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Mining and Minerals Revenue Distribution in Zimbabwe: Learning from Our Surroundings and Past Mistakes

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Abstract
The distribution of mining revenue in Zimbabwe has attracted a lot of attention especially with the discovery of diamonds. The mining sector itself plays a very important role in the development of any country. In Zimbabwe it has become one of the fastest growing sectors of the economy since 2009. The overall objective of this paper is to investigate the distribution of mining revenue in Zimbabwe. The study was conducted through consultative workshops, focus groups and interviews of key informants from different provinces. Secondary document review was also done to support information gathered from the consultations. The study indicated that there should be specific laws and policies on how mining companies give corporate social responsibility (CSR); the operation of community trusts which were stipulated in the Indigenization and Empowerment Act (Chapter 14:33) should be clear and transparent; and the needs of small scale miners should be taken into consideration so that they can also effectively contribute to the revenue of the country and the communities they are operating in. Several recommendations came out of these discussions and some of the major recommendations included that corporate social responsibility (CSR) be regulated so that all mining companies are bound by law to plough back into the community. It was also recommended that there be a special fund for mining revenue like in other African countries (Botswana, Nigeria, and South Africa.
Keywords: distribution, mining revenue, empowerment, communities, indigenization.

1. Introduction

Zimbabwe's mining sector plays a very significant role in the development of the country as it has continued to bring much needed income into the country. It contributes to foreign exchange, Gross Domestic Product (GDP), government revenues, capital formation and infrastructure development. It also has become the fastest growing sector since 2009, with a growth of up to 33% in 2009 to an estimated growth of 47% in 2010. If not well-handled, the mining sector, however, has negative impacts on communities and the environment. Mining destroys the natural landscape, pollutes surfaces and groundwater resources, violates human rights, contaminates soils, displaces people, among other things (Kesler, 1994; Eaton, 1996). Despite all this Africa's fortune remains linked to natural resources as they are important to the social and economic development of many countries.

It has been noted that there is great potential for using mining as a motor of economic growth. Waller (2001) noted that corruption is a major obstacle to this process. It has been observed that governments and mining companies promise communities from which minerals are mined both social and economic benefits, but still there are no tangible benefits that go to these communities. For this to be addressed there is need for transparency in public offices, inclusion of a corporate social responsibility framework in the mining companies so that the surrounding communities can benefit as is the case of the Royal Bafokeng Community in South Africa. The Royal Bafokeng Community managed to force Impala Platinum to pay royalties to them after a long court battle from the 1980s. To date this community has managed to develop infrastructure and other social services which result in community development.

2. Background to the Study

Mining in Zimbabwe can be traced back to the 15th century when people practiced traditional small-scale gold and iron mining. Modern mining started at the turn of the 20th century with the re-examination of more than 4000 old mining centres by the British South Africa Company (BSAC) (Viewing, 1984). This led to the development of some important gold mines in the country. Throughout the colonial era (1890-1980) Zimbabwe was well-known for her rich minerals like gold, coal, copper, asbestos, iron, chrome and many others. During this period the mining industry benefited a small section of the population-the White minority.

From 1980 to 1985 mining remained regulated by the colonial government policies and legislations, especially the Mines and Mineral Act Chapter 21:05 of 1965. Amendments of the legislation were cosmetic and thus they did not have much effect on the prevailing macro-environment.

The period 1980-1985 saw a decline in most mineral commodity prices. This decline, combined with foreign currency shortages and an increase in cost of production, created a harsh operating environment for mineral producers. Black granite had the highest volume during 1990 to 2000, followed by nickel then coal.

Production of Nickel was constant with the highest production reached during 1980 – 1984.

