THE PRESIDENCY

No. 1260 24 November 2008

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:


MO-PRESIDENTE

No. 1260 24 November 2008

Mo go tsebiswa gore Mo-Presidente o dumetse molao o latealgo, wona o tla gatiswa e le tsebiso ya kakaretso:

(English text signed by the President.)
(Assented to 17 November 2008.)

ACT

To impose a royalty on the transfer of mineral resources and to provide for matters connected therewith.

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

ARRANGEMENT OF SECTIONS

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Definitions

1. (1) In this Act, unless the context indicates otherwise—
   “Administration Act” means the Mineral and Petroleum Resources Royalty (Administration) Act, 2008;
   “earnings before interest and taxes” means earnings before interest and taxes mentioned in section 5;
   “extractor” means a person mentioned in section 2;
   “gross sales” means gross sales mentioned in section 6;
   “Mineral and Petroleum Resources Development Act” means the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);
   “mineral resource” means a mineral or petroleum as defined in section 1 of the Mineral and Petroleum Resources Development Act, regardless of whether that
MOLAO

Go tsenya royalithi go phetišetšo ya methopo ya diminerale le go hlokomela merero ye e amanago le yona.

O FETŠWA ke palamente ya Repabliki ya Afrika Borwa, ka mo go latefago:—

PEAKANYO YA DIKARLO

Karolo

1. Ditlhalošo
2. Go tsenya royalithi
3. Go hwetša tekano ya royalithi
4. Ditfomula tša royalithi
5. Letseno la peši ga tswala le metšhelo
6. Dithekiso ka moka
7. Go se lešiše dikgwebopotlana
8. Go se lešiše ga go dira disampole
9. Kimollo ya phetišetšo ya go tšikša ga go amana le dingongorego tše di tšwelago pele
10. Phetišetšo ya go amana le lekgotla la batho bao ba sego khamphani
11. Dikgwebišano tša boikemo
12. Molawanakakarešo kgaatlazong le go efga
13. Go saena ditumelelašo tša maemo a makaone a ditšheleše
14. Dipeelane le melawana ya ditumelelašo tša maemo a makaone a ditšheleše
15. Tsheleše e somiswago digageng tša ka ntle (forex)
16. Ditšheleše tša letšeno tša nakwana
17. Molao wo o tlamago Mmušo le phethagatšo ya molao ye mengwe
18. Leina le lekupana la molao le go thoma go šoma ga wona
      Šetulo ya 1
      Šetulo ya 2
19. Ditlhalošo

1. (1) Ka mo Molaong wo, ka ntle le ge diteng di bolela ka tsela ye ringwe—
   "Molao wa Tshepedišo" o ra Molao wa Royalithi ya Methopo ya Diminerale le Petroleamo (Tšepedišo), wa 2008;
   "letšeno peši ga tswala le mešhelo" e ra lešeno la peši ga tswala le metšhelo tše go boletšwešo ka šíona karolong ya 3;
   "morafi" e ra möho yo a ukangwego karolong ya 2;
   "dithekiso ka moka" e ra dithekiso ka moka tše go boletšwešo ka šíona karolong ya 6;
   "Molao wa Motšhelo wa Letšeno" e ra Molao wa Motšhelo wa Letšeno, wa 1962.
Act No. 28, 2008

MINERAL AND PETROLEUM RESOURCES ROYALTY ACT, 2008

mineral or petroleum undergoes processing (as defined in section 1 of that Act) or manufacturing;

"person" includes an insolvent estate, the estate of a deceased person and a trust;

"refined mineral resource" means a mineral resource—
(a) listed solely in Schedule 1; or
(b) listed in Schedule 1 and Schedule 2 that has been refined to or beyond the condition specified in Schedule 1 for that mineral resource;

"Republic" means the Republic of South Africa and includes the sea as defined in section 1 of the Mineral and Petroleum Resources Development Act;

"royalty" means the royalty imposed by this Act;

"transfer" means—
(a) the disposal of a mineral resource;
(b) the export of a mineral resource; or
(c) the consumption, theft, destruction or loss of a mineral resource, other than by way of flaring or other liberation into the atmosphere during exploration or production,

if that mineral resource has not previously been disposed of, exported, consumed, stolen, destroyed or lost;

"unrefined mineral resource" means a mineral resource—
(a) listed solely in Schedule 2; or
(b) listed in Schedule 1 and Schedule 2 that has not been refined to or beyond the condition specified in Schedule 1 for that mineral resource;

(2) Unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Administration Act bears that meaning for purposes of this Act.

Imposition of royalty

2. A person that wins or recovers a mineral resource from within the Republic must pay a royalty for the benefit of the National Revenue Fund in respect of the transfer of that mineral resource.

Determination of royalty

3. (1) The royalty mentioned in section 2 in respect of the transfer of a refined mineral resource is determined by multiplying the gross sales of the extractor in respect of that mineral resource during the year of assessment by the percentage determined in accordance with the formula in section 4(1).

(2) The royalty mentioned in section 2 in respect of the transfer of an unrefined mineral resource is determined by multiplying the gross sales of the extractor in respect of that mineral resource during the year of assessment by the percentage determined in accordance with the formula in section 4(2).

Royalty formulae

4. (1) The percentage mentioned in section 3(1) is—

\[0.5 + \frac{\text{earnings before interest and taxes}}{\text{gross sales in respect of refined mineral resources}} \times 12.5\] \times 100.

(2) The percentage mentioned in section 3(2) is—

\[0.5 + \frac{\text{earnings before interest and taxes}}{\text{gross sales in respect of unrefined mineral resources}} \times 9\] \times 100.

(3) (a) The percentage determined in terms of subsection (1) must not exceed 5 per cent.
"Molao wa TlhaboBotšo ya Methopo ya Diminerale le Petroleamo" o ra Molao wa Tlhabolotšo ya Methopo ya Diminerale le Petroleamo, wa 2002 (Molao wa Nomoro 28 wa 2002);

"mothopo wa minerale" e ra minerale goba petroleamo ke ge e hlalošwa karolong ya 1 ya Molao wa Tlhabolotšo ya Methopo ya Diminerale le Petroleamo, go sa lebelelwe ge eba minerale woa goba petroleamo yeo e a šongwa (ka ge e hlalošwa karolong ya 1 ya Molao woa) goba e a šweletšwa;

"motho" e akaretsa bohwa bjo bo phuhlamelo, bohwa bja motho yo a hlukošetygo le lehstrate;

"mothopo wa minerale wo o hlwkešişiswa" e ra mothopo wa minerale—

(a) wo o šilwego go Šetulo ya 1; goba
(b) wo o šilwego go Šetulo ya 1 le go Šetulo ya 2 wo o hlwkešişiswa go fihla goba go feta maemo ao go bošelešwe ka wona go Šetulo ya 1 a mothopo woo wa minerale;

"Republiki" e ra Republiki ya Afrika Borwa go akaretsa lewatle ka ge go hlalošişwe karolong ya 1 ya Molao wa Tlhabolotšo ya Methopo ya Diminerale le Petroleamo;

"royalithi" e ra royalithi ye e tšenywago ke Molao wo;

"phetisetšo" e ra—

(a) go rekisa mothopo wa minerale;
(b) go romela mothopo wa minerale dinageng šisa ka ntle, goba
c) go šoniša, go utšiwiwa, go šenya goba go luhlegeloša ke mothopo wa minerale, eupaša e sego ka tšela ya go o šhuma goba go o romela lefaaufaung ka nako ya ge o utšiwiwa goba nkong ya šweletšo, ge mothopo woo wa minerale o se wa rekisiša mo nkong ye o šilešo, go romelašwa dinageng šisa ka ntle, wa šoniša, wa utšiwiwa, wa šenya goba wa lahlola;

"mothopo wa minerale wo o sego wa hlwkešiswa" e ra mothopo wa minerale—

(a) wo o šilwego lela go Šetulo ya 2; goba
(b) wo o šilwego go Šetulo ya 1 le go Šetulo ya 2 wo o sego wa hlwkešiswa go fihla goba go feta maemo ao go bošelešwe ka wona go Šetulo ya 1 a mothopo woo wa minerale;

(2) Ka ntle le ge diteng di bolela ka tšela ye nngwe, lentšu goba tlhagisišo yeo e šilwego tšhalosho ka go Molao wa Tšhepetšišo e šweletša tšhalosho yeo ka lebaka la Molao wo.

Go tšenywa royalithi

2. Motho yo a thopago goba a utšulago mothopo wa minerale go tšwa ka Repabliking o swaneše go lela Tšheleta ya royalithi gore Sekhwama sa Lesenerya la Ditsheleta sa Bosešhaba sa lehole mabapi le phetisetšo ya mothopo woo wa minerale.

Go hwetša tekano ya royalithi

3. (1) Royalithi ye go bošelešwego ka yona karolong ya 2 ya mabapi le phetisetšo ya mothopo wa minerale wo o hlwkešişiswa e laolwa ke go atša dithekisiša ka moka šisa morafi šisa mabapi le mothopo woo wa minerale ngwageng wa tekolo ka persente ye e hwetšwago ka go latela tšunala ye e lego karolong ya 4(1).

(2) Royalithi ye go bošelešwego ka yona karolong ya 2 ya mabapi le phetisetšo ya mothopo wa minerale wo o sego wa hlwkešiswa e laolwa ka go atša dithekiso ka moka šisa morafi šisa mabapi le mothopo woo wa minerale ngwageng wa tekolo ka persente ye e hwetšwago ka go latela tšunala ye e lego karolong ya 4(2).

