



IGF

INTERGOVERNMENTAL FORUM
on Mining, Minerals, Metals and
Sustainable Development



Strengthening mining taxation for sustainable development: Peer learning across ATI partner countries

15 APRIL 2026 | 14h00-15h30 (CEST) | ONLINE

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Before we start...

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- Simultaneous interpretation into EN and FR.
- You can choose to view the presentation/slides in EN, FR or ES.
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- You can use the chat to submit questions or comments.



Quelques règles pratiques:

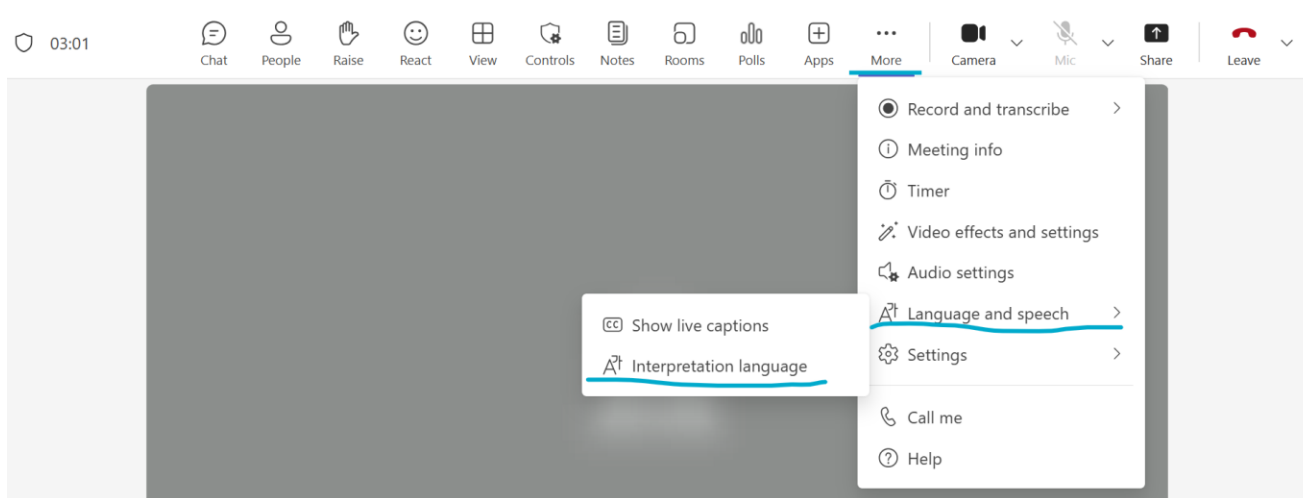
- Interprétation simultanée en anglais et en français.
- Vous pouvez choisir de consulter la présentation/les diapositives en anglais, en français ou en espagnol.
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- Vous pouvez utiliser le chat pour soumettre vos questions ou commentaires.



Interpretation (EN ↔ FR)

