23	Annual Business Fees		-	-				-	
24	Property Rates	940,098		940,098		940,098	940,098	0	1
Ministry of Lands		-	-	-	175	-	175	175	
25	Ground Rent		-	-	175	-	175	175	
26	Consideration Fees		-	-				-	
27	Registration Fees		-	-				-	
28	Preparation fees		-	-				-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-				-	
30	Revenues from GRZ shareholding sale		-	-				-	

ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM -IH Shares					-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-	-
Total payments		7,353,322	-	7,353,322	9,600,149	761,925	8,838,224	1,484,902

SocialPayments		339,559	-	339,559	-	-	-	
35	Corporate Social Responsibility In kind payments	163,487	-	163,487				
36	Corporate Social Responsibility cash payments	176,072	-	176,072				

NOTE

1	Amount confirmed by company
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COMPANY NAME: SYNITE QUARRIES ZAMBIA					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			Final Difference
		Original	Adjust	Final	Original	Adjust	Final	
Ministry of Mines, Energy and Water Development		3,000	-	3,000	6,276	-	6,276	3,276
1	Application Fees		-	-	700.00	-	700	700
2	Licence Fees		-	-		-	-	-
3	Area Charges	2,460	-	2,460	5,276.00		5,276	2,816
4	Valuation Fees		-	-		-	-	-
5	Annual Operating Permit	540	-	540	300	-	300	(240)
6	Environmental Protection Fund		-	-	-	-	-	-
Zambian Revenue Authority (ZRA)		4,167,435	-	4,167,435	5,288,352	-	5,288,352	1,120,918
8	Pay- As-You-Earn	831,062	-	831,062	996,943		996,943	165,881
9	Import VAT	-			1,129,399		1,129,399	1,129,399
10	Mineral Royalty	543,180	-	543,180	366,990		366,990	(176,190)
11	Company Income Tax (Inc. ProvisionalTax)	-			-			-
12	VAT (Net paid)	2,793,193		2,793,193	2,756,065		2,756,065	(37,128)
13	Import/Customs Duty	-			37,306	-	37,306	37,306
14	Withholding Taxes		-	-	-			-
15	Excise Duty		-	-	-			-
16	Property Transfer Tax		-	-		-	-	-
17	Wind Fall Tax		-	-		-	-	-
18	Variable profitTax		-	-		-	-	-
19	Advance IncomeTax		-	-		-	-	-
20	Other taxes		-	-	1,649	-	1,649	1,649
Local Councils		16,950	-	16,950	-	-	-	(16,950)
23	Annual Business Fees	16,950	-	16,950	-	-	-	(16,950)
24	Property Rates	-						-
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent		-	-		-	-	-
26	Consideration Fees		-	-		-	-	-
27	Registration Fees		-	-		-	-	-
28	Preparation fees		-	-		-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	Dividends from Government Shares		-	-		-	-	-
30	Revenues from GRZ shareholding sale		-	-		-	-	-

ZCCM- IH		-	-	-	-	-	-
31	Dividends from ZCCM -IH Shares	-				-	-
32	Price participation fees		-	-		-	-
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-
TOTAL PAYMENTS		4,187,385	-	4,187,385	5,294,628	-	5,294,628
TOTAL PAYMENTS							1,107,244

Social Payments		136,040	-	136,040	-		-
35	Corporate Social Responsibility In kind payments	36,040	-	36,040			
36	Corporate Social Responsibility cashpayments	100,000	-	100,000			

COMPANY NAME: INTREPID MINES					Reporting period: 2015			
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	Final difference
Ministry of Mines, Energy and Water Development		870,801	-	870,801	90	-	90	(870,711)
1	Application Fees		-	-		-	-	-
2	Licence Fees	6,000	-	6,000		-	-	(6,000)
3	Area Charges	766,358	-	766,358	-			(766,358)
4	Valuation Fees		-	-		-	-	-
5	Annual Operating Permit		-	-		-	-	-
6	Other fees and charges	98,443	-	98,443	90.00	-	90	(98,353)
Zambian Revenue Authority (ZRA)		8,756,106	-	8,756,106	8,749,590	-	8,749,590	(6,516)
8	Pay- As-You-Earn	357,054	-	357,054	357,054		357,054	-
9	Import VAT	35,294	-	35,294	35,294		35,294	-
10	Mineral Royalty		-	-	-		-	-
11	Company Income Tax (Inc. Provisional Tax)		-	-	-		-	-
12	VAT (Net paid)		-	-	-		-	-
13	Import/Customs Duty	6,516	-	6,516		-	-	(6,516)
14	Withholding Taxes	2,635,533	-	2,635,533	2,635,533		2,635,533	0
15	Excise Duty		-	-	-		-	-
16	Property Transfer Tax	-	-	-		-	-	-
17	Wind Fall Tax	-	-	-		-	-	-
18	Variable profit Tax	-	-	-		-	-	-
19	Advance Income Tax	-	-	-		-	-	-
20	Export Levy	5,721,709	-	5,721,709	5,721,709	-	5,721,709	(0)
Local Councils		-	-	-	-	-	-	-
23	Annual Business Fees		-	-	-	-	-	-
24	Property Rates	-		-	-		-	-
Ministry of Lands		-	-	-	-	-	-	-
25	Ground Rent		-	-		-	-	-
26	Consideration Fees		-	-		-	-	-
27	Registration Fees		-	-		-	-	-
28	Preparation fees		-	-		-	-	-
Ministry of Finance and National Planning		-	-	-	-	-	-	-
29	29 Dividends from Government Shares		-	-		-	-	-
30	30Revenues from GRZ shareholding sale		-	-		-	-	-