During the Economic Structural Adjustment Programme (ESAP) (1991-1996) period, the mining sector benefitted from the deregulation of fiscal and monetary reforms, investment controls and trade liberalization. The removal of import-permits requirements meant that inputs for the mining sector would be easily acquired (Kanyeze etal, 2011). In the 1990s there was a mushroom of small scale miners who were illegally panning gold in most rivers in the country. It was also during this period that the Zimbabwe Mining Development Corporation Act (Chapter 21:08) was established resulting in the establishment of the Zimbabwe Mining Development Corporation (ZMDC), the government investment vehicle in the mining sector. ZMDC has the responsibility and the mandate to develop the mining sector and even establish operations. The Mineral Marketing Corporation of Zimbabwe Act: Chapter 21:04 also paved way for the establishment of the Mineral Marketing Corporation of Zimbabwe (MMCZ), another government owned company responsible for marketing minerals. Legally, MMCZ is the sole marketing and selling agent for all minerals in Zimbabwe.

During the crisis period (1997-2008), the government tried to introduce various economic blueprints to try and resuscitate the economy as well as the mining sector. After ESAP these blueprints include the Zimbabwe Programme for Economic and Social Transformation (ZIMPREST) of 1998, the Zimbabwe Millennium Economic Recovery Programme (MERP) of 2000, the National Economic Recovery Programme (NERP) of 2003 and the National Economic Development Priority Programme (NEDPP) of 2007. According to Kanyenze etal (2011), all these economic recovery programmes had little positive impact on the declining performance of the mining sector.

The period from 2009 to 2011 followed a period of suppressed economic growth in the country, the mining sector has become one of the fastest growing sectors in the economy. According to the Ministry of Finance, the sector contributed 4.9% of GDP in 2010. In a presentation done by the Mining Research at the University of Zimbabwe, the mining sector contributed 49% in 2008 and 50% in 2009 to the economy ahead of agriculture and manufacturing which were at 33% and 34% respectively. The mining sector also contributed 65% of the country's export in 2010.

Despite the fact that the mining sector is performing relatively well, the people of Zimbabwe want to know where all the mining revenue is going in terms of developing our country and the communities that these mines are found. The Ministry of Finance 2011 Budget Statement stated that from January to September 2010 the government collected royalties that amounted to only US$20.7 million from mineral sales of US$593.8 million which translates to about 3.5% of total sales. This was despite the fact that royalties had been slightly increased in order to generate more money for the fiscus.

The policy of indigenization and economic empowerment in Zimbabwe was promulgated when the Indigenization and Empowerment Act (*Chapter 14:33*) was first introduced as a Bill in October 2007. It was subsequently passed as an Act of Parliament in April 2008. In order to give effect to the policy, the Indigenization and Economic Empowerment (General) Regulations, Statutory Instrument 21 of 2010 was gazetted on January 29, 2010 by the Minister of Youth Development, Indigenization and Economic Empowerment after consultation with the Board in terms of section 21 of the Indigenization and Empowerment Act (*Chapter 14:33*). The regulations came into effect on March 1, 2010. In addition, the National Indigenization and Economic Empowerment Board (NIEEB), which is supposed to advise the Minister on the implementation of the Act was appointed in January 2010.

Amendments were made in Statutory Instrument 34/2011 released on March 25, 2011 further amending the Indigenisation and Empowerment (General) Regulations (SI 21/2010). The amendments were designed to generally strengthen implementation of the principal regulations. Supplementary amendments were also issued on March 25, 2011 in a General Notice 114/2011 setting out minimum requirements for indigenisation implementation plans for businesses in the mining sector. For example, all mining businesses, not already 51% owned or controlled by indigenous Zimbabweans and "whose net asset value is of or above one US dollar" are affected by the new amendments. The General Notice 114/2011 also sspecifies "Designated entities" to which mining businesses must dispose of shares and/or interests as: the National Indigenisation and Empowerment Fund; the Zimbabwe Mining Development Corporation (ZMDC) or companies incorporated by ZMDC for the purposes of the indigenisation exercise; the proposed statutory sovereign wealth fund; and share ownership schemes or trusts for employees, managements or communities.

In view of the fact that the mining is now one of the major sectors of the economy, contributing 22% to GDP, and the fact that the sector still has a large proportion of foreign ownership, the potential impact of IEE on the sector and the economy is significant. The implementation of the indigenization and economic empowerment law in its current form, therefore, has huge potential to adversely affect the investment climate and competitiveness of Zimbabwe as an investment destination.