Difomula šisa royalithi

4. (1) Persente ye go bošelešwego ka yona karolong ya 3(1) ke—

0.5 + [šetseno la pelaide go tšwašwa le metšešelo(ditheksiša ka moka šisa mabapi le mothopo ya diminerale šisa di hlwkešişiswa x 12.5)] x 100.

(2) Persente ye go bošelešwego ka yona karolong ya 3(2) ke—

0.5 + [šetseno la pelaide go tšwašwa le metšešelo(ditheksiša ka moka šisa mabapi le mothopo ya diminerale šisa di sego šisa hlwkešiswa x 9)] x 100.

(3) (a) Persente ye e hwetšwago go latela karolwana ya (1) ga se ya swanela go feta dipersente šisa 5.
(b) The percentage determined in terms of subsection (2) must not exceed 7 per cent.

Earnings before interest and taxes

5. (1) For purposes of the formula in section 4(1), “earnings before interest and taxes” in respect of a year of assessment means the aggregate of—
(a) the gross sales of the extractor during that year in respect of refined mineral resources; and
(b) so much of the amount allowed to be deducted from income in terms of the Income Tax Act (whether in that year or a previous year of assessment) in respect of the use of assets, or expenditure incurred, directly in respect of mineral resources transferred on or after 1 May 2009 to win, recover and develop those mineral resources to the condition specified in Schedule 1, as is included in the income of the extractor during that year of assessment in terms of section 8(4) of that Act (disregarding the exception in respect of section 15(a) of that Act), but not including an amount that is received or accrued from the disposal of assets the cost of which has in whole or in part been included in capital expenditure taken into account as mentioned in the definition of “capital expenditure incurred” in section 36(11) of that Act, less any amount which in terms of that Act is allowed to be deducted from the income of the extractor during that year of assessment in respect of assets used or expenditure incurred directly to win, recover and develop those refined mineral resources to the condition specified in Schedule 1 for those mineral resources.

(2) For purposes of the formula in section 4(2), “earnings before interest and taxes” in respect of a year of assessment means the aggregate of—
(a) the gross sales of the extractor during that year in respect of unrefined mineral resources; and
(b) so much of the amount allowed to be deducted from income in terms of the Income Tax Act (whether in that year or a previous year of assessment) in respect of the use of assets, or expenditure incurred, directly in respect of mineral resources transferred on or after 1 May 2009 to win, recover and develop those unrefined mineral resources, as is included in the income of the extractor during that year of assessment in terms of section 8(4) of that Act (disregarding the exception in respect of section 15(a) of that Act), but not including an amount that is received or accrued from the disposal of assets the cost of which has in whole or in part been included in capital expenditure taken into account as mentioned in the definition of “capital expenditure incurred” in section 36(11) of that Act, less any amount which in terms of that Act is allowed to be deducted from the income of the extractor during that year of assessment in respect of assets used or expenditure incurred directly to win, recover and develop those unrefined mineral resources to the condition specified in Schedule 2 for those mineral resources.

(3) For purposes of subsections (1) and (2), “earnings before interest and taxes” is determined without regard to—
(a) any deduction in respect of a financial instrument as defined in section 1 of the Income Tax Act (other than an instrument that is an option contract, forward contract or other instrument the value of which is derived directly or indirectly with reference to mineral resources);
(b) any deduction allowed in terms of section 11(a) of the Income Tax Act in respect of the royalty;
(c) (i) in the case of mineral resources refined to the condition specified in Schedule 1 for those mineral resources, any deduction for expenditure...
GOVERNMENT GAZETTE, 24 NOVEMBER 2008  
MOLOA WA ROYALITHI YA METHOPO  
YA DIMINERALE LE PETROLIAMO, WA 2008

(b) Psebene ye e hwe'tswa go latela karolwana ya (2) ga se ya swancla go feta dipserente tše 7.

Letsene la pele ga tswana le metšhelo

5. (1) Mabakeng a formulę ye e lego karolong ya 4(1), "letsene la pele ga tswana le metšhelo" la ngwaga wa tekolo le ra palogare ya—

(a) dithekişo ka moka tša morafi tša ngwaga woo tša mabapi le methopo ya diminere tše di hlwekišitswęgo; gomme

(b) tekano ye e itšego ya tshelete ye e dumeletšwego go gogwa ga letseno go latela Molao wa Motšehlo wa Letseno (e ka ba mo ngwageng woo wa tekolo goba ngwageng wo o fetilego wa tekolo) ya mabapi le tšhomšio ya dithoto, goba ya ditshenyegeleło tše di hwedišitswęgo thwii mabapi le methono ya diminere tše di fetišeditswęgo ka la goba ka morago ga la 1 Mei 2009 go thopa, go utulla le go hlabolla methopo yeo ya di mineralе go ba maemong ao a filwęgo Šetulung ya 1, ke e ge e akareditswę ke go letseno la morafi mo ngwageng woo wa tekolo go latela karolo ya 8(4) ya Molao woo (go sa lebelelewe tokollo ya mabapi le karolo ya 15(a) ya Molao woo), cupša e sa akareše tekano ya tshelete ye e tšešišwęgo ye e amogwelwęgo goba e hwedišitswęgo go tšwa go tšekšo ya dithoto yeo tšeko ya yona e akareditswęgo ka moka ya yona ka serifę ka ga polomaka ya tsheenyegelę yeo e hlokometšwego ka ge go boletšwe ka go tšhalošo ya "polomaka ya tšhenyegelę ye e hwedišitswęgo" karolong ya 36(11) ya Molao woo,
gomme go nšwa tshelete efe goba efe yeo go ya ka Molao woo e dumeletšwego go gogwa go letseno le morafi ka ngwaga woo wa tekolo ya mabapi le dithoto tše di šomišitswęgo goba tsheenyegelę ye e hwedišitswęgo thwii ka go thopa, go utulla le go hlabolla methopo yeo ya mineralę tše di hlwekišitswęgo go ba maemong ao a filwęgo Šetulung ya 1 a methopo yeo ya diminere.

(2) Mabakeng a formulę ye e lego karolong ya 4(2), "letseno la pele ga tswana le metšhelo" la mabapi le ngwaga wa tekolo le ra palogare ya—

(a) dithekişo ka moka tša morafi tša ngwaga woo tša mabapi le methopo ya diminere tše di segō tša hlwekišwa; gomme

(b) tekano ye e itšego ya tshelete ye e dumeletšwego go gogwa ga letseno go latela Molao wa Motšehlo wa Letseno (e ka ba mo ngwageng woo wa tekolo goba ngwageng wo o fetilego wa tekolo) ya mabapi le tšhomšio ya dithoto, goba ya ditshenyegeleło tše di hwedišitswęgo thwii mabapi le methopo ya diminere tše di fetišeditswęgo ka la goba ka morago ga la 1 Mei 2009 go thopa, go utulla le go hlabolla methopo yeo ya di mineralę tše di hlwekišitswęgo go ba maemong ao a filwęgo Šetulung ya 1 a methopo yeo ya diminere.

(3) Mabakeng a dikarolwana tša (1) le (2), "letseno la pele ga tswana le metšhelo" le hwedišwa go sa lebelelewe—

(a) go gogwa ga tshelete efe goba efe ya mabapi le tshelete ye e tšenego ka ge go hlalošišwe ka karolong ya 1 ya Molao wa Motšehlo wa Letseno (ka ntle le tshelete ye e tšenego ye e lego ya kwando ya tšepišano, ya kwando ya tšekšo ya ka moso goba ya tšhelete ye ngwe yeo bo leng tša yona bo hwedišitswęgo thwii goba ka isela ye ngwe go methopo ya diminere);  

(b) go gogwa ga tshelete efe goba efe ya mabapi le dumeletšwego go latela karolo ya 11(a) ya Molao wa Motšehlo wa Letseno ya mabapi le royalithi;  

(c) (i) sebakeng sa ge methopo ya diminere tše di hlwekišitswęgo go fihla maemong ao go boletšwe go wona go Šetulo ya 1 a methopo yeo ya
incurred in respect of transport, insurance and handling of those refined mineral resources after those mineral resources were refined to that condition or any amount received or accrued to effect the disposal of that mineral resource; or

(ii) in the case of mineral resources brought to the condition specified in Schedule 2 for those mineral resources, any deduction for expenditure incurred in respect of transport, insurance and handling of those unrefined mineral resources after those mineral resources were brought to that condition or any amount received or accrued to effect the disposal of that mineral resource; or

(d) any balance of assessed loss mentioned in section 20(1)(a) of the Income Tax Act, unless the balance of assessed loss arises in respect of capital expenditure taken into account for purposes of paragraph 5(1) of the Tenth Schedule of the Income Tax Act;

(e) any deduction allowed in terms of section 241 of the Income Tax Act;

(f) any determination in respect of an impermissible tax avoidance arrangement contemplated in Part IIA of the Income Tax Act; or

(g) any deductions contemplated in paragraph 5(2) of the Tenth Schedule to the Income Tax Act.

(4) (a) For purposes of determining “earnings before interest and taxes” in the case of a composite of refined mineral resources and unrefined mineral resources, the refined and unrefined proportions of the composite mineral resource must be determined in accordance with a method of reasonable apportionment that is consistently applied.

(b) For purposes of determining “earnings before interest and taxes”, if the value of the refined proportion of a composite mineral resource as determined in terms of subsection (1) does not exceed 10 per cent of the total value of that composite mineral resource, that composite mineral resource may be treated solely as an unrefined mineral resource, and if the value of the unrefined proportion of a composite mineral resource as so determined does not exceed 10 per cent of the total value of that composite mineral resource, that composite mineral resource may be treated solely as a refined mineral resource.

