

**EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE**  
**EITI TOGO**

**REPORT ON THE RECONCILIATION OF EXTRACTIVE PAYMENTS  
AND REVENUES FOR THE YEAR 2013**



**September 2015**

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**LIST OF ABBREVIATIONS**

ARSE	Regulatory Authority of Electricity Sector
CEDEAO	Economic Community of West African States
CNS-EITI	EITI National Supervisory Committee
CNSS	National Social Security Fund
DD	Customs Duties
DE	Directorate of the Environment
CD	Customs department
DGH	Directorate-General of Oil and Gas
CoT	Commissioner of Taxes
DGMG	Directorate General of Mines and Geology
DGTCP	Directorate General of the Treasury and Public Accounts
DGTLS	General Directorate of Labour and Social Legislation
DT	Duties and Taxes
SEF	Special Electrification Fund
IMF	Lumpsum Minimum Tax
IRCM	Tax on Revenue from Investment Income
(PIT) / IRTS	Tax on personal income
CT	Corporation Tax
EITI	Extractive Industries Transparency Initiative
NAME	National Agency for Management of the Environment
PC	Community Levy
PCS	Community Solidarity Levy
RAS	Withholding Tax
RI	Licences fees
RS	Statistical Charges
SNPT	New Togolese Phosphate Company
TCS	Additional Income Tax
TdE	Togolese Water Company
TP	Public Treasury
TS	Tax on Salarie
VAT	Value Added Tax
VD	Customs Value
KFCFA	Thousands FCFA
TD	Tax department

## INTRODUCTION

### Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of governments, companies and civil society working together to improve transparency and accountability in the management of revenues from natural resources. EITI issued a new global standard for transparency in the oil, gas and mining industries in July 2013 (the "EITI Standard"). The EITI principles are based on the belief that prudent use of natural resources contributes to economic growth, sustainable development and reduction of poverty in resource-rich countries.

Togo has joined the Extractive Industries Transparency Initiative (EITI) in 2010 and on 22 May 2013 the EITI Board declared Togo to be 'Compliant' with EITI Standards. This means that Togo has an effective process for annual disclosure and reconciliation of all government revenues from its extractive sector.

EITI Togo is implemented in accordance with the 2010-024/PR Decree of 30 March 2010, which sets out the responsibilities, composition, organisation and operation of the EITI implementation in the country.

Togo has already published three EITI reports since joining EITI covering the years from 2010 to 2012. A summary of these reports is detailed as follows:

Period covered	Publication date	Sectors	Government revenue USD	Company payments USD	Number of companies reporting
2012	December 2014	Mines, Oil, other	31 681 602	31 929 511	37
2011	22 February 2013	Mines, Oil, other	31,164,242	31,163,867	25
2010	30 March 2012	Mines, Oil, other	60,128,720	63,573,673	22

As presented in the table above, revenues from the extractive sector have decreased from USD 64 million in 2010 to USD 32 million in 2012. This decrease is explained by specific treatment applied to companies with a main activity other than extraction and whose contributions were limited in 2011 to only specific taxes on mining activities.

This treatment has been adopted by the Steering Committee in order not to increase the contribution of the extractive sector in government revenue.

### Objective

EITI requires the publication of comprehensive reports, including full disclosure of government revenues from extractive industries, as well as disclosure of all material payments to Government Agencies by Oil and Gas and mining companies. The purpose of this report is to reconcile the payment flows and volumes data for the exploration and exploitation of Oil and Gas and minerals as reported by them with the revenues provided by the various financial authorities of the Government.

The overall objectives of the reconciliation exercise are to assist the Government of Togo in identifying the contribution of the extractive sectors to the economic development of the Country and to improve resources governance and transparency in the extractive industries sector.

### Nature and extent of our work

This report summarises the results of the reconciliation work and payment flows from the extractive sector for the year 2013 which forms part of the EITI process in Togo. This report also covers the reconciliation of production volumes and exports of the extractive sector.

We have performed our work in accordance with the International Auditing Standards applicable to related services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information) as well as the IFAC Code of Ethics. The procedures performed were those set out in the terms of reference as per the Request for Proposal and approved by MSG.

The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result we do not express any assurance on the transactions beyond the explicit statements set out in this report. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

The report takes into account information and data that we have received up to 12 December 2014. Confirmations received after that date were taken into account insofar as their inclusion is not likely to impact data and / or the reconciliation process

The report consists of seven (7) chapters presented as follows:

- Executive summary with key data collected in the extractive sector, reconciliation results and conclusions on data (Chapter 1);
- Approach and Methodology to the reconciliation process (Chapter 2);
- Description of the contextual information on the mining industry and its contribution (Chapter 3);
- Determination of the reconciliation scope (Chapter 4);
- Reconciliation results of reported data (Chapter 5);
- Analysis of reported data (Chapter 6); and
- Findings and recommendations for improvement of future EITI reconciliation processes (Chapter 7).

Data disaggregated by entity and by cash flows are presented in the Annexes to this report. The amounts are stated in FCFA in this report, unless stated otherwise.

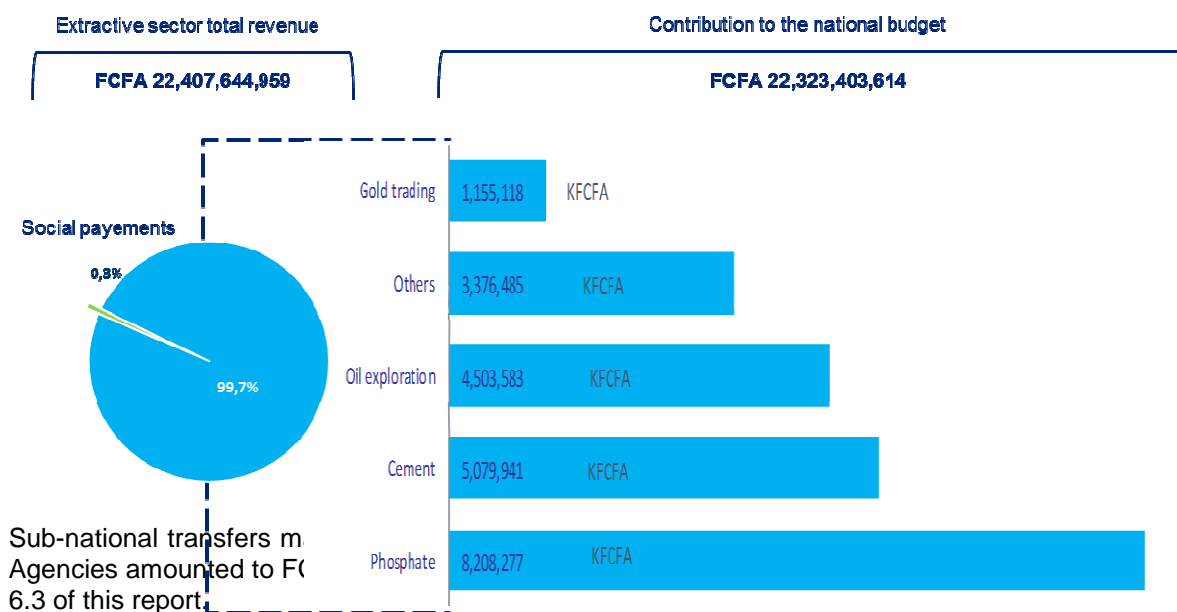
## 1. SUMMARY OF FINDINGS

This report summarises the results of the reconciliation of payment flows and volumes of the extractive industry in Togo as part of the implementation of the Extractive Industries Transparency Initiative (EITI) process. Accordingly, extractive companies and Government Entities report royalties, corporate taxes, dividends, bonuses, license fees and other material payment flows. Reporting parties were also asked to report data on production and exports.

### 1.1. Revenue from the Extractive Sector

#### 1.1.1. Revenues from the extractive sector

According to the data collected from Government Entities, revenue generated from the extractive sector amounted to FCFA 22,407,644,959 in 2013. The direct contribution<sup>1</sup> accruing to the state, as reported by Government Agencies, amounts to FCFA 22,323,403,614, which represents 99.7% of sector revenues. This contribution is derived mainly from phosphate and cement and account for 59.53% of the extractive revenues of 2013.

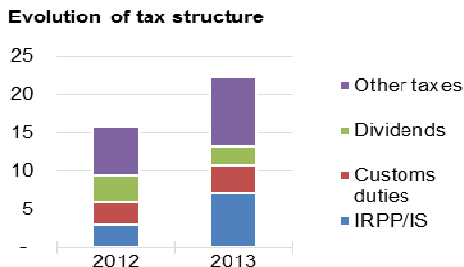


<sup>1</sup> The direct contribution comprises only payment flows or other than the Government directly receive from the sector. It does not include social payments.

### 1.1.2. Evolution of revenues in the extractive sector

Reconciled revenues of the extractive sector increased from FCFA 15.75 billion in 2012 to FCFA 22.27 billion in 2013. This increase of FCFA 6.52 billion is explained mainly by a change of IS paid by SNPT amounting to 3.7 billion FCFA. The tax structure is presented as follows

Payment flows	2012 ( FCFA)	2013 ( FCFA)
IRPP/IS	3 009 390 414	6 964 651 781
Customs duties	2 916 923 112	3 715 145 926
Dividends	3 415 283 017	2 500 000 000
Other taxes	6 409 228 676	9 092 709 002
<b>Total</b>	<b>15 750 825 219</b>	<b>22 272 506 709</b>

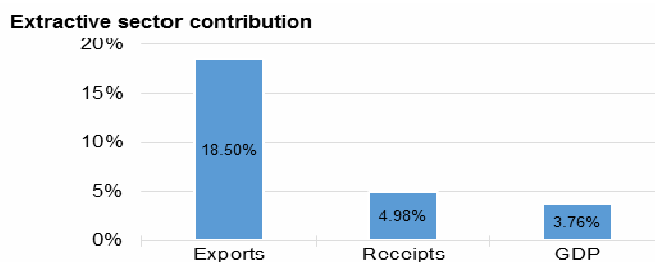


The detail of the contribution by payment flows is presented in section 6.1.2 of this report.

### 1.1.3. National contribution

We present below the contribution of exports from the extractive sector, compared with total government revenue and GDP:

Contribution of the extractive sector	%
Exports	18,5%
Receipts	4,98%
GDP	3,76%



Details of the contributions of the mining sector is presented in Section 3.5 of this report.

## 1.2. Exports

According to figures provided by the General Directorate of Statistics and National Accounts (DGSCN) the extractive sector contributes 18.5% of the total exports of Togo as follows:

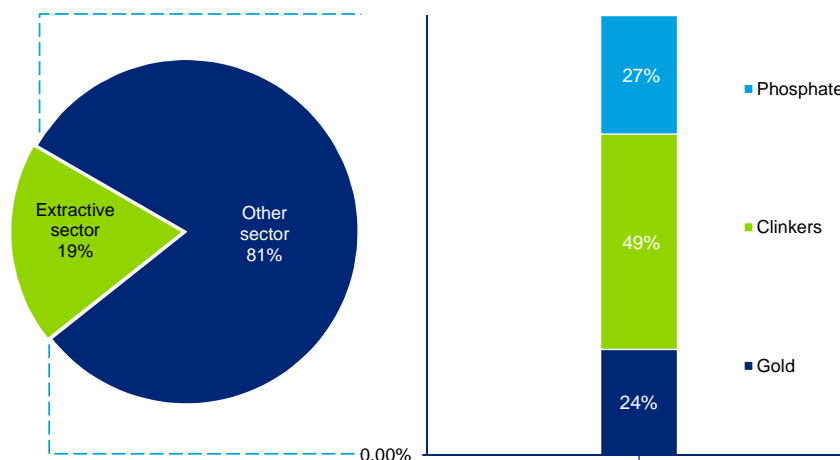
Indicateurs	2013 FCFA	2013 US\$ <sup>2</sup>	Contribution in %
<b>Exports<sup>3</sup></b>	<b>481 032 450 000</b>	<b>982 200 000</b>	<b>100%</b>
<b>Extractive sector</b>	<b>89 179 619 381</b>	<b>182 092 128</b>	<b>18,5%</b>
Including phosphate	24 246 041 381	49 506 976	27%
Including clinkers	43 450 000 000	88 718 734	49%
Including Gold	21 483 578 000	43 866 418	24%
<b>Other sectors</b>	<b>391 852 830 619</b>	<b>800 107 872</b>	<b>81,5%</b>

<sup>2</sup> BCEAO rate in 31-12-2013 1 US\$ = 489,75

<sup>3</sup> Source : CIA Factbook (<https://www.cia.gov>)



The main mining products which are exported from Togo are: Phosphate, Clinker and Gold which represent 27%, 49% and 24% of total sector exports respectively. The detailed figures are as follows:



## 1.3. Report Scope

### 1.3.1. Reporting entities

All companies holding contracts or active mining titles and for which total payments to the government for 2013 exceed FCFA 5 million have been included in the reconciliation scope. This threshold has been set with the objective of covering 99.7% of revenues in the extractive sector.

The entities included in the scope of 2012 and whose payments for 2013 were below the threshold of FCFA 5 million have also been included in the reconciliation scope. This led to the selection of the 37 following entities:

Activity	Mining company	Activity	Mining company
Mining	SNPT	Quarrying	Les Aigles
	WACEM		Togo rail
	SCANTOGO Mines		Etoile du Golfe
	MM Mining		COLAS
	POMAR		Togo carrière
Exploitation of groundwater	BB/Eau Vitale		EBOMAF SA.
	Voltic Togo Sarl		TGC SA.
	ACI Togo (*)		SNCTPC (*)
	TdE (**)		SAD (*)
Trading of precious and semi precious substances	WAFEX		ADEOTI (*)
	SOLTRANS	CECO BTP (*)	
Mining exploration	Granutogo	MIDNIGHT SUN (*)	
	RRCC	GER (*)	
	SGM	SHEHU DAN FODIO (*)	
	G&B African Resources	CARMAR Togo (*)	
	TERRA Métaux rares (*)	SILME-BTP Sarl (*)	
	Global Merchants	STII (*)	
Artisanal mining	SONATRAC Togo (*)	Oil exploration	ENI
	GTOA Sarl (*)		

(\*) Newly selected companies in the EITI reconciliation perimeter.

(\*\*)TdE was selected on the basis of qualitative criteria.

Revenue from entities operating in the extractive sector and not included in the reconciliation scope have been considered in this report through the unilateral declaration of Government Agencies. The list of these entities is presented in Appendix 3 of this report.

### 1.3.2. Payment flows

This report covers payments and income collected in respect of taxes on profits, royalties, dividends, signature bonuses and other significant payments, which are presented in Section 3.3 of this report. In addition to the inclusion of payment flows as required by the EITI standard and Source Book, the report also covers data on beneficial owners, production, exports and social payments.

## 1.4. Completeness and Accuracy of Data

### 1.4.1. Data submission

All extractive companies included in the scope of the reconciliation, as presented in Section 1.3 above, submitted a declaration in accordance with the reporting guidelines except for the following companies:

- (1) Reporting Templates not submitted by extractive companies: 9 companies included in the reconciliation scope have not submitted Reporting Templates. We were therefore unable to reconcile the payments of these companies with those declared by the relevant government entities. These companies and their associated revenues collected by Government Agencies are as follows:

Company	Income received by the Government FCFA	% of total collected revenues
ENI (*)	4 503 582 865	20,22%
EBOMAF SA.	955 860 980	4,29%
GER	404 152 606	1,81%
SONATRAC Togo	226 952 508	1,02%
CECO BTP	133 400 899	0,60%
STII	6 068 400	0,03%
SNCTPC	150 000	0,00%
TERRA Métaux rares (*)	-	-
CARMAR Togo	-	-
<b>Total</b>	<b>6 230 168 258</b>	<b>27,97%</b>

(\*) As part of our reconciliation exercise, we found that “ENI” and “TERRA Métaux rares” no longer exist in Togo and ceased all activities in 2014. The following explanations were provided by relevant Government Agencies:

Company	Observations and justification document	Document Date
ENI	Letter from ENI for the restitution of 2 blocks to the Togolese Government following the failure by the Government to respect its commitments	29 January 2014
TERRA Métaux rares	Letter from the Minister of Mines and Energy revoking 6 research permits granted to the company.	22 February 2013

- (2) Details of payments not submitted by extractive companies: The companies listed below have not submitted details of their payments in accordance with the reporting instructions. As a result, we were unable to reconcile payments of these companies with amounts declared by the relevant Government Entities.

Company	Declaration of companies (FCFA)	Declaration of Government (FCFA)	Difference # (FCFA)	% of total revenues collected
SCANTOGO Mines	560 024 906	1 226 978 491	(666 953 585)	(2,99%)
Granutogo	-	86 521 709	(86 521 709)	(0,39%)
COLAS	144 279 179	442 333 508	(298 054 329)	(1,34%)
TGC S.A.	10 714 402	12 908 314	(2 193 912)	(0,01%)
SAD	64 208 964	2 551 205	61 657 759	0,28%
SHEHU DAN FODIO	3 226 141	66 870	3 159 271	0,01%
<b>Total</b>	<b>782 453 592</b>	<b>1 771 360 097</b>	<b>(988 906 505)</b>	<b>(4,44%)</b>

All Government Agencies selected for the 2013 reconciliation submitted tax templates for the extractive companies selected for the reconciliation exercise, except for TdE and DGTLS.

The Commissioner of Taxes has not submitted information on sub-national transfers made to Municipalities and Prefectures of mining areas. Thus these transfers were not taken into account during the preparation of this report.

#### 1.4.2. Certified data

**Certification of company data templates:** Companies selected in the reconciliation scope which did not submit their reports, submitted templates certified by external auditors with the exception of the following 16 companies:

Company	Declaration of companies (FCFA)	% of total revenues collected
SCANTOGO Mines	1 226 978 491	5,51%
WAFEX	775 901 060	3,48%
COLAS	442 333 508	1,99%
SOLTRANS	379 216 884	1,70%
Togo carrière	248 295 485	1,11%
ADEOTI	123 557 446	0,55%
Granutogo	86 521 709	0,39%
Les Aigles	37 763 152	0,17%
TGC S.A.	12 908 314	0,06%
MIDNIGHT SUN	4 856 740	0,02%
SAD	2 551 205	0,01%
SILME-BTP Sarl	500 000	0,00%
SHEHU DAN FODIO	66 870	0,00%
BB/Eau Vitale (*)	-	-
ACI Togo (*)	-	-
GTOA (*)	-	-
<b>Total</b>	<b>3 341 450 864</b>	<b>14,99%</b>

(\*) Government Agencies have reported receiving revenues from these companies. The figures in the table above are after adjustments.

The total contribution of companies which did not submit certified reporting forms represents 14.99% of the total extractive revenues being reconciled as reported by Government Agencies after adjustments.

The certified reporting templates submitted by extractive companies are set out in Appendix 7.

#### Certification of the tax templates submitted by the Government Agencies

The templates submitted by CNSS have been certified by their auditor.

Only the reporting forms of DGMG, DGTLs, DGTCP and ANGE have been certified by the Court of Auditors. These audit reports were unqualified. No representation letter was provided by the Court of Auditors certifying the accuracy of the data produced by Government Agencies included in the scope.

## 1.5. Results of the reconciliation

The reconciliation of extractive sector revenues and data streams on volumes and value of exports and production were aimed at detecting the existence of discrepancies. The differences initially identified were analysed and adjusted to the extent that supporting documents (flag receipts) were produced as means of justifications by the reporting parties. The results of the reconciliation exercise by sector is set out below and the analysis of residual unreconciled differences is presented in Section 5 of this report.

### 1.5.1. Reconciliation of cash flows

At the date of this report, the reconciliation of extractive sector revenues resulted in the reconciliation of 99.7% of the revenues reported by the Government, excluding unilateral disclosures. The unreconciled difference amounted to **FCFA (5,736,011,118)**, which represents (25.75%) of total revenues reported by the Government after adjustments. This difference largely exceeds the 1% threshold set by the EITI Steering Committee.

Aggregated payments (FCFA)	Initial amounts	Adjustments	Adjusted amounts
<b>Allocated to the budget</b>			
<b>Extractive companies</b>	32 723 844 657	(16 187 349 066)	16 536 495 591
<b>Government Agencies</b>	41 431 705 290	(19 159 198 581)	22 272 506 709
<b>Discrepancies</b>	(8 707 860 633)	2 971 849 515	(5 736 011 118)
<b>Unilateral declaration by the State</b>	50 896 905	-	50 896 905
<b>Total revenue of the Government (*)</b>	41 482 602 195	(19 159 198 581)	22 323 403 614
<b>Social payments (companies)</b>	84 241 345	-	84 241 345
<b>Total mining sector (*)</b>	41 566 843 540	(19 159 198 581)	22 407 644 959

(\*) Determined from the income reported by Government Agencies.

### 1.5.2. Reconciliation of production volumes

The figures reported by companies which submitted reporting forms and those provided by DGMG are detailed, by company and by product as follows:

Company	Product extracted	Unit	Company declaration		Government declaration		Difference
			Quantity produced	Mining royalties paid	Quantity produced	Mining royalties paid	
SNPT	Phosphate	Tonne	1 213 657	-	1 213 657	-	-
WACEM	Limestone	Tonne	1 857 954	810 599 426	1 918 806	810 599 426	(60 852)
MM Mining	Iron	Tonne	215 379	11 964 803	36 847	11 964 803	178 532
Granutogo	NC	NC	NC	NC	7 644	764 400	NA
Les Aigles	Crushed (gravel)	m3	36 444	-	-	-	36 444
Togo rail	Crushed (gravel)	m3	8 577	857 700	-	-	8 577
Etoile du Golfe	Crushed (gravel)	m3	47 395	-	-	-	47 395
COLAS	NC	NC	NC	NC	6 930	693000	NA
Togo carrière	Crushed (gravel)	m3	69 238	6 923 800	68 238	6 823 800	1 000
TGC S.A.	Crushed (gravel)	NC	11 905	-	-	-	11 905
SAD	Sand	NC	32 036	3 203 600-	-	-	32 036
SILME-BTP Sarl	Sand	m3	1 484	561 500	-	-	1 484

Details of the differences and associated explanations are set out in Section 5.2 of this report.

### 1.5.3. Reconciliation of volumes and export values

The figures reported by companies which submitted declaration forms and those reported by both DGMG and CD are detailed, by company and by product as follows:

Company	Product extracted	Unit	Country of destination	Volume reported by company	Volume reported by the State	Difference in volume exported
SNPT (*)	Phosphate	Ton	Several	1 142 692	NC	1 142 692
WACEM (**)	Limestone	Ton	Several	851 055	1 030 000	(178 945)
MM Mining (*)	Iron	Ton	Several	79 869	870	78 999
Pomar (*)	Marble	Ton	NC	-	1 255	(1 255)
WAFEX (**)	Gold	NA	Several	13 158	13 158	-
SOLTRANS (**)	Gold	NA	Several	7 928	7 928	-

(\*) Government figures were reported by CD

(\*\*) Government figures were reported by DGMG

Company	Product extracted	Unit	Country of destination	Export values (FCFA)	Export values (FCFA)	FOB value (FCFA)
SNPT (*)	Phosphate	Ton	Several	137 702 370	NC	137 702 370
WACEM (**)	Limestone	Ton	Several	38 258 841 017	43 450 000 000	(5 191 158 983)
MM Mining (*)	Iron	Ton	Several	2 514 419 025	4 148 000 000	(1 633 580 975)
Pomar (*)	Water	m3	NC	NC	283 223 591	(283 223 591)
WAFEX (**)	Gold	NA	Several	NC	NC	NA
SOLTRANS (**)	Gold	NA	Several	NC	NC	NA

(\*) Government figures were reported by CD

(\*\*) Government figures were reported by DGMG

Details of the differences and relevant explanations are given in Section 5.3 of this report.

Without qualifying the results of the reconciliation exercise, we made recommendations to improve the implementation of the EITI process in Togo. These recommendations are detailed in Section 7 of this report.

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Date

## 2. APPROACH AND METHODOLOGY

The reconciliation process consisted of the following steps:

- scoping study to collect contextual information, determine the scope of the reconciliation exercise and update the reporting template;
- collection of payment data from Government Entities and extractive companies which were selected for the reconciliation;
- comparison of amounts reported by Government Entities and extractive companies to identify potential discrepancies;
- contact with Government Entities and extractive companies to resolve discrepancies identified; and
- comparison of other data reported against other publicly available data, .

### 2.1 Scoping study

The scoping study covered the Oil and Gas, Oil and Gas Transport and Mining sectors, which represent the sources of revenues of the extractive Industries in Togo including:

- the materiality threshold for payments and revenues in the extractive sector ;
- payment flows and other data to be included in the reconciliation scope;
- extractive companies and Government Agencies which should be included within the scope;
- the process of guaranteeing the credibility of EITI data provided by reporting entities; and
- the level of detail required in the data for the purpose of the reconciliation work.

The results of the scoping study were submitted to the EITI Committee for approval as described in Section 5 of this report.

### 2.2 Training workshop and data collection

Data collection was preceded by a workshop for the reporting parties and focused on the presentation of the reporting templates, presented in Annex 8 of this report, as well as the reporting instructions. Guidelines, reporting rules and templates approved by the EITI Committee were communicated to the reporting parties in soft copy by email.

The EITI Committee agreed that the deadline for submission of reporting templates data would be 10 November 2014. A reception status of certified reporting forms is presented in Appendix 7.

Companies and Government Entities were requested to submit a breakdown of payments by date and by receipt in the supporting schedules as well as their certified financial statements.

### 2.3 Reconciliation and Investigation of Discrepancies

The process of reconciling data and investigating discrepancies was carried out in November and December 2014. In carrying out the reconciliation, we performed the following:

- reconciliation of payment flows reported by extractive companies to the revenues reported by Government Agencies;
- identification and analysis of differences and significant discrepancies;
- gathering evidence from companies and Government Entities in relation to the discrepancies identified and performing checks on supporting documentation; and
- Identification of relevant adjustments. These adjustments were made on the basis of the evidence and / or confirmations received from the reporting parties.

We contacted the reporting entities and arranged meetings to review additional supporting documentation evidencing the payments reported. In some cases, the discrepancies remained unresolved. The results of our work are presented in Section 6 of this report.

## 2.4 Treatment of companies whose main activity is not extraction

The Steering Committee agreed that only payment flows specific to the extractive activity would be retained in order not to inflate revenue from the sector.

Accordingly, companies subject to this treatment are only those whose extractive activities exceed 50% of total company's activities. The percentages of extractive and non-extractive activities as reported by companies are as follows:

Company	% Extractive activity	% Other than extractive activity
BB/Eau Vitale	3%	97%
Togo rail	4%	96%
Etoile du Golfe	10%	90%
SILME-BTP Sarl	14%	86%

As a result, the reconciliation process comprised the following steps:

- an initial reconciliation, where we reconciled all taxes reported by these companies; and
- we made adjustments to amounts reported by these companies for amounts which have been netted off the purposes of determining the extractive sector revenues.

## 2.5 Reliability and Credibility of EITI Reported Data

In order to ensure reliability and completeness of data reported in the 2013 EITI report, the following conditions were agreed with the EITI steering committee

### For extractive companies

The reporting templates submitted by extractive companies selected in the reconciliation scope, should be:

- signed by a senior official of the company;
- supported by a breakdown of payments by date and by receipt in the supporting schedules;
- complemented by certified 2013 financial statements of the company; and
- certified by an external auditor attesting that amounts reported are in compliance with the entity's accounts and that no evidence has been brought to their attention, which is likely to put into question the reliability or the completeness of payments reported by Companies.

Details of submissions of signed and certified Reporting Templates are listed in Annex 7 of this report.

### Government Agencies

Reporting Templates of Government Agencies should be:

- signed by an authorised officer of the Government Agency;
- supported by a breakdown showing receipt of reported payments; and
- certified by the National Audit Office which certifies that no evidence has been brought to its attention, which is likely to cast doubt on the reliability of reported revenue by the authority.

The Court of Auditors is responsible for this certification and should provide a confirmation letter that the audit was conducted in accordance with international standards (or with generally accepted standards in Togo if they are similar to international standards).



## 2.6 Basis of Reporting

Payments and revenues reported in this EITI report are strictly limited to payment flows and contributions which occurred during 2013. Accordingly, any payment made prior to 1 January 2013 was excluded. The same applied to payments made after 31 December 2013.

With regards to payments reported in USD we applied the BCEAO exchange rate on 31 December 2013, ie USD 1 = 489.75 FCFA.

## 3. The national context of the extractive sector in Togo

### 3.1. The extractive sector in Togo

Extractive industries covered in this report include:

- Oil and Gas sector;
- mining sector; and
- quarrying sector.

In addition to the main sectors of the extractive industries as stipulated by the EITI requirement and source book, the EITI Committee decided to extend the reconciliation scope to include:

- the water sector ; and
- precious minerals trading sector (downstream sector).

### 3.2. Legal framework of the extractive sector

#### 3.2.1. Oil and Gas Sector

##### a) Legal framework

The oil sector is governed by Law n°99-003 promulgating the Oil and Gas Code of 18 February 1999.

Specific conditions applicable to petroleum permit holders are defined in the oil contracts signed between the government and oil companies.

##### b) Background and Gas Activities in Togo

The Togolese Government and "ENI" signed on 21 October 2010 two contracts covering the exploration and production of Oil and Gas in the 2 offshore blocks: Oti 1 and Kara 1 located in the "Dahomey Basin"

In June 2012, at the end of its first phase of exploration, "ENI" confirmed that geological studies revealed the existence of oil in blocks Oti 1 and Kara 1. However, to date no oil exploration activities have taken place in Togo.

According to the letter sent by "ENI", dated 29 January 2014, the Company notified the Togolese Government of the cessation of its activities on both blocks. The reasons advanced in the letter are due to negotiations having stalled with regards to amendments to the initial Production Sharing Contract (PSC).

Similarly, we found that ENI is engaged in a lawsuit against the American company "Brenham Oil & Gas Corp", due to the signing of this latest agreement to acquire rights of deepwater exploration of oil in the Republic of Togo. This has not been confirmed by DGH which states that following the cessation of activities by ENI, no agreement for the exploration or exploitation of oil in Togo has been signed.

### 3.2.2. Mining sector

#### a) Legal framework

The mining sector is governed by Law n°96-004/PR of 26 February 1996, which promulgates the Mining Code as revised by Law n°2003-012. As part of the reforms initiated by the Togolese Government in the mining sector, a new mining code is currently being developed.

Validation work of the draft Mining Code, which envisages the promotion of investment, was launched in January 2014 by the Minister of Mines and Energy.

#### b) Extractive sector in Togo

Since German and French colonial times, Togo has experienced significant development of its mining activities. The first mining operations started with a mineral processing plant in 1961 and the industrial exploitation of phosphate in the maritime area, specifically in Hahotoé.

In 1975, industrial exploitation of limestone began in Tabligbo with the implementation of a clinker manufacturing plant. This field is currently divided between two companies, WACEM and Scantogo Mines, for the production of cement. In 2006, a license was granted to MM Mining for the exploitation of the iron field in Bangéli, in the area of Kara.

The main mineral substances identified according to the Togolese Mining Code are as follows:

Mineral	Reserves	Area
Iron	500 million tonnes	Bassar
Chromite	50,000 tonnes	Monts Ahito et de Farendè - Massif Kabyè
Manganese	15 million tonnes	Nayéga
Bauxite	1 million tonnes	Mont Agou
Phosphates	Tens of millions of tonnes	Bassar
Limestone	375 million tonnes	Bassin sédimentaire côtier

#### c) Major Projets

Major mining projects in the Republic of Togo are:

Location	Operator	Mineral	Reserves estimated	Date license granted	Duration
Tabligbo (Yoto)	WACEM	Limestone	NC	30/12/1996	20 years
Hahotoé (Vo)	SNPT	Phosphate	50 millions ton	29/04/1997	20 years
Bassar (Bassar)	MM MINING	Iron	500 millions ton	12/02/2008	20 years
Tabligbo (Yoto)	SCANTOGO-MINE	Limestone	NC	12/08/2009	20 years
Pagala (Blittah)	POMAR	Marble	50 mil. m <sup>3</sup>	24/11/2010	20 years

#### d) Types of mining titles

According to Article 5 of the Mining Code of 1996 as amended by Law No. 2003-012, no mining activities can be undertaken without holding one of the following titles:

**A prospecting license:** It grants the holder non-exclusive rights to undertake exploration activities of mineral substances in the scope specified in the license. The total area of such scope cannot exceed 1,000 km<sup>2</sup>. The granting of a prospecting license is within the powers of the Director General of Mines and Geology (Article 11 of the Mining Code).

**A research permit:** It gives its owner exclusive rights to undertake exploration and research of mineral substances in the scope specified in the licence. The total area of such scope cannot exceed 200 km<sup>2</sup>. The granting of an exploration permit falls within the powers of the Minister of Mines (Article 14 of the Mining Code).

**An operating license:** It gives its owner exclusive rights to undertake exploration, research and exploitation of mineral substances in the scope specified in the license. The total area of such a scope cannot exceed 100 km<sup>2</sup>. According to Article 18 of the Mining Code there are 3 types of operating licenses:

- **An operating license for construction materials** which applies to any use of these materials for construction works or for any other commercial purposes. It is valid for a maximum of three (03) years.
- **The small-scale operation permit** which applies to any investment, the total amount excluding taxes and working capital is less than three hundred million FCFA (300 million FCFA). This threshold may be reviewed periodically by decree of the Minister of Mines. The permit is valid for a period of five (05) years.
- **The large-scale operation permit** which applies to other larger investments (over 300 million FCFA). It is valid for a period of twenty (20) years.

**An artisanal authorisation:** confers to its holder the right to engage in artisanal activities for mineral substances in the scope specified in the authorisation. The total area of the perimeter of an exclusive license may not exceed one (01) km<sup>2</sup>. The granting and renewal of an artisanal authorisation falls within the mandate of the Director General of Mines and Geology (Article 22 of the Mining Code).

The list of valid mining titles as mentioned by DGMG is presented in Annex 10.1 of this report.

#### e) Transactions on mining stocks

The Mining Code has regulated transactions in mining stocks as follows:

**The prospecting license** is not divisible, cannot be leased, assigned, transferred or be liable to guarantee (Article 11 of the Mining Code).

**The exploration license** is not divisible, transmissible, cannot be leased, or pledged as guarantee. However, it is transferable with the prior approval of the Minister of Mines. Investments in research are also transferable with the prior approval of the Minister of Mines (Article 14 of the Mining Code).

**The operating license** is not divisible or leased, but is transferable, transmissible and can be pledged as warranty with the prior approval of the Minister for Mines. Investments in activities or operating permits are transferable, transmissible and capable of warranty with the prior approval of the minister responsible for mining (Article 18 of the Mining Code).

**Artisanal authorisations** are not divisible, assignable, and transferable, pledged as guarantee and cannot be leased (Article 22 of the Mining Code).

### 3.2.3. **Water sector**

#### a) Legal framework

The mineral water sector is governed by Law No. 96-004/PR of 26 February 1996 promulgating the Mining Code as amended by Law No. 2003-012 and Law No. 2010-004 of 4 June 2010 promulgating the Water Code.

Currently, the sub-sector is governed by the Water Code. However, the decree implementing the Act has yet to come into force. Therefore, TdE continues to collect royalties on the exploitation of groundwater from some operators.

#### b) Ground water exploitation

**Mineral water** comprises drinking water or water from which mineral substances can be extracted for economic exploitation.

Currently, several private companies hold licenses for the exploitation of groundwater for the production and commercialisation of mineral water. A list of these companies is presented in Annex 10.2 of this report.

Additionally, TdE which is a government company produces and distributes tap water.

### 3.2.4. Precious minerals trading sector

#### a) Legal framework

The trading of precious metals and gemstones is governed by Articles 44 to 46 of Law No. 96-004/PR of 26 February 1996 promulgating the Mining Code as amended by Law No. 2003-012.

Legal provisions related to the trading of precious minerals and semi-precious stones in Togo are provided by Decree 2009-299/PR of 30 December 2009.

#### b) Precious minerals trading sector

The gold and diamonds trade represents an important part of Togolese exports. In fact, according to DGMG figures, gold shipments from Togo exceeded 18 tonnes in 2012. According to the same source of information, most of these substances are from neighbouring countries.

According to DGMG, the exploitation of gold and diamonds in Togo takes place only in alluvial sites and is still at artisanal level. There is no industrial exploitation to date.

Currently, two companies, namely: SOLTRANS and WAFEX have been authorised to trade in precious metals and gemstones.

### 3.2.5. Mining production

The main minerals mined or exported in the Togolese Republic are as follows<sup>4</sup> :

Mineral	2012	2013
Phosphates (in tonnes)	1 100 000	1 213 657
Limestone (in tonnes)	1 918 866	1 607 755
Iron (in tonnes)	82 196,65	79 868,763
Gold (kg) (*)	18 551,27	21 086,04
Diamonds (carat)	455,94	23,75

(\*)Quantity shipped from gold in transit from neighbouring countries controlled before shipping and to a lesser extent of the artisanally gold mined in Togo.

### 3.2.6. Government participation in mining companies

In accordance with Article 55 of the new Mining Code, the Government shall acquire without cost a participation interest of 10% of mining companies except of those operating in the artisanal and building materials sectors. Details of these free equity are as follows<sup>5</sup> :

N°	Company	Type of license	Main substance	Date of grant	Duration (year)	Location
1	GRANUTOGO	Small-scale mining permits	migmatite	20/12/2012	5	Amélépké (Zio)
2	SAD		Lagoon sand	06/02/2013	5	Lomé (Golfe)
3	GLOBAL MERCHANTS		grenat	08/02/2013	5	N'gbafo-Gamé (Ogou)
4	STII	Scale operating licenses	Lacustrine sand	08/03/2013	5	Lac Togo, Aného (Lacs)
5	WACEM		Limestone	30/12/1996	20	Tabligbo (Yoto)
6	SNPT		Phosphate	29/04/1997	20	Hahotoé (Vo)
7	MM MINING (*)		Iron	12/02/2008	20	Bassar (Bassar)

<sup>4</sup> Figures reported by DGMG.

