

Extractive Industries Transparency Initiative

Togo

EITI Report 2016

January 2019



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This translation aims to facilitate the understanding by stakeholders but should not be regarded as the original version. In case of discrepancy with the original version, please refer to the French version.

TABLE OF CONTENTS

INTRODUCTION	6
Background	6
Objective.....	6
Nature and extent of our work.....	6
1. EXECUTIVE SUMMARY	88
1.1. Extractive sector revenues.....	88
1.2. Production and exports of the extractive sector.....	99
1.3. Scope of report.....	1242
1.4. Completeness and reliability of data	1242
1.5. RECOMMENDATIONS.....	1545
2. APPROACH AND METHODOLOGY	1616
2.1 Scoping study.....	1616
2.2 . Data collection.....	1616
2.3 Compilation of data and differences analysis	1616
2.4. EITI data assurance process	1747
2.5. Level of disaggregation	1747
2.6. Basis of reporting	1747
3. DETERMINATION OF THE EITI SCOPE	1818
3.1. Approach for determining the EITI scope	1818
3.2. Scope of companies confirmed by MSG.....	1818
3.3. Scope of payment flows confirmed by the MSG	1949
3.4. Scope of financial authorities and other Public Administration	2020
4. THE CONTEXT OF THE EXTRACTIVE SECTOR IN TOGO.....	2121
4.1 Mining sector	2121
4.2 Oil and Gas sector	3232
4.3 Precious Minerals trading Sector	3535
4.4 Mining Transportation Sector	3636
4.5 Collection and distribution of extractive sector revenues.....	3737
4.6 Economic contribution of the extractive sector	4242
4.7 Audit Practices in Togo	4343
4.8 Barter agreements and provision of infrastructure.....	4444
4.9 Loan and subsidy	4545
4.10 Beneficial ownership	4545
5. RESULTS OF RECONCILIATION WORK	4848
5.1 Reconciliation of cash payment flows	4848
5.2 Reconciliation of production data	595958
5.3 Reconciliation of export data	595958
6 EITI DATA ANALYSIS	616160

6.1	Revenue of the Government	<u>616160</u>
6.2	Social payments	<u>626261</u>
6.3	Unilateral Declaration	<u>626261</u>
6.4	Subnational and supranational transfers	<u>636362</u>
6.5	Production et exports of extractive sector	<u>666665</u>
7	FINDINGS AND RECOMMENDATIONS	<u>686867</u>
7.1	Findings and recommendations 2016	<u>686867</u>
7.2	Follow-up of previous recommendations	<u>717170</u>
	ANNEXES	<u>777776</u>
	Annex 1: Mining companies' profile, Capital structure and Beneficial Ownership	<u>787877</u>
	Annex 2 : Staff	<u>818180</u>
	Annex 3: Reliability of reporting templates	<u>828281</u>
	Annex 4: Social payments declaration	<u>848483</u>
	Annex 5: Declaration forms	<u>868685</u>
	Annex 6: Mining Directory and list of Water companies in 2016.....	<u>10040099</u>
	Annex 7: Unilateral declarations of financial authorities for companies not retained within the scope of reconciliation.....	<u>108408107</u>
	Annex 8: Subnational and supranational transfers	<u>110410109</u>
	Annex 9: Companies reconciliation sheets	<u>112412111</u>
	Annex 10: Flows definitions.....	<u>138438137</u>
	Annex 11: License application file	<u>143443142</u>
	Annex 12: Checklist - EITI Requirements (2016 EITI Standard)	<u>155455154</u>
	Annex 13: Work team and people contacted	<u>162462161</u>

LIST OF ABBREVIATIONS

ACCT	Central Treasury Accountant
ANGE	National Agency for Management of the Environment
ARSE	Regulatory Authority of Electricity Sector
BCEAO	Central Bank of West African States
BIC	Industrial and Commercial Benefits
BNC	Non-commercial Benefits
BTP	Buildings and public works
CAC	Statutory auditor
CDDI	Customs department
CEDEAO	Economic Community of West African States
CGI	General code of Tax
CI	Tax department
CM	The council of Ministers
CNSS	National Social Security Fund
CP-ITIE	EITI Steering Committee of Togo
DD	Customs Duties
DE	Registration fees
DGE	Directorate of Major Companies
DGH	Directorate-General of Oil and Gas
DGMG	Directorate General of Mines and Geology
DGSCN	General Directorate of Statistics and National Accounts
DGTCP	Directorate General of Treasury and Public Accounting
DGTLS	General Directorate of Labour and Social Legislation
DCIG	Directorate of the Gulf Tax Centers
DME	Directorate of Medium Companies
DOFR	Directorate of Tax and Regional Operations
DT	Stamp duty
EF	Financial statements
EMAPE	Artisanal Mining and Small-Scale Mining
FD	Declaration form
FSE	Special Fund of Electrification
GAO	West Africa Gas Pipeline
IFAC	International Federation of Accountants
IFU	Unique Tax Identification
IGF	General Inspection of Finance
IGE	Government General Inspection
IMF	Minimum Lump-Sum Tax
INSEED	National Institute of Statistics, Economic and Demographic Studies
IRCM	Taxes on Income from Investment Capital

LIST OF ABBREVIATIONS

IRPP	Personal Income Tax
IS	Corporate Tax
ISRS	International Standard on Related Services
ISSAI	International Standards of Supreme Audit Institutions
ITIE	Extractive Industries Transparency Initiative
KFCFA	Thousand FCFA
MME	Ministry of Mines and Energy
NC	Not disclosed
OHADA	Organization for Harmonization in Africa of Business Law
OTR	Togolese Office of Revenue
PC	Community Levy
PCS	Community Solidarity Levy
PDGM	Development and Mining Governance Project
RI	Licences fees
RS	Statistical Charges
RSL	Withholding Tax on Rent
RSPS	Withholding on Service Delivery
SAFER	Autonomous Financing Company for Road Maintenance
SNCTPC	Chinese National Company of Roads and Bridges
TCS	Additional Taxes on Salary
TdE	Togolese Water Company
TEO	Waste Removal Fee
TF	Property tax on built properties
TOFE	The Operations Table State Financial
TP	Professional Tax
TS	Tax on Salaries
TSFCB	Special Tax on the Manufacture and Trade in Beverages
VAT	Value Added Tax
UEMOA	The Economic Union and West African Monetary Union
VD	Custom Value

INTRODUCTION

Background

The Extractive Industries Transparency Initiative (EITI¹) is a voluntary initiative aimed at strengthening the governance of public revenues from the extractive sector in countries rich in oil, gas and mining resources.

Togo 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 made meaningful progress with regards to annual disclosure and reconciliation of all government revenues from its extractive sector.

The EITI programme in Togo was 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 six reports since joining EITI covering the years from 2010 to 2015. A summary of these reports is detailed as follows:

Period covered	Sectors	Government revenue (million USD)	Company payments (million USD)	Number of companies reporting
2015	Mining, Oil, other	29,606,973	29,731,239	22
2014	Mining, Oil, other	31,988,476	30,969,922	35
2013	Mining, Oil, other	37,122,284	37,037,646	37
2012	Mining, Oil, other	31,929,511	31,681,602	37
2011	Mining, Oil, other	31,163,867	31,164,242	25
2010	Mining, Oil, other	63,573,673	60,128,720	22

Currently, Togo is in the process of publishing its seventh EITI report which relates to the year ended 31 December 2016.

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 for the exploration and exploitation of Oil and Gas and minerals as reported by extractive companies with the revenues provided by Government Agencies².

The purpose of this report is to raise the awareness of the contributions derived from the extractive sector to the economic and social development of the Republic of Togo in order to improve transparency and good governance in all components of the value chain.

Nature and extent of our work

Moore Stephens was mandated as Independent Administrator to prepare the EITI report for the year ended 2016.

The work performed by the Independent Administrator consisted mainly in collecting, reconciling and compiling:

¹ <https://eiti.org/fr>

² Requirement 4 from EITI Standard (2016)

- i. payment flows from extractive companies to the State as reported by each reporting party; and
- ii. revenues generated by extractive companies and declared by the State.

The reconciliation was performed 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 Togo's 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 on extractive revenues. The audit of data included in this report is not a part of Terms of Reference related to our assignment; and
- to detect errors, unlawful or fraudulent acts or other irregularities except those which we were able to meet in the course of our works performed.

The report consists of seven (7) chapters presented below as well as annexes detailing information collected in the course of reconciliation work:

- Chapter 1- Executive Summary with reconciliation results and the contribution of extractive sector;
- Chapter 2- Approach and Methodology to the reconciliation process;
- Chapter 3- Description of the contextual information on the extractive industry;
- Chapter 4- Defining of the reconciliation scope;
- Chapter 5- Reconciliation results of reported data;
- Chapter 6- Analysis of reported data; and
- Chapter 7- Findings and recommendations for improvement of future EITI reconciliation reports.

This report takes into account the data submitted to us until 11 November 2018 and all other non-financial data provided until 04 December 2018. The amounts are presented in this report in FCFA, unless otherwise indicated opposite. The amounts reported in USD have been converted at the rate of 1 USD: 591, 1520 FCFA³.

³ http://www.bceao.int/IMG/pdf/rapport_annuel_2015.pdf

1. EXECUTIVE SUMMARY

This report summarises the results of the reconciliation of tax and non-tax revenues of the extractive industry in Togo as part of the implementation of the Extractive Industries Transparency Initiative (EITI) process. Accordingly, extractive companies and Government Agencies (financial agencies and other government agencies) have reported payment flows and revenues respectively as prescribed in Requirement 4.1 of the EITI Standard.

Reporting entities were also requested to disclose other contextual information such as production, export, employment, social payments and other data provided by the 2016 EITI Standard.

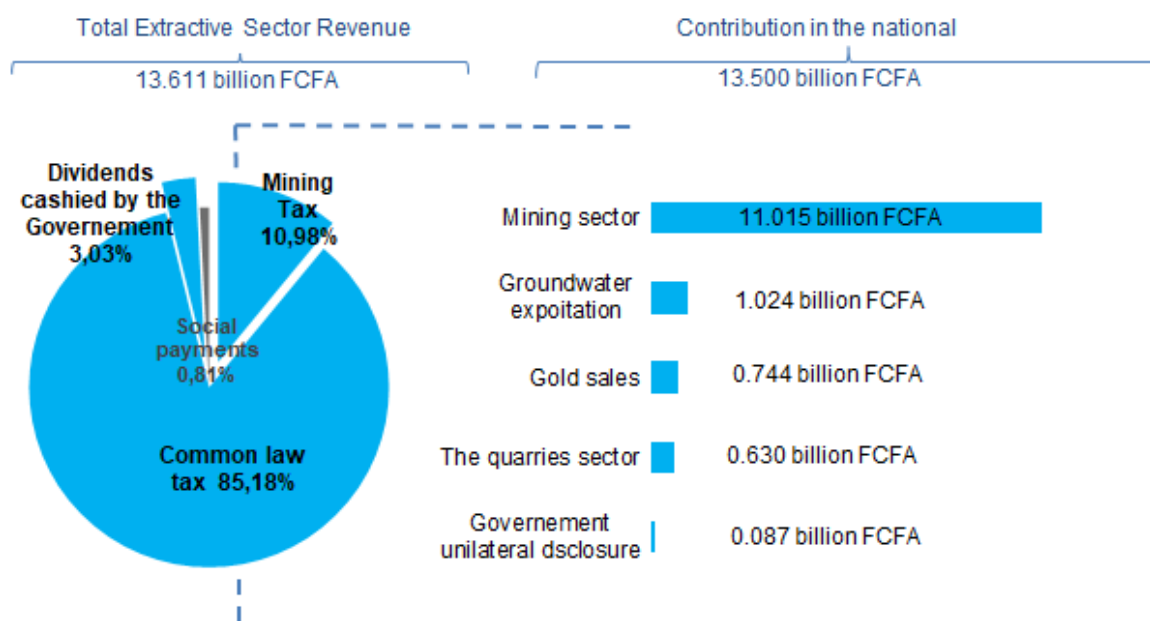
1.1. Extractive sector revenues

Revenue generated by the extractive sector

Following the reconciliation, revenue generated from the mining sector amounted to FCFA 13.611 billion in 2016. This amount includes revenue flows paid directly in the national budget and amounting to FCFA 13.500 billion as well as social payments (voluntary and mandatory) received by third parties for an amount of FCFA 0.111 billion.

The revenues allocated directly to the State's budget, which represent 99% of the total revenues of the sector, come from the mining sector at 82% and the exploitation of groundwater (water) up to 8%. The remaining revenue was derived from the quarrying and gold trading sectors, which together account for 10% of budget revenues from the extractive sector.

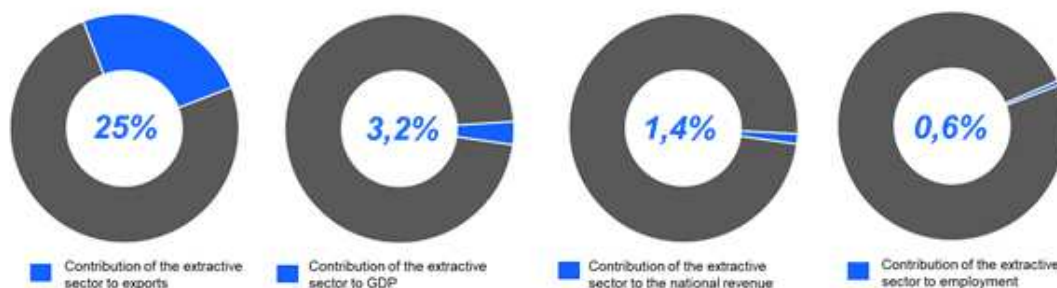
Chart 1: Extractive industry revenue by sector



Contribution to the Economy

Based on the economic data presented in Section 4.6 of the report, the extractive sector contributions to exports, GDP, national revenue and employment for the year 2016 were as follows:

Chart 2: Contribution of the extractive sector in the economy

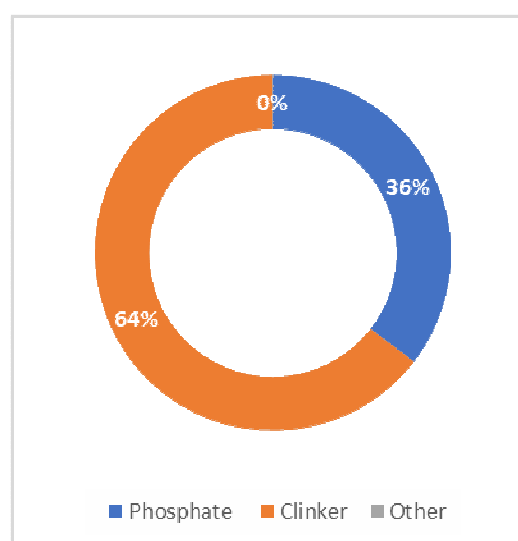


1.2. Production and exports of the extractive sector

Production from the extractive sector

In 2016, the production of the mining sector, including quarrying products, amounted to FCFA 105,214 million. We present details by company in volume and value as follows:

Company	Unit	Quantity ⁴	Value (million FCFA)
Phosphate			71,822.31
SNPT	Tons	1,150,194	71,822.31
Clinker			50,689.79
SCANTOGO MINES	Tons	1,013,675	20,179.12
WACEM (*)	Tons	551,730	30,510.67
Crushing			730.21
Les Aigles (*)	m ³	7,047	91.61
TGC SA (*)	m ³	35,478	638.60
Iron			329.97
MM Mining (*)	Tons	25,285	329.97
Migmatite			13.51
Togo Carriere	m ³	157,183	7.39
GRANUTOGO SA (*)	m ³	61,170	6.12
Gneiss			5.44
ALMACAR	m ³	16,104	1.61
TOGO RAIL	m ³	2,175	0.22
COLAS	m ³	36,120	3.61
Lagoon sand			4.07
SAD	m ³	40,711	4.07
Granulate			0.72
Ceco	m ³	7,195	0.72
Total			123,596.03



(*) Volumes et values reported by companies due to the lack of declaration made by the DGMG

Production details of the groundwater exploitation sector in 2016 are presented in Section 6.5.2 of this report.

⁴ As reported by DGMG

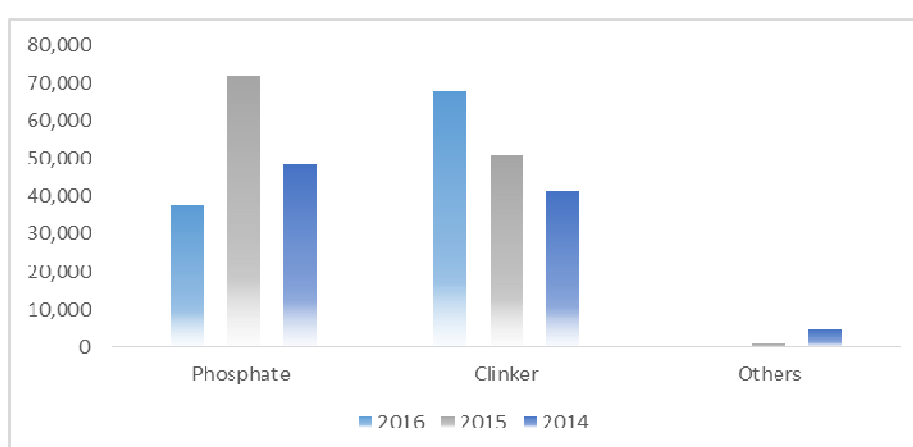
Production variance in the extractive sector

Production in the extractive sector amounted to FCFA 105,214 million in 2016 with a decrease of FCFA 18,382 million compared to 2015. This decrease is mainly due to the decrease in phosphate production, from 1,150,195 tonnes in 2015 to 850,076 tonnes in 2016.

The movements in production of the extractive sector by product, in volume and value, over the last three years is detailed as follows:

Product	Unit	2016		2015		2014	
		Volume	Value (FCFA million)	Volume	Value (FCFA million)	Volume	Value (FCFA million)
Phosphate	Metric ton	850,076	37,371	1,150,194	71,822	1,085,546	48,667
Clinker	Tons	2,047,779	67,790	1,565,405	50,690	1,024,132	41,477
Others	Tons		52	-	1,084	-	4,711
Total			105,214		123,596		94,855

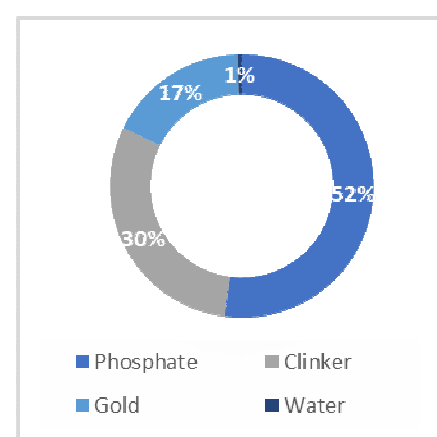
Chart 3: Production evolution by product 2014-2016



Exports from the extractive sector

In 2016, the export value from the extractive sector amounted to FCFA 88,838 million. The contributions from the mining and quarrying sectors amounted to FCFA 88,373 million. The breakdown by company in volume and value⁵ is as follows:

Product / Company	Unit	Volume	Value FCFA (million)
Phosphate			46,274.15
SNPT	Tons	845,686	46,274.15
Clinker			26,784.11
WACEM	Tons	272,000	12,649.48
SCANTOGO Mines	Tons	412,583	14,134.62
Gold			15,314.47
WAFEX	Kg	9,437	9,511.97
SOLTRANS	Kg	5,742	5,802.50
Total of mining and quarries sector			88,372.73
Mineral water			465.38
Voltic Togo Sarl	Tons	2,035	465.38
Total exports from extractive sector			88,838.10



(*) Volumes and values as reported by companies due to non declaration by CDDI

⁵ As reported by CDDI

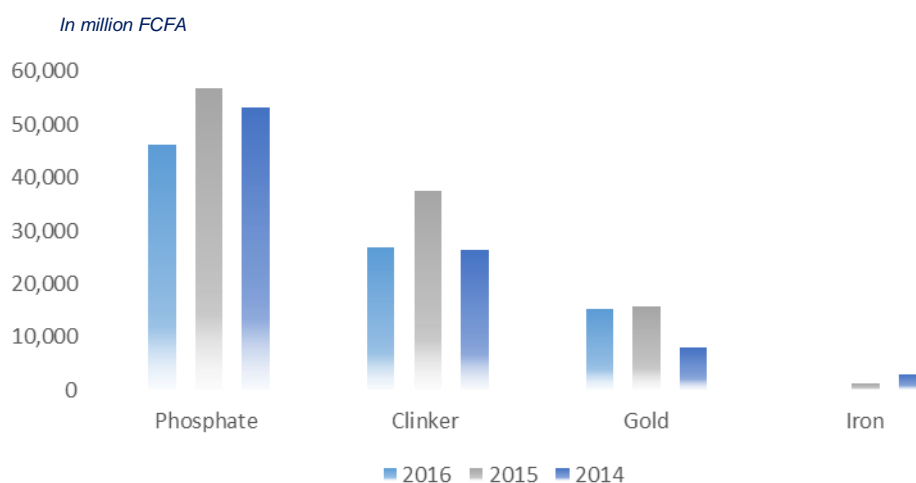
Exports evolution of the extractive sector

Exports in the extractive sector (groundwater exploitation excluded) in the year 2016 amounted to FCFA 88,373 million, i.e. decrease of FCFA 22,862 million and FCFA 2,083 million respectively compared to the years 2015 and 2014.

The variance in export figures detailed by company, in terms of volume and value, is as follows:

Company/ Product	2016		2015		2014	
	Volume	Value FCFA (million)	Volume	Value FCFA (million)	Volume	Value FCFA (million)
Phosphate (tons)	845,686	46,274	939,293	56,738	1,182,043	53,114
SNPT	845,686	46,274	939,293	56,738	1,182,043	53,114
Clinker (tons)	684,583	26,784	838,631	37,508	585,502	26,282
WACEM	272,000	12,649	377,896	19,356	582,581	26,175
SCANTOGO Mines	412,583	14,135	460,735	18,152	2,921	107
Gold (Kg)	15,179	15,314	15,577	15,694	20,582	8,132
WAFEX	9,437	9,512	10,357	10,439	13,834	1,383
SOLTRANS	5,742	5,803	5,220	5,255	6,748	6,748
Iron (tons)	0	0	70,000	1,295	88,575	2,928
MM Mining	0	0	70,000	1,295	88,575	2,928
Total		88,373		111,235		90,456

Chart 4: Exports variances by product 2014-2016



1.3. Scope of report

Extractive companies

This report covers revenues of mining companies holding active permits at 31 December 2016 in the mining and quarrying sectors, as well as gold trading and groundwater exploitation companies, retained in the 2016 reconciliation scope by MSG.

For the purpose of the reconciliation of revenues reported by the Government, companies, which made total of payments in excess of FCFA 10 million in 2016, were selected to submit a reporting template by MSG.

MSG considered that the level of service of FCFA 10 million was sufficient to attain the objective of 99.29% coverage of the revenues collected during the year 2016.

The list of reporting entities is presented in Section 3.2 of this report.

With regards to extractive companies which made contributions of less than FCFA 10 million, their revenues were reported unilaterally by the Government.

Payment flows

All payment flows have been identified by applying the principle of continuity (Ref. EITI report of 2014) and analysis of the regulation in force.

In addition to payment flows identified, we have requested reporting companies to declare all payment flows which exceed FCFA 10 million. These companies were also requested to declare the payment flows related to barter transactions, ad hoc sub-national transfers as well as social payments irrespective of the materiality threshold.

The payment flows list retained in the 2016 scope is presented in Section 3.3 of the report.

Government Agencies

Based on the scope of extractive companies and the payment flows selected, eight (8) Government Agencies and fifteen (15) Prefectures/Municipalities were asked to submit reporting templates.

The list of Government Agencies selected for the 2016 scope is presented in Section 3.4 of this report.

1.4. Completeness and reliability of data

1.4.1. Completeness of data

(i) All extractive companies retained in the reconciliation scope, have submitted reporting templates in accordance with the reconciliation instructions.

(ii) As part of the reconciliation process, all Government Agencies were asked to submit reporting templates for each extractive company retained in the reconciliation scope as well as companies considered out of the scope.

According to the above, we can reasonably conclude that this report covers all significant revenues from the extractive sector in Togo for the 2016 FY.

1.4.2. Reliability of data

(i) As part of the agreed procedures to ensure the reliability of reported data, all extractive companies retained in the scope were asked to submit their reporting template signed by a senior official and certified by the external auditor.

Of the twenty-six (26) mining companies which submitted their reporting templates, those of four (4) companies were not signed by a senior official and certified by an external auditor. The non-compliant companies is are listed below:

Company	Contribution to national budget (billion FCFA)	% Sector revenue
STDM SARL	0,084	0,61%
Société SOGEA SATOM	0,020	0,15%
POMAR TOGO SA	0,016	0,12%
EBOMAF S. A	0,000	0,00%
Total	0,24	0,880%

Data relating to the reliability of mining companies' data are presented in the Annex 3 of this report.

(ii) As part of the agreed procedure to ensure the reliability of data reported, Government Agencies were requested to have their reporting templates signed by a senior official and certified by the Court of Auditors.

Accordingly, all Government Agencies complied with the above requirement.

Other than issues mentioned above, we did not identify other issues which could have compromised the reliability of extractive sector revenues reported by Government Agencies and extractive companies.

1.4.3. Reconciliation Results

Payment flows reconciliation

The reporting templates of extractive companies which were selected in the 2016 reconciliation scope were reconciled with those of Government Agencies. The reconciliation was carried out on the basis of payment vouchers and covered 99.36%⁶ of the overall of extractive sector revenues.

The aim of the reconciliation exercise was to detect discrepancies between payments declared by the extractive companies and revenues reported by Government Agencies.

Payment flows generated by the extractive sector are presented as follows:

Table 1: Payment flows generated by the extractive flows

Aggregated payments (FCFA billion)	2016
Total payment flows reconciled	13,413
Unilateral disclosure by the Government	0,087
Allocated to the national budget (a)	13,500
Social payments of mining companies (b)	0.111
Total of payment flows generated by mining companies (a+b)	13,611

The reconciliation is summarised in the table below:

Table 2: Reconciliation of cash payments in the mining sector

Aggregated payments (FCFA billion)	Initial declaration	Reconciliation adjustments	Adjusted declaration
Mining companies	15.687	(2.013)	13.674
Government Agencies	31.902	(18.489)	13.413
Global discrepancy	(16.215)	16,476	0.261
Discrepancy in %	-50.83%	-	1.95%

The total unreconciled discrepancy is **FCFA (0.261) billion and** represents **(1.95%)** of the overall adjusted revenues declared by the Government. The analysis of the discrepancy with regards to the threshold of 1% agreed with MSG is presented as follows:

⁶ Social payment did not take into account within the compute of the coverage rate

Table 3: Analysis of discrepancies

	Discrepancy (FCFA billion)	Discrepancy (%)	Comment
Remaining discrepancies offset	0.261	1.95%	
<i>Positive discrepancies</i>	0,357	2,66%	More than 1%
<i>Negative discrepancies</i>	(0,096)	-0,71%	Less than -1%

The adjustments and remaining unreconciled discrepancies are presented and analysed in Section 5 of this report.