According to the Zimbabwe Agenda for Sustainable Socio-Economic Transformation (Zim Asset) for the period October 2013-December 2018, "*the mining sector continues to be a major foreign currency earner and has potential to become the pillar for economic growth through value addition and beneficiation. However,* *the sector continues to be constrained by energy and transport infrastructure challenges, depressed international mineral prices and shortage of utilities among other factors".* One of the clusters in the Zim-Asset focuses on value addition and beneficiation. It is hoped that this is truly implemented, so that minerals in Zimbabwe are processed in the country and are exported as finished goods. This will not only increase the revenue in the country but employment will also be created.

3. Study Methodology

The methodology used for this paper included secondary literature review and interviews with key informant. Secondary literature review of previous studies done on mining and the extractive industry in Zimbabwe and the sub-Saharan region was carried out. The Zimbabwe Environment Law Association (ZELA) has done extensive research on the mining sector in Zimbabwe. The studies focus on the extractive industries policy and legal framework including current events in Marange and Mutoko mining communities. Other authors have analyzed the importance of transparency and accountability in the mining sector and how the community should benefit from this sector.

Interviews were held with government officials, the civil society and mining associations. Interviews were also done with people from the Chiadzwa Community Development Trust (CCDT) who shared their experiences as people residing in a mineral rich area. In Masvingo discussions were held with small scale miners, female miners and representatives from the Zimbabwe Miners Federation for Masvingo Province.

4. The Management of Mining Revenue

Revenue generated from the mining sector should not only be considered as income but as wealth. It needs to be transformed into productive wealth which can take many forms such as infrastructural knowledge, public investment, equipment producing goods for markets (Hannesson, 2001). For this to take place the mining revenue needs to be set aside to be invested rather than used for immediate consumption. In many cases, the question often asked is who has the responsibility to distribute this revenue. According to Waller (2001), while companies can influence the standard of living in communities where they operate, effective revenue distribution and sustainable development relies on the establishment of social and economic systems. In some cases, the dividing line between corporate and government responsibility is becoming increasingly blurred. However, there are some countries that have managed to come up with effective ways to distribute mining revenue. These are discussed below.

4.1. Botswana

Botswana is regarded as one of the fast growing economies in Africa. The source of this growth has been the country's rich mineral endowments, enriching the government enough to discourage further rent-seeking and enabling it to pursue sensible policies. The mining sector in Botswana has contributed around 34% of GDP over the last ten years dwarfing the contribution of manufacturing and agriculture (Bank of Botswana, 2010). The main minerals mined in Botswana are diamonds and to a less extend copper and nickel. The contribution to total export of diamonds, copper and nickel varied between 75% and nearly 90% in the 1980s. Diamond mining in Botswana is dominated by the Debswana Company which is jointly owned by the government which owns more than 50% and DeBeers owning the remainder.

Botswana managed to avoid most economic problems with the discovery of minerals in the country by adopting appropriate macroeconomic policies. The government adopted caution spending policies, running budget surpluses earmarked for stability spending in leaner periods. According to Lewin (2010) the country avoided poor minerals management by mostly fiscal saving, a surplus on the current account of the balance of payments and heavy government investment in infrastructure and human capital. It limited parastatals and avoided import substitution policies.

The Botswana government established a Revenue Stabilization Fund and a Public Debt Service Fund. Through these funds, the government saved a large fraction of revenues, and sustained high recurrent surpluses. Between 1976 and 1998, foreign exchange reserves increased from US$ 75 million to US$ 5, 9 billion making the country less vulnerable to economic setbacks. Around two-fifths of the mineral rents were sterilized in offshore investments, by mid- 1990s the interest earned by these rents had reached 12% of the GDP and made a significant annual contribution to government revenue (World Bank, 2009).