(5) For purposes of this section, if “earnings before interest and taxes” is a negative amount that amount is deemed to be nil.

Gross sales

6. (1) Gross sales in respect of a refined mineral resource transferred—

(a) as mentioned in paragraph (a) of the definition of “transfer” in section 1 in the condition specified for that mineral resource in Schedule 1 is the amount received or accrued during the year of assessment in respect of the transfer of that mineral resource;

(b) as mentioned in paragraph (a) of the definition of “transfer” in section 1 in a condition other than that specified for that mineral resource in Schedule 1 is the amount that would have been received or accrued during the year of assessment in respect of the transfer of that mineral resource had that mineral resource been transferred in the condition specified in Schedule 1 for that mineral resource in terms of a transaction entered into at arm’s length; and

(c) as mentioned in paragraph (b) or (c) of the definition of “transfer” in section 1 is the amount that would have been received or accrued during the year of assessment in respect of the transfer of that mineral resource had that mineral resource been transferred in the condition specified in Schedule 1 for that mineral resource in terms of a transaction entered into at arm’s length.

(2) Gross sales in respect of an unrefined mineral resource transferred—
diminerale, go gogwa ga tšhelele efe goba efe ya thenyegelo ye e hweditswe go ya mabapi le dinamelwa, inôreintshe le go swara methopho yeo ya diminerale tše di hlwekisîšwe ka morago ga ge methopho yeo ya diminerale e hlwekisîšwe go ihîla maemong ao, goba

(ii) sebakeng sa ge methopho ya diminerale tše di hlwekisîšwe go ihîla maemong ao go boletšwe go ka woma go Setulo ya 2 a methopho yeo ya diminerale, go gogwa ga tšhelele efe goba efe ya thenyegelo ye e hweditswe go ya mabapi le dinamelwa, inôreintshe le go swara methopho yeo ya diminerale tše di sego tša hlwekišwa ka morago ga ge methopho yeo ya diminerale e hlwekisîšwe go ihîla maemong ao;

(d) Mâlaledi afe goba afe a tahlegelo ye e sekasekiliwe gore gô go boletšwe ka yona karolong ya 20(1)(a) ya Molao wa Motšelo wa Letseno, ka nile le ge mâlaledi a tahlegelo ye e sekasekiliwe a tšîswa ke thenyegelo ye e hweditswe go boletšwe go yona temaneng ye 5(2) ya Setulo ya Bolesome ya Molao wa Motšelo wa Letseno;

(e) go gogwa ga tšhelele efe goba efe mo go dumelešwego go latela karolo ya 241 ya Molao wa Motšelo wa Letseno;

(f) Phihlelelo efe goba efe ya mabapi le pekananyo ya go efoga motšelo ye e sego ya dumelwa ye go ukangwego ye go HWKNGego ka yona ya Karolo ya 11A ya Molao wa Motšelo wa Letseno; goba

(g) go gogwa ga tšhelele efe goba efe mo go ukangwego temaneng ya 5(2) ya Setulo ya Bolesome ya Molao wa Motšelo wa Letseno.

(4) (a) Mabakeng a go hwetsa “lelsono la pele ga tswala le metšelo” sebakeng sa ge go songwa methopho ya diminerale tša go hlakana mmogo tše di hlwekisîšwe go methopho ya diminerale tše di sego tša hlwekišwa, dikarolo tša diminerale tše di hlwekisîšwe go tše di sego tša hlwekišwa tša methopho wa minerale wo o sego wa hlwekišwa go swane go hwetswa go latela mokgwâ ya kaganyo ye e kwagagalo wo o sômišwago ka go swane dinakong tšôlile.

(b) Mabakeng a go hwetsa “lelsono la pele ga tswala le metšelo”, ge e le gore boleng bja karolo ya diminerale tše di hlwekisîšwe tša methopho wa minerale wo o hlakanego ka ge bo hwetswa go latela karolwâna ya (1) bo sa fete dipersente tše 10 tša palomoka ya boleng bja methopho wo woa woa wa minerale woa o hlakanego, methopho woa wa minerale wa go hlakanana o tla tšêwa bhjalo ka methopho wa minerale wo o sego wa hlwekišwa, gomme ge e le gore boleng bja karolo ya diminerale tše di sego tša hlwekišwa tša methopho wa minerale wa go hlakanana mmogo ka ge bo hwetswa bo sa fete dipersente tše 10 tša palomoka ya boleng bja methopho woa wa minerale wo go hlakanana, methopho woa wa minerale wa go hlakanana o tla tšêwa bhjalo ka methopho wa minerale wo o hlwekišwe.

(5) Mabakeng a karolo ye, ge “lelsono la pele ga tswala le metšelo” le bitša tšhelele ya ka faze, gona tšhelele yeo e bonwa bhjalo ka lefela.

Dithekišo ka moka

6. (1) Dithekišo ka moka tša mabapi le methopho wa minerale wo o fetišišwe wo go hlwekišwe—

(a) ka ge go boletšwe temaneng ya (a) ya tlašošo ya “phetišeto” karolong ya 1 ka maemo ao a filwege a methopho wo woa wa minerale Setulong ya 1, ke tšhelele ye e amọgetšwe goba ye e hweditswe ngwageng wa tekolo ya mabapi le phetišeto ya methopho wo wa minerale;

(b) ka ge go boletšwe temaneng ya (a) ya tlašošo ya “phetišeto” karolong ya 1 ka maemo a mangwe e sego ao a filwege a methopho wo woa wa minerale Setulong ya 1, ke tšhelele ye e ka bego e ile ya amọgelwa goba ya hwetswa ngwageng wa tekolo ya mabapi le phetišeto ya methopho wo woa wa minerale ge nkabe methopho woa wa minerale o fetišišwe ka maemo ao a filwege Setulong ya 1 a methopho woa wa minerale go latela kgwesišanotekatekano ya boikemo ye e tseletšwe; gomme

(c) ka ge go boletšwe temaneng ya (b) goba ya (c) ya tlašošo ya “phetišeto” karolong ya 1, tšhelele ye e ka bego e ile ya amọgelwa goba ya hwetswa ngwageng wa tekolo ya mabapi le phetišeto ya methopho wo woa wa minerale ge nkabe methopho woa wa minerale o fetišišwe ka maemo ao a filwege Setulong ya 1 a methopho woa wa minerale go latela kgwesišanotekatekano ya boikemo ye e tseletšwe.

(2) Dithekišo ka moka tša mabapi le methopho wa minerale wo o sego wa hlwekišwa wo go fetišwa—
(a) as mentioned in paragraph (a) of the definition of “transfer” in section 1 in the condition specified in Schedule 2 for that mineral resource is the amount received or accrued during the year of assessment in respect of the transfer of that mineral resource;

(b) as mentioned in paragraph (a) of the definition of “transfer” in section 1 in a condition other than that specified for that mineral resource in Schedule 2 is the amount that would have been received or accrued during the year of assessment in respect of the transfer of that mineral resource had that mineral resource been transferred in the condition specified in Schedule 2 for that mineral resource in terms of a transaction entered into at arm’s length; and

(c) as mentioned in paragraph (b) or (c) of the definition of “transfer” in section 1 is the amount that would have been received or accrued during the year of assessment in respect of the transfer of that mineral resource had that mineral resource been transferred in the condition specified in Schedule 2 for that mineral resource in terms of a transaction entered into at arm’s length.

(3) (a) For purposes of subsection (1), gross sales is determined without regard to any amount received or accrued in respect of transport, insurance and handling of a refined mineral resource after that mineral resource was refined to the condition specified in Schedule 1 for that mineral resource or any amount received or accrued to effect the disposal of that mineral resource.

(b) For purposes of subsection (2), gross sales is determined without regard to any amount received or accrued for the transport, insurance and handling of an unrefined mineral resource after that mineral resource was brought to the condition specified in Schedule 2 for that mineral resource or any amount received or accrued to effect the disposal of that mineral resource.

(4) (a) If no amount can be quantified in respect of a refined mineral resource transferred as mentioned in subsection (1)(a), gross sales in respect of that transfer is the amount that would have been received or accrued during the year of assessment in respect of that transfer had that mineral resource been transferred in the condition specified in Schedule 1 for that mineral resource in terms of a transaction entered into at arm’s length.

(b) If no amount can be quantified in respect of an unrefined mineral resource transferred as mentioned in subsection (2)(a), gross sales in respect of that transfer is the amount that would have been received or accrued during the year of assessment in respect of that transfer had that mineral resource been transferred in the condition specified in Schedule 2 for that mineral resource in terms of a transaction entered into at arm’s length.

Small business exemption

7. (1) An extractor is exempt from the royalty in respect of a year of assessment if—

(a) gross sales of that extractor in respect of all mineral resources transferred does not exceed R10 million during that year;

(b) the royalty in respect of all mineral resources transferred that would be imposed on the extractor for that year does not exceed R100 000;

(c) the extractor is a resident as defined in section 1 of the Income Tax Act throughout that year; and

(d) the extractor is registered for that year pursuant to section 2 of the Administration Act.