Production reconciliation in volumes and values

The discrepancies in production values of the mining and quarrying sectors amount to FCFA 1,058 million. These discrepancies arose as a result of DGMG's inability to report the production values of MM mining, Les Aigles and TGC SA respectively and is detailed by company as follows:

Table 4: Production reconciliation by company of mining and quarrying sectors

Company	Product	Unit	Volumes reported by companies	Volumes reported by DGMG	Discrepancies in production volumes	Discrepancies in value (FCFA million) (*)
SNPT	Phosphate	Metric ton	850,076.00	850,076.00	0.00	0.00
SCANTOGO MINES (**)	Clinker	Tons	1,245,557.00	NC	N/A	24,768.53
WACEM	Clinker	Tons	802,222.00	802,222.00	0.00	0.00
Togo Carrière	Migmatite	m ³	58,707.00	58,707.00	0.00	0.00
GRANUTOGO SA (***)	Migmatite	m ³	NC	61,170.00	NA	-6.12
	Granulat	Tons	117,614.00	NC		7.84
COLAS	Gneiss	m ³	114,521.00	114,521.00	0.00	0.00
SOGEA SATOM	Gneiss	m ³	60,948.00	200,128.00	-139,180.00	-13.92
TGC SA (***)	Crushing	m ³	34,932.00	NC	NA	628.78
	Gneiss	m ³	NC	19,211.00		-1.92
STDM SARL (***)	Crushing	m ³	10,689.00	NC	NA	129.33
	Gneiss	m ³	NC	5,038.00		-0.50
Les Aigles (***)	Crushing	m ³	1,441.00	NC	NA	18.73
	Gneiss	m ³	NC	127.00		-0,01
SAD	Sand	m ³	NC	62,130.00	-62,130.00	-6.21
EBOMAF	Sand	m ³	NC	3,290.00	-3,290.00	-0.33
Total						25,524.21

NC: Not communicated.

N/A: Not applicable

(*): Discrepancies valued on the basis of the average production price per product and per company as reported by DGMG.

(**): Discrepancies valued on the basis of the production data reported by the companies in the lack of DGMG reporting.

Reconciliation of exports in volume and value

The discrepancies in exports value amounted to FCFA 71,066 million and are detailed as follows:

Table 5: Exports reconciliation by company in the extractive sector

Company	Product Exported	Unit	Volumes reported by company	Volumes reported by CDDI	Discrepancies in exports volumes	Discrepancy in value (FCFA million) (*)
SNPT (**)	Phosphate	Metric ton	845,686	NC	N/A	46,274
WACEM (**)	Clinker	Ton	559,910	272,000	287,910	13,389
SCANTOGO Mines	Clinker	Ton	747,790	412,583	335,207	11,385
WAFEX	Iron	Kg	9,512	9,437	75	76
SOLTRANS	Iron	Kg	5,874	5,742	132	134
Voltic Togo Sarl	Mineral water	Ton	2,035	3,464	(1,429)	(192)
Total						71,066

NC: Not communicated.

N/A: Not applicable

(*): Discrepancies valued on the basis of the average export price per product and per company as reported by CDDI.

(**): Discrepancies valued on the basis of the production data reported by the companies in the lack of CDDI reporting.

1.4.4. Conclusion

.Without questioning the completeness of the data reported by the Government in this report, we are unable to express an opinion on the reliability of the reported data because revenues declared in the uncertified reporting templates are considered to be material and the unreconciled discrepancy exceeds the threshold agreed by the MSG.

1.5. RECOMMENDATIONS

Our recommendations are summarised as follows:

Recommendations

Update and monitor of the mining cadastre.

Disclosure of Beneficial Ownership data.

Implementation of the roadmap on Beneficial Ownership.

Evolution of the scope for future EITI Reports: Extractive companies.

The findings and recommendations raised are detailed in Section 7 of this report.

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17 December 2018

2. APPROACH AND METHODOLOGY

The reconciliation process was carried out as follows:

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

2.1 Scoping study

The scoping study covered the mining and quarrying sectors, Groundwater and Transport of extractive products as well as marketing of precious minerals and included the following recommendations:

- 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 MSG for approval as described in Section 3 of this report.

2.2. Data collection

Data collection was preceded by a workshop for the reporting parties and focused on the presentation of the reporting template, as well as the reporting instructions. Guidelines, reporting rules and templates approved by MSG were communicated to the reporting parties by email.

MSG agreed that the deadline for submission of certified reporting templates would be 30 October 2017.

Companies and Government Agencies were requested to submit a breakdown of payments by date and by flag receipt in the supporting schedules as well as their audited financial statements for the year 2016.

2.3 Compilation of data and differences analysis

The reconciliation process included the following steps:

Initial reconciliation: the data reported by companies have been reconciled with the data of Government Agencies. All discrepancies identified were listed by type for each reporting entity.

Where the data reconciliation did not reveal any significant discrepancies, the data from the Government Agencies were considered to be correct and no further analysis was carried out. Otherwise, the differences were communicated to relevant companies and Government Agencies and were analysed for reconciliation purposes.

Differences analysis: For the purposes of reconciliation, MSG agreed a materiality threshold of FCFA 500,000⁷.

Should the discrepancies be found to fall below this threshold, they would not be taken into account in the difference's analysis in the EITI Report.

⁷ Materiality threshold applicable for discrepancies

Monitoring and Investigating Discrepancies: Whenever the discrepancies were above the materiality threshold, we considered them to be material. Reporting entities were requested to submit relevant supporting documentation to confirm the adjustments to the initial data reported. We also held meetings with some reporting parties to obtain additional information and documents. In cases where the differences could not be resolved, these have been presented in the report as unreconciled differences.

The results of the reconciliation work are presented in Section 5 of this report.

2.4. EITI data assurance process

In order to ensure the reliability and completeness of data reported in the report, the following were agreed with the EITI MSG in accordance with Requirement 4.9 of the EITI Standard.

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;
- certified by an external auditor attesting that amounts reported are in compliance with the entity's financial statements and that no evidence had been brought to their attention, which is likely to put into question the reliability or the completeness of payments reported by companies; and
- accompanied by the 2016 audited financial statements of the company.

Government Agencies

Reporting Templates of Government Agencies should be:

- signed by an authorised officer of the Government Agency; and
- certified by the Court of Auditors, and the latter has also been tasked to provide written confirmation that revenues reported for the purpose of this report are reliable and agree with revenues collected from the extractive companies and transferred to the national budget.

2.5. Level of disaggregation

The reporting templates should be submitted:

- by company (a company which has a tax identification);
- by administration or Government Agency for each company retained in the reconciliation scope; and
- by tax and by type of payment flow as detailed in reporting templates.

For each payment flow reported, companies and Government Agencies were requested to provide details by receipt/payment, by date and by recipient.

2.6. Basis of reporting

Payments and revenues declared in this EITI report are strictly limited to payment flows and contributions which occurred during 2016. Accordingly, any payment made prior to 1 January 2016 has been excluded. The same applied to payments made after 31 December 2016.

The reporting companies were requested to report their payments or revenues in the currency of payment. Any payment made in a currency other than FCFA has not been reported in this report.

3. DETERMINATION OF THE EITI SCOPE

3.1. Approach for determining the EITI scope

For the purpose of the materiality threshold analysis for the year 2016, a scoping study was carried out and presented to MSG for approval. The rationale adopted in our approach was as follows:

Confirmed approach for determining the EITI scope	
Payment flows	
Include payment flows by applying the principle of continuity (Ref. EITI report of 2014) while considering the lack of amendments in Tax Legislation	
Retain all new payment flows identified based on Government Agencies' reporting	
Other than the revenue flows identified, reporting companies were requested to report all payment flows which exceeded the threshold of FCFA 10 million	
Barter transactions, sub-national transfers and social payments were retained irrespective of the materiality threshold (Zero threshold). These payment flows would be reported unilaterally by the relevant stakeholders.	
Extractive companies	
Include all companies which hold exploitation or exploration permits in the mining and quarrying sectors as well as certified water producing companies whose contribution exceed FCFA 10 million.	
Include gold trading companies irrespective of the materiality threshold	
Include "TOGO TRAIL" irrespective of its materiality threshold	
Include all companies included in the 2014 reconciliation scope and whose payments exceeded FCFA 10 million in 2015 even if their payments were below the materiality in 2015.	
Include all companies which do not operate exclusively in the extractive sector (Revenues from extractive sector are less than 50%) under specific payments reported by DGMG in 2015 irrespective of the materiality threshold. The revenue criteria is assessed on the basis of the reconciliation work performed in 2014.	
Revenues of companies which made total contribution lower than the materiality threshold were reported by financial authorities.	
Government Agencies	
All State Owned Enterprises or/and Government Agencies involved in the collection of revenues from the extractive sector.	

3.2. Scope of companies confirmed by MSG

MSG selected 26 mining companies for the 2016 reconciliation scope as follows:

Sector	N°	Mining companies	Sector	N°	Mining companies
Mining exploitation	1	MM MINING	Quarries exploitation	14	TOGO CARRIERE
	2	POMAR TOGO SA		15	GRANUTOGO SA
	3	SCANTOGO MINES		16	TOGO RAIL
	4	SNPT		17	SAD
	5	WACEM (WEST AFRICAN CEMENT)		18	LES AIGLES
Groundwater exploitation	6	CRYSTAL SARL		19	SHEHU DAN FODIO
	7	SAMARIA		20	TOGOLAISE DES GRANDS CAOUS (TGC) SA
	8	TDE		21	Société SOGEA SATOM (*)
	9	VOLTIC TOGO		22	STDM SARL (*)
	10	MASTER EQUIPEMENTS SARL (*)		23	COLAS AFRIQUE SUCCURSALE DU TOGO
Trading of precious and semi-precious stones and substances	11	SOLTRANS		24	CECO
	12	WAFEX		25	MIDNIGHT SUN SA (*)
Mining Exploration	13	SOCIETE GENERALE DES MINES (SGM) SARL		26	EBOMAF S.A (*)

(*) Newly selected companies in the reconciliation scope

3.3. Scope of payment flows confirmed by MSG

MSG selected 48 revenue flows in the 2016 reconciliation scope as follows:

Ref	Flows nomenclature	Government Agency
Cash payments		
1.1	Application fees	DGMG
1.2	Fixed duties	DGMG
1.3	Surface duties	DGMG
1.4	Royalties	DGMG
1.5	Penalties on mining offences	DGMG
2.1	Corporation Tax (CT)	CI
2.2	Capital gains tax (CGT)	CI
2.3	Minimum tax rate (MTR)	CI
2.4	Professional tax (PT)	CI
2.5	Property taxes	CI
2.6	Tax on personal income (PIT) / IRTS	CI
2.7	Payroll Taxes (TS)	CI
2.8	Additional Income Tax (AIT)	CI
2.9	Value-Added Tax (VAT)	CI
2.1	Withholding tax on services	CI
2.11	Withholding tax on rent	CI
2.12	Tax Manufacturing and trading of beverages	CI
2.13	Garbage Collection Tax (GCT)	CI
2.14	Single Business Tax (SBT)	CI
2.15	Tax adjustments and penalties payable to CT	CI
2.16	Registration tax (*)	CI
2.17	Corporate vehicle taxes (*)	CI
3.1	Customs duties (CD-SC-CSL-CL-CF and others)	CDDI
3.2	Value Added Tax (VAT)	CDDI
3.3	Tax on precious stones and substances	CDDI
3.4	Penalties	CDDI
4.1	Dividends	DGTCP
4.2	Advances on dividends	DGTCP
5.1	Tax on issue environmental suitability certificate	ANGE
5.2	Certificate of environmental regulation	ANGE
6.1	Tax on hiring authorisation	DGTLS
6.2	Pay debt payment certificate fees	DGTLS
6.3	Study costs and visa fees for local contracts	DGTLS
6.4	Visa fees for foreign contracts	DGTLS
6.5	Quality documents Certification fee	DGTLS
6.6	Visa fee of apprenticeship contracts	DGTLS
7.1	Water withdrawal fee	TdE
8.1	Social security contributions	CNSS
9.1	Direct payments to municipalities and prefectures	Municipalities/ Prefectures
10.1	Other significant payments to the government (> 5 million FCFA)	Others
Social expenditures (Section reserved only for extractive companies)		
11.1	Mandatory social payments	All
11.2	Voluntary Social payments	All
Transfers (Section reserved only for financial authorities and Municipalities)		
12.1	Transfers to municipalities and prefectures of payments collected by TD	CI
12.2	Transfers for customs revenue	CDDI
12.3	Other revenues transferred	All

Ref	Flows nomenclature	Government Agency
Barter transactions		
13.1	Total commitment Budget/work	Government bodies
13.2	Commitments value/work incurred from 01/01/2015 to 31/12/2015	Government bodies
13.3	Cumulative value of commitments at 31/12/2015	Government bodies

The revenue flows definitions are presented in Annex 10 of this report.

3.4. Scope of financial authorities and other Public Administration

Based on the reconciliation scope (extractive companies and payment flows) for the year 2016, eight (8) Government Agencies and fifteen (15) Prefectures/Municipalities were requested to send Reporting Templates as follows:

N°	Government Entity
1	Tax Department (CI)
2	Customs Department (CDDI)
3	Directorate General of Treasury and Public Accounts (DGTCP)
4	Directorate General of Mines and Geology (DGMG)
5	Directorate General of Labour and Social Laws (DGTLS)
6	Togolese Water Company (TdE)
7	National Social Security Fund (CNSS)
8	National Agency for Environmental Management (ANGE)
9	<p>Special delegations of municipalities and local authorities of 15 mining communities</p> <ul style="list-style-type: none"> ▪ Local Authority of Golfe / Municipality of Lomé; ▪ Local Authority of Vo / Municipality of Vogan; ▪ Local Authority of Zio / Municipality of Tsévié; ▪ Local Authority of Yoto / Municipality of Tabligbo; ▪ Local Authority of Kloto / Municipality of Kpalimé; ▪ Local Authority of Bassar / Municipality of Bassar; ▪ Local Authority of Kpelé; ▪ Local Authority of l'Ogou / Municipality of Atakpamé; ▪ Local Authority of Kpendjal; ▪ Local Authority of Assoli; ▪ Local Authority of l'Avé; ▪ Local Authority of Haho; ▪ Local Authority of Kozah; ▪ Local Authority of Blitta; and ▪ Local Authority of Lacs / Municipality of Aného.

4. THE CONTEXT OF THE EXTRACTIVE SECTOR IN TOGO

Extractive industries covered in this report include:

- Mining;
- Quarrying; and
- Oil and Gas.

In addition to the main sectors of the extractive industries as stipulated by the EITI Standard and source book, we recommend that MSG widens the reconciliation scope as in the previous year, to include:

- the water sector (Groundwater exploitation);
- the transport sector of mining products; and
- precious minerals trading sector (downstream sector).

4.1 Mining sector

4.1.1 The context of the mining sector

Togo has undergone significant developments in mining since the German and French colonial eras. Mining started properly in 1961 with the industrial exploitation of phosphate in the maritime region and more precisely in Hahotoé. Phosphate is currently operated by a single SNPT company in two mines at Hahotoé and Kpogame.

In 1975, industrial exploitation of limestone began in Tabligbo with the installation of a clinker manufacturing plant. This deposit is currently shared between two companies: WACEM and Scantogo Mines to produce clinker. In 2006, the State signed an agreement with MM Investment Holding Ltd for the exploitation, processing and marketing of iron ores in the Bangéli perimeter. However, this project ceased because of the fall in iron prices. Therefore, the ministry of Mines and Energy entrusted a team to review and renegotiate the agreement terms.

In 2010, the State granted a permit for Pomar to operate the Pagala marble mine in the Blittah region. The State also granted manganese mining permits to other companies in Nayéga (Savannah region), bauxite at Mont Agou and chromite at the perimeter of Ahito and Farendé mountains (Kabyé massive).

In accordance with collected data from the General Directorate of Mines and Geology (DGMG) and the guide for mining investments in Togo, the main proven mineral resources are as follows:

Mineral	Reserves	Area
Iron	500 million tons	Bassar
Chromite	50 000 tons	Monts Ahito et de Farendé - Massif Kabyé
Manganèse	Plus que 6 millions of tons ⁸	Nayéga
Bauxite	1 million de tons	Mont Agou
Phosphates	More than 55 million of tons ⁹	Bassar
Limestone	More than 110 million de tons ¹⁰	Bassin sédimentaire côtier

⁸ Data collected from the DGMG

⁹ Data collected from the DGMG

¹⁰ Data collected from the DGMG

4.1.2 Current projects

New Clinker plant: On 7 March 2015, Scantogo Mines inaugurated a new clinker plant in Sika (90 km from Lomé), with a production capacity of 1.5 million tons per year. According to the Company, 1,500 Togolese citizens will benefit from direct and indirect employment on the site. An 11 km road has been built between the factory and the town of Tabligbo and a railway track is also being considered.

In accordance with the activity report of the Heidelberg Cement company (Scantogo Mines parent company), the company is building a new cement grinding plant with a capacity of approximately 250,000 tons in the Kara region, located in northern Togo, scheduled for completion in the first half of 2017.

Nayega manganese project: the project comprises 5 research permits covering an area of approximately 928 km² granted to the Société Générale des Mines (SGM Sarl) subsidiary of the Ferrex Group in October 2011. In accordance with the company's statement published on 21 May 2015 on the London Stock Exchange, the company finalised its feasibility study by defining the existence of ore reserves with an export proposal of 250,000 tons of manganese per year¹¹.

According to DGMG, the signing of the agreement is dependent on the renegotiation of the large-scale agreement awarded in 2008 to MM mining for the exploitation of iron ore and related metals. The renegotiation led by the Ministry of Mines, in partnership with the AfDB teams aims to limit the permit granted to MM mining for the exploitation of the iron to be able to attribute the exploitation of other metals to SGM.

Bagbé ilmenite project: The project includes a single research permit covering an area of 100 km² in the Bagbe prefecture of Kévé, granted to Global Merchants, a subsidiary of Neo Global in February 2012. The work carried out by the company, during 2014, included magnetic surveys and the delimitation of areas of very high intensity¹². According to DGMG, the operating license was granted in June 2017 and operating works will start in January 2018.

4.1.3 Mining exploration activity

The main research activities carried out in Togo are as follows:

Research activities of nickel, zinc, lead and gold:

The project includes four research permits covering an area of approximately 751 km² granted to the Kam Nico company since April 2017 in the prefecture of Akébou (Plateaux region). These research permits are as follows:

Minerals	Type of permit	Reference	Grant date	Duration (year)	Area (km ²)	Site
Nickel, zinc, lead, gold and related metals	Research	24/MME/CAB/DGMG/DRGM/2017	26/04/2017	3	200	Akposso-Akébou plateaus, Kamina zone_V
	Research	20/MME/CAB/DGMG/DRGM/2017		3	151	Akposso-Akébou plateaus, Kamina zoneI
	Research	22/MME/CAB/DGMG/DRGM/2017		3	200	Akposso-Akébou plateaus, Kamina zone III
	Research	23/MME/CAB/DGMG/DRGM/2017		3	200	Akposso-Akébou plateaus, Kamina zone IV

Diamond research activities:

The project includes two research permits covering an area of approximately 372 km² granted to KALYAN Resources company since April 2016 in the prefecture of Wawa. Details of both permits are as follows:

¹¹ <http://www.londonstockexchange.com/exchange/news/market-news/market-news-detail/KRS/12360289.html>

¹² Management report of the company Global Mercants (September 2014)

Mineral	Type of permit	Reference	Grant date	Duration (year)	Area (km ²)	Site
Diamond	Research	26/MME/CAB/DG MG/DRGM/2016	19/04/2016	3	178	South of Gobè, to the North of Klabè Adapé,
	Research	27/MME/CAB/DG MG/DRGM/2015		3	194	North of Klabè Ekokpa till the south of Gbadi Gaodo and the surrounding area

Gold and Platinum research activities:

❖ Research activities conducted by the company "KAYLAN resources":

The gold and platinum research permit n° 33/MME/CAB/DG/MG/DRGM/2016 was granted to "KALYAN Resources", covering an area of 53 km² in the zone of Yaloumbè, Blitta prefecture on 16 June 2016.

❖ Research activities conducted by the company "JIA Entreprise Mining SA":

This project includes three research permits covering an area of about 500 km² granted to the company "JIA Entreprise Mining SA" since February 2015 in the prefectures of Tchaoudjo, Wawa and Assoli. Details of these permits are as follows:

Mineral	Type of permit	Reference	Grant date	Duration (year)	Area (km ²)	Site
Gold	Research	60/MME/CAB/DG/MG/2015	20/02/2015	3	200	Koumoniadé zone, Tchaoudjo prefecture
	Research	59/MME/CAB/DG/MG/2015	23/02/2015	3	164	Bafilo zone, Assoli prefecture
	Research	19/MME/CAB/DG/MG/2016	11/04/2016	3	135	Zogbégan zone, Wawa prefecture

❖ Research activities conducted by the company « AGEMIN SAS »:

The gold research permit n°44/MME/CAB/DG/MG/2015 was granted to AGEMIN SAS covering the Pagla zone, Blitta prefecture for an area of 47,77 km² on 5 October 2015.

4.1.4 Artisanal activities

Artisanal activities have been defined and covered by the Mining Code in article 21 as follows: "Artisanal activities are prospecting, research and exploitation activities carried out in a non-mechanised manner by individuals or companies registered in Togo or abroad".

The right to undertake artisanal activities can only be acquired by virtue of an artisanal authorisation granted by the Director General of Mines and Geology.

The artisanal exploitation in Togo regards particularly the gold panning as detailed in Section 4.3 of the report.

4.1.5 Legal and tax Framework

Legal and tax Framework presentation:

Togo's mining sector is governed by Law No. 96-004 of 26 February 1996 relating to the Mining Code as amended by Law No. 2003-012 of 4 October 2003. The Code was not accompanied by the publication of an implementing decree, which therefore left a legal vacuum with regards to the application of some of these provisions, in particular those relating to the methods of granting permits and the management of mining titles. The amendments to the Mining Code are currently being finalised.

In addition to the Mining Code, other laws regulate the mining sector, including the General Tax Code, the Customs Code promulgated by Law No. 2014-003 of 25 April 2014 and the Investment Code promulgated by Law No. 2012-001.

Extractive companies are not subject to an autonomous tax regime. Subject to the tax advantages provided for in the Mining Code or any specific regime that may be negotiated in the context of a mining agreement, holders of mining rights are subject to a common law regime.

The main taxes applicable to extractive companies may be presented as follows:

Taxes	Description
Superficial royalties	Taxes paid by mining licence holders, artisanal and quarry authorisations, large- and small-scale research and exploitation permits. These royalties are fixed by regulations, on an annual basis and is paid in advance from the date the licence has been granted (Article 50 of the Mining Code).
Mining royalties	Holders of mining titles shall pay mining royalties on mineral substances produced or sold. The amounts of these royalties are decided by inter-ministerial decree, specifying the conditions of payment (Article 51 of the Mining Code).
Taxes on Income from Investment Capital (IRCM)	Corporate tax rates are as follows: - 27% of taxable profit for companies; and - 30% of the taxable profit for individuals.
Corporate income tax (IS)	Dividends are exempt from corporate taxes. This exemption is valid for a period of twelve (12) years from the company's incorporation date.
Minimum Lump Sum Tax (IMF)	Companies and other legal entities which are liable to pay corporation taxes must also pay IMF in proportion to the turnover realised
Capital gains on sharedisposal	The capital gains tax regime for companies liable to corporation tax is governed by the rules on taxation of profits for the calculation of Corporate Income tax (IS).
Registration fees	Registration fees are fixed, proportional or progressive according to the nature of the contract. They may be exempted by an inter-ministerial decree from the Minister of Finance and the Minister of Mines.
Customs duties	The holder of a prospecting license or research permit, his service providers and suppliers benefit from the temporary admission regime for all capital goods, machinery, commercial vehicles, tools, spare parts and products. Other benefits may be granted by inter-ministerial decree of the Minister of Finance and the Minister of Mines.

We also understand that some mining companies benefit from taxation incentives following a decree or their location in free zones.

The tax expenditure table for the year 2016 made available by the Office of the Tax Commissioner shows the following mining companies that have benefited from the following tax incentives:

Company	Taxation regime	Incentive benefits amounts 2015
DONG JIN TOGO	Free zone	6,632,556
WACEM (West African Cement)	Free zone	456,510,078
MM MINING	Particular regime	9,967,549
SAD-TOGO	Particular regime	6,737,503
SCANTOGO MINES	Particular regime	398,806,629

4.1.6 Mining sector reforms

New Mining Code of UEMOA

As a result of the recent changes which impacted the mining sector and, in a bid, to harmonise practices in the mining sector, the setting up of a new UEMOA code is in progress to replace the code of 2003. This project is currently being finalised and was approved under a national workshop in Togo. This workshop was held in all UEMOA member countries in order to collect the contribution from the sector operators. This new code emphasises the importance of mining company contributions in local development and environmental protection.

New Mining Code of Togo

As part of the reforms initiated by Togo in the mining sector, a new Mining Code is being finalised. We understand that the draft Mining Code is being reviewed at the Office of the President of the Republic prior to its enactment. The main changes made in the draft Code relate to:

- new local contents requirements in mining contracts;
- guaranteed fiscal stability for holders of mining rights;
- obligations for security holders of to respect human rights;

- setting up control mechanisms to support transparency and good governance of the mining sector, including a requirement for companies to report their income based on audited accounts;
- information, registers and documents regarding the granting of mining rights or mining conventions to be made public; and
- obligations for mining companies to contribute financially towards socio-economic and community projects in the areas being exploited.

Following discussions with the mining directorate, we understood that the promulgation of the new mining code was deliberately delayed in order to harmonise it with the UEMOA code.

Development Project and Mining Governance in Togo (PDGM)¹³

To support Togo's efforts aimed at improving governance in the sector, the PDGM project was introduced in 2016 over a 5-year period with support from the World Bank. The project includes the following components:

- modernisation of the mining cadastre;
- improve transparency and accountability in the sector;
- sustainable development in the sector; and
- rehabilitation and updating of basic mining information.

The project includes three components:

- governance, transparency, monitoring and efficiency of the mining sector;
- environmental, social and economic development ensuing from the mining sector; and
- project management and coordination, including preparatory project activities.

The first phase encompasses the following:

- setting up an automated mining cadaster;
- strengthening transparency in the granting mining sector process
- improve governance structures in the mining sector; and
- implement rigorous monitoring on production and exports data.

Additionally, this phase includes an assessment of the artisanal and small-scale sector as well as a proposal for an action plan to rectify weaknesses in the sector.

The aim of the 2nd phase is to set-up mining activities capable of contributing to the social and economic development.

The purpose of the last phase is to provide strategic support to the project, to follow-up within the Ministry of Mines and to ensure coordination between the ministries involved in the project.

The first phase started by an assessment of the current situation and cadastral survey.

A second report has been prepared to establish an overview of the current situation and a detailed audit of artisanal and small-scale mining.

In addition to these reforms, OTR has introduced other tax reforms which can be summarised as follows:

- ❖ Segregation of companies' attachment: memo n° 13/2015/OTR/ CI has instituted a segregation of companies' attachment based on their revenues, which can be summarised as follows:

¹³ <http://www.banquemonddiale.org/fr/news/press-release/2015/11/19/togos-efforts-to-promote-an-effective-management-of-the-mining-sector-get-world-banks-support>

Segmentation criteria	Government Entity
Revenue net of tax is over five hundred million francs (500,000,000 FCFA) - companies certified as free zones	Directorate of Large Companies (DGE)
Revenue net of tax between fifty million francs (50,000,000 FCFA) and five hundred million francs (500,000,000 FCFA)	Directorate of Medium Companies (DME)
Revenue net of tax is less than fifty million francs (50,000,000 FCFA) and company is incorporated in the Gulf prefecture	Directorate of the Gulf Tax Center (DCIG)
Companies based in the five economic regions of Togo except the Gulf prefecture whose revenues before tax are less than fifty million francs (50,000,000 FCFA)	Directorate of Tax and Regional Operations (DOFR)

- ❖ Online reporting requirement: in accordance with memo N°. 3357/2016/OTR/CG, the Commissioner General of OTR has introduced the requirement for online reporting of revenues and taxes for the major companies. This reform was optional since its entry into force in June 2016 and became mandatory from January 2017.
- ❖ Implementation of secure manual receipts: OTR set up from January 2016, the system of secure manual receipts allowing a more rigorous and optimal monitoring of the tax revenues in the zones not connected to OTR's information system.