<sup>5</sup> Source : DGMG.

N°	Company	Type of license	Main substance	Date of grant	Duration (year)	Location
8	SCANTOGO-MINE		Limestone	12/08/2009	20	Tabligbo (Yoto)
9	POMAR		Marble	24/11/2010	20	Pagala village (Blittah)

(\*)According to the mining agreement the Togolese Government is entitled to 10% of profits

### 3.3. Payment flows involved in the EITI reconciliation

In order to identify the different cash flows to be included in the reconciliation scope, we present in this section all taxes and payments applicable to mining companies. This analysis shows all the payment flows identified, by sector and Government Agency.

A comprehensive inventory of payment flows in the extractive sector has been made on the basis of the analysis of the current regulations governing the extractive sector and based on interviews carried out with companies and Government Agencies.

#### 3.3.1. Taxation and specific payments applicable to the Oil and Gas sector

In the table below we have defined the different types of taxes and payment flows which are applicable to oil companies. Under the Oil and Gas Code, companies are subject to the following duties and taxes:

Tax	Stream definition	Administration
Signature Bonus	Bonus paid to the Government upon conclusion of a production sharing contract. (Art 57 paragraph 5 of the Oil and Gas Code)	DGH
Production Bonus	Bonus paid to the Government in proportion to the volume of Oil and Gas produced. The production sharing contract fixes the terms of collection and assessment. (Art 57 paragraph 5 of the Oil and Gas Code)	DGH
The annual surface rent	Oil contract holders are subject to an annual surface rent, the amount and terms of settlement are specified in the petroleum contract (Art. 57 item 1 of the Code of Oil and Gas).	DGH
Production royalties	Production sharing contract holders must pay monthly royalties pro-rata based on production. The rates applicable and collection terms vary depending on the state of the Oil and Gas, i.e. whether they are solids, liquids or gases. This royalty can be paid cash or in-kind, according to the production sharing contract. (Art. 57 paragraph 2 of the Oil and Gas Code).	DGH
Additional Petroleum Tax	Tax paid on the basis of profits provided by oil operations as stated in the production sharing contract. (Art 57 paragraph 6 of the Oil and Gas Code)	DGH
Penalties	These are amounts paid by oil companies following breaches of legislations governing the Oil and Gas sector (Art. 62 of the Code of Oil and Gas).	DGH

#### 3.3.2. Specific taxation and payments applicable to the mining sector

In the table below, we present the different types of taxes and payment flows which are applicable to mining companies in accordance with the Mining Code:

Tax	Stream definition	Administration
Application fees	Application fees for mining permits and trading authorisations payable to the Treasury based at the Directorate General of Mines and Geology before the application request.	DGMG
Fixed duties	Fixed duties (including payment for permit renewal): Fees paid for the application, renewal or transfer of mining permits. The amount and terms are specified in legislation (Art. 49 of the Mining Code).	DGMG
Surface rights	Tax paid by holders of mining permits, artisanal authorisations, quarrying and permits for small and large scale exploitation or exploration. This fee is set by legislation on an annual basis and is payable in advance when awarding the permit (Art. 50 of the Mining Code).	DGMG

Tax	Stream definition	Administration
Royalties	Tax paid by holders of mining permits for mineral substances produced or sold. The amounts and terms of these fees are set by ministerial order (Art. 51 of the Mining Code).	DGMG
Penalties for mining infractions	These are amounts paid by mining companies following failure to apply the regulations governing the mining sector (Art. 58 of the Mining Code).	DGMG
Rents mining infrastructure	Corresponds to the rents that must be paid by SNPT to the Government in return for the use of certain infrastructures. These rents are not subject to disbursements. However, provisions are made by companies.	NA

### 3.3.3. Common law taxation and other payments applicable to the extractive sector

In the following tables, we present the different types of taxes and Common law taxes that mining companies are subject to:

Flow name	Acronym	Flow definition	Relevant authority
Corporation Tax	CT	<p>Corporation Tax is governed by Articles 137 to 162 of the General Tax Code and is based on total profits or revenues made by companies and other designated legal entities.</p> <p>The tax rate on companies is:</p> <ul style="list-style-type: none"> <li>• 27% of taxable income for manufacturing companies; and</li> <li>• 30% of taxable income for other non-industrial activities.</li> </ul> <p>For enterprises with approved free zone status, the rate of corporation tax is set at:</p> <ul style="list-style-type: none"> <li>• 0% of taxable profit for the first 5 years;</li> <li>• 8% of taxable income from the 6<sup>th</sup> to the 10<sup>th</sup> year;</li> <li>• 10% of the taxable profit for the 11<sup>th</sup> to the 20<sup>th</sup> year; and</li> <li>• 20% of taxable income from the 21<sup>th</sup> year onwards.</li> </ul>	TD
Capital Gains Tax	CGT	According to Article 1173 of the General Tax Code and under the application of international conventions, capital gains realised by beneficiaries registered outside Togo are subject to a withholding tax, calculated as 10% of gross distributed revenues if the beneficiary is an individual, or 15% if the beneficiary is a company.	TD
Minimum Tax Rate	MTR	Companies and other legal entities liable to corporation tax are subject to a minimum flat-rate of tax, irrespective of their results. (Articles 165 to 170 of General Tax Code).	TD
Professional Tax	PT	According to Article 232 of the General Tax Code Professional Tax is due each year from individuals or legal entities which regularly carry out an unremunerated professional activity. The basis for calculation of professional tax is composed of two elements determined during a reporting period, namely: overall turnover, including all taxes and the rental value of premises and warehouses.	TD
Property taxes		According to the General Tax Code, property tax is payable annually on buildings located in Togo (Article 248) as well as properties located outside Togo (Article 265).	TD
Withholding tax on rent		According to Articles 1407 and 1408 of the General Tax Code bulk purchases and goods imported are subject to a levy in favour of the General Budget as an advance for income tax. This withholding tax is due by individuals or legal entities having taxable income under the category of industrial or commercial revenues.	TD
Withholding tax on salaries		According to Article 1165 of the General Tax Code, salaries, pensions and life annuities are subject to withholding taxes made on each payment when the employer or annuity debt is based in Togo, no matter where the place of tax residence of the recipient of such income may be.	
Taxes on Salaries	TS	Taxes on salaries are governed by Articles 171 to 178 of the General Tax Code. The basis of taxation shall be the total of salaries and benefits in kind received, as stipulated in the salary grill, during the calendar year. The tax rate is 7% of the taxable amount, of which, 1% is paid to an apprenticeship scheme and another 1% is paid to a special housing fund.	TD
Additional Income Tax	AIT	<p>According to Article 220 of the General Tax Code, Additional Income Tax is derived from the calculation of the Tax on Salaries, and represents 25% of the amount payable.</p> <p>For employees, pensioners and debtors, additional income tax is subject to monthly withholding taxes by the employer or the debtor, at the same time as income tax.</p>	TD

Flow name	Acronym	Flow definition	Relevant authority
Value-Added Tax	VAT	According to Article 52 of the General Tax Code, holders of Mining Licenses, Exploration Licenses, Exploitation Licenses and their service providers and suppliers are exempt from VAT on all services rendered to the owner, whether abroad or in the country, and on all goods, equipment, vehicles, tools, parts and consumables (except petroleum products) purchased in the domestic market for mining activities.	TD
The Registration Rights		In accordance with Articles 400 to 468 of the Tax Code, registration fees are fixed, following proportional or progressive nature of the acts and mutations which they are subject to. The collection of fees is set according to the external form of acts or the substance of their provisions.	TD
Stamp Duty	DT	According to Article 607 of the Tax Code, stamp duty is based on the documents related to civil and judicial acts and writs which can be produced in court as evidence. It is applicable upon the fulfillment of certain formalities.	TD
Withholding tax on provision of services (deducted at source)	-	According to Article 1186 of the General Tax Code, individuals or companies subject or not to other taxes are required to withhold taxes on fees, brokerage commissions and other similar remunerations paid to third parties domiciled in Togo.	TD
Manufacturing and trade of beverage taxes		The fees due in respect of the special tax on production and trade of beverages are paid in accordance with Articles 305 to 307 of the General Tax Code. This fee is not a tax on the extraction.	TD
Excises duties		According to Article 390 of the General Code of Excise Duty, taxes are imposed for the benefit of the general budget on the products listed within that article. Mining products do not form part of these products.	TD
Garbage Collection Tax	GCT	According to Article 291 of the General Tax Code, Garbage Collection Tax is paid annually on buildings and on other properties located on areas where a service of garbage removal exists.	TD
Unique Business Tax		In accordance with Article 1421 of the General Tax Code, unique business tax must be withheld and is complementary of the following taxes and is payable by those involved for professional activities: <ul style="list-style-type: none"> <li>• Tax on personal income (PIT) of the contractor;</li> <li>• Contractual minimum tax on individuals (MFIs);</li> <li>• Business tax (TP);</li> <li>• Payroll tax (employer's share) of 7%; and</li> <li>• Value added tax (VAT).</li> </ul>	TD
Tax adjustments and penalties payable to CT		Tax adjustments and penalties paid to CT following a review by the tax authorities; penalties and fines may be incurred following a tax inspection.	TD
Customs Duties	DD	In accordance with Article 53 of the Mining Code, holders of a prospecting license, permit, business license, services providers and suppliers benefit from the temporary admission procedure for all equipment, machinery, commercial vehicles, tools, spare parts and consumables (excluding petroleum products) imported for mining activities as stated in the mining title. These benefits include exemption from any tax laws and customs, statistical taxes and VAT on the import and export of these goods. As such, mining companies pay the taxes due on imports of equipment and goods other than those for operating needs or exploration on the mining title. These duties are levied at the rate of 5%, 10% and 20% of the customs value as defined by Article 19 of the Customs Code (Art. 6 of the Customs Code and Regulation 02/97/CM/UEMOA).	CD
Statistical charge	RS	Statistical charge rate is applicable by law and charged by Customs authorities for imports or exports. Such tax is levied at 1% of the customs value. (Art. 190 of the Customs Code and Regulation 02/2000 / CM / UEMOA).	CD
Community Solidarity Levy	PCS	The Community Solidarity Levy (PCS) provided by the Supplementary Acts No. 04/96 of 10 May 1996 and No. 07/99, is set at 1% of the customs value of goods imported from countries other than UEMOA Member States.	CD
Community Levy	PC	It is a levy imposed in the ECOWAS framework. It is levied at the rate of 0.5% ad valorem on goods from ECOWAS Member States.	CD
Toll tax	-	According to Article 191 of the customs code Toll tax are collected at the rate of FCFA 200 per tonne, levied on the release for consumption (1978 Finance Act and Municipal Decree No. 41 / ML 31/12/2001).	CD
IT fees	RI	IT fees amounted to FCFA 5,000 is payable per customs declaration to finance the upgrading of the Customs information system.	CD

Flow name	Acronym	Flow definition	Relevant authority
Customs stamp	-	Customs stamp is levied at the rate of 4% of the sum of the duties and taxes assessed upon release for consumption (Finance Act 1971).	CD
Vehicule charges	-	Called "pass" perceived between FCFA 2,000 and 5,000 on foreign registration vehicles permitted to circulate in Togo (Decree No. 058 of 17 May 1995).	CD
Tax infrastructure protection	TPI	The infrastructure protection tax, governed by Article 191 of the Customs Code, is paid up to FCFA 2,000 per tonne when released for consumption.	CD
Value Added Tax (VAT) paid to customs	-	According to Article 52 of the Mining Code, holders of prospection licenses, research permits and operating permits are exempt from Value Added Tax on all services, goods, machinery, vehicles, tools, spare parts and consumables (excluding petroleum products) imported or purchased locally for the needs of mining activities. As a result, mining companies pay VAT at Customs on goods and services not related to mining activities.	CD
Customs credits	-	These relate to products seized from trafficking and from which Customs receives 0.25% of the total amount payable and 3.5% interest. A special discount of 0.33% is applicable if the amount is settled within a period of four (04) months.	CD
Obligations for secured products	-	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay for these duties and taxes within 4 months by the Customs Administration. These obligations may result in credit interests and special discounts.	CD
Duty remissions	-	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay taxes within 4 months after presenting a bank guarantee. These obligations result in credit interests.	CD
Bonded warehouses	-	In accordance with Articles 132 to 140 of the Customs Code, bonded warehouses are made in stores trade under personal guarantee of an individual approved by the Treasurer, provided the goods will not be re-exported or do not become taxable at the time they will be sold for consumption. Amounts exempt on bonded warehouses result in the payment of a rebate of 0.35% of the amount of duties and taxes payable.	CD
Registration fees	-	Costs incurred on the registration of secured submissions and tax IDs.	CD
Withholding under the BIC (import)	-	In accordance with Articles 1407 and 1408 of the General Tax Code, bulk purchases and imports of goods or any kind products are subject to a levy which is contributed to the General Budget as a down payment on taxes applicable to income or flat-rate taxation taking place. This levy is payable by individuals and companies, whose profits fall within the scope of income or corporation tax. It is assessed and collected by the customs services for customs clearance.	CD
Guarantee Fund	-	In accordance with Article 8 of Decree No 82-202 of 24 August 1982 setting up guarantee funds, this tax is collected on behalf of the Chamber of Commerce at the rate of 0.25% of the customs value.	CD
Tax on precious stones and substances	-	In accordance with Article 4 of Decree 2009-299/PR of 30 December 2009, setting out the rules of precious and semi-precious minerals trading in Togo: export cost of precious and semi-precious stones and minerals is fixed at 4.5% of the market value. This tax is paid by the holders of trading permits of precious metals and gemstones.	CD
Customs adjustments (Penalties)	-	These are amounts paid by mining companies in the event of breaches of customs legislation or adjustments to customs tariffs.	CD
Dividends	-	These relate to dividends paid directly to the Treasury account of the Togolese Government. Article 55 of the Mining Code stipulates that the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.	DGTCP
Payment to Special Electrification Fund (SEF)	-	According to Article 47 of Law n° 2000-012 relating to the electricity sector, a concession fee must be paid to the Regulatory Authority of Electricity Sector by entities using electrical installations to supply of electrical energy. However, payments for social projects for the electrification of mining communities are transferred to the "Electrification Fund Special account" for the realisation of the aforementioned projects. These payments are not provided for in the regulations governing the extractive sector.	ARSE



Flow name	Acronym	Flow definition	Relevant authority
Tax on issue environmental suitability certificate	-	Tax amounting to 5% of the cost of environmental assessment of the Impact Assessment Report.	DE
Certificate of environmental regulation	-	This relates to amounts paid to obtain the certificate of environmental regulation by companies which have not been subject to the environmental impact study before starting their activities.	DE
Penalties	-	In accordance with Articles 151 to 158 of the environmental framework law, penalties are applicable for breaches.	DE
Tax on hiring authorisation	-	According to Ministerial Decree No 009/MEF/MYESS which sets out the pricing of the different revenues of the General Directorate of Labour and Social Legislation, the tax on hiring authorisation amounts to 25% of salaries subject to contribution.	DGTLs
Fees for certificate of payment of wages	-	Inter-ministerial Decree n°009/MEF/MYESS fixes the fees for the certification of payment of wages at FCFA 10,000 for the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLs
Visa application fees	-	Inter-ministerial Decree n°009/MEF/MYESS fixes the visa application fees at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLs
Visa fees for foreign contracts	-	Inter-ministerial Decree n°009/MEF/MYESS fixes the visa fees for foreign contracts at 20% of salary subject to contributions for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLs
Fees for the certification of documents quality	-	Inter-ministerial decree n°009/MEF/MYESS fixes visa fees for the certification of documents at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLs
Visa fees on apprentice contracts	-	Inter-ministerial decree n°009/MEF/MYESS fixes visa fees for apprenticeship contracts at FCFA 2,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLs
Tax on the extraction of ground water	-	Companies exploiting ground water must pay taxes on water extracted. This is determined by water meter placed by TdE on water boreholes. These drilling areas are billed each month at a rate of FCFA 100/m <sup>3</sup> .	TdE
Social security contributions	-	Social security contributions is governed by the Code of Social Security. The contribution must be paid by all employers and employees subject to the Labour Code.	CNSS

As part of our work, we found that most mining companies included all duties and taxes paid to CD under one category for accounting and monitoring purposes (excluding VAT). For simplicity, we have grouped in a single payment flow all taxes paid in CD with the exception of VAT.

### 3.3.4. Sub-national payments and transfers

#### i) Sub-national payments

Payments to regional sub-national Government Entities, according to EITI Requirement 4.2 (d) identified, as part of our scoping study are as follows:

Stream definition	Administration
<b>Direct payments to municipalities and prefectures:</b> These are taxes paid by extractive companies as imposed by the deliberations of the Special delegations of prefectures. These deliberations are governed by Law No. 64-12 of 11 July 1964 related to Administrative District Councils in Togo.	Municipalities/ Prefectures

#### ii) Sub-national transfer

In accordance with Requirement 4.2 (e) of the EITI standard, when transfers between entities of national and sub-national government are made with respect to revenues generated by extractive companies and such transfers are imposed by a national constitution, legislation, or other revenue sharing mechanisms, the Multistakeholder Steering Group must disclose significant transfers in EITI reports.

During the scoping work, we identified the following transfers:

**Transfers from tax department:** In accordance with the General Tax Code, several taxes collected by TD are transferred in their entirety or partially to municipalities and prefectures instead of the Government Agency which collected these taxes. These taxes include the following:

- Professional Tax (PT): according to Article 247 of the General Tax Code, 50% of the benefits of the Professional Tax must be transferred to local communities;
- Property Taxes: according to Article 284 of the General Tax Code, 50% of the benefits of property taxes must be transferred to municipalities and prefectures instead of the collecting agent; and
- Garbage Collection Tax (GCT): according to Article 291 of the General Tax Code, Garbage Collection Tax is paid annually on buildings and on other properties located outside towns where removal and disposal of garbage services are not available.

**Transfers from CD:** taxes and other levies collected by Customs on behalf of other Government Agencies are as follows:

- Community Solidarity Levy (PCS): Pursuant to Regulation 02/97-CM / UEMOA of 28 November 1997 adopting External Tariff of the WAEMU Common, it was put in place to benefit WAEMU, by withholding 1% of the customs value of goods imported from outside WAEMU. This tax is collected by the National Recovery Administration and is subsequently deposited in a bank account at BCEAO on behalf of WAEMU.
- The guarantee fund: in accordance with Article 8 of Decree No 82-202 of 24 August 1982 relating to the setting up of a guarantee fund, this tax is collected on behalf of the Chamber of Commerce at the rate of 0.25% of the customs value.
- Tool tax: according to the Finance Act 1978 and Municipal Decree No. 41 / ML of 31/12/2001, this tax is fully collected on behalf of the municipality on the basis of FCFA 200/tonne on indivisible goods in transit and those of diplomatic missions released for consumption.
- The Infrastructure Protection Tax (IPT) and costs levied FCFA 2,000 per tonne - distributed 80% to the national budget and 20% to SAFER.

### 3.3.5. Social expenses

In accordance with Requirement 4.1 (e) of the EITI standard, when significant social spending by companies are imposed by law or by a contract with the government which controls the extractive investment, the EITI Report must disclose the expense and, wherever possible, reconcile the transactions related thereto.

Thus in the context of social responsibility, mining companies may have to participate in development projects with municipalities in certain regions and even in non-mining areas. These contributions can be voluntary or non-voluntary depending on individual contracts. This category includes, inter alia: infrastructure in the health, roads, market and gardening sectors as well as projects related to agricultural development and grants provided to the population.

### 3.3.6. Infrastructure supplies and barter agreements

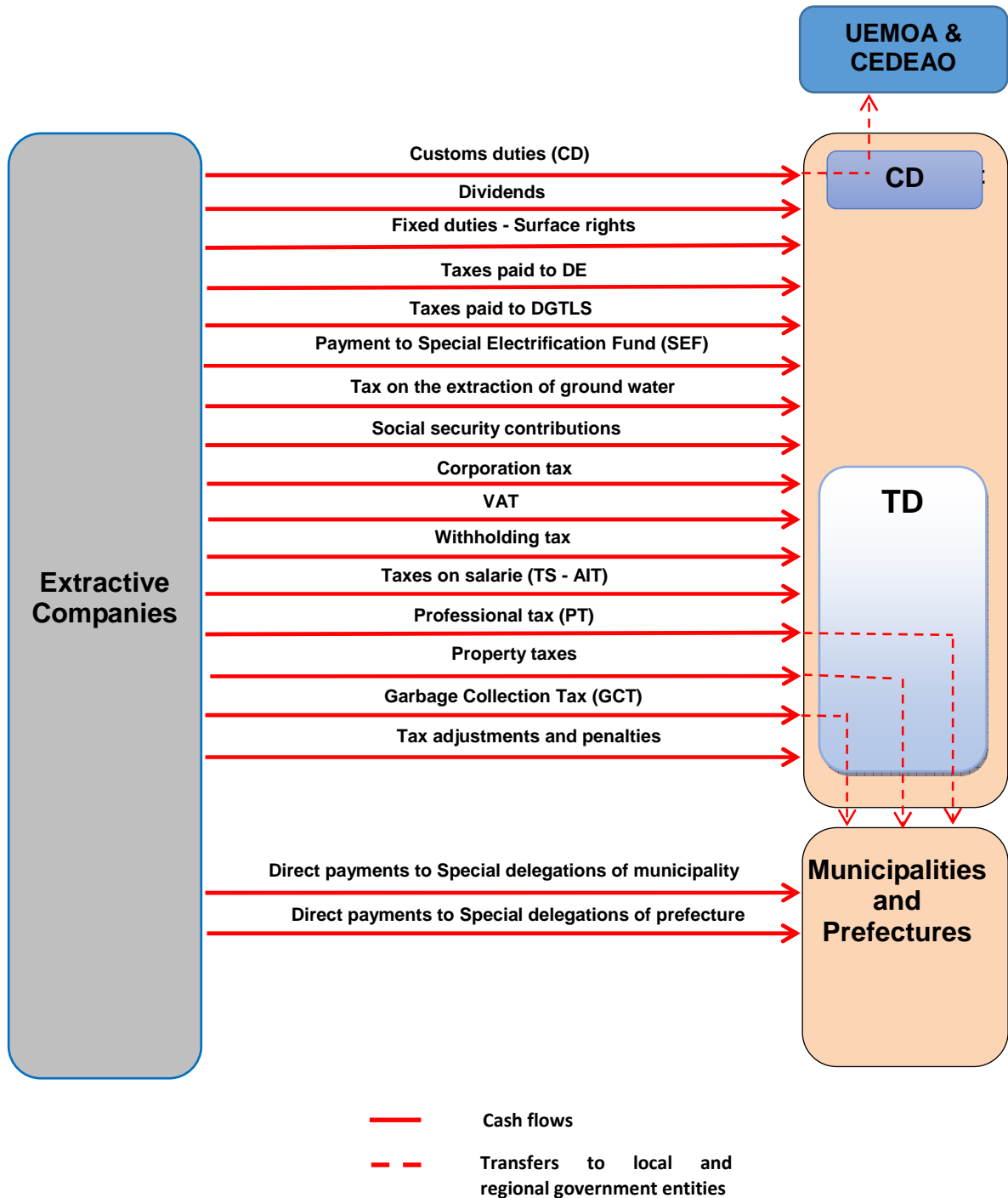
In accordance with Requirement 4.1 (d) of the EITI standard, the Multi-stakeholder Steering Group and the independent director must verify the existence of agreements, or sets of agreements and contracts relating to the supply of goods and services (including loans, grants or infrastructure projects) in partial or complete exchange of concessions for the exploration and exploitation of oil, gas or minerals, or the physical delivery of such raw materials.

We reviewed contracts with the Chinese company "SNCTPC" and interviewed key officers of the company during visits and note that the company is exempt from taxes relating to the exploitation of construction materials for carrying out works in the Togolese territory. This is a classic case of bartering in accordance with EITI Rules.

### **3.3.7. Transport**

In accordance with Requirement 4.1 (f) of the EITI standard, when revenue from the transport of oil, gas or minerals represent one of the largest revenue streams of the extractive sector, Government Agencies and State-owned enterprises are encouraged to disclose such information. As part of the scoping work, we did not come across the existence of income from the transport of minerals or Oil and Gas.

**3.4. Flow chart of payment flows in the extractive sector**



### 3.5. Contribution of the extractive sector

#### 3.5.1. Contribution to the Government Budget

To facilitate the analysis of the materiality threshold and definition of EITI referential for the years 2012 and 2013, we summarise the main sources of income for the Government of Togo as listed in Tables of Financial Operations (TOFE) 2012 and 2013:

Indicators (In million FCFA)	2012		2013		Variance		
	million (FCFA)	million (USD) <sup>1</sup>	million (FCFA)	million (USD) <sup>1</sup>	million (FCFA)	million (USD) <sup>2</sup>	%
Government revenues	371 570	758,69	450 376	919,60	78 806	160,91	21,21%
Tax revenues	327 700	669,12	403 517	823,92	75 817	154,81	23,14%
GDP at current prices	1 989 491	4 062,26	2 064 693	4 215,81	75 202	153,55	3,78%
GDP Share of extractive industries	79 844	163,03	77 537	158,32	(2 307)	(4,71)	(2,89%)

Source: Directorate of Economy - Ministry of Economy and Finance.

We note that the extractive sector amounted to FCFA 22,407,644,959, which represented 3.76% of the 2013 national GDP and 5.55% of total revenues derived from taxes.

The general balance of the Treasury accounts does not appear as a separate line for revenues derived from minerals. As a result, which it is not possible to gain an idea of the sector's contribution from this document.

TOFE also shows an increase in tax revenues of 23.14% between 2012 and 2013. This growth is exclusively derived from revenues in the extractive sector that have experienced a significant increase of FCFA 15,874 million in 2012<sup>3</sup> to FCFA 22 407 million in 2013 to reach 4.98% of the State's total fiscal revenues.

#### 3.5.2. Contribution in the exportation

According to figures provided by the General Directorate of Statistics and National Accounts (DGSCN) the extractive sector contributes 18.5% of the total exports of Togo. The main mining products exported from Togo are: Phosphate, Clinker and Gold which represent 27%, 49% and 24% of total sector exports respectively. Detailed figures are as follows

Indicator	2013 in FCFA	2013 in US\$ <sup>4</sup>	Contribution %
<b>Exports<sup>5</sup></b>	<b>481 032 450 000</b>	<b>982 200 000</b>	<b>100%</b>
<b>Extractive sector</b>	<b>89 179 619 381</b>	<b>182 092 128</b>	<b>18,5%</b>
Phosphate	24 246 041 381	49 506 976	27%
Clinkers	43 450 000 000	88 718 734	49%
Gold	21 483 578 000	43 866 418	24%
<b>Other sectors</b>	<b>391 852 830 619</b>	<b>800 107 872</b>	<b>81,5%</b>

<sup>1</sup> Rtae BCEAO on 31-12-2012 1 US\$=497.16

<sup>2</sup> Rtae BCEAO on 31-12-2012 1 US\$=497.16

<sup>3</sup> Source : Reconciliation report ITIE Togo 2012

<sup>4</sup> Rate BCEAO on 31-12-2012 1 US\$=497.16

<sup>5</sup> Source : CIA Factbook (<https://www.cia.gov>)

### 3.5.3. Contribution in the employment sector

The mining and geology sector contributes to the creation of direct and indirect jobs as follows:

- large industrial mines;
- small-scale mining; and
- permanent holdings quarries.

According to data collected as part of this report, mining companies employed on 31 December 2013, 4,184 employees of whom the majority (98.5%), are nationals. Details of the workforce by company were as follows:

Company	Togolese Employees from mining localities	non local Togolese employees not from mining localities	Foreign employees	Total
SNPT	450	1395	-	1845
TdE	771	-	-	771
BB VITALE	547	-	5	552
WACEM	89	225	50	364
MM Mining	105	138	0	243
POMAR	116	23	6	145
Togo carrier	118	6	-	124
SGM	61	6	-	67
Les Aigles	27	4	-	31
Etoile du Golfe	18	1	-	19
SILME-BTP Sarl	-	13	-	13
Global Merchants	2	6	2	10
<b>Total</b>	<b>2304</b>	<b>1817</b>	<b>63</b>	<b>4184</b>

(\*)They are the employees from the same localities where the mines are based.

The growth of the mining sector is an important source of job creation thus reducing unemployment. Indeed, the commissioning of a mining company generates direct permanent jobs, temporary direct jobs as well as ancillary jobs.

There is also a significant number of temporary direct and ancillary jobs which are created around the mining sites for which it is difficult to obtain statistics.

## 4. Determination of the reconciliation scope

### 4.1. Materiality Analysis

#### 4.1.1. Materiality

The materiality threshold is the threshold below which undeclared payments would not affect the total payments disclosed in the EITI report. This threshold is usually set between 0.5 and 1% of total tax revenues as reported by the authorities in the Table of Financial Operations (TOFE). This threshold is set between FCFA 2,018 million and FCFA 4,035 million for 2013.

	2013
<b>Tax Revenue (million FCFA)</b>	<b>403 520</b>
Threshold 0,5% (million FCFA)	2 018
Threshold 1% (million FCFA)	4 035

However, in order to take into consideration the specific context of the mining sector in Togo, we compiled the data by company and by type of revenue contribution in order to allow an analysis of materiality based on mapping of revenue segments. The table below summarises, revenues from the extractive sector.

Materiality Threshold	2013 Revenue millions FCFA	Number of entities selected				Total	% per level	% Cumulative
		Industrial exploitation	Quarries	Exploration	Exploitation of groundwater			
> 10 000 Million FCFA	11 644	-	-	-	1	1	42,3%	42,3%
> 100 million FCFA < 10 000 million FCFA	15 167	6	6	1	-	13	55,1%	97,4%
> 35 million FCFA < 100 million FCFA	460	2	3	-	1	6	1,7%	99,1%
> 5 million FCFA < 35 million FCFA	162	2	5	3	1	11	0,6%	99,7%
< 5 millions FCFA	91	1	23	8	21	53	0,3%	100%
<b>Total</b>	<b>27 523</b>	<b>11</b>	<b>37</b>	<b>12</b>	<b>24</b>	<b>84</b>	<b>100%</b>	

The table shows that the selection of extractive companies whose contribution exceeded FCFA 5 million covered 99.7% of the revenues in 2013. We also note that 53 of the 84 companies made payments below FCFA 5 million. These companies represent only 0.3% of the total contribution of all mining companies in 2013 and are therefore not material.

The Multi-stakeholder Steering Committee decided to adopt a materiality threshold of 91 million FCFA for 2013. This threshold represents 0.02% of total tax revenues (see table below) which seems reasonable in the context of Togo.

	2013 (millions ) FCFA
Total tax revenues	403,520
Materiality threshold	91
<b>Cumulative threshold omissions in% tax revenues</b>	<b>0,02%</b>

Based on this analysis, the MSG decided to retain in the reconciliation scope companies whose payments for 2013 were above the threshold of FCFA 5 million. The MSG also decided to maintain a balance in the scope of the companies selected in 2013 even if their payments were below the materiality threshold. A list of these companies is presented in Section 4.3 of this report.

#### 4.1.2. Material differences

In accordance with Recommendation 19-a of the EITI Source Book, the Steering Committee has set the acceptable margin of error for reconciling differences (adjusted) between the payment declarations of extractive companies and revenues stated by Government Agencies at 1% of the total mining revenues.

For the purposes of the payment flows for the reconciliation exercise, the MSG agreed that for differences above the threshold of FCFA 100,000, reporting parties would have to provide relevant evidence in order to allow the Reconcilers to perform adequate analysis and make adjustments if deemed necessary.

#### 4.1.3. Approach for establishing the EITI referential

In order to set the EITI scope as mentioned in Sections 4.2 and 4.3 below, a materiality threshold must be determined as described in Section 4.1. This also takes into account other criteria considered relevant in the Togolese context.

This approach allows the MSG to take into account differences which may exist for determining the materiality level by the stakeholders and in particular in the artisanal sector, for social payments as well as for sub-national transfers. Although these sectors are not material in terms of revenue, they

nevertheless represent significant contributions to the budgets of local authorities in mining communities.

#### **a) Determination of the payment flows**

For payment flows retained in the scoping study, we selected all payments applicable to the extractive sector:

##### **❖ Payments specific to the extractive sector**

All payments specific to the extractive industry have been selected in the reconciliation scope without applying the materiality threshold.

This selection was made on the basis of mining taxes payable in accordance with mining legislations.

##### **❖ Common law taxes**

All common law taxes were retained within the reconciliation scope without applying the materiality threshold.

##### **❖ Sub Payments**

All direct payments to municipalities and prefectures were selected in the reconciliation scope without applying the materiality threshold.

##### **❖ Sub-national transfers**

**Transfers made by CT:** an analysis of the sub-national transfer retrocession mechanism indicates that:

- reporting entities pay such taxes directly to tax department and the latter transfers these amounts to the Treasury. Every month, the tax department determines the amount to be allocated to each community and sends a payment form to the Treasury to transfer relevant amounts to each community from its Treasury account ; and
- the allocation of these revenues in the local government budget is not made by type of tax or by company but rather as a global amount.

**Transfers made by CD:** an analysis of the sub-national transfer retrocession mechanism shows that:

- reporting entities pay such taxes directly to **CD**. These amounts are subsequently transferred to regional organisations (UEMOA and ECOWAS) through the Treasury; and
- the Treasury allocates these revenues as a global amount to the local government budget, not by type of tax or by company.

It appears from these findings that the reconciliation of sub-national transfers is technically not feasible. Therefore, the Steering Committee included these payment flows through the unilateral declaration of Tax Department and **CD**, which were required to provide information by company on the amount of income derived from the extractive sector.

##### **❖ Social payments**

The Steering Committee opted to include social payments made by extractive companies without taking account of the amount contributed.

Extractive companies will account for amounts committed to projects on the basis of the budget value of such projects.

##### **❖ Infrastructure Supplies and barter agreements**

All transactions relating to infrastructure supplies and barter arrangements in exchange for minerals or mineral rights were included in the reconciliation scope.



### ❖ **Other significant payment flows**

The Steering Committee has adopted a materiality level of FCFA 5 million, above which payments are considered significant (see Section 4.1.1 materiality threshold).

In order to avoid omissions of material payments, a line entitled "Other significant payments" was included in the reporting template for mining companies to disclose payments made but not provided for.

### ❖ **Production and exports**

With regard to flows and volumes of production and exports, the Steering Committee decided to include these in the reconciliation scope. These relate to production volumes as well as volumes exported and export values.

### ❖ **Beneficial ownership**

The shareholding structure of mining companies and the State's share in these companies must be disclosed by these companies and the parties.

### ❖ **Number of staff employed**

All extractive companies should report the number of staff employed (both national and international staff).

## **b) Approach for extractive companies**

The basis of selection of the number of extractive companies to be included for the reconciliation scope has been adapted to the particular situation of Togo, while considering materiality analysis performed at Sub-section 4.1 of this report.

All businesses with total tax payments above the FCFA 5 million threshold were included within the reconciliation scope.

Payments made by the Togolese Water Company were not retained during the initial materiality calculation. Given that it operates as a company which is engaged in the exploitation of underground water reserves for the distribution of drinking water, it has been retained in the reconciliation scope.

## **4.2. EITI referential - Payment Flows**

### **4.2.1. Cash payments**

The cash flows retained in the reporting template are detailed as follows:

Ref FD	Type of tax	Government Agency
<b>Cash payments</b>		
1	Minimum tax rate (MTR)	TD
2	Corporation tax (CT)	TD
3	Capital gains tax (CGT)	TD
4	Professional tax (PT)	TD
5	Property taxes	TD
6	Tax on personal income (PIT) / IRTS	TD
7	Taxes on salaries (TS)	TD
8	Additional income tax (AIT)	TD
9	Value-Added Tax (VAT)	TD
10	Garbage Collection Tax (GCT)	TD
11	Withholding tax on services	TD
12	Tax Manufacturing and trading of beverages	TD
13	Withholding tax on rent	TD
14	Registration law	TD

Ref FD	Type of tax	Government Agency
15	Withholding tax on Personal income	TD
16	Tax adjustments and penalties payable to CT	TD
17	Customs duties (CD-SC-CSL-CL-CF and others)	CD
18	Value Added Tax (VAT)	CD
19	Tax on precious stones and substances	CD
20	Penalties	CD
21	Dividends	DGTCP
22	Advances on dividends	DGTCP
23	Application fees	DGMG
24	Fixed duties	DGMG
25	Surface rights	DGMG
26	Royalties	DGMG
27	Production royalties	DGH
28	Signature Bonus	DGH
29	Production Bonus	DGH
30	Additional Petroleum tax	DGH
31	Tax on issue environmental suitability certificate	NAME
32	Certificate of environmental regulation	NAME
33	Tax on hiring authorisation	DGTLS
34	Pay debt payment certificate fees	DGTLS
35	Study costs and visa fees for local contracts	DGTLS
36	Visa fees for foreign contracts	DGTLS
37	Quality documents Certification fee	DGTLS
38	Visa fee of apprenticeship contracts	DGTLS
39	Payment to Special Electrification Fund (SEF)	ARSE
40	Water withdrawal fee from the aquifer	TdE
41	Social security contributions	CNSS
42	Direct payments to municipalities and prefectures	Municipalities/ Prefectures
43	Other significant payments to the government (> 5 million FCFA)	Other

#### 4.2.2. Social payments

According to MSG's decision, social payments were retained in the EITI scope through unilateral declarations of extractive companies.

Amounts committed by extractive companies would be accounted for on the basis of the budget of such projects in their accounts.

