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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation, the legislation will take precedence.

- The purpose of this guide is to provide the guidelines regarding the administration of the Mineral and Petroleum Resources Royalty Act and the completion of the Mineral Royalty registration form/payment advice/annual return.

2 INTRODUCTION

- In the past, mineral and petroleum resources were privately owned, meaning that payment for the extraction of these resources was payable to the State only under certain circumstances, e.g. where mining had been conducted on State-owned land.

- To bring South Africa in line with prevailing international norms, the Department of Mineral Resources promulgated the Mineral and Petroleum Resources Development Act, 2002 (MPRDA) in terms of which these resources are recognised as belonging to the nation and the State is the custodian.

- In terms of section 3(2)(b) of the MPRDA (as amended) the Minister of Mineral Resources may prescribe and levy any fees payable to the State for these resources in consultation with the Minister of Finance, who, in terms of section 3(4) must determine and levy the State royalty by means of an Act of Parliament.

- SARS will collect the royalties for these resources in terms of the Mineral and Petroleum Resources Royalty Act, 2008 and the Mineral and Petroleum Resources Royalty (Administration) Act, 2008. As is the case for all other duties, levies, fees or money collected by SARS, the royalties collected on mineral and petroleum resources are paid into the State’s Revenue Fund and used in the allocation of funds for different purposes by the National Treasury on an annual basis.

3 GENERAL INFORMATION

3.1 Who Must Register

- The following persons must register for the payment of royalties to SARS:
  
  o Any person holding a prospecting right; mining right; retention permit; exploration right; mining permit or production permit; or a lease or sublease in respect of such a right as envisaged in the MPRDA;

  o Any person who has extracted a mineral or petroleum resource in the Republic of South Africa.

  o The persons that are existing right holders or within sixty (60) days after qualifying for registration for new right holders are liable for registration as from 1 November 2009.

- Note: None of the prospecting rights and mining rights is transferable, unless the Minister of Mineral Resources grants written permission as found in section 11 of the MPRDA.
3.2 Registration, Filing, and Payment obligations for MPRR

- The new changes regarding the MPRR registration is that the MPR1 form, which could only be completed manually and sent through to Large Business via email, can now be done through walk-ins to Large Business Unit and on eFiling via RAV01 (How to complete the Registration Amendments and Verification Form), and it is a real-time process, refer to GEN-REG-01-G04 - How to complete the Registration Amendments and Verification Form External Guide to register on eFiling.


- The old Mineral and Petroleum Resources Payment advice (MPR2) and Mineral and Petroleum Resources Return (MPR3) have been incorporated into one Mineral and Petroleum Resources Return (MPR3). In order to declare you must complete the standardised Return (MPR3).

- The MPR3 form has been standardised to cater for all the attributes namely filing, payment and return obligations below:

<table>
<thead>
<tr>
<th>MPR3 Form</th>
<th>Filing</th>
<th>Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) 1st Estimate</td>
<td>First Estimate return must be submitted before the end of six (6) months, after the start of the year of assessment;</td>
<td>First payment – 50% of estimated total liability for the year of assessment – six (6) months after start of financial year.</td>
</tr>
<tr>
<td>ii) 2nd Estimate</td>
<td>Second Estimate return must be submitted before the end of the year of assessment (therefore before the end of 12 months after the start of the year of assessment – applicable if no change was made to the financial year end);</td>
<td>Second payment – balance of estimated total liability for the year of assessment – at financial year-end (therefore before the end of 12 months after the start of the year of assessment - applicable if no change was made to the financial year end).</td>
</tr>
<tr>
<td>iii) 3rd Optional/ Top-up</td>
<td>An optional third top-up return, referred to as the “Return of Excess”, can be used to declare additional liability for the year of assessment, that was not catered for in the first and second estimate returns (therefore, if required, before the end of 18 months after the start of the year of assessment - applicable if no change was made to the financial year end).</td>
<td>Optional Top-up Third Payment – Amounts not catered for in first and second estimate for the year of assessment (therefore, if required, before the end of 18 months after the start of the year of assessment - applicable if no change was made to the financial year end).</td>
</tr>
</tbody>
</table>
The filing process for tax type MPRR will consist of provisional estimated returns that will be reconciled with a final return. The diagram below describes the filing cycle for a financial year of assessment for tax type MPRR.

| iv) Final Settlement | An annual return must be submitted twelve months after the end of the year of assessment for final reconciliation purposes. | Final liability settlement – 12 months after year-end, where final return liability exceeds the payments made for 1st and 2nd Estimate and optional 3rd payment. |

- The filing process for tax type MPRR will consist of provisional estimated returns that will be reconciled with a final return. The diagram below describes the filing cycle for a financial year of assessment for tax type MPRR.

