



ZWS ISO 9001:2008 QUALITY MANAGEMENT SYSTEM

REV 5C

Zimbabwe Revenue Authority
Return for the Remittance of Mining Royalties

(Please fill in this form in duplicate, submit original to ZIMRA and retain duplicate copy).

PART A

Table with 8 rows for client information: 1.Name of client, 2.Business Partner Number, 3.Physical Address, 4.Postal Address, 5.Tax Period, 6.Due date, 7.E-mail address, 8.Cell number

PART B

Table with 4 columns: MINERAL, TOTAL INVOICE VALUE (USD), MINING ROYALTY DUE (USD), MINING ROYALTY [ZWL]. Rows include Diamonds, Gold, Platinum, etc., and a TOTAL row.

\*\*\*\*\*Mining royalties are paid in foreign currency.

I declare that the information I have given on this form is correct and complete.

Name: .....

Designation: .....

Signature: .....Date.....

**Notes to completing the return.**

The foreign currency values should be expressed in ZWL using the exchange rate ruling at the time of receiving the sales proceeds.

The rates for mining royalties as at 1 January 2020 are as follows:

| <b>MINERAL</b>  | <b>ROYALTY RATE</b> |
|---|---------------------|
| Diamonds  | 10%                 |
| Other Precious Stones   | 10%                 |
| Gold – Small Scale Miners   | 2%                  |
| Gold – Other Miners<br><b>(if price is below US\$1,200 per ounce)</b> | 3%                  |
| Gold – Other Miners<br><b>(if price is above US\$1,200 ounce)</b>     | 5%                  |
| Platinum  | 5%                  |
| Other Precious Metals   | 4%                  |
| Base Metals   | 2%                  |
| Industrial Metals   | 2%                  |
| Coalbed Methane   | 2%                  |
| Coal  | 1%                  |
| Black Granite   | 2%                  |
| Other cut and uncut dimensional stones                                | 2%                  |