4.1.7 Institutional framework

The Ministry of Mines and Energy is responsible for regulating mining activities in Togo. The key relevant entities are:

Structure	Prerogatives
The Council of Ministers	CM is the supreme entity with the power to decide on all mining activities on the national territory. It gives, its ruling on any mining subject of national interest and shall has authority to grant or withdraw mining titles and other mining authorisations.
The Ministry of Mines and Energy (MME)	The Minister of Mines and Energy is responsible for the administration of mining policies and for the administration of the Mining Act and regulations. He negotiates investment agreements and association contracts, which he proposes for approval by decree of the Council of Ministers ¹⁴ .
The Department of Mining Cadaster and Geology (DCMG)	The General Directorate of Mines and Geology is responsible for: <ul style="list-style-type: none"> - making national policies in the mineral resources sector; - carrying out programmes for prospection and development of mineral resources and their subsequent controls; - carry out all technical studies regarding mining research; - ensure the Togolese subsoil is optimised by the application of the mining code; and - monitor activities and enforce the regulations of the sector¹⁵.

4.1.8 Types of licenses

In accordance with Article 5 of the Mining Code 1996 as amended by Law No. 2003-012, no individual may undertake mining activities without holding one of the following titles:

Type	Duration	Rights conferred
Authorisation for prospection	Two (2) years renewable twice, each for a period of one (1) year.	Confer non-exclusive rights to undertake prospection activities for mineral substances and within the perimeter specified in the authorisation. The total area of such a perimeter cannot exceed 10,000 km ² .
Research permits	Three (3) years renewable twice, each for a period of two (2) years	Confer exclusive rights to undertake prospection and research activities for mineral substances and within the perimeter specified in the permit. The total area of such a perimeter may not exceed one thousand (1,000) km ² .
Building materials exploitation licences	Three (3) years renewable several times, each for a maximum of one (01) year	Confer exclusive rights to undertake prospection, research and exploitation of construction materials for public works or for any other commercial purposes within the perimeter specified in the permit. The total area of such a perimeter may not exceed one hundred (100) km ² .

¹⁴ Article 56 of the Mining Code

¹⁵ Order No. 2013/036 / MME / CAB of 17 May 2013 on the organization of the Ministry of Mines and Energy

Type	Duration	Rights conferred
Small-scale exploitation permits	Five (5) years; Renewable several times, each for a period of three (3) years	Confer exclusive rights to undertake prospection, research and exploitation activities for mineral substances and within the perimeter specified in the permit. The total area of such a perimeter may not exceed one hundred (100) km ² . Applies to any investment of aggregated amount excluding taxes and working capital which is less than three hundred million (300,000,000) FCFA.
Large-scale exploitation permits	Twenty (20) years. Renewable several times, each for a period of ten (10) years	Apply to any other larger investment and is generally subject to an investment agreement. Confers exclusive rights to undertake prospection, research and exploitation activities for mineral substances and within the perimeter specified in the permit. The total area of such a perimeter may not exceed one hundred (100) km ² .
Artisanal licences	One (01) year renewable several times, each for the same duration.	Confer exclusive or non-exclusive rights to undertake artisanal activities for mineral substances and within the perimeter specified in the authorisation. The total area of the perimeter of an exclusive authorisation may not exceed one (01) km ² .

4.1.9 Register of licences

The current Mining Code does not provide for the maintenance of a register where licence applications are registered. We also understand that Togo does not currently have a mining cadastre. Mining titles are held in an Excel spreadsheet. The list of mining titles made available to us by DGMG is presented in Appendix 6 of this report.

Decisions to grant permits, either by decree of the Minister of Mines or by decree of the Council of Ministers, shall be published in the Official Gazette. However, accessibility of the current status of mining titles to the general public remains limited, as it is not available online and in the form of open data.

It should be noted that the Ministry of Mines and has set up the Mining Governance and Development project (PDGM) in Togo (2016-2020) and its main contributions include the monitoring of the management system implementation for the Mining Cadaster (SCM) and the Geological and Mining information system (SIGM)¹⁶.

4.1.10 Publication of mining contracts

A research or exploitation permit is accompanied by a mining contract, which may be in the form of an investment agreement, or an association contract, which the State enters with the holder of the permit. The Code does not explain the difference between the two types of contracts and does not provide a model contract. It should be noted that both an Investment Agreement and an Association Agreement include the terms of participation of the State and may provide for tax and economic provisions that are more favorable than the common law.

The current mining code does not contain clear provisions on the publication of contracts. In practice, only the decrees and the grant decrees published in the Official Journal¹⁷. The full texts of signed mining conventions are not published.

We note that some of the mining contracts are published on the DGMG website. However, this publication is not comprehensive¹⁸.

4.1.11 License awarding

During 2016, the following mining licences were granted:

¹⁶ Ministry of Mines and Energy: Current situation and pre-cadastral studies and monitoring for the implementation of mining cadastre management system and SIGM: Introductory document

¹⁷ <http://en.io.gov.mo/Links/record/204.aspx>

¹⁸ http://www.togo-mines.com/?page_id=2145

Research licences:

Company	Grant date	Substance	Reference number
KALYAN Resources	19/05/2016	Diamond	26/MME/CAB/DGMG/DRGM/2016
KALYAN Resources	19/05/2016	Diamond	27/MME/CAB/DGMG/DRMG/2016
KALYAN Resources	16/06/2016	Gold	34/MME/CAB/DGMG/2016
KALYAN Resources	16/06/2016	Gold	33/MME/CAB/DGMG/2016
SGM SARL	14/10/2016	Manganèses	56/MME/CAB/DGMG/2016
SGM SARL	14/10/2016	Manganèses	53/MME/CAB/DGMG/2016
SGM SARL	14/10/2016	Manganèses	55/MME/CAB/DGMG/2016
SGM SARL	14/10/2016	Manganèses	54/MME/CAB/DGMG/2016
EMEL MINING	24/10/2016	Gold	59/MME/CAB/DGMG/DRGM/2016

Operating licences:

Company	Grant date	Substance	Reference number
SESAG	08/03/2016	Sand	014/MME/CAB/ DGMG/2016
SAMARIA	06/06/2016	Sand	030/MME/CAB/ DGMG/2016
AGBEMEFA	05/08/2016	Sand	046/MME/CAB/ DGMG/2016
Ets IMPECABLE	03/11/2016	Sand	060/MME/CAB/DGMG/2016
SST	30/12/2016	Sand	070/MME/CAB/DGMG/2016
MIDNIGHT SUN SA	16/03/2016	migmatite	015/MME/CAB/DGMG/2016
INEX CARRIERES	11/04/2016	gneiss	021/MME/CAB/DGMG/2016
TOGO MATERIAUX	24/11/2016	gneiss	062/MME/CAB/DGMG/2015
EESG	31/03/2016	gneiss	018/MME/CAB/DGMG/2016
U.S.XIN-ALAFIA	25/01/2016	gneiss	005/ MME/CAB/DGMG/2016
SNTC	20/01/2016	gneiss	004/MME/ CAB/DGMG/2016
COLAS AFRIQUE	20/07/ 2016	gneiss	042/ MME/CAB/ DGMG/2016
ECOB CARRIERE	28/12/2016	gneiss	068/MME/CAB/ DGMG/2016
ECOB CARRIERE	28/12/2016	Gravier roulé	067/MME/CAB/ DGMG/2016
ECOB CARRIERE	28/12/2016	Sand	069/MME/CAB/ DGMG/2016
SAD	07/06/2016	Sand	031/MME/ CAB/DGMG/2016

Licence grant procedure:

According to the existing Mining Code:

The terms and conditions for granting mining titles are summarised as follows:

Authorisation for prospection and artisanal licences

The applications are submitted to the Director General of Mines and Geology who responds to the applicants within thirty (30) days from the submission date.

Within the 30-day deadline, if the documentation is complete:

For the prospection authorisation: a letter is addressed to the project requesting for the payment of authorisation fees within thirty (30) days.

For the artisanal authorisation: a letter is addressed to the project redirecting it to ANGE for the appropriate environmental and social studies.

Research permit / Operating permit for the building materials / Operating permit in small scale / Operating permit in large scale: The applications are submitted to the Minister of Mines who responds to applicants within 30 days from the submission date.

Common rules to the different type of permits

Applications for mining licences, their renewals and, if applicable, their disposal, transfers and pledges will be in the forms and should be supported by the information specified in the implementing rules.

Regardless of the type of permit or authorisation, the application may be rejected for the following reasons:

- the perimeter is already assigned; or
- the site is located in a protected area, etc.
- ...

Licence grant procedure according in practice

Following meetings held, the above permits were granted after a review of the application files submitted by the Ministry of Mines and Energy. Application files are supposed to include all the documents requested as well as the payment of the instruction fee as well as any other fees due.

The list of documents to be included in the application files and the fees payable are presented in Appendix 10 of this report.

According to DGMG, awards are made on a first-come first-served basis in practice and no call for competition has been launched for the granting of these mining titles. However, this could not be verified as part of our work.

Technical and financial criteria

According to the Mining Code, no company or individual can hold a permit if it/(s)he does not justify the technical and financial capacities to carry out all the mining activities.

Additionally, no individual can hold a direct or indirect interest in a mining right or be a holder if (s)he has no legal competence, is a member, agent or employee in Togolese government or its courts, its administrations or its armed forces, is not listed in the business register of the Togolese Republic or is in administration or liquidation.

In the practice and for every type of permit, the applicant should provide evidence of technical and financial capacities to conduct the mining activities properly.

However, at the end of our reconciliation works, no document detailing expressively, the technical and financial assessment of a licence granted was not presented to us. Therefore, we were unable to determine if the evaluation process for granting these licences had been properly carried out.

4.1.12. Transaction on mining titles

The Mining Code regulates transactions in mining titles as follows:

Type	Conditions for transfer
Authorisation for prospecting	Non-transferable
Research license	Subject to the prior approval of the Minister of Mines. Shareholding in research activities is also transferable with the prior approval of the Minister of Mines. However, the Code does not specify the criteria for the eligibility of the transfer request.
Operating license	Subject to the prior approval of the Minister of Mines. However, the Code does not specify the criteria for the admissibility of the transfer request.
Artisanal authorisation	Non-transferable

The Mining Code does not stipulate provisions regarding the disposal of shares or shares held in companies engaged in mining activities. As a result, the disposal of shares in companies with mining rights is governed by common law and does not require any prior agreement from the Ministry of Mines and Energy.

Transfers of shares or shares held in a company incorporated in Togo must be registered and filed at the Registry of the Court of First Instance of the place where the registered office of the enterprise is situated.

As part of the reconciliation work, DGMG confirmed that no transfer of mining titles was made during 2016.

4.1.13 Procedure for granting licences of production, operating and marketing of packaged waters

Granting procedure according to the mining code

According to Article 11 of Law No. 2010-004 on the Water Code, the use of the public water domain is subject to the following regimes:

- the free use regime;
- the declaration regime;
- the authorisation regime; and
- the concession regime

Authorisation regime:

The research and operating activities of groundwater is subject to authorisation regime. The application for should be submitted to the Ministry in charge of waters and any rejection should be justified.

The authorisation is granted by the Minister in charge of water based on a public inquiry and a preliminary consultation with the other relevant ministries. This authorisation is granted without infringement to third parties' rights.

The user of water under operating authorisation should pay royalties which fixed by a joint order of the Minister in charge of water and the Minister of Finance.

The Concession Regime:

According to Article 19 of the Mining Code, the extraction, accumulation and use of surface water and groundwater, installations and permanent works intended for the production and distribution of drinking water is subject to the concession regime.

Any concession lead to the establishment of tender specifications that should contain:

- the concession purpose,
- the granted flow;
- the usage mode of water;
- the rights and duties of users;
- royalties to be paid by the beneficiary;
- duration of the concession which cannot exceed thirty (30) years renewable;
- equipment renewal conditions; and
- the works nature, deadline of the various installations and expected amenities.

The signing of the concession is authorised by a decree from the Council of Ministers.

Granting procedure in practice

According to the Directorate of Water Resources within the Ministry of Agriculture, Livestock and Hydraulics, the applicant should submit a list of documents required.¹⁹ The document folder should include all documents requested accompanied by an application letter submitted to the interministerial committee secretariat. Each application is reviewed by the 11 members of the committee. If the application is admissible, an inspection visit of the installations is carried out by the technical committee, if the result of the acceptable visit: proposal of interministerial decree to the signature ministers (water, health and trade).

4.1.14 State participation in extractive companies

According to article 55 of the new Mining Code, the State is entitled to a shareholding of 10% of the capital of operating companies except in the case of craft activities and building materials. However, this is still applicable for companies of building material where the share capital exceeds FCFA 300 million.

According to the data provided by DGMG, the State's shareholdings as at 31 December 2016 were as follows²⁰:

Type of operating permit	Company	% direct shareholding at 31/12/2016	% indirect shareholding at 31/12/2016	Mineral	Date i	Duration (Years)	Location
Operating permit in small scale	MIDNIGHT SUN	10%	-	River Sand	19/09/2014	5	Kélégougan Atiéguou
				Sand lacustre	19/09/2014	5	Lac BOKO (Lacs)
	ALZEMA	10%	-	Gold	12/06/2014	5	Kaoudé (Assoli)
	GRANUTOGO	10%	-	Migmatite	20/12/2012	5	Amélépké (Zio)
	SAD	10%	-	Sand lagunaire	06/02/2013	5	Lomé (Golfe)
					07/06/2016	5	Lac Togo (Lac)
STII	10%	-	Sable lacustre	08/03/2013	5	Lac Togo, Aného (Lacs)	
Operating permit in large scale	WACEM	10%	-	Limestone	96-167/PR	20	Tabligbo (Yoto)
				Limestone	2009-177/PR	20	Tabligbo (Yoto)
	SNPT	100%		Phosphate	97-068/PR	20	Hahotoé (Vo)
				Phosphate	97-069/PR	20	Kpogamé (Zio)
	MM MINING	10%*	-	Iron	12/02/2008	20	Bassar (Bassar)
	SCANTOGO-MINE	10%	-	Limestone	12/08/2009	20	Tabligbo (Yoto)
	POMAR	10%	-	Marble	24/11/2010	20	Pagala village (Bliittah)

(*) According to the Mining Convention the State is entitled to 10% of the profits

However, the data made available by DGMG on shareholding appears to be incomplete and, in some cases, inconsistent with the data reported by the companies.

Based on data reported by extractive companies in 2016, the State also has direct and indirect shareholdings in the following companies:

N°	Companies	% direct shareholding at 31/12/2016	% indirect shareholding at 31/12/2016
1	TdE	100%	-
2	Togo Rail	-	7,5%

¹⁹ List of documents is detailed in annex 11

²⁰ Source: DGMG

DGMG did not provide data on any transactions in the State's shareholdings during 2015, except for shares received free of charge in return for the granting of operating permits in accordance with existing regulations.

Two fully owned state-owned companies, TdE and SNPT operate in the extractive sector.

We understand that the two companies do not hold interests in other extractive companies and that they are subject to the same duties and taxes as private companies.

In addition to tax payments, the two companies may be required to pay dividends to the State as a shareholder, the amount of which depends on the distributable income available as approved during a general meeting. The two State enterprises may also be required, in case of need, to pay advances on dividends.

However, TdE presents a special case insofar as the companies registered with it are required to pay a fee for drilling water from boreholes at a rate of FCAF 100 per cubic meter. This is based on Interministerial Decree N° 31 / MCITDZF / MEMEPT regarding water charge tariffs signed on 11 October 2001. These fees are collected by TdE on behalf of the State but are not repaid to the Government.

Apart from the payment flows identified above, we did not come across any other financial transactions between the State and extractive companies, including the two State-Owned Enterprises.

4.2 Oil and Gas sector

4.2.1 Context and exploration activities in Togo

Despite the potential in the Oil and Gas sector in Togo as proven by the research conducted by ENI offshore in 2012, the decrease in oil prices during the recent years has had a direct impact on investment in this sector in Togo.

Currently, there is no hydrocarbon exploration or exploitation activity in Togo²¹.

4.2.2 Legal framework

The oil sector is governed by Law n°99-003 promulgating the Hydrocarbons Code of 18 February 1999²².

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

4.2.3 Institutional framework

The Government Agencies involved in the control and supervision of the hydrocarbons sector in Togo are:

- the Ministry of Hydrocarbons: assesses the admissibility of applications for permits, grants prospecting rights, proposes draft contracts, negotiates and signs contracts on behalf of the State and authorises the sale of operating concessions;
- the Directorate of Hydrocarbons of the Ministry of Mines and Energy: Its role is to implement the national hydrocarbons policies. It also deals with applications for licences and the monitoring and follow-up of oil exploration, production, refining, storage, distribution and transport of hydrocarbons on the national territory²³; and
- the Fund for the Promotion and Development of Oil Operations is under the joint supervision of the Ministers of Hydrocarbons and Finance and is intended to finance all actions to promote and develop oil activities for the benefit of companies and individuals. We understand, however, that this fund has not yet been set up.

²¹ Confirmed by DGH

²² <http://faolex.fao.org/docs/pdf/tog92948.pdf>

²³ Oil and Gas code of Togolese Republic, Law N°99-03

4.2.4 Tax system

Under the provisions of the Oil Code, oil companies are subject to the following royalties and taxes:

- annual superficial fee, the amount is fixed in the contract;
- royalties in line with production, payable in cash or in kind, the rate and payment modalities are fixed in the contract;
- signature bonus and/or production bonus, as specified in the contract;
- additional profits from oil operations; and
- imports and taxes of common duties, subject to the conditions stipulated in the oil contract.

4.2.5 Publication of oil contracts

The granting of a permit results in the signature of an oil contract which may take the form of a concession contract, a production sharing contract or any other type of contract authorised by Law no. 99-003 or practiced in the international Oil industry²⁴

Oil contracts and transfers of permits must be approved by the Council of Ministers.

The Oil Contracts specifies the following points: the scope of the research, the duration of the contract and the Oil Tenders involved, as well as the terms and conditions for their renewals, the State's shareholdings, stability, force majeure and dispute resolutions, environmental obligations, health, safety and rehabilitation of sites, disposal methods, local employment, as well as work and investment commitments, tax and customs regimes. They also set out the terms and conditions for the proportion of production to be sold on the local market.

The Hydrocarbons Code does not provide a model contract, but it stipulates that the Minister of Mines and Energy to serve as a basis for negotiations with companies propose draft contracts. The Code does not mention the publication of oil contracts either. The contracts signed by the State and ENI have not been published.

4.2.6 Type of Oil titles

The Hydrocarbons Code stipulates several types of oil contracts, as follows:

Type	Duration	Rights conferred
Authorisation to prospect hydrocarbons	Up to two (2) years and may be renewed only twice for a period of one (1) year or less.	Within the defined perimeter, confers non-exclusive rights to carry out, concurrently with other holders of authorisations for prospecting. The authorisation may relate to an area covered by an exploration permit for hydrocarbons with the prior consent of the permit holder.
Hydrocarbons exploration license	Not more than three (3) years and may be renewed only twice for a period not exceeding two (2) years.	Gives exclusive rights of exploration and exploration of solid, liquid and gaseous hydrocarbons within the limits of its perimeter and indefinitely in depth. Hydrocarbons exploration permits are movable, indivisible, non-transferable, non-mortgageable rights. Where the holder of the exploration permit considers that he has discovered a commercially exploitable hydrocarbons deposit, the State grants him an operating concession.
Hydrocarbons exploitation concession	Thirty (30) years at most and may be extended for a period and on terms and conditions to be agreed upon by negotiation.	Gives the right to exploit a hydrocarbon field. The concession is granted by the State following the discovery of a commercially exploitable hydrocarbon field.

²⁴ Art 3 from the Law n° 99-03 of Togolese Republic Oil and Gas code

Type	Duration	Rights conferred
Authorisation to transport hydrocarbons	For the same period as the hydrocarbons' exploitation concession.	<p>Gives, during the period of validity of a Oil license to the holder or to each of their co-holders, an authorisation for carriage which includes the right:</p> <ul style="list-style-type: none"> • to transport in their own facilities, or to have the products of the holding transported to storage, processing, loading or large consumption points; • to occupy the land under the conditions laid down by law; • to enforce expropriation procedures for public utility purposes, as and when required; and • to set up installations and pipelines on the land of which it does not have the property - the easement thus created entitles to an indemnity fixed, in the absence of an amicable agreement, in the same forms as the compensation of expropriation.

4.2.7 License awarding

The terms and conditions for the award of Oil license can be summarised as follows:

Type	Awarding act	Arrangements for granting
Authorisation to prospect for hydrocarbons	Order of the Ministry which specifies the perimeter or the area to which it applies.	The Code is not explicit on the methods of granting licences and on the criteria to be used for the assessment of the admissibility of applications for authorisations or mining titles which is the responsibility of the Minister of Hydrocarbons. The code gives priority for the granting of operating licenses to existing research licence holders.
Hydrocarbon exploration licence	Decree of the Council of Ministers	
Oil exploitation concession	Decree of the Council of Ministers	
Oil transportation authorisation	Decree of the Council of Ministers	

With regards to the 2016 fiscal year, we are not aware of any licences or permits which were granted in the hydrocarbons sector.

4.2.8 Transfer of licences

In accordance with Law No. 99-003 (the Togolese Code of Hydrocarbons), the rules applicable to the transfer of permits and licences are as follows:

- Hydrocarbons exploration permits are movable, indivisible, non-tamperable, non-mortgageable rights. They are transferable and transferable subject to prior authorisation by the Council of Ministers; and
- Hydrocarbons concessions are property rights of limited duration, distinct from land ownership, and subject to mortgages. They are transferable subject to prior authorisation granted by the Ministry.

For the year 2015, we are not aware of any such transfers.

4.2.9 Register of licences

We understand that in Togo, permits and authorisations are held at DGH. The Hydrocarbons Code provide for the keeping of records and maps of permits and authorisations and stipulates that such documentations are public.

Decisions to grant permits, either by decree of the Minister in charge of Hydrocarbons or by decree of the Council of Ministers, shall be published in the official journal.

4.2.10 State participation:

In accordance with Article 4 of the Code of Hydrocarbons, solid, liquid and gaseous hydrocarbon field are separated from the property of the soil. They fall under the sovereignty of the State and constitute a particular public domain.

The Hydrocarbons Code stipulates that the Government reserve the right to take a shareholding in any legal form in Oil operations subject to an oil contract directly or to have it taken by a state-owned company created for this purpose, in accordance with the terms and conditions stipulated in the oil contract.

Currently, Togo does not have a state-owned enterprise, which operates or holds assets in the hydrocarbons sector. With regard to direct shareholdings, we understand that the Government reserves the right to free participation in the capital of the operating company with the possibility of an additional contribution after negotiation. The percentages of these participations are set in the contract.

4.3 Precious Minerals trading Sector

4.3.1 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. 2003-012²⁵.

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.

4.3.2 Precious minerals trading

The gold and diamonds trade represent an important part of Togolese exports. In fact, according to the figures provided to us by INSEED, exports of gold from Togo were as follows during 2016:

Data	2016
Shipped quantities in kg	14,472
Statistical value in millions of FCFA	16,603

According to the status report "Detailed audit of artisanal and small-scale mining in Togo set up in July 2017 as part of the Mining Development and Governance Project (PDGM), the production of gold for the year 2016 amounted to 3 kg²⁶. These are data based on estimates and not actual data.

This significant difference between exports and production could be explained by the vast majority of export volumes, which came from neighbouring countries and are not produced in Togo, however, no study is available to confirm this finding.

According to the same report, gold production is mainly in the central region of Togo, the richest areas in gold production are the prefecture of Tchoudjo with an annual production exceeding 3 kg per year and the prefecture of Biltta with an annual production of 1.4 kg per year and the prefecture of Amou for a volume produced of 0.5 kg per year, for the other prefectures, the production is less than 0.5 kg per year.

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. There are no official figures on national production. However, according to the same source, the production generated by artisanal mining on the national territory remains insignificant compared to the volumes exported.

Based on the status of the exploration and operating licenses issued by DGMG in 2016, no operating license has been granted. However, the research permits granted during this year are detailed as follows:

Company	Date	Commodity	Reference number
KALYAN Resources	19/05/2016	Diamond	26/MME/CAB/DGMG/DRGM/2016
KALYAN Resources	19/05/2016	Diamond	27/MME/CAB/DGMG/DRMG/2016
KALYAN Resources	16/06/2016	Gold	34/MME/CAB/DGMG/2016
KALYAN Resources	16/06/2016	Gold	33/MME/CAB/DGMG/2016
EMEL MINING	24/10/2016	Gold	59/MME/CAB/DGMG/DRGM/2016

²⁵ <http://www.droit-afrique.com/upload/doc/togo/Togo-Code-1996-minier.pdf>

²⁶ Detailed audit of Artisanal Mining and Small-Scale Mining (EMAPE) au Togo page 49

According to DGMG, only two (2) companies have trade authorisations for precious metals and precious stones, namely SOLTRANS and WAFEX (AMMAR Group). These companies exported 5,874 kg and 9,789 kg respectively in 2016, according to the same source.

4.4 Mining Transportation Sector

4.4.1 Legal and Institutional Framework

The transport of mining products is covered by Article 2 of the Mining Code. The transport of mining products is regulated like the transport any other materials by the Ministry of Infrastructure and Transport.

4.4.2 Transportation of ore

There are two companies which have the rights to operate the railways to transport mining products in Togo, namely:

Togo rail: The agreement signed between the company and the State provides for a royalty payment of 7.5% on the company's turnover. However, since 2009, the company has ceased to pay the royalties due to the forfeiture of the exclusivity right as the State has granted a share to MM Mining.

According to the letter n° 283 / EITI / ST / 2017 of 12 July, 2017 sent by Togo Rail, the volumes transported by the company during 2015 amounted to 237,990 tons of Clinker and 82,475 tons of limestones.

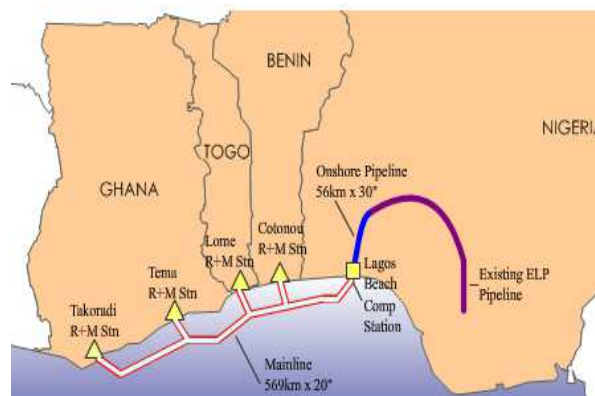
Transport of iron ore by MM Mining: the mining agreement between MM Mining and the Togolese State stipulates that the company will carry out the technical and commercial exploitation of the railway transport services of the railway network (Lomé-Blitar and Lomé-Kpalimé). However, there are no provisions governing royalties or payments. To date, the company has not used the rail for the transportation of iron ore and as a result, has made no payments of royalties either.

4.4.3 Transportation of hydrocarbons

The West African Gas Pipeline carries purified natural gas for use as fuel in electrical installations, as well as for industrial applications. 85% of this gas is destined to produce electrical energy in the region and the rest for industrial applications. Basic gas consumers are the Volta River Authority's power station in Ghana, and the Benin Electricity Community (CEB) was formed by the association between Benin and Togo to produce electricity.

The operation of the Gas Pipeline is governed by the Treaty on the West African Gas Pipeline Project signed between the partner countries in Dakar on 31 January 2003²⁷ and ratified by the National Assembly on 7 September 2004 and Law No 2004 - 22 of 15 December 2004 on the harmonised legal and tax regime applicable to the GAO project.

Free access to the pipeline system was only granted in July 2012 by AGAO. From this date, the shippers became eligible to sell their natural gas via the GAO system.