The public allocation of mineral revenue was done wisely. Instead of launching itself into prestigious, costly public projects, the government avoided undertaking any new development projects, if there was no provision to cover the long term current costs. Botswana exhibited a high level of transparency in public revenue and low levels of corruption, that is, it avoided the governance curse.

The mining sector reached its peak in 1989 when it accounted for more than 50% of the GDP. Mineral exports are a major source of government revenue. The mineral share of government revenue grew from almost nothing at independence (1966) to about 60% in 1989. It has been oscillating around 50% of the total tax revenues. Diamond mining provided employment to approximately 13 000 people. Botswana's remarkable economic growth of about 12.3% per year lead to growth in the country's private consumption. Botswana developed an explicit policy of reinvestment of all resources rent. The government channeled a major part of the mineral rents towards development programmes.

4.2. Norway

In 1990, Norway created the Norway Petroleum Fund from oil reserves. It became the Government Pension Fund in 2006 where surplus wealth from the Norwegian petroleum income is deposited. In June 2011 a valuation showed that it was the largest pension fund in the world even though it derives its money from oil not pension contributions. As of March 2012 it was worth USD 613 billion.

The purpose of the fund is to invest parts of the large surplus generated by the Norwegian petroleum sector, generated mainly from taxes of companies, but also payment for license to explore as well. Since 1998 the fund has been allowed to invest up to 60% of its portfolio in the international stock market. The government has planned that up to 5% of the fund should be invested in real estate.

5. Empirical Findings on Mining Revenue Distribution and Utilization in Zimbabwe

This section will present the findings on what participants knew and felt about the distribution of mining revenue in Zimbabwe. The findings focus on information gathered from interviews with experts in the mining sector and secondary data. It is clear to most participants that transparent distribution of mining revenue will lead to economic growth of the country. The following are some of the key issues that participants raised concerning distribution of mining revenue in Zimbabwe.

5.1. Mining Taxation

The government gets its revenue in the mining sector from mining taxation and from the shares it holds in some mining companies. However the responses from most participants from all regions consulted showed that most people in the country are not very clear about the mining taxation collected in the mining sector. Desk reviews done show that there are several revenue streams which are important sources of revenue to the state and these are royalties, corporate tax at 25%, additional profit tax, Value Added Tax levied at 15%, exploration fees, Pay as you earn (PAYE) ranges from 0% to 35% and withholding tax among others (ZIMRA, 2011). This money is paid to different government departments. Royalties are the major tax payment in the mining sector thereby contributing the most significant contribution to revenue going to the state.

The legal framework governing the tax regime in Zimbabwe is set out in the Mines and Mineral Act and the Income Tax Act. The Income Tax Act makes provision for different mining taxes by mining companies. Royalties are paid in terms of section 15(2) (fiii) of this act. It should be noted that they are allowable deductions in terms of Section 15 of the Income Tax Act.

According to ZIMRA (2011) there are major challenges that are faced during the administration of the current tax regime in the mining sector. They include transfer pricing and tax evasion through re-invoicing, under-pricing, thin capitalization and what they call an arms length relationship. According to ZELA (2011) tax incentives are also another major problem facing most African countries in that governments give mining companies special dispensations and subsidies in the form of tax breaks, unwarranted customs and excise duty exemptions (normally called the race to the bottom). This leads not only to the narrowing of the only tax net but also to depletion of employment opportunities while encouraging capital flight. This leads to a thin tax base in the mining sector which makes it difficult for the country to fulfill the needs and rights of the communities and the nation as a whole.

In support of this, the Minister of Finance as he presented the Mid-term Fiscal Policy Review Statement on the 13th of July 2010, he pointed out that the current mining legal regime which limited mining taxes to only corporate tax and royalties makes it unsustainable. He even recommended the adoption of a more equitable mining taxation model that was not offensive to the market principles. According to the Ministry of Finance, royalties collected from precious metals during the period of January to September 2010 amounted to a paltry of US$20.7 million from sales of US$593.8 million. ZELA (2011) commented that the royalties received by the state in the form of taxes is not enough to contribute significantly to the immediate needs of the country and the communities living in poverty. It was also noted that other taxes and levies paid by mining companies are absorbed by government departments and do not go to the Consolidated Revenue Fund which is held by Treasury. It therefore means that the country is failing to distribute revenue to the communities because they are not getting much.