- An entity registered for Mineral and Petroleum Resources must submit an annual return (using the MPR3 form) to SARS to declare their Mineral and Petroleum Resources liability, within twelve (12) months of the company’s year-end.

- The estimate return must now also be submitted on the new standardised MPR3 form, still as per the current process, the same way as how the payment advice was submitted for SARS to verify the payment once the estimate return has been submitted.

- The rates for the Mineral and Petroleum Resource Royalties are determined according to a formula stipulated in subsections (1) and (2) of section 4 of the Mineral and Petroleum Resources Royalties Act, 2008. The rates differentiate between the refined and unrefined conditions of the extracted resources, and the current range of rates are as follows:
  - For refined mineral resources: a minimum of 0.5% to a maximum of 5%.
  - For unrefined mineral resources: a minimum of 0.5% to a maximum of 7%.

- Late payments, penalties and interest:
  - If the difference between the final royalty payable, minus payments made on the first and second estimates is greater than 20% of the final royalty, then a penalty will be raised against the taxpayer for that year of assessment of up to 20% of the excess amount.
  - The penalty is payable within thirty (30) days from the date on which it was imposed.
  - If you fail to make payment, as prescribed by the Commissioner, interest will be calculated and imposed on a monthly basis with respect to the amount of Mineral and Petroleum Royalty chargeable as per sections 14, 15 and 16 in the Mineral and Petroleum Royalty Administration Act.
Note: The income tax reference number is the reference number for mineral royalty purposes.

3.3 How to make the payment on eFiling

- If already using eFiling and making payments via eFiling:
  - Continue to use ONLY eFiling process for making MPRR payments.
Log onto eFiling;
- Use the ‘Additional Payments’ tab;
- Select ‘Mineral Royalty (MINR)’;
- Capture details as requested (using current Income Tax reference number);
- Capture amount per new format MPR3 declaration;
- Submit to bank;
- Log onto banking online function and release the payment request from eFiling.

- Payments can be made via eFiling Additional Payment function (also referred to as “Ad Hoc” payment) or ‘SARS Other’ when it comes to EFT, apply the 19 digit rules and each payment must be accompanied by the completed Mineral and Petroleum Resources Royalty return (MPR3).

4 HOW TO REGISTER / DEREGISTER MINERALS AND PETROLEUM ROYALTIES (MPRR)

- The registration of Minerals and Petroleum Royalties (MPRR) can be done by walkin to the Large Business Unit and on eFiling, via a RAV01. Refer to the “How to complete the Registration Amendments and Verification Form ” Guide).

- The deregistration of Minerals and Petroleum Royalties (MPRR) can be done by walkin to the Large Business Unit and on eFiling via the RAV01 (Please refer to the “How to complete the Registration Amendments and Verification Form” Guide).

- Note: Despite deregistration, the registered person will still be liable for any obligations they still have (anything done or omitted or to be done by that person

4.1 Relevant Material (Supporting Documents) Required for Completing the MPRR

- For the relevant material required to register and submit a return for the MPRR, refer to www.sars.gov.za / Client Segments / Pages / Relevant-Material-or-Supporting-Documents.

5 HOW TO COMPLETE AND SUBMIT THE RETURN (MPR3) WITH DETAILS

- the New MPR3 return MUST be printed, scanned and emailed to mineralroyalty@sars.gov.za.

5.1 Completion of Return (MPR3)

- Taxpayer reference number:
  - The registration number that an Individual/Company/Unincorporated Body of Persons obtains from SARS when registering for income tax.

- Year of assessment:
Means in the case of a natural person or trust, the period commencing on 1 March and ending on the last day of February of the following year;
In the case of any other person, the period commencing on the first day of that person's financial year and ending on the last day of that financial year, and if any financial year begins on any day other than the first day of a month, that financial year is deemed to begin on the first day of that month.

- **Period:**
  - Select the period/return type (First [1st] payment, Second [2nd] payment, Return of Excess and Annual Return).