²⁷ http://www.wagpa.org/Traite_relatif.pdf

The Gas Pipeline is operated by West African Gas Pipeline Company (WAPCo) and is supervised by the West African Gas Pipeline Authority (AGAO). The prerogatives of these structures are as follows:

Structure	Prerogatives
The West African Gas Pipeline Authority (GAO Authority or AGAO) ²⁸	AGAO is an international institution set up by the Treaty on the West African Gas Pipeline Project (PGAO) between the Republic of Benin, the Republic of Ghana, the Federal Republic of Nigeria and the Togolese Republic. The GAO Authority is a public institution of international character with legal status and financial autonomy. AGAO has representation functions (carries out actions and takes decisions on behalf and on behalf of States Parties), assistance and coordination functions and regulatory functions.
The West African Gas Pipeline Company Limited (WAPCo) ²⁹	WAPCo is a limited liability company, which is both owner and operator of the West African Gas Pipeline. The Company's headquarters is based in Accra, Ghana, with offices in Badagry, Nigeria and local offices in Cotonou, Benin, Lomé, Togo and Tema and Takoradi in Ghana. Its main purpose is to ensure the safe transport, reliability and reliability of natural gas from Nigeria to markets in Benin, Togo and Ghana at competitive prices relative to other fuels. WAPCo's shareholders are Chevron West African Gas Pipeline Ltd (36.9%), Nigerian National Oil Corporation (24.9%), Shell Overseas Holdings Limited (17.9%), Takoradi Power Company Limited (16.3% Of Gas (2%) and BenGaz SA (2%).

GAO Harmonised Tax System:

Article 5 of the Treaty on the Gas Pipeline Project in West Africa between the Republic of Benin, the Republic of Ghana, the Federal Republic of Nigeria and the Republic of Togo signed at the end of 2003, sets the tax rules applicable to WAPCO in the signatory states of the treaty.

Indeed, income tax, taxable income, deductible expenses are allocated among each signatory State in accordance with a formula, regardless of the place and the manner in which that income was generated or the expenses incurred. This formula considers the distance of the pipeline system in each signatory state. However, for each taxation year, the distribution percentage of each State determined according to this calculation formula may be adjusted by the States Parties in writing, a notice signed by each competent minister and delivered to the company before the taxation year.

However, the method of calculation has been amended and the tax start date as stipulated in the 2nd Amendment of the West Africa Gas Pipeline Project dated 21 November 2014, has been set at 01 November 2011.

The entry into force of this treaty offers a period of exemption of 5 years to WAPCo in the various signatory states. From the 6th year, the above formula ed becomes applicable.

In accordance with the Directorate General of Energy, the Gas Pipeline Company has only made losses since the start of the operating phase. This is due to problems with the supply of natural gas from Nigeria and damage to the pipeline especially in 2012 with more than 10 months of shutdown.

4.5 Collection and distribution of extractive sector revenues

4.5.1 Budget process

The budgetary process in Togo is governed by Organic Law n° 2008-019 of 29 December 2008 relating to finance acts as well as the Organic Law n° 2014-13 related to the Finance act and the six directives of the Economic Union and West African Monetary Union (UEMOA) on the Code of

²⁸ <http://wagpa.org/agao.html>

²⁹ <http://www.wagpco.com/>

Transparency in Public Financial Management, Finance Laws, Public Accounting, the State Budget Nomenclature, the State Chart of Accounts and the Operations Table State Financial (TOFE). It consists of the following steps:

(i) Programming

The budget design phase includes macroeconomic and budgetary frameworks, budget circulars and instructions, budget preparation by spending departments, an organisation of budget conferences and preparation of the draft text of the Finance Law. This is initiated by the scoping letter which is prepared by of the head of government (Prime Minister).

The scoping letter is a document which outlines the broad choices for spending and tax policies, current economic and financial constraints, and sectoral priorities.

(ii) Budgetary discussion

The budgetary discussion is launched via a letter from the Minister of Finance containing a schedule of budget discussions, expenditure ceilings for the budget in each department. During the definition of the budgetary strategy or macroeconomic framework, the information of the Minister of Finance is basically based on the General Directorate of Budget (DGB), the Togolese Revenue Office and the General Directorate of Treasury and Public Accounting DGTCP). Institutions and ministries develop their budget proposals, considering the guidance and budget note, the budget circular and national economic and social development policies for sector programmes and plans that integrate the government's priority objectives into the expenditure ceilings. This step integrates and involves in a real and useful way decentralised services so that their needs are taken into account.

Negotiations include both capital expenditure and operating expenses.

(iii) Adoption

Once the budgetary balance is determined, the draft finance law is submitted, discussed presented and adopted by the Council of Ministers.

The Finance law of the Year, including the report and its explanatory notes and appendices, is proposed to the National Assembly for voting.

The budget session begins with the review of the committees, which gives an opportunity to analyse of the Finance Bill. The Finance Committee, which is responsible for the centralisation and the collection of all comments of the other committees, those of the Minister of Finance as well as those responsible for the technical structures involved in the preparation of the budget.

The vote or the adoption itself takes place in a plenary session during the debate on the bill of finances and its annexes, which are generally open to the public.

(iv) Execution

Upon the publication of the Finance Act for the current year, the Government takes all necessary regulatory and administrative measures with regards to the distribution of the subsidiary budgets and special accounts from the general budget in accordance with the nomenclature in force. After the promulgation of this Finance Act by the President of the Republic, it becomes enforceable.

The budget execution at central and decentralised levels involve two key actors, the Authorising Officer and the Public Accountant. The Authorising Officer of eligible expenses from the State's General Budget is the Minister of Economy and Finance. However, in practice, this exclusive prerogative is decentralised depending on whether the expenditure is executed by central or decentralised administration.

(v) Control

Public expenditure is checked during the implementing process or a prior control carried out at the level of the Financial Control Directorate after the expenditure has been incurred or post-audit. These checks are carried out by the Court of Auditors, the General Inspectorate of Finance (IGF) and the State's General Inspectorate (IGE). The objective is to ensure that the budget execution procedures have been adhered to and that the management of public resources has been carried out in accordance with the rules.

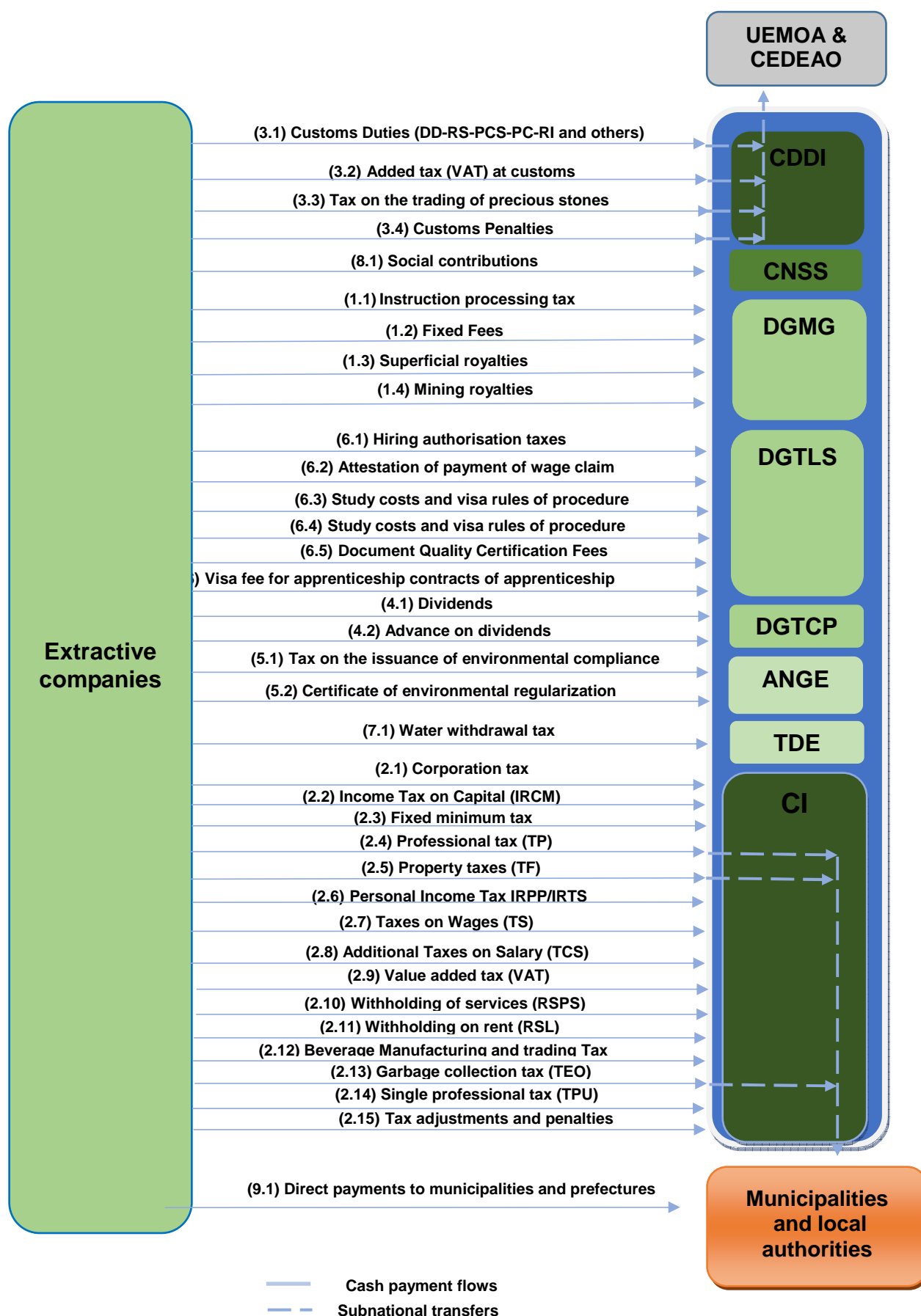
In accordance with Law No. 2008-019 on Finance Acts, the Court of Auditors prepares a report on the execution of the budget laws as well as a general declaration of compliance to support the draft settlement bill, which is submitted to the National Assembly for approval. The draft bill is introduced and distributed no later than the end of the year following the year of implementation of the budget.

4.5.2 Revenue collection

Payments due to taxpayers in respect of their extractive activities are carried out by following the government's budgetary revenues collection method. Under this system, all payments are made cash and are paid into a single account called the general budget.

Payments by extractive companies are made to several financial authorities, mainly OTR (CI and CDDI) for ordinary payments and DGMG for specific taxes.

The payment flows from the extractive sector can be presented as follows:



4.5.3 Extractive sector revenue management

An efficient public financial management system is essential to ensure the use of revenues from the extractive industry in economic and social development. Target sectors, which can contribute to this development, including infrastructure and education.

All revenues collected by Government Agencies are deposited into the account of the Treasury. Participation in the collection of State revenues and the keeping of State accounts are among the tasks allocated to ACCT.

As a result, revenues from the extractive sector lose all traceability as soon as they are credited to the Treasury's unique account. Their uses cannot, therefore, be traced to specific public spending/investments, cost centres or projects.

4.5.4 Transfers of Extractive Income

Togolese regulation expects the allocation of several revenues from the mining sector at the sub-national level (regions and communes). Other transfers to regional structures (UEMOA and ECOWAS) are also prescribed by Community legislation.

Transfers carried out by CI:

In accordance with the General Tax Code, several taxes are collected by CI and transferred in full or in part to the municipalities and local authorities.

The distribution keys for these taxes as provided by the Office of the Commissioner of Taxes are detailed below:

Tax type	Share of General Budget	Local communities' shares	Tax administration share
Property tax on built properties (TF) (Article 284 CGI)	33%	50%	17%
Special Tax on the Manufacture and Trade in Beverages (TSFCB) (Article 307 of the CGI)	33%	50%	17%
Professional Tax (TP) (Article 247 of the CGI)	33%	50%	17%
Single Business Tax (TPU) (Article 1436 CGI)	45%	50%	5%
Levy on Gambling (PJH) (Section 351 CGI)	80%	20%	0%
Registration Fees DE (Tr, BP-BC)	33%	67%	0%
Housing Tax (TH) (Article 1440 CGI)	0%	100%	0%
Additional Taxes on Salary (TCS)	0%	100%	0%
Waste Removal Fee (TEO) (Section 220 CGI)	0%	100%	0%
Supplementary tax on personal income tax (TC-IRPP) (Article 220 CGI)	The rest	1,500 FCFA per taxpayer	0%
Tax on the show (article 385 CGI)	0%	100%	0%

Transfers made by CDDI: taxes and other levies collected by Customs on behalf of other Government Agencies are as follows:

- The Community Solidarity Levy (PCS): In application of Regulation 02/97-CM / UEMOA of 28 November 1997 adopting the WAEMU Common External Tariff, a deduction of 1%³⁰ has been agreed for UEMOA of the customs value of goods imported outside the UEMOA zone. This tax is collected by the National Collection Administrations and then transferred to a bank account opened at BCEAO on behalf of UEMOA;
- Article 72 of the CEDEAO Revised Treaty of 24 July 1993 set up the CEDEAO Community Levy (PCC). The PCC rate is 0.5% of the Customs (or mercurial) value of imported goods excluding goods intended for the CEDEAO region and for consumption;

³⁰ According to memo n° 42/2017/OTR/CG/CDDI, the PCS rate decreased from 1% to 0.8% from the custom value of imported goods from the States members of UEMOA since 2017

- The Guarantee Fund (FDG): in accordance with Article 8 of Decree No. 82-202 of 24 August 1982 setting up a Guarantee Fund, this tax is levied on behalf of the Chamber of Commerce at the rate of 0.25% of the customs value;
- Toll tax (TP): in accordance with the 1978 Finance Act and Municipal Decree No. 41 / ML of 31 December /2001, this tax is levied on behalf of the municipality based on 200 FCFA / tonne indivisible on goods in transit and those of diplomatic missions released for consumption;
- the Infrastructure Protection Tax (TPI) is levied at the rate of 2,000 FCFA / tonne indivisible then distributed 80% in favour of the National Budget and 20% on behalf of SAFER; and
- Tax on the trade of precious stones and metals: in accordance with Article 4 of Decree No. 02009-299 / PR of 30 December 2009 relating to the purchase and sale of precious and semi-precious mineral substances in Togo, export costs of precious and semi-precious mineral substances shall be fixed at 4.5% of the mercurial value of which:
 - 3.0% is paid to the customs authorities; and
 - 1.5% to DGMG.

4.6 Economic contribution of the extractive sector

4.6.1 Contribution in the national budget

According to the data collected for this report, the contribution of the extractive sector to the total revenue of the State is as follows:

Macroeconomic sectors	2016 FCFA (million)	%
National revenue ³¹	962,797	100%
Extractive sector revenue ³²	13,500	1,4%

4.6.2 Contribution to GDP

The contribution of the extractive sector to nominal GDP is presented in the following table:

Indicators	2016 million (FCFA)	%
GDP at current prices (nominal)	2,572,562	
Nominal GDP of mining activities	82,469	3,21%
Phosphate	29,137	1,13%
Clinker	25,345	0,99%
Others	27,987	1,09%

Source: Department of Economy (Ministry of Economy and Finance)

4.6.3 Contribution to exports

According to figures provided by the Directorate General of Statistics and National Accounts (DGSCN), the main mining products exported by Togo are phosphate, clinker and gold, which account in 2016 for 10%, 12% and 3% of total exports respectively. These are detailed as follows:

³¹ Conformément à la loi de finances, Gestion 2016 « <https://www.droit-afrique.com/uploads/Togo-LF-2016.pdf> »

³² Conformément aux données collectées dans le cadre des travaux de conciliation de 2016

Indicators	2016 million (FCFA)	%
Total exportation	503,605	
<i>Phosphate</i>	59,979	12%
<i>Clinkers</i>	47,997	10%
<i>Gold</i>	14,603	3%
Total contribution of the extractive sector	122,580	25%
Exportation other products	381,025	75%

4.6.4 Contribution to Job Creation

According to Togo's 2015 unified core indicator of well-being³³, the percentage of the working population working in the extractive sector is 0.6% and ranks 13th in the employment sector in Togo in 2015, the remaining rankings are shown in the following table:

Order	Industry	%
1	Agriculture, forestry, fishing	54.10%
2	Trade, vehicle repair and motorcycle	15.20%
3	Manufacturing activities	9.90%
4	Administrative services activities and state support	3.70%
5	Personal Services	3.20%
6	Transportation and warehousing	3.00%
7	Other branches	2.50%
8	Construction	2.20%
9	Accommodation and catering	1.60%
10	Activities for human health	1.00%
11	Investigation and security activities	1.00%
12	Professional, scientific and technical activities	0.80%
13	<u>Extractive activities</u>	<u>0.60%</u>
14	Information and communication	0.30%
15	Financial activities and insurance in state	0.30%
16	Production and distribution of electricity, steam gas or air conditioning	0.20%
17	Water supply, sanitation, waste management and reclamation activity	0.20%
18	Real estate activities	0.10%

4.7 Audit Practices in Togo

4.7.1 Companies

The legislation³⁴ in Togo requires oil and mining companies³⁴ to have their financial statements to be audited annually. On the other hand, there is no such obligation for Joint Ventures financial statements as these data are audited at the level of each partner.

According to Article 702 of the Uniform Act of Commercial Company Law and OHADA's rules³⁵, non-listed limited companies have a duty to appoint an auditor and an alternate auditor. Listed limited companies have to appoint at least two statutory auditors and two alternate auditors.

In accordance with Article 376 of the OHADA Uniform Act, the appointment of an Auditor is compulsory for limited liability companies if two of the following three conditions apply:

³³ <http://www.stat-togo.org/contenu/pdf/pb/pb-rap-final-QUIBB-tg-2015.pdf>

³⁴ Uniform Acts (AU) of OHADA

³⁵ <http://www.droit-afrique.com/images/textes/Ohada/AU/OHADA%20-%20AU%20Societes.pdf>.

- capital exceeding FCFA 125 million;
- revenue exceeding FCFA 250 million; and
- the permanent workforce of over 50 employees.

Article 853-11 also stipulates that simplified joint-stock companies are required to appoint at least one (1) auditor who, at the end of the financial year, fulfils two of the above conditions.

This requirement is also applicable for State-owned companies ((SNPT and TdE) which are audited annually.

The companies included in the reconciliation scope were requested to report whether their financial statements for the years 2015 and 2016 had been audited.

4.7.2 Public administration

The Court of Auditors certify the accounts of Government Agencies. It ensures the auditing of accounts and proper management of public administrations and enterprises. It assists Parliament and the Government to ensure that the budget laws have been adhered to. It carries out all financial reviews and public accounting, which are requested by the Government, the National Assembly or the Senate³⁶.

The Court of Auditors is also responsible for auditing public accounts, performs due diligence reviews and performance control over the accounts of public administrations and public services, namely the general budget and the Special Accounts of the Treasury. It prepares a report on the draft Finance Bill and a general declaration of compliance³⁷.

In accordance with the powers conferred upon the Court of Auditors and the general principles of public financial control prescribed by ISSAI Standards³⁸, the task consists of:

- a review of the State's financial statements with regards to truth and fairness of the underlying transactions;
- assess the compliance of the operations or practices used in relation to the laws, regulations, directives and standards being applied force;
- examine the compliance with the individual accounts of the Accountant General to those of the Chief Authorising Officer of the State Budget (Ministry of Finance), in order to ensure compliance; and
- prepare and submit a preliminary draft report to the plenary Court for adoption.

The Court of Auditors draws up an annual report³⁹ on the implementation of the Finance Act and a general declaration of compliance to support the draft bill submitted to the National Assembly. The Court of Auditors also gives its opinion on the internal control system, the quality of the accounting and auditing procedures as well as on the annual performance reports.

4.8 Barter agreements and provision of infrastructure

We conducted interviews and visits to several financial authorities and public administrations and noted the existence of the following barter agreements:

Agreement with SNCTPC: SNCTPC is exempt from taxes on the exploitation of construction materials in exchange for infrastructural works. This is a case of barter in accordance with EITI rules and the associated cash flows have been included in the reporting templates used during the collection of the data. However, no information has been reported in this respect either from companies or Government Agencies selected in the reconciliation scope.

Agreement with Togo Rail: Under a concession contract signed between the Togolese State and Togo Rail on 16 December 2002, the management of Togo's railways was granted to Togo Rail for

³⁶ Article 107 from the Constitution of 14 October 1992 (<http://www.antogo.tg.refer.org/IMG/pdf/CONSTITUTION.pdf>)

³⁷ <http://courdescomptes.togo.org/index.php/organisations-et-attributions1>

³⁸ International Standards of Supreme Audit Institutions

³⁹ <https://www.courdescomptes.tg/documentations/les-rapports-de-contrôle/>

25 years. The specifications of the concession stipulate amongst others, the rehabilitation of the railway infrastructure, the restoration of the railways, the improvement of rail transport.

Transport of iron ore by MM Mining: the mining agreement between MM Mining and the Togolese State stipulates that the company would carry out technical and commercial exploitations of the transport services of the railway network (Lomé-Blitar and Lomé-Kpalimé). According to DGMG, the agreement signed with the company does not foresee barter transactions or the provision of infrastructure works.

4.9 Loan and subsidy

The review of the reporting templates indicated that no company reported receiving/granting loans or subsidies from/to the State or public companies.

4.10 Beneficial ownership

4.10.1 Definition of real property

Togo's current legal framework does not provide for a clear definition of the beneficial owner of companies bidding, operating or investing in the extractive sector.

MSG decided to disclose data about the actual ownership of companies included in the reconciliation scope for the EITI Report.

To this end, MSG adopted the definition provided for in the Fourth EU Money Laundering Directive, which states that "beneficial owner" means any person who ultimately owns or controls the client and/or the individual on behalf of whom a transaction or an activity carried out. The beneficial owners shall include at least: (a) in the case of companies: (i) the person or persons who ultimately own(s) or control(s) a legal entity through possession or direct or indirect control, of a sufficient percentage of shares or voting rights in such legal entity, including through bearer shares, other than a company listed on a regulated market which is subject to disclosure obligations in accordance with EU legislation or equivalent international standards. A 25% shareholding plus one is proof of ownership or control by participation, and it applies to any level of direct or indirect participation; (ii) if it is not certain that the persons referred to in (i) above are the beneficial owners, the person or persons exercising control over the management of the legal entity by other means.

MSG also opted for the disclosure of information on politically exposed persons. Accordingly, companies included in the reconciliation scope were asked to report whether the actual owner falls in one of the following two categories:

- persons of foreign nationality who perform or have performed important public functions in a foreign country, for example, heads of state or government, high-ranking politicians, high-ranking officials in government, magistrates and senior military officials, public business leaders and senior political party officials; and
- persons of Togolese nationality who exercise or have exercised important public functions in the country, for example, heads of state or government, high-ranking politicians, senior officials in public authorities, magistrates and senior military officials, public business leaders and senior political party officials.

It should be noted that the EITI-Togo Steering Committee has implemented a commission which established the roadmap of actions to be carried out in order to make effective the publication of the identity of the beneficial ownership of the extractive companies in Togo no later than 1 January 2020, the date of entry into force of the relevant requirement, in accordance with the EITI standard version 2016.

An ad-hoc commission from the EITI MSG, assisted by a member of the Technical Secretariat, was established on 19 July 2016. The Commission has drawn up a work plan which will lead to the implementation of the roadmap.

The roadmap developed was published on the EITI-Togo website in December 2016⁴⁰.

This roadmap revolves around the following activities:

- highlight the importance of Beneficial Ownership disclosure;
- set up a legislative statement of the extent to which disclosure is considered;
- suggest a definition of beneficial ownership complying with national laws and which is aligned with international practices;
- to find out if there is a definition of politically exposed persons;
- set the certification authority for declarations on the Beneficial Ownership; and
- create a website on which Beneficial Ownership data will be available in electronic form.

The implementation of these activities should lead to the creation of a public register of Beneficial Ownership within the time limits set by the EITI Standard. However, we are not aware of any progress in activities in accordance with the deadlines set by the Road map.

4.10.2 Disclosure of Real Property Data

Specific forms have been adopted by the Steering Committee and submitted to the extractive companies in order to collect the required information on the capital structure and the actual ownership.

This form is presented in Annex 5 to this report.

4.10.3 Results of the analysis of the collected data

We found that some companies did not submit the requested information on the capital structure and the actual ownership. The following is a summary of the deficiencies identified:

Company	Shareholder	% Participation
Informations sur la propriété réelle non communiquées		
MM MINING	MM INVESTMENT	100%
	Etat Togolais	10%
POMAR TOGO SA	Grupo Pagala S. L	67%
	Al Tarig Investments	14%
	Dennis Adoum Frédéric	7%
	Rodriguez Helios	2%
	Etat Togolais	10%
WACEM (WEST AFRICAN CEMENT)	KENELM Ltd	40%
	Mr MOTAPARTI Prasad	24%
	KAZITOM Ltd	17%
	QUARTZ Ltd	4%
	Privés Togolais	5%
	SAMARIA	ETS SAMARIA
MASTER EQUIPEMENTS SARL	MASTER EQUIPEMENTS	100%
TOGO CARRIERE	TOGO CARRIERE	100%
TOGO RAIL	WACEM	75%
	BPEC	5%
	SALT	5%
	TGCD	5%

⁴⁰ https://eiti.org/sites/default/files/documents/feuille-de-route_pr.pdf

Company	Shareholder	% Participation
	SIGI-TOGO	3%
	AHIALEY	3%
	ABIDI	1%
	DJOMATIN	1%
	GAFFA	1%
	KANGOULINE	1%
	SANI	1%
	BAKOUSSAM	1%
SAD	HOUNDETE ARNAUD	100%
	ITC	40%
TOGOLAISE DES GRANDS CAOUS (TGC) SA	SILME	40%
	BASSAYI Kpatcha	20%
	CECO SA	95%
CECO	AMOUZOU Tokidahongou	5%
Informations sur la structure de capital et sur la propriété réelle non communiquées		
Société SOGEA SATOM	-	-
STDM SARL	-	-
COLAS AFRIQUE SUCCURSALE DU TOGO	-	-

The information on the capital structure and Beneficial Ownership communicated by extractive companies are presented in Annex 1 to this report.

5. RESULTS OF RECONCILIATION WORK

5.1 Reconciliation of cash payment flows

5.1.1 Reconciliation by extractive company

We present in the tables below a summary of the differences between the payment flows reported by the companies and the revenue streams reported by the Government Agencies.

These tables include the consolidated figures from the declarations of each extractive company and the declarations made by Government Agencies, the adjustments made based on the reconciliation work as well as the residual unreconciled differences.

The detailed reconciliation reports for each extractive company are presented in Annex 9 of the report.