##### Social payments (section reserved only for mining companies)

44	Mandatory social payments
45	Voluntary Social payments

#### 4.2.3. Sub-national transfers

In accordance with the decision of the Steering Committee, sub-national transfers retained in the reconciliation scope are as follows:

Ref FD	Title	Administration
46	Transfers to municipalities and prefectures of payments collected by TD	TD
47	Transfers for customs revenue	CD
48	Other revenues transferred	All

#### 4.2.4. Infrastructure provision and barter-type arrangements

In accordance with the methods adopted by the Steering Committee, barter transactions included in the reconciliation scope are as follows:

Barter Transactions	
49	Total budget of the commitment / work
50	Benefit obligations / incurred work of 1/1/2013 to 31/12/2013
51	Cumulative value of commitments / work carried out on 31/12/2013

#### 4.2.5. Volumes and production values

As stipulated in Requirement 3.5 of the EITI standard, volumes and production values are to be disclosed in the reconciliation scope through a declaration by mining companies and DGMG.

#### 4.2.6. Volume and value of exports

Based on the provisions of Requirement 3.5 of the EITI standard and in accordance with the decision of the Steering Committee, the volumes and the value of exports by basic material was included in the reconciliation scope.

#### 4.2.7. Number of staff employed

Based on the provisions of Requirement 3.4 of the EITI standard, the Steering Committee opted that extractive industries should disclose the number of staff employed.

#### 4.2.8. Capital structure and public participation

In accordance with the Steering Committee's decision and in accordance with the provisions of Requirement 3.6 of the EITI standard, the capital structure of mining companies should be disclosed by extractive companies and the Government must also disclose all its shareholdings in mining companies as well as any changes in these shareholdings during the reporting period.

### 4.3. EITI referential 2012-2013 - Mining Enterprises

According to the materiality analysis presented in Section 4.1, companies included in the reconciliation scope are as follows:

Activity	Mining company	Activity	Mining company
Mining	SNPT	Quarrying	Les Aigles
	WACEM		Togo rail
	SCANTOGO Mines		Etoile du Golfe
	MM Mining		COLAS
	POMAR		Togo Carrière
Exploitation of groundwater	BB/Eau Vitale		EBOMAF SA.
	Voltic Togo Sarl		TGC SA
	ACI Togo (*)		SNCTPC (*)
	TdE (**)		SAD (*)
Trading of precious and semi precious substances	WAFEX		ADEOTI (*)
	SOLTRANS		CECO BTP (*)
Mining exploration	Granutogo		MIDNIGHT SUN (*)
	RRCC		GER (*)
	SGM		SHEHU DAN FODIO (*)
	G&B African Resources		CARMAR Togo (*)
	TERRA Métaux rares (*)	SILME-BTP Sarl (*)	
	Global Merchants	STII (*)	
Artisanal mining	SONATRAC Togo (*)	Oil exploration	ENI
	GTOA Sarl (*)		

(\*) Newly selected companies in the EITI reconciliation perimeter as compared with 2011 report

(\*\*)TdE was selected on the basis of qualitative criteria.

#### **4.3.1. Entities not selected in the reconciliation scope**

Companies which were not selected in the reconciliation scope were included in the EITI repository through unilateral declaration of payments by the Government Agencies. The list of these companies is presented in Appendix 3 of this report.

The unilateral declaration must meet the level of detail required in the EITI report. Government Agencies were therefore requested to submit detailed unilateral declarations by company and income stream while providing a breakdown of each payment.

#### **4.3.2. Companies with a main activity other than in the extractive sector**

Companies whose primary activities do not fall in the extractive sector have been included on the basis of the following rationale as agreed by the MSG:

- companies whose turnover from non-extractive activities exceed 50% of total turnover, were included in the reconciliation scope to disclose payments from extractive activities only (see list of companies in Section 2.4 of this report).
- companies whose revenues from non-extractive activities represent less than 50% of their total turnover were included in the reconciliation scope for all payment flows retained in the reconciliation scope

#### 4.4. EITI referential - Government Entities

Based on the reconciliation scope of extractive companies and payment flows, eleven (11) Government Agencies were requested to send reporting templates as follows:

N°	Government Entities
1	Tax department (TD)
2	Customs department (CD)
3	Directorate-General of the Treasury and Public Accounts (DGTCP)
4	Directorate-General of Mines and Geology (DGMG) )
5	Directorate-General of Oil and Gas (DGH) )
6	General Directorate of Labour and Social Legislation (DGTLS) )
7	Regulatory Authority of Electricity Sector (ARSE)
8	Togolese Water Company (TdE);
9	National Social Security Fund (CNSS); and
10	National Agency for Management of the Environment (NAME)
11	<p>Special delegation of municipalities and prefectures of the following mining localities</p> <ul style="list-style-type: none"> <li>▪ Préfecture of Golfe / Commune of Lomé ;</li> <li>▪ Préfecture of Vo / Commune of Vogan ;</li> <li>▪ Préfecture of Zio / Commune of Tsévié ;</li> <li>▪ Préfecture of Yoto / Commune of Tabligbo;</li> <li>▪ Préfecture of Kloto / Commune of Kpalimé;</li> <li>▪ Préfecture of Bassar / Commune of Bassar ;</li> <li>▪ Préfecture of Kpelé ;</li> <li>▪ Préfecture of l'Ogou / Commune of Atakpamé ;</li> <li>▪ Préfecture of Kpendjal ;</li> <li>▪ Préfecture d'Assoli ;</li> <li>▪ Préfecture of l'Avé ;</li> <li>▪ Préfecture of Haho ;</li> <li>▪ Préfecture of Kozah;</li> <li>▪ Préfecture of Blitta ; et</li> <li>▪ Préfecture of Lacs / Commune of Aného.</li> </ul>

#### 4.5. Tax period

The tax period covered in the context of the publication of the third report of EITI Togo is the calendar year 2013.

Therefore, the reporting templates should include all amounts paid between 1 January and 31 December 2013. Payments made prior to 1 January 2013 and payments made after 31 December 2013 should not be reported.

The date to be considered is the date of payment as stated on the flag receipt / payment receipt or, the date of the cheque / bank transfer.

#### 4.6. Reliability and certification of data to be reported

In order to comply with Requirement 5.2 (b) of the EITI Standard which stipulates that data submitted by reporting entities should be credible, the following approach was adopted:

- every declaration form had to be signed by an authorised officer of the extractive company or Government Agency for certification;
- certification covers 7 points as stated in the declaration form provided in Appendix 8. These points act as a checklist to remind the signatory that the amounts stated in the reporting

template must be subject to a minimum of verification and controls before they are submitted to the Reconcilers;

- each declaration form must be certified by an external auditor:
  - for mining companies, this auditor may be the auditor of the statutory auditor or another designated auditor for the period;
  - for Government Agencies, the auditor may be a public entity that can certify the financial statements (e.g. Court of Auditors);
- the auditor and / or the firm responsible for certification must be a member of a national institute of Auditors or Accountants, which is, itself, a member of the International Federation of Accountants (IFAC). Otherwise this auditor must certify that the audit was performed in accordance with International Standards on Auditing; and
- for Government Agencies, the public entity responsible for the certification must submit a letter of representation that the audit was conducted in accordance with international standards (or generally accepted standards in Togo if they are convergent with international standards).

#### 4.7. Disaggregation Level

Declaration forms and figures were submitted:

- by mining company;
- by Government Agency for each company selected in the scope of reconciliation; and
- by taxes and by type of payment flows as detailed in the reporting template.

For each payment flow, companies and Government Agencies were asked to produce a flag receipt detailing the amount, date and recipient.

Companies were also requested to provide:

- information on their shareholding, i.e. the beneficial owners; and
- the audited financial statements of 2013.

All data and complete breakdown of the level of detail that were required as part of the reconciliation exercise for the period are presented in Appendix 8 of this report.

## **5. RECONCILIATION RESULTS**

We present below the detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and the amounts received by Government Agencies.

We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences.

### **5.1. Reconciliation of cash payments**

#### **5.1.1. Reconciliation by Extractive Companies**

The tables below give a summary of the differences between the payments reported by Extractive Companies and revenue reported by Government Agencies.

Detailed reconciliation reports for each company can be found in Annex 9.

Reconciliation of payments paid to the Government are detailed in the table below:

In FCFA

No	Company	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
1	SNPT	9 941 518 995	7 956 468 343	1 985 050 652	16 291 880	251 808 598	(235 516 718)	9 957 810 875	8 208 276 941	1 749 533 934
2	WACEM	3 708 193 973	3 748 330 759	(40 136 786)	91 577 700	51 424 713	40 152 987	3 799 771 673	3 799 755 472	16 201
3	SCANTOGO Mines	560 024 906	1 210 253 106	(650 228 200)	-	16 725 385	(16 725 385)	560 024 906	1 226 978 491	(666 953 585)
4	MM Mining	87 738 495	88 312 739	(574 244)	-	40 000	(40 000)	87 738 495	88 352 739	(614 244)
5	POMAR	222 325 799	224 211 623	(1 885 824)	5 062 824	3 177 000	1 885 824	227 388 623	227 388 623	-
6	BB VITALE	16 203 848 466	19 217 890 350	(3 014 041 884)	(16 203 848 466)	(19 217 890 350)	3 014 041 884	-	-	-
7	Voltic Togo SARL	136 751 304	107 485 350	29 265 954	(821 119)	28 319 467	(29 140 586)	135 930 185	135 804 817	125 368
8	ACI Togo	-	7 820 079	(7 820 079)	-	(7 820 079)	7 820 079	-	-	-
9	TdE	179 795 628	192 804 283	(13 008 655)	2 774 288	(10 235 727)	13 010 015	182 569 916	182 568 556	1 360
10	WAFEX	646 672 144	772 775 994	(126 103 850)	2 649 467	3 125 066	(475 599)	649 321 611	775 901 060	(126 579 449)
11	SOLTRANS	381 630 397	383 466 884	(1 836 487)	(2 388 513)	(4 250 000)	1 861 487	379 241 884	379 216 884	25 000
12	Granutogo	-	86 091 411	(86 091 411)	-	430 298	(430 298)	-	86 521 709	(86 521 709)
13	RRCC	24 908 900	24 866 400	42 500	-	337 500	(337 500)	24 908 900	25 203 900	(295 000)
14	SGM	23 170 618	21 811 208	1 359 410	-	-	-	23 170 618	21 811 208	1 359 410
15	G&B African Resources	6 051 995	6 051 995	-	-	-	-	6 051 995	6 051 995	-
16	TERRA Métaux rares	-	-	-	-	-	-	-	-	-
17	Global Merchants	5 797 088	1 623 036	4 174 052	-	4 050 300	(4 050 300)	5 797 088	5 673 336	123 752
18	SONATRAC Togo	-	222 699 922	(222 699 922)	-	4 252 586	(4 252 586)	-	226 952 508	(226 952 508)
19	GTOA Sarl	-	4 878 010	(4 878 010)	-	(4 878 010)	4 878 010	-	-	-
20	Les Aigles	38 765 515	37 763 152	1 002 363	-	-	-	38 765 515	37 763 152	1 002 363
21	Togo rail	92 034 517	93 229 835	(1 195 318)	(89 708 242)	(93 229 835)	3 521 593	2 326 275	-	2 326 275
22	Etoile du Golfe	13 362 190	14 574 775	(1 212 585)	(13 362 190)	(14 574 775)	1 212 585	-	-	-
23	COLAS	144 279 179	442 333 508	(298 054 329)	-	-	-	144 279 179	442 333 508	(298 054 329)
24	Togo carrière	212 595 584	241 079 551	(28 483 967)	14 524 522	7 215 934	7 308 588	227 120 106	248 295 485	(21 175 379)
25	EBOMAF SA.	-	969 817 009	(969 817 009)	-	(13 956 029)	13 956 029	-	955 860 980	(955 860 980)
26	TGC S.A.	10 714 402	10 305 578	408 824	-	2 602 736	(2 602 736)	10 714 402	12 908 314	(2 193 912)
27	SNCTPC	-	150 000	(150 000)	-	-	-	-	150 000	(150 000)
28	SAD	72 182 961	2 484 988	69 697 973	(7 973 997)	66 217	(8 040 214)	64 208 964	2 551 205	61 657 759
29	ADEOTI	210 000	123 215 189	(123 005 189)	-	342 257	(342 257)	210 000	123 557 446	(123 347 446)
30	CECO BTP	-	130 663 825	(130 663 825)	-	2 737 074	(2 737 074)	-	133 400 899	(133 400 899)
31	MIDNIGHT SUN	4 856 740	184 889 932	(180 033 192)	-	(180 033 192)	180 033 192	4 856 740	4 856 740	-



No	Company	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
32	GER	-	393 523 510	(393 523 510)	-	10 629 096	(10 629 096)	-	404 152 606	(404 152 606)
33	SHEHU DAN FODIO	3 226 141	66 870	3 159 271	-	-	-	3 226 141	66 870	3 159 271
34	CARMAR Togo	-	-	-	-	-	-	-	-	-
35	SILME-BTP Sarl	3 188 720	6 151 311	(2 962 591)	(2 127 220)	(5 651 311)	3 524 091	1 061 500	500 000	561 500
36	STII	-	6 038 400	(6 038 400)	-	30 000	(30 000)	-	6 068 400	(6 068 400)
37	ENI	-	4 497 576 365	(4 497 576 365)	-	6 006 500	(6 006 500)	-	4 503 582 865	(4 503 582 865)
<b>Total</b>		<b>32 723 844 657</b>	<b>41 431 705 290</b>	<b>(8 707 860 633)</b>	<b>(16 187 349 066)</b>	<b>(19 159 198 581)</b>	<b>2 971 849 515</b>	<b>16 536 495 591</b>	<b>22 272 506 709</b>	<b>(5 736 011 118)</b>

### 5.1.2. Reconciliation of cash payments

The tables below summarise the global amounts of fees and taxes reported by Government Agencies and extractive companies after adjustments.

In FCFA

N°	Payment flows			Initial amounts			Adjustments		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
<b>TD</b>	<b>16 584 989 747</b>	<b>25 092 213 326</b>	<b>(8 507 223 579)</b>	<b>(8 055 825 391)</b>	<b>(11 495 615 112)</b>	<b>3 439 789 721</b>	<b>8 529 164 356</b>	<b>13 596 598 214</b>	<b>(5 067 433 858)</b>
Minimum tax rate (MTR)	105 072 570	4 963 084 060	(4 858 011 490)	(3 106 250)	(4 827 223 375)	4 824 117 125	101 966 320	135 860 685	(33 894 365)
Corporation tax (CT)	7 796 730 361	8 156 775 582	(360 045 221)	(2 977 600 812)	(3 208 949 843)	231 349 031	4 819 129 549	4 947 825 739	(128 696 190)
Capital gains tax (CGT)	1 945 981 709	1 948 946 220	(2 964 511)	(664 110 447)	(667 077 746)	2 967 299	1 281 871 262	1 281 868 474	2 788
Professional tax (PT)	1 045 387 540	628 153 222	417 234 318	(785 912 281)	(120 259 915)	(665 652 366)	259 475 259	507 893 307	(248 418 048)
Property taxes	85 261 249	4 099 474	81 161 775	(35 650 019)	45 684 596	(81 334 615)	49 611 230	49 784 070	(172 840)
Tax on personal income (PIT) / IRTS	673 763 466	1 023 546 438	(349 782 972)	(284 635 065)	(288 588 870)	3 953 805	389 128 401	734 957 568	(345 829 167)
Taxes on salaries (TS)	486 145 531	628 160 253	(142 014 722)	(105 506 377)	(152 474 330)	46 967 953	380 639 154	475 685 923	(95 046 769)
Additional income tax (AIT)	4 557 220	26 114 311	(21 557 091)	20 242 966	(1 021 750)	21 264 716	24 800 186	25 092 561	(292 375)
Value-Added Tax (VAT)	2 134 534 761	2 497 144 485	(362 609 724)	(1 601 755 378)	(1 700 196 807)	98 441 429	532 779 383	796 947 678	(264 168 295)
Garbage Collection Tax (GCT)	5 518 807	2 512 646	3 006 161	-	4 932 312	(4 932 312)	5 518 807	7 444 958	(1 926 151)
Withholding tax on provision of services	1 101 991 442	5 048 919 042	(3 946 927 600)	(554 584 788)	(554 368 559)	(216 229)	547 406 654	4 494 550 483	(3 947 143 829)
Beverage manufacturing and trading tax	898 435 030	2 907 974	895 527 056	(896 790 024)	(786 853)	(896 003 171)	1 645 006	2 121 121	(476 115)
Withholding tax on rent	31 111 455	59 485 114	(28 373 659)	7 544 650	(19 662 151)	27 206 801	38 656 105	39 822 963	(1 166 858)
Registration duty	2 732 484	731 633	2 000 851	(1 081 286)	533 731	(1 615 017)	1 651 198	1 265 364	385 834
Business tax (BT)	-	1 081 286	(1 081 286)	1 081 286	-	1 081 286	1 081 286	1 081 286	-
Tax adjustments and penalties payable to the CT	267 766 122	100 551 586	167 214 536	(173 961 566)	(6 155 552)	(167 806 014)	93 804 556	94 396 034	(591 478)
<b>CD</b>	<b>10 901 912 503</b>	<b>10 838 545 577</b>	<b>63 366 926</b>	<b>(7 596 007 054)</b>	<b>(7 123 399 651)</b>	<b>(472 607 403)</b>	<b>3 305 905 449</b>	<b>3 715 145 926</b>	<b>(409 240 477)</b>
Customs duties (CD-SC-CSL-CL-CF and others)	10 792 069 620	4 022 150 275	6 769 919 345	(8 559 470 784)	(2 398 879 197)	(6 160 591 587)	2 232 598 836	1 623 271 078	609 327 758
Value Added Tax (VAT) due to customs	109 842 883	5 846 705 008	(5 736 862 125)	9 956 272	(4 724 520 454)	4 734 476 726	119 799 155	1 122 184 554	(1 002 385 399)
Tax on precious stones and materials	-	969 690 294	(969 690 294)	953 507 458	-	953 507 458	953 507 458	969 690 294	(16 182 836)
Custom penalties	-	-	-	-	-	-	-	-	-
<b>DGTCP</b>	<b>2 500 000 000</b>	<b>2 500 000 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 500 000 000</b>	<b>2 500 000 000</b>	<b>-</b>
Dividends	2 500 000 000	2 500 000 000	-	-	-	-	2 500 000 000	2 500 000 000	-
Advance on dividends	-	-	-	-	-	-	-	-	-
<b>DGMG</b>	<b>896 763 654</b>	<b>887 389 129</b>	<b>9 374 525</b>	<b>(5 063 600)</b>	<b>(430 000)</b>	<b>(4 633 600)</b>	<b>891 700 054</b>	<b>886 959 129</b>	<b>4 740 925</b>

N°	Payment flows			Initial amounts			Adjustments		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
Processing fees	7 970 800	6 500 000	1 470 800	(285 000)	(250 000)	(35 000)	7 685 800	6 250 000	1 435 800
Fixed duty	13 515 000	15 000 000	(1 485 000)	185 000	(200 000)	385 000	13 700 000	14 800 000	(1 100 000)
Duty payable on superficies	34 791 450	35 043 700	(252 250)	(1 034 000)	(50 000)	(984 000)	33 757 450	34 993 700	(1 236 250)
Extractive royalties	840 486 404	830 845 429	9 640 975	(3 929 600)	70 000	(3 999 600)	836 556 804	830 915 429	5 641 375
<b>ANGE</b>	<b>29 756 165</b>	<b>635 100</b>	<b>29 121 065</b>	<b>-</b>	<b>11 654 940</b>	<b>(11 654 940)</b>	<b>29 756 165</b>	<b>12 290 040</b>	<b>17 466 125</b>
Tax on the delivery of environmental compliance	17 614 815	635 100	16 979 715	-	11 654 940	(11 654 940)	17 614 815	12 290 040	5 324 775
Certificate of Environmental regularization	12 141 350	-	12 141 350	-	-	-	12 141 350	-	12 141 350
<b>ARSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Payments to Electrification Special Fund (ESF)	-	-	-	-	-	-	-	-	-
<b>TdE</b>	<b>2 343 078</b>	<b>-</b>	<b>2 343 078</b>	<b>-</b>	<b>2 343 078</b>	<b>(2 343 078)</b>	<b>2 343 078</b>	<b>2 343 078</b>	<b>-</b>
Withdrawal groundwater tax	2 343 078	-	2 343 078	-	2 343 078	(2 343 078)	2 343 078	2 343 078	-
<b>CNSS</b>	<b>1 798 317 010</b>	<b>2 105 822 158</b>	<b>(307 505 148)</b>	<b>(530 453 021)</b>	<b>(553 751 836)</b>	<b>23 298 815</b>	<b>1 267 863 989</b>	<b>1 552 070 322</b>	<b>(284 206 333)</b>
Social contribution	1 798 317 010	2 105 822 158	(307 505 148)	(530 453 021)	(553 751 836)	23 298 815	1 267 863 989	1 552 070 322	(284 206 333)
<b>Municipalities and Prefectures of mining reserve</b>	<b>8 691 500</b>	<b>7 100 000</b>	<b>1 591 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 691 500</b>	<b>7 100 000</b>	<b>1 591 500</b>
Direct payment to municipalities and prefectures	8 691 500	7 100 000	1 591 500	-	-	-	8 691 500	7 100 000	1 591 500
<b>Other administrations</b>	<b>1 071 000</b>	<b>-</b>	<b>1 071 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 071 000</b>	<b>-</b>	<b>1 071 000</b>
Other significant payments to the government > 5 million FCFA	1 071 000	-	1 071 000	-	-	-	1 071 000	-	1 071 000
<b>Total</b>	<b>32 723 844 657</b>	<b>41 431 705 290</b>	<b>(8 707 860 633)</b>	<b>(16 187 349 066)</b>	<b>(19 159 198 581)</b>	<b>2 971 849 515</b>	<b>16 536 495 591</b>	<b>22 272 506 709</b>	<b>(5 736 011 118)</b>

### 5.1.3. Adjustments

#### a. Extractive companies

Adjustments made in respect of reporting templates made by extractive companies can be summarised as follows:

Adjustments to extractive company payments	Amounts in FCFA
Adjustment for taxes paid by companies with main activity falling outside the extractive sector (a)	(16 309 046 118)
Taxes paid not reported (b)	146 082 090
Taxes not included in the reconciliation scope (c)	(9 833 997)
Erroneous reporting (d)	(10 251 452)
Amount doubly reported (e)	(4 299 589)
<b>Total</b>	<b>(16 187 349 066)</b>

(a) Corresponds to the cancellation of taxes specified by common law and reported by companies having a main activity other than in the extractive sector. Details of these adjustments by company is as follows

Revenue stream	Amount in FCFA
Customs duties (CD-SC-CSL-CL-CF and others)	(7 630 570 123)
Corporation tax (CT)	(3 093 330 940)
Value-Added Tax (VAT)	(1 682 777 815)
Tax Manufacturing and trading of beverages	(892 979 675)
Professional tax (PT)	(781 612 692)
Capital gains tax (CGT)	(654 222 146)
Withholding tax on provision of services	(554 239 970)
Social security contributions	(528 054 994)
Tax on personal income (PIT) / IRTS	(296 685 730)
Payroll taxes	(140 652 672)
Property taxes	(30 535 447)
Withholding tax on rent	(17 077 803)
Minimum tax rate (MTR)	(3 806 250)
Additional income tax (AIT)	(1 234 750)
Value Added Tax (VAT) due to customs	(1 177 724)
Tax adjustments and penalties payable to the CT	(87 387)
<b>Total</b>	<b>(16 309 046 118)</b>

Adjustments by company are detailed below:

Company	Amount in FCFA
BB VITALE	(16 203 848 466)
Togo rail	(89 708 242)
Etoile du Golfe	(13 362 190)
SILME-BTP Sarl	(2 127 220)
<b>Total</b>	<b>(16 309 046 118)</b>

- (b) These relate to payments made by extractive companies but which have not been included in their reporting templates. Details of these payments, initially reported by Government Agencies, were subsequently communicated to the relevant extractive companies. These adjustments by tax are as follows:

Payment flows	Amounts FCFA
Value-Added Tax (VAT)	76 188 255
Customs duties (CD-SC-CSL-CL-CF and others)	25 623 738
Corporation tax (CT)	20 385 133
Value Added Tax (VAT) paid to customs	10 730 209
Withholding tax on rent	8 417 139
Social security contributions	2 383 686
Tax adjustments and penalties payable to CT	1 653 930
Minimum tax rate (MTR)	700 000
<b>Total</b>	<b>146 082 090</b>

Adjustments by company are as follows:

Company	Amount FCFA
WACEM	92 001 400
SNPT	18 003 393
Togo carrière	14 524 522
POMAR	12 650 550
Voltic Togo SARL	3 478 470
TdE	2 774 288
WAFEX	2 649 467
<b>Total</b>	<b>146 082 090</b>

- (c) These are payments reported, but which were declared and/or paid outside the reconciliation period, i.e. before 1 January 2013 or after 31 December 2013.

Revenue stream	Amount FCFA
Extractive royalties	(3 203 600)
Social security contributions	(3 070 200)
Surface rights	(1 860 000)
Withholding on services delivery	(915 166)
Payroll taxes (TS)	(434 896)
Tax on personal income (PIT) / IRTS	(203 385)
Tax adjustments and penalties payable to CT	(135 000)
Complementary tax on salaries (TCS)	(11 750)
<b>Total</b>	<b>(9 833 997)</b>

These adjustments by mining company are as follows:

Company	Amount FCFA
SAD	(7 973 997)
POMAR	(1 860 000)
<b>Total</b>	<b>(9 833 997)</b>

(d) These payment flows were reported by extractive companies erroneously in the amount and / or in detail:

In FCFA

Company	Corporate tax (CT)	Tax on personal income (PIT) / IRTS	Complementary tax on salaries (TCS)	Withholding on rent (RSL)	Customs duties (CD-SC-CSL-CL-CF and others) FCFA	Social security contributions	Total
SNPT						(1 711 513)	(1 711 513)
WACEM	-	(200 000)	(223 700)	-	-		(423 700)
POMAR	-	-	-	(5 114 572)	(613 154)		(5 727 726)
BB VITALE	-	-	-	-	-		-
SOLTRANS	(3 684 760)	-	1 296 247	-	-		(2 388 513)
<b>Total</b>	<b>(3 684 760)</b>	<b>(200 000)</b>	<b>1 072 547</b>	<b>(5 114 572)</b>	<b>(613 154)</b>	<b>(1 711 513)</b>	<b>(10 251 452)</b>

(e) These are taxes paid by extractive companies but reported twice. This adjustment consists of the professional tax reported twice by Voltic Togo SARL.

#### b. For Government Agencies

Adjustments made in respect of amounts declared by Government Agencies are summarised as follows:

Adjustments to Government Agency payments	Amount FCFA
Adjustment for commons taxes paid by company with a main activity falling outside the extractive sector (a)	(19 528 901 933)
Taxes paid and not reported by the Government (b)	408 253 047
Taxes reported but not related to the period covered (c)	(62 950 332)
Taxes paid by the company with another IFU and not reported by the Government (d)	25 104 194
Taxes reported by the government but not received (e)	(703 557)
<b>Total</b>	<b>(19 159 198 581)</b>

(a) These are adjustments related to the cancellation of common law taxes reported by companies with a main activity other than in the extractive sector. The details of those tax adjustments is as follows:

Payment flow	Amount FCFA
Minimum tax rate (MTR)	(4 827 223 375)
Value Added Tax (VAT) paid to customs	(4 746 959 073)
Corporation tax (CT)	(3 204 166 304)
Customs duties (CD-SC-CSL-CL-CF and others)	(2 486 366 166)
Value-Added Tax (VAT)	(1 699 742 656)
Capital gains tax (CGT)	(656 520 735)
Withholding tax on provision of services	(554 368 559)
Social contribution	(540 418 295)
Professional tax (PT)	(333 204 457)
Tax on personal income (PIT) / IRTS	(299 256 230)
Payroll Taxes (TS)	(152 474 330)

Payment flow	Amount FCFA
Withholding tax on rent (RSL)	(18 908 151)
Property taxes (TF)	(3 866 634)
Tax adjustments and penalties payable to the CT	(2 132 703)
Additional income tax (AIT)	(1 611 625)
Tax on manufacturing and beverage trading	(786 853)
Garbage Collection Tax (GCT)	(353 518)
Application fees	(250 000)
Fixed duties	(200 000)
Surface duties	(50 000)
Registration fees	(42 269)
<b>Total</b>	<b>(19 528 901 933)</b>

The adjustments by company are as follows:

Company	Amount FCFA
BB VITALE	(19 217 890 350)
MIDNIGHT SUN	(184 640 832)
Togo rail	(93 229 835)
Etoile du Golfe	(14 574 775)
ACI Togo	(7 920 320)
SILME-BTP Sarl	(5 651 311)
GTOA Sarl	(4 994 510)
<b>Total</b>	<b>(19 528 901 933)</b>

(b) These are payment flows received by the government but which were omitted from their reporting templates. These adjustments were confirmed either by Government Agencies or by receipts from extractive companies. The adjustments are detailed by tax as follows:

Payment flows	Amount FCFA
Professional tax (PT)	213 281 409
Customs duties (CD-SC-CSL-CL-CF and others)	108 392 685
Property taxes (TF)	49 551 230
Value Added Tax (VAT) paid to customs	16 170 500
Tax on environmental conformity certificate	11 654 940
Garbage Collection Tax (GCT)	5 285 830
Tax on the extraction of ground water	2 343 078
Additional income tax (AIT)	589 875
Registration fees	576 000
Tax on personal income (PIT) / IRTS	337 500
Royalties	70 000
<b>Total</b>	<b>408 253 047</b>

The adjustments are detailed by company as follows:

Company	Amount FCFA
SNPT	251 808 598
WACEM	64 999 754



Company	Amount FCFA
SCANTOGO Mines	16 725 385
MM Mining	40 000
POMAR	3 177 000
Voltic Togo SARL	3 215 273
ACI Togo	100 241
TdE	114 103
WAFEX	8 750 066
Granutogo	430 298
RRCC	337 500
Global Merchants	4 050 300
SONATRAC Togo	4 252 586
GTOA Sarl	116 500
Togo carrière	7 919 491
EBOMAF SA.	15 194 432
TGC S.A	2 602 736
SAD	66 217
ADEOTI	342 257
CECO BTP	2 737 074
MIDNIGHT SUN	4 607 640
GER	10 629 096
STII	30 000
ENI	6 006 500
<b>Total</b>	<b>408 253 047</b>

(c) These are payments reported, but which were declared and/or paid outside the reconciliation period, i.e. before 1 January 2013 or after 31 December 2013.

Payment flows	Amount FCFA
Customs duties (CD-SC-CSL-CL-CF and others)	(33 471 182)
Social contribution	(13 333 541)
Value Added Tax (VAT) paid to customs	(6 270 609)
Corporation tax (CT)	(4 079 982)
Tax adjustments and penalties payable to the CT	(4 022 849)
Withholding tax on rent (RSL)	(754 000)
Value-Added Tax (VAT)	(454 151)
Professional tax (PT)	(336 867)
Capital gains tax (CGT)	(227 151)
<b>Total</b>	<b>(62 950 332)</b>

Adjustments by company are detailed as follow:

Company	Amount FCFA
EBOMAF SA.	(29 150 461)
WACEM	(13 575 041)
TdE	(10 349 830)
WAFEX	(5 625 000)
SOLTRANS	(4 250 000)
<b>Total</b>	<b>(62 950 332)</b>

(d) These are taxes declared erroneously on behalf of another company in the scope of the reconciliation (usually belonging to the same group of companies). These payments have been subject to adjustments to avoid their being double-counted in the determination of extractive industry revenues. Adjustments were made on the basis of receipts submitted by companies and the confirmation of the concerned government agencies. These adjustments are detailed as follows by mining company and tax:

Company	Customs duties (CD-SC- CSL-CL-CF and others)	Customs duties (CD-SC- CSL-CL-CF and others)	Total FCFA
Voltic Togo SARL	12 565 466	12 538 728	25 104 194

This is the corporate tax reported by the government related to "La société Togo carrière", amounting to FCFA 703,557 and were book entries made by TD and were not actually received.

#### 5.1.4. Final unreconciled differences

Following our adjustments, the total unreconciled residual differences on payments amounted to FCFA (5,736,011,118), detailed as follows:

##### a. Final difference by company

*In FCFA*

N°	Company	Unreconciled residual differences	Original residual differences					Immaterial difference < 100 KFCFA (6)
			Declaration form not submitted by the company (1)	Details not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by Government (4)	Lack of basis for reconciliation (5)	
1	SNPT	1 749 533 934	-	-	-	-	1 749 533 934	-
2	WACEM	16 201	-	-	-	-	-	16 201
3	SCANTOGO Mines	(666 953 585)	-	(666 953 585)	-	-	-	-
4	MM Mining	(614 244)	-	-	(614 244)	-	-	-
5	POMAR	-	-	-	-	-	-	-
6	BB VITALE	-	-	-	-	-	-	-
7	Voltic Togo SARL	125 368	-	-	-	-	-	125 368
8	ACI Togo	-	-	-	-	-	-	-
9	TdE	1 360	-	-	-	-	-	1 360
10	WAFEX	(126 579 449)	-	-	(128 212 471)	1 633 022	-	-
11	SOLTRANS	25 000	-	-	-	-	-	25 000
12	Granutogo	(86 521 709)	-	(86 521 709)	-	-	-	-
13	RRCC	(295 000)	-	-	(295 000)	-	-	-
14	SGM	1 359 410	-	-	-	1 359 410	-	-
15	G&B African Resources	-	-	-	-	-	-	-
16	TERRA Métaux rares	-	-	-	-	-	-	-
17	Global Merchants	123 752	-	-	-	-	-	123 752
18	SONATRAC Togo	(226 952 508)	(226 952 508)	-	-	-	-	-
19	GTOA Sarl	-	-	-	-	-	-	-
20	Les Aigles	1 002 363	-	-	-	1 000 000	-	2 363
21	Togo rail	2 326 275	-	-	-	2 326 275	-	-
22	Etoile du Golfe	-	-	-	-	-	-	-
23	COLAS	(298 054 329)	-	(298 054 329)	-	-	-	-
24	Togo carrière	(21 175 379)	-	-	(21 255 665)	30 000	-	50 286
25	EBOMAF SA	(955 860 980)	(955 860 980)	-	-	-	-	-
26	TGC S.A.	(2 193 912)	-	(2 193 912)	-	-	-	-
27	SNCTPC	(150 000)	(150 000)	-	-	-	-	-
28	SAD	61 657 759	-	61 657 759	-	-	-	-

N°	Company	Unreconciled residual differences	Original residual differences					
			Declaration form not submitted by the company (1)	Details not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by Government (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
29	ADEOTI	(123 347 446)	-	-	(123 557 446)	210 000	-	-
30	CECO BTP	(133 400 899)	(133 400 899)	-	-	-	-	-
31	MIDNIGHT SUN	-	-	-	-	-	-	-
32	GER	(404 152 606)	(404 152 606)	-	-	-	-	-
33	SHEHU DAN FODIO	3 159 271	-	3 159 271	-	-	-	-
34	CARMAR Togo	-	-	-	-	-	-	-
35	SILME-BTP Sarl	561 500	-	-	-	561 500	-	-
36	STII	(6 068 400)	(6 068 400)	-	-	-	-	-
37	ENI	(4 503 582 865)	(4 503 582 865)	-	-	-	-	-
	<b>Total</b>	<b>(5 736 011 118)</b>	<b>(6 230 168 258)</b>	<b>(988 906 505)</b>	<b>(273 934 826)</b>	<b>7 120 207</b>	<b>1 749 533 934</b>	<b>344 330</b>

## b. Final difference by tax

Chiffres en FCFA

Tax	Unreconciled residual differences	Original residual differences					
		Declaration form not reported by the company (1)	Details not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by the Government (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
<b>TD</b>	<b>(5 067 433 858)</b>	<b>(4 658 841 695)</b>	<b>(322 390 890)</b>	<b>(88 085 376)</b>	<b>1 633 022</b>	-	<b>251 081</b>
Minimum tax rate (MTR)	(33 894 365)	(30 286 835)	(2 150 000)	(1 507 530)	-	-	50 000
Corporation tax (CT)	(128 696 190)	(71 558 730)	(20 559 862)	(36 577 598)	-	-	-
Capital gains tax (CGT)	2 788	-	-	-	-	-	2 788
Professional tax (PT)	(248 418 048)	(210 587 319)	(3 713 104)	(34 142 625)	-	-	25 000
Property taxes	(172 840)	(28 970)	60 000	(203 870)	-	-	-
Tax on personal income (PIT) / IRTS	(345 829 167)	(302 287 419)	(37 812 244)	(5 787 206)	-	-	57 702
Taxes on salaries (TS)	(95 046 769)	(66 663 651)	(20 377 226)	(8 036 579)	-	-	30 687
Additional income tax (AIT)	(292 375)	(199 000)	(23 750)	(144 750)	-	-	75 125
Value-Added Tax (VAT)	(264 168 295)	(702 363)	(264 514 888)	-	1 048 670	-	286
Garbage Collection Tax (GCT)	(1 926 151)	(1 954 457)	15 996	(27 183)	-	-	39 493
Withholding tax on provision of services	(3 947 143 829)	(3 970 190 840)	23 984 067	(967 056)	-	-	30 000
Tax Manufacturing and trading of beverages	(476 115)	(488 115)	-	-	-	-	12 000
Withholding tax on rent	(1 166 858)	(3 727 096)	2 620 238	-	-	-	(60 000)
Registration law	385 834	(16 900)	(15 600)	(154 018)	584 352	-	(12 000)
Withholding tax on Personal income	-	-	-	-	-	-	-
Tax adjustments and penalties payable to the TD	(591 478)	(150 000)	95 483	(536 961)	-	-	-
<b>CD</b>	<b>(409 240 477)</b>	<b>(1 284 077 178)</b>	<b>(718 040 295)</b>	<b>(156 747 824)</b>	<b>-</b>	<b>1 749 533 934</b>	<b>90 886</b>
Customs duties (CD-SC-CSL-CL-CF and others)	609 327 758	(566 326 050)	(709 977 158)	(65 016 292)	-	1 950 581 372	65 886
Value Added Tax (VAT) paid to customs	(1 002 385 399)	(717 751 128)	(8 063 137)	(75 523 696)	-	(201 047 438)	-
Tax on precious stones and substances	(16 182 836)	-	-	(16 207 836)	-	-	25 000
Penalties	-	-	-	-	-	-	-
<b>DGMG</b>	<b>4 740 925</b>	<b>(6 885 000)</b>	<b>11 515 925</b>	<b>(100 000)</b>	<b>210 000</b>	-	-
Application fees	1 435 800	(1 000 000)	2 435 800	-	-	-	-
Fixed duties	(1 100 000)	(5 100 000)	4 000 000	-	-	-	-
Surface rights	(1 236 250)	(785 000)	(351 250)	(100 000)	-	-	-

Tax	Unreconciled residual differences	Original residual differences					
		Declaration form not reported by the company (1)	Details not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by the Government (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
Royalties	5 641 375	-	5 431 375	-	210 000	-	-
<b>NAME</b>	<b>17 466 125</b>	<b>(386 000)</b>	<b>15 525 850</b>	<b>-</b>	<b>2 326 275</b>	<b>-</b>	<b>-</b>
Tax on issue environmental suitability certificate	5 324 775	(386 000)	5 600 000	-	110 775	-	-
Certificate of environmental regulation	12 141 350	-	9 925 850	-	2 215 500	-	-
<b>CNSS</b>	<b>(284 206 333)</b>	<b>(279 978 385)</b>	<b>24 482 905</b>	<b>(29 001 626)</b>	<b>288 410</b>	<b>-</b>	<b>2 363</b>
Social security contributions	(284 206 333)	(279 978 385)	24 482 905	(29 001 626)	288 410	-	2 363
<b>Municipalities and Prefectures</b>	<b>1 591 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 591 500</b>	<b>-</b>	<b>-</b>
Direct payments to municipalities and prefectures	1 591 500	-	-	-	1 591 500	-	-
<b>Other administrations</b>	<b>1 071 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 071 000</b>	<b>-</b>	<b>-</b>
Other significant payments to the government (> 5 million FCFA)	1 071 000	-	-	-	1 071 000	-	-
<b>Total</b>	<b>(5 736 011 118)</b>	<b>(6 230 168 258)</b>	<b>(988 906 505)</b>	<b>(273 934 826)</b>	<b>7 120 207</b>	<b>1 749 533 934</b>	<b>344 330</b>

1) Reporting template not reported by company

The companies listed below did not submit their reporting templates. As a result, we were unable to reconcile their payments with those declared by relevant Government Agencies.

