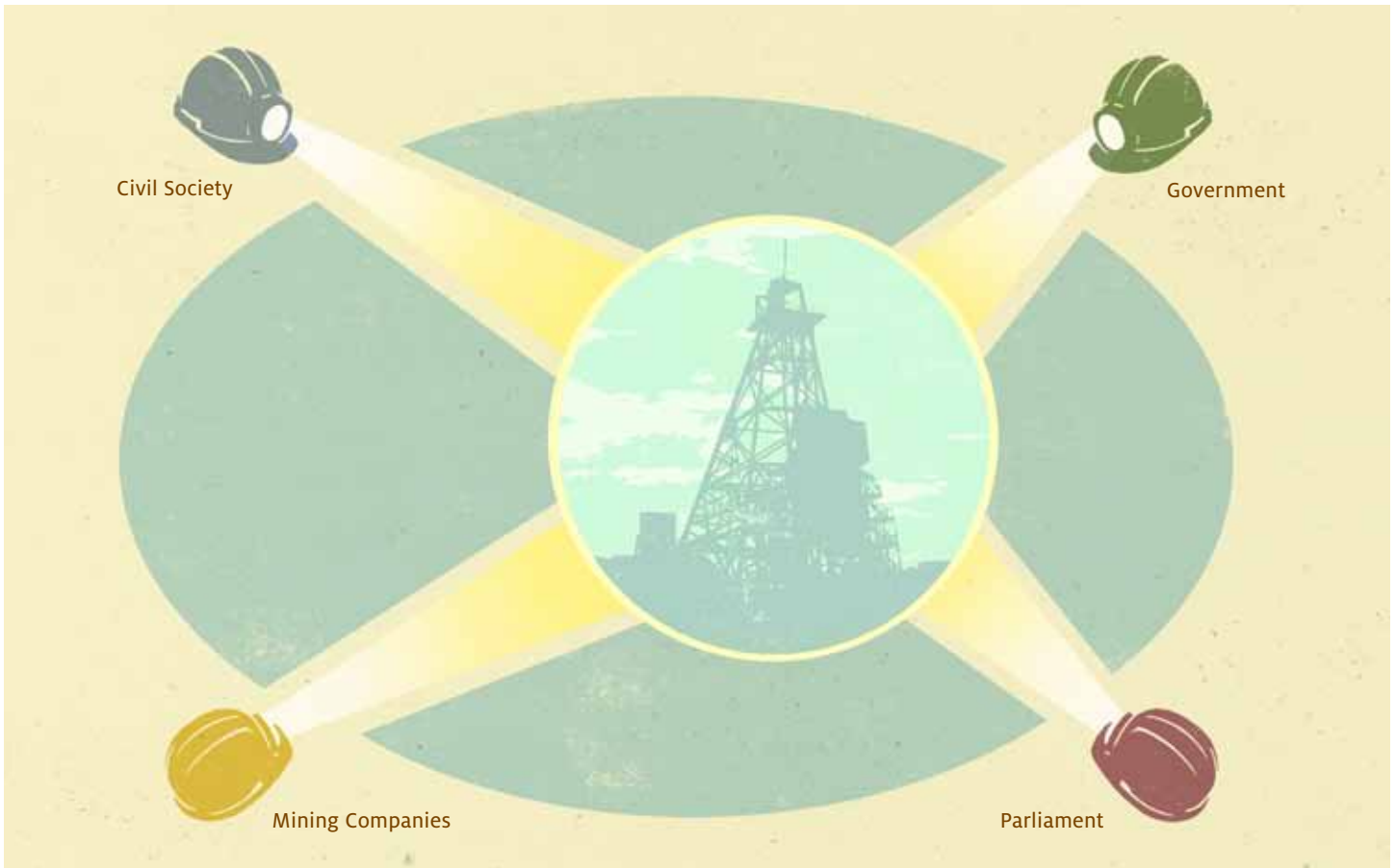


GOVERNMENT AND CITIZEN OVERSIGHT OF MINING

Enforcing the Rules

By Erin Smith
with Peter Rosenblum



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Revenue Watch Institute

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LIST OF ABBREVIATIONS

ASRC	Azerbaijan Social Review Commission
BP	British Petroleum
CAO	Compliance Advisor/Ombudsman
CFPOA	Corruption of Foreign Public Officials Act (Canada)
CSR	corporate social responsibility
DENR	Department of Environment and Natural Resources (Philippines)
DMR	Department of Mineral Resources (South Africa)
DRC	Democratic Republic of Congo
DTA	double taxation agreement
ECZ	Environmental Council of Zambia
EIA	environmental impact assessment
EITI	Extractive Industries Transparency Initiative
EMP	environmental management plan
EMPR	Environmental Management Programme Report (South Africa)
EPA	Environmental Protection Agency (United States)
FCPA	Foreign Corrupt Practices Act (United States)
FIDH	International Federation for Human Rights
FPIC	free, prior and informed consent
HDSA	historically disadvantaged South African
HRW	Human Rights Watch
IBA	impact and benefit agreement (Canada)
ICMM	International Council on Mining and Metals
IFC	International Finance Corporation
ILO	International Labour Organization
IMF	International Monetary Fund
IWA	Integrity Watch Afghanistan
JV	joint venture
LGC	Local Government Code (Philippines)
LTU	large taxpayer unit
MCM	Mopani Copper Mines (Zambia)
MDA	mineral development agreement
MPRDA	Mineral and Petroleum Resources Development Act (South Africa)
NCP	National Contact Point (in relation to the OECD's Guidelines for Multinational Enterprises)
NGO	nongovernmental organization
OECD	Organisation for Economic Co-operation and Development
OEFA	Organismo de Evaluación y Fiscalización Ambiental (Peru)
OSINERGMIN	Organismo Supervisor de la Inversión en Energía y Minería (Peru)
SAI	supreme audit institution
SARA	semiautonomous revenue agency
SLP	Social and Labour Plan (South Africa)
TIEA	tax information exchange agreement
TIKA	Turkish International Cooperation and Development Agency
TSX	Toronto Stock Exchange
VAT	value-added tax
VPs	Voluntary Principles on Security and Human Rights
ZRA	Zambian Revenue Authority

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