ZCCM- IH		-	-	-	-	-	-
31	Dividends from ZCCM -IH Shares	-				-	-
32	Price participation fees		-	-		-	-
33	Revenues from ZCCM -IH shareholding sale		-	-		-	-
34	Revenues from ZCCM -IH mining rights transfer		-	-		-	-
TOTAL PAYMENTS		9,626,907	-	9,626,907	8,749,680	-	8,749,680

Social Payments		-	-	-	-	-	-
35	Corporate Social Responsibility In kindpayments		-	-			
36	Corporate Social Responsibility cashpayments		-	-			

COMPANY NAME: NFAFRICA MINING PLC					Reporting period: 2014				
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		-	-	-	-	-	-	-	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-		-	-	-	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-		-	-	-	
Zambian Revenue Authority (ZRA)		139,888,493	1,789,892	1 41,678,385	183,310,082	- 2 3,496,858	1 59,813,224	18,134,839	
8	Pay- As-You-Earn	20,254,534	-	2 0,254,534	20,582,181		2 0,582,181	327,646	
9	Import VAT	20,855,727		2 0,855,727	22,224,751		2 2,224,751	1,369,025	
10	Mineral Royalty	74,702,460	-	7 4,702,460	98,199,317	(23,496,858)	7 4,702,459	(0)	1
11	Company Income Tax (Inc. Provisional Tax)	10,142,155		1 0,142,155	10,144,155		1 0,144,155	2,000	
12	VAT (Net paid)	7,441,089		7,441,089	24,252,625		2 4,252,625	16,811,536	
13	Import/Customs Duty	3,670,068		3,670,068	3,288,093	-	3,288,093	(381,975)	
14	Withholding Taxes	2,806,929	1,789,892	4,596,821	4,596,820		4,596,820	(0)	
15	Excise Duty		-	-	-			-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Other taxes	1 5,532	-	15,532	22,140	-	22,140	6,608	
21	VAT claimed	(12,625,529)		(12,625,529)	(54,475,512)		(54,475,512)		
Local Councils		1,423,613	-	1,423,613	1,407,443	-	1,407,443	(16,170)	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	1,423,613		1,423,613	1,407,443		1,407,443	(16,170)	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	

30	Revenues from GRZ shareholding sale		-	-	-	-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
TOTAL PAYMENTS		141,312,106	1,789,892	1 43,101,998	184,717,525	- 2 3,496,858	1 61,220,667	1 8,118,669
Social Payments		115,550	-	115,550	-	-	-	
35	Corporate Social Responsibility In kind payments		-	-				
36	Corporate Social Responsibility cash payments	115,550	-	115,550				

NOTES

1	Payment missed by company
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COMPANY NAME: CHIBULUMA MINES					Reporting period: 2015				
N°	Description of Payment	Per Company			Per Government			Final difference	NOTES
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		193,351	7,201	200,552		125,892	202,902	2,350	
1	Application Fees		-	-	2,000	-	2,000	2,000	
2	Licence Fees	1 25,982	-	125,982	90	125,892	125,982	-	3
3	Area Charges	6 7,369	7,201	7 4,570	74,570		74,570	(0)	4
4	Valuation Fees		-	-	350	-	3 50	350	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-	-	-	-	-	
7	Other fees and charges				2,892		2,892	(2,892)	
Zambian Revenue Authority (ZRA)		106,946,613	-	1 06,946,613	110,796,111	- 3,842,749	1 06,953,362	1	
8	Pay- As-You-Earn	30,910,494	-	3 0,910,494	36,146,468	(5,235,974)	3 0,910,494	0	1 & 5
9	Import VAT	8 06,040		806,040	1,330,940	(524,900)	806,040	-	5
10	Mineral Royalty	25,725,333	-	2 5,725,333	21,496,625	4,228,708	2 5,725,333	0	1
11	Company Income Tax (Inc. Provisional Tax)	15,961,541		1 5,961,541	15,961,541		1 5,961,541	-	
12	VAT (Net paid)	27,985,819		2 7,985,819	31,609,732	(3,623,912)	2 7,985,820	0	5
13	Import/Customs Duty	1,577,401		1,577,401	1,297,280	280,121	1,577,401	-	
14	Withholding Taxes	3,979,985	-	3,979,985	2,946,778	1,033,208	3,979,986	0	2
15	Excise Duty		-	-			-	-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy		-	-		-	-	-	
21	Other taxes				6,747		6,747	(6,747)	
Local Councils		9 69,126	-	969,126	9 35,896	33,230	969,126	(0)	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	9 69,126		969,126	935,896	33,230	969,126	(0)	3
Ministry of Lands		-	-	-	710	-	7 10	710	
25	Ground Rent		-	-	710	-	7 10	710	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	