Company	Income received by the State FCFA	% of total revenues collected
ENI (*)	4 503 582 865	20,22%
EBOMAF SA.	955 860 980	4,29%
GER	404 152 606	1,81%
SONATRAC Togo	226 952 508	1,02%
CECO BTP	133 400 899	0,60%
STII	6 068 400	0,03%
SNCTPC	150 000	0,00%
TERRA Métaux rares (*)	-	0,00%
CARMAR Togo	-	0,00%
<b>Total</b>	<b>6 230 168 258</b>	<b>27,97%</b>

(\*) ENI and TERRA Métaux rares were included in the reconciliation scope in respect of their contributions during the year 2012. However, we found that these two companies no longer exist in Togo and have not operated since 2014. Thus the following explanations were received by Government Agencies:

Company	Observations and supporting document	Document Date
ENI	Letter from ENI for the restitution of 2 blocks to the Togolese Government following the failure by the company to honour its commitments	29 January 2014
TERRA Métaux rares	Letter from the Minister of Mines and Energy revoking 6 research permits granted to the company.	22 February 2013

(1) Details of payments not submitted by extractive companies

The companies listed below have not submitted details of their payments in accordance with the reporting instructions. As a result, we were not able to reconcile their payments with the amounts declared by the relevant Government Agencies.

Company	Declaration by companies FCFA	Declaration by the State FCFA	Difference FCFA	% of total collected revenues
SCANTOGO Mines	560 024 906	1 226 978 491	(666 953 585)	(2,99%)
Granutogo	-	86 521 709	(86 521 709)	(0,39%)
COLAS	144 279 179	442 333 508	(298 054 329)	(1,34%)
TGC S.A.	10 714 402	12 908 314	(2 193 912)	(0,01%)
SAD	64 208 964	2 551 205	61 657 759	0,28%
SHEHU DAN FODIO (*)	3 226 141	66 870	3 159 271	0,01%
<b>Total</b>	<b>782 453 592</b>	<b>1 771 360 097</b>	<b>(988 906 505)</b>	<b>(4,44%)</b>

2) Taxes not reported by companies

These relate to taxes and duties not reported by extractive companies. Requests for confirmation of these amounts were sent to extractive companies. However, no responses were received from these companies.

3) Taxes not reported by the State

These are taxes reported by mining companies, but which were not confirmed by the Government and which could not therefore be justified as receipts from these companies.

**(2) Lack basis for reconciliation**

These relate to Customs Duties totaling FCFA 2,082,621,911 paid by SNPT and details of which have been reported by cheque number and could not be reconciled with the details reported by CD flag receipts amounting to FCFA 333,087,977. Therefore, given the lack of a trail to match the amounts, we contacted the Customs Department and gave them details of the cheques to ensure that these cheques were banked by the recipients. However, our request remained unanswered.

**(3) Immaterial differences (less than 100 KFCFA)**

These correspond to variances lower than the **FCFA 100,000** threshold set by the Steering Committee and for which no further investigation is deemed necessary.

**5.2. Reconciliation of production volumes**

The figures reported by companies which submitted reporting forms and those provided by DGMG are detailed, by company and by product extracted as follows:

Company	Product extracted	Unit	Declaration by company		Declaration by the State		Variance
			Quantity produced	Mining royalties paid	Quantity produced	Mining royalties paid	
SNPT	Phosphate	Ton	1 213 657	-	1 213 657	-	-
WACEM	Limestone	Ton	1 857 954	810 599 426	1 918 806	810 599 426	(60 852)
MM Mining	Iron	Ton	215 379	11 964 803	36 847	11 964 803	178 532
Granutogo	NC	NC	NC	NC	7 644	764 400	NA
Les Aigles	Crushed (gravel)	m3	36 444	-	-	-	36 444
Togo rail	Crushed (gravel)	m3	8 577	857 700	-	-	8 577
Etoile du Golfe	Crushed (gravel)	m3	47 395	-	-	-	47 395
COLAS	NC	NC	NC	NC	6 930	693000	NA
Togo carrière	Crushed (gravel)	m3	69 238	6 923 800	68 238	6 823 800	1 000
TGC S.A.	Crushed (gravel)	NC	11 905	-	-	-	11 905
SAD	Sand	NC	32 036	3 203 600-	-	-	32 036
SILME-BTP Sarl	Sand	m3	1 484	561 500	-	-	1 484

NC : not communicated

The differences noted could not be justified given the lack of a reliable basis for reconciliation. DGMG's declaration has been prepared on the basis of mining royalty payments made by extractive companies. However, these payments relate to the companies' production for the year.

**5.3. Reconciliation of volumes and export values**

The figures reported by companies which submitted declaration forms and those reported by both DGMG and CD are detailed, by company and by product extracted as follows:

Company	Product extracted	Unit	Country of destination	Volume reported by the company	Volume reported by the state	Volume variance
SNPT (*)	Phosphate	Ton	Multiple	1 142 692	NC	1 142 692
WACEM (*)	Limestone	Ton	Multiple	851 055	1 030 000	(178 945)
MM Mining (*)	Iron	Ton	Multiple	79 869	870	78 999
Pomar (*)	Marble	Ton	NC	-	1 255	(1 255)
WAFEX (**)	Gold	NA	Multiple	13 158	13 158	-
SOLTRANS (**)	Gold	NA	Multiple	7 928	7 928	-

(\*) Government figures were reported by CD

(\*\*) Government figures were reported by DGMG



Company	Product extracted	Unit	Country of destination	Value of exports (in FCFA)	Value of exports (in FCFA)	FOB value (FCFA)
SNPT (*)	Phosphate	Ton	Several	137 702 370	NC	137 702 370
WACEM (*)	Limestone	Ton	Several	38 258 841 017	43 450 000 000	(5 191 158 983)
MM Mining (*)	Iron	Ton	Several	2 514 419 025	4 148 000 000	(1 633 580 975)
Pomar (*)	Water	m3	NC	NC	283 223 591	(283 223 591)
WAFEX (**)	Gold	NA	Several	NC	NC	NA
SOLTRANS (**)	Gold	NA	Several	NC	NC	NA

(\*) Government figures were reported by CD

(\*\*) Government figures were reported by DGMG

The differences noted could not be justified given the lack of a reliable basis for reconciliation. We came across the following limitations:

- CD does not have exports figures for SNPT. The latter exported Phosphate directly from its terminal and as the Customs office on site is not computerised, it does not have the means to track exports in quantity and value;
- the values reported by mining companies to Customs are estimates, given that exports are not taxable;
- the tax applicable to the trading of Gold is collected on the basis of the mercurial value defined by Ministerial Decree No. 20 / MME / MEF / MCPSP / 2010 or FCFA 1,000 per gramme. Thus DGMG and CD collected the aforementioned tax by applying the price set in the decree and do not have actual figures relating to the export values.

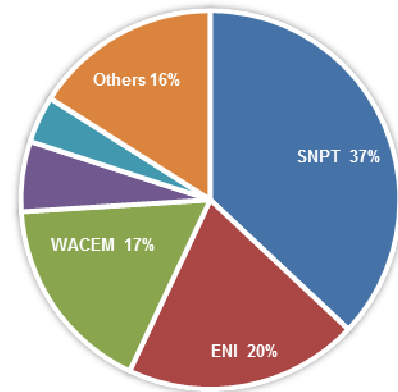
## 6. ANALYSIS OF KEY INDICATORS OF THE EXTRACTIVE SECTOR

### 6.1. Government revenues

#### 6.1.1. Income analysis by mining companies

We present in the following chart a summary of the payments after adjustments for mining company payment flows reported by relevant Government Agencies. We have adopted the adjusted figures from the reporting templates of Government Agencies.

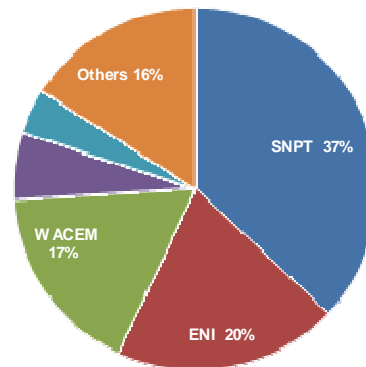
Company	Payments received by the Government (FCFA )	%
SNPT	8 208 276 941	37%
ENI	4 503 582 865	20%
WACEM	3 799 755 472	17%
SCANTOGO Mines	1 226 978 491	6%
EBOMAF SA.	955 860 980	4%
Others	3 578 051 960	16%
<b>Total</b>	<b>22 272 506 709</b>	<b>100%</b>



#### 6.1.2. Income analysis by payment flows

The flow of the most significant revenue in terms of revenue collected by the Government are classified by nature and in order of importance as follows:

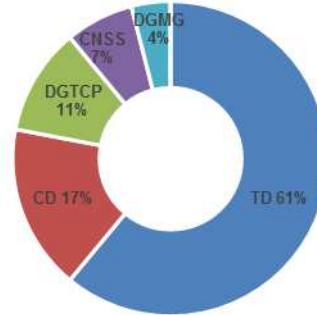
Company	Payments received by the Government (FCFA )	%
SNPT	8 208 276 941	37%
ENI	4 503 582 865	20%
WACEM	3 799 755 472	17%
SCANTOGO Mine:	1 226 978 491	6%
EBOMAF SA.	955 860 980	4%
Others	3 578 051 960	16%
<b>Total</b>	<b>22 272 506 709</b>	<b>100%</b>



### 6.1.3. Income analysis by Government agency

Revenue received by each Government Agency selected in the reconciliation scope for 2013 are as follows:

Agency	Payment received (FCFA)	%
TD	13 596 598 214	61%
CD	3 715 145 926	17%
DGTCP	2 500 000 000	11%
CNSS	1 552 070 322	7%
DGMG	886 959 129	4%
Other agencies	21 733 118	0%
<b>Total</b>	<b>22 272 506 709</b>	<b>100%</b>



## 6.2. Social payments

The payments reported by extractive corporations for social spending on projects amounted to FCFA 84,241,345, detailed as follows:

Company	Voluntary social payments		Obligatory social payments			Total
	Cash contributions	Contributions in kind	Initial statment	Adjustement	Contribution after adjustment	
WACEM	-	-	33 314 398	-	33 314 398	33 314 398
MM Mining	-	-	25 996 000	-	25 996 000	25 996 000
POMAR	-	-	6 380 000	-	6 380 000	6 380 000
Les Aigles	-	-	-	4 398 400	4 398 400	4 398 400
Global Merchants	-	-	-	10 500 800	10 500 800	10 500 800
Etoile du Golfe	500 000	-	850 000	-	850 000	1 350 000
SHEHU DAN FODIO (*)	2 301 747	-	-	-	-	2 301 747
<b>Total</b>	<b>2 801 747</b>	<b>-</b>	<b>66 540 398</b>	<b>14 899 200</b>	<b>81 439 598</b>	<b>84 241 345</b>

Details of these social contributions are set out by beneficiary and by objective in Annex 4 of this report.

## 6.3. Sub-national transfers

Sub-national transfers such as from the State by relevant Government Agencies amounted to FCFA 1,399,340,189 and relate to transfers from Customs revenue.

**Transfers by CD** for the benefit of regional organisations (ECOWAS and UEMOA), municipalities and SAFER are as follows:

Payment flows	Amount transferred (in FCFA)	Beneficiary
PC	692 057 223	CEDEAO
PCS	692 396 166	UEMOA
PEA	1 079 200	Municipality
TPI	13 807 600	SAFER
<b>Total</b>	<b>1 399 340 189</b>	

Details of sub-national transfers by CD to other national and regional agencies is presented in Annex 6 "Sub-national transfers made by the CD."

## 6.4. Unilateral declarations

Non-reconciled revenue reported by Government Agencies received by extractive companies not included within the reconciliation scope amounted to FCFA 50,896,905 and are presented by Government Agency as follows:

Govt Agency	Total unilateral declaration
CNSS	3 033 482
DGMG	40 150 000
ANGE	1 090 300
TD	6 623 123
<b>Total</b>	<b>50 896 905</b>

Details of revenue as reported by Government Agency is set out in Appendix 5 of this report.

## **6.5. Barter Agreements**

In accordance with Requirement 4.1 (d) of the EITI standard, the Multi-stakeholder Group and the independent reconciler must verify the existence of agreements, or sets of agreements and contracts relating to the supply of goods and services (including loans, grants or infrastructure projects) in partial or complete exchange of concessions for the exploration and exploitation of oil, gas or minerals, or the physical delivery of such raw materials.

The review of contracts, interviews and visits made to public bodies revealed that the Chinese company "SNCTPC" is exempt from taxes on the exploitation of construction materials in return for works it is carrying out in the Togolese territory. This is in accordance with EITI barter rules.

## **6.6. Beneficial ownership**

In accordance with Requirement 3.11 of of EITI standard (June 2013), we noted the lack of a public register of beneficial owners of companies which bid, operate or invest in the extractive sector (see Recommendations). As such, we collected information on beneficial ownership which we present in Annex 1 of this report as part of our mandate to prepare this report.

## 7. FINDINGS AND RECOMMENDATIONS

### 7.1. Recommendations 2013

#### Use of computerised receipts for all payments made by OTR

The review of payment flows received by TD and CD, showed differences arising from the issuance of manual receipts that have not been accounted for by the Government Agencies.

For CD, manual receipts are issued upon payment of certain rights such as fines, consignments and extra legal work, or in some customs offices which have yet to be equipped with the SYDONIA system (such as the one at SNPT).

For TD, receipts relating to tax payments in municipalities and prefectures are not centralised at the the main office and cannot therefore be accessed via their tracking and tax collection system.

Similarly, certain taxes, such as TP, TF and TEO are generally recorded manually by TD.

*We recommend that CD implements the SYDONIA system at all customs offices and issues computerised receipts for all payments made by OTR.*

*We also recommend that TD systematically collects and centralises all collected taxes and duties (at the branch and regional offices) before the commencement of future EITI reconciliation exercises.*

#### Lack of adequate controls on export operations

We noted the lack of monitoring and controls over the export operations of mining products.

The export operations of SNPT have not been confirmed by the customs office as they do not have details of these operations on their SYDONIA system. Only the company is able to provide figures with regards to the export of phosphate but no Government Agency is in a position to confirm the accuracy of these figures.

Export of iron made by MM Mining are subject to subsequent payment of mining royalties. Details of these exports and the date of payment of mining royalties are as follows:

Export date	Quantity exported	Unit	Export value FCFA	Mining Royalties paid	Payment date
In 2011	19 040	Ton	856 774 300	8 567 783	14/08/2012
20/02/2012	33 666	Ton	1 308 649 800	13 086 498	23/11/2012
26/08/2012	36 847	Ton	1 196 480 350	11 964 803	18/09/2013

Mining royalties paid are not due before the commodities are exported and the company makes a declaration of the quantities exported and their values to DGMM. Taxes are settled accordingly.

*The regulations governing the export of mineral resources must include a procedure involving both CD and DGMM to ensure that for any minerals exported, the correct amount of taxes due have been settled. This allows closer monitoring of exports and guarantees prompt collecting of taxes.*

*The procedure should also include an authorisation from DGMM before any export of minerals. This authorisation should provide the product, quantity, price and country of destination. This can be reinforced by the presence of a DGMM officer during export operations.*

#### Lack of statistics on the extractive sector

We note that DGMM does not have up to date statistics on production and existing mining reserves. Similarly, we note a lack of rigorous monitoring of the progress of exploration activities under the permits granted.

We recommend to set up monitoring mechanisms necessary to allow for monitoring of production by strengthening the presence of DGMG agents in the field and activating the procedure for submitting progress reports periodically as stipulated by Article 37 of the Mining Code.

### **Lack of mining register**

We note the lack of a mining register. The monitoring of awards, renewals and withdrawals of mining rights is performed using a list held by the services of DGMG. This can cause delays in awarding search and artisanal permits and authorisations and does not ensure that applicants are attended to on a "first come, first served" basis as stipulated by the rules.

*Requirement 3.9 of EITI standard provides that countries implementing the EITI process are required to maintain a public or land registry containing up to date and complete information for each license granted to companies mentioned in the EITI Report. The registry should include:*

- i. the name of the license holder(s);*
- ii. the coordinates of the area allocated to each license holder;*
- iii. the date of the application, the date the license was granted and its duration; and*
- iv. in the case of licenses, raw materials extracted.*

*The register of licenses or the land registry should give information about all licenses held by companies, individuals or groups, including those which were not mentioned in the EITI report (i.e. for those payments falling below the approved materiality threshold).*

*It should be noted that under the Development and Governance Mining Project (PDGM), DGMG has planned to acquire modern mining register for the proper management of mining titles. Thus, we recommend the rapid implementation of a mining register capable of integrating all data to ensure a transparent and efficient management of mining titles. The computerised mining register system should be designed as a standalone system but is compatible to allow other Government agencies to access and update the register by "intranet" network for information on the geological, mining as well as environmental management of the sector.*

### **Lack of beneficial ownership register**

We note the lack of a beneficial ownership register for companies operating in the extractive sector in Togo. As a result, no monitoring of investments, interest and shareholder structure of mining companies is performed.

EITI Requirement 3.11 provides that the countries implementing the EITI are required to maintain a public register of beneficial owners of companies which bid, operate or invest in the extractive sector with the following up to date and complete information:

- i. the identity of the beneficial owner(s); and*
- ii. their actual shareholding.*

*We recommend for the future that a register of beneficial owners containing all the information mentioned above is maintained and published.*

### Publication of contracts

Requirement 3.12 "Contracts" version June 2013, stipulates that countries implementing the EITI programme are encouraged to publicly disclose all contracts and licenses that set out the operating conditions for oil, gas and minerals. However, we note that contracts signed between the government of Togo and mining companies are not published.

*We recommend that all mining contracts are published on the MME website or the EITI Secretariat's website. "This should include, amongst others:*

- iii. the full text of any contract, license, concession, production sharing agreement or other agreement entered into by or with the government setting out the conditions for exploiting oil, gas and mining;*
- iv. the full text of any addenda, annex or amendment laying down details of the exploitation rights or execution;*
- v. the full text of amendments if any of the documents described in the above paragraphs.*

### Low response rate of companies and lack of participation in the EITI process

The results of the reconciliation exercise indicate the lack of involvement and cooperation of some mining companies in the EITI data collection process. We make the following observations:

- 9 mining companies did not submit their reporting templates;
- 6 companies which submitted their reporting templates did not submit details of payments in accordance with the reporting guidelines issued by the Steering Committee;
- 16 companies which submitted their reporting templates, did not have their reporting templates certified in accordance with the reporting guidelines issued by the Steering Committee; and
- only 4 Government Agencies had their declaration forms certified.

*We recommend that disciplinary actions are taken against defaulting extractive companies or Government Agencies in order to overcome these shortcomings with a view to ensuring the success of the data collection process and publication of future EITI reports.*

### Payments relating to the exploitation of water resources not yet effective

Law No. 2010-004 of 14 June 2010 on the Water Code stipulates that companies which carry out water exploitation are required to pay royalties. Section 135 of the above Act stipulates that the basis for the application of this law, including the thresholds, rates and payment modalities, will be subject to an Order from the Council of Ministers.

The aforementioned law has not been in force and therefore, companies operating in the exploitation and commercialisation of water do not pay royalties to date.

*We recommend that the Steering Committee consults the Council of Ministers to the speed up the publication of the decree implementing the provisions of the Water Code.*



## 7.2. Monitoring of findings and recommendations if the EITI report 2012

Recommendation	Implementation (Yes / No / ongoing)	Description of action maintained
<p><b>Customs code issues</b></p> <p>We make the following observations with regards to DGD revenues for the year 2011:</p> <ul style="list-style-type: none"> <li>▪ companies with their own Customs codes can perform customs clearance using an occasional code "9999"; and</li> <li>▪ some companies carry out customs clearance of their goods using the Customs code of other companies. For example "Corlay", a supplier of BB-Eau Vitale used the customs code of the latter for customs clearance.</li> </ul>	No	No improvement noted.
<p><b>Lack of a database of extractive companies</b></p> <p>We note that to date the EITI secretariat still does not have a comprehensive database of all extractive companies operating in the oil sector, all legal (statutes, shareholders, conventions), financial (financial statements and reports) and technical (statistics of production) documents on extractive companies.</p>	No	No improvement noted.
<p><b>Lack of monitoring of companies in which the Government is a shareholder</b></p> <p>In accordance with Article 55 of the Mining Code the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.</p> <p>During the course of our reconciliation work, we noted that the authorities do not have a complete list of these investments and do not carry out the monitoring of the results and achievements of the companies in which they hold shares.</p>	Partially	As part of our scoping work we received a list of companies in which the Government holds a stake. However, monitoring of income from these investments has yet to be done.
<p><b>Administrations database</b></p> <p>We note that the Togolese administrations including TD and CD are unable to identify mining companies with Unique Identification Number or Customs codes. We note, amongst others, the existence of mining companies holding valid permits (Silverhill Enterprises Ltd. and Global Merchants) and not registered with TD.</p> <p>We further note the lack of coordination between the different administrations and DGMG.</p>	No	As part of our reconciliation work for 2013 we noted the existence of several mining companies with mining assets which were not identified by CD.

Recommendation	Implementation (Yes / No / ongoing)	Description of action maintained
<p><b>Government Financial Operations Table</b></p> <p>We note that the Government Financial Operations Table does not provide a specific line for revenues from the extractive sector.</p>	No	No improvement noted.
<p><b>Lack of traceability of sub-national payments</b></p> <p>The analysis of the transfer mechanism by DGI of taxes collected on behalf of community's shows that the transfer of extractive revenues to municipalities and their residents is done globally, without specifying the nature of the income or the relevant extractive company.</p>	No	No improvement noted.

## ANNEXS

## Annex 1: Real Property

No.	Comapny	Name/Entity	% Interest	Nationality	Listed on stock (yes/no)	Market Place	Owners et % interest <i>(to be filled only if the entity is not listed)</i>
1	SNPT	Etat Togolais	100%	Togolese	NO	NA	NA
2	WACEM	Etat Togolais	10%	Togolese	NA	NA	NA
		KENELM Ltd	40%	UK	NC	NC	NC
		Mr MOTAPARTI Prasad	24%	Indian	NC	NC	NC
		RAFLES HOLDINGS	17%	Panama	NC	NC	NC
		QUARTZ Ltd	4%	UK	NC	NC	NC
		Privés Togolais	5%	Togolese	NC	NC	NC
3	SCANTOGO Mines	NC	NC	NC	NC	NC	NC
4	MM Mining	MM INVESTMENT Holding Ltd	100%	Bahamas	NC	NC	NC
5	POMAR	ADUM FREDERIC	60%	French	NO	NA	NA
		HELIOS RODRIGUEZ	20%	French	NO	NA	NA
		CHRISTINE CHABOUIS	20%	French	NO	NA	NA
6	BB/Eau Vitale	B I H	98%	Gibraltar	NC	NC	NC
		Autres Actionnaires	2%	Togolese	NO	NA	NC
7	Voltic Togo Sarl	SABNANI KUMAR	45%	British	NO	NA	NA
		PRAKASH BULCHAND SABNANI	45%	British	NO	NA	NA
		DOGBEY AMI XOLA	10%	Togolese	NO	NA	NA
8	ACI Togo (*)	NC	NC	NC	NC	NC	
9	TdE (**)	Etat Togolais	100%	Togolese	NA	NA	NA
10	WAFEX	JOSEPH AMMAR	40%	Lebanese	NO	NA	NA
		ANTOINE AMMAR	30%	Lebanese	NO	NA	NA
		ELIAS AMMAR	30%	Lebanese	NO	NA	NA
11	SOLTRANS	CHEDID HAMID	50%	NC	NO	NA	NA
		HACHEM BOUTROS	50%	NC	NO	NA	NA
12	Granutogo	NC	NC	NC	NC	NC	
13	RRCC	Agriminco	100%	Canadian	Yes	Toronto	NA
14	SGM	SOUTHERN IRON LIMITED	85%	British	NO	NA	FERREX PLC
		SHEHU DAN FODIO	10%	Togolese	NO	NA	NA

No.	Comapny	Name/Entity	% Interest	Nationality	Listed on stock (yes/no)	Market Place	Owners et % interest (to be filled only if the entity is not listed)
		ODAYE Kossivi	5%	Togolese	N/A	N/A	N/A
15	G&B African Resources	NC	NC	NC	NC	NC	NC
16	TERRA Métaux rares	NC	NC	NC	NC	NC	NC
17	Global Merchants	Etat Togolais	10%	Togolese	NA	NA	NA
		Vikrama	85%	Indian	NO	NA	100
		Reddy Amaranath	5%	Indian	NO	NA	100
18	SONATRAC Togo	NC	NC	NC	NC	NC	NC
19	GTOA Sarl (*)	NC	NC	NC	NC	NC	NC
20	Les Aigles	BIOKOU Adebyi	80%	Togolese	NO	NA	NA
		BIOKOU Dopé	20%	Togolese	NO	NA	NA
21	Togo rail	WACEM	75%	NC	NC	NC	NC
		BPEC	5%	NC	NC	NC	NC
		SALT	5%	NC	NC	NC	NC
		TGCD	5%	NC	NC	NC	NC
		LONATO	3%	NC	NC	NC	NC
		SGI-TOGO	3%	NC	NC	NC	NC
		ABIDI Kalénou	1%	NC	NC	NC	NC
		DJOMATIN Sossa	1%	NC	NC	NC	NC
		GAFFA Assa W.	1%	NC	NC	NC	NC
		KANGOULINE A.	1%	NC	NC	NC	NC
AHIALEY Kossi	1%	NC	NC	NC	NC		
		SANI Machoudi	1%	NC	NC	NC	NC
22	Etoile du Golfe	AGBODJI Komla	100%	Togolese	NO	NA	NA
23	COLAS	NC	NC	NC	NC	NC	NC
24	Togo carrière	NC	NC	NC	NC	NC	NC
25	EBOMAF SA.	NC	NC	NC	NC	NC	NC
26	TGC SA	ITC	40%	Togolese	NC	NC	NC
		SILME	40%	Togolese	NC	NC	NC
		BASSAYI Kpatcha	20%	Togolese	NC	NC	NC
27	SNCTPC	NC	NC	NC	NC	NC	NC
28	SAD	HOUNDETE Arnaud	100%	Beninese	NO	NA	NA

No.	Comapny	Name/Entity	% Interest		Nationality	Listed on stock (yes/no)	Market Place	Owners et % interest <i>(to be filled only if the entity is not listed)</i>
29	ADEOTI		NC	NC		NC	NC	NC
30	CECO BTP		NC	NC		NC	NC	NC
31	MIDNIGHT SUN	SOSSOU VIWOTO	100%	Togolese		NO	NA	NA
32	GER		NC	NC		NC	NC	NC
33	SHEHU DAN FODIO		NC	NC		NC	NC	NC
34	CARMAR Togo		NC	NC		NC	NC	NC
35	SILME-BTP Sarl	BASSAYI Kpatcha	100%	Togolese		NO	NA	NA
36	STII		NC	NC		NC	NC	NC
37	ENI		NC	NC		NC	NC	NC

**NC** : not communicated - **NA** : not applicable

**Annex 2: Profile of companies included in the scope of conciliation**

No.	Company	NIF	Number employer (CNSS)	Date of creation	Activity	% extractive activity	% other than extractive activity	Nationality	Capital (in FCFA)	Community
1	SNPT	073905K	11052	14/05/2007	Extractive	99%	2%	Togolese	15 000 000 000	ZIO
2	WACEM	962270 K	0008815	1996	Extractive	92%	8%	Togolese	5 500 000 000	TABLIGBO
3	SCANTOGO Mines	NC	NC	NC	NC	NC	NC	NC	NC	NC
4	MM Mining	071225T	13961	11/12/2006	Extractive	100%	-	Togolese	1 500 000 000	Kara
5	POMAR	103815 R	17480	03/09/2010	Extractive	100%	-	Togolese	3 000 000 000	Pagala
6	BB/Eau Vitale	950093 B	213 - 0120 - 000065	04/05/1964	Production Drinks Beer and Soft Drinks	3%	97%	Togolese	1 278 590 000	Lomé
7	Voltic Togo SARL	002963M	10947	01/10/2000	Production of mineral water	100%	-	Togolese	5 000 000	NC
8	ACI Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
9	TdE	950153J	33	15 janvier 1964	Production of mineral water	100%	-	Togolese	1 450 000 000	NC
10	WAFEX	950859N	6044	08/06/1991	Commerce	NC	NC	Togolese	10 000 000	Lomé
11	SOLTRANS	010226-L	16431	04/12/2000	SERVICE	100%	-	Togolese	5 000 000	Lomé
12	Granutogo	NC	NC	NC	NC	NC	NC	NC	NC	NC
13	RRCC	129538L/ 082292W	13715	17/08/2007	Research	NC	NC	Canadian	10 000 000	NC
14	SGM	103820W	018484	29/09/2010	Manganèse	100%	-	Togolese	5 000 000	NC
15	G&B African Resources	NC	NC	NC	NC	NC	NC	NC	NC	NC
16	TERRA Métaux rares	NC	NC	NC	NC	NC	NC	NC	NC	NC
17	Global Merchants	121514C	18891	2007	Garnet gold and limonite	100%	-	Indian	10 000 000	NC
18	SONATRAC Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
19	GTOA Sarl	NC	NC	NC	NC	NC	NC	NC	NC	NC
20	Les Aigles	094129 B	18102	01/06/2009	Crushed	78%	22%	Togolese	5 000 000	NC
21	Togo rail	02286E	11471	16/12/2012	Gravel	4%	96%	Togolese	2 000 000 000	NC
22	Etoile du Golfe	084260 W	17143	10/10/2008	Crushed gravel	10%	90%	Togolese	30 000 000	NC
23	COLAS	NC	NC	NC	NC	NC	NC	NC	NC	NC
24	Togo carrière	051213 X	12806	2005	Crushed gravel	100%	-	Lebanese	50 000 000	NC
25	EBOMAF SA.	NC	NC	NC	NC	NC	NC	NC	NC	NC

No.	Comapny	NIF	Number employer (CNSS)	Date of creation	Activity	% extractive activity	% other than extractive activity	Nationality	Capital (in FCFA)	Community
26	TGC SA	102957X	29042	13/07/2010	Crushed gravel	NC	NC	Togolese	10 000 000	NC
27	SNCTPC	NC	NC	NC	NC	NC	NC	NC	NC	NC
28	SAD	122197P	32861	NC	SAND LAGUNAIRE	100%	0%	NC	5 000 000	NC
29	ADEOTI	NC	NC	NC	NC	NC	NC	NC	NC	NC
30	CECO BTP	NC	NC	NC	NC	NC	NC	NC	NC	NC
31	MIDNIGHT SUN	990614 O	9611	01/05/1996	Sand	NC	NC	Togolese	150 000 000	NC
32	GER	NC	NC	NC	NC	NC	NC	NC	NC	NC
33	SHEHU DAN FODIO	NC	NC	NC	NC	NC	NC	NC	NC	NC
34	CARMAR Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
35	SILME-BTP Sarl	094579 V	17512	16/11/2009	Sand	14%	86%	Togolese	1 000 000	NC
36	STII	NC	NC	NC	NC	NC	NC	NC	NC	NC
37	ENI	NC	NC	NC	NC	NC	NC	NC	NC	NC

**NC** : not communicated - **NA** : not applicable



**Annex 3: List not included in the scope of reconciliation companies**

N°	Mining company	Activity
1	SOCIETETOGO OR SARL	Mineral Exploration
2	ALMACAR Togo	Exploitation (quarry)
3	PANAFRICAN GLODCORPORATION TOGO	Mineral Exploration
4	BAH AMADOU OURY	Exploitation of groundwater
5	MAGVYN ENTREPRISE RELANCE 2 NOBLE	Exploitation of groundwater
6	ATACORA MINING	Mineral Exploration
7	CEMAT	Exploitation (quarry)
8	GEO NATURAL RESOURCES SARL	Mineral Exploration
9	SERVAX GROUPE	Exploitation (quarry)
10	SALIF 94	Exploitation of groundwater
11	STDM	Exploitation (quarry)
12	CRYSTAL SARL	Exploitation of groundwater
13	GEA	Exploitation (quarry)
14	SNTC	Exploitation (quarry)
15	COGEMAT	Exploitation of groundwater
16	TECH-MINES	Artisanal mining
17	SATEM	Exploitation (quarry)
18	SAMARIA	Exploitation of groundwater
19	TRANSAXES	Exploitation (quarry)
20	L'EAU LA VIE	Exploitation of groundwater
21	Ets JESUS SAUVE	Exploitation (quarry)
22	FONTAINE INTERNATIONALE TOGO	Exploitation of groundwater
23	WAAD OASIS	Exploitation of groundwater
24	BLESS	Exploitation of groundwater
25	ALFO-GROUP	Exploitation (quarry)
26	PRO-SERVICES	Exploitation (quarry)
27	LE ROBINET	Exploitation of groundwater
28	AL HALAL	Exploitation of groundwater
29	AMIGO	Exploitation of groundwater
30	BADAMA	Exploitation of groundwater
31	BAMFAT	Exploitation of groundwater
32	BEATITUDES SARL	Exploitation of groundwater
33	CRSSG TOGO	Exploitation (quarry)
34	Ets 3 TR	Exploitation (quarry)
35	FALCON	Exploitation of groundwater
36	HASMIYOU FOUSSINI ET FILS	Exploitation of groundwater
37	HORIZON OXYGENE CLEVAR SARL	Exploitation of groundwater
38	IEIC UG	Mineral Exploration

39	Monsieur ADOGLI EDOH	Exploitation (quarry)
40	PAP SARL	Exploitation (quarry)
41	SO CA GRA	Exploitation (quarry)
42	SST SABLIERE	Exploitation (quarry)
43	STG	Exploitation (quarry)
44	VICILA	Exploitation (quarry)
45	YORUMA ET FRERES	Exploitation of groundwater
46	ZAMZAM	Exploitation of groundwater
47	ALZEMA ET FILS SARL	Mineral Exploration
48	CARRIERES (*)	Exploitation (quarry)

(\*) these are transport royalties paid to DGMM in the exit of carriers.

