

JOINT STUDY GROUPS' REPORT



International Copper
Study Group



International Lead & Zinc
Study Group



International Nickel
Study Group

Taxation, Royalties and Other Fiscal Measures Applied to the Non-Ferrous Metals Industry

- A joint report of the three Study Groups providing an in depth analysis of taxation and fiscal incentives applied to non-ferrous metals in the major mining and metals producing countries. The work was carried out by Raw Materials Group (RMG) of Sweden on behalf of the Study Groups and is intended to be a reference document for governments and companies.
- The 50-page study provides a summary of fiscal measures including taxation, royalties and subsidies applied to mining and metals across various jurisdictions with a particular focus on copper, lead, zinc and nickel. Incorporating a review of the taxation expenses of around 400 companies in the RMG database operating in the base metals, the report takes a wide view of the industry including smelting, refining and fabrication. The study compares current taxation regimes and looks at recent changes to determine if trends are evident.
- Information is accurate up to the end of 2013. Data on recent changes to taxation and incentives is provided for many countries, as well as proposed changes to taxation regimes where available.
- The report includes easy reference tables listing, by 37 national and state jurisdictions, applicable taxes, fees and fiscal incentives with a focus on the four principal Study Group metals, copper, lead, zinc and nickel.

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