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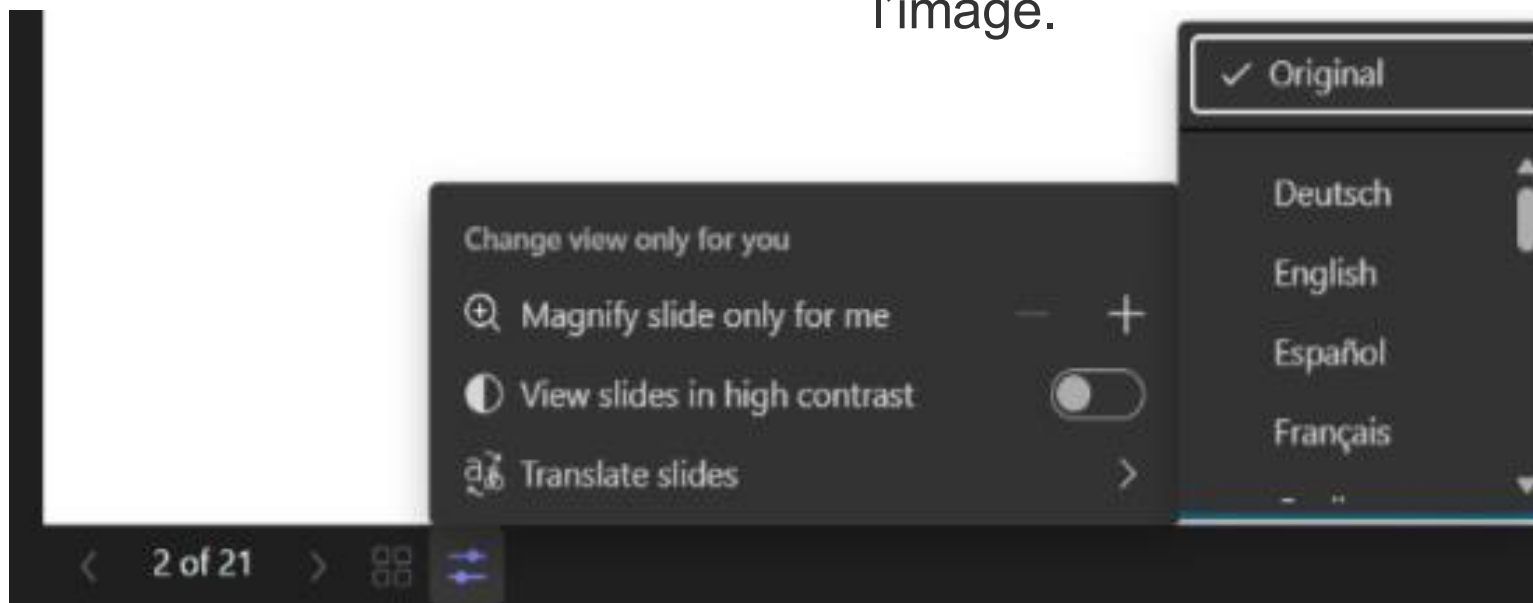
Si vous souhaitez utiliser le français, cliquez sur les trois points en haut à droite de l'écran, sélectionnez « Langue d'interprétation » puis choisissez le français.



Slide Translation (EN↔FR↔ES)

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Pour voir les diapositives en français (ou dans d'autres langues), veuillez suivre les instructions indiquées dans l'image.



Agenda

Time	Session	Speaker
14:00 – 14:05	Welcome, objectives of the webinar, and presentation of the agenda	Betty Ahwera, Technical expert for extractives, African Tax Administration Forum (ATAF)
14:05 – 14:35	Presentation: Policy and administration aspects of mining taxation	Jaqueline Taquiri, Senior Policy Advisor, Tax and Extractive Industries, Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) Viola Tarus Policy Advisor, Tax and Extractives, IGF
14:35 – 14:50	Country experience: Mining fiscal regime/policy reform	Wisdom Puplampu, Assistant Manager, Research & Statistics at the Minerals Commission of Ghana
14:50 – 15:05	Country experience: Tax administration/enforcement changes	Ignatius Mvula, Director, Specialised Tax Office Mining, Zambia Revenue Authority (ZRA)
15:05 – 15:25	Open discussion and Q&A	Facilitated by IGF
15:25 – 15:30	Closing remarks and next steps	Betty Ahwera, ATAF

Objectives of the webinar

- To improve participants' understanding of key policy and administrative challenges affecting mining taxation, particularly those related to base erosion and profit shifting
- To provide a platform for ATI partner countries to share experiences, lessons learned, and practical approaches to strengthening mining tax systems
- To highlight emerging policy ideas and tools that can help governments better protect and mobilise mining revenues
- To identify common gaps and areas where the ATI in collaboration with IGF can support further dialogue, peer learning, and technical assistance.