29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	
ZCCM- IH			-	-		-	-	-	
31	Dividends from ZCCM-IH Shares		-			-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
Total payments			108,109,091	7,201		1 08,116,292	111,732,716	- 3,683,627	1 08,126,099
Social Payments			1,254,498	-		1,254,498	-	-	-
35	Corporate Social Responsibility In kind payments		43,591	-		43,591			
36	Corporate Social Responsibility cash payments		1,210,907	-		1,210,907			

NOTES

1	Mineral royalty misspost
2	Payment missed by ZRA,now added to ZRA .
3	Amount missed by government .Amount confirmed by company and now added to goveremnt
4	Amount missed by company,now added to company
5	amount not paid by company

5.3 ZEITI reconciliation report for the year 2015

We present below detailed results of our reconciliation exercise between Dividends paid by extractive companies and those received by ZCCM-IH and INDUSTRIAL DEVELOPMENT CORPORATION (IDC). We have highlighted the amounts

No.	Company	Templates originally lodged			Final amounts		
		Company	ZCCM-IH	Difference	Company	IDC	Difference
1	KAGEM MINING LIMITED			-	30,275,000	30,275,000	-
2	KANSANSHI MINING LIMITED	13,824,000	13,824,000				-
TOTAL		13,824,000	13,824,000	-	30,275,000	30,275,000	-

COMPANY NAME: SABLE ZINC KABWE LIMITED					Reporting period: 2014				
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		-	-	-	-	-	-	-	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-	-			-	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-	-	-	-	-	
Zambian Revenue Authority (ZRA)		3,895,016	-	3,895,016	3,955,186	-	3,954,854	59,838	
8	Pay- As-You-Earn	2,086,588	-	2,086,588	2,086,588		2,086,588	-	
9	Import VAT	-		-	58,417		58,417	58,417	
10	Mineral Royalty	-	-	-	-	-	-	-	1
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	-	-	-	-	
12	VAT (Net paid)	-	-	-	-	-	-	-	
13	Import/Customs Duty	-	-	-	1,421	-	1,421	1,421	
14	Withholding Taxes	1,808,428	-	1,808,428	1,808,428		1,808,428	-	
15	Excise Duty		-	-	-			-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy	-	-	-	-	-	-	-	
21	Other Taxes	-		-	332		332	(332)	
Local Councils		57,613	-	57,613	57,603	-	57,603	(10)	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	57,613		57,613	57,603		57,603	(10)	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	

30	Revenues from GRZ shareholding sale		-	-	-	-	-	-
ZCCM- IH		-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-
32	Price participation fees		-	-		-	-	-
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-
TOTAL PAYMENTS		3,952,629	-	3,952,629	4,012,789	-	4,012,457	59,828
Social Payments		-	-	-	-	-	-	
35	Corporate Social Responsibility In kind payments		-	-				
36	Corporate Social Responsibility cash payments	-	-	-				