## Annex 4: Details of social payments

### Annex 4.1 Voluntary social payments

N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments		In kind payments	
				Amount	Date	Description	Project costs incurred during 2013
1	SNPT	NA	NA	NA	NA	NA	NA
		CEG BEDJEME - Tabligbo	NC	16 249 370	NC	Construction of a building of four (4) classrooms	NC
		CEG KINI CONDJI - Tabligbo	NC	1 029 028	NC	Rehabilitation of the roof	NC
		Douane Togolaise	NC	1 000 000	NC	Contributions to May 1st	NC
		Gendarmerie Nationale	NC	2 000 000	NC	Sponsoring the Military Volleyball Championship	NC
		Gendarmerie Nationale	NC	616 000	NC	Sponsoring	NC
		Comité MISS TOGO	NC	5 000 000	NC	Sponsoring the 2012 edition of Miss Togo election	NC
		ARABIA Football Club	NC	1 500 000	NC	Sponsoring	NC
2	WACEM	Mairie de Tabligbo	NC	2 000 000	NC	Contribution to HOGBEZAN festival - 2013 edition	NC
		ASSOCIATION GODODO	NC	1 000 000	NC	Sponsoring	NC
		EWETOUNION	NC	500 000	NC	Sponsoring - traditional festival EWE	NC
		TABLIGBO - INSPECTION	NC	120 000	NC	Donations	NC
		LES AMIS DE LA TERRE	NC	350 000	NC	Contributions	NC
		Ministère des Mines et de l'Energie	NC	750 000	NC	Contributions for the 1st May	NC
		Prefecture de Yoto	NC	200 000	NC	Contributions for the 1st May	NC
		Ministère de l'environnement	NC	1 000 000	NC	Sponsoring of the military Championship	NC
3	SCANTOGO Mines	NA	NA	NA	NA	NA	NA
		Comité N' NIDAK/D' PONTRE à Bassar	KARA	300 000	27/08/2013	NC	NC
		Bandjeli	KARA	NC	04/10/2013	School building	25 000 000
4	MM Mining	Gendamerie de Bandjéli	KARA	NC	23/11/2013	02 printers	196 000
		Préfecture de Tandjoaré, de Tône, de Kpendjal et de Cinkassé	SAVANE	500 000	03/12/2013	NC	NC
		DGMG	NC	400 000	30/04/2013	1 <sup>st</sup> MAY	NC
		INSPECTION ENS BLITTA	NC	4 180 000	02/07/2013	EDUCATION	NC
5	POMAR	ARCOB	NC	100 000	15/07/2013	SCHOOL SUPPLIES	NC
		GABA	NC	100 000	09/08/2013	SPONSORING	NC
		CLUB UFNITO	NC	400 000	08/10/2013	PARTICIPATION	NC
		CNLS	NC	1 200 000	26/11/2013	PARTICIPATION	NC

N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments		In kind payments	
				Amount	Date	Description	Project costs incurred during 2013
6	BB VITALE	NA	NA	NA	NA	NA	NA
7	Voltic Togo SARL	NA	NA	NA	NA	NA	NA
8	ACI Togo	NA	NA	NA	NA	NA	NA
9	TdE	NA	NA	NA	NA	NA	NA
10	WAFEX	NA	NA	NA	NA	NA	NA
11	SOLTRANS	NA	NA	NA	NA	NA	NA
12	Granutogo	NA	NA	NA	NA	NA	NA
13	RRCC	NA	NA	NA	NA	NA	NA
14	SGM	NA	NA	NA	NA	NA	NA
15	G&B African Resources	NA	NA	NA	NA	NA	NA
16	TERRA Métaux rares	NA	NA	NA	NA	NA	NA
17	Global Merchants	communauté ATAKPA	ATAKPAME	6 207 600	NC	NC	NC
		communauté ATAKPA	ATAKPAME	500 000	NC	NC	NC
		communauté KASSEGNIN	ATAKPAME	3 793 200	NC	NC	NC
18	SONATRAC Togo	N/A	NA	NA	NA	NA	
19	GTOA Sarl	N/A	N/A	NA	NA	NA	
20	Les Aigles	Todomé	AGBELOUVE	4 398 400	NC	NC	NC
21	Togo rail	NC	NC	NC	NC	NC	NC
22	Etoile du Golfe	Cheferie d'Agbelouve	P/Zio	400 000	06/12/2013	NC	NC
		Village de Nyigbegan	P/Zio	NC	NC	Public Fountain	150 000
		Village d'Adzralakopé (Nyigbevi)	P/Zio	NC	NC	Public Fountain	150 000
		Quartier Nyikoutame - Agbelouve	P/Zio	NC	NC	Public Fountain	150 000
23	COLAS	N/A	NA	NA	NA	NA	
24	Togo carrière	NA	NA	NA	NA	NA	
25	EBOMAF SA.	NA	NA	NA	NA	NA	
26	TGC S.A	NA	NA	NA	NA	NA	
27	SNCTPC	NA	NA	NA	NA	NA	
28	SAD	NA	NA	NA	NA	NA	
29	ADEOTI	NA	NA	NA	NA	NA	
30	CECO BTP	NA	NA	NA	NA	NA	
31	MIDNIGHT SUN	NA	NA	NA	NA	NA	
32	GER	NA	NA	NA	NA	NA	
33	SHEHU DAN FODIO	NA	NA	NA	NA	NA	

N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments			In kind payments	
				Amount	Date	Description	Project costs incurred during 2013	
34	CARMAR Togo	NA	NA	NA	NA	NA	NA	NA
35	SILME-BTP Sarl	NA	NA	NA	NA	NA	NA	NA
36	STII (*)	NA	NA	NA	NA	NA	NA	NA
37	ENI	NA	NA	NA	NA	NA	NA	NA
<b>Total</b>			-	-	<b>55 793 598</b>			<b>25 646 000</b>

NC : not communicated - NA : not applicable

#### Annex 4.2 Mandatory social spending

N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments			In kind payments		Legal basis of the payment (Ref of the Convention, Decree, etc ..)
				Amount	Date	Description	Project costs incurred during 2013		
22	Etoile du Golfe	DGMG	Golfe	500 000	22/02/2013	NA	NA	N° 162/MME/CAB/SG/DGMG/2013	
33	SHEHU DAN FODIO (*)	NC	NC	2 301 747	NC	NC	NC	NC	
<b>Total</b>				<b>2 801 747</b>			-	-	

NC : not communicated - NA : not applicable

**Annex 5: Other unilateral payments Administration**

N°	Extractive company	CNSS	DGMG	ANGE	TD
1	SOCIETETO GO OR SARL	-	-	-	592 863
2	ALMACAR Togo	539 027	-	-	2 067 278
3	PANAFRICAN GLODCORPORATION TOGO	-	-	116 000	107 200
4	BAH AMADOU OURY	-	-	-	240 120
5	MAGVYN ENTREPRISE RELANCE 2 NOBLE	-	-	-	330 553
6	ATACORA MINING	-	-	-	
7	CEMAT	-	-	-	77 038
8	GEO NATURAL RESOURCES SARL	-	-	-	100 000
9	SERVAX GROUPE	-	-	-	
10	SALIF 94	2 426 730	-	-	
11	STDM	-	100 000	-	
12	CRYSTAL SARL	-	-	-	285 725
13	GEA	-	-	-	
14	SNTC	-	-	-	300 000
15	COGEMAT	-	-	-	459 750
16	TECH-MINES	-	902 800	105 000	398 278
17	SATEM	-	-	-	53 550
18	SAMARIA	-	-	-	886 198
19	TRANSAXES	-	550 000	49 750	124 650
20	L'EAU LA VIE	-	-	-	109 800
21	Ets JESUS SAUVE	-	500 000	-	109 800
22	FONTAINE INTERNATIONALE TOGO	-	-	-	146 820
23	WAAD OASIS	-	-	-	162 100
24	BLESS	-	-	-	
25	ALFO-GROUP	-	-	128 450	
26	PRO-SERVICES	-	1 000 000	300 000	10 000
27	LE ROBINET	-	-	-	
28	AL HALAL	-	-	-	
29	AMIGO	-	-	-	
30	BADAMA	-	-	-	
31	BAMFAT	-	-	-	
32	BEATITUDES SARL	-	-	-	
33	CRSSG TOGO	-	-	142 500	
34	Ets 3 TR	-	500 000	-	
35	FALCON	-	-	-	
36	HASMIYOU FOUSSENI ET FILS	-	-	-	
37	HORIZON OXYGENE CLEVAR SARL	-	-	-	
38	IEIC UG	-	-	-	
39	Monsieur ADOGLI EDOH	-	50 000	-	
40	PAP SARL	-	500 000	-	
41	SO CA GRA	-	100 000	-	
42	SST SABLIERE	-	-	-	
43	STG	-	650 000	-	
44	VICILA	-	-	99 100	61 400
45	YORUMA ET FRERES	-	-	-	

N°	Extractive company	CNSS	DGMG	ANGE	TD
46	ZAMZAM	-	-	-	
47	ALZEMA ET FILS SARL	67 725	-	149 500	
48	CARRIERES (*)	-	35 297 200	-	
<b>Total</b>		<b>3 033 482</b>	<b>40 150 000</b>	<b>1 090 300</b>	<b>6 623 123</b>

(\*)Transporters who pay royalties to the agents of DGMG at the exit of quarries.

**Annex 6: Subnational transfers by the CD**

Company	PEA	PC	PCS	TPI TRANSFERED (20% of TPI)
VOLTIC TOGO	-	41 619	41 619	5 200
TOGO RAIL	-	53 178	53 178	400
CECO BTP	58 200	1 914 765	1 914 765	174 000
TOGO CARRIERE	8 600	5 159 541	5 159 541	281 600
ALZEMA SARL	-	139 136	139 136	6 800
BAH AMADOU OURY	-	162 000	162 000	32 800
TRANSAXES SARL	18 200	-	-	-
MM MINING	-	312 122	312 122	-
STE NOUVELLE DES PHOSPHATES DU TOGO	12 400	9 775 412	9 775 412	74 800
GTOA	-	73 933	73 933	2 400
ETOILE DU GOLFE	-	70 000	70 000	8 000
SCANTOGO MINES	209 400	365 790 416	365 790 416	400
CHINE ROAD & BRIDGE CORP.(OFFI.TOGO)	-	23 409 423	23 409 423	957 600
TOGOLAISE DES GRANDS CAOUS (TGC)	-	2 561 647	2 561 647	116 000
EBOMAF SA.	522 000	18 176 765	18 176 765	1 844 000
POMAR TOGO SA	-	4 195 057	4 195 057	37 200
ALMACAR-TOGO SARL	-	788 894	788 894	10 400
GRANUTOGO SA	-	386 755	386 755	7 600
SATEM SARLU	22 800	-	-	-
ENTREPRISE ADEOTI SARL	15 000	158 997	158 997	10 400
ENI TOGO BV (SUCCURSALE TOGO)	3 600	-	-	-
CARMAR TOGO SARL U	4 600	-	-	-
STII	1 200	110 000	110 000	-
GLOBAL MERCHANTS	30 200	-	-	-
SAD TOGO	23 600	18 157	18 157	2 000
BRASSERIE BB	4 200	236 760 740	237 099 683	8 079 600
TDE	-	307 575	307 575	8 400
WAFEX	95 400	2 951 448	2 951 448	154 800
ACI-TOGO	-	60 321	60 321	5 200
CEMAT	-	70 258	70 258	23 200
WEST AFRICAN CEMENT	2 600	347 807	347 807	10 000
GER	47 200	13 067 459	13 067 459	173 200
SONATRAC-TOGO	-	4 680 117	4 680 117	1 761 200
PRO SERVICES	-	24 000	24 000	1 600
MID NIGHT SUN	-	489 681	489 681	18 800
<b>Total</b>	<b>1 079 200</b>	<b>692 057 223</b>	<b>692 396 166</b>	<b>13 807 600</b>



**Annex 7 : Details of consignments of FD and financial statements**

No.	Company	Declaration Form certified by an auditor	Audited in accordance with International Standards	Opinion	Auditor name	Name of Signatory	Quality of Signatory	Certified FS 2013 (yes/no)	FS sended 2013 (yes/no)	Name of CPA
1	SNPT	yes	yes	Not qualified	KEKAR	Felix Mawuko AGBOBLI	CAC	NC	yes	NC
2	WACEM	yes	yes	Not qualified	FICAO	Abalo AMOUZOU	Chartered accountant	yes	yes	FICAO
3	SCANTOGO Mines	NC	NC	NC	NC	NC	NC	NC	NC	NC
4	MM Mining	yes	yes	Not qualified	SAFECO	Adjémida Douato SOEDJEDE	DG	NC	NC	NC
5	POMAR	yes	yes	Not qualified	KEKAR	Felix Mawuko AGBOBLI	CAC	NC	NC	NC
6	BB/Eau Vitale	NC	NC	NC	NC	NC	NC	yes	yes	Grant thornton
7	Voltic Togo Sarl	Yes	yes	Not qualified	Maoloph experts	Guy Ohini MADJRI	Partner	No	yes	NC
8	ACI Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
9	TdE (*)	NC	NC	NC	NC	NC	NC	NC	NC	NC
10	WAFEX	NC	NC	NC	NC	NC	NC	NC	NC	NC
11	SOLTRANS	NC	NC	NC	NC	NC	NC	NC	NC	NC
12	Granutogo	NC	NC	NC	NC	NC	NC	NC	NC	NC
13	RRCC	yes	no	Not qualified	Témi consulting	Témi consulting	Accountant	NC	NC	NC
14	SGM	yes	yes	Not qualified	PKF Sarl	DJIDOTOR YAWO FELIX	Partner	yes	yes	PKF Expert comptable
15	G&B African Resources	yes	no	Not qualified	Témi consulting	Témi consulting	Accountant	NC	NC	NC
16	TERRA Métaux rares	NC	NC	NC	NC	NC	NC	NC	NC	NC
17	Global Merchants	yes	no	Not qualified	RABICO	DODJI DJEKETE	Chartered accountant	NC	yes	NC
18	SONATRAC Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
19	GTOA Sarl	NC	NC	NC	NC	NC	NC	NC	NC	NC
20	Les Aigles	NC	NC	NC	NC	NC	NC	NC	yes	NC
21	Togo rail	yes	yes	Not qualified	BKR International	ADOKOU KODJO	Chartered accountant	yes	yes	ADOKOU KODJO
22	Etoile du Golfe	yes	yes	Not qualified	Cabinet ARC	Lawson Théodore	Chartered accountant	NC	NC	NC
23	COLAS	NC	NC	NC	NC	NC	NC	NC	NC	NC
24	Togo carrière	NC	NC	NC	NC	NC	NC	yes	yes	Ficadex
25	EBOMAF SA.	NC	NC	NC	NC	NC	NC	NC	NC	NC

No.	Company	Declaration Form certified by an auditor	Audited in accordance with International Standards	Opinion	Auditor name	Name of Signatory	Quality of Signatory	Certified FS 2013 (yes/no)	FS sended 2013 (yes/no)	Name of CPA
26	TGC SA	NC	NC	NC	NC	NC	NC	NC	NC	NC
27	SNCTPC	NC	NC	NC	NC	NC	NC	NC	NC	NC
28	SAD	NC	NC	NC	NC	NC	NC	NC	NC	NC
29	ADEOTI	NC	NC	NC	NC	NC	NC	NC	NC	NC
30	CECO BTP	NC	NC	NC	NC	NC	NC	NC	NC	NC
31	MIDNIGHT SUN	NC	NC	NC	NC	NC	NC	NC	NC	NC
32	GER	NC	NC	NC	NC	NC	NC	NC	NC	NC
33	SHEHU DAN FODIO	NC	NC	NC	NC	NC	NC	NC	NC	NC
34	CARMAR Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
35	SILME-BTP Sarl	NC	NC	NC	NC	NC	NC	NC	NC	NC
36	STII	NC	NC	NC	NC	NC	NC	NC	NC	NC
37	ENI	NC	NC	NC	NC	NC	NC	NC	NC	NC

**NC** : not communicated - **NA** : not applicable

(\*)The TdE has been retained in the scope of conciliation as well as a reporting company and as Financial Board. In this part of the annex we will refer to the TdE as a reporting company.

## Annex 8 : EITI reporting form Togo 2013

République Togolaise  
Travail - Liberté - Patrie



Ce formulaire est destiné uniquement aux sociétés minières

\*\*\*\*\*

Nom de la société

Date de création

Montant du Capital Social (en FCFA)

Numéro d'Identification Fiscale (NIF)

Numéro employeur (CNSS)

Activité de l'entreprise	Activité	Produit	% Chiffre d'Affaires
	Activité extractive (mine solides/carrières)		
	Autres activités (à spécifier)		
	Autres activités (à spécifier)		

Effectif moyen de l'année	Total Effectif	
	Effectif des Nationaux Locaux	
	Effectif des Nationaux non Locaux	
	Effectif des Internationaux	

(Nationaux originaires de la région d'exploitation)  
(Nationaux autres que ceux de la région d'exploitation)

Permis d'exploitation/Recherche	N° Arrêté/ Décret	Nature de Permis	Région/Commune

Coordonnées du point focal	Nom et prénom	Tél
	Fonction	Email

Nom du commissaire aux comptes / auditeur	
Les états financiers de 20XX ont-ils fait l'objet d'un audit? (oui/non)	

(Si oui, merci de joindre les Etats financiers certifiés de 2012/2013)

Attestation de la Direction de l'entité déclarante

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

Nom \_\_\_\_\_

Position \_\_\_\_\_

République Togolaise  
Travail - Liberté - Patrie



**FORMULAIRE DE DECLARATION (Paievements/Recettes/Transferts )**  
Période couverte : 1<sup>er</sup> janvier au 31 décembre 2013

Nom de l'entité (Entreprise / Administration publique)	
Numéro d'Identification Fiscal (NIF)	
Formulaire préparé par	Fonction
Adresse email	Tél.

Production	Type de minerais	Qté (Unité)	Valeur de la production (en FCFA)
Exportation	Type de minerais	Qté (Unité)	Valeur des exportations (en FCFA)

Réf	Nomenclature des flux	Payé à/ reçu par	Montant FCFA	Montant (en devise)	Commentaires
<b>Commissariat des Impôts (CI)</b>					
1	Impôt Minimum Forfaitaire (IMF)	CI			
2	Impôt sur les Sociétés (IS)	CI			
3	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	CI			
4	Taxe professionnelle (TP)	CI			
5	Taxes Foncières (TF)	CI			
6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	CI			
7	Taxes sur Salaires (TS)	CI			
8	Taxes Complémentaires sur Salaire (TCS)	CI			
9	Taxe sur la Valeur Ajoutée (TVA)	CI			
10	Taxe d'enlèvement d'ordure (TEO)	CI			
11	Retenue sur prestation de services (RSPS)	CI			
12	Taxe sur la Fabrication et la commercialisation des boissons	CI			
13	Retenue sur loyer (RSL)	CI			
14	Droit d'Enregistrement	CI			
15	Taxe professionnelle unique (TPU)	CI			
16	Redressements fiscaux et pénalités payés au CI	CI			
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>			-	-	
17	Droit de Douane (DD-RS-PCS-PC-RI et autres)	CDDI			
18	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	CDDI			
19	Taxe sur la commercialisation des pierres et substances précieuses	CDDI			
20	Pénalités douanières	CDDI			
<b>Direction Générale du Trésor et de la Comptabilité Publique</b>			-	-	
21	Dividendes	DGTC			
22	Avances sur dividendes	DGTC			
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>			-	-	
23	Frais d'instruction du dossier	DGMG			
24	Droits Fixes	DGMG			
25	Redevances Superficières	DGMG			
26	Redevances Minières (Royalties)	DGMG			
<b>Direction Générale des Hydrocarbures (DGH)</b>			-	-	
27	Redevance proportionnelle à la production	DGH			
28	Bonus de signature	DGH			
29	Redevances Superficières annuelle	DGH			
30	Prélèvement pétrolier additionnel	DGH			
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>			-	-	
31	Taxe sur la délivrance de conformité environnementale	ANGE			
32	Certificat de régularisation environnementale	ANGE			
<b>Direction Générale du travail et de lois Sociales (DGTLs)</b>			-	-	
33	Taxes d'autorisation d'embauche	DGTLs			
34	Frais d'attestation de paiement de créance de salaire	DGTLs			
35	Frais d'étude et de visa des règlements intérieurs	DGTLs			
36	Taxes de visa des contrats des étrangers	DGTLs			
37	Frais de certification de la qualité de documents	DGTLs			
38	Taxe de visa des contrats d'apprentissage	DGTLs			
<b>Autorité de réglementation du secteur de l'électricité (ARSE)</b>			-	-	
39	Paievements au Fond Spécial d'Electrification (FSE)	ARSE			
<b>Togolaise des Eaux (TdE)</b>			-	-	
40	Taxe de prélèvement d'eau dans la nappe	TdE			
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>			-	-	
41	Cotisations sociales	CNSS			
<b>Communes et préfectures des localités minières</b>			-	-	
42	Paievements directs aux communes et aux préfectures	Communes/ Préfectures			
<b>Autres administrations</b>			-	-	
43	Autres paievements significatifs versés à l'Etat > 5 millions de	Autres			
<b>Total Paievements en numéraire (*)</b>			-	-	
<b>Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)</b>					
44	Dépenses sociales obligatoires	Tous			
45	Dépenses sociales volontaires	Tous			
<b>Total dépenses sociales</b>			-	-	
<b>Transferts (rubrique réservée uniquement aux Régies Financières)</b>					
46	Transferts aux communes et aux préfectures des paievements recouverts par le CI	CI			
47	Transferts au titre des recettes Douanières	CDDI			
48	Autres recettes transférées	Tous			
<b>Transactions de Troc</b>					
49	Total budget de l'engagement/travaux	Etat			
50	Valeur des engagements/travaux encourus du 1/1/2013 au	Etat			
51	Valeur cumulée des engagements/travaux encourus au	Etat			

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

Je confirme particulièrement que:

1. Les informations relatives aux montants payés/perçus sont complètes et ont été fidèlement extraites des données comptables de l'entité;
2. Tous les montants payés/perçus sont appuyés par des quittances authentiques et sont appuyés par des pièces justificatives probantes;
3. Les montants déclarés ne contiennent pas des sommes payées/perçues avant le 1 janvier ou après le 31 décembre de l'exercice concerné;
4. La classification des montants payés/perçus est correcte au niveau des différentes taxes;
5. Les montants déclarés ne contiennent pas des sommes payées/perçues pour le compte d'autres entités;
6. Les montants déclarés sont exclusivement liés à des sommes payées/perçues par l'entité;
7. Les comptes de l'entité ont été audités selon les normes internationales et aucune réserve à caractère fiscal et social n'a été émise.

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_

**Nous attachons à cette déclaration le détail des taxes payées/perçues (voir détail des taxes joint)**

**Certification d'audit**

Je soussigné, auditeur externe, certifie avoir examiné la présente déclaration de l'entité déclarante et je confirme que j'ai vérifié la fiabilité et l'exactitude des

Sur la base de cet examen nous certifions que nous n'avons pas relevé d'anomalies pouvant remettre en cause la fiabilité et l'exactitude des informations

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_

**Nom du cabinet / structure d'audit** \_\_\_\_\_

**Affiliation du Cabinet (Ordre Professionnel)** \_\_\_\_\_

**Cachet et signature** \_\_\_\_\_

République Togolaise  
Travail - Liberté - Patrie



**DETAIL DES PAIEMENTS / RECETTES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20xx

Nom de l'entité (Entreprise / Administration publique)	
--	--

Nomenclature des flux/Nom de la taxe	Date de paiement	Montant FCFA	Montant (en devise)	Devise (pour les paiements en devises)	N° du reçu/ quittance	N° liquidation (*)	Payé à/Reçu de	Lieu de paiement	Commentaires
	<b>Total</b>	-	-						

(\*) Seulement exigé pour le détail des droits de douanes.

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_

République Togolaise  
Travail - Liberté - Patrie



### DETAIL DES EXPORTATIONS

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

Ce formulaire est destiné aux sociétés extractives et au CDDI

N° déclaration d'exportation	Date d'expédition	Produit exporté	Poids	Unité	Valeur FOB	Entité destinataire de l'expédition	Pays du destinataire de l'expédition
<b>Total</b>			-		-		

#### Attestation de la Direction de l'entité déclarante

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration c

Nom

Position

République Togolaise  
Travail - Liberté - Patrie



**DETAIL DE LA PRODUCTION**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

**Ce formulaire est destiné aux sociétés extractives et à la DGMG/TdE**

Mois	Produit extrait	Quantité produite	Unité	Valeur estimée (en FCFA)	Redevances minières payées	Date de paiement
<b>Total</b>		-		-	-	

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_



**DETAIL DU STRUCTURE DE CAPITAL DES SOCIETES MINIE**Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

Ce formulaire est destiné uniquement aux sociétés minières

PARTICIPATIONS AU 31/12/20xx	N°	Nom/Entité	% Participation	Nationalité de l'Entité	Coté en bourse (oui/non)	Place boursière	Propriétaires et % de détention (A remplir uniquement si l'entité n'est pas cotée)	
Participation publique (Etat Togolais)	1							
Participation publique (Entités publiques )	2							
% participation des Actionnaires privés	1							
	2							
	3							
	4							
	5							
				0%	Le total doit être de 100%			

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et f

Nom

Position

République Togolaise  
 Travail - Liberté - Patrie



**DETAIL DES PARTICIPATIONS DE L'ETAT DANS LES SOCIETES MINIERES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

Ce formulaire est destiné uniquement à la DGMG

Sociétés Minières	% Participation au 31/12/20xx (n-1)	% Participation au 31/12/20xx	Nature de la transaction <i>(A remplir uniquement en cas de variation entre n-1 et n)</i>	Valeur de la transaction	Bénéficiaire <i>(A remplir uniquement en cas de cession)</i>	Propriétaires et % de détention <i>(A remplir uniquement si bénéficiaire n'est pas cotés)</i>

*(En cas de transaction, Annexer les termes )*

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

Nom \_\_\_\_\_

Position \_\_\_\_\_

République Togolaise  
Travail - Liberté - Patrie



### DETAIL DES DEPENSES SOCIALES

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

Ce formulaire est destiné uniquement aux sociétés minières

#### A. DEPENSES SOCIALES OBLIGATOIRES

Identité du Bénéficiaire (Nom, fonction)	Région /Commune du bénéficiaire	Paiements en numéraires		Paiements en nature (sous forme de projet)		Base juridique du paiement (Réf de la convention, Arrêté, décret, etc..)
		Montant	Date	Description	Coût du Projet encouru durant 20XX	
<b>Total</b>		-			-	

(Annexer les convention si applicable)

#### B. DEPENSES SOCIALES VOLONTAIRES

Bénéficiaire	Région du bénéficiaire	Paiements en numéraires		Paiements en nature (sous forme de projet)	
		Montant	Date	Description	Coût du Projet encouru durant 20XX
<b>Total</b>		-			-

#### Attestation de la Direction de l'entité déclarante

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables

Nom \_\_\_\_\_

Position \_\_\_\_\_

République Togolaise  
 Travail - Liberté - Patrie



**DETAIL DES TRANSFERTS**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

**Ce formulaire est destiné uniquement aux Régies Financières**

Taxe transférée	Date du transfert	Bénéficiaire	Cadre juridique	Montant	Commentaires
	<b>Total</b>			-	

*(Annexer l'état de répartition si applicable )*

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_

République Togolaise  
Travail - Liberté - Patrie



**DETAIL DES TRANSACTIONS DE TROC**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 20XX

Description du projet/travaux	Lieu du projet/Travaux	Engagements		Cadre juridique de la transaction (Réf de la convention, Arrêté, décret, etc..)
		Total budget de l'engagement/travaux	Valeur des engagements/travaux encourus du 1/1/20XX au 31/12/20XX	
Total		-	-	-

**Attestation de la Direction de l'entité déclarante**

Je soussigné pour et au nom de l'entité déclarante que les informations contenues dans la déclaration ci-attachée sont correctes et fiables.

**Nom** \_\_\_\_\_

**Position** \_\_\_\_\_

**Annex 9 : Conciliation Tables by company**

N° Description of Payment	Company name: SNPT			NIF 073905K			Reporting period: 2013			Final difference
	Per Company			Per Government						
	Original	Adjust	Final	Original	Adjust	Final				
<b>A. Direct payment</b>	<b>9,941,518,995</b>	<b>-</b>	<b>9,941,518,995</b>	<b>7,956,468,343</b>	<b>-</b>	<b>7,956,468,343</b>	<b>1,985,050,652</b>			
<b>1- Tax department (TD)</b>	<b>4,698,456,243</b>	<b>-</b>	<b>4,698,456,243</b>	<b>4,481,810,669</b>	<b>-</b>	<b>4,481,810,669</b>	<b>216,645,574</b>			
1 Minimum tax rate (MTR)	-	-	-	700,000	-	700,000	(700,000)			
2 Corporation tax (CT)	3,891,421,317	-	3,891,421,317	3,908,162,728	-	3,908,162,728	(16,741,411)			
3 Capital gains tax (CGT)	-	-	-	-	-	-	-			
4 Professional tax (PT)	182,138,454	-	182,138,454	-	-	-	182,138,454			
5 Property taxes	47,264,683	-	47,264,683	-	-	-	47,264,683			
6 Withholding tax on salaries	89,942,150	-	89,942,150	89,942,150	-	89,942,150	-			
7 Taxes on salaries (TS)	252,338,791	-	252,338,791	231,256,299	-	231,256,299	21,082,492			
8 Additional income tax (AIT)	182,125	-	182,125	21,264,617	-	21,264,617	(21,082,492)			
9 Value-Added Tax (VAT)	-	-	-	561,982	-	561,982	(561,982)			
10 Garbage Collection Tax (GCT)	5,245,830	-	5,245,830	-	-	-	5,245,830			
11 Withholding tax on provision of services	174,143,055	-	174,143,055	174,143,055	-	174,143,055	-			
12 Manufacturing and trading of beverages tax	-	-	-	-	-	-	-			
13 Withholding tax on rent	-	-	-	-	-	-	-			
14 Registration fees	-	-	-	-	-	-	-			
15 Single Professional tax (TPU)	-	-	-	-	-	-	-			
16 Tax adjustments and penalties payable to the DGI	55,779,838	-	55,779,838	55,779,838	-	55,779,838	-			
<b>2- Customs department (CD)</b>	<b>2,082,621,911</b>	<b>-</b>	<b>2,082,621,911</b>	<b>315,928,346</b>	<b>-</b>	<b>315,928,346</b>	<b>1,766,693,565</b>			
17 Customs duties (CD-SC-CSL-CL-CF and others)	2,082,621,911	-	2,082,621,911	118,663,840	-	118,663,840	1,963,958,071			
18 Value Added Tax (VAT) paid to customs	-	-	-	197,264,506	-	197,264,506	(197,264,506)			
19 Tax on precious stones and substances	-	-	-	-	-	-	-			
20 Customs penalties	-	-	-	-	-	-	-			
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>	<b>2,500,000,000</b>	<b>-</b>	<b>2,500,000,000</b>	<b>2,500,000,000</b>	<b>-</b>	<b>2,500,000,000</b>	<b>-</b>			
21 Dividends	2,500,000,000	-	2,500,000,000	2,500,000,000	-	2,500,000,000	-			
22 Advances on dividends	-	-	-	-	-	-	-			
<b>4- General Directorate of Mines and Geology (DGMG)</b>	<b>1,600,000</b>	<b>-</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>1,600,000</b>	<b>-</b>			
23 Application fees	785,000	-	785,000	500,000	-	500,000	285,000			
24 Fixed duties	815,000	-	815,000	1,000,000	-	1,000,000	(185,000)			
25 Surface rights	-	-	-	100,000	-	100,000	(100,000)			
26 Royalties	-	-	-	-	-	-	-			
<b>5- General Directorate of Oil and Gas (DGH)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
27 Production royalties	-	-	-	-	-	-	-			
28 Signature Bonus	-	-	-	-	-	-	-			
29 Redevances Superficiaries annuelle	-	-	-	-	-	-	-			
30 Additional Petroleum tax	-	-	-	-	-	-	-			
<b>6- General Directorate of Environment (ANGE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
31 Tax on issue environmental suitability certificate	-	-	-	-	-	-	-			
32 Certificate of environmental regulation	-	-	-	-	-	-	-			
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
33 Tax on hiring authorisation	-	-	-	-	-	-	-			
34 Wage debt payment certificate fees	-	-	-	-	-	-	-			
35 Application fees and internal regulation VISA	-	-	-	-	-	-	-			
36 Foreign contract tax	-	-	-	-	-	-	-			
37 Quality of document certificate fees	-	-	-	-	-	-	-			
38 Training contract VISA tax	-	-	-	-	-	-	-			
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
39 Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-			
<b>9- Togolese Water company (TdE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
40 Tax on the extraction of ground water	-	-	-	-	-	-	-			
<b>10- National Social Security Fund (CNSS)</b>	<b>658,840,841</b>	<b>-</b>	<b>658,840,841</b>	<b>657,129,328</b>	<b>-</b>	<b>657,129,328</b>	<b>1,711,513</b>			
41 Social security contributions	658,840,841	-	658,840,841	657,129,328	-	657,129,328	1,711,513			
<b>11- Municipalities and Prefecture of mining localities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
42 Direct payments to municipalities and prefectures	-	-	-	-	-	-	-			
<b>12- Other administrations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
43 Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-			
<b>Social payments (heading reserved only for Extractive Companies)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
44 Mandatory social expenses	-	-	-	-	-	-	-			
45 Voluntary social expenses	-	-	-	-	-	-	-			
<b>Transfers (section reserved only for Financial Authorities)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
46 Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-			
47 Transfers of Customs revenues	-	-	-	-	-	-	-			
48 Other revenue transferred	-	-	-	-	-	-	-			
<b>Barter Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
49 Total budget of the commitment / work	-	-	-	-	-	-	-			
50 Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-			
51 Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-			
<b>Total payments</b>	<b>9,941,518,995</b>	<b>-</b>	<b>9,941,518,995</b>	<b>7,956,468,343</b>	<b>-</b>	<b>7,956,468,343</b>	<b>1,985,050,652</b>			

Company name: WACEM		NIF 962270 K		Reporting period: 2013				
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>3,708,193,973</b>	<b>-</b>	<b>3,708,193,973</b>	<b>3,748,330,759</b>	<b>-</b>	<b>3,748,330,759</b>	<b>(40,136,786)</b>
<b>1- Tax department (TD)</b>		<b>2,698,372,291</b>	<b>-</b>	<b>2,698,372,291</b>	<b>2,740,029,454</b>	<b>-</b>	<b>2,740,029,454</b>	<b>(41,657,163)</b>
1	Minimum tax rate (M TR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	741,710,865	-	741,710,865	842,840,719	-	842,840,719	(101,129,854)
3	Capital gains tax (CGT)	1,291,759,563	-	1,291,759,563	1,270,060,913	-	1,270,060,913	21,698,650
4	Professional tax (PT)	31,142,955	-	31,142,955	-	-	-	31,142,955
5	Property taxes	1,990,352	-	1,990,352	-	-	-	1,990,352
6	Withholding tax on salaries	13,925,052	-	13,925,052	26,179,102	-	26,179,102	(12,254,050)
7	Taxes on salaries (TS)	20,267,033	-	20,267,033	76,041,443	-	76,041,443	(55,774,410)
8	Additional income tax (AIT)	642,750	-	642,750	52,875	-	52,875	589,875
9	Value-Added Tax (VAT)	397,114,689	-	397,114,689	472,542,602	-	472,542,602	(75,427,913)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	2,006,926	-	2,006,926	3,661,774	-	3,661,774	(1,654,848)
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	15,681,341	-	15,681,341	(15,681,341)
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	197,812,106	-	197,812,106	32,968,685	-	32,968,685	164,843,421
<b>2- Customs department (CD)</b>		<b>24,706,396</b>	<b>-</b>	<b>24,706,396</b>	<b>9,852,478</b>	<b>-</b>	<b>9,852,478</b>	<b>14,853,918</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	7,774,470	-	7,774,470	3,082,110	-	3,082,110	4,692,360
18	Value Added Tax (VAT) paid to customs	16,931,926	-	16,931,926	6,770,368	-	6,770,368	10,161,558
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>818,249,426</b>	<b>-</b>	<b>818,249,426</b>	<b>818,249,426</b>	<b>-</b>	<b>818,249,426</b>	<b>-</b>
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	7,650,000	-	7,650,000	7,650,000	-	7,650,000	-
26	Royalties	810,599,426	-	810,599,426	810,599,426	-	810,599,426	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>166,865,860</b>	<b>-</b>	<b>166,865,860</b>	<b>180,199,401</b>	<b>-</b>	<b>180,199,401</b>	<b>(13,333,541)</b>
41	Social security contributions	166,865,860	-	166,865,860	180,199,401	-	180,199,401	(13,333,541)
<b>11- Municipalities and Prefecture of mining localities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>33,314,398</b>	<b>-</b>	<b>33,314,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	33,314,398	-	33,314,398	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>3,741,508,371</b>	<b>-</b>	<b>3,741,508,371</b>	<b>3,748,330,759</b>	<b>-</b>	<b>3,748,330,759</b>	<b>(40,136,786)</b>



Company name: SCANTOGO Mines NIF			Reporting period: 2013			Final difference		
N°	Description of Payment	Per Company			Per Government			
		Original	Adjust	Final	Original		Adjust	Final
<b>A- Direct payment</b>		<b>560,024,906</b>	-	<b>560,024,906</b>	<b>1,210,253,106</b>	-	<b>1,210,253,106</b>	<b>(650,228,200)</b>
<b>1- Tax department (TD)</b>		<b>513,271,280</b>	-	<b>513,271,280</b>	<b>475,854,537</b>	-	<b>475,854,537</b>	<b>37,416,743</b>
1	Minimum tax rate (MTR)	-	-	-	425,000	-	425,000	(425,000)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	152,553,787	-	152,553,787	152,118,840	-	152,118,840	434,947
7	Taxes on salaries (TS)	-	-	-	12,369,995	-	12,369,995	(12,369,995)
8	Additional income tax (AIT)	24,750	-	24,750	33,125	-	33,125	(8,375)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	353,159,890	-	353,159,890	305,183,295	-	305,183,295	47,976,595
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	7,532,853	-	7,532,853	5,724,282	-	5,724,282	1808,571
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		-	-	-	<b>732,016,069</b>	-	<b>732,016,069</b>	<b>(732,016,069)</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	731,901,018	-	731,901,018	(731,901,018)
18	Value Added Tax (VAT) paid to customs	-	-	-	15,051	-	15,051	(15,051)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>5,545,775</b>	-	<b>5,545,775</b>	<b>2,382,500</b>	-	<b>2,382,500</b>	<b>3,163,275</b>
23	Application fees	-	-	-	500,000	-	500,000	(500,000)
24	Fixed duties	-	-	-	1,000,000	-	1,000,000	(1,000,000)
25	Surface rights	-	-	-	882,500	-	882,500	(882,500)
26	Royalties	5,545,775	-	5,545,775	-	-	-	5,545,775
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>9,925,850</b>	-	<b>9,925,850</b>	-	-	-	<b>9,925,850</b>
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	9,925,850	-	9,925,850	-	-	-	9,925,850
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>31,282,001</b>	-	<b>31,282,001</b>	-	-	-	<b>31,282,001</b>
41	Social security contributions	31,282,001	-	31,282,001	-	-	-	31,282,001
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>560,024,906</b>	-	<b>560,024,906</b>	<b>1,210,253,106</b>	-	<b>1,210,253,106</b>	<b>(650,228,200)</b>