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Mining Tax Policy Issues

Jaqueline Taquiri & Viola Tarus
April 15, 2026



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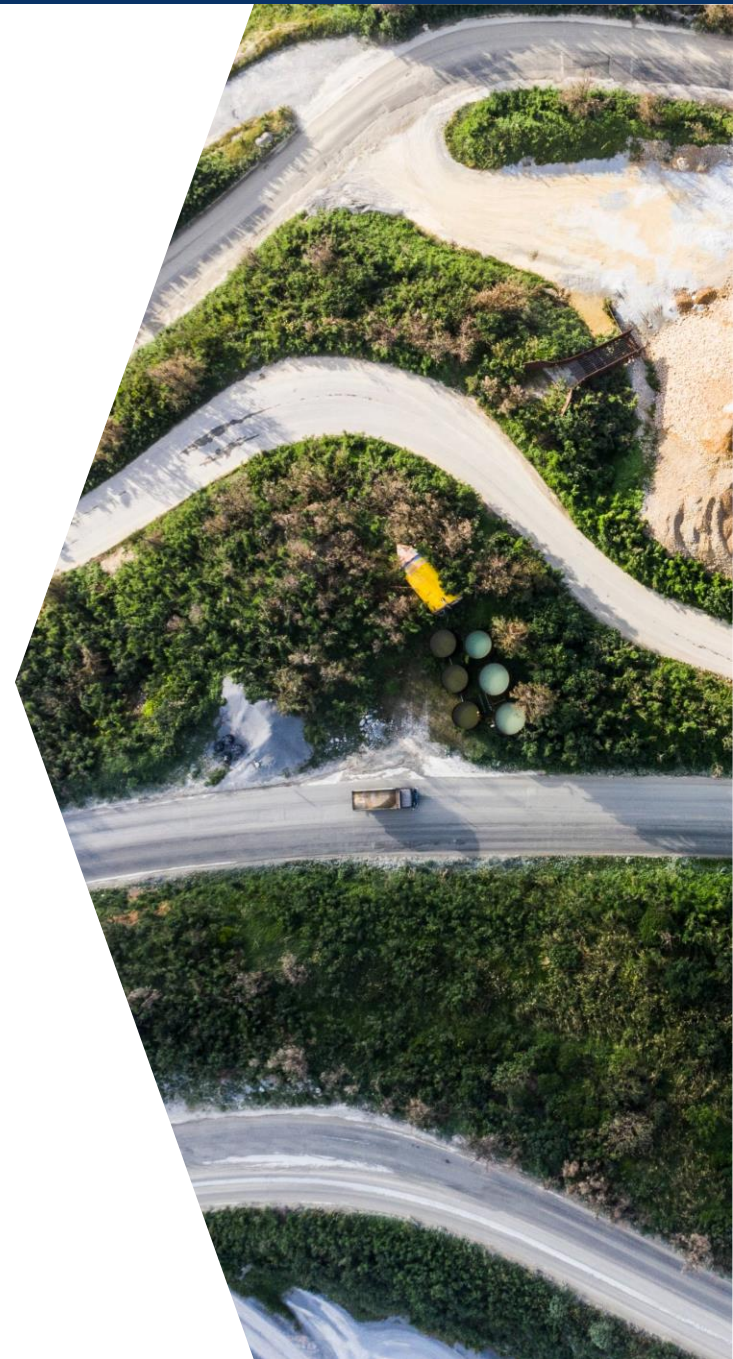
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Outline

- Ongoing challenges to mining revenue collection
- New risks and opportunities emerging for mining taxation
- Re-thinking mining fiscal regime design and administration

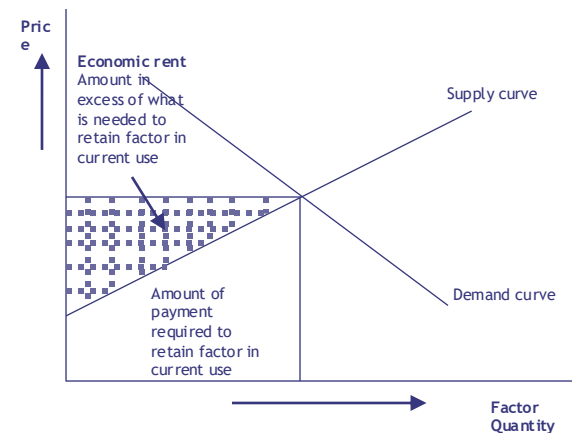




Why Are Mining Activities Taxed Differently?