5.2. Government's Participation in Mining

Participants were also aware that the government gets revenue from direct participation in mining or holding share/ equity in mining companies through the Zimbabwe Mining Development Corporation (ZMDC). This is supposed to benefit the people of Zimbabwe and contribute to national development. ZMDC is involved in various mining projects including diamond mining in Marange where the state holds 50% in various companies operational in Marange. It is difficult for people to know how much revenue is being generated in these ventures.

It is not clear whether these joint venture arrangements will eventually result in substantial revenue and payments into the Consolidated Revenue Fund and if they are in national interest. It seems participation of the state in mining at times opens opportunities for corruption to some officials, which in the end deprive the nation of potential revenue unless proper systems are put in place to curb such corruption and there is transparency.

5.3. Transparency and Accountability

It has been noted that generally information about revenue generated from the mining sector is often treated as confidential information. This makes it difficult for the general public to really know how much revenue is being generated, distributed and utilized by government to develop the country. Participants highlighted the need for transparency and accountability in the way in which mining revenue is being distributed. This will ensure that society benefits from revenue generated from mining. Transparency and accountability will ensure that government is responsible when managing the resources and revenue thereof.

Participants expressed concern about the issuing of mining rights and a transparent system of awarding contracts. They are suspicious of the way some mining contracts are given by some government officials and feel that if they know what is going on they will be able to be watchdogs and prevent this corruption from happening.

It was also noted that there is no transparency in terms of what happens to the royalties paid by miners especially to Rural District Councils. One participant pointed out that in Mutoko the mining companies are paying US$1 per ton up from US$0, 40 per ton in royalties to the district council but communities in that area are still underdeveloped and are questioning what this money is being used for.

They also highlighted the incoherent positions and statements that come from different government institutions on how much revenue government is generating from the mining sector. For instance, it has been reported that Treasury got US$62,1 million from diamond sale revenues while ZMDC and MMCZ gave a different figure and indicated that Treasury got US$174,2 million (Herald, 16 February 2011). Mtisi (2011) also observed the different figures on amount of carats sold which were shown in the press quoting government officials. He noted that earlier reports had put the figures at 900 000 carats while more recent reports quoting the Minister of Mines put the figure to 1 124 655, 19 carats. The same anomalies were repeated for revenue realized. First it was reported that sales had generated US $72 million. Then a few days later it was US $45 million before it was reported to be US $ 56 476 194.04. It was also reported that US $ 30 million was expected to go to the Consolidated Revenue Fund and later it was reported that it was US $15 million. Mtisi (2010) also noted that there were reports that the government through the Ministry of Mines, Ministry of Finance and Home Affair and other stake holders are still working on what will go to the state.

The above clearly shows that there are no consolidated statements on how much diamond revenue has been collected and this is further confusing the people of Zimbabwe.

5.4. Corruption

Participants noted that there is a lot of leakages and smuggling of mineral resources which are not being recorded. This makes it difficult to account for the revenue being actually generated in the country. The problem of smuggling minerals got worse with the economic meltdown and it even got worse with the discovery of diamonds. ZELA (2011) highlighted that natural resources are being exploited for the benefit of a few economically connected individuals at the expense of all Zimbabweans.

Small scale miners in different regions expressed concern about the lack of transparency in the issuing of mining claims. In some cases when they have paid and been given some claims they are later removed from the area and told that the area is “reserved”, and in most cases these areas will be high yielding areas in terms of minerals.

5.5. Centralization of Mining Revenue

It was observed by most participants that most revenue and resources are utilized at national level. As a result people in the provinces and the grassroots are not benefiting much. Some regions feel that they are being polarized and sidelined, whilst the minerals are being mined and exported from their regions at their communities’ expense. Lewin (2010) noted that in most developing countries, the governments own the mineral resources and are therefore the main recipient of the revenue from extractions. This concentration of revenues with the government can lead to a host of problems including rent-seeking, corruption and efficiency losses that result from them.