The reconciliation of payment flows are detailed as follows:

Table n°6: Reconciliation of cash payments disaggregated by company

Revenues in FCFA

No.	Companies name	Initial Received declarations			Adjustments			Adjusted amounts		
		Companies	Government	Discrepancies	Companies	Government	Discrepancies	Companies	Government	Discrepancies
1	MM MINING	833,064	13,293,087	(12,460,023)	-	(12,460,023)	12,460,023	833,064	833,064	-
2	POMAR TOGO SA	15,954,141	15,947,161	6,980	-	-	-	15,954,141	15,947,161	6,980
3	SCANTOGO MINES	3,740,167,073	4,321,078,619	(580,911,546)	(331,423,553)	(953,823,404)	622,399,851	3,408,743,520	3,367,255,215	41,488,305
4	SNPT	4,064,830,273	6,224,176,830	(2,159,346,557)	-	(2,442,691,082)	2,442,691,082	4,064,830,273	3,781,485,748	283,344,525
5	WACEM (WEST AFRICAN CEMENT)	3,813,992,043	4,828,676,971	(1,014,684,928)	4,346,416	(999,304,315)	1,003,650,731	3,818,338,459	3,829,372,656	(11,034,197)
6	CRYSTAL SARL	15,362,226	23,505,126	(8,142,900)	5,615,124	-	5,615,124	20,977,350	23,505,126	(2,527,776)
7	SAMARIA	-	62,222,862	(62,222,862)	60,676,244	-	60,676,244	60,676,244	62,222,862	(1,546,618)
8	TDE	723,626,337	745,084,355	(21,458,018)	150,000	-	150,000	723,776,337	745,084,355	(21,308,018)
9	VOLTIC TOGO	162,096,873	161,482,151	614,722	-	-	-	162,096,873	161,482,151	614,722
10	MASTER EQUIPEMENTS SARL	17,185,759	32,189,452	(15,003,693)	(17,352)	-	(17,352)	17,168,407	32,189,452	(15,021,045)
11	SOLTRANS	271,641,263	271,641,263	-	-	-	-	271,641,263	271,641,263	-
12	WAFEX	471,595,720	471,926,822	(331,102)	331,100	-	331,100	471,926,820	471,926,822	(2)
13	SOCIETE GENERALE DES MINES (SGM) SARL	20,326,058	20,177,838	148,220	-	148,220	(148,220)	20,326,058	20,326,058	-
14	TOGO CARRIERE	184,069,051	231,178,748	(47,109,697)	26,227,910	(3,707,004)	29,934,914	210,296,961	227,471,744	(17,174,783)
15	GRANUTOGO SA	65,547,078	64,802,538	744,540	2,652,293	-	2,652,293	68,199,371	64,802,538	3,396,833
16	TOGO RAIL	116,042,791	116,243,004	(200,213)	-	-	-	116,042,791	116,243,004	(200,213)
17	SAD	19,445,020	30,578,559	(11,133,539)	-	(10,862,639)	10,862,639	19,445,020	19,715,920	(270,900)
18	LES AIGLES	28,388,632	27,988,629	400,003	80,000	1,069,626	(989,626)	28,468,632	29,058,255	(589,623)
19	SHEHU DAN FODIO	-	26,187,377	(26,187,377)	-	-	-	-	26,187,377	(26,187,377)
20	TOGOLAISE DES GRANDS CAOUS (TGC) SA	31,913,356	30,928,782	984,574	-	-	-	31,913,356	30,928,782	984,574
21	Société SOGEA SATOM	6,094,800	7,316,133,453	(7,310,038,653)	20,112,800	(7,296,020,653)	7,316,133,453	26,207,600	20,112,800	6,094,800
22	STDM SARL	104,803,123	83,647,767	21,155,356	-	-	-	104,803,123	83,647,767	21,155,356
23	COLAS AFRIQUE SUCCURSALE DU TOGO	1,762,532,033	2,809,692,966	(1,047,160,933)	(1,753,519,433)	(2,800,680,366)	1,047,160,933	9,012,600	9,012,600	-
24	CECO	48,817,087	307,365,290	(258,548,203)	(47,278,187)	(305,826,390)	258,548,203	1,538,900	1,538,900	-
25	MIDNIGHT SUN SA	1,450,000	344,935,146	(343,485,146)	-	(343,485,146)	343,485,146	1,450,000	1,450,000	-
26	EBOMAF S. A	329,000	3,321,323,168	(3,320,994,168)	-	(3,320,994,168)	3,320,994,168	329,000	329,000	-
	Total	15,687,042,801	31,902,407,964	(16,215,365,163)	(2,012,046,638)	(18,488,637,344)	16,476,590,706	13,674,996,163	13,413,770,620	261,225,543

5.1.2 Reconciliation by type of payment flow

The table below presents the aggregate amounts of duties and taxes reported by Government Agency and extractive companies, after taking into account the adjustments.

Table n°7: Reconciliation of the cash payments desagregated by flows

Revenues in FCFA

Payment type	Initial received declarations			Ajustements			Adjusted amounts		
	Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
Directorate General of Mines and Geology (DGMG)	1,438,536,804	1,455,354,804	(16,818,000)	22,912,800	-	22,912,800	1,461,449,604	1,455,354,804	6,094,800
Instruction duties	2,250,000	2,950,000	(700,000)	700,000	-	700,000	2,950,000	2,950,000	-
Fixed duties	7,600,000	9,000,000	(1,400,000)	1,400,000	-	1,400,000	9,000,000	9,000,000	-
Superficial royalties	25,503,900	14,203,900	11,300,000	(11,375,000)	-	(11,375,000)	14,128,900	14,203,900	(75,000)
Mining royalties	1,403,182,904	1,429,200,904	(26,018,000)	32,187,800	-	32,187,800	1,435,370,704	1,429,200,904	6,169,800
Tax commissioner (CI)	8,596,303,487	22,807,195,498	(14,210,892,011)	(1,729,704,835)	(15,945,862,104)	14,216,157,269	6,866,598,652	6,861,333,394	5,265,258
(IS)	405,030,290	2,552,228,347	(2,147,198,057)	251,522,262	(1,868,286,347)	2,119,808,609	656,552,552	683,942,000	(27,389,448)
(IRCM)	1,554,510,000	2,350,033,197	(795,523,197)	-	(792,148,946)	792,148,946	1,554,510,000	1,557,884,251	(3,374,251)
(IMF)	355,266,155	688,319,722	(333,053,567)	(263,746,467)	(597,836,758)	334,090,291	91,519,688	90,482,964	1,036,724
(TP)	112,997,007	1,535,054,887	(1,422,057,880)	(1,498,583)	(1,425,180,081)	1,423,681,498	111,498,424	109,874,806	1,623,618
(TF)	31,658,682	209,288,646	(177,629,964)	130,717	(177,013,477)	177,144,194	31,789,399	32,275,169	(485,770)
IRPP/IRTS	659,449,040	700,638,442	(41,189,402)	(257,187,459)	(284,465,243)	27,277,784	402,261,581	416,173,199	(13,911,618)
(TS)	471,181,845	668,567,901	(197,386,056)	(29,833,956)	(241,289,301)	211,455,345	441,347,889	427,278,600	14,069,289
(TCS)	7,133,271	10,942,708	(3,809,437)	(558,146)	(4,581,638)	4,023,492	6,575,125	6,361,070	214,055
(VAT)	3,773,025,573	11,607,180,864	(7,834,155,291)	(1,372,878,508)	(9,245,444,426)	7,872,565,918	2,400,147,065	2,361,736,438	38,410,627
(RSPS)	1,136,836,520	1,171,137,665	(34,301,145)	(38,034,838)	(68,134,572)	30,099,734	1,098,801,682	1,103,003,093	(4,201,411)
(RSL)	24,545,463	29,582,500	(5,037,037)	(18,523,601)	(22,602,018)	4,078,417	6,021,862	6,980,482	(958,620)
Beverage Manufacturing and commercialization Tax	1,752,520	1,752,520	-	-	-	-	1,752,520	1,752,520	-
(TEO)	3,620,323	43,696,501	(40,076,178)	97,386	(39,954,792)	40,052,178	3,717,709	3,741,709	(24,000)
Tax adjustments and penalties paid to the CI	41,427,031	615,008,004	(573,580,973)	781,358	(572,991,978)	573,773,336	42,208,389	42,016,026	192,363

Payment type	Initial received declarations			Ajustements			Adjusted amounts		
	Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
Registration fees	119,767	593,213,594	(593,093,827)	25,000	(592,932,527)	592,957,527	144,767	281,067	(136,300)
Vehicle tax	17,750,000	30,550,000	(12,800,000)	-	(13,000,000)	13,000,000	17,750,000	17,550,000	200,000
Customs and Indirect rights Office (CDDI)	3,323,498,112	5,644,378,311	(2,320,880,199)	67,295,750	(2,434,074,787)	2,501,370,537	3,390,793,862	3,210,303,524	180,490,338
Customs duty (DD-RS-pcs-PC-RI and others)	2,144,185,978	2,804,565,508	(660,379,530)	24,646,410	(979,723,655)	1,004,370,065	2,168,832,388	1,824,841,853	343,990,535
Value Added Tax (VAT) to the customs cordon	1,177,559,614	2,839,812,803	(1,662,253,189)	42,649,340	(1,454,351,132)	1,497,000,472	1,220,208,954	1,385,461,671	(165,252,717)
Tax on precious stones and substances	1,752,520	-	1,752,520	-	-	-	1,752,520	-	1,752,520
Treasury and Public Accounting branch (DGTCP)	412,500,000	412,500,000	-	-	-	-	412,500,000	412,500,000	-
Dividends	412,500,000	412,500,000	-	-	-	-	412,500,000	412,500,000	-
National Agency for Environmental Management (ANGE)	1,974,000	510,200	1,463,800	(1,777,750)	(93,000)	(1,684,750)	196,250	417,200	(220,950)
Tax on the issue of environmental compliance	1,974,000	417,200	1,556,800	(1,777,750)	-	(1,777,750)	196,250	417,200	(220,950)
Environmental regularization Certificate	-	93,000	(93,000)	-	(93,000)	93,000	-	-	-
Directorate General of Labour and Social laws (DGTLS)	6,601,079	6,349,291	251,788	80,000	(50,000)	130,000	6,681,079	6,299,291	381,788
Cost of attesting the payment of a debt of pay	-	130,000	(130,000)	80,000	(50,000)	130,000	80,000	80,000	-
Study and visa fees for domestic regulations	6,601,079	6,219,291	381,788	-	-	-	6,601,079	6,219,291	381,788
Togolese Waters (TdE)	94,400	94,400	-	-	-	-	94,400	94,400	-
Water levy tax in the tablecloth	94,400	94,400	-	-	-	-	94,400	94,400	-
National Social Security Fund (CNSS)	1,783,991,955	1,572,515,460	211,476,495	(251,319,639)	(108,557,453)	(142,762,186)	1,532,672,316	1,463,958,007	68,714,309
Social contributions	1,783,991,955	1,572,515,460	211,476,495	(251,319,639)	(108,557,453)	(142,762,186)	1,532,672,316	1,463,958,007	68,714,309
Towns and prefectures of the mining communities	3,900,000	3,510,000	390,000	110,000	-	110,000	4,010,000	3,510,000	500,000
Direct payments to municipalities and prefectures	3,900,000	3,510,000	390,000	110,000	-	110,000	4,010,000	3,510,000	500,000
Other administrations	119,642,964	-	119,642,964	(119,642,964)	-	(119,642,964)	-	-	-
Other significant payments to Government > 5 million FCFA	119,642,964	-	119,642,964	(119,642,964)	-	(119,642,964)	-	-	-
Total	15,687,042,801	31,902,407,964	(16,215,365,163)	(2,012,046,638)	(18,488,637,344)	16,476,590,706	13,674,996,163	13,413,770,620	261,225,543

5.1.3 Adjustments

a. Extractive companies

The adjustments made to extractive companies' declarations are summarised as follows:

Companies declarations adjustments	Amount in (FCFA)
Taxes paid but not reported (a)	(1,802,247,620)
Companies carrying out non-extractive activities (b)	(419,220,684)
Taxes reported but not paid (c)	355,155,782
Taxes paid outside the reconciliation period (d)	(138,563,439)
Amounts reported twice	(7,170,677)
Total	(2,012,046,638)

Details of significant adjustments are as follows:

(a) These adjustments relate to the cancellation of non-sector-specific taxes and charges carried forward by Government Agencies for companies whose main activity is non-extractive. In fact, these companies were asked to report only payments made to DGMG.

Details of these adjustments by company are as follows:

Extractive company	Amount in FCFA
COLAS AFRIQUE SUCCURSALE DU TOGO	(1,754,969,433)
CECO	(47,278,187)
Total	(1,802,247,620)

These adjustments are detailed by tax as follows:

Payment flows	Amount FCFA
Tax Commissioner (CI)	(1 456 948 209)
Minimum lump sum tax (MFI)	(16 793 313)
Professional Tax (TP)	(11 018 507)
Personal Income Tax IRPP / IRTS	(148 774 673)
Payroll Taxes (TS)	(32 273 708)
Additional Taxes on Salary (TCS)	(495 125)
Value Added Tax (VAT)	(1 180 820 364)
Deduction on service delivery (HSPR)	(48 694 204)
Rent deductions (RSL)	(18 078 315)
National Social Security Fund (CNSS)	(223 806 447)
Social contributions	(223 806 447)
Other administrations	(119 642 964)
Other significant payments to the state > 5 million FCFA	(119 642 964)
National Agency for Environmental Management (ANGE)	(1 850 000)
Tax on the issuance of environmental compliance	(1 850 000)
Total	(1 802 247 620)

(b) These are the cash flows reported by extractive companies but paid outside the reconciliation period, i.e. received before 01 January 2016, or after 31 December 2016. These relate mainly to payments made to CI and CNSS in 2017 but reported by SCANTOGO in 2016 for an amount of FCFA 418,438,291.

(c) These are payment flows made by extractive companies but not declared in their reporting templates. Companies were notified for the amount of revenues declared by Government Agencies. These adjustments are detailed as follows by tax:

Extractive company	Amount (FCFA)
Tax Commissioner (CI)	264,295,328
Corporation tax (IS)	1,522,262
Minimum lump sum tax (MFI)	8,113,849
Professional Tax (TP)	9,519,924
Registration fees (TF)	373,758
Personal Income Tax IRPP / IRTS	21,455,844
Payroll Taxes (TS)	8,076,427
Additional Taxes on Salary (TCS)	98,375
Value Added Tax (VAT)	172,022,035
Deduction on service delivery (HSPR)	42,199,688
Rent deductions (RSL)	69,000
Garbage collection fee (TEO)	37,808
Tax adjustments and penalties paid to the CI	781,358
Registration fees	25,000
Office of the Customs and Indirect Rights (CDDI)	67,295,750
Customs Duties (DD-RS-PCS-PC-RI and others)	24,646,410
Value added tax (VAT) to the customs authorities	42,649,340
Directorate General of Mines and Geology (DGMG)	22,912,800
Instruction duties	700,000
Fixed Fees	1,500,000
Superficial royalties	700,000
Mining royalties	20,012,800
National Social Security Fund (CNSS)	389,654
Social contributions	389,654
Municipalities and local authorities	110,000
Direct payments to municipalities and prefectures	110,000
National Agency for Environmental Management (ANGE)	72,250
Tax on the issuance of environmental compliance	72,250
Directorate General of Labor and Social Laws (DGTLs)	80,000
Attestation of Payment of Salary Claim	80,000
Total	355,155,782

The adjustments are detailed by company as follows:

Extractive company	Amount (FCFA)
SCANTOGO MINES	225,578,177
SAMARIA	60,676,244
TOGO CARRIERE	26,227,910
Société SOGEA SATOM	20,112,800
CRYSTAL SARL	13,494,176
WACEM (WEST AFRICAN CEMENT)	4,346,416
GRANUTOGO SA	2,708,959
COLAS AFRIQUE SUCCURSALE DU TOGO	1,450,000
WAFEX	331,100
TDE	150,000
LES AIGLES	80,000
Total	355,155,782

(d) These are payment flows incorrectly reported by extractive company, which relate mainly to the VAT payments reported by SCANTOGO amounting to FCFA 138,563,439.

For Government Agencies

The adjustments made to the reporting templates of Government Agencies are summarised as follows:

Government declaration adjustments	Amount (FCFA)
Government declaration adjustments (a)	(14,067,006,723)
Non -extractive companies (b)	(4,629,274,638)
Taxes not reported by Government Agencies (c)	207,644,017
Total	(18,488,637,344)

(a) These adjustments relate to the cancellation of non-sector-specific taxes and charges carried forward by Government Agencies for companies whose main activities are non-extractive. Details of these adjustments are presented in the table below:

Extractive company	Amount (FCFA)
Société SOGEASATOM	(7,296,020,653)
EBOMAFS.A	(3,320,994,168)
COLASAFRIQUESUCCESSALEDUTOGO	(2,800,680,366)
MIDNIGHTSUNSA	(343,485,146)
CECO	(305,826,390)
Total	(14,067,006,723)

(b) These amounts relate to corporation taxes (IS) declared by CI but for which there were no actual payments. These adjustments amount to FCFA 4,629,274,638 and are detailed by company as follows:

Extractive company	Amount (FCFA)
SNPT	(2,442,691,082)
SCANTOGOMINES	(1,157,039,525)
WACEM(WESTAFRICANCEMENT)	(999,304,315)
SAD	(14,072,689)
MMMINING	(12,460,023)
TOGOCARRIERE	(3,707,004)
Total	(4,629,274,638)

(c) These are payments flows received but not reported by Government Agencies. These adjustments have either been confirmed by the Government Agencies or verified by the availability of flag receipts from the extractive companies. These adjustments are detailed as follows by tax:

Payment flows	Amount FCFA
National Social Security Fund (CNSS)	206,574,391
Social contributions	206,574,391
Tax Commissioner (CI)	1,069,626
Tax adjustments and penalties paid to the CI	1,069,626
Total	207,644,017

The adjustments are further detailed by company as follows:

Extractive company	Amount (FCFA)
SCANTOGO MINES	203,216,121
SAD	3,210,050
LES AIGLES	1,069,626
SOCIETE GENERALE DES MINES (SGM) SARL	148,220
Total	207,644,017

5.1.4 Final unreconciled discrepancies

Following the adjustments made, the unreconciled residual discrepancies on payment flows amounted to FCFA (261,225,543). These are detailed by extractive company and by tax in the tables below:

a. Final difference per extractive company

Table n°8: Unreconciled difference disaggregated by company

Company	Unreconciled difference	Differences nature					
		Taxes reported by the extractive company but not confirmed by the Government (1)	Taxes reported by the Government but not confirmed by the company (2)	Taxes not reported by extractive company (3)	Taxes not reported by the Government (4)	Detail not submitted by the Government	Not material < 500 000 FCFA
POMAR TOGO SA	6,980	-	-	-	-	-	6,980
SCANTOGO MINES	41,488,305	42,680,003	-	(1,574,265)	-	-	382,567
SNPT	283,344,525	399,813,863	(116,469,338)	-	-	-	-
WACEM (WEST AFRICAN CEMENT)	(11,034,197)	-	(10,252,197)	-	-	(777,000)	(5,000)
CRYSTAL SARL	(2,527,776)	-	(2,500,000)	-	-	-	(27,776)
SAMARIA	(1,546,618)	-	(1,546,618)	-	-	-	-
TDE	(21,308,018)	-	-	(21,308,018)	-	-	-
VOLTIC TOGO	614,722	-	-	(1,137,798)	1,752,520	-	-
MASTER EQUIPEMENTS SARL	(15,021,045)	2,974,509	(5,020,000)	(12,975,554)	-	-	-
WAFEX	(2)	-	-	-	-	-	(2)
TOGO CARRIERE	(17,174,783)	-	(17,062,283)	(271,242)	124,000	-	34,742
GRANUTOGO SA	3,396,833	6,282,886	(1,654,463)	(1,262,354)	-	-	30,764
TOGO RAIL	(200,213)	-	-	-	-	-	(200,213)
SAD	(270,900)	-	-	-	-	-	(270,900)
LES AIGLES	(589,623)	-	-	(589,622)	-	-	(1)
SHEHU DAN FODIO	(26,187,377)	-	-	(26,187,377)	-	-	-
TOGOLAISE DES GRANDS CAOUS (TGC) SA	984,574	3,454,031	-	(2,469,457)	-	-	-
Société SOGEA SATOM	6,094,800	6,094,800	-	-	-	-	-
STDM SARL	21,155,356	6,729,554	(35,092,493)	(62,097)	49,575,017	-	5,375
Total	261,225,543	468,029,646	(189,597,392)	(67,837,784)	51,451,537	(777,000)	(43,464)

b. Final differences by tax type

Table n°9: Unreconciled differences desagregated by flows

Payment flows	Unreconciled differences	Differences nature					
		Taxes reported by the extractive company but not confirmed by the Government (1)	Taxes reported by the Government but not confirmed by the company (2)	Taxes not reported by extractive company (3)	Taxes not reported by the Government (4)	Detail not submitted by the Government	Not material < 500 000 FCFA
(DGMG)	6 094 800	6 094 800	-	-	-	-	-
Superficial royalties	-	-	-	-	-	-	-
Mining royalties	6 094 800	6 094 800	-	-	-	-	-
(CI)	5 265 258	17 885 302	(29 132 432)	(25 961 524)	43 386 466	(777 000)	(135 554)
Corporate tax (IS)	(27 389 448)	-	(21 961 647)	(5 427 800)	-	-	(1)
Income Tax on the Capital of Real Estate (IRCM)	(3 504 251)	-	-	(3 509 251)	-	-	5 000
Minimum Lump Sum Tax (MFI)	1 036 724	5 003 265	(1 975 374)	(1 214 167)	-	(777 000)	-
Professional taxes (TP)	1 623 618	3 426 043	-	(1 802 425)	-	-	-
Property Taxes (TF)	(485 770)	-	(485 770)	-	-	-	-
Personal Income Tax IRPP / IRTS	964 929	2 974 509	(1 716 912)	(277 900)	-	-	(14 768)
Payroll Taxes (WT)	(1 149 880)	165 131	-	(1 175 150)	-	-	(139 861)
Additional Taxes on Salary (TCS)	432 055	-	480 000	(46 500)	-	-	(1 445)
Value Added Tax (VAT)	38 810 627	5 945 814	(3 000 000)	(7 521 653)	43 386 466	-	-
Withholding taxes on Services (RSPS)	(4 076 789)	370 540	(4 482 850)	-	-	-	35 521
Withholding taxes on rent (RSL)	(958 620)	-	-	(958 620)	-	-	-
Garbage collection fee (TEO)	(24 000)	-	-	(24 000)	-	-	-
Tax adjustments and penalties paid to the CI	322 363	-	4 010 121	(3 687 758)	-	-	-
Registration fess	(136 300)	-	-	(116 300)	-	-	(20 000)
Vehicle tax	(200 000)	-	-	(200 000)	-	-	-
(CDDI)	180 490 338	375 311 174	(160 464 960)	(36 089 598)	1 752 520	-	(18 798)
Customs Duties (DD-RS-PCS-PC-RI and others)	343 990 535	375 311 174	(22 713 378)	(8 588 463)	-	-	(18 798)
Value added tax (VAT) to the customs authorities	(165 252 717)	-	(137 751 582)	(27 501 135)	-	-	-

Payment flows	Unreconciled differences	Differences nature					
		Taxes reported by the extractive company but not confirmed by the Government (1)	Taxes reported by the Government but not confirmed by the company (2)	Taxes not reported by extractive company (3)	Taxes not reported by the Government (4)	Detail not submitted by the Government	Not material < 500 000 FCFA
Tax on precious stones and substances	1 752 520	-	-	-	1 752 520	-	-
(ANGE)	(220 950)	-	-	(344 950)	124 000	-	-
Tax on the Issuance of Environmental Compliance	(220 950)	-	-	(344 950)	124 000	-	-
(DGTLS)	381 788	-	-	-	-	-	381 788
Attestation of Payment of Salary Claim	381 788	-	-	-	-	-	381 788
(CNSS)	68 714 309	68 738 370	-	(5 441 712)	5 688 551	-	(270 900)
Social security contributions	68 714 309	68 738 370	-	(5 441 712)	5 688 551	-	(270 900)
Municipalities and local authorities	500 000	-	-	-	500 000	-	-
Direct payments to municipalities and prefectures	500 000	-	-	-	500 000	-	-
Total	261 225 543	468 029 646	(189 597 392)	(67 837 784)	51 451 537	(777 000)	(43 464)

(1) Payment flows reported by the Government but not confirmed by extractive companies

These relate mainly customs duties, Minimum lump-sum tax (MFI) and Value -Added Tax (VAT) carried over by the Government and not confirmed by extractive companies. Requests for confirmation of these amounts have been sent to extractive companies but remains pending to date.

(2) Payment flows reported by extractive companies but not confirmed by Government Agencies

These are taxes reported by mining companies, which have not been confirmed by the Government and which could not be justified by flag receipts from these companies. These payments relate mainly to customs duties reported by SCANTOGO and SNPT.

(3) Payment flows not reported by the extractive companies

These are the flows reported by the Government and not reported by the extractive companies because of the lack of receipts justifying the payment of these amounts, the authorities have not been able to confirm the payment of these fees.

5.2 Reconciliation of production data

The total differences in production values amount to FCFA 25,524 million and are broken down by product as follows:

Table n°10: Reconciliation of mining and quarry production by product

Company	Product	Unit	Volumes reported by society	Volumes reported par the state	Differences in production volumes	Value of difference in FCFA (*)
SNPT	Phosphate	Metric ton	850,076	850,076	,	0,00
SCANTOGO MINES (**)	Clinker	Ton	1,245,557	NC	N/A	24,769
WACEM	Clinker	Ton	802,222	802,222	,	0,00
Togo Carrière	Migmatite	m ³	58,707	58,707	,	0,00
GRANUTOGO SA (***)	Migmatite	m ³	NC	61,170	N/A	(6)
	Granular	Ton	117,614	NC		8
COLAS	Gneiss	m ³	114,521	114,521	,	0,00
SOGEA SATOM	Gneiss	m ³	60,948	200,128	(139,180)	(14)
TGC SA (***)	Grinding	m ³	34,932	NC	N/A	629
	Gneiss	m ³	NC	19,211		(2)
STDM SARL (***)	Grinding	m ³	10,689	NC	N/A	129,33
	Gneiss	m ³	NC	5,038		(1)
Les Aigles (***)	Grinding	m ³	1,441	NC	N/A	19
	Gneiss	m ³	NC	127		(0)
SAD	Sand	m ³	NC	62,130	N/A	(6)
EBOMAF	Sand	m ³	NC	3,290	N/A	(0)
Total						25,524

NC: Not disclosed

N/A: Not applicable

(*): Differences valued based on the production price by product and by company as reported by the DGMG.

(**): Differences valued bases on production data reported by the companies in the absence of the DGMG declaration

We could not reconcile quantities and values of production for all companies. DGMG was unable to provide production data for all companies and did not have any records for the production values. DGMG reports quantities as reported by companies when paying royalties.

5.3 Reconciliation of export data

The differences in the value of exports amount to FCFA 71,066 million and are broken down by exported product as follows:

Tableau n°11: Reconciliation of extractive exports by product

Exported product	Company	Unit	Volumes reported by the company	Volumes reported by the state	Differences in exported volumes	Value of differences on FCFA (*)
Phosphate	SNPT (**)	Tons	845,686	NC	N/A	46,274
Clinker	WACEM (**)	Tons	559,910	272,000	287,910	13,389
	SCANTOGO Mines	Tons	747,790	412,583	335,207	11,385
Gold	WAFEX	Kg	9,512	9,437	75	76
	SOLTRANS	Kg	5,874	5,742	132	134
Mineral water	Voltic Togo Sarl	Tons	2,035	3,464	(1,429)	(192)
Total						71,066

NC: Not disclosed.

N/A: Not applicable

(*): Difference valued based on the average export price by product and by company as reported by the CDDI.

(**): Difference valued based on the export data reported by the companies in the absence of the CDDI declaration.

The discrepancies could not be explained given the lack of a reliable basis for the reconciliation exercise. The following limitations were noted:

- CDDI does not have export data from SNPT as the latter exports phosphate directly from the Terminal it operates from and the customs office on site is not computerised and does not have the necessary facilities to monitor exports in quantities and value;
- CDDI did not report the export data for WACEM;
- the values declared by the mining companies to the customs department are estimates as export operations are not taxable;
- the quantities entered by the customs services are estimates and correspond to the gross weight of the parcels exported for gold.