‘Special’ taxation for the extractive sector

- Exhaustible resource
- Uncertainty
- High sunk costs, long production periods
- Size of the sector relative to the economy
- Potentially substantial tax revenue for the host country
- International considerations
- Information asymmetry
- Project-by-project basis for taxation



- Economic rent is a surplus return to a factor (e.g. gold/copper) over & above its opportunity cost
- Taxing some or all of this rent should not deter economic behaviour



Polling Question 1

Are extractive industries subject to a different tax regime in your country?

- ☒ **A** Yes
- ☐ **B** No
- ☐ **C** I do not know



Polling Question 2

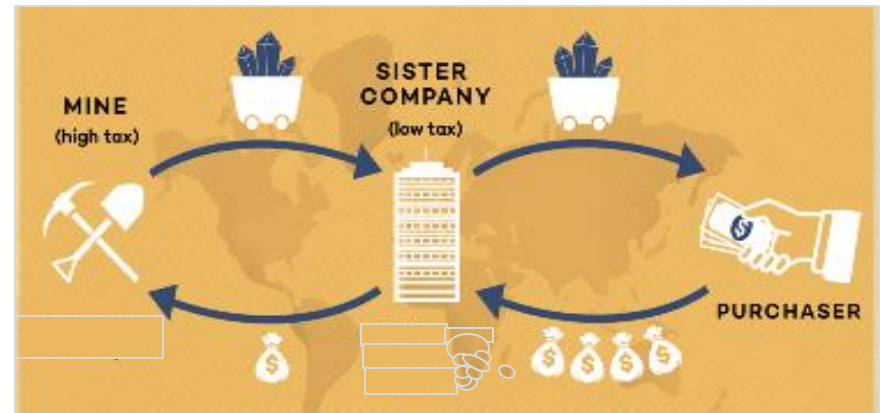
What main objectives does your mining fiscal regime aim to achieve?

- ☐ A Secure early government revenues
- ☐ B Attract foreign investment
- ☐ C Increase local value addition of mineral products
- ☐ D Increase state participation in the mining sector
- ☐ E Maximize government revenue over the project life
- ☐ F More than one of the abovementioned



The Problem: Mining Has Often Failed to Deliver Revenues

The International Monetary Fund estimates that African countries alone are losing **USD 470 million to 730 million** in revenue annually from tax avoidance in the mining sector.



A photograph of a mining landscape. In the foreground, two workers wearing white hard hats and high-visibility yellow vests stand on a reddish-brown dirt path. One worker is pointing towards a distant hill. The hill in the background is covered in green grass, with a prominent vertical strip of reddish-brown soil running down its center, indicating a mining operation. A large, dark blue arrow-shaped graphic points from the left towards the workers, serving as a background for the title text.

Mining Tax Policy Issues



Common Challenges in Designing Mining Fiscal Policy Tools

Tax treaties

- Companies can use tax treaties to reduce tax payments (treaty shopping)
- Renegotiating or updating treaties is complex and resource-intensive