(2) An extractor is not exempt from the royalty as mentioned in subsection (1) if—

(a) the extractor at any time during that year holds the right to participate (directly or indirectly) in more than 50 per cent of the share capital, share premium, current or accumulated profits or reserves of, or is entitled to exercise more than 50 per cent of the voting rights in, any other extractor;

(b) any other extractor at any time during that year holds the right to participate (directly or indirectly) in more than 50 per cent of the current or accumulated profits of the extractor;
(a) ka ge go boletšwe temaneng ya (a) ya tlhalošo ya "phetisëtsõ" karolong ya 1 ka maemo ao a filwego Šetulong ya 2 a mothopo woa wa minerale, ke tšelele ye e amogesišwe goba ye e hwedišwešewo ngwageng wa tekolo ya mabapi le phetisëtsõ ya mothopo woa wa minerale;

(b) ka ge go boletšwe temaneng ya (a) ya tlhalošo ya "phetisëtsõ" karolong ya 1 ka maemo a mangwe e sego ao a filwego a mothopo woa wa minerale Šetulong ya 2, ke tšelele ye e ka hego e ile ya amogelwa goba ya hwetswa ngwageng wa tekolo ya mabapi le phetisëtsõ ya mothopo woa wa minerale ge nkabe mothopo woa wa minerale o fetisëtsõšwe ka maemo ao a filwego Šetulong ya 2 a mothopo woa wa minerale go latela kgwebišanotekatekana ya boikemo ye e tsenetsëšewo;

(c) ka ge go boletšwe temaneng ya (b) goya ya (b) ya tlhalošo ya "phetisëtsõ" karolong ya 1, tšelele ye e ka hego e ile ya amogelwa goba ya hwetswa ngwageng wa tekolo ya mabapi le phetisëtsõ ya mothopo woa wa minerale ge nkabe mothopo woa wa minerale o fetisëtsõšwe ka maemo ao a filwego Šetulong ya 2 a mothopo woa wa minerale go latela kgwebišanotekatekana ya boikemo ye e tsenetsëšewo.

(3) (a) Mabakeng a karolwana ya (1), dihekišo ka moka di hwetswa go sa lebelelewe tšelele efe goba efe ye e amogesišwe goba ye e hwedišwešewo ya mabapi le dinamelwa, inšorentsše le go swara mothopo wa minerale wo o hwekišišišwešo ka morago ga ge mothopo woa wa minerale o hwekišišišwešo go fôla maemong ao a filwego Šetulong ya 1 a mothopo woa wa minerale.

(b) Mabakeng a karolwana ya (2), dihekišo ka moka di hwetswa go sa lebelelewe tšelele efe goba efe ye e amogesišwe goba ye e hwedišwešewo ya mabapi le dinamelwa, inšorentsše le go swara mothopo wa minerale wo o sego wa hwekišišwa ka morago ga ge mothopo woa wa minerale o hwekišišišwešo go fôla maemong ao a filwego Šetulong ya 2 a mothopo woa wa minerale.

(4) (a) Ge e le gore ga go tšelele ye e ka elwago mabapi le mothopo wa minerale wo o fetisëtsëšewo ka ge ge go boletšwe temaneng ya (a) ya tlhalošo ya "phetisëtsõ" karolong ya 1, dihekišo ka moka tša mabapi le phetisëtsõ yeo ke tšelele ye e ka hego e ile ya amogelwa goba ya hwetswa ngwageng wa tekolo ya mabapi le phetisëtsõ yeo ge nkabe mothopo woa wa minerale o fetisëtsëšwe ka maemo ao a filwego Šetulong ya 1 a mothopo woa wa minerale go latela kgwebišanotekatekana ya boikemo ye e tsenetsëšewo.

(b) Ge e le gore ga go tšelele ye e ka elwago mabapi le mothopo wa minerale wo o sego wa hwekišišwa wo o fetisëtsëšewo ka ge ge go boletšwe temaneng ya (a) ya tlhalošo ya "phetisëtsõ" karolong ya 1, dihekišo ka moka tša mabapi le phetisëtsõ yeo ke tšelele ye e ka hego e ile ya amogelwa goba ya hwetswa ngwageng wa tekolo ya mabapi le phetisëtsõ yeo ge nkabe mothopo woa wa minerale o fetisëtsëšwe ka maemo ao a filwego Šetulong ya 2 a mothopo woa wa minerale go latela kgwebišanotekatekana ya boikemo ye e tsenetsëšewo.

Go se lefiswe ga dikgwepothlana

7. (1) Morafi ga a lefiswe royalithi ya mabapi le ngwaga wa tekolo ge—

(a) dihekišo ka moka tša morafi yeo tša mabapi le mothypo wa dinamelwa ka moka di sa fete diranta šše R10 milione mo ngwageng woa;

(b) royalithi ya mabapi le mothypo wa dinamelwa ka moka ye e fetisëtsëšewo yeo e tšago lefiswe morafi ya ngwaga woa e sa fete R100 000;

(c) morafi e le modudi wa naga yeo ka ge go hlalošišiwae karolong ya 1 ya Molao wa Motšelo wa Letšeno ngwageng woa ka moka; gomme

(d) morafi o ingwatsišišwe ngwageng woa go latela karol}\rangle ya 2 ya Molao wa 50 Tšepedišo.

(2) Morafi o tša lefiswe royalithi ka ge go boletšwe karolwana ya (1) ge—

(a) morafi mo nakong efe goba efe mo ngwageng woa a na le tekolo ya go kgatha tema (tiwii goba ka tšela ye ngwe) ka go dipersente šše go feta šše 50 šše šhošo ya kabelano ya minerale, šše ditefele šše kabelano, šše dipelo šše šjale goba šše di hwedišwešewo goba šše di bolokifulwe šše; goba a na le maatla a dipersente šše go feta šše 50 šše tekolo ya go boata, go feta morafi yo mongwe ka moo tiršašošo yeo;

(b) morafi ofe goba ofe yo mongwe ka nako efe goba efe ngwageng woa o na le tekolo ya go kgatha tema (tiwii goba ka tšela ye ngwe) ka go dipersente šše go feta šše 50 šše dipelo šše šjale goba šše di hwedišwešewo šše morafi;
(c) any other person at any time during that year holds the right to participate (directly or indirectly) in more than 50 per cent of the profits of the extractor and more than 50 per cent of the current or accumulated profits of any other extractor; or

(d) the extractor is a registered person mentioned in section 4 of the Administration Act.

Exemption for sampling

8. An extractor is exempt from the royalty imposed in respect of mineral resources won or recovered by the extractor for purposes of testing, identification, analysis and sampling mentioned in section 20 of the Mineral and Petroleum Resources Development Act pursuant to a prospecting right or an exploration right as defined in section 1 of that Act if the gross sales in respect of those mineral resources does not exceed R100 000 during a year of assessment.

Rollover relief for disposals involving going concerns

9. (1) For purposes of this Act a disposal of a mineral resource by an extractor that forms part of the disposal of a going concern, or of a part of a going concern which is capable of separate operation, by that extractor to any other extractor is deemed not to be a disposal.

(2) For purposes of this Act an extractor that acquires a mineral resource in terms of a disposal mentioned in subsection (1) is deemed to be the extractor that won or recovered the mineral resource.

Transfer involving body of unincorporated persons

10. (1) Notwithstanding any other provision in this Act, an unincorporated body that is registered as a person under the Administration Act—

(a) is deemed to be an extractor while that registration remains in effect; and

(b) is subject to the royalty as if that body were an extractor separate from its members, in respect of mineral resources won, recovered or transferred by that unincorporated body after taking into account any earnings before interest and taxes associated with those minerals as well as the application of any other provision of this Act bearing on the royalty determination in respect of those mineral resources.

(2) Notwithstanding any other provision in this Act, to the extent that any member of an unincorporated body mentioned in subsection (1) is acting in a capacity other than as a member of that body, that member is subject to the royalty as if that member were an extractor separate from that body in respect of mineral resources won, recovered or transferred by that unincorporated body after taking into account any earnings before interest and taxes associated with those minerals as well as the application of any other provision of this Act bearing on the royalty determination in respect of those mineral resources.

(3) On the date of the election made in terms of section 4(1) of the Administration Act, the members of an unincorporated body mentioned in that section are deemed to have transferred the mineral resources to be disposed of by that body, which had been won or recovered by those members.

(4) On the date on which an unincorporated body terminates the election in terms of section 4(6) of the Administration Act, the unincorporated body is deemed to have transferred the mineral resources won or recovered by the unincorporated body to the members of that unincorporated body.

Arm's length transactions

11. (1) To the extent that the earnings before interest and taxes determined in terms of section 5 differ from the earnings that an extractor would have taken into account if
Go se lešiše ga go dira disampele
8. Morafi ga a lešišwe royalithi ye e tsenywago ya mabapi le methopo ya diminerale tši di thopilwego goba tši di utullotšwego ke morafi mabakeng a ge a dira ditšeko, a nyaka go tsela, a dira tšhekatsheko le go dira disampele tši go boletsšwego ka tšona karolong ya 20 ya Molao wa Thababollo ya Methopo ya Diminerale le Petroleum go latela tokelo ya go rafa goba ya go dira kutulolo ya diminerale ka ge go hlaololššwe karolong ya 1 ya Molao woo ge e le gore ditšeššo ka moka tša mabapi le methopo yeo ya diminerale ga di fee R100 000 ngwageng wa tekolo.

Kimollo ya phethššetoššo ya go reššisa ga go amana le dingongorego tši di tšwelašš pele
9. (1) Mabakeng a Molao wo, go reššisa mothopo wa minerale ka morali mo go bopago karol ya thëkiššo ya ngongorego ye e tšwelašš pele, goba karol ya ngongorego ye e tšwelašš pele yeo e ka kgonago go dira meššomo ya go arogana, ke morali yoo go morafi yoo mongwe ga go bonwe bjale ka thëkiššo.
(2) Mabakeng a Molao wo, morali yo a hwëtšëgo mothopo wa minerale go latela go reššisa mo go boletsšwego karolwaneng ya (1) o tša bonwa bjalo ka morafi yo a thopilešš goba yo a utulotšwe mothopo wa minerale ya amana ga di fee R100 000 000 ngwageng wa tekolo.