6 EITI DATA ANALYSIS

6.1 Revenue of the Government

6.1.1 Analysis of revenues by company

The contribution of mining companies in the extractive sector in 2016 is as followed:

Table n°12: Allocation of Government revenues by mining company

Company	Payments received in billion (FCFA)	Payments received in %	Cumulative payments received %
WACEM (WEST AFRICAN CEMENT)	3,829	28,1%	28,1%
SNPT	3,781	27,8%	55,9%
SCANTOGO MINES	3,367	24,7%	80,7%
TDE	0,745	5,5%	86,1%
WAFEX	0,472	3,5%	89,6%
SOLTRANS	0,272	2,0%	91,6%
TOGO CARRIERE	0,227	1,7%	93,3%
VOLTIC TOGO	0,161	1,2%	94,5%
TOGO RAIL	0,116	0,9%	95,3%
STDM SARL	0,084	0,6%	95,9%
Other mining companies	0,358	2,6%	98,6%
Social payments	0,111	0,8%	99,4%
unilateral Declaration of the financial system	0,087	0,6%	100,0%
Total	13,611	100%	

6.1.2 Analysis of revenues by type of payment flows

The most significant revenue flows in terms of receipts by the Government for year 2016 are allocated by type as follows:

Table n°13: Allocation of Government revenue by type of payment flows

Payment flows	Payments received (in billion FCFA)	Payments received in %	Cumulative payments received %
Value-added tax (VAT)	2.363	17%	17%
Customs duty (DD-RS-PCS-PC-RI and others)	1.844	14%	31%
Tax on the revenues of movable capital (IRCM)	1.558	11%	42%
Social contributions	1.464	11%	53%
Mining royalties (Royalties)	1.440	11%	64%
Value-added tax (VAT) for the customs cordon	1.400	10%	74%
withholding on services provided (RSPS)	1.103	8%	82%
Corporate tax (IS)	0.684	5%	87%
Payroll taxes (TS)	0.428	3%	90%
Personal Income tax IRPP/IRTS	0.417	3%	93%
Dividend	0.413	3%	96%
Professional taxes (TP)	0.111	1%	97%
Other taxes and taxes	0.275	2%	99%
Social payments	0.111	1%	100%
Total	13.611	100%	

6.1.3 Analysis of revenues by Government Agency

The revenues collected by each Government Agency included in the scope for the financial year 2016 were as follows:

Table n° 14: Allocation of revenues collected by each Government Agency

Government Entity	Payments received (in billion FCFA)	Payments received in %	Cumulative payments received %
CI	6.873	50,50%	50,50%
CDDI	3.244	23,84%	74,33%
CNSS	1.464	10,76%	85,09%
DGMG	1.494	10,98%	96,07%
DGTCP	0.413	3,03%	99,10%
Municipalities and prefectures of the mining communities	0.004	0,03%	99,12%
ANGE	0.002	0,02%	99,14%
DGTLS	0.006	0,05%	99,19%
TdE	0.000	0,00%	99,19%
Total	13.500	99,19%	99,19%
Social payments	0.111	0,81%	100%
Total	13.611	100%	

6.2 Social payments

Payments reported by mining companies as social contribution amounted to FCFA 110,532,956. The amount is as follows:

Table n°15: Details of social expenditure of mining companies

Company	Mandatory social payments		Voluntary social payments		Total in FCFA
	Contributions in cash	In-kind contributions	Contributions in cash	In-kind contributions	
SCANTOGO MINES	90,279,256	-	2,400,000	-	92,679,256
WACEM	-	-	12,343,600	-	12,343,600
MM MINING	-	-	300,100	-	300,100
LES AIGLES	-	-	420,000	-	420,000
SAD	-	-	4,030,000	-	4,030,000
TGC SA	-	-	760,000	-	760,000
Total	90,279,256	-	20,253,700	-	110,532,956

Source: EITI Declarations.

Details of these social contributions are presented in Annex 4 of the report.

6.3 Unilateral Declaration

6.3.1 Unilateral Declaration of Extractive Companies

During our conciliation work, we did not note any significant payments unilaterally reported by the extractive companies.

6.3.2 Unilateral Declaration of the State

Unreconciled revenues declared by Government Agencies amounted to FCFA 86,593,867 and are presented, by Agency and payment flow, as follows:

Table n°16: Detail of unilateral declarations of Government Agencies by payment flows

N°	Payment flows	Total in FCFA
Directorate General of Mines and Geology (DGMG)		38,732,600
1.1	Instruction duties	7,700,000
1.2	Fixed duties	16,200,000
1.3	Superficial royalties	3,922,500
1.4	Mining royalties	10,910,100
Office of the Customs and Indirect Rights (CDDI)		33,861,842
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	19,533,517
3.2	Value added tax (VAT) to the customs authorities	14,328,325
Tax Commissioner (CI)		11,892,075
2.1	Minimum Lump Sum Tax (MFI)	3,477,991
2.7	Payroll Taxes (TS)	1,177,171
2.4	Professional taxes (TP)	1,169,052
2.14	Unique Professional Tax (TPU)	1,161,375
2.11	Withholding tax on rent (RSL)	1,148,164
2.15	Tax adjustments and penalties paid to the CI	920,339
2.9	Value Added Tax (VAT)	876,592
2.6	Personal Income Tax IRPP / IRTS	532,214
2.1	Withholding taxes on Services (RSPS)	281,056
2.16	Registration fess	276,090
2.8	Additional Taxes on Salary (TCS)	245,625
2.2	Income Tax on the Capital of Real Estate (IRCM)	200,000
2.5	Property Taxes (TF)	163,470
2.13	Garbage collection fee (TEO)	152,701
2.1	Corporate tax (IS)	110,235
National Agency for Environmental Management (ANGE)		1,847,350
5.1	Tax on the Issuance of Environmental Compliance	1,607,475
5.2	Certificate of environmental compliance	239,875
Municipalities and local authorities		260,000
9.1	Direct payments to municipalities and prefectures	260,000
Total		86,593,867

Details of unilateral declarations by company and by Government Agency are presented in Annex 7 of this report.

6.4 Subnational and supranational transfers

The transfers reported by Government Agencies are detailed as follows:

Table n°17: Details of subnational and supranational transfers

Payment description	Transfers amount in FCFA
Transfers under CI (A)	426,267,107
Transfers for customs revenue (B)	364,428,588
Total	790,695,695

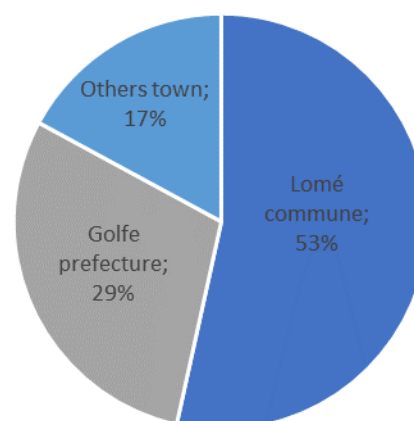
A) Subnational transfers:

Transfers carried out by the CI:

The sub-national transfers resulting from CI declarations covered an aggregate amount transferred to the regions and communes for all sectors (including the extractive sector) in TOGO. CI reported an amount of FCFA 11,630,095,916 for 2016 but has not been able to allocate it by sector.

The total amount of the transfers as reported by the Office of the Commissioner of Taxes is detailed by region/town as follows:

Region/town	Amount transferred of 2016
Lomé commune	6,217,727,579
Golfe prefecture	3,422,749,422
Maritime region (*)	847,495,062
Kara region	417,067,807
Plateaux region	312,496,804
Savanes region	209,525,094
Central region	203,034,149
Total	11,630,095,916



(*) Except Golf Prefecture

Details by type of flow is as follows:

Taxes	Golfe prefecture	Lomé commune	Other regions	Total
Special Tax on Beverage Manufacturing and Trade	265,081,757	492,294,692	-	757,376,449
Property Tax on Built Properties	461,831,683	857,687,404	165,119,232	1,484,638,319
Unique Professional Tax	131,349,257	243,934,333	169,047,575	544,331,165
Professional tax	1,962,654,664	3,644,930,087	1,364,212,342	6,971,797,093
Tax on the Products of Chance Games	91,616,463	170,144,861	-	261,761,324
Additional fee	105,262,003	56,679,539	47,550,045	209,491,587
Housing tax	190,342,243	353,492,730	60,686,985	604,521,958
Supplementary Taxes on Salary	114,564,442	212,762,532	42,147,347	369,474,321
Garbage collection fee	98,133,810	182,248,500	37,630,078	318,012,388
Withholding Tax on Complementary Tax	1,808,100	3,357,900	166,500	5,332,500
Entertainment tax	105,000	195,000	-	300,000
Total	3,422,749,422	6,217,727,579	1,886,560,104	11,527,037,104

The above two tables reported by CI show a difference of 1%. This difference is considered as not significant.

Recalculation of sub-national transfers:

We have recalculated the revenues that should be transferred to municipalities in 2016 as follows:

- obtained the statement of the 2015 revenues from CI;
- application of tax allocation keys to the total revenue on the basis of figures reported by CGI;
- reconciliation of the amount recalculated by tax with the amounts of transfers reported by CI.

At the end of the reconciliation work, we noted the following discrepancies:

Abbreviation	Taxes	Amount rebated	Amount recalculated	Difference	%
TSFCB	Special Tax on Beverage Manufacturing and Trade	757,376,449	930,663,120	(173,286,671)	- 19%
TFPB	Property Tax on Built Properties	1,484,638,319	930,104,982	554,533,337	60%
TPU	Unique Professional Tax	544,331,165	456,314,525	88,016,640	19%
TP	Professional tax	6,971,797,093	8,660,958,220	(1,689,161,127)	- 20%
TPJH	Tax on the Products of Chance Games	261,761,324	261,757,031	4,293	0%
Nd	Additional fee	209,491,587	-	nd	nd
TH	Housing tax	604,521,958	588,951,243	15,570,715	3%
TCS	Additional Taxes on Salary	369,474,321	363,776,822	5,697,499	2%
TEO	Garbage collection fee	318,012,388	357,806,731	(39,794,343)	- 11%
Nd	Withholding on Complementary Tax	5,332,500	-	nd	nd
Nd	Entertainment tax	300,000	-	nd	nd
Total		11,527,037,104	12,550,332,673	(1,238,419,655)	- 10%

The results of our reconciliation work have been communicated to IC for clarification. However, no explanations have been provided to us to date.

Sub-national transfers are calculated by CI and transferred by DGTCP in an aggregated amount. As a result, the statements provided by CI, did not allow us to assess the amount transferred from the extractive sector.

However, based on data collected during our reconciliation work, the amounts reported by municipalities and prefectures, in respect of the rebates received from CI and related to extractive companies, were as follows:

Recipient	Amount transferred FCFA
Yoto prefecture / Tabligbo commune	395,476,072
Kpelé prefecture	13,982,400
Kloto prefecture / Kpalimé commune	12,918,635
Zio prefecture / Tsévié commune	3,200,000
Golfe prefecture / Lomé commune	690,000
Total	426,267,107

B) Supranational transfers

The supranational transfers resulting from the declaration of CDDI amount to FCFA 364,428,588 and were as follows:

Transfer description	Transfer amount FCFA	Recipient	Legal framework
Community Solidarity Levy (PCS)	226,492,454	UEMOA	Settlement 02/97-CM/UEMOA du November 28th, 1997
Community levy (PC)	111,871,934	CEDEAO	
Infrastructure protection tax (TPI)	25,552,000	SAFER	
Others (FDG et PEA)	512,200		
Total	364,428,588		

Details of the sub-national transfers made by CI and CDDI are presented in Annex 8 to this report.

6.5 Extractive sector production and exports

6.5.1 Production from extractive sector (mining and quarrying)

Production from the mining and quarrying sectors in 2016 (quantity and value) were as follows:

Table n°18: Extractive sector production for 2016

Company	Product	Unit	Quantity	Value (millions of FCFA)
WACEM	Clinker	Ton	802,222	43,021.56
SNPT (*)	Phosphate	Metric Ton		37,371.50
SCANTOGO MINES (*)	Clinker	Ton	1,245,557	24,768.53
SOGEA SATOM	Gneiss	m3	200,128	20.01
COLAS	Gneiss	m3	114,521	11.45
SAD	Sand	m3	62,130	6.21
GRANUTOGO SA	Migmatite	m3	61,170	6.12
Togo Carrière	Migmatite	m3	58,707	5.87
TGC SA	Gneiss	m3	19,211	1.92
STDM SARL	Gneiss	m3	5,038	0.50
Ebomaf	Sand	m3	3,290	0.33
Les aigles	Gneiss	m3	127	0.01
Total				105,214.01

(*) Quantities and values as provided by companies - DGMG did not submit a reporting template

6.5.2 Groundwater exploitation sector production

The quantity of groundwater exploited by production in 2016 was as follows:

Table n°19: The groundwater exploitation sector production in 2016

Company name	Product	Unit	Quantity (*)	Value (millions of FCFA *)
MASTER EQUIPEMENTS SARL	Water	Liter	320,310	5,903
SAMARIA	Borehole	Bag of 15 litres	98,400	1,249
CRYSTAL SARL	Water	Liter	18,411,314	600
VOLTIC TOGO	Water	m3	1,189	20
TDE	Water	m3	26,158,975	3
Total				7,774

(*) As reported by companies

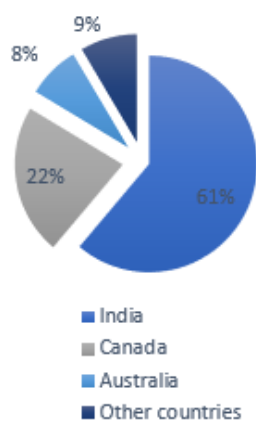
6.5.3 Export of the extractive sector

Exports broken down by country of destination and by type of ore amounting to FCFA 88,839 million are presented in the following table:

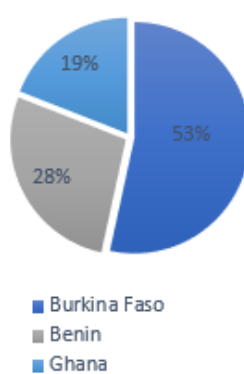
Table n°20: 2016 extractive sector exports by country of destination

Exported product	Destination country	Value (millions of FCFA)	%	Exported product	Destination country	Value (millions of FCFA)	%
Total Export Phosphate		46,274	52,09%	Total Export Clinker		26,784	30,15%
Phosphate	India	28,302	61%	Clinker	Burkina Faso	14,244	53%
	Canada	10,389	22%		Benin	7,332	27%
	Australia	3,643	8%		Ghana	5,208	19%
	Others	3,941	9%		Total Export OR		15,314
	Total Export Mineral Water		465	0,52%	Gold	UAE	10,852
Mineral Water	Benin	464	97%	Lebanon	4,434	29%	
	Niger	1	3%	Belgium	28	0%	
Total exports		46,740	53%	Total export		42,099	47%

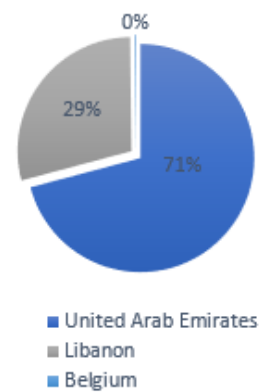
Phosphate exports by destination



Clinker exports by destination



Gold exports by destination



7 Findings and recommendations

7.1 Findings and recommendations 2016

1. Update and monitoring of the mining registry

Our review of a sample of the 2016 research permits file led to the following observations:

The research permits were granted in 2011 as follows:

Permit Order	Date	Ore	Area	Area in km ²	Duration
N°050/MME/SG/DGMG/2011	2011-10-18	MANGANESE AND METALS	NAKI-EST	193,0	3 years
N°051/MME/SG/DGMG/2011	2011-10-18		BORGOU	199,6	3 years
N°052/MME/SG/DGMG/2011	2011-10-18		BOURDJOARE	135,0	3 years
N°053/MME/SG/DGMG/2011	2011-10-18		PANA	199,0	3 years
N°54/MME/SG/DGMG/2011	2011-10-18		TANDJOUARE	197,3	3 years

In 2016 these permits were renewed as follows:

Permit Order	Date	Ore	Region	Area in km ²	Duration
N°056/MME/CAB/DGMG/2016	2016-10-14	MANGANESE ET METAUX ANNEXES	NAKI-EST	193,0	2 years
N°053/MME/CAB/DGMG/2016	2016-10-14		BORGOU	199,6	2 years
N°055/MME/CAB/DGMG/2016	2016-10-14		PANA	199,0	2 years
N°54/MME/CAB/DGMG/2016	2016-10-14		TANDJOUARE	52,33	2 years

- Article 6 of the Mining Code stipulates that: "No one may hold a mining right if he does not justify the technical and financial capacities necessary to carry out all the mineral activities for which the right is requested ". However, during the review of the permits files, we did not find any document which proved the financial and technical capacities of the applicants.
- In accordance with Article 15 of the Mining Code: "At each renewal, the holder must renounce half of the area covered." However, the mining registry provided by DGMG does not indicate that the permit holders gave up 50% of the area of land covered.

After consulting of the permit orders, we noted that articles 6 and 15 of the Mining Code have been applied but have not been updated in the 2016 mining registry.

We recommend that DGMG puts in place a procedure for the updating and regular monitoring of the mining registry.

2. Disclosure of Beneficial Ownership Data

Requirement 2.5 of the 2016 EITI Standard stipulates that:

- "As of 1 January 2020, implementing countries should request, and companies disclose, beneficial ownership information for inclusion in the EITI report. This applies to corporate entity(ies) that bid for, operate or invest in extractive assets and should include the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted..... »;

- "Information about the identity of the beneficial owner should include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons. It is also recommended that the national identity number, date of birth, residential or service address, and means of contact are disclosed. »; and
- "Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed. ".

As part of the preparation of the implementation of this requirement, MSG asked the companies included in the scope of the 2016 reconciliation scope, to disclose the beneficial ownership information, in accordance in their reporting templates (See Annex 5 of the report).

Of the twenty-six (26) companies included in the 2016 EITI scope, two (2) companies are exempt of the disclosure of on beneficial ownership information (State Owned Enterprises).

With regards to the 24 remaining companies, thirteen (13) companies did not provide the requested Beneficial Ownership data as follows:

No.	Company	No.	Company
1	MM MINING	8	SAD
2	POMAR TOGO SA	9	TOGOLAISE DES GRANDS CAOUS (TGC) SA
3	WACEM (WEST AFRICAN CEMENT)	10	Société SOGEA SATOM
4	SAMARIA	11	STDM SARL
5	MASTER EQUIPEMENTS SARL	12	COLAS AFRIQUE SUCCURSALE DU TOGO
6	TOGO CARRIERE	13	CECO
7	TOGO RAIL		

We recommend that MSG raises awareness of the importance of providing such data so that companies submit the beneficial ownership reporting templates for future EITI reports.

We also recommend that MSG hosts a beneficial ownership workshop in order to clarify the definition and the extent of the disclosure of such information.

3. Implementation of the Beneficial Ownership Roadmap

According to the roadmap published on EITI Togo's website in December 2016, the proposed action plan for 2017 was as follows:

Specific objectives	Date
Guarantee public debates and ensure there are no conflicts of interest in the management of public affairs	Mar-17
Legislate the disclosure of Beneficial Ownership information	Apr-17
Have an informed understanding of Beneficial Ownership Beneficial Ownership at national level	May-17
Prevent conflicts of interest and illicit enrichment	May-17
Ensure accuracy in identifying beneficial owners	Jun-17
Guarantee the accuracy of the information to be disclosed in the companies' reporting templates on the beneficial owners	Jul-17
Ensure prompt and regular updating of Beneficial Ownership data	Jun-17
Ensure and facilitate access to Beneficial Ownership data to the general public	Jul-17

At the end of our fieldwork, we note that there was no significant progress in 2017 with regards to the above specific objectives and timelines set in the roadmap.

We recommend that MSG takes all necessary measures to ensure the implementation of the roadmap and to meet the timelines set in accordance with the EITI Standard. This concerns in particular:

- ❖ *the setting up of a mechanism for the coordination and monitoring of these implementation steps;*
- ❖ *ensure adequate budget are available in terms of human, financial and material resources; and*
- ❖ *commitment of all relevant stakeholders.*

4. Widening of the EITI scope for future reports: extractive companies

The analysis of CDDI's unilateral declaration revealed the existence of two companies (CEMAT Industrie / INOVA sarl and Société U.S. XI N-ALAFIA S.A) whose revenues exceeded the materiality threshold of FCFA 10 million. CDDI failed to report these revenues during the scoping phase. The two companies are.

After checking the mining cadastre, we found that both companies hold mining licenses and their main activity relate to the crushing rocks in Zio Prefecture.

We recommend that MSG considers including these two companies in the reconciliation scope for future EITI reports.

7.2 Follow-up of previous recommendations

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken																																																
<p>Improve traceability and management of sub-national transfers</p> <p>In accordance with the General Tax Code, several taxes are collected by CI and retroceded totally or partially for the benefit of the municipalities and prefectures of the location of the taxable property situation.</p> <p>The distribution keys for these taxes as provided by the Office of the Commissioner of Taxes are detailed below:</p> <table border="1" data-bbox="96 448 1084 911"> <thead> <tr> <th>Tax type</th> <th>Share of the general budget</th> <th>Share of local authorities</th> <th>Share of tax administration</th> </tr> </thead> <tbody> <tr> <td>Property tax on built properties (TF) (article 284 CGI)</td> <td>33%</td> <td>50%</td> <td>17%</td> </tr> <tr> <td>Special tax on the manufacture and trade of beverages (TSFCB) (article 307 du CGI)</td> <td>33%</td> <td>50%</td> <td>17%</td> </tr> <tr> <td>Professional tax (TP) (article 247 du CGI)</td> <td>33%</td> <td>50%</td> <td>17%</td> </tr> <tr> <td>Unique professional tax (TPU) (article 1436 CGI)</td> <td>45%</td> <td>50%</td> <td>5%</td> </tr> <tr> <td>Tax on Gambling Products (PJH) (article 351 CGI)</td> <td>80%</td> <td>20%</td> <td>0%</td> </tr> <tr> <td>Registration Fees DE (Tr, BP-BC)</td> <td>33%</td> <td>67%</td> <td>0%</td> </tr> <tr> <td>Housing tax (TH) (article 1440 CGI)</td> <td>0%</td> <td>100%</td> <td>0%</td> </tr> <tr> <td>Additional Taxes on Salary (TCS)</td> <td>0%</td> <td>100%</td> <td>0%</td> </tr> <tr> <td>Garbage collection fee (TEO) (article 220 CGI)</td> <td>0%</td> <td>100%</td> <td>0%</td> </tr> <tr> <td>Supplementary tax on personal income tax (TC-IRPP) (Article 220 CGI)</td> <td>The rest</td> <td>1500 f CFA by contributor</td> <td>0%</td> </tr> <tr> <td>Entertainment tax (article 385 CGI)</td> <td>0%</td> <td>100%</td> <td>0%</td> </tr> </tbody> </table> <p>Indeed, transfers and allocations are calculated by IC and are subsequently transferred to DGTCP for the release of funds.</p> <p>During our conciliation work, we noted that the effective release of funds for municipalities and prefectures is done in as a lump sum amount. The use of earmarked funds does not follow specific rules for the extractive sector in terms of allocation and participation of civil society in decision-making.</p> <p><i>In order to strengthen the local impact of the extractive sector in Togo and to ensure a fair approach towards the development of the regions impacted by extractive activities, it is recommended to distribute rebates by company and payment stream in order to assess the contribution of the extractive sector in sub-national transfers;</i></p> <ul style="list-style-type: none"> - <i>publication of the distribution of sub-national payments;</i> - <i>the publication of the criteria applied, and the amounts transferred in respect of each year</i> - <i>the publication of the uses of funds transferred to the communities/regions/municipalities; and</i> - <i>the set up of a mechanism allowing the participation of the civil society and other stakeholders in the decision-making concerning the allocated funds.</i> 	Tax type	Share of the general budget	Share of local authorities	Share of tax administration	Property tax on built properties (TF) (article 284 CGI)	33%	50%	17%	Special tax on the manufacture and trade of beverages (TSFCB) (article 307 du CGI)	33%	50%	17%	Professional tax (TP) (article 247 du CGI)	33%	50%	17%	Unique professional tax (TPU) (article 1436 CGI)	45%	50%	5%	Tax on Gambling Products (PJH) (article 351 CGI)	80%	20%	0%	Registration Fees DE (Tr, BP-BC)	33%	67%	0%	Housing tax (TH) (article 1440 CGI)	0%	100%	0%	Additional Taxes on Salary (TCS)	0%	100%	0%	Garbage collection fee (TEO) (article 220 CGI)	0%	100%	0%	Supplementary tax on personal income tax (TC-IRPP) (Article 220 CGI)	The rest	1500 f CFA by contributor	0%	Entertainment tax (article 385 CGI)	0%	100%	0%	<p>No</p>	<p>The 2015 report was published in December 2017. The 2015 recommendations will be debated by the Committee in 2018 to take the necessary actions.</p>
Tax type	Share of the general budget	Share of local authorities	Share of tax administration																																															
Property tax on built properties (TF) (article 284 CGI)	33%	50%	17%																																															
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Entertainment tax (article 385 CGI)	0%	100%	0%																																															

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>Efficiency of the licensing system</p> <p>As part of our reconciliation work, we analysed the technical and financial criteria made available by DGMG for granting mining titles and authorisations and we noted the following shortcomings in the system as follows:</p> <ul style="list-style-type: none"> - The regulations in force are characterized by the lack of clear guidance for the management and allocation of mining titles. No specific procedure is provided by the texts, as a result of which the permit applications can be granted at the discretion of the Minister of Mines. However, with regards to applications for the exploitation of building materials, Decree No. 25 / MME / CAB / DGMG / DDCM / 2014 of 23 May 2014 is relatively explicit as to the criteria for the admissibility of the requests in question. - In practical terms, and for any type of permit, DGMG requires that the application file to include a document that certifies the technical and financial capacities to carry out the relevant mining activities. However, no formal document provides explicit criteria on the technical and financial capacities applied to assess the applicant's ability to meet the expected expenditure and achieve the results of the activity . <p>This situation is likely to favour corruption on research permits and authorisations and could give rise to a mistaken assessment by the DGMG in the lack of explicit and rigorous criteria.</p> <p><i>We recommend that the criteria to be applied in analysing the technical and financial capacities, for granting mining titles and permits are clearly defined and strictly adhered to in order to ensure all applicants have been treated fairly.</i></p>	No	The 2015 report was published in December 2017. The 2015 recommendations will be debated by the Committee in 2018 to take the necessary actions
<p>Clearance of export and production gaps</p> <p>Our reconciliation work revealed the existence of discrepancies between exports and production data reported by companies and Government Agencies (DGMG and CDDI). These discrepancies could not be reconciled because of the divergent explanations provided by the relevant parties.</p> <p><i>We recommend taking appropriate measures to analyse the source of these discrepancies, assess their impact on the EITI Report and take the necessary actions to remedy this situation.</i></p>	No	The 2015 report was published in December 2017. The 2015 recommendations will be debated by the Committee in 2018 to take the necessary actions
<p>Certified financial statements</p> <p>According to the reporting instructions, extractive companies incorporated in Togo were asked to submit their audited financial statements for 2015 along with their reporting templates.</p> <p>However, we found that most companies did not provide their financial statements. As a result, we were unable to assess whether the financial statements of the reporting entities had been audited or not and we were unable to identify any deficiencies or reservations identified by the Statutory Auditors.</p> <p><i>In order to improve the credibility of the data disclosed in the EITI reports, we recommend that reporting companies are encouraged to disclose their audited financial statements.</i></p>	No	The 2015 report was published in December 2017. The 2015 recommendations will be debated by the Committee in 2018 to take the necessary actions
<p>Lack of data on the artisanal sector</p> <p>We have not been able to find a recent study on the craft sector, its contribution to the economy and employment. We recommend to the various stakeholders to carry out studies and research on this sector.</p>	Yes	As part of PDGM, a consultant was recruited to audit detailed figures of EMAPE in Togo. The report of the study was validated by PDGM's steering committee
<p>Absence of texts implementing the Mining Code and criteria for granting licenses</p> <p>Encourage the legislative authorities to promulgate a text implementing the Mining Code, the terms of granting and the technical and financial award criteria</p>	No	This recommendation is taken into account in the new code being adopted
<p>Lack of statistics on employment in the Togolese Republic</p> <p>Encourage the authorities to establish a periodicity for the collection of statistical data on employment in the extractive sector</p>	No	Invite all reporting entities to a workshop to set up a permanent collection system through monthly automatic collection and sharing of all relevant data (contact details, focal point, licensing, payments and financial statements, registration and any other revenues collected and paid)