COMPANY NAME: SCIROCCO ENTERPRISES LIMITED					Reporting period: 2014				
N°	Description of Payment	Per Company			Per Government			Final difference	Notes
		Original	Adjust	Final	Original	Adjust	Final		
Ministry of Mines, Energy and Water Development		-	-	-	-	-	-	-	
1	Application Fees		-	-		-	-	-	
2	Licence Fees		-	-		-	-	-	
3	Area Charges		-	-	-			-	
4	Valuation Fees		-	-		-	-	-	
5	Annual Operating Permit		-	-		-	-	-	
6	Environmental Protection Fund		-	-	-	-	-	-	
Zambian Revenue Authority (ZRA)		6,710,812	-	6,710,812	6,327,168	-	6,327,168	(383,644)	
8	Pay- As-You-Earn	823,747	-	823,747	649,981		649,981	(173,766)	
9	Import VAT	-		-	-		-	-	
10	Mineral Royalty	775,309	-	775,309	125,327	-	125,327	(649,982)	1
11	Company Income Tax (Inc. Provisional Tax)	-	-	-	-	-	-	-	
12	VAT (Net paid)	4,721,349	-	4,721,349	5,545,096	-	5,545,096	823,747	
13	Import/Customs Duty	390,407	-	390,407	-	-	-	(390,407)	
14	Withholding Taxes	-	-	-	6,764		6,764	6,764	
15	Excise Duty		-	-	-			-	
16	Property Transfer Tax		-	-		-	-	-	
17	Wind Fall Tax		-	-		-	-	-	
18	Variable profit Tax		-	-		-	-	-	
19	Advance Income Tax		-	-		-	-	-	
20	Export Levy	-	-	-	-	-	-	-	
Local Councils		74,335	-	74,335	-	-	-	(74,335)	
23	Annual Business Fees		-	-	-	-	-	-	
24	Property Rates	74,335		74,335	-		-	(74,335)	
Ministry of Lands		-	-	-	-	-	-	-	
25	Ground Rent		-	-		-	-	-	
26	Consideration Fees		-	-		-	-	-	
27	Registration Fees		-	-		-	-	-	
28	Preparation fees		-	-		-	-	-	
Ministry of Finance and National Planning		-	-	-	-	-	-	-	
29	Dividends from Government Shares		-	-		-	-	-	
30	Revenues from GRZ shareholding sale		-	-		-	-	-	

ZCCM- IH		-	-	-	-	-	-	-	-
31	Dividends from ZCCM-IH Shares	-				-	-	-	
32	Price participation fees		-	-		-	-	-	
33	Revenues from ZCCM-IH shareholding sale		-	-		-	-	-	
34	Revenues from ZCCM-IH mining rights transfer		-	-		-	-	-	
TOTAL PAYMENTS		6,785,147	-	6,785,147	6,327,168	-	6,327,168	457,979	
Social Payments									
35	Corporate Social Responsibility In kind payments		-	-					
36	Corporate Social Responsibility cash payments	-	-	-					

7. RECOMMENDATIONS

	Recommendation	ZEC response and target action date	Responsible person	Raised in 2014	Action taken since 2014 report
1	<p>One company selected for the reconciliation failed to report despite several efforts by BDO and the ZEITI secretariat to obtain information from them; Without an EITI law, it's difficult to enforce collection of information from companies refusing to cooperate as regards the reconciliation; An EITI law should be enacted as soon as possible to provide sufficient legal authority that will help ensure that all companies selected report as required. ZEITI through Ministry of Finance should endeavour to draft an EITI law to enforce collection of information from companies.</p>		<p>Ministry of Mines and Mineral Development</p> <p>Ministry of Justice</p> <p>Ministry of Finance</p>	YES	None
2	<p>We noted that the Mining Cadastre does not have up-to-date information regarding the extractive companies who hold active licenses. This caused delays as we strived to obtain correct contact details for the selected companies. The register does not include Tax Identification Numbers so it's difficult to reconcile the information from ZRA with the information in the register; The ZEITI secretariat does not have direct access to the register and this makes the process of searching for information ineffective and time consuming; We recommend that;</p> <ul style="list-style-type: none"> ■ The register should be kept up to date all the time to avoid wrong contact details on file and the related consequences ■ The register should be updated to include Tax Identification Numbers for each of the company in the register to enable ease of reconciliation with ZRA information during the scoping phase of the assignment ■ ZEITI secretariat should be given direct access to the register so it's easy to search for information directly especially during the scoping phase of the reconciliation. ■ ZEITI should forge closer working relationships with the Ministry of Finance. 		Ministry of Mines and Mineral Development	YES	None
3	<p>One company included in the scope of the reconciliation did not participate. The ZEC and the government, in accordance with EITI requirement 11, should consider whether any further action is required. Interim measures include;</p> <ul style="list-style-type: none"> ■ The Ministry of Mines engaging the company. ■ ZEITI should arrange public addresses to create awareness. <p>In the long run, EITI policy should be implemented to address;</p> <ul style="list-style-type: none"> ■ The parliamentary debate of the EITI report ■ The audit and specific report on the EITI report by the Office of the Auditor General. 		<p>Ministry of Mines and Mineral Development</p> <p>Ministry of Finance</p>		

	Recommendation	ZEC response and target action date	Responsible person	Raised in 2014	Action taken since 2014 report
4	The overall value of the remaining unresolved differences was ZMW 15,972,378 amounts to 0.18% of the total government revenues received in 2015. The ZEC should determine whether this difference is material in the context of the 2015 ZEITI reconciliation and follow up actions taken				