### 5.2 Personal Details
- Complete the following fields:
  - Surname;
  - First names;
  - Other Name;
  - Initials;
  - Date of Birth (CCYYMMDD);
  - ID No.;
  - Passport No.;
  - Passport Country code (South Africa = ZAF).
  - Passport Issue Date (CCYYMMDD).

### 5.3 Company/Trust/Partnership and Other Entities
- Complete the following fields:
  - Nature of the Entity;
  - Company/CC/ Trust Registration No;
  - Main Industry Classification Code;
  - Registration Date (CCYYMMDD);
  - Financial Year End (MM);
  - Registered Name;
  - Country of Registration (South Africa = ZAF);
  - Trading Name.
5.4 Contact Person Details

- Complete the following fields:
  - First names;
  - Surname;
  - Capacity;
  - Tel No.;
  - Mark with an “X” if you don’t have an email address;
  - Contact Email.

5.5 Partnership Details

- This section is only applicable if the entity consists of multiple partners (unincorporated body of persons)

- Select the type of the Extractor/Registered person as per list on the return (e.g. Individual, Company/Trust/Partnership and Other entities, Combination – both “Individual” and “Company/Trust/Partnership and/or Other Entities” selected).

Note: Whichever option (e.g. First (1st) payment, Second (2nd) payment, Return of Excess and Annual Return) you choose to complete, you are required to complete the demographic fields as per entity type. Please refer to Section 6.6 for individual demographic details, Section 6.7 for company/close corporation/trust demographic details and Section 6.8 for both individuals and company/close corporation/trust demographic details.

5.6 Partner One Details (As an Individual)

- If an individual is selected, complete the following details as per return.
  - Taxpayer Reference No.;
  - Surname;
  - Initials;
  - ID No.;
  - Passport No.;
  - Share (%).
- Add Partner “Individual” (This button is to add more individual Partners and an extra container will be displayed and must be completed).
- To remove an “Individual Partner” (There is a button on the left) to remove an individual partner if no longer required.

5.7 Partner One Details (As Company/Trust/Partnership and Other Entities)
- If Company/Trust/Partnership and Other entities are selected, complete the following details as per return.
  - Taxpayer Reference No.;
  - Company/CC/Trust Registration No.;
  - Share (%);
  - Registered Name.
- Add Partner “Trust, Company, Partnership and/or Other Entities” (This button is to add more partner(s) and an extra container will be displayed. The container must be completed).
- To remove the partner “Trust, Company, Partnership and/or Other Entities Partner(s)” (There is a button on the left) to remove (Trust, Company, Partnership and/or Other Entities Partner(s)) if no longer required.

5.8 Partnership Details (As Combination)
- If the “Combination” option is selected (both boxes selected), complete the following details as per return.
  - Refer to Section 6.6 and Section 6.7 for the completion of the Combination container.
5.9 Minerals and Petroleum Royalty Questions
- Complete the following questions when you are submitting your return.

5.10 Mineral and Petroleum Royalty Calculation per Mineral Type
- The MPR3 form has been updated to include the type of mineral, unit of measure and volumes transferred (quantity) per mineral sold.

- Depending on which box you have ticked above, the form will open the selected option e.g. if the refined minerals option is selected, the form will open the refined minerals fields and vice versa. If you have selected a combination of both refined and unrefined fields, then both containers will be opened.

- Complete the following fields for the Mineral and Petroleum Royalty Calculation:
  - Select one of the following options for the Mineral Resource:
    - Select the Mineral type from the drop box
    - Refined
    - Unrefined
    - Combination of both
  - Volume Sold: enter the volume of the mineral sold using the unit of measure that has been pre-populated in the unit of measure field
  - Unit of measure: it will be pre-populated according to the mineral type chosen.
5.11 Refined and Unrefined Mineral

- For the calculation example of refined and unrefined minerals, refer to Section 9 (Annexure for calculation of Mineral and Petroleum Royalties).

