How To Improve Mining Tax Administration And Collection Frameworks

Centre for Exploration Targeting

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Project Overview
Higher mineral commodities prices have, for most part of the last decade, resulted in increased revenues and benefits for governments, citizens and mining companies. However, they have also heightened governments’ and citizens’ expectations and created a widespread perception that the mining boom may have benefited extractive industries more than host nations. This led to some governments implementing a range of fiscal measures, with variable degrees of success, to address the real or perceived inequities in the sharing of mining benefits.

The World Bank’s Oil, Gas and Mining unit commissioned this research to assess mining revenues collection administration settings and practices in selected African countries (Burkina Faso, Ghana, Mali).

Outcomes
This project investigated the physical and financial control points, the adequacy of information collection and sharing, the skills, processes, cooperation and coordination mechanisms between various government administrations impacting on the efficiencies of mining revenues collection. Data collected were analysed and complemented with key elements from good practices in mineral tax collection administration procedures and processes found in developed countries to form the generalized Source Book on “How to Improve Mining Tax Administration and Collection Frameworks”. The book has been published by the World Bank for distribution across Africa.