

CFO's Toolkit – Mining Compliance Checklist

15 December 2025

No	Compliance Area	Checklist Item	RAG Status	Notes
1.	Governance & Accountability	Has the Board formally designated a senior executive responsible for Local Content compliance?		
2.	Governance & Accountability	Are Local Content obligations reflected in Board risk oversight or audit committee mandates?		
3.	Governance & Accountability	Are Local Content obligations captured in enterprise risk registers?		
4.	Internal Policies & Controls	Is there a written Local Content Policy approved by senior management?		
5.	Internal Policies & Controls	Are procurement, contracting, and supplier onboarding procedures aligned with Local Content rules?		
6.	Internal Policies & Controls	Are compliance controls documented, auditable, and routinely tested?		
7.	Local Content Plan	Has a Local Content Plan been prepared and submitted to the Mining Commission?		
8.	Local Content Plan	Does the LCP cover employment & skills, procurement, technology transfer, and Tanzanian financial institutions?		
9.	Local Content Plan	Is the LCP consistent with actual operational practices?		
10.	Sub-Plans	Does the LCP include a Procurement Sub-Plan aligned with reserved goods/services?		
11.	Sub-Plans	Does the LCP include a Banking & Financial Services Sub-Plan using Tanzanian institutions?		
12.	Sub-Plans	Have the sub-plans been updated following the 2025 amendments?		

13.	Reserved Goods & Services	Has the company identified all goods/services reserved for Indigenous Tanzanian companies?		
14.	Reserved Goods & Services	Are all such suppliers 100% Tanzanian citizen-owned and verified through due diligence?		
15.	Reserved Goods & Services	Is there documented evidence of shareholding, beneficial ownership, and BRELA/tax compliance?		
16.	Procurement Decision-Making	Are procurement decisions for reserved items supported by written justification and compliance sign-off?		
17.	Procurement Decision-Making	Are exceptions formally approved and notified to the Mining Commission where required?		
18.	JV Structuring & Approval	Is the company a foreign supplier/contractor required to operate through a JV with a Tanzanian partner?		
19.	JV Structuring & Approval	Does the Tanzanian partner meet the 100% citizen ownership threshold?		
20.	JV Structuring & Approval	Does the JV Agreement reflect genuine participation of the Tanzanian partner?		
21.	JV Structuring & Approval	Does it avoid side arrangements that undermine ownership/control?		
22.	JV Structuring & Approval	Are governance rights, profit sharing, and exit provisions defensible under regulatory review?		
23.	JV Structuring & Approval	Has the JV Agreement been submitted to and approved by the Mining Commission prior to commencement?		
24.	JV Structuring & Approval	Is approval documentation properly archived and retrievable?		
25.	Contracting & Notification	Are all material contracts reviewed for Local Content implications before execution?		
26.	Contracting & Notification	Have sole-sourced or high-value contracts been notified to the Mining Commission and approved where required?		
27.	Contracting & Notification	Is there a contract register tracking regulatory notification status?		
28.	Financial & Banking Compliance	Are payments for mining activities processed through approved Tanzanian banks?		
29.	Financial & Banking Compliance	Are financing, insurance, and guarantees structured in compliance with Local Content banking requirements?		

30.	Reporting & Ongoing Compliance	Are quarterly Local Content performance reports submitted on time?		
31.	Reporting & Ongoing Compliance	Are annual Local Content reports complete, accurate, and internally reviewed?		
32.	Reporting & Ongoing Compliance	Is reporting data consistent with procurement records, payroll/HR data, and contract registers?		
33.	Audit Readiness	Can the company withstand a regulatory audit or spot inspection today?		
34.	Audit Readiness	Are all supporting documents centrally stored and accessible within 48 hours?		
35.	Enforcement & Remediation	Is there an internal mechanism to identify and escalate potential non-compliance?		
36.	Enforcement & Remediation	Are remediation steps documented and legally reviewed?		
37.	Enforcement & Remediation	Has external counsel been consulted where JV structures, ownership, or enforcement risk are complex?		
38.	Strategic & Forward-Looking	Is there a process to monitor new regulations, reserved goods/services updates, and guidance from the Mining Commission?		
39.	Strategic & Forward-Looking	Are internal teams briefed proactively on changes?		
40.	Strategic & Forward-Looking	Is Local Content compliance leveraged to build defensible Tanzanian partnerships, improve government relations, and strengthen ESG/stakeholder positioning?		

ENDOXA LAW advises mining operators, contractors, and investors on:

- Local Content compliance diagnostics.
- Joint venture structuring and regulatory approvals.
- Procurement and supplier compliance.
- Board-level risk management.
- Mining regulatory compliance
- General legal services
- Employment law compliance and dispute resolution

Please contact us on info@endoxagroup.co.tz if you require any legal services.