		Company name: M M Mining NIF 071225T			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>87,738,495</b>	<b>-</b>	<b>87,738,495</b>	<b>88,312,739</b>	<b>-</b>	<b>88,312,739</b>	<b>(574,244)</b>
<b>1- Tax department (TD)</b>		<b>56,780,730</b>	<b>-</b>	<b>56,780,730</b>	<b>56,740,730</b>	<b>-</b>	<b>56,740,730</b>	<b>40,000</b>
1	Minimum tax rate (MTR)	55,900,000	-	55,900,000	55,900,000	-	55,900,000	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	638,010	-	638,010	638,010	-	638,010	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	202,720	-	202,720	202,720	-	202,720	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	40,000	-	40,000	-	-	-	40,000
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>624,244</b>	<b>-</b>	<b>624,244</b>	<b>(614,244)</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	10,000	-	10,000	624,244	-	624,244	(614,244)
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>21,714,803</b>	<b>-</b>	<b>21,714,803</b>	<b>21,714,803</b>	<b>-</b>	<b>21,714,803</b>	<b>-</b>
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	9,750,000	-	9,750,000	9,750,000	-	9,750,000	-
26	Royalties	11,964,803	-	11,964,803	11,964,803	-	11,964,803	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>9,232,962</b>	<b>-</b>	<b>9,232,962</b>	<b>9,232,962</b>	<b>-</b>	<b>9,232,962</b>	<b>-</b>
41	Social security contributions	9,232,962	-	9,232,962	9,232,962	-	9,232,962	-
<b>11- Municipalities and Prefecture of mining localities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>25,996,000</b>	<b>-</b>	<b>25,996,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	25,996,000	-	25,996,000	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>113,734,495</b>	<b>-</b>	<b>113,734,495</b>	<b>88,312,739</b>	<b>-</b>	<b>88,312,739</b>	<b>(574,244)</b>

		Company name: POMAR			NIF 103815 R			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference			
		Original	Adjust	Final	Original	Adjust	Final				
<b>A. Direct payment</b>		<b>222,325,799</b>	-	<b>222,325,799</b>	<b>224,211,623</b>	-	<b>224,211,623</b>	<b>(1,885,824)</b>			
<b>1- Tax department (TD)</b>		<b>81,986,909</b>	-	<b>81,986,909</b>	<b>85,396,619</b>	-	<b>85,396,619</b>	<b>(3,409,710)</b>			
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-			
2	Corporation tax (CT)	-	-	-	107,143	-	107,143	(107,143)			
3	Capital gains tax (CGT)	-	-	-	-	-	-	-			
4	Professional tax (PT)	-	-	-	-	-	-	-			
5	Property taxes	5,114,572	-	5,114,572	-	-	-	5,114,572			
6	Withholding tax on salaries	52,413,421	-	52,413,421	52,413,421	-	52,413,421	-			
7	Taxes on salaries (TS)	12,470,332	-	12,470,332	12,470,332	-	12,470,332	-			
8	Additional income tax (AIT)	655,875	-	655,875	655,875	-	655,875	-			
9	Value-Added Tax (VAT)	-	-	-	560,527	-	560,527	(560,527)			
10	Garbage Collection Tax (GCT)	52,680	-	52,680	52,680	-	52,680	-			
11	Withholding tax on provision of services	11,280,029	-	11,280,029	10,719,502	-	10,719,502	560,527			
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-			
13	Withholding tax on rent	-	-	-	8,417,139	-	8,417,139	(8,417,139)			
14	Registration fees	-	-	-	-	-	-	-			
15	Single Professional tax (TPU)	-	-	-	-	-	-	-			
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-			
<b>2- Customs department (CD)</b>		<b>7,274,996</b>	-	<b>7,274,996</b>	<b>9,459,624</b>	-	<b>9,459,624</b>	<b>(2,184,628)</b>			
17	Customs duties (CD-SC-CSL-CL-CF and others)	7,274,996	-	7,274,996	9,045,178	-	9,045,178	(1,770,182)			
18	Value Added Tax (VAT) paid to customs	-	-	-	414,446	-	414,446	(414,446)			
19	Tax on precious stones and substances	-	-	-	-	-	-	-			
20	Customs penalties	-	-	-	-	-	-	-			
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-			
21	Dividends	-	-	-	-	-	-	-			
22	Advances on dividends	-	-	-	-	-	-	-			
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>1,860,000</b>	-	<b>1,860,000</b>	-	-	-	<b>1,860,000</b>			
23	Application fees	-	-	-	-	-	-	-			
24	Fixed duties	-	-	-	-	-	-	-			
25	Surface rights	1,860,000	-	1,860,000	-	-	-	1,860,000			
26	Royalties	-	-	-	-	-	-	-			
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-			
27	Production royalties	-	-	-	-	-	-	-			
28	Signature Bonus	-	-	-	-	-	-	-			
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-			
30	Additional Petroleum tax	-	-	-	-	-	-	-			
<b>6- General Directorate of Environment (ANGE)</b>		<b>3,117,000</b>	-	<b>3,117,000</b>	-	-	-	<b>3,117,000</b>			
31	Tax on issue environmental suitability certificate	3,117,000	-	3,117,000	-	-	-	3,117,000			
32	Certificate of environmental regulation	-	-	-	-	-	-	-			
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-			
33	Tax on hiring authorisation	-	-	-	-	-	-	-			
34	Wage debt payment certificate fees	-	-	-	-	-	-	-			
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-			
36	Foreign contract tax	-	-	-	-	-	-	-			
37	Quality of document certificate fees	-	-	-	-	-	-	-			
38	Training contract VISA tax	-	-	-	-	-	-	-			
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-			
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-			
<b>9- Togolese Water company (TDE)</b>		-	-	-	-	-	-	-			
40	Tax on the extraction of ground water	-	-	-	-	-	-	-			
<b>10- National Social Security Fund (CNSS)</b>		<b>128,086,894</b>	-	<b>128,086,894</b>	<b>129,355,380</b>	-	<b>129,355,380</b>	<b>(1,268,486)</b>			
41	Social security contributions	128,086,894	-	128,086,894	129,355,380	-	129,355,380	(1,268,486)			
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-			
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-			
<b>12- Other administrations</b>		-	-	-	-	-	-	-			
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-			
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>6,380,000</b>	-	<b>6,380,000</b>	-	-	-	<b>6,380,000</b>			
44	Mandatory social expenses	-	-	-	-	-	-	-			
45	Voluntary social expenses	6,380,000	-	6,380,000	-	-	-	6,380,000			
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-			
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-			
47	Transfers of Customs revenues	-	-	-	-	-	-	-			
48	Other revenue transferred	-	-	-	-	-	-	-			
<b>Barter Transactions</b>		-	-	-	-	-	-	-			
49	Total budget of the commitment / work	-	-	-	-	-	-	-			
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-			
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-			
<b>Total payments</b>		<b>228,705,799</b>	-	<b>228,705,799</b>	<b>224,211,623</b>	-	<b>224,211,623</b>	<b>(1,885,824)</b>			

Company name: BB VITALE			NIF 950093 B			Reporting period: 2013		
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>16,203,848,466</b>	-	<b>16,203,848,466</b>	<b>19,217,890,350</b>	-	<b>19,217,890,350</b>	<b>(3,014,041,884)</b>
<b>1- Tax department (TD)</b>		<b>8,062,601,734</b>	-	<b>8,062,601,734</b>	<b>11,499,919,060</b>	-	<b>11,499,919,060</b>	<b>(3,437,317,326)</b>
1	Minimum tax rate (MTR)	-	-	-	4,818,443,438	-	4,818,443,438	(4,818,443,438)
2	Corporation tax (CT)	3,093,330,940	-	3,093,330,940	3,093,371,342	-	3,093,371,342	(40,402)
3	Capital gains tax (CGT)	654,222,146	-	654,222,146	654,600,682	-	654,600,682	(378,536)
4	Professional tax (PT)	778,692,825	-	778,692,825	310,316,972	-	310,316,972	468,375,853
5	Property taxes	29,247,996	-	29,247,996	-	-	-	29,247,996
6	Withholding tax on salaries	293,033,079	-	293,033,079	293,033,079	-	293,033,079	-
7	Taxes on salaries (TS)	132,286,296	-	132,286,296	131,907,760	-	131,907,760	378,536
8	Additional income tax (AIT)	1,050,625	-	1,050,625	938,625	-	938,625	112,000
9	Value-Added Tax (VAT)	1,617,281,089	-	1,617,281,089	1,626,170,210	-	1,626,170,210	(8,889,121)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	553,399,260	-	553,399,260	553,287,849	-	553,287,849	111,411
12	Manufacturing and trading of beverages tax	892,979,675	-	892,979,675	771,300	-	771,300	892,208,375
13	Withholding tax on rent	17,077,803	-	17,077,803	17,077,803	-	17,077,803	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		<b>7,629,300,142</b>	-	<b>7,629,300,142</b>	<b>7,206,024,700</b>	-	<b>7,206,024,700</b>	<b>423,275,442</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	7,629,300,142	-	7,629,300,142	2,474,593,785	-	2,474,593,785	5,154,706,357
18	Value Added Tax (VAT) paid to customs	-	-	-	4,731,430,915	-	4,731,430,915	(4,731,430,915)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (Tde)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>511,946,590</b>	-	<b>511,946,590</b>	<b>511,946,590</b>	-	<b>511,946,590</b>	-
41	Social security contributions	511,946,590	-	511,946,590	511,946,590	-	511,946,590	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>16,203,848,466</b>	-	<b>16,203,848,466</b>	<b>19,217,890,350</b>	-	<b>19,217,890,350</b>	<b>(3,014,041,884)</b>

Company name: Voltic Togo SARL NIF 002963M			Reporting period: 2013				
N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>	<b>136,751,304</b>	<b>-</b>	<b>136,751,304</b>	<b>107,485,350</b>	<b>-</b>	<b>107,485,350</b>	<b>29,265,954</b>
<b>1- Tax department (TD)</b>	<b>62,214,795</b>	<b>-</b>	<b>62,214,795</b>	<b>59,280,913</b>	<b>-</b>	<b>59,280,913</b>	<b>2,933,882</b>
1 Minimum tax rate (MTR)							
2 Corporation tax (CT)	13,112,483	-	13,112,483	13,623,463	-	13,623,463	(510,980)
3 Capital gains tax (CGT)				3,810,349	-	3,810,349	(3,810,349)
4 Professional tax (PT)	18,939,840	-	18,939,840	14,640,251	-	14,640,251	4,299,589
5 Property taxes	296,195	-	296,195		-		296,195
6 Withholding tax on salaries	1,591,206	-	1,591,206	1,586,716	-	1,586,716	4,490
7 Taxes on salaries (TS)	18,537,891	-	18,537,891	18,533,006	-	18,533,006	4,885
8 Additional income tax (AIT)	1,133,625	-	1,133,625	1,057,125	-	1,057,125	76,500
9 Value-Added Tax (VAT)	1,794,707	-	1,794,707	1,993,067	-	1,993,067	(198,360)
10 Garbage Collection Tax (GCT)	39,493	-	39,493		-		39,493
11 Withholding tax on provision of services	250,000	-	250,000		-		250,000
12 Manufacturing and trading of beverages tax	5,443,355	-	5,443,355	1,633,006	-	1,633,006	3,810,349
13 Withholding tax on rent				250,000	-	250,000	(250,000)
14 Registration fees	576,000	-	576,000		-		576,000
15 Single Professional tax (TPU)					-		
16 Tax adjustments and penalties payable to the DGI	500,000	-	500,000	2,153,930	-	2,153,930	(1,653,930)
<b>2- Customs department (CD)</b>	<b>26,404,334</b>	<b>-</b>	<b>26,404,334</b>	<b>1,300,140</b>	<b>-</b>	<b>1,300,140</b>	<b>25,104,194</b>
17 Customs duties (CD-SC-CSL-CL-CF and others)	13,032,413	-	13,032,413	466,947	-	466,947	12,565,466
18 Value Added Tax (VAT) paid to customs	13,371,921	-	13,371,921	833,193	-	833,193	12,538,728
19 Tax on precious stones and substances					-		
20 Customs penalties					-		
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21 Dividends					-		
22 Advances on dividends					-		
<b>4- General Directorate of Mines and Geology (DGMG)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
23 Application fees					-		
24 Fixed duties					-		
25 Surface rights					-		
26 Royalties					-		
<b>5- General Directorate of Oil and Gas (DGH)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27 Production royalties					-		
28 Signature Bonus					-		
29 Redevances Superficiaires annuelle					-		
30 Additional Petroleum tax					-		
<b>6- General Directorate of Environment (ANGE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31 Tax on issue environmental suitability certificate					-		
32 Certificate of environmental regulation					-		
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33 Tax on hiring authorisation					-		
34 Wage debt payment certificate fees					-		
35 Application fees and internal regulation VISA					-		
36 Foreign contract tax					-		
37 Quality of document certificate fees					-		
38 Training contract VISA tax					-		
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39 Payment to Special Electrification Fund (SEF)					-		
<b>9- Togolese Water company (Tde)</b>	<b>2,343,078</b>	<b>-</b>	<b>2,343,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,343,078</b>
40 Tax on the extraction of ground water	2,343,078	-	2,343,078		-		2,343,078
<b>10- National Social Security Fund (CNSS)</b>	<b>45,589,097</b>	<b>-</b>	<b>45,589,097</b>	<b>46,704,297</b>	<b>-</b>	<b>46,704,297</b>	<b>(1,115,200)</b>
41 Social security contributions	45,589,097	-	45,589,097	46,704,297	-	46,704,297	(1,115,200)
<b>11- Municipalities and Prefecture of mining localities</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
42 Direct payments to municipalities and prefectures	200,000	-	200,000	200,000	-	200,000	-
<b>12- Other administrations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43 Other significant payments to the government > 5 million FCFA					-		
<b>Social payments (heading reserved only for Extractive Companies)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44 Mandatory social expenses					-		
45 Voluntary social expenses					-		
<b>Transfers (section reserved only for Financial Authorities)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46 Transfers to municipalities and prefectures of payments collected by the CI					-		
47 Transfers of Customs revenues					-		
48 Other revenue transferred					-		
<b>Barter Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49 Total budget of the commitment / work					-		
50 Commitments /work Value incurred from 1/1/2013 to 31/12/2013					-		
51 Commitments /work cumulated Value at 31/12/2013					-		
<b>Total payments</b>	<b>136,751,304</b>	<b>-</b>	<b>136,751,304</b>	<b>107,485,350</b>	<b>-</b>	<b>107,485,350</b>	<b>29,265,954</b>

		Company name: ACI Togo (*) NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		-	-	-	7,820,079	-	7,820,079	(7,820,079)
<b>1- Tax department (TD)</b>		-	-	-	5,066,507	-	5,066,507	(5,066,507)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	2,031,900	-	2,031,900	(2,031,900)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	258,862	-	258,862	(258,862)
5	Property taxes	-	-	-	57,618	-	57,618	(57,618)
6	Withholding tax on salaries	-	-	-	26,280	-	26,280	(26,280)
7	Taxes on salaries (TS)	-	-	-	170,388	-	170,388	(170,388)
8	Additional income tax (AIT)	-	-	-	14,000	-	14,000	(14,000)
9	Value-Added Tax (VAT)	-	-	-	2,374,191	-	2,374,191	(2,374,191)
10	Garbage Collection Tax (GCT)	-	-	-	20,809	-	20,809	(20,809)
11	Withholding tax on provision of services	-	-	-	30,000	-	30,000	(30,000)
12	Manufacturing and trading of beverages tax	-	-	-	15,553	-	15,553	(15,553)
13	Withholding tax on rent	-	-	-	40,750	-	40,750	(40,750)
14	Registration fees	-	-	-	16,920	-	16,920	(16,920)
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	9,236	-	9,236	(9,236)
<b>2- Customs department (CD)</b>		-	-	-	2,753,572	-	2,753,572	(2,753,572)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	1,413,384	-	1,413,384	(1,413,384)
18	Value Added Tax (VAT) paid to customs	-	-	-	1,340,188	-	1,340,188	(1,340,188)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TDE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	7,820,079	-	7,820,079	(7,820,079)

		Company name: TdE (**)			NIF 950153J			Reporting period: 2013		
N°	Description of Payment	Per Company			Per Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
<b>A- Direct payment</b>		<b>179,795,628</b>	-	<b>179,795,628</b>	<b>192,804,283</b>	-	<b>192,804,283</b>	<b>(13,008,655)</b>		
<b>1- Tax department (TD)</b>		<b>61,363,905</b>	-	<b>61,363,905</b>	<b>61,363,905</b>	-	<b>61,363,905</b>	-		
1	Minimum tax rate (MTR)	40,000,000	-	40,000,000	40,000,000	-	40,000,000	-		
2	Corporation tax (CT)	-	-	-	-	-	-	-		
3	Capital gains tax (CGT)	-	-	-	-	-	-	-		
4	Professional tax (PT)	-	-	-	-	-	-	-		
5	Property taxes	-	-	-	-	-	-	-		
6	Withholding tax on salaries	-	-	-	-	-	-	-		
7	Taxes on salaries (TS)	-	-	-	-	-	-	-		
8	Additional income tax (AIT)	-	-	-	-	-	-	-		
9	Value-Added Tax (VAT)	21,363,905	-	21,363,905	21,363,905	-	21,363,905	-		
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-		
11	Withholding tax on provision of services	-	-	-	-	-	-	-		
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-		
13	Withholding tax on rent	-	-	-	-	-	-	-		
14	Registration fees	-	-	-	-	-	-	-		
15	Single Professional tax (TPU)	-	-	-	-	-	-	-		
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-		
<b>2- Customs department (CD)</b>		-	-	-	<b>13,008,655</b>	-	<b>13,008,655</b>	<b>(13,008,655)</b>		
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	4,113,221	-	4,113,221	(4,113,221)		
18	Value Added Tax (VAT) paid to customs	-	-	-	8,895,434	-	8,895,434	(8,895,434)		
19	Tax on precious stones and substances	-	-	-	-	-	-	-		
20	Customs penalties	-	-	-	-	-	-	-		
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-		
21	Dividends	-	-	-	-	-	-	-		
22	Advances on dividends	-	-	-	-	-	-	-		
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-		
23	Application fees	-	-	-	-	-	-	-		
24	Fixed duties	-	-	-	-	-	-	-		
25	Surface rights	-	-	-	-	-	-	-		
26	Royalties	-	-	-	-	-	-	-		
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-		
27	Production royalties	-	-	-	-	-	-	-		
28	Signature Bonus	-	-	-	-	-	-	-		
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-		
30	Additional Petroleum tax	-	-	-	-	-	-	-		
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-		
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-		
32	Certificate of environmental regulation	-	-	-	-	-	-	-		
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-		
33	Tax on hiring authorisation	-	-	-	-	-	-	-		
34	Wage debt payment certificate fees	-	-	-	-	-	-	-		
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-		
36	Foreign contract tax	-	-	-	-	-	-	-		
37	Quality of document certificate fees	-	-	-	-	-	-	-		
38	Training contract VISA tax	-	-	-	-	-	-	-		
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-		
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-		
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-		
40	Tax on the extraction of ground water	-	-	-	-	-	-	-		
<b>10- National Social Security Fund (CNSS)</b>		<b>118,431,723</b>	-	<b>118,431,723</b>	<b>118,431,723</b>	-	<b>118,431,723</b>	-		
41	Social security contributions	118,431,723	-	118,431,723	118,431,723	-	118,431,723	-		
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-		
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
<b>12- Other administrations</b>		-	-	-	-	-	-	-		
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-		
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-		
44	Mandatory social expenses	-	-	-	-	-	-	-		
45	Voluntary social expenses	-	-	-	-	-	-	-		
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-		
47	Transfers of Customs revenues	-	-	-	-	-	-	-		
48	Other revenue transferred	-	-	-	-	-	-	-		
<b>Barter Transactions</b>		-	-	-	-	-	-	-		
49	Total budget of the commitment / work	-	-	-	-	-	-	-		
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-		
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-		
<b>Total payments</b>		<b>179,795,628</b>	-	<b>179,795,628</b>	<b>192,804,283</b>	-	<b>192,804,283</b>	<b>(13,008,655)</b>		

		Company name: WAFEX			NIF 950859N			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference			
		Original	Adjust	Final	Original	Adjust	Final				
<b>A. Direct payment</b>		<b>646,672,144</b>	-	<b>646,672,144</b>	<b>772,775,994</b>	-	<b>772,775,994</b>	<b>(126,103,850)</b>			
<b>1- Tax department (TD)</b>		<b>50,729,328</b>	-	<b>50,729,328</b>	<b>58,063,303</b>	-	<b>58,063,303</b>	<b>(7,333,975)</b>			
1	Minimum tax rate (MTR)	-	-	-	692,530	-	692,530	(692,530)			
2	Corporation tax (CT)	30,980,552	-	30,980,552	37,710,001	-	37,710,001	(6,729,449)			
3	Capital gains tax (CGT)	-	-	-	-	-	-	-			
4	Professional tax (PT)	1,733,293	-	1,733,293	2,070,160	-	2,070,160	(336,867)			
5	Property taxes	-	-	-	-	-	-	-			
6	Withholding tax on salaries	1,924,306	-	1,924,306	1,924,306	-	1,924,306	-			
7	Taxes on salaries (TS)	2,486,568	-	2,486,568	2,486,568	-	2,486,568	-			
8	Additional income tax (AIT)	34,875	-	34,875	34,875	-	34,875	-			
9	Value-Added Tax (VAT)	11,546,051	-	11,546,051	10,951,532	-	10,951,532	594,519			
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-			
11	Withholding tax on provision of services	240,000	-	240,000	120,000	-	120,000	120,000			
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-			
13	Withholding tax on rent	852,083	-	852,083	1,726,083	-	1,726,083	(874,000)			
14	Registration fees	931,600	-	931,600	347,248	-	347,248	584,352			
15	Single Professional tax (TPU)	-	-	-	-	-	-	-			
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-			
<b>2- Customs department (CD)</b>		<b>594,961,547</b>	-	<b>594,961,547</b>	<b>713,074,442</b>	-	<b>713,074,442</b>	<b>(118,112,895)</b>			
17	Customs duties (CD-SC-CSL-CL-CF and others)	594,961,547	-	594,961,547	416,381,174	-	416,381,174	553,323,373			
18	Value Added Tax (VAT) paid to customs	-	-	-	60,266,885	-	60,266,885	(60,266,885)			
19	Tax on precious stones and substances	-	-	-	611,169,383	-	611,169,383	(611,169,383)			
20	Customs penalties	-	-	-	-	-	-	-			
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-			
21	Dividends	-	-	-	-	-	-	-			
22	Advances on dividends	-	-	-	-	-	-	-			
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-			
23	Application fees	-	-	-	-	-	-	-			
24	Fixed duties	-	-	-	-	-	-	-			
25	Surface rights	-	-	-	-	-	-	-			
26	Royalties	-	-	-	-	-	-	-			
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-			
27	Production royalties	-	-	-	-	-	-	-			
28	Signature Bonus	-	-	-	-	-	-	-			
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-			
30	Additional Petroleum tax	-	-	-	-	-	-	-			
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-			
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-			
32	Certificate of environmental regulation	-	-	-	-	-	-	-			
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-			
33	Tax on hiring authorisation	-	-	-	-	-	-	-			
34	Wage debt payment certificate fees	-	-	-	-	-	-	-			
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-			
36	Foreign contract tax	-	-	-	-	-	-	-			
37	Quality of document certificate fees	-	-	-	-	-	-	-			
38	Training contract VISA tax	-	-	-	-	-	-	-			
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-			
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-			
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-			
40	Tax on the extraction of ground water	-	-	-	-	-	-	-			
<b>10- National Social Security Fund (CNSS)</b>		<b>981,269</b>	-	<b>981,269</b>	<b>1,638,249</b>	-	<b>1,638,249</b>	<b>(656,980)</b>			
41	Social security contributions	981,269	-	981,269	1,638,249	-	1,638,249	(656,980)			
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-			
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-			
<b>12- Other administrations</b>		-	-	-	-	-	-	-			
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-			
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-			
44	Mandatory social expenses	-	-	-	-	-	-	-			
45	Voluntary social expenses	-	-	-	-	-	-	-			
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-			
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-			
47	Transfers of Customs revenues	-	-	-	-	-	-	-			
48	Other revenue transferred	-	-	-	-	-	-	-			
<b>Barter Transactions</b>		-	-	-	-	-	-	-			
49	Total budget of the commitment / work	-	-	-	-	-	-	-			
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-			
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-			
<b>Total payments</b>		<b>646,672,144</b>	-	<b>646,672,144</b>	<b>772,775,994</b>	-	<b>772,775,994</b>	<b>(126,103,850)</b>			



		Company name: SOLTRANS NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>381,630,397</b>	<b>-</b>	<b>381,630,397</b>	<b>383,466,884</b>	<b>-</b>	<b>383,466,884</b>	
<b>1- Tax department (TD)</b>		<b>21,714,045</b>	<b>-</b>	<b>21,714,045</b>	<b>23,575,532</b>	<b>-</b>	<b>23,575,532</b>	<b>(1,861,487)</b>
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	7,908,800	-	7,908,800	4,224,040	-	4,224,040	3,684,760
3	Capital gains tax (CGT)	-	-	-	8,227,151	-	8,227,151	(8,227,151)
4	Professional tax (PT)	509,633	-	509,633	509,633	-	509,633	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	3,684,760	-	3,684,760	3,684,760	-	3,684,760	-
7	Taxes on salaries (TS)	475,217	-	475,217	1,771,464	-	1,771,464	(1,296,247)
8	Additional income tax (AIT)	18,000	-	18,000	18,000	-	18,000	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	498,820	-	498,820	498,820	-	498,820	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	475,217	-	475,217	475,217	-	475,217	-
14	Registration fees	143,598	-	143,598	143,598	-	143,598	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	8,000,000	-	8,000,000	4,022,849	-	4,022,849	3,977,151
<b>2- Customs department (CD)</b>		<b>358,545,911</b>	<b>-</b>	<b>358,545,911</b>	<b>358,520,911</b>	<b>-</b>	<b>358,520,911</b>	<b>25,000</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	358,545,911	-	358,545,911	-	-	-	358,545,911
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	358,520,911	-	358,520,911	(358,520,911)
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGM G)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TDE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>1,370,441</b>	<b>-</b>	<b>1,370,441</b>	<b>1,370,441</b>	<b>-</b>	<b>1,370,441</b>	<b>-</b>
41	Social security contributions	1,370,441	-	1,370,441	1,370,441	-	1,370,441	-
<b>11- Municipalities and Prefecture of mining localities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>381,630,397</b>	<b>-</b>	<b>381,630,397</b>	<b>383,466,884</b>	<b>-</b>	<b>383,466,884</b>	<b>(1,836,487)</b>

Company name: Granutogo		NIF		Reporting period: 2013				
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>								
<b>1- Tax department (TD)</b>								
1	Minimum tax rate (MTR)	-	-	-	86,091,411	-	86,091,411	(86,091,411)
2	Corporation tax (CT)	-	-	-	64,599,279	-	64,599,279	(64,599,279)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	242,982	-	242,982	(242,982)
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	367,111	-	367,111	(367,111)
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	39,913,409	-	39,913,409	(39,913,409)
9	Value-Added Tax (VAT)	-	-	-	7,958,460	-	7,958,460	(7,958,460)
10	Garbage Collection Tax (GCT)	-	-	-	8,750	-	8,750	(8,750)
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	16,108,567	-	16,108,567	(16,108,567)
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>								
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	13,428,636	-	13,428,636	(13,428,636)
18	Value Added Tax (VAT) paid to customs	-	-	-	5,480,550	-	5,480,550	(5,480,550)
19	Tax on precious stones and substances	-	-	-	7,948,086	-	7,948,086	(7,948,086)
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>								
23	Application fees	-	-	-	1,264,400	-	1,264,400	(1,264,400)
24	Fixed duties	-	-	-	250,000	-	250,000	(250,000)
25	Surface rights	-	-	-	200,000	-	200,000	(200,000)
26	Royalties	-	-	-	50,000	-	50,000	(50,000)
27	Royalties	-	-	-	764,400	-	764,400	(764,400)
<b>5- General Directorate of Oil and Gas (DGH)</b>								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TDE)</b>								
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>								
41	Social security contributions	-	-	-	6,799,096	-	6,799,096	(6,799,096)
<b>11- Municipalities and Prefecture of mining localities</b>								
42	Direct payments to municipalities and prefectures	-	-	-	6,799,096	-	6,799,096	(6,799,096)
<b>12- Other administrations</b>								
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>								
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>								
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	<b>86,091,411</b>	-	<b>86,091,411</b>	<b>(86,091,411)</b>

		Company name: RRCC			NIF 129538L/ 082292W			Reporting period: 2013		
N°	Description of Payment	Per Company			Per Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
<b>A. Direct payment</b>		<b>24,908,900</b>	-	<b>24,908,900</b>	<b>24,866,400</b>	-	<b>24,866,400</b>	<b>42,500</b>		
<b>1- Tax department (TD)</b>		<b>1,082,650</b>	-	<b>1,082,650</b>	<b>1,040,150</b>	-	<b>1,040,150</b>	<b>42,500</b>		
1	Minimum tax rate (MTR)		-		295,000	-	295,000	(295,000)		
2	Corporation tax (CT)		-			-				
3	Capital gains tax (CGT)		-			-				
4	Professional tax (PT)		-			-				
5	Property taxes		-			-				
6	Withholding tax on salaries	337,500	-	337,500		-		337,500		
7	Taxes on salaries (TS)		-			-				
8	Additional income tax (AIT)	6,125	-	6,125	6,125	-	6,125			
9	Value-Added Tax (VAT)		-			-				
10	Garbage Collection Tax (GCT)		-			-				
11	Withholding tax on provision of services	739,025	-	739,025	739,025	-	739,025			
12	Manufacturing and trading of beverages tax		-			-				
13	Withholding tax on rent		-			-				
14	Registration fees		-			-				
15	Single Professional tax (TPU)		-			-				
16	Tax adjustments and penalties payable to the DGI		-			-				
<b>2- Customs department (CD)</b>		-	-	-	-	-	-	-		
17	Customs duties (CD-SC-CSL-CL-CF and others)		-			-				
18	Value Added Tax (VAT) paid to customs		-			-				
19	Tax on precious stones and substances		-			-				
20	Customs penalties		-			-				
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-		
21	Dividends		-			-				
22	Advances on dividends		-			-				
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>23,235,700</b>	-	<b>23,235,700</b>	<b>23,235,700</b>	-	<b>23,235,700</b>	-		
23	Application fees	3,500,000	-	3,500,000	3,500,000	-	3,500,000			
24	Fixed duties	7,000,000	-	7,000,000	7,000,000	-	7,000,000			
25	Surface rights	12,735,700	-	12,735,700	12,735,700	-	12,735,700			
26	Royalties		-			-				
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-		
27	Production royalties		-			-				
28	Signature Bonus		-			-				
29	Redevances Superficiaires annuelle		-			-				
30	Additional Petroleum tax		-			-				
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-		
31	Tax on issue environmental suitability certificate		-			-				
32	Certificate of environmental regulation		-			-				
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-		
33	Tax on hiring authorisation		-			-				
34	Wage debt payment certificate fees		-			-				
35	Application fees and internal regulation VISA		-			-				
36	Foreign contract tax		-			-				
37	Quality of document certificate fees		-			-				
38	Training contract VISA tax		-			-				
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-		
39	Payment to Special Electrification Fund (SEF)		-			-				
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-		
40	Tax on the extraction of ground water		-			-				
<b>10- National Social Security Fund (CNSS)</b>		<b>590,550</b>	-	<b>590,550</b>	<b>590,550</b>	-	<b>590,550</b>	-		
41	Social security contributions	590,550	-	590,550	590,550	-	590,550			
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-		
42	Direct payments to municipalities and prefectures		-			-				
<b>12- Other administrations</b>		-	-	-	-	-	-	-		
43	Other significant payments to the government > 5 million FCFA		-			-				
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-		
44	Mandatory social expenses		-			-				
45	Voluntary social expenses		-			-				
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected by the CI		-			-				
47	Transfers of Customs revenues		-			-				
48	Other revenue transferred		-			-				
<b>Barter Transactions</b>		-	-	-	-	-	-	-		
49	Total budget of the commitment / work		-			-				
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013		-			-				
51	Commitments /work cumulated Value at 31/12/2013		-			-				
<b>Total payments</b>		<b>24,908,900</b>	-	<b>24,908,900</b>	<b>24,866,400</b>	-	<b>24,866,400</b>	<b>42,500</b>		

		Company name: SGM			NIF 103820W			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference			
		Original	Adjust	Final	Original	Adjust	Final				
<b>A. Direct payment</b>		<b>23,170,618</b>	<b>-</b>	<b>23,170,618</b>	<b>21,811,208</b>	<b>-</b>	<b>21,811,208</b>	<b>1,359,410</b>			
<b>1- Tax department (TD)</b>		<b>5,514,870</b>	<b>-</b>	<b>5,514,870</b>	<b>5,514,870</b>	<b>-</b>	<b>5,514,870</b>	<b>-</b>			
1	Minimum tax rate (MTR)										
2	Corporation tax (CT)										
3	Capital gains tax (CGT)										
4	Professional tax (PT)										
5	Property taxes										
6	Withholding tax on salaries										
7	Taxes on salaries (TS)	5,258,620		5,258,620	4,851,646		4,851,646	406,974			
8	Additional income tax (AIT)				406,974		406,974	(406,974)			
9	Value-Added Tax (VAT)										
10	Garbage Collection Tax (GCT)										
11	Withholding tax on provision of services										
12	Manufacturing and trading of beverages tax										
13	Withholding tax on rent	256,250		256,250	256,250		256,250				
14	Registration fees										
15	Single Professional tax (TPU)										
16	Tax adjustments and penalties payable to the DGI										
<b>2- Customs department (CD)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
17	Customs duties (CD-SC-CSL-CL-CF and others)										
18	Value Added Tax (VAT) paid to customs										
19	Tax on precious stones and substances										
20	Customs penalties										
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
21	Dividends										
22	Advances on dividends										
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
23	Application fees										
24	Fixed duties										
25	Surface rights										
26	Royalties										
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
27	Production royalties										
28	Signature Bonus										
29	Redevances Superficiaries annuelle										
30	Additional Petroleum tax										
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
31	Tax on issue environmental suitability certificate										
32	Certificate of environmental regulation										
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
33	Tax on hiring authorisation										
34	Wage debt payment certificate fees										
35	Application fees and internal regulation VISA										
36	Foreign contract tax										
37	Quality of document certificate fees										
38	Training contract VISA tax										
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
39	Payment to Special Electrification Fund (SEF)										
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
40	Tax on the extraction of ground water										
<b>10- National Social Security Fund (CNSS)</b>		<b>16,584,748</b>	<b>-</b>	<b>16,584,748</b>	<b>16,296,338</b>	<b>-</b>	<b>16,296,338</b>	<b>288,410</b>			
41	Social security contributions	16,584,748		16,584,748	16,296,338		16,296,338	288,410			
<b>11- Municipalities and Prefecture of mining localities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
42	Direct payments to municipalities and prefectures										
<b>12- Other administrations</b>		<b>1,071,000</b>	<b>-</b>	<b>1,071,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,071,000</b>			
43	Other significant payments to the government > 5 million FCFA	1,071,000		1,071,000				1,071,000			
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
44	Mandatory social expenses										
45	Voluntary social expenses										
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
46	Transfers to municipalities and prefectures of payments collected by the CI										
47	Transfers of Customs revenues										
48	Other revenue transferred										
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
49	Total budget of the commitment / work										
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013										
51	Commitments /work cumulated Value at 31/12/2013										
<b>Total payments</b>		<b>23,170,618</b>	<b>-</b>	<b>23,170,618</b>	<b>21,811,208</b>	<b>-</b>	<b>21,811,208</b>	<b>1,359,410</b>			

		Company name: G&B African R NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Direct payment</b>		<b>6,051,995</b>	-	<b>6,051,995</b>	<b>6,051,995</b>	-	<b>6,051,995</b>	-
<b>1- Tax department (TD)</b>		<b>1,379,895</b>	-	<b>1,379,895</b>	<b>1,379,895</b>	-	<b>1,379,895</b>	-
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	203,895	-	203,895	203,895	-	203,895	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	4,500	-	4,500	4,500	-	4,500	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	1,171,500	-	1,171,500	1,171,500	-	1,171,500	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>1,464,500</b>	-	<b>1,464,500</b>	<b>1,464,500</b>	-	<b>1,464,500</b>	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	1,464,500	-	1,464,500	1,464,500	-	1,464,500	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>3,207,600</b>	-	<b>3,207,600</b>	<b>3,207,600</b>	-	<b>3,207,600</b>	-
41	Social security contributions	3,207,600	-	3,207,600	3,207,600	-	3,207,600	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>6,051,995</b>	-	<b>6,051,995</b>	<b>6,051,995</b>	-	<b>6,051,995</b>	-

