



TAX AND LEGAL TRAINING

Mining Tax and Royalty Regimes

3 day course

Classroom, online or in-house

Course overview

Mining is taxed differently from other industry because governments want a share of a depleting national resource, and the resulting regimes combine royalties, income tax, special allowances and sometimes state participation in one package. This course covers navigating them. Delegates work through royalty bases and their calculation, capital allowance and exploration expenditure regimes, and ring fencing between projects. Transfer pricing on mineral sales is covered, since marketing arrangements attract particular scrutiny. Stability agreements and their enforceability follow. Rehabilitation provisions and their deductibility are addressed. The course closes on modelling the effective tax rate of a project across its life.

What you will learn

- Calculate royalties on the bases used in African regimes
- Apply capital allowance and exploration expenditure rules
- Explain ring fencing and its effect on project economics
- Address transfer pricing on mineral sales and marketing arrangements
- Assess stability agreements and their practical enforceability
- Treat rehabilitation provisions correctly for tax
- Model the effective tax rate of a project across its life

Who should attend

- Tax and finance staff in mining companies
- Government revenue and mining ministry officials
- Project evaluation and corporate finance analysts
- Auditors and advisers to the mining sector
- Legal staff negotiating mining fiscal terms

Course outline

- 01 Why mining is taxed differently
- 02 Royalty bases and calculation
- 03 Capital allowances and exploration expenditure
- 04 Ring fencing between projects
- 05 Transfer pricing on mineral sales
- 06 Marketing arrangements and scrutiny
- 07 Stability agreements and rehabilitation provisions
- 08 Modelling effective tax rate across project life

Upcoming dates

Dates	Venue	Format	Fee per delegate
28 to 30 October 2026	Online	Online	R6,500
18 to 20 November 2026	Pretoria, South Africa	Classroom	R14,950
1 to 3 February 2027	Lusaka, Zambia	Classroom	USD 995
10 to 12 February 2027	Lagos, Nigeria	Classroom	USD 995



Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriscience.co.za, or WhatsApp us on **+27 63 479 1136**.

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