5.6. Corporate Social Responsibility (CSR)

Since there is no specific law in Zimbabwe that stipulates how much mining companies are supposed to give to the communities surrounding them as CSR, participants noted that some mining companies give handouts in cash or even in kind to the surrounding communities. These donations were found to be of very little, if any, to the concerned communities in the long run. Whilst mining companies develop infrastructure on their premises they do not do the same in the surrounding areas.

According to Kanyenze etal (2011) most local communities tend to lose more than what they gain when mines are opened in their area. They should be able to benefit from these local mines through employment opportunities, community development projects, environment protection and rehabilitation projects.

In a study done in the South African copper belt, it was noted that whilst mining companies want to be socially responsible, they are very wary of creating dependency. As a result they decided to carry out work on gender basis. It was after the realization that if women in the communities around the mines were not given adequate voice, and access to opportunities there will be serious repercussions and sustainable development will be compromised. As a result they offered women an opportunity to work in the mines (Kapelus, 2001).

5.7. Community Trusts

Whilst communities are supposed to benefit from Community Share Ownership Trusts or Schemes as stipulated in section 14B of the regulations of the Indigenization and Economic Empowerment Act (Chapter 14:33), it is not clear who will lead the trusts. Are the same economically connected individuals not going to benefit from the trusts? The local communities are not very clear how the 10% they are being promised is to operate. There is need for transparency and accountability on how these trusts are going to operate and for it to be clear where the 10% is coming from.

6. Conclusion

It is clear that it is difficult for most people in the country to access information about the mining sector in Zimbabwe, let alone the revenue that is being generated from mining. It is therefore difficult for people to know the amount of revenue being generated, that is, how much mining companies are contributing in terms of taxes, and how much government is getting as revenue. This information should be published and be freely available for the general people so that they can monitor how revenue is being distributed.

There should be clear laws on transparency and accountability in the mining sector and review of old laws so that they can reflect what is currently happening in the country. Zimbabwe can learn from best practices in the region and elsewhere in order for them to effectively distribute and utilize mining revenue in a sustainable way where future generations can benefit.

7. Recommendations

The following are the recommendations that emanated from the study;

- ***Review of Existing Laws and Policies:*** Research has shown that a lot of people are not aware of the laws in the mining sector and those who know feel that some of them need to be reviewed because they are now outdated and need to be aligned to recent events and current international laws.
- ***Transparency and Accountability:*** Transparency and accountability in the mining sector was one of the issues that were highly recommended in all provinces.
- ***The Extractive Industry Transparency Initiative (EITI):*** One way of promoting transparency and accountability in the mining sector is for Zimbabwe to join EITI. The EITI was launched in 2002. It seeks to improve transparency and accountability in countries that are rich in oil, gas and minerals. It supports governance through the full publication and verification of company payments and government revenues from oil, gas and mining (World Bank, 2008).
- ***Corporate Social Responsibility (CSR):*** There is need for the CSR to be a legal issue so that mining companies will be legally required to assist communities in which they are operating in.
- ***Creation of a Fund for Mining Revenue:*** It has been noted that a lot of countries that are investing mining revenue have a fund where the proceeds from the mining sector will be deposited for future generations. As noted earlier in this paper, some of the countries that have this fund are Botswana which has a Pula fund where they have been able to serve quite an amount. The country is in the process of finalizing the Sovereign Fund. It is hoped that this will cascade to the Mining Revenue fund.
- ***Mining Taxation:*** There is need for the government to review mining taxation laws since there are some anomalies in this area. The state should adopt a more equitable mining taxation model that is not offensive to market principles.
- ***Community Participation:*** It is known that in most cases local communities tend to lose than gain when they live near a mine. Communities therefore need to benefit from investments in the mining sector in

ways that include employment opportunities for locals, community development projects, environment protection and rehabilitation projects such as hospitals and schools.

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