Company name: TERRA Métaux rares		NIF			0			Reporting period: 2013			Final difference
N°	Description of Payment	Per Company			Per Government			Original	Adjust	Final	
		Original	Adjust	Final	Original	Adjust	Final				
<b>A. Direct payment</b>											
<b>1- Tax department (TD)</b>											
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-	-	-	
2	Corporation tax (CT)	-	-	-	-	-	-	-	-	-	
3	Capital gains tax (CGT)	-	-	-	-	-	-	-	-	-	
4	Professional tax (PT)	-	-	-	-	-	-	-	-	-	
5	Property taxes	-	-	-	-	-	-	-	-	-	
6	Withholding tax on salaries	-	-	-	-	-	-	-	-	-	
7	Taxes on salaries (TS)	-	-	-	-	-	-	-	-	-	
8	Additional income tax (AIT)	-	-	-	-	-	-	-	-	-	
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-	-	-	
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-	-	-	
11	Withholding tax on provision of services	-	-	-	-	-	-	-	-	-	
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-	-	-	
13	Withholding tax on rent	-	-	-	-	-	-	-	-	-	
14	Registration fees	-	-	-	-	-	-	-	-	-	
15	Single Professional tax (TPU)	-	-	-	-	-	-	-	-	-	
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-	-	-	
<b>2- Customs department (CD)</b>											
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-	-	-	
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-	-	-	
19	Tax on precious stones and substances	-	-	-	-	-	-	-	-	-	
20	Customs penalties	-	-	-	-	-	-	-	-	-	
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>											
21	Dividends	-	-	-	-	-	-	-	-	-	
22	Advances on dividends	-	-	-	-	-	-	-	-	-	
<b>4- General Directorate of Mines and Geology (DGMG)</b>											
23	Application fees	-	-	-	-	-	-	-	-	-	
24	Fixed duties	-	-	-	-	-	-	-	-	-	
25	Surface rights	-	-	-	-	-	-	-	-	-	
26	Royalties	-	-	-	-	-	-	-	-	-	
<b>5- General Directorate of Oil and Gas (DGH)</b>											
27	Production royalties	-	-	-	-	-	-	-	-	-	
28	Signature Bonus	-	-	-	-	-	-	-	-	-	
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-	-	-	
30	Additional Petroleum tax	-	-	-	-	-	-	-	-	-	
<b>6- General Directorate of Environment (ANGE)</b>											
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-	-	-	
32	Certificate of environmental regulation	-	-	-	-	-	-	-	-	-	
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>											
33	Tax on hiring authorisation	-	-	-	-	-	-	-	-	-	
34	Wage debt payment certificate fees	-	-	-	-	-	-	-	-	-	
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-	-	-	
36	Foreign contract tax	-	-	-	-	-	-	-	-	-	
37	Quality of document certificate fees	-	-	-	-	-	-	-	-	-	
38	Training contract VISA tax	-	-	-	-	-	-	-	-	-	
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>											
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-	-	-	
<b>9- Togolese Water company (TDE)</b>											
40	Tax on the extraction of ground water	-	-	-	-	-	-	-	-	-	
<b>10- National Social Security Fund (CNSS)</b>											
41	Social security contributions	-	-	-	-	-	-	-	-	-	
<b>11- Municipalities and Prefecture of mining localities</b>											
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	-	-	
<b>12- Other administrations</b>											
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-	-	-	
<b>Social payments (heading reserved only for Extractive Companies)</b>											
44	Mandatory social expenses	-	-	-	-	-	-	-	-	-	
45	Voluntary social expenses	-	-	-	-	-	-	-	-	-	
<b>Transfers (section reserved only for Financial Authorities)</b>											
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-	-	-	
47	Transfers of Customs revenues	-	-	-	-	-	-	-	-	-	
48	Other revenue transferred	-	-	-	-	-	-	-	-	-	
<b>Barter Transactions</b>											
49	Total budget of the commitment / work	-	-	-	-	-	-	-	-	-	
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-	-	-	
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-	-	-	
<b>Total payments</b>											

		Company name: Global Merchants NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>5,797,088</b>	-	<b>5,797,088</b>	<b>1,623,036</b>	-	<b>1,623,036</b>	<b>4,174,052</b>
<b>1- Tax department (TD)</b>		<b>690,399</b>	-	<b>690,399</b>	<b>614,972</b>	-	<b>614,972</b>	<b>75,427</b>
1	Minimum tax rate (MTR)	185,000	-	185,000	135,000	-	135,000	50,000
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	50,000	-	50,000	25,000	-	25,000	25,000
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	54,195	-	54,195	48,195	-	48,195	6,000
7	Taxes on salaries (TS)	334,329	-	334,329	308,527	-	308,527	25,802
8	Additional income tax (AIT)	18,875	-	18,875	20,250	-	20,250	(1,375)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	6,000	-	6,000	6,000	-	6,000	-
11	Withholding tax on provision of services	30,000	-	30,000	-	-	-	30,000
12	Manufacturing and trading of beverages tax	12,000	-	12,000	-	-	-	12,000
13	Withholding tax on rent	-	-	-	60,000	-	60,000	(60,000)
14	Registration fees	-	-	-	12,000	-	12,000	(12,000)
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		<b>128,525</b>	-	<b>128,525</b>	<b>30,200</b>	-	<b>30,200</b>	<b>98,325</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	128,525	-	128,525	30,200	-	30,200	98,325
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>696,000</b>	-	<b>696,000</b>	<b>626,000</b>	-	<b>626,000</b>	<b>70,000</b>
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	626,000	-	626,000	(626,000)
26	Royalties	696,000	-	696,000	-	-	-	696,000
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>3,930,300</b>	-	<b>3,930,300</b>	-	-	-	<b>3,930,300</b>
31	Tax on issue environmental suitability certificate	3,930,300	-	3,930,300	-	-	-	3,930,300
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>351,864</b>	-	<b>351,864</b>	<b>351,864</b>	-	<b>351,864</b>	-
41	Social security contributions	351,864	-	351,864	351,864	-	351,864	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>5,797,088</b>	-	<b>5,797,088</b>	<b>1,623,036</b>	-	<b>1,623,036</b>	<b>4,174,052</b>

Company name: SONATRAC Togo ( NIF 0		Reporting period: 2013						
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		-	-	-	222,699,922	-	222,699,922	(222,699,922)
<b>1- Tax department (TD)</b>		-	-	-	3,610,372	-	3,610,372	(3,610,372)
1	Minimum tax rate (MTR)	-	-	-	656,835	-	656,835	(656,835)
2	Corporation tax (CT)	-	-	-	132,654	-	132,654	(132,654)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	208,431	-	208,431	(208,431)
5	Property taxes	-	-	-	28,970	-	28,970	(28,970)
6	Withholding tax on salaries	-	-	-	172,284	-	172,284	(172,284)
7	Taxes on salaries (TS)	-	-	-	668,369	-	668,369	(668,369)
8	Additional income tax (AIT)	-	-	-	26,000	-	26,000	(26,000)
9	Value-Added Tax (VAT)	-	-	-	702,363	-	702,363	(702,363)
10	Garbage Collection Tax (GCT)	-	-	-	4,850	-	4,850	(4,850)
11	Withholding tax on provision of services	-	-	-	15,1580	-	15,1580	(15,1580)
12	Manufacturing and trading of beverages tax	-	-	-	488,115	-	488,115	(488,115)
13	Withholding tax on rent	-	-	-	360,221	-	360,221	(360,221)
14	Registration fees	-	-	-	9,700	-	9,700	(9,700)
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		-	-	-	218,037,120	-	218,037,120	(218,037,120)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	114,980,968	-	114,980,968	(114,980,968)
18	Value Added Tax (VAT) paid to customs	-	-	-	103,056,152	-	103,056,152	(103,056,152)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	150,000	-	150,000	(150,000)
31	Tax on issue environmental suitability certificate	-	-	-	150,000	-	150,000	(150,000)
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	902,430	-	902,430	(902,430)
41	Social security contributions	-	-	-	902,430	-	902,430	(902,430)
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	222,699,922	-	222,699,922	(222,699,922)



Company name: GTOA Sarl (*) NIF			Reporting period: 2013					
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>								
<b>1- Tax department (TD)</b>								
1	Minimum tax rate (MTR)	-	-	-	4,878,010	-	4,878,010	(4,878,010)
2	Corporation tax (CT)	-	-	-	2,000,000	-	2,000,000	(2,000,000)
3	Capital gains tax (CGT)	-	-	-	1,500,000	-	1,500,000	(1,500,000)
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	425,000	-	425,000	(425,000)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	75,000	-	75,000	(75,000)
<b>2- Customs department (CD)</b>								
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	2,378,010	-	2,378,010	(2,378,010)
18	Value Added Tax (VAT) paid to customs	-	-	-	887,466	-	887,466	(887,466)
19	Tax on precious stones and substances	-	-	-	1,490,544	-	1,490,544	(1,490,544)
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>								
23	Application fees	-	-	-	500,000	-	500,000	(500,000)
24	Fixed duties	-	-	-	250,000	-	250,000	(250,000)
25	Surface rights	-	-	-	200,000	-	200,000	(200,000)
26	Royalties	-	-	-	50,000	-	50,000	(50,000)
<b>5- General Directorate of Oil and Gas (DGH)</b>								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>								
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>								
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>								
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>								
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>								
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	<b>4,878,010</b>	-	<b>4,878,010</b>	<b>(4,878,010)</b>

		Company name: Les Aigles NIF 094129 B			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>38,765,515</b>	-	<b>38,765,515</b>	<b>37,763,152</b>	-	<b>37,763,152</b>	<b>1,002,363</b>
<b>1- Tax department (TD)</b>		<b>37,061,564</b>	-	<b>37,061,564</b>	<b>37,061,564</b>	-	<b>37,061,564</b>	-
1	Minimum tax rate (MTR)	4,681,320	-	4,681,320	4,681,320	-	4,681,320	-
2	Corporation tax (CT)	291,523	-	291,523	451,423	-	451,423	(159,900)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	3,342,275	-	3,342,275	3,342,275	-	3,342,275	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	75,380	-	75,380	75,380	-	75,380	-
7	Taxes on salaries (TS)	3,450,605	-	3,450,605	3,450,605	-	3,450,605	-
8	Additional income tax (AIT)	3,500	-	3,500	3,500	-	3,500	-
9	Value-Added Tax (VAT)	19,742,677	-	19,742,677	24,016,332	-	24,016,332	(4,273,655)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	110,000	-	110,000	110,000	-	110,000	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	22,500	-	22,500	22,500	-	22,500	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	5,341,784	-	5,341,784	908,229	-	908,229	4,433,555
<b>2- Customs department (CD)</b>		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>103,951</b>	-	<b>103,951</b>	<b>101,588</b>	-	<b>101,588</b>	<b>2,363</b>
41	Social security contributions	103,951	-	103,951	101,588	-	101,588	2,363
<b>11- Municipalities and Prefecture of mining localities</b>		<b>1,600,000</b>	-	<b>1,600,000</b>	<b>600,000</b>	-	<b>600,000</b>	<b>1,000,000</b>
42	Direct payments to municipalities and prefectures	1,600,000	-	1,600,000	600,000	-	600,000	1,000,000
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>38,765,515</b>	-	<b>38,765,515</b>	<b>37,763,152</b>	-	<b>37,763,152</b>	<b>1,002,363</b>

Company name: Togo rail		NIF		02286E		Reporting period:		2013		Final difference
N°	Description of Payment	Per Company			Per Government			Final	Final difference	
		Original	Adjust	Final	Original	Adjust	Final			
<b>A. Direct payment</b>										
<b>1- Tax department (TD)</b>										
		92,034,517	-	92,034,517	93,229,835	-	93,229,835		(1,195,318)	
		75,564,435	-	75,564,435	79,120,912	-	79,120,912		(3,556,477)	
1	Minimum tax rate (MTR)		-	-	4,500,000	-	4,500,000		(4,500,000)	
2	Corporation tax (CT)		-	-		-			-	
3	Capital gains tax (CGT)		-	-		-			-	
4	Professional tax (PT)	1,795,662	-	1,795,662	1,795,662	-	1,795,662		-	
5	Property taxes	1,267,301	-	1,267,301	1,267,301	-	1,267,301		-	
6	Withholding tax on salaries	1,450,851	-	1,450,851	1,450,851	-	1,450,851		-	
7	Taxes on salaries (TS)	4,561,560	-	4,561,560	4,561,560	-	4,561,560		-	
8	Additional income tax (AIT)	15,1625	-	15,1625	15,1625	-	15,1625		-	
9	Value-Added Tax (VAT)	65,496,726	-	65,496,726	64,553,203	-	64,553,203		943,523	
10	Garbage Collection Tax (GCT)		-	-		-			-	
11	Withholding tax on provision of services	840,710	-	840,710	840,710	-	840,710		-	
12	Manufacturing and trading of beverages tax		-	-		-			-	
13	Withholding tax on rent		-	-		-			-	
14	Registration fees		-	-		-			-	
15	Single Professional tax (TPU)		-	-		-			-	
16	Tax adjustments and penalties payable to the DGI		-	-		-			-	
<b>2- Customs department (CD)</b>										
		2,447,705	-	2,447,705	2,402,821	-	2,402,821		44,884	
17	Customs duties (CD-SC-CSL-CL-CF and others)	1,269,981	-	1,269,981	1,225,097	-	1,225,097		44,884	
18	Value Added Tax (VAT) paid to customs	1,177,724	-	1,177,724	1,177,724	-	1,177,724		-	
19	Tax on precious stones and substances		-	-		-			-	
20	Customs penalties		-	-		-			-	
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>										
21	Dividends		-	-		-			-	
22	Advances on dividends		-	-		-			-	
<b>4- General Directorate of Mines and Geology (DGMG)</b>										
23	Application fees		-	-		-			-	
24	Fixed duties		-	-		-			-	
25	Surface rights		-	-		-			-	
26	Royalties		-	-		-			-	
<b>5- General Directorate of Oil and Gas (DGH)</b>										
27	Production royalties		-	-		-			-	
28	Signature Bonus		-	-		-			-	
29	Redevances Superficiaries annuelle		-	-		-			-	
30	Additional Petroleum tax		-	-		-			-	
<b>6- General Directorate of Environment (ANGE)</b>										
		2,326,275	-	2,326,275	-	-	-		2,326,275	
31	Tax on issue environmental suitability certificate	110,775	-	110,775		-			110,775	
32	Certificate of environmental regulation	2,215,500	-	2,215,500		-			2,215,500	
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>										
33	Tax on hiring authorisation		-	-		-			-	
34	Wage debt payment certificate fees		-	-		-			-	
35	Application fees and internal regulation VISA		-	-		-			-	
36	Foreign contract tax		-	-		-			-	
37	Quality of document certificate fees		-	-		-			-	
38	Training contract VISA tax		-	-		-			-	
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>										
39	Payment to Special Electrification Fund (SEF)		-	-		-			-	
<b>9- Togolese Water company (TdE)</b>										
40	Tax on the extraction of ground water		-	-		-			-	
<b>10- National Social Security Fund (CNSS)</b>										
		11,696,102	-	11,696,102	11,706,102	-	11,706,102		(10,000)	
41	Social security contributions	11,696,102	-	11,696,102	11,706,102	-	11,706,102		(10,000)	
<b>11- Municipalities and Prefecture of mining localities</b>										
42	Direct payments to municipalities and prefectures		-	-		-			-	
<b>12- Other administrations</b>										
43	Other significant payments to the government > 5 million FCFA		-	-		-			-	
<b>Social payments (heading reserved only for Extractive Companies)</b>										
44	Mandatory social expenses		-	-		-			-	
45	Voluntary social expenses		-	-		-			-	
<b>Transfers (section reserved only for Financial Authorities)</b>										
46	Transfers to municipalities and prefectures of payments collected by the CI		-	-		-			-	
47	Transfers of Customs revenues		-	-		-			-	
48	Other revenue transferred		-	-		-			-	
<b>Barter Transactions</b>										
49	Total budget of the commitment / work		-	-		-			-	
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013		-	-		-			-	
51	Commitments /work cumulated Value at 31/12/2013		-	-		-			-	
<b>Total payments</b>		<b>92,034,517</b>	<b>-</b>	<b>92,034,517</b>	<b>93,229,835</b>	<b>-</b>	<b>93,229,835</b>		<b>(1,195,318)</b>	

		Company name: Etoile du Golf NIF 084260 W			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>13,362,190</b>	-	<b>13,362,190</b>	<b>14,574,775</b>	-	<b>14,574,775</b>	<b>(1,212,585)</b>
<b>1- Tax department (TD)</b>		<b>10,444,998</b>	-	<b>10,444,998</b>	<b>10,520,998</b>	-	<b>10,520,998</b>	<b>(76,000)</b>
1	Minimum tax rate (MTR)	3,750,000	-	3,750,000	2,250,000	-	2,250,000	1,500,000
2	Corporation tax (CT)	-	-	-	1,576,000	-	1,576,000	(1,576,000)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	982,805	-	982,805	982,805	-	982,805	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	2,201,800	-	2,201,800	2,201,800	-	2,201,800	-
7	Taxes on salaries (TS)	3,415,256	-	3,415,256	3,415,256	-	3,415,256	-
8	Additional income tax (AIT)	7,750	-	7,750	7,750	-	7,750	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	87,387	-	87,387	87,387	-	87,387	-
<b>2- Customs department (CD)</b>		-	-	-	<b>1,968,000</b>	-	<b>1,968,000</b>	<b>(1,968,000)</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	600,000	-	600,000	(600,000)
18	Value Added Tax (VAT) paid to customs	-	-	-	1,368,000	-	1,368,000	(1,368,000)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>2,917,192</b>	-	<b>2,917,192</b>	<b>2,085,777</b>	-	<b>2,085,777</b>	<b>831,415</b>
41	Social security contributions	2,917,192	-	2,917,192	2,085,777	-	2,085,777	831,415
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>1,350,000</b>	-	<b>1,350,000</b>	-	-	-	-
44	Mandatory social expenses	500,000	-	500,000	-	-	-	-
45	Voluntary social expenses	850,000	-	850,000	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>14,712,190</b>	-	<b>14,712,190</b>	<b>14,574,775</b>	-	<b>14,574,775</b>	<b>(1,212,585)</b>

Company name: COLAS		NIF		0		Reporting period: 2013		
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>144,279,179</b>	<b>-</b>	<b>144,279,179</b>	<b>442,333,508</b>	<b>-</b>	<b>442,333,508</b>	<b>(298,054,329)</b>
<b>1- Tax department (TD)</b>		<b>84,530,438</b>	<b>-</b>	<b>84,530,438</b>	<b>382,584,767</b>	<b>-</b>	<b>382,584,767</b>	<b>(298,054,329)</b>
1	Minimum tax rate (MTR)	-	-	-	1,200,000	-	1,200,000	(1,200,000)
2	Corporation tax (CT)	-	-	-	21,790,351	-	21,790,351	(21,790,351)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	15,354,553	-	15,354,553	19,205,195	-	19,205,195	(3,850,642)
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	49,100,762	-	49,100,762	47,683,094	-	47,683,094	1,417,668
7	Taxes on salaries (TS)	13,712,868	-	13,712,868	14,714,836	-	14,714,836	(1,001,968)
8	Additional income tax (AIT)	72,000	-	72,000	110,875	-	110,875	(38,875)
9	Value-Added Tax (VAT)	-	-	-	264,514,888	-	264,514,888	(264,514,888)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	2,372,338	-	2,372,338	10,259,278	-	10,259,278	(7,886,940)
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	3,917,917	-	3,917,917	3,106,250	-	3,106,250	811,667
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>1,443,000</b>	<b>-</b>	<b>1,443,000</b>	<b>1,443,000</b>	<b>-</b>	<b>1,443,000</b>	<b>-</b>
23	Application fees	-	-	-	250,000	-	250,000	(250,000)
24	Fixed duties	-	-	-	300,000	-	300,000	(300,000)
25	Surface rights	100,000	-	100,000	200,000	-	200,000	(100,000)
26	Royalties	1,343,000	-	1,343,000	693,000	-	693,000	650,000
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TDE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>55,155,741</b>	<b>-</b>	<b>55,155,741</b>	<b>55,155,741</b>	<b>-</b>	<b>55,155,741</b>	<b>-</b>
41	Social security contributions	55,155,741	-	55,155,741	55,155,741	-	55,155,741	-
<b>11- Municipalities and Prefecture of mining localities</b>		<b>3,150,000</b>	<b>-</b>	<b>3,150,000</b>	<b>3,150,000</b>	<b>-</b>	<b>3,150,000</b>	<b>-</b>
42	Direct payments to municipalities and prefectures	3,150,000	-	3,150,000	3,150,000	-	3,150,000	-
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>144,279,179</b>	<b>-</b>	<b>144,279,179</b>	<b>442,333,508</b>	<b>-</b>	<b>442,333,508</b>	<b>(298,054,329)</b>

N°	Description of Payment	Company name: Togo carrière NIF 051213 X			Reporting period: 2013			Final difference
		Per Company			Per Government			
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>212,595,584</b>	<b>-</b>	<b>212,595,584</b>	<b>241,079,551</b>	<b>-</b>	<b>241,079,551</b>	<b>(28,483,967)</b>
<b>1- Tax department (TD)</b>		<b>54,675,976</b>	<b>-</b>	<b>54,675,976</b>	<b>56,237,321</b>	<b>-</b>	<b>56,237,321</b>	<b>(1,561,345)</b>
1	Minimum tax rate (MTR)				220,000		220,000	(220,000)
2	Corporation tax (CT)	16,161,305		16,161,305	15,322,132		15,322,132	839,173
3	Capital gains tax (CGT)				10,327,072		10,327,072	(10,327,072)
4	Professional tax (PT)	10,029,175		10,029,175	10,029,175		10,029,175	-
5	Property taxes							-
6	Withholding tax on salaries	10,377,072		10,377,072				10,377,072
7	Taxes on salaries (TS)	14,743,112		14,743,112	14,743,112		14,743,112	-
8	Additional income tax (AIT)	274,250		274,250	274,250		274,250	-
9	Value-Added Tax (VAT)	194,917		194,917	194,631		194,631	286
10	Garbage Collection Tax (GCT)	108,904		108,904	108,904		108,904	-
11	Withholding tax on provision of services	826,523		826,523	672,550		672,550	153,973
12	Manufacturing and trading of beverages tax							-
13	Withholding tax on rent	879,432		879,432	1,033,405		1,033,405	(153,973)
14	Registration fees	1,081,286		1,081,286	154,018		154,018	927,268
15	Single Professional tax (TPU)				1,081,286		1,081,286	(1,081,286)
16	Tax adjustments and penalties payable to the DGI				2,076,786		2,076,786	(2,076,786)
<b>2- Customs department (CD)</b>		<b>117,299,534</b>	<b>-</b>	<b>117,299,534</b>	<b>144,252,156</b>	<b>-</b>	<b>144,252,156</b>	<b>(26,952,622)</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	41,372,011		41,372,011	50,703,115		50,703,115	(9,331,104)
18	Value Added Tax (VAT) paid to customs	75,927,523		75,927,523	93,549,041		93,549,041	(17,621,518)
19	Tax on precious stones and substances							-
20	Customs penalties							-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends							-
22	Advances on dividends							-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>6,923,800</b>	<b>-</b>	<b>6,923,800</b>	<b>6,923,800</b>	<b>-</b>	<b>6,923,800</b>	<b>-</b>
23	Application fees							-
24	Fixed duties							-
25	Surface rights				100,000		100,000	(100,000)
26	Royalties	6,923,800		6,923,800	6,823,800		6,823,800	100,000
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties							-
28	Signature Bonus							-
29	Redevances Superficiaries annuelle							-
30	Additional Petroleum tax							-
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	Tax on issue environmental suitability certificate							-
32	Certificate of environmental regulation							-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation							-
34	Wage debt payment certificate fees							-
35	Application fees and internal regulation VISA							-
36	Foreign contract tax							-
37	Quality of document certificate fees							-
38	Training contract VISA tax							-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)							-
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water							-
<b>10- National Social Security Fund (CNSS)</b>		<b>30,516,274</b>	<b>-</b>	<b>30,516,274</b>	<b>30,516,274</b>	<b>-</b>	<b>30,516,274</b>	<b>-</b>
41	Social security contributions	30,516,274		30,516,274	30,516,274		30,516,274	-
<b>11- Municipalities and Prefecture of mining localities</b>		<b>3,180,000</b>	<b>-</b>	<b>3,180,000</b>	<b>3,150,000</b>	<b>-</b>	<b>3,150,000</b>	<b>30,000</b>
42	Direct payments to municipalities and prefectures	3,180,000		3,180,000	3,150,000		3,150,000	30,000
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA							-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses							-
45	Voluntary social expenses							-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI							-
47	Transfers of Customs revenues							-
48	Other revenue transferred							-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work							-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013							-
51	Commitments /work cumulated Value at 31/12/2013							-
<b>Total payments</b>		<b>212,595,584</b>	<b>-</b>	<b>212,595,584</b>	<b>241,079,551</b>	<b>-</b>	<b>241,079,551</b>	<b>(28,483,967)</b>

		Company name: EBOMAF SA. NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		-	-	-	969,817,009	-	969,817,009	(969,817,009)
<b>1- Tax department (TD)</b>		-	-	-	312,813,229	-	312,813,229	(312,813,229)
1	Minimum tax rate (MTR)	-	-	-	27,785,000	-	27,785,000	(27,785,000)
2	Corporation tax (CT)	-	-	-	69,341,594	-	69,341,594	(69,341,594)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	210,358,888	-	210,358,888	(210,358,888)
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	347,340	-	347,340	(347,340)
7	Taxes on salaries (TS)	-	-	-	2,872,800	-	2,872,800	(2,872,800)
8	Additional income tax (AIT)	-	-	-	128,000	-	128,000	(128,000)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	1,949,607	-	1,949,607	(1,949,607)
11	Withholding tax on provision of services	-	-	-	30,000	-	30,000	(30,000)
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		-	-	-	657,003,780	-	657,003,780	(657,003,780)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	300,146,783	-	300,146,783	(300,146,783)
18	Value Added Tax (VAT) paid to customs	-	-	-	356,856,997	-	356,856,997	(356,856,997)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TDE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	969,817,009	-	969,817,009	(969,817,009)

		Company name: TGC S.A. NIF 102957X			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>10,714,402</b>	-	<b>10,714,402</b>	<b>10,305,578</b>	-	<b>10,305,578</b>	<b>408,824</b>
<b>1- Tax department (TD)</b>		<b>202,900</b>	-	<b>202,900</b>	<b>1,308,110</b>	-	<b>1,308,110</b>	<b>(1,105,210)</b>
1	Minimum tax rate (MTR)	-	-	-	1,000,000	-	1,000,000	(1,000,000)
2	Corporation tax (CT)	-	-	-	135,210	-	135,210	(135,210)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	30,000	-	30,000	-	-	-	30,000
6	Withholding tax on salaries	-	-	-	8,200	-	8,200	(8,200)
7	Taxes on salaries (TS)	29,400	-	29,400	29,400	-	29,400	-
8	Additional income tax (AIT)	4,500	-	4,500	4,500	-	4,500	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	23,400	-	23,400	7,800	-	7,800	15,600
11	Withholding tax on provision of services	8,200	-	8,200	-	-	-	8,200
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	97,400	-	97,400	97,400	-	97,400	-
14	Registration fees	-	-	-	15,600	-	15,600	(15,600)
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	10,000	-	10,000	10,000	-	10,000	-
<b>2- Customs department (CD)</b>		<b>10,511,502</b>	-	<b>10,511,502</b>	<b>8,997,468</b>	-	<b>8,997,468</b>	<b>1,514,034</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	8,077,713	-	8,077,713	6,563,679	-	6,563,679	1,514,034
18	Value Added Tax (VAT) paid to customs	2,433,789	-	2,433,789	2,433,789	-	2,433,789	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>10,714,402</b>	-	<b>10,714,402</b>	<b>10,305,578</b>	-	<b>10,305,578</b>	<b>408,824</b>



		Company name: SNCTPC (*) NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>								
<b>1- Tax department (TD)</b>								
1	Minimum tax rate (MTR)	-	-	-	150,000	-	150,000	(150,000)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	150,000	-	150,000	(150,000)
<b>2- Customs department (CD)</b>								
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>								
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>								
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>								
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>								
43	Other significant payments to the government- 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>								
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>								
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	150,000	-	150,000	(150,000)

		Company name: SAD (*) NIF 122197P			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>72,182,961</b>	<b>-</b>	<b>72,182,961</b>	<b>2,484,988</b>	<b>-</b>	<b>2,484,988</b>	<b>69,697,973</b>
<b>1- Tax department (TD)</b>		<b>2,592,111</b>	<b>-</b>	<b>2,592,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,592,111</b>
1	Minimum tax rate (MTR)	50,000	-	50,000	-	-	-	50,000
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	20,000	-	20,000	-	-	-	20,000
5	Property taxes	30,000	-	30,000	-	-	-	30,000
6	Withholding tax on salaries	460,135	-	460,135	-	-	-	460,135
7	Taxes on salaries (TS)	852,803	-	852,803	-	-	-	852,803
8	Additional income tax (AIT)	29,000	-	29,000	-	-	-	29,000
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	915,166	-	915,166	-	-	-	915,166
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	235,007	-	235,007	-	-	-	235,007
<b>2- Customs department (CD)</b>		<b>47,700,000</b>	<b>-</b>	<b>47,700,000</b>	<b>1,984,988</b>	<b>-</b>	<b>1,984,988</b>	<b>45,715,012</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	47,700,000	-	47,700,000	1,581,201	-	1,581,201	46,118,799
18	Value Added Tax (VAT) paid to customs	-	-	-	403,787	-	403,787	(403,787)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>13,220,650</b>	<b>-</b>	<b>13,220,650</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>12,720,650</b>
23	Application fees	3,435,800	-	3,435,800	-	-	-	3,435,800
24	Fixed duties	5,500,000	-	5,500,000	-	-	-	5,500,000
25	Surface rights	1,081,250	-	1,081,250	500,000	-	500,000	581,250
26	Royalties	3,203,600	-	3,203,600	-	-	-	3,203,600
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>5,600,000</b>	<b>-</b>	<b>5,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,600,000</b>
31	Tax on issue environmental suitability certificate	5,600,000	-	5,600,000	-	-	-	5,600,000
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>3,070,200</b>	<b>-</b>	<b>3,070,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,070,200</b>
41	Social security contributions	3,070,200	-	3,070,200	-	-	-	3,070,200
<b>11- Municipalities and Prefecture of mining localities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>72,182,961</b>	<b>-</b>	<b>72,182,961</b>	<b>2,484,988</b>	<b>-</b>	<b>2,484,988</b>	<b>69,697,973</b>

		Company name: ADEOTI (*) NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Direct payment</b>		<b>210,000</b>	-	<b>210,000</b>	<b>123,215,189</b>	-	<b>123,215,189</b>	<b>(123,005,189)</b>
<b>1- Tax department (TD)</b>		-	-	-	<b>86,189,772</b>	-	<b>86,189,772</b>	<b>(86,189,772)</b>
1	Minimum tax rate (MTR)	-	-	-	300,000	-	300,000	(300,000)
2	Corporation tax (CT)	-	-	-	36,236,461	-	36,236,461	(36,236,461)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	34,142,625	-	34,142,625	(34,142,625)
5	Property taxes	-	-	-	203,870	-	203,870	(203,870)
6	Withholding tax on salaries	-	-	-	5,787,206	-	5,787,206	(5,787,206)
7	Taxes on salaries (TS)	-	-	-	8,036,579	-	8,036,579	(8,036,579)
8	Additional income tax (AIT)	-	-	-	144,750	-	144,750	(144,750)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	27,183	-	27,183	(27,183)
11	Withholding tax on provision of services	-	-	-	967,056	-	967,056	(967,056)
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	344,042	-	344,042	(344,042)
<b>2- Customs department (CD)</b>		-	-	-	<b>8,580,771</b>	-	<b>8,580,771</b>	<b>(8,580,771)</b>
17	Customs duties (CD-SC-CL-CF and others)	-	-	-	5,480,550	-	5,480,550	(5,480,550)
18	Value Added Tax (VAT) paid to customs	-	-	-	3,100,221	-	3,100,221	(3,100,221)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>210,000</b>	-	<b>210,000</b>	<b>100,000</b>	-	<b>100,000</b>	<b>110,000</b>
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	100,000	-	100,000	(100,000)
26	Royalties	210,000	-	210,000	-	-	-	210,000
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (Tde)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	<b>28,344,646</b>	-	<b>28,344,646</b>	<b>(28,344,646)</b>
41	Social security contributions	-	-	-	28,344,646	-	28,344,646	(28,344,646)
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>210,000</b>	-	<b>210,000</b>	<b>123,215,189</b>	-	<b>123,215,189</b>	<b>(123,005,189)</b>

		Company name: CECO BTP (*) NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		-	-	-	130,663,825	-	130,663,825	(130,663,825)
<b>1- Tax department (TD)</b>		-	-	-	3,879,482	-	3,879,482	(3,879,482)
1	Minimum tax rate (MTR)	-	-	-	1,795,000	-	1,795,000	(1,795,000)
2	Corporation tax (CT)	-	-	-	2,084,482	-	2,084,482	(2,084,482)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		-	-	-	22,088,340	-	22,088,340	(22,088,340)
17	Customs duties (CD-SC-CL-CL-CF and others)	-	-	-	20,910,616	-	20,910,616	(20,910,616)
18	Value Added Tax (VAT) paid to customs	-	-	-	1,177,724	-	1,177,724	(1,177,724)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	650,000	-	650,000	(650,000)
23	Application fees	-	-	-	250,000	-	250,000	(250,000)
24	Fixed duties	-	-	-	300,000	-	300,000	(300,000)
25	Surface rights	-	-	-	100,000	-	100,000	(100,000)
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (Tde)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	104,046,003	-	104,046,003	(104,046,003)
41	Social security contributions	-	-	-	104,046,003	-	104,046,003	(104,046,003)
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	130,663,825	-	130,663,825	(130,663,825)

		Company name: MIDNIGHT SUN NIF 990614 O			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>4,856,740</b>	<b>-</b>	<b>4,856,740</b>	<b>184,889,932</b>	<b>-</b>	<b>184,889,932</b>	<b>(180,033,192)</b>
<b>1- Tax department (TD)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>153,874,721</b>	<b>-</b>	<b>153,874,721</b>	<b>(153,874,721)</b>
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	107,187,062	-	107,187,062	(107,187,062)
3	Capital gains tax (CGT)	-	-	-	1,920,053	-	1,920,053	(1,920,053)
4	Professional tax (PT)	-	-	-	19,029,719	-	19,029,719	(19,029,719)
5	Property taxes	-	-	-	2,293,199	-	2,293,199	(2,293,199)
6	Withholding tax on salaries	-	-	-	2,544,220	-	2,544,220	(2,544,220)
7	Taxes on salaries (TS)	-	-	-	12,008,246	-	12,008,246	(12,008,246)
8	Additional income tax (AIT)	-	-	-	472,625	-	472,625	(472,625)
9	Value-Added Tax (VAT)	-	-	-	4,127,810	-	4,127,810	(4,127,810)
10	Garbage Collection Tax (GCT)	-	-	-	305,760	-	305,760	(305,760)
11	Withholding tax on provision of services	-	-	-	210,000	-	210,000	(210,000)
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	1,789,598	-	1,789,598	(1,789,598)
14	Registration fees	-	-	-	25,349	-	25,349	(25,349)
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	1,961,080	-	1,961,080	(1,961,080)
<b>2- Customs department (CD)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>17,581,395</b>	<b>-</b>	<b>17,581,395</b>	<b>(17,581,395)</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	7,429,693	-	7,429,693	(7,429,693)
18	Value Added Tax (VAT) paid to customs	-	-	-	10,151,702	-	10,151,702	(10,151,702)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>4,856,740</b>	<b>-</b>	<b>4,856,740</b>	<b>249,100</b>	<b>-</b>	<b>249,100</b>	<b>4,607,640</b>
31	Tax on issue environmental suitability certificate	4,856,740	-	4,856,740	249,100	-	249,100	4,607,640
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>13,184,716</b>	<b>-</b>	<b>13,184,716</b>	<b>(13,184,716)</b>
41	Social security contributions	-	-	-	13,184,716	-	13,184,716	(13,184,716)
<b>11- Municipalities and Prefecture of mining localities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>4,856,740</b>	<b>-</b>	<b>4,856,740</b>	<b>184,889,932</b>	<b>-</b>	<b>184,889,932</b>	<b>(180,033,192)</b>