Phethššetoššo ya go amana le lekgotla la batho bao ba sego lekgotla
10. (1) Go sa ššetswe ditšlaššiššo dišše goa dišše ka mo Molaong wo, lekgotla leo le sego kopana leo le ngwadisiššiššo tšašše ka motho ka fase ga Molao wa Tshepëdiššo—
(a) lebonwa bjalo ka morafi mola ka go le lengwe boingwadisiššo bjoo bo tšwela pele go ššoma; gomme
(b) lešša lešša royalithi tši nkégo lekgotla leo le ššile morali go arogana le maloko a lona,
(2) Mabapi le methopo ya diminerale ye e thopilwego, ye e utullotšwego goba ye e fetššediššiššwe ke lekgotla leo le sego khamphani ka morago ga go hlokomela leššeno leše goa leše pele ga tšwala le metššalo ya go amana le diminerale tšeøe gammogo le tiriššo ya thëgššiššo efe goa efe ya Molao wo ye e amago go lešša royalithi mabapi le methopo yeo ya diminerale.
(3) Go sa ššetswe ditšlaššiššo dišše goa dišše ka mo Molaong wo, go leššo leše leše leše la lekgotla leo le sego khamphani leo go boletsšwego ka lona karolwaneng ya 10(1) le ššoma ka maatla a mangwe cupšša e sego bjalo ka leššoko la lekgotla leo, leššoko leo le šša ššëiššwa royalithi tši nkégo leššoko leo e ššile morali go arogana le lekgotla leo mabapi le methopo wa minerale wo o tšuššiloššwe, o utullotšwego goba o fetššediššiššwe ke lekgotla leo le sego khamphani ka morago ga go hlokomela leššeno leše leše pele ga tšwala le metššalo ya go amana le diminerale tšeøe gammogo le tiriššo ya thëgššiššo efe goa efe ya Molao wo ye e amago go lešša royalithi mabapi le methopo yeo ya diminerale.
(4) Ka letššaššikwešši dišše di šriššego go laššela karol ya 4(1) ya Molao wa Tshepëdiššo, maloko a lekgotla leo le sego khamphani leo go boletsšwego ka lona karolong yeo a bonwa bjale ka ge a fetššediššiššo methopo ya diminerale gore e reššisiššwe ke maloko aø a lekgotla, di thopilwego goba di utullotšwego pele ga letššaššikwešši leo cupšša di šša hišša di fetššëiššwa, go lekgotla leo le sego khamphani.

Dikgwebiššanotšëkateššiššo tša boikeššo
11. (1) Ge e le gore leššeno la pele ga tšwala le metššelo le le hwëtšëgo go laššela karol ya 5 le ššašša le leššeno leo mo leššari a a bego a le hwëdiššle ge leššeno leo le
those earnings had been derived from transactions entered into at arm’s length, the Commissioner may adjust the earnings to reflect the earnings that would have been taken into account.

(2) To the extent that the gross sales determined in terms of section 6(1)(a) or section 6(2)(a) differ from the gross sales that an extractor would have taken into account if the gross sales had been derived from transactions entered into at arm’s length, the Commissioner may adjust the gross sales to reflect the gross sales that would have been taken into account.

General anti-avoidance rule

12. (1) Notwithstanding anything to the contrary in this Act, if the Commissioner is satisfied that a disposal, transfer, operation, scheme or understanding (whether entered into or carried out before or after the commencement of this Act)—
   (a) has been entered into or carried out, which has the effect of avoiding or postponing liability for the royalty, or of reducing the amount thereof;
   (b) having regard to the circumstances under which the disposal, transfer, operation, scheme or understanding was entered into or carried out—
      (i) was entered into or carried out—
         (aa) in the case of a disposal, transfer, operation, scheme or understanding in the context of business, in a manner which would not normally be employed for bona fide business purposes, other than the obtaining of a royalty benefit; and
         (bb) in the case of any other disposal, transfer, operation, scheme or understanding not falling within the provisions of item (aa), by means or in a manner which would not normally be employed in the entering into or carrying out of a disposal, transfer, operation, scheme or understanding of the nature of the disposal, transfer, operation, scheme or understanding in question; or
      (ii) has created rights or obligations which would not normally be created between persons dealing at arm’s length under a disposal, transfer, operation, scheme or understanding of the nature of the disposal, transfer, operation, scheme or understanding in question; and
   (c) was entered into or carried out solely or mainly for the purposes of obtaining a royalty benefit,
   the Commissioner must determine the liability for the royalty, and the amount thereof, as if the disposal, transfer, operation, scheme, or understanding had not been entered into or carried out, or in such manner as the Commissioner in the circumstances deems appropriate for the prevention or diminution of avoidance, postponement or reduction.

(2) A decision of the Commissioner under subsection (1) is subject to objection and appeal mentioned in section 18(1)(d) of the Administration Act, and whenever in proceedings relating thereto it is proved that the disposal, transfer, operation, scheme or understanding in question would result in the avoidance or postponement of the liability for the royalty, or in the reduction of the amount thereof, it is presumed, until the contrary is proved, in the case of any such disposal, transfer, operation, scheme or understanding, that it was entered into or carried out solely or mainly for the purposes of the avoidance or the postponement of such liability, or the reduction of the amount of such liability.

(3) For purposes of this section, “royalty benefit” includes any avoidance, postponement or reduction of the liability for payment of the royalty mentioned in section 2.

Conclusion of fiscal stability agreements

13. (1) The Minister of Finance may conclude a binding agreement with an extractor—
   (a) in respect of the extractor’s mineral resource right; or
   (b) in anticipation of the extractor acquiring a mineral resource right,
tšwaleditswe ke dikgwebišano tši di tseñetšwe ka tekatekano ya boikemo. Mokomišenare a ka beakanya letseno le gore le bontšhe letseno le ea bego le hweñtšwe.

(2) Ge e le gore dithekišo ka moka tši di hweditišwe go laleta karolo ya 6(1)(a) goba katolo ya 6(2)(a) di fapano le dithekišo ka moka tšo morafi a ka bego a di hweñtšhe ge dithekišo ka moka di tšwaleditswe ke dikgwebišano tše di tseñetšwe ka tekatekano ya boikemo. Mokomišenare a ka beakanya dithekišo tšo ka moka gore di bontšhe dithekišo tšo di ka bego di hweditišwe.

Molawanakaketšo kgahlanong le go efoğa

12. (1) Go sa şošwe selo sefe goba sefe se se nago le thulano ka mo Molaong wo, ge Mokomišenare a kgotsošeše gore go rekša, go fetišša, go šomiša, sekimi goba kweššo (e ka be e tseñetšwe goba e dirlwe pele goba ka morago ga go thoma go some ga Molaao wo)

(a) go tseñetšwe goba go diriwe, gomme go na le sebe go efoγeng goba go féγeng makarabelo a go lefa royalithi, goba go fokoššeng ga tšelelele yeo e swanetšego go lešša ye e sa tšwago go ukangwa;
(b) go amana le mabaka ao a fše ga wona go rekša, go fetišša, go šomiša, sekimi, goba kweššo e tseñetšwe goba e dirlwe—

(i) go tseñetšwe goba go diriwe—

(aa) lebakeng la go rekša, go fetišša, go šomiša, sekimi goba kweššo ya mabapi le kweššo, ka tšela yeo ka tšwelo e ka se šomišwe mabakeng a makgonthe a kweššo, e se go a go hwetsša kholego ya royalithi; gomme

(bb) lebakeng la go rekša, go fetišša, go šomiša, sekimi goba kweššo ye e sa welego ka gare ga dithağıššo (ša nthla ya (aa)).

da ka tšela goba ka mokgwa wo ka tšwelo o ka se šomišwešo goba tšenela goba go rekša, go fetišša, go šomiša, sekimi goba kweššo ya bogolo bja tšekišo, bja fetiššošo, bja štíšomišo, bja sekimi goba bja kweššo ye go bolekago ka yona; goba

(ii) go hlamiššwe ditokelo goba dilamego tšo ka tšwelo di ka se hlamimwo magareng ga batho bao ha tseñetšego kweššanatekatekano ya boikemo ka fše ga go rekša, go fetišša, go šomiša, sekimi goba kweššo ya bogolo bja tšekišo, bja fetiššošo, bja štíšomišo, bja sekimi goba bja kweššo ye go bolekago ka yona; gomme

(c) go tseñetšwe goba go diriwe fela goba kudu mabakeng a go hwetsša kholego ya go hwetsša royalithi, Mokomišenare o swanetše go laola makarabelo a go lefa royalithi, le tšelelele ye e leššago gona fao, še šešeg o go rekša, go fetišša, go šomiša, sekimi goba kweššo se ga se ya tšenela goba go dirwela, goba ka tšela yeo e lego gore Mokomišenare ka moo seemong se o buna go le maleba go thible goba go nyęncęfašša go efoğa, go fęgša goba goba fakašša.

(2) Sephešho sa Mokomišenare ka fase ga karoššwana ya (1) se ka dirwelwa ngongorego goba boisleššošo ye go bolestšego ka yona karolong ya 18(1)(d) ya Molašša Tshepetšiso, gomme ge ka tshepetšišiso ya ga amana le ngongorego ye go hwetsšwa bohšša bja gore go rekša, go fetišša, go šomiša, sekimi goba kweššo še go bolekago ka tšona di tla fetišša ka go efoğa goba go fęgša makarabelo a go lefa royalithi, goba ka phoššošo ya tšelelele ye e swanetšego go lešša gona fao, še šešeg gore, go fihšša go ka hwetsšwa bohšša bja gore go šešeg, lebakeng ša go rekša moo, go fetišša, go šomiša, sekimi goba kweššo, go tseñetšwe goba go diriwe fela goba kudu mabakeng a go efoğa goba go fęgša makarabelo ao a go lefa goba a go fokošša tšelelele ya makarabelo ao.

