

9 April 2026



Pre-payment of Royalties and POS Activation for Industrial and Building Minerals

- Pre-payment of royalties required before sale or consumption
- POS machine activation linked to payment
- Production declaration now mandatory
- Carryforward of excess royalty paid, for underproduction

In a move aimed at strengthening revenue collection and closing gaps in compliance, on 20 March 2026, the Minister for Minerals issued the Mining (Minerals and Mineral Concentrates Trading) (Amendment) Regulations, 2026 (the Amendments) vide Government Notice No. 84 of 2026. The Amendments introduce new regulations 13H and 13I to the Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018 (the Regulations), establishing clear obligations regarding pre-declaration of mineral production and pre-payment of royalty and inspection fees.

Under the Amendments, holders of mineral rights, broker licences, dealer licences, or temporary permits for industrial and building minerals are now required to declare minerals produced prior to sale or consumption using a newly introduced Form MTF 23 and to pay the applicable royalty and inspection fees in advance. Upon declaration, an authorized officer is required to calculate the amount of royalty and inspection fees, and thereafter issue a control number for purposes of effecting payment. Besides, the authorized officer shall activate a Point of Sale (POS) machine to allow sale or consumption of minerals only after payment of royalty and inspection fee.

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About FB Attorneys

FB Attorneys is an all service law firm based out of Dar es Salaam, Tanzania.

We cover all aspects of the law and specialise in all corporate and commercial matters including Mining, Oil & Gas, Tax, Litigation, Competition, Banking & Intellectual Property law.

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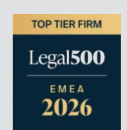
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In recognition of potential changes in production, the Amendments allow carrying forward of excess amount of royalty and inspection fee paid to the next production period should the holder fail to meet the declared production volume due to underproduction.

The primary intention of the Amendments is to target local industrial and building mineral producers who were misusing the previous 90-day payment window under section 77 of the Mining Act by delaying or avoiding to remit the royalty payment.

This change introduces a notable shift from previous practice, where royalty and inspection fees were not strictly tied to advance declaration or POS activation. With increasing integration of digital tools such as POS systems in regulatory oversight, this mechanism is expected to improve compliance, reduce revenue leakage, and provide the Government with better control over domestic mineral production and sales.

To read the Mining (Minerals and Mineral Concentrates Trading) Regulations, 2018 [click here](#)

To read the Mining (Minerals and Mineral Concentrates Trading) (Amendments) Regulations, 2022 [click here](#)

To read the Mining (Minerals and Mineral Concentrates Trading) (Amendments) Regulations, 2026 [click here](#)

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