Stabilization clauses

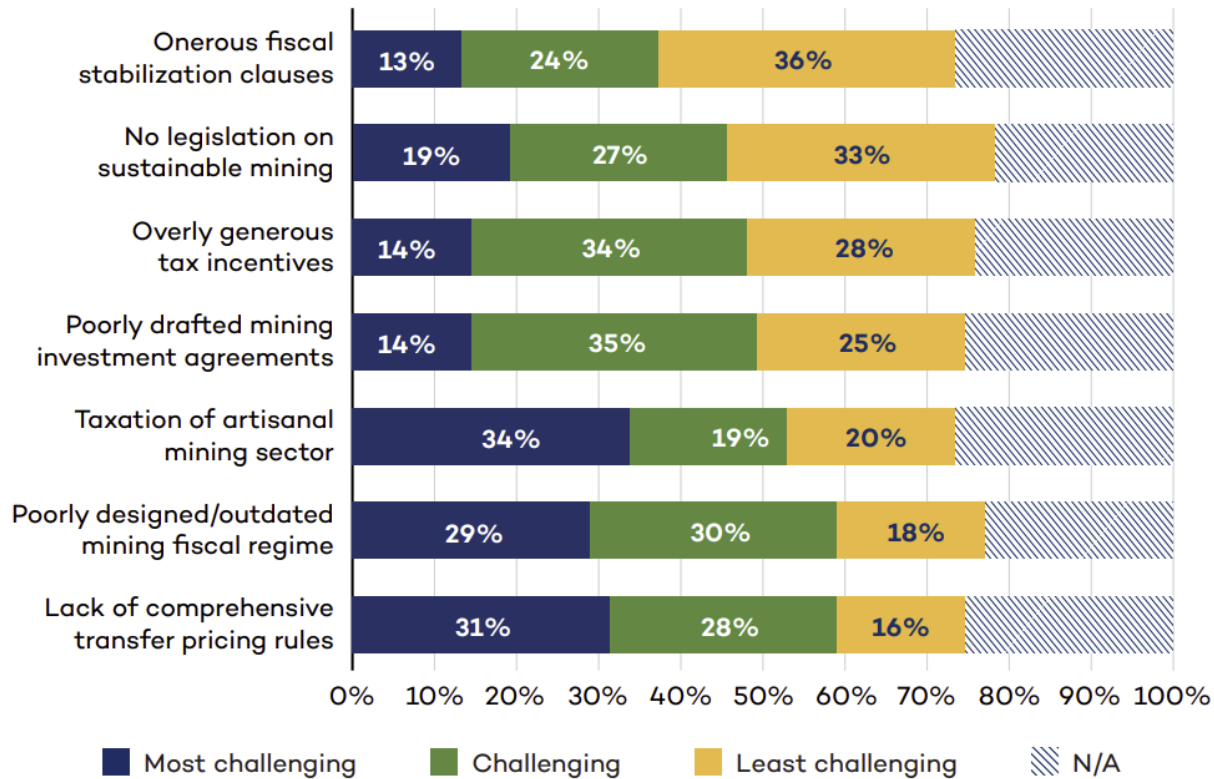
- Restricts the government's ability to update laws and regulations
- Can reduce public revenues by freezing tax regimes

Tax incentives

- Lack of cost- benefit analysis and sunset clauses
- They trigger behavioral responses that increase the revenue loss



Main Policy Challenges in Mining Revenue Collection



Results from a survey carried out by ATAF-IGF in 2021



Polling Question 3

Which fiscal incentives does your country offer to mining investors?

- ☒ A Corporate income tax holiday
- ☐ B Royalty relief
- ☐ C Export processing zones
- ☐ D Fiscal stabilization provisions
- ☐ E More than one of the abovementioned

An aerial photograph of a large-scale open-pit mining operation. The image shows a massive, terraced excavation site with steep, layered walls of earth and rock. In the foreground, a yellow articulated dump truck is parked on a dirt road, and a yellow wheel loader is positioned nearby. The ground is heavily marked with tire tracks. A semi-transparent blue banner with white text is overlaid on the middle of the image.

Mining Tax Administration Issues: BEPS and others



Transfer Pricing and Profit Shifting

Objective of transfer pricing rules:

Protect the taxable base of jurisdictions from possible manipulation of those prices.

MNE international tax planning rely on three core features:

1. Tax arbitrage – differing tax rates between jurisdictions
2. Mobility of people functions, assets or assignment of risks
3. Information asymmetry

International tax arbitrage broadly seeks (tax leakage):

1. to shift income to lower tax or no tax jurisdictions
2. to increase deductions in higher tax jurisdictions
3. to avoid non-resident withholding tax
4. to avoid having a taxable presence.





The Arm's Length Principle

- The international standard that countries have agreed should be used for determining transfer prices for tax purposes.
- Enforces a principle that controlled transactions (between related parties) are exposed to market forces i.e., they are independent parties.
- Allows for parity in the fiscal treatment of MNEs and independent enterprises.
- Avoids tax advantages / disadvantages that distort competitive position of enterprises.