(3) Mabakeng a karolo ye. "kholego ya royalithi" e akarešša go efoğa gofe goba gofe, go fęgša goba goba fokošša makarabelo a go lefa royalithi ye go bolestšego ka yona karolong ya 2.

Go saena ditumelelelo tša maemo a makaone a ditšelele

13. (1) Tona ya Ditšelele a ka saena tumelelelo ye e tlamago le morafi—

(a) ya mabapi le tokelo ya morafi ya go fala methopo ya diminerale: goba
(b) ka go emela gore morafi a hwetše tokelo ya go fala methopo ya diminerale,
that guarantees that the terms and conditions contemplated in section 14 apply in respect of the right for as long as the extractor holds the right (and for all participating interests subsequently held by the extractor in respect of the right).

(2) A binding agreement relating to the anticipated acquisition of a mineral resource right contemplated in subsection (1)(b) has no force and effect unless the mineral resource right is granted within one year after the date on which the Minister of Finance concludes the binding agreement.

(3) If an extractor disposes of a prospecting right or an exploration right granted under the Mineral and Petroleum Resources Development Act to another person, and the right is subject to a binding agreement mentioned in subsection (1) on the date of the disposal, the extractor may assign all the rights held by the extractor under the agreement to the other person.

(4) If an extractor disposes of a mining right or a production right granted under the Mineral and Petroleum Resources Development Act to another person, and the right is subject to a binding agreement mentioned in subsection (1) on the date of the disposal, the extractor may assign all the rights held by the extractor under the agreement to the other person, if both the extractor and the other person form part of the same group of companies (as defined in section 1 of the Income Tax Act) on the date of the disposal.

(5) An extractor that concludes a binding agreement mentioned in subsection (1) may unilaterally terminate the agreement at any time with effect from the day after the last day of the year of assessment during which the extractor terminated the agreement.

(6) For purposes of this section—

(a) a prospecting right, a renewal of the prospecting right and an initial mining right converted from a prospecting right or renewal thereof held by an extractor; and

(b) an exploration right, a renewal of the exploration right and an initial production right converted from an exploration right or renewal thereof held by an extractor,

are, to the extent that those rights relate to the same geographical area, all deemed to be one and the same mineral resource right in the hands of the extractor.

(7) The powers conferred and the duties imposed upon the Minister of Finance by the provisions of this section may be exercised or performed by the Minister personally or delegated by the Minister to the Director-General of the National Treasury and the Director-General may in turn delegate the powers and duties so delegated to him or her to any officer or person under his or her control, direction or supervision.

(8) For purposes of this section "mineral resource right" means a prospecting right, exploration right, mining right or production right granted pursuant to the Mineral and Petroleum Resources Development Act, and includes any lease or sublease mentioned in section 11 of that Act in respect of such right.

Terms and conditions of fiscal stability agreements

14. (1) An amendment of section 4 has no force and effect in respect of an extractor that is party to an agreement contemplated in section 13(1) if the amendment has the effect that the extractor becomes subject to a royalty which is greater than the royalty to which the extractor would otherwise have been subject.

(2) If the State fails to comply with the terms of an agreement contemplated in section 13(1) and the failure has a material adverse economic impact on the determination of the royalty payable by the extractor that is party to that agreement, the extractor is entitled to compensation in respect of the increase in the royalty caused by the failure (and interest at the prescribed rate calculated on the compensation from the date of the failure) or to an alternative remedy that eliminates the full impact of the failure.

Foreign currency

15. Any amount received by or accrued to, or expenditure or loss incurred by, an extractor in any currency other than the currency of the Republic must be translated to
GVERNMENT GAZETTE, 24 NOVEMBER 2008  
MOLAO WA ROYALITHI YA METHOPO  
YA DIMINERALE LE PETROLEANO, WA 2008  
MOLAO WA ROYALITHI YA METHOPO  
YA DIMINERALE LE PETROLEANO,  
WA 2008  
17

(2) Tumelelano ye e tlamago ya go amani le go hwetsa tokelo ya go rafa methopo ya diminerale mo go emetiswego mo go ukangwego karolwaneng ya (1) (b) ga e some ebele ga e na le seabe ka ntle le ge tokelo ya go rafa methopo le go hirisa go ha go hirisa go lela la go tsebi ya go hirisa go lela la go hirisa go lela la go tsebi ya go hirisa go lela la go tsebi ya go hirisa go lela la go hirisa go lela. 

(3) Ge morafi a rekisetsa motho yo mongwe tokelo ya go leka diminerale nangeng goba ya go utella diminerale ye e filwe go ka fase ga Molaow ga Thlabolo ya Methopo ya Diminerale le Phethriatloano, gomme tokelo yeo e laotwa ka tumelelano ye e tlamago ye e boletswego ka yona karolwaneng ya (1) ka letsatsikgwedi la go rekikwa tokelo, morafi a ka fa mootho yoo ditokelo ka moka tsa morafi ka fase ga tumelelano yeo. 

(4) Ge morafi a rekisetsa motifl o mongwe tokelo ya go rafa moepong goba ya go tsweletla diminerale ye e filwe go ka fase ga Molaow ga Thlabolo ya Methopo ya Diminerale le Petroleano, gomme tokelo yeo e laotwa ka tumelelano ye e tlamago ye e boletswego ka yona karolwaneng ya (1) ka letsatsikgwedi la go rekikwa tokelo, morafi a ka fa mootho yoo ditokelo ka moka tsa morafi ka fase ga tumelelano yeo, ge bobedi morafi le mootho yoo ba bopa karolo ya sehlopha se tee sa dikhamphani (ka ka go bea tsheletla karolong ya 2) ya Molaow ga Motshelo wa Lentsa) ka letsatsi la go rekikwa. 

(5) Morafi yo a saeno tumelelano ye e tlamago ye e boletswego ka yona karolwaneng ya (1) a ka fediisa tumelelano yeo a mosh nako ye ngwe le ye ngwe go thuma ka letsatsi la ka mora go letaisitsi la la mafelelo la ngwaga wa leka wo moo morafi a fediisetsi tumelelano. 

(6) Mabakeng a karolo ye—

(a) tokelo ya go leka diminerale nangeng, go mpho motho amalero the ka lela diminerale nangeng le tokelo ya mathomong ya go rafa moepong ye e fetoedietsi go lotha go tlosha go ka leka diminerale nangeng goba ya go mpho motho gona fao ya morafi; 

(b) tokelo ya go utella diminerale, go mpho motho amalero the ka lela diminerale nangeng le tokelo ya mathomong ya tsweletla ye e fetoedietsi go lotha go tlosha go ka lela diminerale, go mpho amalero the ka lela diminerale gona fao ya morafi. 

ka moka di. ge e le gore ditokelo theo di amana le lefelo le tse fa naga, bonwa bjalo ka tokelo e tse ya mootho wa minerale ka diateng ti sa morafi. 

(7) Maatla ao a filwe go lemo go ye e rweletla yena ya Ditsoke le dithluga lela lemo go ye e rweletla yena ya Ditsoke le dithluga. 

(8) Mabakeng a karolo ye “toko elo ya mootho wa minerale” e ra tokelo ya go leka diminerale nangeng, tokelo ya go utella diminerale, ya go rafa moepong goba ya tsweletla ye e filwe go ka fase ga Molaow ga Thlabolo ya Methopo ya Diminerale le Petroleano, gomme e akaretsa go hiri sa goba go hiri sa goba bangwe ba go saana go go boletswego ka gona ka moka karolong ya 11 ya Molaow wo mabapi le tokelo yeo. 

Dipeelano le melwana ya ditumelelano ti sa maemo a makaone a ditsokele 

14. (1) Go fenikwa karolo ya 4 ga go na le maatla goba seabe mabapi le morafi yo e lelo karolo ya tumelelano ye e ukangwego karolong ya 13(1) ge e le gore pheto e yeo e na le seabe mo e lelo gore morafi o ba le maikarabelo a le go lela royalithi ye e fetago royalithi yeo morafi a ba bego a ile a swanelwa ka go e lela. 

(2) Ge Mmuo o palelwa he go obamela dipelano ti sa tumelelano ye e ukangwego karolong ya 13(1) gomme go palelwa moo go na le seabe sa go se khali le go ekonimi mabapi le go bea tselele ya royalithi ye e swanetsego ye go lela e lotha lela sebi ya royalithi ye e fetago royalithi yeo morafi a ka lela swanelwa a go hiri sa goba lela sebi ya royalithi ye e baki we go palelwa fao (le tsewa ka kelo ye e bali we go hirisa go lela go hiri sa goba lela sebi ya royalithi ye e baki we go palelwa fao) goba kimollo ye ngwe ye e tshago seabe sa go palelwa fao ka botlalo. 

Tselele ya dinaga ti sa ka ntle 

15. Tselele efe goba efe ye e amogetswego ke goba ye e hweditswe go, goba thsenyegelo goba tshelotla ye e hweditswe go morafi ka tselele ya nagu efe goba efe
the currency of the Republic by applying the spot rate, as defined in section 1 of the Income Tax Act, on the date on which that amount was so received or accrued or expenditure or loss was so incurred.