		Company name: GER (*)			NIF	0	Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
<b>A. Direct payment</b>		-	-	-	-	-	-	-	-	
<b>1- Tax department (TD)</b>		-	-	-	393,523,510	-	393,523,510	-	(393,523,510)	
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-	-	
2	Corporation tax (CT)	-	-	-	-	-	-	-	-	
3	Capital gains tax (CGT)	-	-	-	-	-	-	-	-	
4	Professional tax (PT)	-	-	-	-	-	-	-	-	
5	Property taxes	-	-	-	-	-	-	-	-	
6	Withholding tax on salaries	-	-	-	-	-	-	-	-	
7	Taxes on salaries (TS)	-	-	-	-	-	-	-	-	
8	Additional income tax (AIT)	-	-	-	-	-	-	-	-	
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-	-	
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-	-	
11	Withholding tax on provision of services	-	-	-	-	-	-	-	-	
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-	-	
13	Withholding tax on rent	-	-	-	-	-	-	-	-	
14	Registration fees	-	-	-	-	-	-	-	-	
15	Single Professional tax (TPU)	-	-	-	-	-	-	-	-	
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-	-	
<b>2- Customs department (CD)</b>		-	-	-	376,356,486	-	376,356,486	-	(376,356,486)	
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	119,696,231	-	119,696,231	-	(119,696,231)	
18	Value Added Tax (VAT) paid to customs	-	-	-	256,660,255	-	256,660,255	-	(256,660,255)	
19	Tax on precious stones and substances	-	-	-	-	-	-	-	-	
20	Customs penalties	-	-	-	-	-	-	-	-	
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-	-	
21	Dividends	-	-	-	-	-	-	-	-	
22	Advances on dividends	-	-	-	-	-	-	-	-	
<b>4- General Directorate of Mines and Geology (DGMG)</b>		-	-	-	650,000	-	650,000	-	(650,000)	
23	Application fees	-	-	-	250,000	-	250,000	-	(250,000)	
24	Fixed duties	-	-	-	300,000	-	300,000	-	(300,000)	
25	Surface rights	-	-	-	100,000	-	100,000	-	(100,000)	
26	Royalties	-	-	-	-	-	-	-	-	
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-	-	
27	Production royalties	-	-	-	-	-	-	-	-	
28	Signature Bonus	-	-	-	-	-	-	-	-	
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-	-	
30	Additional Petroleum tax	-	-	-	-	-	-	-	-	
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	126,000	-	126,000	-	(126,000)	
31	Tax on issue environmental suitability certificate	-	-	-	126,000	-	126,000	-	(126,000)	
32	Certificate of environmental regulation	-	-	-	-	-	-	-	-	
<b>7- General Directorate of Labour and Social Legislation (DGTLs)</b>		-	-	-	-	-	-	-	-	
33	Tax on hiring authorisation	-	-	-	-	-	-	-	-	
34	Wage debt payment certificate fees	-	-	-	-	-	-	-	-	
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-	-	
36	Foreign contract tax	-	-	-	-	-	-	-	-	
37	Quality of document certificate fees	-	-	-	-	-	-	-	-	
38	Training contract VISA tax	-	-	-	-	-	-	-	-	
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-	-	
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-	-	
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-	-	
40	Tax on the extraction of ground water	-	-	-	-	-	-	-	-	
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	16,391,024	-	16,391,024	-	(16,391,024)	
41	Social security contributions	-	-	-	16,391,024	-	16,391,024	-	(16,391,024)	
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-	-	
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	-	
<b>12- Other administrations</b>		-	-	-	-	-	-	-	-	
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-	-	
<b>Social payments (heading reserved only for Extractive Companies)</b>		-	-	-	-	-	-	-	-	
44	Mandatory social expenses	-	-	-	-	-	-	-	-	
45	Voluntary social expenses	-	-	-	-	-	-	-	-	
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-	-	
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-	-	
47	Transfers of Customs revenues	-	-	-	-	-	-	-	-	
48	Other revenue transferred	-	-	-	-	-	-	-	-	
<b>Barter Transactions</b>		-	-	-	-	-	-	-	-	
49	Total budget of the commitment / work	-	-	-	-	-	-	-	-	
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-	-	
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-	-	
<b>Total payments</b>		-	-	-	393,523,510	-	393,523,510	-	(393,523,510)	

		Company name: SHEHU DAN FODIO (*) NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		3,226,141	-	3,226,141	66,870	-	66,870	3,159,271
<b>1- Tax department (TD)</b>		3,126,141	-	3,126,141	66,870	-	66,870	3,059,271
1	Minimum tax rate (MTR)	450,000	-	450,000	25,000	-	25,000	425,000
2	Corporation tax (CT)	1,608,681	-	1,608,681	-	-	-	1,608,681
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	514,670	-	514,670	30,021	-	30,021	484,649
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	535,290	-	535,290	-	-	-	535,290
8	Additional income tax (AIT)	15,000	-	15,000	-	-	-	15,000
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	2,500	-	2,500	2,104	-	2,104	396
11	Withholding tax on provision of services	-	-	-	5,221	-	5,221	(5,221)
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	4,524	-	4,524	(4,524)
<b>2- Customs department (CD)</b>		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		100,000	-	100,000	-	-	-	100,000
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	100,000	-	100,000	-	-	-	100,000
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		-	-	-	-	-	-	-
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>		-	-	-	-	-	-	-
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		2,301,747	-	2,301,747	-	-	-	-
44	Mandatory social expenses	2,301,747	-	2,301,747	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		5,527,888	-	5,527,888	66,870	-	66,870	3,159,271

		Company name: CARMAR Tog NIF 0			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>								
<b>1- Tax department (TD)</b>								
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>								
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>								
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaries annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>								
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>								
41	Social security contributions	-	-	-	-	-	-	-
<b>11- Municipalities and Prefecture of mining localities</b>								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
<b>12- Other administrations</b>								
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>								
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>								
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>								



		Company name: SILME-BTP S; NIF 094579 V			Reporting period: 2013			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A. Direct payment</b>		<b>3,188,720</b>	<b>-</b>	<b>3,188,720</b>	<b>6,151,311</b>	<b>-</b>	<b>6,151,311</b>	<b>(2,962,591)</b>
<b>1- Tax department (TD)</b>		<b>632,110</b>	<b>-</b>	<b>632,110</b>	<b>4,156,201</b>	<b>-</b>	<b>4,156,201</b>	<b>(3,524,091)</b>
1	Minimum tax rate (MTR)	56,250	-	56,250	529,937	-	529,937	(473,687)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	141,400	-	141,400	395,437	-	395,437	(254,037)
5	Property taxes	20,150	-	20,150	248,516	-	248,516	(228,366)
6	Withholding tax on salaries	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	389,560	-	389,560	411,120	-	411,120	(21,560)
8	Additional income tax (AIT)	24,750	-	24,750	27,000	-	27,000	(2,250)
9	Value-Added Tax (VAT)	-	-	-	2,517,242	-	2,517,242	(2,517,242)
10	Garbage Collection Tax (GCT)	-	-	-	26,949	-	26,949	(26,949)
11	Withholding tax on provision of services	-	-	-	-	-	-	-
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration fees	-	-	-	-	-	-	-
15	Single Professional tax (TPU)	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-
<b>2- Customs department (CD)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Customs penalties	-	-	-	-	-	-	-
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
<b>4- General Directorate of Mines and Geology (DGMG)</b>		<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>
23	Application fees	250,000	-	250,000	250,000	-	250,000	-
24	Fixed duties	200,000	-	200,000	200,000	-	200,000	-
25	Surface rights	50,000	-	50,000	50,000	-	50,000	-
26	Royalties	-	-	-	-	-	-	-
<b>5- General Directorate of Oil and Gas (DGH)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
<b>6- General Directorate of Environment (ANGE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Wage debt payment certificate fees	-	-	-	-	-	-	-
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-
36	Foreign contract tax	-	-	-	-	-	-	-
37	Quality of document certificate fees	-	-	-	-	-	-	-
38	Training contract VISA tax	-	-	-	-	-	-	-
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
<b>9- Togolese Water company (TdE)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	Tax on the extraction of ground water	-	-	-	-	-	-	-
<b>10- National Social Security Fund (CNSS)</b>		<b>1,495,110</b>	<b>-</b>	<b>1,495,110</b>	<b>1,495,110</b>	<b>-</b>	<b>1,495,110</b>	<b>-</b>
41	Social security contributions	1,495,110	-	1,495,110	1,495,110	-	1,495,110	-
<b>11- Municipalities and Prefecture of mining localities</b>		<b>561,500</b>	<b>-</b>	<b>561,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>561,500</b>
42	Direct payments to municipalities and prefectures	561,500	-	561,500	-	-	-	561,500
<b>12- Other administrations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43	Other significant payments to the government> 5 million FCFA	-	-	-	-	-	-	-
<b>Social payments (heading reserved only for Extractive Companies)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
44	Mandatory social expenses	-	-	-	-	-	-	-
45	Voluntary social expenses	-	-	-	-	-	-	-
<b>Transfers (section reserved only for Financial Authorities)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-
47	Transfers of Customs revenues	-	-	-	-	-	-	-
48	Other revenue transferred	-	-	-	-	-	-	-
<b>Barter Transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-
<b>Total payments</b>		<b>3,188,720</b>	<b>-</b>	<b>3,188,720</b>	<b>6,151,311</b>	<b>-</b>	<b>6,151,311</b>	<b>(2,962,591)</b>

		Company name:	STII (*)	NIF	0	Reporting period:			2013	
N°	Description of Payment	Per Company			Per Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
<b>A. Direct payment</b>										
<b>1- Tax department (TD)</b>										
1	Minimum tax rate (MTR)	-	-	-	6,038,400	-	6,038,400	(6,038,400)		
2	Corporation tax (CT)	-	-	-	122,200	-	122,200	(122,200)		
3	Capital gains tax (CGT)	-	-	-	50,000	-	50,000	(50,000)		
4	Professional tax (PT)	-	-	-	-	-	-	-		
5	Property taxes	-	-	-	20,000	-	20,000	(20,000)		
6	Withholding tax on salaries	-	-	-	-	-	-	-		
7	Taxes on salaries (TS)	-	-	-	-	-	-	-		
8	Additional income tax (AIT)	-	-	-	-	-	-	-		
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-		
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-		
11	Withholding tax on provision of services	-	-	-	-	-	-	-		
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-		
13	Withholding tax on rent	-	-	-	45,000	-	45,000	(45,000)		
14	Registration fees	-	-	-	7,200	-	7,200	(7,200)		
15	Single Professional tax (TPU)	-	-	-	-	-	-	-		
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-		
<b>2- Customs department (CD)</b>										
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	221,200	-	221,200	(221,200)		
18	Value Added Tax (VAT) paid to customs	-	-	-	221,200	-	221,200	(221,200)		
19	Tax on precious stones and substances	-	-	-	-	-	-	-		
20	Customs penalties	-	-	-	-	-	-	-		
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>										
21	Dividends	-	-	-	-	-	-	-		
22	Advances on dividends	-	-	-	-	-	-	-		
<b>4- General Directorate of Mines and Geology (DGMG)</b>										
23	Application fees	-	-	-	5,585,000	-	5,585,000	(5,585,000)		
24	Fixed duties	-	-	-	500,000	-	500,000	(500,000)		
25	Surface rights	-	-	-	4,500,000	-	4,500,000	(4,500,000)		
26	Royalties	-	-	-	585,000	-	585,000	(585,000)		
<b>5- General Directorate of Oil and Gas (DGH)</b>										
27	Production royalties	-	-	-	-	-	-	-		
28	Signature Bonus	-	-	-	-	-	-	-		
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-		
30	Additional Petroleum tax	-	-	-	-	-	-	-		
<b>6- General Directorate of Environment (ANGE)</b>										
31	Tax on issue environmental suitability certificate	-	-	-	110,000	-	110,000	(110,000)		
32	Certificate of environmental regulation	-	-	-	-	-	-	-		
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>										
33	Tax on hiring authorisation	-	-	-	-	-	-	-		
34	Wage debt payment certificate fees	-	-	-	-	-	-	-		
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-		
36	Foreign contract tax	-	-	-	-	-	-	-		
37	Quality of document certificate fees	-	-	-	-	-	-	-		
38	Training contract VISA tax	-	-	-	-	-	-	-		
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>										
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-		
<b>9- Togolese Water company (TdE)</b>										
40	Tax on the extraction of ground water	-	-	-	-	-	-	-		
<b>10- National Social Security Fund (CNSS)</b>										
41	Social security contributions	-	-	-	-	-	-	-		
<b>11- Municipalities and Prefecture of mining localities</b>										
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
<b>12- Other administrations</b>										
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-		
<b>Social payments (heading reserved only for Extractive Companies)</b>										
44	Mandatory social expenses	-	-	-	-	-	-	-		
45	Voluntary social expenses	-	-	-	-	-	-	-		
<b>Transfers (section reserved only for Financial Authorities)</b>										
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-		
47	Transfers of Customs revenues	-	-	-	-	-	-	-		
48	Other revenue transferred	-	-	-	-	-	-	-		
<b>Barter Transactions</b>										
49	Total budget of the commitment / work	-	-	-	-	-	-	-		
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-		
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-		
<b>Total payments</b>		-	-	-	<b>6,038,400</b>	-	<b>6,038,400</b>	<b>(6,038,400)</b>		

Company name:		ENI	NIF	0	Reporting period:			2013	Final difference
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
<b>A. Direct payment</b>									
<b>1- Tax department (TD)</b>									
		-	-	-	4,497,576,365	-	4,497,576,365	#####	
		-	-	-	4,338,266,412	-	4,338,266,412	#####	
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-	
2	Corporation tax (CT)	-	-	-	-	-	-	-	
3	Capital gains tax (CGT)	-	-	-	-	-	-	-	
4	Professional tax (PT)	-	-	-	-	-	-	-	
5	Property taxes	-	-	-	-	-	-	-	
6	Withholding tax on salaries	-	-	-	301,767,795	-	301,767,795	(301,767,795)	
7	Taxes on salaries (TS)	-	-	-	63,122,482	-	63,122,482	(63,122,482)	
8	Additional income tax (AIT)	-	-	-	45,000	-	45,000	(45,000)	
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-	
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-	
11	Withholding tax on provision of services	-	-	-	3,970,009,260	-	3,970,009,260	(3,970,009,260)	
12	Manufacturing and trading of beverages tax	-	-	-	-	-	-	-	
13	Withholding tax on rent	-	-	-	3,321,875	-	3,321,875	(3,321,875)	
14	Registration fees	-	-	-	-	-	-	-	
15	Single Professional tax (TPU)	-	-	-	-	-	-	-	
16	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	-	
<b>2- Customs department (CD)</b>									
		-	-	-	671,025	-	671,025	(671,025)	
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	671,025	-	671,025	(671,025)	
18	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	-	
19	Tax on precious stones and substances	-	-	-	-	-	-	-	
20	Customs penalties	-	-	-	-	-	-	-	
<b>3- General Directorate of Treasury and Public Accounts (DGTCP)</b>									
21	Dividends	-	-	-	-	-	-	-	
22	Advances on dividends	-	-	-	-	-	-	-	
<b>4- General Directorate of Mines and Geology (DGMG)</b>									
23	Application fees	-	-	-	-	-	-	-	
24	Fixed duties	-	-	-	-	-	-	-	
25	Surface rights	-	-	-	-	-	-	-	
26	Royalties	-	-	-	-	-	-	-	
<b>5- General Directorate of Oil and Gas (DGH)</b>									
27	Production royalties	-	-	-	-	-	-	-	
28	Signature Bonus	-	-	-	-	-	-	-	
29	Redevances Superficiaires annuelle	-	-	-	-	-	-	-	
30	Additional Petroleum tax	-	-	-	-	-	-	-	
<b>6- General Directorate of Environment (ANGE)</b>									
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-	
32	Certificate of environmental regulation	-	-	-	-	-	-	-	
<b>7- General Directorate of Labour and Social Legislation (DGTLS)</b>									
33	Tax on hiring authorisation	-	-	-	-	-	-	-	
34	Wage debt payment certificate fees	-	-	-	-	-	-	-	
35	Application fees and internal regulation VISA	-	-	-	-	-	-	-	
36	Foreign contract tax	-	-	-	-	-	-	-	
37	Quality of document certificate fees	-	-	-	-	-	-	-	
38	Training contract VISA tax	-	-	-	-	-	-	-	
<b>8- Regulatory Authority of Electricity Sector (ARSE)</b>									
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-	
<b>9- Togolese Water company (TdE)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	-	
<b>10- National Social Security Fund (CNSS)</b>									
		-	-	-	158,638,928	-	158,638,928	(158,638,928)	
41	Social security contributions	-	-	-	158,638,928	-	158,638,928	(158,638,928)	
<b>11- Municipalities and Prefecture of mining localities</b>									
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	
<b>12- Other administrations</b>									
43	Other significant payments to the government > 5 million FCFA	-	-	-	-	-	-	-	
<b>Social payments (heading reserved only for Extractive Companies)</b>									
44	Mandatory social expenses	-	-	-	-	-	-	-	
45	Voluntary social expenses	-	-	-	-	-	-	-	
<b>Transfers (section reserved only for Financial Authorities)</b>									
46	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	-	-	-	-	
47	Transfers of Customs revenues	-	-	-	-	-	-	-	
48	Other revenue transferred	-	-	-	-	-	-	-	
<b>Barter Transactions</b>									
49	Total budget of the commitment / work	-	-	-	-	-	-	-	
50	Commitments /work Value incurred from 1/1/2013 to 31/12/2013	-	-	-	-	-	-	-	
51	Commitments /work cumulated Value at 31/12/2013	-	-	-	-	-	-	-	
<b>Total payments</b>		-	-	-	4,497,576,365	-	4,497,576,365	#####	

**Annex 10 : Breakdown of permit by extractive companies****Annex 10.1 Distribution of mining rights by extractive company**

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
ADEOTI	Gneiss	Construction materials	003/MME/CAB/SG/DGMG/2012	06/02/2012	3	0,17	ADIDOKPO-KPESSOUKPE (ZIO)
ALFO-GROUP	Gneiss	Construction materials	042/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,15	Badja Lando(AVE)
ALMACAR	Gneiss	Construction materials	032/2012/MME/ CAB/SG/DGMG	24/05/2012	3	0,12	AGOUDJA BADJA (AVE)
CARMAR TOGO	Gneiss	Construction materials	031/2012/MME/CAB/SG/DGMG	04/05/2012	3	0,6	ADIDOKPO(ZIO)
	Rolled gravel	Construction materials	030/2012/MME/CAB/SG/DGMG	04/05/2012	3	0,54	DRZEKPON(YOTO)
CECO BTP	Gneiss	Construction materials	008/MME/CAB/SG/DGMG/2013	11/02/2013	3	0,05	Atiho-Avati(ZIO)
Ets 3 TR	Sand	Artisanal authorization	0424/MME/DGMG/DDCM/2013	11/12/2013	1	NC	Abaté Kopé(Lacs)
Ets JESUS SAUVE	Sand	Artisanal authorization	0308/MME/DGMG/DDCM/2013	17/09/2013	1	NC	Abaté Kopé(Lacs)
GEA	Gneiss	Construction materials	033/2012/MME/CAB/SG/DGMG	25/05/2012	3	0,14	Bolou-Logboenou(Zio)
GER	Gneiss	Construction materials	043/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,11	Adokpo(ZIO)
GTOA Sarl	Sand	Construction materials	0142/MME/DGMG/DDCM/2013	11/04/2013	1	NC	Dzrékpo(yoto)
M. ATTIOGBE Ernest (SONATRAC TOGO)	Sand	Artisanal authorization	0268/MME/DGMG/DDCM/2013	16/08/2013	1	NC	Gbodjomé(Lacs)
PRO-SERVICES	Sand	Artisanal authorization	0310/MME/DGMG/DDCM/2013	17/09/2013	1	NC	Kpomé-Akadjamé (Zio)
	Sand	Artisanal authorization	0311/MME/DGMG/DDCM/2013	17/09/2013	1		Aképe-Kpékomé (Avé)
SHEHU DAN FODIO	Gneiss	Construction materials	020/MME/CAB/SG/DGMG/2012	05/04/2012	3	0,04	ASSAHOUN (AVE)
SILME-BTP Sarl	Sand	Artisanal authorization	0309/MME/DGMG/DDCM/2013	17/09/2013	1		Goumou Kopé(Lacs)
SNCTPC	Gneiss	Construction materials	027/MME/SG/DGMG/2010	27/12/2010	3	0,367	Agbélouvé (Zio)

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	Gneiss	Construction materials	028/MME/SG/DGMG/2010	27/12/2010	3	-	Lassa Samidè (Kozah)
	Laterites	Construction materials	029/MME/SG/DGMG/2010	31/12/2010	3	-	Préfect d'Assoli et Kéran
<b>SNTC</b>	Gneiss	Construction materials	073/MME/CAB/SG/DGMG/2011	27/12/2011	3	0,5	Goka-Kopé(AVE)
<b>STDM</b>	Gneiss	Construction materials	045/MME/CAB/SG/DGMG/2012	18/10/2012	3	0,105	Djogbépimé(AVE)
<b>STG</b>	Migmatite	Construction materials	041/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,16	Tsikpé-Kpédomé(Haho)
<b>STII</b>	sand lake	Small-scale mining	013/MME/CAB/SG/DGMG/2013	08/03/2013	5	7,8	Lac Togo, Aného (Lacs)
	Lacustrine sand laguno	Research	N°59/MME/CAB/SG/DGMG/2012	23/11/2012	3	30	ANEHO
<b>TRANSAXES</b>	Sand	Artisanal authorization	0248/MME/DGMG/DDCM/2013	12/07/2013	1	NC	Dalavé(zio)
<b>GEO NATURAL RESOURCES SARL</b>	Grenat	Research	N°63/MME/CAB/SG/DGMG/2012	03/12/2012	4	200	Massif Kabyè
<b>MIDNIGHT SUN</b>	sand lake	Research	N°041/ MME/CAB/SG/DGMG/2012	11/10/2012	3	57,36	LAC BOKO
	sand lake	Research	N°042/ MME/CAB/SG/DGMG/2012	11/10/2012	3	63,07	ATTIEGOU DJAGBLE
<b>SERVAX GROUPE</b>	Lacustrine sand laguno	Research	N°58/MME/CAB/SG/DGMG/2012	23/11/2012	3	53	TogbléKopé
<b>SOCIETE AFRICAINE DE DRAGAGE</b>	sand lake	Research	N°002/MME/SG/DGMG/2012	24/01/2012	3	200	LE SABLE DU LAC TOGO
	sand lake	Research	N°004/MME/SG/DGMG/2012	24/01/2012	3	2,5	SABLE DU SYSTÈME LAGUNAIRE DE LOME VILLE
<b>SOCIETETOGO OR SARL</b>	gold	Research	N°52/MME/CAB/SG/DGMG/2012	23/11/2012	3	197,7	Abidjandè
	gold	Research	N°53/MME/CAB/SG/DGMG/2012	23/11/2012	3	194,6	Agbandi
	gold	Research	N°54/MME/CAB/SG/DGMG/2012	23/11/2012	3	163,2	AssoumaKondji
<b>TERRA METAUX RARES</b>	materials, rare and precious metals and gold	Research	N°014/MME/CAB/SG/DGMG/2012	30/04/2012	3	195,3	GBAGBADJAKOU

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	materials, rare and precious metals and gold	Research	N°015/MME/CAB/SG/DGMG/2012	30/04/2012	3	198,04	KPATALA
	materials, rare and precious metals and gold	Research	N°016/MME/CAB/SG/DGMG/2012	30/04/2012	3	191,9	OGOOU KINKO
	materials, rare and precious metals and gold	Research	N°017/MME/CAB/SG/DGMG/2012	30/04/2012	3	196,9	KAMINA
	materials, rare and precious metals and gold	Research	N°018/MME/CAB/SG/DGMG/2012	30/04/2012	3	199,8	ADEGBENOU
	materials, rare and precious metals and gold	Research	N°019/MME/CAB/SG/DGMG/2012	30/04/2012	3	150,8	BASSAN KOPE
WAFEX	gold	Gold export	N° 34/MEMEPT/DGMG/ 2002	NC	NC	NC	NC
	gold	Gold export	018/08/MMEE/SG/DGMG/DLM/2008	NC	NC	NC	NC
SOLTRANS	gold	Gold export	N° 041/MEMEPT/DGMG/2002	NC	NC	NC	NC
	gold	Gold export	019/08/MMEE/SG/DGMG/DLM/2008	NC	NC	NC	NC
SOCIETE NOUVELLE DES PHOSPHATES DU TOGO (SNPT)	Phosphate	Large scale exploitation	97-068/PR	29/04/1997	20	24.42	Hahotoe (Vo)
	Phosphate	Large scale exploitation	97-069/PR	29/04/1997	20	15.46	Kpogamé (Zio)
	Phosphate	Research	N°003/MME/CAB/SG/DGMG/2013	04/02/2013	3	14	DAGBATI
	Phosphate	Research	N°004/MME/CAB/SG/DGMG/2013	04/02/2013	3	26	DJAGBLE
WACEM	limestone	Large scale exploitation	96-167/PR	30/12/1996	20	20	Tabligbo (Yoto)
	limestone	Large scale exploitation	2009-177/PR	12/08/2009	20	5,5	Tabligbo (Yoto)
MM Mining	Fer	Large scale exploitation	2008-021/PR	12/02/2008	20	NC	Bassar (Bassar)
Scantogo Mines	limestone	Large scale exploitation	2009-178/PR	12/08/2009	20	14,1	Tabligbo (Yoto)
	marble	Research	N°045/MME/CAB/SG/DGMG/2013	23/03/2013	2	153	NAMON

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	marble	Research	N°015/MME/CAB/SG/DGMG/2013	23/03/2013	2	200	KAMINA - AKEBOU
<b>POMAR</b>	marble	Large scale exploitation	2010-144/PR	24/11/2010	20	12,4	Blitta
	Dolomies	Research	Au., N°0489/DGMG/DRGM/2012	10/12/2012	2	840,7	ONUTIVOU-ATOME
<b>G&amp;B African Resources</b>	Phosphate	Research	012/08/MMEE/DGMG/DRGM	02/04/2008	3	194,19	Bassar (Bassar)
	Phosphate	Research	013/08/MMEE/DGMG/DRGM	02/04/2008	3	199,52	Bassar (Bassar)
	Phosphate	Research	014/08/MMEE/DGMG/DRGM	02/04/2008	3	192,09	Bassar (Bassar)
	Uranium	Research	028/08/MMEE/DGMG/DRGM	23/05/2008	3	98,14	Sika Kondji (Yoto)
	Uranium	Research	029/08/MMEE/DGMG/DRGM	23/05/2008	3	101,83	Agodomé (Yoto)
	Uranium	Research	030/08/MMEE/DGMG/DRGM	23/05/2008	3	196,52	Gboto Zévé (Yoto)
	Uranium	Research	031/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Ahépé (Yoto)
	Uranium	Research	032/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Adangbé (Yoto)
	Uranium	Research	033/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Kovié (Avé)
	Uranium	Research	034/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Davié (Zio)
<b>Silverhill Entreprises Ltd</b>	Phosphate	Research	052/08/MMEE/SG/DGMG/DRGM	18/10/2008	3	196	Kamassi I (Sotouboua)
	Phosphate	Research	057/08/MMEE/SG/DGMG/DRGM	16/10/2008	3	182	Kamassi II (Sotouboua)
<b>Future Investment</b>	Gold	Small scale exploitation	NC	29/04/2008	5	0.106	Tchemberi Soudou
<b>RRCC (REGENT RESOURCES CAPITAL CORPORATION)</b>	Zinc et minerais associés	Research	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 1 (Blitta)
	Zinc et minerais associés	Research	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 2 (Blitta)
	Zinc et minerais associés	Research	004/MMESG/DGMG/2011	04/03/2011	2	100	Pagala 3 (Blitta)
	Zinc et minerais associés	Research	005/MMESG/DGMG/2011	03/03/2011	2	100	Pagala 4 (Blitta)
	Nickel et minerais associés	Research	006/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 2 (Haho)

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	Nickel et minerais associés	Research	007/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 3 (Haho)
	Nickel et minerais associés	Research	008/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 4 (Haho)
	Uranium and associated minerals	Research	009/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 1 (Doufelgou)
	Uranium and associated minerals	Research	010/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 2 (Doufelgou)
	Uranium and associated minerals	Research	011/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 3 (Doufelgou)
	Uranium and associated minerals	Research	012/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 4 (Doufelgou)
	Uranium and associated minerals	Research	013/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 5 (Doufelgou)
	Uranium and associated minerals	Research	014/MME/SG/DGMG/2011	04/03/2011	2	73,4	Kara 1 (Kozah)
	Uranium and associated minerals	Research	015/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 2 (Kozah)
	Uranium and associated minerals	Research	016/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 3 (Kozah)
	Uranium and associated minerals	Research	017/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 4 (Kozah)
Global Merchants	gold	Prospection	0398/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
	gold	Prospection	0399/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
	gold	Prospection	0138/DGMG/DRGM	28/06/2009	2	NC	Agbandahoudè (Assoli)
	Ilménite	Research	047/07/MME/DGMG/DRGM	02/07/2007	3	200	Bagbé (Avé)
	Monazite	Research	048/07/MME/DGMG/DRGM	02/07/2007	3	50	Bassan Kopé (moyen Mono)
	marble	Small-scale mining	050/07/MME/DGMG/DDCM	27/07/2007	5	0,3	Fafahoué (Ogou)
	Grenat almandin	Small-scale mining	049/MME/DGMG/DDCM	27/07/2007	5	1	Gamé (Ogou)
	Granite	Small-scale mining	054/MME/DGMG/DDCM	27/07/2007	5	0,11	Glito (Ogou)



Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
<b>Brillants stones</b>	Diamant, Gold	Research	NC	24 mars 2011(Rnvlmt)	2	NC	Akébou
<b>Togo Minerals</b>	Diamant and associated minerals	Research	Expiré	19/11/2007	3	NC	Klèbè Adépé
	Diamant and associated minerals	Research	Expiré	19/11/2007	3	NC	Klèbè Azafi
<b>Granutogo</b>	DOLOMIES	Research	046/MME/CAB/SG/DGMG/2011	04/04/2011	Renoncé	0,164	KASSEGNE KOPE TEMEDJETI
	DOLOMIES	Research	047/MME/CAB/SG/DGMG/2011	04/04/2011	Renoncé	0,9435	NAKANE
<b>Société Générale des Mines (SGM)</b>	Manganèse	Research	050/MME/SG/DGMG/2011	18/10/2011	3	193	NAKI-EST
	Manganèse	Research	051/MME/SG/DGMG/2011	18/10/2011	NC	199,6	BORGOU
	Manganèse	Research	052/MME/SG/DGMG/2011	18/10/2011	NC	135	BOURDJOARE
	Manganèse	Research	053/MME/SG/DGMG/2011	18/10/2011	NC	199	PANA
	Manganèse	Research	54/MME/SG/DGMG/2011	18/10/2011	NC	197,3	TANDJOUARE
<b>ENI Togo</b>	Hydrocarbures	Research	- Décret n°2010-118/PR	25/10/2010	2 ans et 3 mois	1.515	Offshore Togo
			- Décret n°2010-120/PR			4.677	
<b>Togo rail</b>	Gneiss	Construction materials	026/06/MME	11/05/2009	3	0.80	Agbélouvé (Zio)
<b>Togo carrière</b>	Migmatite	Construction materials	046/08/MME/SG/DGMG	12/09/2008	3	0.30	Lilikopé (Zio)
<b>COLAS</b>	Gneiss	Construction materials	045/09/MME/SG/DGMG	05/11/2009	3	0,12	Gbleinvé (Zio)
<b>ENCOTRA/Les Aigles</b>	Gneiss	Construction materials	040/09/MME/SG/DGMG	05/11/2009	3	0,02	Todomé (Zio)
	Sable silteux	Construction materials	0236/09/DGMG/DDCM	28/07/2009	1	-	Séwatsrikopé (Lacs)
<b>CEMAT</b>	Migmatite	Construction materials	cours	NC	NC	NC	NC
<b>EBOMAF</b>	Gneiss	Construction materials	En En cours	NA	NA	NA	NA
<b>Etoile du Golfe</b>	Gneiss	Construction materials	015/MME/SG/DGMG/2010	28/09/2010	3	NC	Zio
<b>TGC SA</b>	Gneiss	Construction materials	0216/MME/CAB/DGMG/2011	22/04/2011	3	NC	Zio
<b>SATEM Sarlu</b>	Gneiss	Construction materials	045/MME/CAB/SG/DGMG/2011	22/08/2011	3	NC	NC

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
PANAFRICAN GOLD CORPORATION	gold	Exploitation artisanale	0384/MME/DGMG/DDCM	26/09/2011	1	NC	zones Tchaoudjo et Blittah
	gold	Research	N°61/MME/CAB/SG/DGMG/2012	03/12/2012	3	93,81	Kéméni
	gold	Research	N°62/MME/CAB/SG/DGMG/2012	03/12/2012	3	200	Aléhéridé
TECH – MINES	gold	Exploitation artisanale	0529/MME/DGMG/DDCM	26/09/2011	1	NC	Tchaoudjo
Option Transit	gravier	NC	0438/MME/DGMG/DDCM/2013	24/12/2013	1	NC	Sédomé
SAD	Sable lagunaire	Small-scale mining	006/MME/CAB/SG/DGMG/2013	06/02/2013	5	0,66	Lomé (GOLFE)

NC : not communicated - NA : not applicable - (1) source : **General Direction of Mines and Geology (DGMG)**

## Annex 10.2 List of production companies of packaged water approved

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
Voltic	Mineral Water	Production Water conditioning	007/MEMEPT	05/02/2005	5	0.01	Amla- Kope (Zio)
BB/eau vitale	Mineral Water	Production Water conditioning	031/MME/SG/DGMG	30/06/2009	5	NC	Assagba-Kondji (Lacs)
Horizon Oxygène Clever Sarl	Mineral Water	Production Water conditioning	026/06/MMEE/DGMG	18/09/2006	10	0.046	Agomé-Tomégbé (Kloto)
TdE	Mineral Water	NA	NA	NA	NA	NA	NA
CRYSTAL SARL	Mineral Water	Production Water conditioning	NC	04/01/2013	NA	240	Lomé
ACI TOGO	Mineral Water	Production Water conditioning	NC	13/02/2013	NA	240 m <sup>3</sup> / month	Koketi, Lomé
AL HALAL	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	510 m <sup>3</sup> / month	Kpalimé

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
AMIGO	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	450 m <sup>3</sup> / month	Lomé
BADAMA	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	60 m <sup>3</sup> / month	Dapaong
BAH AMADOU OURY	Mineral Water	Production Water conditioning	NC	08/10/2013	NA	150 m <sup>3</sup> / month	Agoé
BAMFAT	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	60 m <sup>3</sup> / month	Dapaong
BLESS	Mineral Water	Production Water conditioning	NC	30/05/2013	NA	156 m <sup>3</sup> / month	Lomé
COGEMAT	Mineral Water	Production Water conditioning	NC		NA		
FALCON	Mineral Water	Production Water conditioning	NC		NA	210 m <sup>3</sup> / month	Lomé
FONTAINE INTERNATIONALE TOGO	Mineral Water	Production Water conditioning	NC	27/06/2013	NA	600 m <sup>3</sup> / month	Agoé
LE ROBINET	Mineral Water	Production Water conditioning	NC	27/06/2013	NA	510 m <sup>3</sup> / month	Kpalimé
MAGVYN ENTREPRISE RELANCE 2 NOBLE	Mineral Water	Production Water conditioning	NC	13/02/2013	NA	480 m <sup>3</sup> / month	Lomé
WAAD OASIS	Mineral Water	Production Water conditioning	NC	24/04/2013	NA	130 m <sup>3</sup> / month	Avépozo
ZAMZAM	Mineral Water	Production Water conditioning	NC	11/12/2013	NA	450 m <sup>3</sup> / month	Lomé

NC : not communicated - NA : not applicable - (1) source : Direction de l'Eau (DE)

**Annex 11: List of contacts and people involved in the reconciliation process****Reconciler – Moore Stephens LLP**

Tim Woodward	Partner
Ben Toorabally	Director of assignment
Radhouane Bouzaiane	Senior manager / Team Leader
Karim Ghezaiel	Senior auditor
Aymen Gaaliche	Senior auditor

**ITIE Technical Secretariat**

Didier Kokou AGBEMADON	National Coordinator for EITI Togo
Michael Koffi Séwonou AMEKUDZI	Head of Unit for Administration and Capacity Building
Judith Biféi KOMBATE	Head of Unit for Gathering and Processing of Data
Parfait Mensah Kwami Kumah DZIVENOU	Head of Unit for Information and Communication

**Ministry of Mines and Energy**

Banimpo GBENBERTANE	General director of Mines and Energy
Mèba Léopold SIAH	General director of Oil and Gas
Tcharabalo ABIYOU	General director of Energy
Germain A.BIMIZI	Stage Accountant (DGMG)

**Ministry of Economy and Finances**

Johnson Ahéba Josée	Director of the Economy
Wolanyo Kodzo AMAWUDA	Budget Director

**Commissioner of Customs and Indirect Taxation**

DONKO- ALOU Bileyo	Chief Division Price, Value and Origin Rules
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**Commissioner of Taxes**

Ayaovi EGLOH	Head of Corporates
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**Directorate General of the Treasur**

Aniboton ATEKESSIM	Receiver General Treasury
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**National Agency for Management of the Environment**

ADAJI Koffi Efanam	General Manager
Jean de Dieu A.DAMEGBLEAME	Administrative and financial director
SEBABA Agoro	Director of environmental integration assessments

**General Directorate of Labour and Social Legislation**

Likem K. FIAWOO	Human Resources Manager / Stage
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**Regulatory Authority of Electricity Sector**

Abbas ABOULAYE Technical Director

**Brasserie BB Lomé SA**

Emmanuel BEUCHET Chief Financial Officer BB Eau Vitale

OUROU AGRIGNAH Songhaï Chief Accountant at BB Eau Vitale

Kokou D. Carlos SOSSA General Accounting Manager at BB Eau Vitale

**WACEM**

knvs subrahmanyam Financial Controller

**SNPT**

Boniface Kassegh'an YANNA CFO & Accounting SNPT

**General Directorate of Statistics and National Accounts**

Akoly Gentry Director of Exchange and Coordination

**General Directorate of Public Works**

Hamidou Ayouba ABOU Director

**National Social Security Fund (CNSS)**

Koffi Kadanga WALLA General Director

A.Kouadjo GBADAGO Financial & Accounting Director

**Togolese Water Company (TdE)**

Martin Tiléna KOUGNIMA General Director

G.Yawanke WAKE Financial & Accounting Director

**Board of Trade Exterior**

Komla Nyédji GALLEY Director

**Commune of Lomé**

Tanah Eshohanam ALABA Director of Technical Services

**Province of Zio**

Georges Agbodéka DJAHLIN Secretary of Zio Council (Tsévié)