- Complete the following fields for refined and unrefined Minerals (as appropriate):
  - **Gross Sales (actual for the year in terms of section 6):**
    - This is a mandatory field.
    - A negative amount is not allowed.
    - Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) disregarded in calculating Gross Sales)
  - **Adjustments to Gross Sales:** Section 6(5)
    - This is a mandatory field.
    - A negative amount is allowed.
  - **Adjusted Gross Sales:**
    - This is a calculated field and is equal to Gross sales (actual for the year in terms of section 6) plus Adjustments to Gross sales.
  - **Recoupments (i.t.o. 5(1) (b) and 5(2) (b)) allowed in calculation.**
    - This is a mandatory field.
    - A negative amount is not allowed.
  - **Deductions allowed (i.t.o. Section 5).**
    - This is a mandatory field.
    - A negative amount is not allowed.
  - **EBIT:**
    - This is a calculated field and is equal to Adjusted Gross Sales less Recoupments less Deductions.
  - **Royalty rate percentage:**
    - This is a calculated field.
  - **Royalty for the full year:**
    - This is a calculated field and is equal to Adjusted Gross Sales multiplied by the Royalty rate percentage.

<table>
<thead>
<tr>
<th>Refined Minerals</th>
<th>Unrefined Minerals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Sales (Section 6)</td>
<td></td>
</tr>
<tr>
<td>Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) disregarded in calculating Gross Sales)</td>
<td></td>
</tr>
<tr>
<td>Adjustments to Gross Sales</td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross Sales</td>
<td></td>
</tr>
<tr>
<td>Recoupments (section 5(1) (b) and 5(2) (b)) allowed in calculation of EBIT</td>
<td></td>
</tr>
<tr>
<td>Deductions</td>
<td></td>
</tr>
<tr>
<td>EBIT</td>
<td></td>
</tr>
<tr>
<td>Royalty Rate Percentage</td>
<td></td>
</tr>
<tr>
<td>Royalty for the full year</td>
<td></td>
</tr>
</tbody>
</table>

5.12 Net Royalty Payable

- Complete the following fields for refined and unrefined Minerals (as appropriate):
  - **Net Royalty payable before exemptions and roll over relief**
    - This is a brought forward field from the calculation above.
  - **Exemption and Rollover relief (these fields are editable to capture if you answered yes to the relevant question on page 3):**
    - Rollover relief for transfers (Section 8(A))
    - Rollover relief for disposals (Section 9)
  - **Deduct: Transitional Credit (i.t.o. Section 16) (this field is editable to capture if you answered yes to the relevant question on page 3)**
5.13 Mineral and Petroleum Royalty Calculation Summary sheet

- This is a summary sheet and no user entry is allowed.
- The figures displayed are an aggregation of the individual Mineral and Petroleum Royalty calculations per Mineral type pages completed above.

5.14 Net Royalty Payable

- This is a summary sheet and no user entry is allowed.
- If you answered “Yes” to either exemption question on Page 3 of the New MPR3 (Small Business Exemption (Section 7) or Exemption from Sampling (Section 8) then the relevant exemption amount will be populated in the appropriate cell.

**Note:** The annual return should be accompanied by a detailed calculation of gross sales and Earnings before Interest and Taxation (EBIT), which should be performed separately for each class of mineral resources detailed on Schedule 1 and Schedule 2.
5.15 Minerals and Petroleum Resources Royalty: Reconciliation

- Complete the following fields for Estimation/Declaration, Royalty payable/refundable, payments received (if they are not already pre populated).
  - The Estimation/Declaration must be completed according to the payments dates (e.g. First (1st) payment, Second (2nd) payment).
  - Royalty Payable/Refundable must be completed according to the declaration made on the returns and payments dates.
  - Payment Received will be captured based on the payments made to SARS by the taxpayer.
  - Annual Total Liability/ Payments will be displayed according to the estimations and payments declared by the taxpayer to reconcile the Mineral and Petroleum Resource account.

5.16 Declaration and Signature

- Complete the declaration on the form:
  - After all the information fields have been completed, the applicant is required to complete, print and sign the declaration form. Failure to do so will result in the application being rejected.
  - You are obliged to ensure that a full and accurate disclosure is made of all relevant information as required in the minerals and petroleum royalties’ act. Misrepresentation, neglect or omission to submit a return or supplying false information is liable to penalties and/or additional assessments (together with interest) and/or prosecution.
  - After completion of the return, you must read the declaration on the front page of the return and sign accordingly.
It is acceptable to have returns completed by someone else (such as a bookkeeper, accountant, tax practitioner or friend) but you are ultimately responsible for the entries on the form and must therefore sign the return.

Return Declaration

I declare that:
• The information furnished in this return is true and correct; and
• The relevant records to support the information in this return are available for inspection for a period of five years from the date SARS receives the return.