Always ask yourselves

→ What would independent enterprises do in comparable transactions?



BEPS Risks Along Value Chain

1. Direct or indirect transfer of assets
2. PE issues relating to subcontractors

6. Excessive intra-group debt
7. Inflated costs for related party services

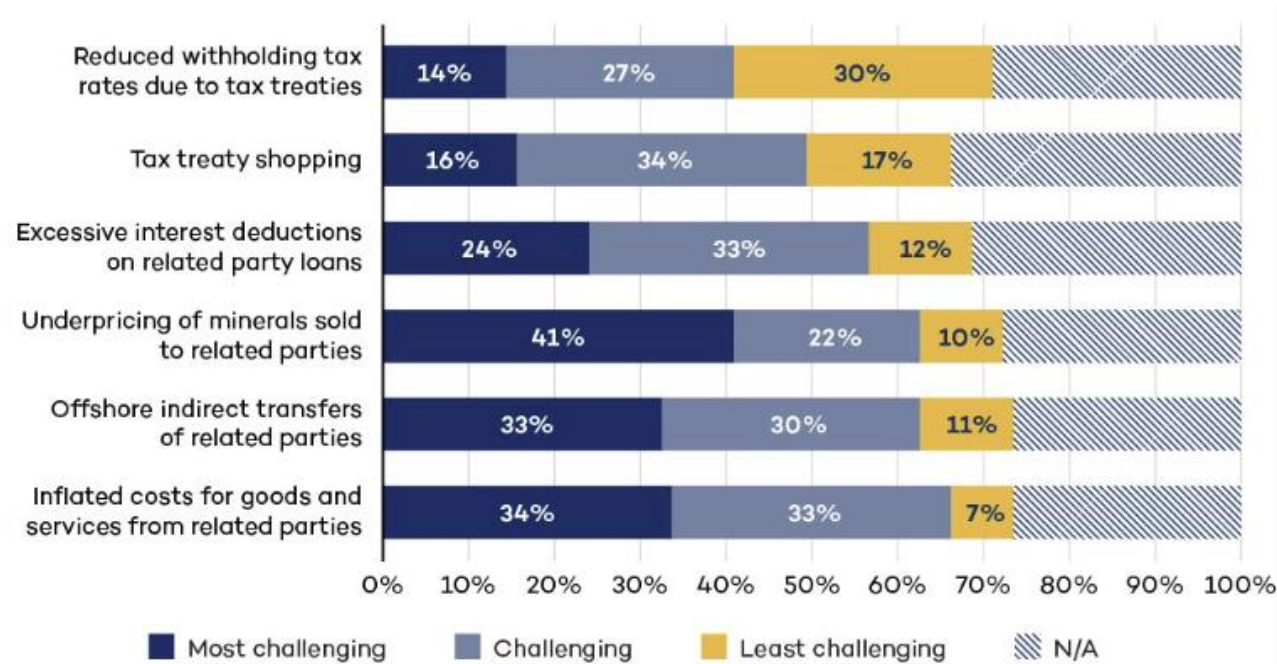


3. Lease-in and Lease out
4. Overly generous tax incentives
5. Tax treaty shopping
6. Excessive intra-group debt

8. Under-pricing of commodity exports
9. Offshore marketing hubs



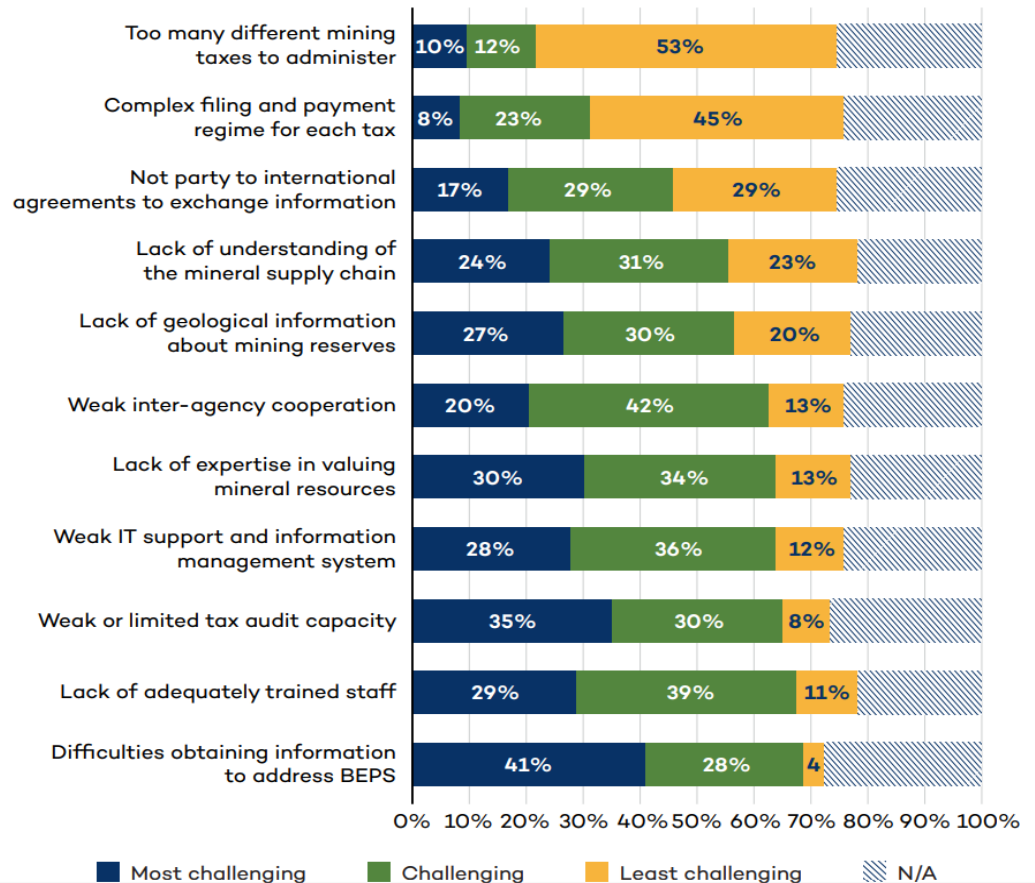
Main Tax Base Erosion and Profit Shifting Challenges



Results from a survey carried out by ATAF-IGF in 2021



Main Tax Administration Challenges



Results from a survey carried out by ATAF- IGF in 2021



Polling Question 4

Where do you think tax authorities face the greatest challenge when auditing mining MNEs?

- A** Verifying the arm's length price of mineral exports
- B** Accessing reliable comparable market data
- C** Limited information from multinational enterprises
- D** More than one of the abovementioned



Polling Question 5

Which fiscal instruments does your country find the most difficult to administer?

- A** Variable royalties
- B** Corporate income tax
- C** Resource rent taxes/ windfall taxes
- D** Withholding taxes
- E** More than one of the abovementioned



**Which sets of
challenges do you
resonate with more,
and what have been
the solutions?**



Countries Want Simpler, Fairer, More Equitable Regimes



Simplicity



Participation



Fairness



Compensation



Changes in the Mining Sector and Society



Opportunities and challenges from minerals of the future



Additional financial pressures, debt crisis



Industry undergoing major technological transition



Changes in international rules on investment, tax and trade

Request for Support

Scan the QR code to request technical assistance.



THANK YOU

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Country Experience - Ghana



Speaker:

Wisdom Puplampu, Assistant Manager, Research & Statistics at the Minerals Commission of Ghana

Topic:

Mining fiscal regime/policy reform

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Country Experience - Zambia

Speaker:

Ignatius Mvula, Director, Specialised Tax Office
Mining, Zambia Revenue Authority (ZRA)

Topic:

Tax administration/enforcement changes

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Open discussion and Q&A

Facilitated by the IGF

Time for your questions and thoughts!

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