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken																								
<p>Use computerized receipts for all payments to OTR</p> <p>The review of the payment flows collected by IF and CDDI revealed the existence of discrepancies arising from manual receipts issued which were not carried forward by the above Government Agencies.</p> <p>For CDDI, manual receipts are issued upon payment of certain duties such as fines, consignments and extra-legal work, or at certain customs offices that do not yet have the SYDONIA system (such as the one at SNPT).</p> <p>For CI, receipts for tax payments in municipalities and prefectures are not centralised and cannot be accessed through their tax tracking and collection system.</p> <p>Likewise, some taxes such as TP, TF and TEO are usually recorded manually at the CI services.</p> <p><i>We recommend that CDDI sets up the SYDONIA system at all customs offices and issues receipts which can be generated automatically from a computerised system for all payments to OTR.</i></p> <p><i>We recommend that IC routinely collects and centralises all levies collected (at the branch and regional office level) prior to the start of the EITI reconciliation exercise.</i></p>	In progress	An explanatory note to the implementation of this recommendation will be provided by the Tax Office.																								
<p>Lack of adequate controls to export operations</p> <p>We note the lack of monitoring and control over the export operations of mining products.</p> <p>In fact, SNPT's export operations have not been confirmed by the customs services, which do not have details of these operations on their " SYDONIA " system. Only the company has figures for phosphate exports and no Government Agency is in a position to confirm the accuracy of these figures.</p> <p>Export operations of Iron ore made by MM Mining are subject to subsequent payment of mining royalties. Details of these exports, as well as the payment dates of the mining royalties, were as follows:</p> <table border="1" data-bbox="94 890 1184 1090"> <thead> <tr> <th>Date of export</th> <th>Quantity exported</th> <th>Unit</th> <th>Value of exports (in FCFA)</th> <th>Paid mining royalties</th> <th>Payment date</th> </tr> </thead> <tbody> <tr> <td>In 2011</td> <td>19,040</td> <td>Ton</td> <td>856,774,300</td> <td>8,567,783</td> <td>08/14/12</td> </tr> <tr> <td>02/20/12</td> <td>33,666</td> <td>Ton</td> <td>1,308,649,800</td> <td>13,086,498</td> <td>11/23/12</td> </tr> <tr> <td>08/26/12</td> <td>36,847</td> <td>Ton</td> <td>1,196,480,350</td> <td>11,964,803</td> <td>09/18/13</td> </tr> </tbody> </table> <p>The mining royalties paid are not due before the export operations and the company proceeds to the declaration of the quantities exported as well as their values to DGMG. The taxes are liquidated accordingly.</p> <p><i>The regulations governing the export of mineral resources must provide for a procedure binding both CDDI and DGMG to ensure that, for any discharge of minerals, the taxes due have been settled by the company. This allows more efficient monitoring of exports and a guarantee of the collection of taxes.</i></p> <p><i>The procedure must include an authorisation issued by DGMG before any minerals can be exported. This authorisation must specify the product, its quantity, the price and the country of destination. This can be reinforced by the presence of a DGMG officer supervising the export operations.</i></p>	Date of export	Quantity exported	Unit	Value of exports (in FCFA)	Paid mining royalties	Payment date	In 2011	19,040	Ton	856,774,300	8,567,783	08/14/12	02/20/12	33,666	Ton	1,308,649,800	13,086,498	11/23/12	08/26/12	36,847	Ton	1,196,480,350	11,964,803	09/18/13	In progress	Sending couriers followed by working session at the Customs and Indirect Rights Commission (CDDI), DGMG, Société Nouvelle des Phosphates du Togo (SNPT), other companies exporting minerals and Foreign Trade Directorate to define and agree on an export procedure for better export monitoring
Date of export	Quantity exported	Unit	Value of exports (in FCFA)	Paid mining royalties	Payment date																					
In 2011	19,040	Ton	856,774,300	8,567,783	08/14/12																					
02/20/12	33,666	Ton	1,308,649,800	13,086,498	11/23/12																					
08/26/12	36,847	Ton	1,196,480,350	11,964,803	09/18/13																					

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>Lack of statistics on the extractive sector</p> <p>We note that DGMG 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.</p> <p><i>We recommend setting up adequate 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.</i></p>	In progress	Invite all reporting entities to a workshop to set up a permanent collection system through monthly automatic collection and sharing of all relevant data (contact details, focal point, licensing, payments and financial statements, registration and any other revenues collected and paid)
<p>Lack of mining register</p> <p>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 an cause delays in awarding permits and authorisations and does not ensure that applicants are served to on a "first come, first served" basis as stipulated by the rules.</p> <p><i>Requirement 3.9 of EITI standard provides that countries implementing the EITI process are required to keep 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></p> <ul style="list-style-type: none"> <i>i. the name of the license holder(s);</i> <i>ii. the coordinates of the area allocated to each license holder;</i> <i>iii. the date of the application, the date the license was granted and its duration; and</i> <i>iv. in the case of licenses, raw materials extracted.</i> <p><i>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).</i></p> <p><i>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 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 entities to access and update the register by "intranet" network for information on the geological, mining as well as environmental management of the sector.</i></p>	In progress	The mining cadastre is being prepared at DGMG by the Project of Development and Mining Governance (PDGM). A report on the implementation of PDGM on the A1 component that takes into account the mining cadastre will be communicated.

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>Lack of beneficial ownership register</p> <p>We note the lack of a beneficial ownership register for companies operating in the extractive sector in Togo. As a result, there is no monitoring of investments and shareholder structure of mining companies.</p> <p>EITI Requirement 3.11 stipulates that the countries implementing 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:</p> <ol style="list-style-type: none"> i. the identity of the beneficial owner(s); and ii. their actual shareholding. <p><i>We recommend for the future that a register of beneficial owners disclosing all the information mentioned above is maintained and published.</i></p>	In progress	A sub-committee has been set up within MSG for the Roadmap of the beneficial ownership Registry.
<p>Publication of contracts</p> <p>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.</p> <p><i>We recommend that all mining contracts are published on the MME website or the EITI Secretariat's website. "This should include, amongst others:</i></p> <ol style="list-style-type: none"> i. 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; ii. the full text of any addenda, annex or amendment laying down details of the exploitation rights or execution; iii. the full text of amendments if any of the documents described in the above paragraphs. 	In progress	DGMG will publish the contracts (without confidentiality clauses) on the website of the Ministry of Energy and Mines.
<p>Low response rate of companies and lack of participation in the EITI process</p> <p>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:</p> <ul style="list-style-type: none"> • 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 MSG; • 16 companies which submitted their reporting templates, did not have their reporting templates certified in accordance with the reporting guidelines issued by the MSG; and • only 4 Government Agencies had their declaration forms certified. <p><i>We recommend that disciplinary actions are considered against defaulting extractive companies or Government Agencies in order to overcome these shortcomings and with a view to ensuring the success of the data collection process and publication of future EITI reports.</i></p>	No	

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>Payments relating to the exploitation of water resources not yet effective</p> <p>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.</p> <p>The aforementioned law has yet to be promulgated and therefore, companies operating in the exploitation and commercialisation of water do not pay royalties to date.</p> <p><i>We recommend that MSG consults the Council of Ministers to the speed up the publication of the decree implementing the provisions of the Water Code.</i></p>	In progress	Sent a letter from the National Supervisory Council (CNS) of the water department for the drafting of the application texts of the Water Code
<p>Customs code issues</p> <p>We make the following observations with regards to DGD revenues for the year 2011:</p> <ul style="list-style-type: none"> ▪ companies with their own Customs codes can perform customs clearance using an occasional code "9999"; and ▪ 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. 	No	
<p>Lack of a database of extractive companies</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>	In progress	I Invite all reporting entities to a workshop to set up a permanent collection system through monthly automatic collection and sharing of all relevant data (contact details, focal point, licensing, payments and financial statements, registration and any other revenues collected and paid)
<p>Lack of monitoring of companies in which the Government is a shareholder</p> <p>In accordance with Article 55 of the Mining Code, the government is entitled to free shareholding of ten per cent (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>	In progress	Invite all state-owned enterprises and representatives of the State on their Board of Directors, for a workshop with the Togolese Revenue Office (OTR), the General Directorate of Mines and Geology DGMG) and the General Directorate of Treasury and Public Accounts (DGTCP), with a view to set up a procedure for monitoring activities of state-owned companies.
<p>Administrations database</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>	In progress	Correspondences followed by workshop with the Ministry of Economy and Finance and OTR, for the identification of an extractive sector in their information systems.
<p>Government Financial Operations Table</p> <p>We note that the Government Financial Operations Table does not provide a specific line for revenues from the extractive sector.</p>	In progress	Sent correspondence followed by workshop with the Ministry of Economy and Finance, OTR, Department of Budget, and Department of the Economy in order to have an extractive sector line in the Table of Financial Operations of the State (TOFE) in anticipation of the execution
<p>Lack of traceability of sub-national payments</p> <p>The analysis of the transfer mechanism by DGI of taxes collected on behalf of communities 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>	In progress	Sent correspondences followed by workshop at the Togolese Revenue Office for a meeting with the Tax Commission to define procedures for registering subnational payments by flow and by company

ANNEXES

Annex 1: Mining companies' profile, Capital structure and Beneficial Ownership

No.	Company name	IFU	Product	Shareholding						
				Capital (in FCFA)	Name	%	Nationality	Listed company (Yes/No)	Stock market	Beneficial Ownership and holding percentage
1	MM MINING	1000175986	Iron-ore	1,500,000,000	MM INVESTMENT	100%	Indian	Non	NA	NC
2	POMAR TOGO SA	1000165087	Extraction and production of marble	3,000,000,000	Etat Togolais	10%	Togolese	NA	NA	NA
					Grupo Pagala S.L	67%	Spanish	Non	NA	NC
					Al Tarig Investments	14%	NC	Non	NA	NA
					Dennis Adoum Frédéric	7%	French	NA	NA	Dennis Adoum Frédéric
					Rodriguez Helios	2%	French	NA	NA	Rodriguez Helios
3	SCANTOGO MINES	1000161343	Limestone CLINKER	10,000,000	SCANCEM	100%	Norwegian	Oui	DAX (Bourse de Francfort)	N/A
4	SNPT	1000160416	PHOSPHATES	15,000,000,000	Etat Togolais	100%	Togolese	NA	NA	NA
5	WACEM	1000144378	Polypropylene cement packaging	5,500,000,000	Etat Togolais	10%	Togolese	NA	NA	NA
					KENELM Ltd	40%	British	Non	NA	NC
					Mr MOTAPARTI Prasad	24%	Indian	NC	NC	Mr MOTAPARTI Prasad
					KAZITOM Ltd	17%	Panama	Non	NA	NA
					QUARTZ Ltd	4%	British	Non	NA	NA
					Privés Togolais	5%	Togolese	NC	NC	NA
6	CRYSTAL SARL	1000165258	WATER	10,000,000	FIAWOO YAWO	50%	Togolese	Non	NA	FIAWOO YAWO
					FIAWOO David Jonathan	50%	Togolese	Non	NA	FIAWOO David Jonathan
7	SAMARIA	1000163008	DRILLING WATER	5,000,000	ETS SAMARIA	100%	Togolese	Non	NA	Attisso Hefoume Komi
8	TDE	1000166680	WATER	1,450,000,000	Etat Togolais	100%	Togolese	NA	NA	NA
9	VOLTIC TOGO	1000174006	WATER	5,000,000	SABNANI KUMAR	45%	British	NA	NA	SABNANI KUMAR
					PRAKASH BULCHAND SABNANI	45%	British	NA	NA	PRAKASH BULCHAND SABNANI
					DOGBEY AMI XOLA	10%	Togolese	NA	NA	DOGBEY AMI XOLA
10	MASTER EQUIPEMENTS SARL	1000298107	PURE WATER TRADE IN BAGS	1,000,000	MASTER EQUIPEMENTS	100%	NC	NC	NC	ADODO-DAHOUE KOSSI
11	SOLTRANS	1000174105	Marketing Delivery and Service	5,000,000	CHEDID HAMID	50%	Lebanese	NA	NA	CHEDID HAMID
					Hachem Boutros	50%	Lebanese	NA	NA	Hachem Boutros
12	WAFEX	1000116100	RE-EXPORT PRECIOUS AND SEMI-PRECIOUS MINERAL	10,000,000	EL AMMAR JOSEPH	40%	Lebanese	NA	NA	EL AMMAR JOSEPH
					EL AMMAR ELIAS	30%	Lebanese	NA	NA	EL AMMAR ELIAS
					EL AMMAR ANTOINE	30%	Lebanese	NA	NA	EL AMMAR ANTOINE

No.	Company name	IFU	Product	Shareholding						
				Capital (in FCFA)	Name	%	Nationality	Listed company (Yes/No)	Stock market	Beneficial Ownership and holding percentage
SUBSTANCES										
13	SGM SARL	1000165105	Prospecting (Exploration) of manganese	5,000,000	SOUTHERN IRON LIMITED (Filiale de KERAS RESSOURCES PLC)	85%	GUERNSEY (UK)	Oui	AIM Market (Bourse de Londres)	NA
					SHEHU DAN FODIO	10%	Togolese	Non	NA	Abdoul-Rachid Shehu ADAM
					ODAYE Kossivi	5%	Togolese	N/A	NA	NA
14	TOGO CARRIERE	1000175347	Crushed gravel	50,000,000	TOGO CARRIERE	100%	Lebanese	NC	NC	NC
15	GRANUTOGO SA	1000165159	GRANULATS	2,500,000,000	SCANCEM	100%	Norwegian	Oui	DAX (Bourse de Francfort)	NA
					WACEM	75%	Togolese	Non	NA	NC
					BPEC	5%	Togolese	Non	NA	NA
					SALT	5%	Togolese	Non	NA	NA
					TGCD	5%	Togolese	Non	NA	NA
					SGI-TOGO	3%	Togolese	Non	NA	NA
					AHIALEY	3%	Togolese	Non	NA	NA
					ABIDI	1%	Togolese	Non	NA	NA
					DJOMATIN	1%	Togolese	Non	NA	NA
					GAFFA	1%	Togolese	Non	NA	NA
16	TOGO RAIL	1000174447	Transportation of mining products	2,000,000,000	KANGOULINE	1%	Togolese	Non	NA	NA
					SANI	1%	Togolese	Non	NA	NA
					BAKOUSSAM	1%	Togolese	Non	NA	NA
					HOUNDETE ARNAUD	100%	Beninese	Non	NA	NC
					Mr. BOKOU ADEBYI	80%	Togolese	NA	NA	Mr. BOKOU ADEBYI
					Mme BOKOU DOPE	20%	Togolese	NA	NA	Mme BOKOU DOPE
					ADAM ABDOUL-RACHID SHEHU	100%	Togolese	NA	NA	ADAM ABDOUL-RACHID SHEHU
					ITC	40%	Togolese	Non	NA	RAGOUENA N.
					SILME	40%	Togolese	Non	NA	BASSAYI Kpatcha
					BASSAYI Kpatcha	20%	Togolese	Non	NA	BASSAYI Kpatcha
21	SOGEA SATOM	1000166500	BTP	22,302,538,000	NC	NC	NC	NC	NC	
22	STDM SARL	1000310613	Sale Gravel Delivery and Service	5,000,000	NC	NC	NC	NC	NC	

No.	Company name	IFU	Product	Shareholding						
				Capital (in FCFA)	Name	%	Nationality	Listed company (Yes/No)	Stock market	Beneficial Ownership and holding percentage
23	COLAS	1000161037	BTP	NC	NC	NC	NC	NC	NC	NC
24	CECO	1000579627	BTP	10,000,000	CECO SA	95%	Togolese	Non	NA	NC
					AMOUZOU Tokidahongou	5%	Togolese	Non	NA	AMOUZOU Tokidahongou
25	MIDNIGHT SUN SA	1000145152	BTP	150,000,000	SOSSOU Viwoto	100%	Togolese	Non	NA	SOSSOU Viwoto
					BONKOUNGOU MAHAMADOU	90%	NC	NA	NA	BONKOUNGOU MAHAMADOU
					BOUKOUNGOU ALIZETA	5%	NC	NA	NA	BOUKOUNGOU ALIZETA
26	EBOMAF S. A	1000165051	BTP	300,000,000	BONKOUNGOU ABDOUL AZIZ	5%	NC	NA	NA	BONKOUNGOU ABDOUL AZIZ

Source : EITI Declarations of companies retained in the reconciliation scope

N/C : Not disclosed

N/A : Not Applicable

Annex 2 : Staff

No.	Company's name	Staff 2016			Total staff
		Staff of local nationals	Staff of foreigner	Sub-contractors	
1	MM MINING	1	0	0	1
2	POMAR TOGO SA	212	18	8	238
3	SCANTOGO MINES	177	10	0	187
4	SNPT	1 464	10	200	1 674
5	WACEM	96	195	404	695
6	CRYSTAL SARL	95	0	0	95
7	SAMARIA	36	0	0	36
8	TDE	561	0	0	561
9	VOLTIC TOGO	NC	NC	NC	NC
10	MASTER EQUIPEMENTS SARL	21	0	0	21
11	SOLTRANS	10	2	0	12
12	WAFEX	3	3	0	6
13	SGM SARL	5	0	0	5
14	TOGO CARRIERE	211	0	0	211
15	GRANUTOGO SA	1	0	0	1
16	TOGO RAIL	31	2	0	33
17	SAD	NC	NC	NC	NC
18	LES AIGLES	7	0	0	7
19	SHEHU DAN FODIO	20	0	0	20
20	TGC SA	35	0	0	35
21	Société SOGEA SATOM	57	3	0	60
22	STDM SARL	25	2	0	27
23	COLAS	285	4	0	289
24	CECO	51	0	0	51
25	MIDNIGHT SUN SA	130	0	0	130
26	EBOMAF S. A	8	0	4	12
Total		3 542	249	616	4 407

Source : EITI declarations of companies retained in the reconciliation scope

N/C : Not disclosed

Annex 3: Reliability of reporting templates

N°	Company	FD received	FD signed by Directorate	FD certified by the auditor	Audited according to international standards	Opinion	Auditor name	Signatory name	Signatory qualification	FS 2016 certified (Yes/No)	FS 2016 received (Yes/No)	Auditor name
1	MM MINING	Yes	Yes	Yes	Yes	Clean	SAFECO	Dr Adjémida Douato Soedjede	General manager	Yes	Yes	SAFECO
2	POMAR TOGO SA	Yes	No	No	N/A	NA	NA	NA	NA	NC	NC	NC
3	SCANTOGO MINES	Yes	Yes	Yes	Yes	Clean	KPMG	Toussaint de Souza	Partner	Yes	No	KPMG
4	SNPT	Yes	Yes	Yes	Yes	Clean	IIC SARL	BITHO Nathalie	manageress	Yes	No	Bitho Natalie
5	WACEM (WEST AFRICAN CEMENT)	Yes	Yes	Yes	Yes	Clean	FICAO	Abalo Amouzou	Certified Accountant	Yes	Yes	FICAO
6	CRYSTAL SARL	Yes	Yes	Yes	Yes	Clean	Cabinet CFG	Seddoh Elsé	Manager	Yes	No	PASSAH ESSOHOUNA
7	SAMARIA	Yes	Yes	Yes	Yes	Clean	RABICO	Djekete Dodji	Expert accredited by the courts	Yes	No	NC
8	TDE	Yes	Yes	Yes	Yes	Clean	Taye & associé	Evariste Adadé Tata TOMETY	Managing partner	Yes	No	Evariste Adadé Tata TOMETY
9	VOLTIC TOGO	Yes	Yes	Yes	Yes	Clean	Deloitte Togo	Gaznon Dhono MADJRI	General manager	Yes	No	AAC DELOITTE TOGO
10	MASTER EQUIPEMENTS SARL	Yes	Yes	Yes	Yes	Clean	TOG'AUDIT CONSULTING SARL	KUEVIDJIN Folly Michel	Managing partner	NC	NC	NC
11	SOLTRANS	Yes	Yes	Yes	Yes	Clean	Inter Conseil services	Sessou Kangni Francois	Certified accountant	No	N/A	N/A
12	WAFEX	Yes	Yes	Yes	Yes	Clean	Sessou Kangni Francois	Sessou Kangni Francois	Certified accountant	NC	NC	NC
13	SOCIETE GENERALE DES MINES (SGM) SARL	Yes	Yes	Yes	Yes	Clean	BDO Togo	Felix Yawo Djidotor	Partner	Yes	No	Cabinet BDO
14	TOGO CARRIERE	Yes	Yes	Yes	Yes	Clean	Tate & associé	Evariste Adadé Tata TOMETY	Managing partner	Yes	No	Tate & associés

N°	Company	FD received	FD signed by Directorate	FD certified by the auditor	Audited according to international standards	Opinion	Auditor name	Signatory name	Signatory qualification	FS 2016 certified (Yes/No)	FS 2016 received (Yes/No)	Auditor name
15	GRANUTOGO SA	Yes	Yes	Yes	Yes	Clean	KPMG	Toussaint de Souza	Partner	Yes	Yes	Yes
16	TOGO RAIL	Yes	Yes	Yes	Yes	Clean	EFOGERC	Adokou Kodjo	Certified Accountant	Yes	No	ADOKOU Kodjo
17	SAD	Yes	Yes	Yes	Yes	Clean	Yao Awoute	Yao Awoute	Certified Accountant	No	N/A	N/A
18	LES AIGLES	Yes	Yes	Yes	Yes	Clean	Cabinet Africompta	Bessan Kossi	Managing partner	No	N/A	N/A
19	SHEHU DAN FODIO	Yes	Yes	Yes	Yes	Clean	CDAB SARL	Arona Minirou	General manager	NC	NC	NC
20	TOGOLAISE DES GRANDS CAOUS (TGC) SA	Yes	Yes	Yes	Yes	Clean	AC & Conseil	Dr Christophe M. Dadjo	Certified Accountant	No	N/A	N/A
21	Société SOGEA SATOM	Yes	No	No	N/A	N/A	N/A	N/A	N/A	Yes	No	NC
22	STDM SARL	Yes	No	No	N/A	N/A	N/A	N/A	N/A	No	N/A	N/A
23	COLAS AFRIQUE SUCCURSALE DU TOGO	Yes	Yes	Yes	Yes	Clean	FCA Togo	Akuesson Sgbel	Manager	Yes	No	FCA
24	CECO	Yes	Yes	Yes	Yes	Clean	Auscom Togo	Mlago Koku Sepenu	Certified Accountant	No	N/A	N/A
25	MIDNIGHT SUN SA	Yes	Yes	Yes	Yes	Clean	KEKAR AMASE	DJIDOTOR Yawo	Provisional Administrator	Yes	Non	KEKAR AMASE DJIDOTOR Felix Yawo
26	EBOMAF S. A	Yes	No	No	N/A	N/A	N/A	N/A	N/A	No	N/A	N/A

N/C: Not disclosed / N/A: Not applicable

Annex 4: Social payments declaration

Annex 4.1. Mandatory social payments

N°	Company	Mandatory social expenditures						Legal basis of payment (Ref of the agreement, decree, etc.)
		Beneficiary identity (Name, function)	Region /Beneficiary communes	Cash payments		Payment in kind		
				Amount	Date	Description	Cost of the project incurred during 2016	
1	SCANTOGO MINES	FONDATION HEIDELBERG CEMENT TOGO	MARITIME	90,279,256	NC	N/A	N/A	Convention d'investissement signée à Lomé, le 16/06/10 La loi du 05 mai 2011
Total				90,279,256				

N/C: Not disclosed / N/A: Not applicable

Annex 4.2. Voluntary social payments

N°	Company	Voluntary social expenditure				
		Beneficiary	Beneficiary region	Cash payments		Payments in kind
				Amount	Date	Description
1	MM MINING	Comité D'PONTRE/N'NIDAK	Kara	300,100	08/30/16	
2	SCANTOGO MINES	COMITE EXECUTIF HOGBEZA	MARITIME	2,000,000	08/16/16	
		EQUIPE MILITAIRE DE HANDBALL	MARITIME	400,000	05/26/16	
3	WACEM	Comité MISS TOGO	Maritime	5,000,000	04/11/16	
		Préfet de Yoto	Maritime	500,000	02/26/16	
		HOGBEZA	Maritime	2,500,000	08/09/16	
		GENDARMERIE NATIONALE	Maritime	2,000,000	05/04/16	
		UNION EWOTO	Maritime	500,000	08/02/16	
		YOTO DISTRICT HEALTH CENTER	Maritime	50,000	01/29/16	
		RADIO MOKPOKPO	Maritime	200,000	03/19/16	
		MILITARY CHAMPIONSHIP	Maritime	300,000	11/09/16	
		Prefecture de Yoto	Maritime	200,000	04/25/16	
POLICE DE TABLIGBO	Maritime	513,600	11/11/16			

N°	Company	Voluntary social expenditure					
		Beneficiary	Beneficiary region	Cash payments		Payments in kind	Cost of the project incurred during 2016
				Amount	Date		
4	SAD	GENDARMERIE NATIONALE	Maritime	125,000	12/09/16		
		GENDARMERIE NATIONALE	Maritime	455,000	12/29/16		
		Accompagnement des chefferies	LAC TOGO	3,310,000	11/14/16		
		Accompagnement des chefferies	LAC TOGO	720,000	12/03/16		
5	LES AIGLES	GENDARMERIE	BADJA	40,000	04/26/16		
		LYCEE DE BADJA	BADJA	20,000	04/27/16		
		GENDARMERIE	BADJA	60,000	04/29/16		
		CANTON DE BADJA	BADJA	100,000	10/15/16		
		TODOME	AGBELOUVE	200,000	12/15/16		
6	TGC SA	EPP BEGBE	MARITIME	360,000	NC	EV Assistant	NC
		EPP BEGBE	MARITIME	400,000	NC	Supplies of crushed gravel	NC
Total				20,253,700			-

N/C : Non communiqué / N/A : Non applicable

Annex 5: Declaration forms

République Togolaise
Travail - Liberté - Patrie



Ce formulaire est destiné uniquement aux sociétés extractives

Nom de la société

Montant du Capital Social (en FCFA)

Numéro d'Identification Fiscal (NIF)

Numéro employeur (CNSS)

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

L'entreprise est-elle cotée en bourse, ou filiale à 100 % d'une entreprise cotée en bourse ? Oui. Non

Effectif moyen de l'année	Total Effectif	
	Effectif des Nationaux Locaux	
	Effectif expatriés	
	Effectif des sous-traitants	

Employés par la société
Employés par la société
Employés par les sous-traitants

Permis d'exploitation/Recherche	Ressources	Nature de Permis	Superficie en [ha]	Région/Commune

Coordonnées du point focal	Nom et prénom	Tél
	Fonction	Email

Est-ce que les comptes de votre entité sont soumis à un audit annuel ?

Quelles sont les normes utilisées pour l'audit ?

Les états financiers de 201x ont-ils fait l'objet d'un audit? (oui/non)

Est-ce que le rapport d'audit 201x est publié en ligne ?	Si oui, veuillez indiquer le lien pour y accéder? Si non, veuillez joindre le rapport d'audit ou une lettre de confirmation de l'auditeur?	
Nom du commissaires aux comptes / auditeur		

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

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
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

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

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^{er} janvier au 31 décembre 201x

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

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

(*) 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 DE LA PRODUCTION

Période couverte : 1^{er} janvier au 31 décembre 201x

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
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-at

Nom

Position

Travail - Liberté - Patrie



DETAIL DU STRUCTURE DE CAPITAL DES SOCIETES MI

Période couverte : 1^{er} janvier au 31 décembre 201x

Ce formulaire est destiné uniquement aux sociétés extractives

PARTICIPATIONS AU 31/12/201x	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%	<i>Le total doit être de 100%</i>			

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

Nom

Position

Declaration form of Beneficiary Ownership:

Identification de l'entreprise

	Données	Commentaires
Dénomination officielle complète de l'entreprise (y compris la raison sociale des entités juridiques)	<dénomination juridique> <forme juridique>	
Jurisdiction où l'entreprise est enregistrée	<pays>	
Numéro d'identification unique (numéro de registre)	<numéro>	
Adresse de contact (adresse officielle pour les entités juridiques)	<adresse>	
Propriété		
Entreprise cotée à 100%	<choose option>	
Nom de la place boursière	<texte>	
Lien vers formulaire de déclaration à la place boursière	<URL>	
Filiale à 100% d'une entreprise cotée en bourse	<choose option>	
Nom du propriétaire coté en bourse	<texte>	
Autre		
1. Nom complet du/des actionnaire(s) direct(s) (propriétaires juridiques de l'entreprise)	<texte>	
2. % actions		
3. Cet actionnaire est une personne physique (NP), une personne morale (.P), une entreprise cotée (PL) ou une entité de l'Etat (S)?	<choose option>	
4. Jurisdiction de l'enregistrement (ou nationalité de la personne physique)	<texte>	
5. Numéro d'identification unique (si LP)	<numéro>	
(répéter les étapes 1-5 s'il y a plus d'un actionnaire)		
Formulaire de déclaration préparé par		
Nom	<texte>	
Poste occupé	<texte>	
Numéro de téléphone	<texte>	
Adresse électronique	<texte>	

Attestation

Le soussigné(e), pour et au nom de l'entité faisant rapport, confirme que toute l'information fournie ci-dessus et dans le formulaire ci-joint est précise et fiable à la date mentionnée ci-dessous.