For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)

6 THE BUTTONS ON THE RETURN

Note: If the taxpayer doesn't want to submit the form immediately/not sure about necessary details/want to restart capturing the form: the taxpayer can either:
• Click “Save” button to save the return; or
• Click “Reset” button reset the return and restart capturing the form; or
• Click “Print” button to print the return to sign and submit the form to SARS.

7 ANNEXURE: CALCULATION FOR MINERAL AND PETROLEUM ROYALTY

• This is an example to guide you in the calculation of Mineral and Petroleum Royalty (but should not be used in isolation/without obtaining professional advice) when you complete the return.
This systematic guide shows rates to be allocated for refined and unrefined minerals.

<table>
<thead>
<tr>
<th>Worksheet</th>
<th>Negative possible</th>
<th>Reference</th>
<th>Calculation</th>
<th>Unrefined</th>
<th>Refined</th>
<th>Unrefined</th>
<th>Refined</th>
<th>Unrefined</th>
<th>Refined</th>
<th>Unrefined</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross sales (actual for the year to section 6)</td>
<td>A</td>
<td></td>
<td></td>
<td>800 000 000</td>
<td>800 000 000</td>
<td>8 000 000</td>
<td>800 000 000</td>
<td>800 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments to gross sales</td>
<td>Yes</td>
<td>B</td>
<td></td>
<td>-20 000 000</td>
<td>-20 000 000</td>
<td>0</td>
<td>20 000 000</td>
<td>20 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Gross sales</td>
<td>C</td>
<td>A + B</td>
<td></td>
<td>780 000 000</td>
<td>780 000 000</td>
<td>8 000 000</td>
<td>820 000 000</td>
<td>820 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenues (to section 5)</td>
<td>D</td>
<td></td>
<td></td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deductions allowed (to section 5)</td>
<td>E</td>
<td></td>
<td></td>
<td>500 000 000</td>
<td>500 000 000</td>
<td>7 500 000</td>
<td>500 000 000</td>
<td>500 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EBIT</td>
<td>F</td>
<td>C + D - E</td>
<td></td>
<td>250 000 000</td>
<td>250 000 000</td>
<td>500 000</td>
<td>500 000</td>
<td>500 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalty Rate %</td>
<td>G</td>
<td>(5 decimal places)</td>
<td></td>
<td>6.63107%</td>
<td>3.67206%</td>
<td>1.15464%</td>
<td>0.50000%</td>
<td>7.00000%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax for the full year</td>
<td>H</td>
<td>C x G</td>
<td></td>
<td>16 122 222.22</td>
<td>27 300 000.00</td>
<td>85 355.56</td>
<td>4 100 000.00</td>
<td>37 400 000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduct Mineral Royalties paid to date</td>
<td>I</td>
<td></td>
<td></td>
<td>15 000 000</td>
<td>15 000 000</td>
<td>15 000 000</td>
<td>15 000 000</td>
<td>15 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deduct Transitional Credit (to section 16)</td>
<td>J</td>
<td></td>
<td></td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td>10 000 000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Royalty payable/refundable</td>
<td>K</td>
<td>H - I - J</td>
<td></td>
<td>11 122 222.22</td>
<td>2 200 000.00</td>
<td>85 355.56</td>
<td>-20 000 000.00</td>
<td>32 400 000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 7 Exemption</td>
<td>L</td>
<td></td>
<td></td>
<td>50 000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Royalty payable/refundable</td>
<td>M</td>
<td>K - L</td>
<td></td>
<td>11 122 222.22</td>
<td>2 200 000.00</td>
<td>0.00</td>
<td>-20 000 000.00</td>
<td>32 400 000.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes to the above calculation

Note 1: The conditions of section 7 are met for the exemption
Note 2: In example 4 the actual refund should only be:
| Tax for the full year | 27 100 000.00 |
| Less Royalty paid | 15 000 000 |
| Refund | 12 100 000.00 |

The transitional credit cannot create a refund.

Note 3: In example 5 the actual rate is 9.03659% but the maximum rate for unrefined is 7% therefore the rate of 7% must be used.