Transitional credits

16. (1) There must be deducted from the royalty payable in respect of a mineral resource the amount of any lease, royalty or similar payment to the State in respect of that mineral resource in terms of any conditions imposed pursuant to the laws applicable in respect of an old order right or OP26 right mentioned in Schedule II of the Mineral and Petroleum Resources Development Act, as consideration for the removal or disposal of a mineral or petroleum.

(2) No deduction is allowed in terms of subsection (1) in respect of any lease mentioned in item 9(7) of Schedule II to the Mineral and Petroleum Resources Development Act.

(3) The amount to be deducted in terms of subsection (1) must not exceed the royalty mentioned in that subsection.

Act binding on State and application of other laws

17. This Act binds the State, and no provision in any other law is construed as applying or referring to this royalty unless the royalty is specifically mentioned in that provision.

Short title and commencement

18. (1) This Act is called the Mineral and Petroleum Resources Royalty Act, 2008.

(2) This Act comes into operation on 1 May 2009 and applies in respect of a mineral resource transferred on or after that date.
ye e sego ya Repabliki e swanetše go fešošetšwa go tšhelete ya Repabliki ka go diriša keło ya nako yeo, ka ge go hlalošišwe karolong ya 1 ya Molao wa Motšhelo wa Letseno, ka letšašigwedì le o tšhelete yeo e amogesiwešwe goba e hwedisiwešwe ka lona goba leo tšenyegelo goba tahlegelo e hwedisiwešwe ka lona.

Ditšhelete tša letseno tša nakwana

16. (1) Go swanetše go gogwa tšhelete efe goba efe ye ga hiriša, ya royalithi goba ya telelo ye e swanago nathi go royalithi yeo e lešago ya mabapi le mothopo wa minerale ye e lešago Mmušo ya mabapi le mothopo wa minerale go latela muemo afe goba afe ao a dirišwago go latela melao ye e sonago ya mabapi le tokelo ya taolo ya kgale goba ya tokelo yo OP26 tše go boletšwešwe ka šona Šetulong ya II ya Molao wa Tlhabollo ya Methopo ya Diminerale le Petroliamo, bjalo ka yeo e lešelwago go tšaša goba go rekisa minerale goba phethroliamo.

(2) Ga go go gogwa ga tšhelete mo go dumeletšwešwe go latela karolwana ya (1) ga mabapi le go hiriša gofe goba gofé mo go boletšwešwe ka gona temaneng ya 9(7) ya Šetulo ya II ya Molao wa Tlhabollo ya Methopo ya Diminerale le Petroliamo goba ya telelo efe goba efe goha royalithi ya kontrakta ye go boletšwešwe ka yona temaneng ya 11(1) ya Šetulo yeo.

(3) Tšhelete ye e swanetšešwe go gogwa go latela karolwana ya (1) ga se ya swaneliwa go feta royalithi ye go boletšwešwe ka yona ka moo karolwaneng yeo.

Molao wo o tšamago Mmušo le phethagatšo ya meleoa ye mengwe

17. Molao wo o tšamago Mmušo, gomme ga go thagišo ye ngwe ka go molao wo mongwe ye e bonwago bjalo ka yeo e šomago goba e šupago royalithi ye ka ntle le ge royalithi ye go boletšwe ye goa ka moo thagišošo yeo.

Leina le le kopana la molao le go thoma go šoma ga wona

18. (1) Molao wo o bitšwa Molao wa Royalithi ya Methopo ya Diminerale le Petroliamo, wa 2008.

(2) Molao wo o tla thoma go šoma ka la 1 Meĩ 2009 gomme o šoma mabapi le mothopo wa minerale wo o letšišedišwe ka lešašigwedì le o goha ka morago ga lona.
## SCHEDULE 1

### Refined Condition of Mineral Resources

<table>
<thead>
<tr>
<th>Mineral resource name</th>
<th>Refined condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cobalt</td>
<td>Cobalt is refined once processed into cobalt metal or cobalt sulphate. 99.5% refined</td>
</tr>
<tr>
<td>Copper</td>
<td>Copper is refined once processed into copper metal slabs, blister copper or cathode copper of at least 99.0% purity.</td>
</tr>
<tr>
<td>Germanium</td>
<td>99.99% refined product</td>
</tr>
<tr>
<td>Gold</td>
<td>Refined and smelted to a 99.5% purity</td>
</tr>
<tr>
<td>Lead</td>
<td>Lead is refined once processed into bars and billets containing at least 99.0% pure lead.</td>
</tr>
<tr>
<td>Lithium</td>
<td>99.5% LiCO3 in concentrate (lithium carbonate)</td>
</tr>
<tr>
<td>Mercury</td>
<td>99.9% purity</td>
</tr>
<tr>
<td>Nickel (Base metal)</td>
<td>Nickel is refined once processed into a metal, or other form (e.g. ferro nickel, nickel metal or nickel sulphate). 99.5% purity</td>
</tr>
<tr>
<td>Platinum Group Metals (iridium, palladium, platinum, rhodium, ruthenium and osmium)</td>
<td>Refined and smelted to a 99.9% purity</td>
</tr>
<tr>
<td>Molybdenum</td>
<td>99.99% refined product</td>
</tr>
<tr>
<td>Silicon</td>
<td>98.5% Si</td>
</tr>
<tr>
<td>Silver</td>
<td>Silver is refined once processed to silver metal or silver nitrate. 99.5% refined</td>
</tr>
<tr>
<td>Talc</td>
<td>98.5% and minus 325 μm mesh</td>
</tr>
<tr>
<td>Zinc</td>
<td>Zinc is refined once processed into zinc metal, plates or slabs containing at least 98.5% pure zinc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mineral resource name</th>
<th>Refined condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oil and Gas</td>
<td></td>
</tr>
<tr>
<td>Oil</td>
<td>At inlet of refinery</td>
</tr>
<tr>
<td>Gas</td>
<td>At inlet of refinery</td>
</tr>
<tr>
<td>Leina la mothopo wa minerale</td>
<td>Seemo se se hlwekisitšwego Setšwago</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Khopalete</td>
<td>Setšwalesemlwe e ehlwekisitšwe go ba metale le ehlwekisitšwe go ba metale wa khopalete. E hlekišitšwe go ba metale wa khopalete go 99.5%</td>
</tr>
<tr>
<td>Koporo</td>
<td>Setšwelesemlwe go se se hlekišitšwego 99.9%</td>
</tr>
<tr>
<td>Tsemasiamo</td>
<td>Setšwelesemlwe se se hlekišitšwego 99.9%</td>
</tr>
<tr>
<td>Gaota</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Lithiamo</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Mekhuri</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Nikhele (Metale wa go fotofaletoga)</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Molnpitseungeon</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Silithone</td>
<td>Setšwelesemlwe e ehlwekisitšwe go ba metale le ehlwekisitšwe go ba metale wa khopalete. E hlekišitšwe go ba metale wa khopalete go 99.5%</td>
</tr>
<tr>
<td>Silibera</td>
<td>Setšwelesemlwe e ehlwekisitšwe go ba metale le ehlwekisitšwe go ba metale wa khopalete. E hlekišitšwe go ba metale wa khopalete go 99.5%</td>
</tr>
<tr>
<td>Taleke</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Sinki</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
<tr>
<td>Leina la mothopo wa minerale</td>
<td>Di hlekišitšwe le go semeletharwa go fihla go fihla go 99.5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Oli</th>
<th>Botsenong hja bohlwekisitšo</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oli</td>
<td>Botsenong hja bohlwekisitšo</td>
</tr>
<tr>
<td>Gase</td>
<td>Botsenong hja bohlwekisitšo</td>
</tr>
</tbody>
</table>
## SCHEDULE 2

### UNREFINED CONDITION OF MINERAL RESOURCES

<table>
<thead>
<tr>
<th>Mineral resource name</th>
<th>Unrefined condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aggregates</td>
<td>Bulk</td>
</tr>
<tr>
<td>Antimony</td>
<td>65% Sb content in the concentrate</td>
</tr>
<tr>
<td>Barite</td>
<td>Concentrates with 97% BaSO4</td>
</tr>
<tr>
<td>Beryllium</td>
<td>70% beryl concentrate</td>
</tr>
<tr>
<td>Chrome ore in lump, chips and fines</td>
<td>(i) 37% to 46% Cr2O3 in concentrate; (ii) 4% to 10% SiO2 and a (iii) Cr/Fe ratio of 1.25 to 1.45 (chip and lump) or (iv) 0.8% to 6% SiO2 and (v) Cr/Fe ratio of 1.3 to 1.6 (fine &lt; 1mm)</td>
</tr>
<tr>
<td>Clay used for bricks</td>
<td>Bulk</td>
</tr>
<tr>
<td>Clay used for paper and ceramic sectors</td>
<td>Bulk</td>
</tr>
<tr>
<td>Coal</td>
<td>Grade A: in situ calorific value equal or greater than 27.5 GMJ/kg Grade B: in situ calorific value equal of greater than 26.5 GMJ/kg and less than 27.5 GMJ/kg Grade C: in situ calorific value equal or greater than 19.0GMJ/kg and less than 26.5 GMJ/kg Grade D: in situ calorific value less than 19.0 GMJ/kg</td>
</tr>
<tr>
<td>Cobalt</td>
<td>7% Co in a polymineralic matte</td>
</tr>
<tr>
<td>Copper</td>
<td>20% to 30% Cu</td>
</tr>
<tr>
<td>Diamond</td>
<td>Rough Diamonds</td>
</tr>
<tr>
<td>Dimension stone:</td>
<td>Bulk</td>
</tr>
<tr>
<td>Granite, Sandstone, Slate, Shale, Gneiss, Marble</td>
<td>Bulk</td>
</tr>
<tr>
<td>Fluorspar</td>
<td>80% concentrate</td>
</tr>
<tr>
<td>Graphite</td>
<td>86% carbon content</td>
</tr>
<tr>
<td>Iron ore</td>
<td>61% to 64% Fe content</td>
</tr>
<tr>
<td>Lead</td>
<td>Concentrate with a minimum of 50% Pb</td>
</tr>
<tr>
<td>Limestone</td>
<td>Concentrate with a minimum of 54% CaCO3</td>
</tr>
<tr>
<td>Manganese</td>
<td>Manganese ore: Mn 37% to Mn 48% and Si + Al less than 11%</td>
</tr>
<tr>
<td>Mica</td>
<td>48% concentrate</td>
</tr>
<tr>
<td>Mineral Sand (Titanium)</td>
<td></td>
</tr>
<tr>
<td>Ilmenite</td>
<td>75% ilmenite concentrate</td>
</tr>
<tr>
<td>Rutile</td>
<td>53% Rutile concentrate</td>
</tr>
<tr>
<td>Zircon</td>
<td>85% Zircon concentrate</td>
</tr>
<tr>
<td>Nickel</td>
<td>1.4% Ni content</td>
</tr>
</tbody>
</table>
### SETULO YA 2

