

RioTinto

# Revenue Mobilization in Sub-Saharan Africa

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# Taxing Natural Resources: Overview

- Long-term, high-capex investment
- Maximising value for investors and host countries
- “Fair share”

# Taxing Natural Resources: Tax Design

- Sustainable, equitable frameworks
- Factors relevant to tax design for the mining sector
- What does “good” tax design look like?

# Taxing Natural Resources: Royalties

- Taxing profit vs. taxing production
- Royalties can be part of good tax system design

# Taxing Natural Resources: Local Equity Participation

- Participation by whom?
- Participation on what terms?
- Governance, risk and reward

# Taxing Natural Resources: Windfall Profits Taxes

- Difficult to design
- Difficult to administer

# Taxing Natural Resources: Breakdown of Total Direct Economic Contributions