This systematic calculation shows how to determine the minimum and maximum royalty rate for refined and unrefined mineral.
### Schedule 1 - refined condition of mineral resources

<table>
<thead>
<tr>
<th>Mineral resource name</th>
<th>Unit of measure for volume field in the return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cobalt</td>
<td>ton</td>
</tr>
<tr>
<td>Copper</td>
<td>ton</td>
</tr>
<tr>
<td>Germanium</td>
<td>ton</td>
</tr>
<tr>
<td>Gold</td>
<td>kilogram</td>
</tr>
<tr>
<td>Lead</td>
<td>ton</td>
</tr>
<tr>
<td>Lithium</td>
<td>ton</td>
</tr>
<tr>
<td>Mercury</td>
<td>ton</td>
</tr>
<tr>
<td>Nickel (Base metal)</td>
<td>ton</td>
</tr>
<tr>
<td>Platinum Group Metals</td>
<td>kilogram</td>
</tr>
<tr>
<td>Molybdenum</td>
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</tr>
<tr>
<td>Silicon</td>
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</tr>
<tr>
<td>Silver</td>
<td>kilogram</td>
</tr>
<tr>
<td>Talc</td>
<td>ton</td>
</tr>
<tr>
<td>Vanadium</td>
<td>ton</td>
</tr>
<tr>
<td>Zinc</td>
<td>ton</td>
</tr>
<tr>
<td>Oil</td>
<td>barrel</td>
</tr>
<tr>
<td>Gas</td>
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### Schedule 2 - unrefined condition of mineral resources

<table>
<thead>
<tr>
<th>Mineral resource name</th>
<th>Unit of measure for volume field in the return</th>
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</thead>
<tbody>
<tr>
<td>Aggregates</td>
<td>ton</td>
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<tr>
<td>Antimony</td>
<td>ton</td>
</tr>
<tr>
<td>Barite</td>
<td>ton</td>
</tr>
<tr>
<td>Beryllium</td>
<td>ton</td>
</tr>
<tr>
<td>Chrome ore</td>
<td>ton</td>
</tr>
<tr>
<td>Clay</td>
<td>ton</td>
</tr>
<tr>
<td>Coal</td>
<td>ton</td>
</tr>
<tr>
<td>Cobalt</td>
<td>ton</td>
</tr>
<tr>
<td>Copper</td>
<td>ton</td>
</tr>
<tr>
<td>Diamond</td>
<td>Carat</td>
</tr>
<tr>
<td>Dimension stone</td>
<td>ton</td>
</tr>
<tr>
<td>Mineral/Metals</td>
<td>Unit</td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Fluorspar</td>
<td>ton</td>
</tr>
<tr>
<td>Graphite</td>
<td>ton</td>
</tr>
<tr>
<td>Iron ore</td>
<td>ton</td>
</tr>
<tr>
<td>Lead</td>
<td>ton</td>
</tr>
<tr>
<td>Limestone</td>
<td>ton</td>
</tr>
<tr>
<td>Manganese ore</td>
<td>ton</td>
</tr>
<tr>
<td>Mica</td>
<td>ton</td>
</tr>
<tr>
<td>ilmenite</td>
<td>ton</td>
</tr>
<tr>
<td>Rutile</td>
<td>ton</td>
</tr>
<tr>
<td>Zircon</td>
<td>ton</td>
</tr>
<tr>
<td>Nickel</td>
<td>ton</td>
</tr>
<tr>
<td>Niobium</td>
<td>ton</td>
</tr>
<tr>
<td>Platinum group metals</td>
<td>kilogram</td>
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<tr>
<td>Sand</td>
<td>ton</td>
</tr>
<tr>
<td>Silver</td>
<td>kilogram</td>
</tr>
<tr>
<td>Tantalum</td>
<td>ton</td>
</tr>
<tr>
<td>Tin</td>
<td>ton</td>
</tr>
<tr>
<td>Tungsten and Wolfram</td>
<td>ton</td>
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<tr>
<td>Uranium</td>
<td>kilogram</td>
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<tr>
<td>Vanadium</td>
<td>ton</td>
</tr>
<tr>
<td>Zinc (Base metal)</td>
<td>ton</td>
</tr>
<tr>
<td>Other Minerals not listed elsewhere</td>
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8 DEFINITIONS AND ACRONYMS

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<tr>
<th>Acronym</th>
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<tr>
<td>MPRR</td>
<td>Mineral and Petroleum Resources Royalty</td>
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<tr>
<td>MPRDA</td>
<td>Mineral and Petroleum Resources Development Act</td>
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<tr>
<td>SARS</td>
<td>South African Revenue Service</td>
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<tr>
<td>RAV01</td>
<td>How to complete the Registration Amendments and Verification Form</td>
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