#### SEEMO SE SE SEGO SA HLWEKISWA SA METHOPO YA DIMINERALE

<table>
<thead>
<tr>
<th>Leina la methopo wo minerale</th>
<th>Seemo se se sego sa hlwekiswa</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diakereketsi</td>
<td>Ntši</td>
</tr>
<tr>
<td>Anthimoni</td>
<td>65% ya Sb ye e c'ego gona ka gare ga motswakotši</td>
</tr>
<tr>
<td>Barite</td>
<td>Motswakotši wo o nego le 97% ya BaSO₄</td>
</tr>
<tr>
<td>Berilamo</td>
<td>70% ya motswakotši wa berili</td>
</tr>
</tbody>
</table>
| Botale bja koromo ka makwate, dimphaphaušena le dithorwana | (i) 37% go fihla go 46% ya Cr₂O₇ ye e c'ego ka motswakotši;  
(ii) 4% go fihla go 10% SiO₂, le  
(iii) Cr₂O₇ rašto ya 1,25 go fihla go 1,45 (dimphaphaušena le makwate) go boga;  
(iv) 08% go fihla go 6% ya SiO₂, le  
(v) Cr₂O₇ rašto ya 1,3 go fihla go 1,6 (dithorwana > ts'a mihmihitha wo 1) |
<p>| Leraga la go šemišwa go bopa dientsa | Ntši |
| Leraga la khaoline le šemišwago ke ka mafupha a go dira dipanipiri le serumi |
| Malahla                      | Kreši ya A: ka boleng bja mathomong bja mašita a sebešwa a go lekana goša a go feta 27,5 GMJ/khilikram |
|                             | Kreši ya B: ka boleng bja mathomong bja mašita a sebešwa a go lekana goša a go feta 26,5 GMJ/khilikram gošene a ka fase ga 27,5 GMJ/khilikram |
|                             | Kreši ya C: ka boleng bja mathomong bja mašita a sebešwa a go lekana goša a go feta 19,0 GMJ/khilikram gošene a ka fase ga 26,5 GMJ/khilikram |
|                             | Kreši ya D: ka boleng bja mathomong bja mašita a sebešwa a ka fase ga 19,0 GMJ/khilikram |
| Khopalece                    | 7% ya Khopalece ye e c'ego ka dimineraleng tše ntši tša go se phamane |
| Koporo                       | 20% go fihla go 30% ya Koporo |
| Jaamanu                      | Ditsamane tša Māgwakwagw |
| Leswika la mahlokoce         | Niši                           |
| Kranieete, Leswika la sanu, Selite, Sele, Kneisei, Mabolе |                             |
| Fluorspar                    | 80% ya motswakotši |
| Kafaeete                     | 86% ye c nago le khapeone |
| Borale bja tšiši             | 61% ye c nago le Tšiši (le 9% ya Silika) |
| Lithi                       | Motswakotši wo o nego le tekana ya fasese ya 50% ya Lithi |
| Leswika la kalaka            | Motswakotši wo o nego le tekana ya fasese ya 54% ye Leswika la kalaka (CrCO₃) |
| Mankanese                    | Borale bja Mankanese; Mankanese wa 37% go fihla go Mankanese wa 48% le Si + Al tša ka fase ga 11% |
| Mikha                        | 48% ya motswakotši |
| Santa ya Minerale (Thaethaniamo) |                               |
| Ilmenate                     | 75% ya motswakotši wa ilmenate |
| Ruthile                      | 5% ya motswakotši wa Ruthile |
| Zinkhone                     | 85% ya motswakotši wa Zinkhone |
| Nikhele                      | 1,4% ya motswakotši wa Nikhele |
| Noibiamo                     | 45% ya motswakotši wa Noibiamo (Ni2O5) |
| Dimetale tša Selopho sa Photahimamo (tloakamo, paladimo, photahimamo, rodimo, rutheniamo le osniamo) | motswakotši (dikarolo tše 150 ka milione) |</p>
<table>
<thead>
<tr>
<th>Mineral resource name</th>
<th>Unrefined condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Niobium</td>
<td>45% $\text{Ni}_2\text{O}_4$ in concentrate</td>
</tr>
<tr>
<td><strong>Platinum Group Metals</strong> (iridium, palladium, platinum, rhodium, ruthenium and osmium)</td>
<td>concentrate (150 ppm)</td>
</tr>
<tr>
<td>Sand</td>
<td>Bulk</td>
</tr>
<tr>
<td>Silver</td>
<td>800g/t Ag in polymineralic base metal</td>
</tr>
<tr>
<td>Tantalum</td>
<td>In concentrate 30% Ta$_2$O$_5$, Max 0.5% $\text{U}_3\text{O}_8$ and ThO$_2$ combined</td>
</tr>
<tr>
<td>Tin</td>
<td>80% cassiterite concentration</td>
</tr>
<tr>
<td>Tungsten ($\text{CaWO}_4$) and Wolfram</td>
<td>Minimum 65% WO$_3$ in concentrate</td>
</tr>
<tr>
<td>Uranium</td>
<td>80% uranium in concentrate. Oxide (yellow cake) and Uranium Hexafluoride.</td>
</tr>
<tr>
<td>Vanadium</td>
<td>Concentræ &gt; 1% $\text{Y}_2\text{O}_3$ equivalent and less than 2% calcium and silica bearing gangue minerals ($\text{SiO}_2 + \text{CaO}$)</td>
</tr>
<tr>
<td>Zinc (Base metal)</td>
<td>27% Zn in concentrate</td>
</tr>
<tr>
<td><strong>Other Minerals not listed elsewhere</strong></td>
<td>Concentrate or where the specific mineral is not rendered into a concentrate, bulk. e.g. Phosphate Rock, Vermiculite, Semi-precious gemstones (like rose quartz, tiger's eye; corundum; etc), Precious gemstones (like sugilite), Feldspar, Garnet, Peat, Perlite, Rare Earth Elements, Silica, Soda Ash, Wollastonite, Zeolite, etc.</td>
</tr>
<tr>
<td>Leina la mothopo wa minerale</td>
<td>Seemo se se sego sa hlwekišwa</td>
</tr>
<tr>
<td>------------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Santa</td>
<td>Ntši</td>
</tr>
<tr>
<td>Silibera</td>
<td>800g/t Ag ka meale wa go fetogafetoga wa diminerale tše ntši</td>
</tr>
<tr>
<td>Thanthalamo</td>
<td>Ku motswakotitι wa 30% ya Thanthalamo (Ta₂O₅). Mox 0.5% U₃O₈ le ThO₂ ge di kopyane</td>
</tr>
<tr>
<td>Thini</td>
<td>80% ya motswakotitι wa khasiterite</td>
</tr>
<tr>
<td>Thantstene (CaWO₄) le Wolramo</td>
<td>Tekano ya fasefase ya 65% ya WO₃ ka motswakotitι</td>
</tr>
<tr>
<td>Yuraniamo</td>
<td>80% ya motswakotitι wa yuraniamo. Oksaete (kheke ye serolane) le Yuraniamoheksafloraete</td>
</tr>
<tr>
<td>Banadiamo</td>
<td>Motswakotitι &gt; 1% V₂O₅ ye e lekanago le gomme ya ka fase ga 2% ya kholseto le silikha tšo da nago le diminerale (tša go kgomarela maswikana a šele (SiO₂ + CaO))</td>
</tr>
<tr>
<td>Sinki (Metale wa go fetogafetoga)</td>
<td>27% ya motswakotitι wa Sinki</td>
</tr>
<tr>
<td>Diminerale tše dlogwe tše di sego tša ngwalwa go gongwe</td>
<td>Motswakotitι goba moo minerale wo o itšego o sego wa diewa motswakotitι, ka bontši. Go fa mohlala, Leswikia la Fosefeiti, Bemikuihtle, maswikia a bohlokwa gunyane (a go swang le mos quartz, tiger’s eye; khorantamo; bjaloobjalo), Maswikia a bohlokwa (a go swang le sugilite), Feldspar, Garnet, Peat, Perlite. Dilo tša Lefase tše di sa Hwetswego Gabonolo, Silikha. Soda Ash, Wollastonite, Zeolite, bjaloobjalo.</td>
</tr>
</tbody>
</table>