Date	<YYYY-MM-DD>
Nom	<texte>
Poste occupé	<texte>
Signature	<texte>

Vous trouverez en pièce jointe les documents suivants permettant de vérifier l'exactitude de l'information fournie sur la propriété réelle :

<texte>
<texte>

Déclaration de propriété réelle

Conformément à l'Exigence 2.5.f.i de la Norme ITIE « Un (Les) propriétaire(s) réel(s) d'une entreprise est (sont) la (ou les) personne(s) physique(s) qui, directement ou indirectement, possède(nt) ou exerce(nt) en dernier ressort le droit de propriété ou le contrôle de l'entité juridique. ». Suite à l'Exigence 2.5.f.ii et conformément à la décision du Groupe multipartite, un propriétaire réel est :

<ajouter la définition telle qu'adoptée par le Groupe multipartite, en précisant les obligations de déclaration pour les PPE>

Conformément à cette définition de la propriété réelle, au [date] le(s) propriétaire(s) réel(s) de l'entreprise est/sont:

Identité du propriétaire réel

Nom complet de la personne tel qu'il apparaît sur la carte d'identité	<texte>						
Personne politiquement exposée (PPE)	<choose option>						
Raison de cette désignation PPE	<texte>						
S'applique du	<YYYY-MM-DD>						
Au	<YYYY-MM-DD>						
Date de naissance	<YYYY-MM-DD>						
Numéro d'identité nationale	<number>						
Nationalité	<texte>						
Pays de résidence	<texte>						
Adresse de résidence	<texte>						
Adresse professionnelle	<texte>						
Autres coordonnées	<texte>						

Information sur la manière dont la propriété est détenue ou la façon dont le contrôle est exercé sur l'entreprise									
Actions directes	<choose option>	Nombre d'actions	<nombre>	% des actions	<nombre>				
Droits de vote directs	<choose option>	Nombre de voix	<nombre>	% des voix	<nombre>				
Actions indirectes	<choose option>	Nombre d'actions indirectes	<nombre>	% des actions indirectes	<nombre>	Dénomination juridique de l'entreprise intermédiaire 1	<text>	Numéro d'identification unique	<numéro>
						Dénomination juridique de l'entreprise intermédiaire 2 (ajouter des lignes si nécessaire)	<text>	Numéro d'identification unique (ajouter des lignes si nécessaire)	<numéro>
Droits de vote indirects	<choose option>	Nombre de voix indirectes	<nombre>	% des voix indirectes	<nombre>	Dénomination juridique de l'entreprise intermédiaire 1	<text>	Numéro d'identification unique	<numéro>
						Dénomination juridique de l'entreprise intermédiaire 2 (ajouter des lignes si nécessaire)	<text>	Numéro d'identification unique (ajouter des lignes si nécessaire)	<numéro>
Autres moyens	<choose option>	Explication quant à l'exercice des droits		<text>					
Date d'acquisition des Intérêts	<YYYY-MM-DD>								

République Togolaise
Travail - Liberté - Patrie



DETAIL DES PARTICIPATIONS DE L'ETAT DANS LES SOCIETES MINIERES

Période couverte : 1^{er} janvier au 31 décembre 201x

Ce formulaire est destiné uniquement à la DGMG et la SNPT

Sociétés extractives	% Participation au 31/12/201X-1	% Participation au 31/12/201X	Nature de la transaction (A remplir uniquement en cas de variation en 201x)	Valeur de la transaction	Bénéficiaire (A remplir uniquement en cas de cession)	Propriétaires et % de détention (A remplir uniquement si bénéficiaire n'est pas cotée)

(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^{er} janvier au 31 décembre 201x

Ce formulaire est destiné uniquement aux sociétés extractives

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 201x	
Total		-			-	

(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 201x
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 _____

Ce formulaire est destiné uniquement à la DGMG

Octroi des Permis/titres

Période couverte : 1^{er} janvier au 31 décembre 201x

Etap pe	Description	Informations demandées		
1	Référence du permis et date d'octroi / transfert			
2	Processus d'attribution et de transfert des permis			
3	Liste des candidats (cas d'appel d'offre)	Liste des soumissionnaires		
		N°	Nom de la société	Pays d'origine
		1		
		2		
		3		
		4		
...				

4	Evaluation des Offres	<p>Entité/Structure ayant évalué l'offre :</p> <hr/> <p>Critères techniques et financiers de l'évaluation : <i>Critère technique 1</i> <i>Critère technique 2</i> ... <i>Critère financier 1</i> <i>Critère financier 2</i> </p> <p>Résultats des évaluations techniques et financières (Cas d'appel d'offres)</p>			
5	Société retenue	N°	Nom de la société/Membres du consortium	Pays d'origine	Propriétaires
		1			
		2			
6	Signature du contrat	<p>Données sur la licence <i>Type du minerais :</i> <i>Superficie :</i> <i>Date d'octroi :</i> <i>Date d'expiration :</i></p>			

République Togolaise
Travail - Liberté - Patrie



DETAIL DES TRANSACTIONS DE TROC

Période couverte : 1^{er} janvier au 31 décembre 201x

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 1/1/201x au 31/12/201x	
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 6: Mining Directory and list of Water companies in 2016

Annex 6.1. Status of Industrial Operating Licenses for Large and Small mines

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km ²)	Location	Contact
MESEN INTERNATIONAL	Building materials (ARTISANAL)	Sand	48/MME/CAB/DGMG/2015	30/10/2015	3	0,1	Batoè (Yoto)	
SESAG		Sand	014/MME/CAB/DGMG/2016	08/03/2016	3	0,11	Sadayame (Zio)	
SAMARIA		Sand	030/MME/CAB/DGMG/2016	06/06/2016	3	0,25	Dévégo (Golfe)	Tel: (228) 22272377 / 22501185
AFRICA SERVICE		Sand	47/MME/CAB/DGMG/2015	30/10/2015	3	0,11	Aglédo (Avé)	276Bd du 13 janvier Immeuble FIATA 04BP : 106 Tel: (228) 22212456 / 90040923
SESSEONS'S ENTREPRISE		Sand	46/MME/CAB/DGMG/2015	30/10/2015	3	0,1	Adougléwu (Avé)	Tel: 91 68 49 21
KACY INVEST		Sand	23bis/MME/CAB/DGMG/2015	28/04/2015	3	0,1	Dalavé-Nyivé (Zio)	5, Rue yovokome baguida BP 61653 Lomé Tel/ Fax: 90041207/ 22274281
Ets ESR		Sand	023/MME/CAB/DGMG/2015	07/04/2015	3	0,102	Noépé	Bp: 31021 Lomé Tel: 22320104
AGBEMEFA		Sand	41/MME/CAB/DGMG/2015	16/09/2015	3	0,1	Delekopé (Avé)	05 BP 726, Lomé tel: 90057014
		Sand	046/MME/CAB/DGMG/2016	05/08/2016	3	0,1	Akagamé- Adougléwu (Avé)	
SNCTCP		sable et latérite	39/MME/CAB/DGMG/2015	28/08/2015	3	NC	Dalavé + Gbatopé (Zio)	Cité Millénium
HELSS		Sand	009/MME/CAB/DGMG/2015	22/01/2015	3	0,13	Dalavé- Fiogblé (Zio)	05 BP 624, Lomé Tel : 22334577/ 90399271
Ets IMPECABLE		Sand	060/MME/CAB/DGMG/2016	03/11/2016	3	0,09	Dalvé- Adovémé (Zio)	Tel: (228) 90247063
Ets RICOBUS		Sand	003/MME/CAB/DGMG/2015	08/01/2015	3	0,19	Dalavé- Fiogblé (Zio)	BP: 1255, Lomé Tel: 22250950

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km ²)	Location	Contact
SOTESSGRAV		Sand	043/MME/CAB/ DGMG/ 2014	04/08/2014	3	0,1 km ²	Dalavé-Nyivé (Zio)	T: 90111028 / 92447401 LOME
TESGRAV		Sand	044/MME/CAB/ DGMG/ 2014	04/08/2014	3	0,17 km ²	Assiamagblé (Avé)	T: 90039554 / 90197237 LOME
		Sand	057/MME/CAB/DGMG/2015	08/12/2015	3		Dalavé-Wouvé (Zio)	
SST		sable	070/MME/CAB/DGMG/2016	30/12/2016	3	0,51	Agbadovinou (Zio)	T: (228) 92665247
TOGO RAIL		Gneiss	026/06/MMEE	11/05/2009 In renewal	3	0,8	Agbélové (Zio)	70 Avenue Calais BP: 340 Lomé T: 22212211/22214301
INEX CARRIERES		Gneiss	021/MME/CAB/DGMG/2016	11/04/2016	3	0,16	Adzrala Kopé (Zio)	
SOROUBAT-TG		Gneiss	028/MME/CAB/DGMG/2015	18/05/2015	3	0,05	Woro (Sotouboua)	08 BP 81330, Lomé 08 T: (228) 22217008
MIDNIGHT SUN SA		migmatite	015/MME/CAB/DGMG/2016	16/03/2016	3	NC	Tchikpé (Haho)	95, Rue 173 Tokoin Wuiti Lomé Tél : 22 26 22 04
SBI		gneiss	012/MME/CAB/DGMG/2015	24/02/2015	3	1,163	Konigbo (Anié)	07 BP 14237, Lomé T: 22717701
TOGO MATERIAUX		gneiss	062/MME/CAB/DGMG/2015	24/11/2016	3	0,18	Gamé-Kové (Agbélové)	T: (228) 90761839
EESG	Building materials(Small mine)	gneiss	018/MME/CAB/DGMG/2016	31/03/2016	3	NC	Bolou Vavatsi (Zio)	T: (228) 92025188
CEMAT		gneiss	Pas encore	Dossier en cours de traitement	3	NC	Kpéi (Zio)	BP 7829 Lomé; Tel: 22225999
U.S.XIN-ALAFIA		gneiss	005/MME/CAB/SG/DGMG/2016	25/01/2016	3	0,21	Adangbé-Kpévé (Zio)	Adoboukome (Lycée Lomé cité); BP 2208, T: 90162018. Lomé
TGC S.A.		Gneiss	006/MME/CAB/DGMG/2015	22/01/2015	3	0,29	Lassa-Tchou (Kozah)	1230, Avenue Akéi
		Gneiss	007/MME/CAB/DGMG/2015	22/01/2015	3	0,0967	Bègbè (Zio)	T: 22380116/ 90038833
EBOMAF		Gneiss	004/MME/CAB/SG/DGMG/2015	08/01/2015	3	0,22	Nanergou (Tône)	10 BP 13395 Lomé
		Granite	005/MME/CAB/SG/DGMG/2015	08/01/2015	3	0,15	Timbou (Cinkassé)	
LES AIGLES		gneiss	40/MME/CAB/DGMG/2015	28/08/2015	3	0,02	Todomé (Zio)	18Bd Felix Houphouet Boigny, BP: 60220, Lomé

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km ²)	Location	Contact
		gneiss	38/MME/CAB/DGMG/2015	28/08/2015	3	0,11	Goka-Kopé (Avé)	T: 22227024
Togo carrière		migmatite	35/MME/CAB/DGMG/2015	21/08/2015	3	0,3	Lilikopé (Zio)	BP 4296, Lomé T: 22257575 M: 90996999
SHEHU DAN FODIO		gneiss	008/MME/CAB/DGMG/2015	22/01/2015	3	0,04	Attitouwui (AVE)	Cité Millénium, Villa prestige 36, BP : 10068 T: (228) 261 61 01
COLAS AFRIQUE		Gneiss	042/MME/CAB/DGMG/2016	20/07/2016	3	0,11	Gbleinvié (Zio)	2404,BD de la paix okoin Aéroport 10, BP 10068 T: (228) 2616101
SOGEA SATOM		Granite	013/MME/CAB/DGMG/2015	02/03/2015	3	0,25	Evou-Béthel (Amou)	BP 35, Tel: 22615582/ 22615583 Lomé
SNTC		gneiss	004/MME/CAB/DGMG/2016	20/01/2016	3	0,54	Goka-Kopé (Avé)	Lomé, T: 22211490 / 91553706
ALMACAR		gneiss	036/MME/CAB/DGMG/2015	21/08/2015	3	0,12	Agoudja Badja (AVE)	BP 31260 Lomé T: 22614201 / 91824986
STDM		gneiss	010/MME/CAB/DGMG/2015	09/02/2015	3	0,1516	Atti-Touwui (AVE)	Cité Millénium, 01 BP 3515, Lomé Tel: 22268104/ 22261336
CECO BTP		Granulite	024/MME/CAB/DGMG/2015	28/05/2015	3	0,11	Lama Poulou-Tchamdè (Kozah)	08 BP 80579, Lomé Tel : (228) 22251450/ 22250390
ECOB CARRIERE		gneiss	068/MME/CAB/DGMG/2016	28/12/2016	3	0,8	Soumdina (Kozah)	
		gravier roulé	067/MME/CAB/DGMG/2016	28/12/2016	3	1,012	Rivière Kawa (Assoli & Bassar)	
		sable	069/MME/CAB/DGMG/2016	28/12/2016	3	0,18	Rivière Kara (Koza)	
GRANUTOGO		migmatite	065/MME/CAB/SG/DGMG/2012	20/12/2012	5	0,0779	Amélépké (ZIO)	Zone portuaire BP : 6262, Lomé Tél : 22700683/22270763
SAD	SMALL SCALE OPERATION	Sable lagunaire	006/MME/CAB/SG/DGMG/2013	06/02/2013	5	0,66	Lomé (GOLFE)	Résidence du Bénin, villa A12, BP: 20151, Lomé Tél : 90090402
SAD		Sable	031/MME/CAB/DGMG/2016	07/06/2016	5	0,45	Lac Togo (Lac)	Résidence du Bénin, villa A12, BP: 20151, Lomé Tél : 98927413
GLOBAL MERCHANTS		grenat	007/MME/CAB/DGMG/2013	08/02/2013	5	1	N'gbafo-	BP 81315, Lomé

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km ²)	Location	Contact
							Gambé (Ogou)	Tel: 91007755
STII		Sable lacustre	013/MME/CAB/SG/DGGMG/2013	08/03/2013	5	7,8	Lac Togo, Aného (Lacs)	BP: 30664, Lomé T: 92181681/99254064
MIDNIGHT SUN		Sable de rivière	55/MME/CAB/DGGMG/2014	19/09/2014	5	3,43	Kélégougan-Atiégon (Golfe)	95, rue 173 Tokoin Wuiti Lomé T : 22 26 22 04 /22 26 22 08
		Sable lacustre	56/MME/CAB/DGGMG/2014	19/09/2014	5	3,43	Lac BOKO (Lacs)	
ALZEMA		Or	34/MME/CAB/DGGMG/2014	12/06/2014	5	0,1	Kaoudé (Assoli)	BP 3580 Lomé Tel: 90 05 39 43
WACEM		Limestone	96-167/PR	30/12/1996	20	20	Tabligbo (Yoto)	BP: 07, Tabligbo T: 22279062 (Lomé)/ T: 23340394/23396361/ Fax: 22270885/23396307
		Limestone	2009-177/PR	12/08/2009	20	5,5	Tabligbo (Yoto)	
SNPT	LARGE SCALE OPERATION	Phosphate	97-068/PR	29/04/1997	20	24,42	Hahotoé (Vo)	BP: 379, LOMÉ T: 22 21 39 01/22 21 50 13/23 38 64 48
		Phosphate	97-069/PR	29/04/1997	20	15,46	Kpogamé (Zio)	
MM MINING		Iron	2008-021/PR	12/02/2008	20	-	Bassar (Bassar)	BP: 20124, Lomé T: 22266447/48 Fax: 22612975
SCANTOGO-MINE		Limestone	2009-178/PR	12/08/2009	20	14,1	Tabligbo (Yoto)	BP: 62108, Lomé T: 22270681/22270763
POMAR		Marble	2010-144/PR	24/11/2010	20	12,4	Pagala village (Blittah)	61, rue Soolou – Bè Pa de Souza BP 12357 Lomé T: 90 16 81 72

Annex 6.2. Status of research permits

Company	Main substance	Type of permits	Reference number	Granting date	Duration (year)	Area (in km2)	Location
SOCIETE NOUVELLE DES PHOSPHATES DU TOGO (SNPT)	Phosphate	Recherche	N°004/MME/CAB/SG/DGMG/2013	02/04/13	2	26	DJAGBLE
Scantogo Mines	Marble	Recherche	N°045/MME/CAB/SG/DGMG/2013	03/23/13	2	153	NAMON
	Marble	Recherche	N°015/MME/CAB/SG/DGMG/2013	03/23/13	2	200	KAMINA - AKEBOU
	Marble	Recherche	N°075/MME/CAB/SG/DGMG/2014	12/15/14	nc	48,30	DJAMDE
Global Merchants	Gold	Recherche	60/MME/CAB/SG/DGMG/2012	12/03/12	2	50,4	Agbandaoudé
	Ilmenite	Recherche	001/MME/CAB/SG/DGMG/2012	02/06/12	2	100,00	BADJA
Société Générale des Mines (SGM)	Manganese	Recherche	N°056/MME/CAB/DGMG/2016	10/14/16	2	193	NAKI-EST
	Manganese	Recherche	N°053/MME/CAB/DGMG/2016	10/14/16	2	199,6	BORGOU
	Manganese	Recherche	N°055/MME/CAB/DGMG/2016	10/14/16	2	199	PANA
	Manganese	Recherche	N°54/MME/CAB/DGMG/2016	10/14/16	2	NC	TANDJOUARE
PANAFRICAN GOLD CORPORATION SPA	Gold	Recherche	N°61/MME/CAB/SG/DGMG/2012	12/03/12	3	93,81	Kéméni
	Marble	Recherche	N°42/MME/CAB/DGMG/2015	09/16/15	3	0,95	Togblékopé
GTOA	Sand	Recherche	Aut N°0231/DGMG/DRGM/2015	07/06/15	2	NC	Lac Boka
AGEMIN SAS	Gold	Recherche	N°44/MME/CAB/DGMG/2015	10/05/15	3	45,77	Pagala Village
IA ENTREPRISE MINING	Gold	Recherche	ARRETE N° 60 /MME/CAB/DGMG/2016	12/23/15	NC	NC	Bafilo
	Gold	Recherche	ARRETE N°11 /MME/CAB/DGMG/2016	12/23/15	3	200	Koumoniadè
JIA ENTREPRISE MINING	Gold	Recherche	ARRETE N° 59 /MME/CAB/DGMG/2016	12/23/15	NC	NC	Bafilo
ICA INVEST SA	Clay	Recherche	N°50/MME/CAB/DGMG/2015	11/09/15	3	0,98	Nawaré
KALYAN Resources	Gold	Recherche	ARRETE N°34 /MME/CAB/DGMG/2016	06/16/16	3	77	AGBANDI
	Gold	Recherche	ARRETE N°33 /MME/CAB/DGMG/2016	06/16/16	3	53	YALOUMBE

Company	Main substance	Type of permits	Reference number	Granting date	Duration (year)	Area (in km2)	Location
	Diamond	Recherche	ARRETE N°26 /MME/CAB/DGMG/DRGM/2016	05/19/16	3	200	Gobè
	Diamond	Recherche	ARRETE N°27 /MME/CAB/DGMG/DRMG/2016	05/19/16	3	200	KLABE EFOKPA
EMEL MINING	Gold	Recherche	ARRETE N°59 /MME/CAB/DGMG/DRGM/2016	10/24/16	3	125	Yadè

Annex 6.3. List of approved water production companies

Savannah Region

N°	Companies	Product name	Contact	Location
1	VOLTIC TOGO SARL	VOLTIC O'COOL Fresh VOLTIC PETILLANTE PRIMA	90 03 97 01	Davié (Zio)
2	BB/ VITALE	VITALE	90 38 99 10	Anfoin (Lacs)
3	CRYSTAL SARL	CRISTAL AQUALINDA	90 08 74 05	Lomé, Adidogomé
4	ACI-TOGO	Woézon	90 23 59 41	Lomé, Bè
5	AMIGO	Cool water	90 09 07 60	Lomé, Agoényivé
6	BAH AMADOU OURY	Fouta Water	90 77 48 78	Lomé, Agbalépédogan
7	BEATITUDES Sarl	Béatitudes	90 77 29 82	Lomé, Aflao Sagbado
8	BLESS	Eau Bless	90 70 17 66	Mission Tové
9	COGEMAT	Le Salut	90 38 61 41	Lomé, Hédzranawé
10	FALCON	Atlas	99 11 35 36	Lomé, Adidogomé,
11	FONTAINE INTERNATIONALE TOGO	La Fontaine	90 04 77 02	Lomé, Agoè, Kossigan
12	L'EAU LA VIE	Viva	90 25 20 99	Lomé, Gbossimé
13	MAGVLYN ENTREPRISE	Mobile Water	92 43 60 63	Lomé, Baguida
14	RELANCE 2 NOBLE	Noble	90 15 70 78	Lomé, Agoè, Kossigan II
15	SAMARIA	Eau Samaria	91 78 12 05	Lomé, Adidogomé
16	WAAD-OASIS	Oasis	91 53 82 70	Lomé, Avépozo
17	ZAMAZAM	Zamzam	98 98 55 55	Lomé, Gbonvié
18	AKOFA	Akofa water	90 09 10 28	Lomé, Adidogomé
19	CABANA	cabana	90 05 55 49	Lomé, Kagomé-Adamavo
20	DJIDODO	La santé	90 04 37 24	Lomé, Bè-Kpota
21	HOMENU	Tonus	90 07 62 31	Lomé, Adidogomé Apédoloé-
22	LA GLOIRE DE DIEU	La grâce	92 28 22 08	Lomé, Adidogomé Amadahomé
23	LA VICTOIRE	La victoire	99 49 35 85	Lomé, Adidogomé
24	MASTER EQUIPEMENTS SARL	Euphrata, Lotus		Davié, Dévimé
25	MOREGY	Bonjour	90 05 39 19	Lomé, Kpogan-Dajvedji
26	SAM et CHRISDANESA	hasky	90 07 50 56	Lomé, Togblékopé
27	YORDAN	Yordan	90 16 96 78	Lomé, Adidogomé, Apédoko
28	SIAFA	Siafa	22 26 44 19	Badja (Avé)
29	ALARJAWI MOHAMAD ET FRERES	Eau Royale	93 02 56 58	Lomé ; Baguida
30	PERLE WATER SARL	Perle water	93 19 27 00	Ablogamé N°1 Lomé
31	PARADIS D'AFRIQUE	Life water	90 17 99 01	Aflao Soviéapé
32	WORLD WATER	World water	90 30 56 28	Tokoin Solidarité

N°	Companies	Product name	Contact	Location
33	FONTAINE BLEUE SARL U	Aquarosa	91 52 26 79	Agoè-Kitidjan ; Lomé
34	STFA	Energie et pomme	90 04 08 47	Dikamé, Agoè
35	FO-YA TOGO	O Vallée	90 18 03 51	Agoè Dikamé, Lomé
36	VOLVITA	Volvita	90 04 12 48	Dalavé (Zio)
37	SAMANTA	Samanta	90 11 21 28	Agbo-Komé, Tabligbo
38	LES SEPT CHANDELLIERS D'OR	La parole de vie	99 69 29 11	Baguida Adamavo
39	TOP AGROALIMENTAIRES SARL U	Top O	93 70 84 47	Agoè Légbassito Kové
40	BOKOO	Eyram	99 04 03 12	Agoè Fiovi

Plateau Region

N°	Companies	Product name	Contact	Location
1	AL HALAL	Colombe	90 04 67 51	Kpalimé, Kpéta
2	HORIZON OXYGENE CLEVER SARL	Clever	90 57 22 22	Agomé Tomégbé Kloto
3	LE ROBINET	Le Robinet	90 10 55 61	Kpalimé, Kpéta
4	COSMOS HEALTH OUTFIT-TOGO	Ese aqua	22 42 74 05	Kpalimé, Kpéta
5	SAINT PAUL	Akwaba	90 81 97 59	Atakpamé, Agbo
6	KOATO GAP	Omi ifè	90 11 69 69	Amétodji Copé Datcha
7	SEMALO	Gifty	90 04 29 53	Kpodzi, Kpalimé

Central Region

N°	Companies	Product name	Contact	Location
1	SALIF 94	SS94	90 22 53 53	Sokodé, Bamabodolo
2	S'IL LE PLAÏT	S'il le plait	90 17 19 33	Kouloudè Sokodé

Kara Region

N°	Companies	Product name	Contact	Location
1	CELESCIA LELENG	Leleng	99 09 21 03	Kara, Lama Poudè
2	HASMIYOU FOUSSENI et FILS	Sara Water	90 12 21 37	Kara, Agnabam
3	ROSAMSA	Niini	90 02 11 02	Bafilo, Sorad
4	YORUMA et FRERES	Super Water	93 32 20 32	Kétao, quartier du Marché

Savannah Region

N°	Companies	Product name	Contact	Location
1	BADAMA	Badama Water	90 22 26 11	Dapaong, Haoussa Zongo
1	BAMFAT	Banfata Water	90 01 65 39	Dapaong, Tingbagabong

Annex 7: Unilateral declarations of financial authorities for companies not retained within the scope of reconciliation

Company	Customs and Indirect rights office (CDDI)	Directorate General of Mines and Geology (DGMG)	Tax Commissioner (CI)	National Agency for Environmental Management (ANGE)	National Social Security Fund (CNSS)	Total Unilateral declarations
CEMAT INDUSTRIE/INOVA SARL	2,350,900	-	8,404,706	-	-	10,755,606
Société U.S. XI N-ALAFIA S.A	1,450,000	-	8,901,982	19,425	-	10,371,407
SORUBAT-TG	8,859,200	-	-	-	-	8,859,200
CABANA	-	96,700	7,711,860	-	-	7,808,560
ECOB CARRI ERE & ENI NAM Sarl	4,350,000	-	-	646,350	-	4,996,350
UNION INDUSTRIE SARL	-	-	4,731,991	94,150	-	4,826,141
KAYLAN RESOURCES	4,655,000	-	-	-	-	4,655,000
STII	-	975,000	2,078,251	-	-	3,053,251
SNTC	1,450,000	759,295	-	-	-	2,209,295
TOGO MATERIAUX	1,450,000	573,168	-	99,750	-	2,122,918
ENTREPRISE D'EXTRACTION DU SABLE ET DE GRAVIER (EESG)	1,450,000	193,500	107,382	65,600	-	1,816,482
Ets IMPECABLE	1,450,000	78,144	-	49,800	-	1,577,944
INEX CARRIERES	1,450,000	-	-	90,500	-	1,540,500
JIA Entreprise Mining S.A	1,187,500	300,850	-	-	-	1,488,350
Société SESAG Sarl	1,450,000	-	-	-	-	1,450,000
Ets AGBEMEFA	1,450,000	-	-	-	-	1,450,000
EMEL MINING L TO	1,162,500	142,060	-	-	-	1,304,560
CIMAF	1,155,000	-	-	-	-	1,155,000
GLOBAL MERCHANTS	1,102,000	-	-	-	-	1,102,000
WAAD-OASIS	-	174,608	708,683	-	-	883,291
LA RELANCE 2 NOBLE	-	771,695	-	-	110,000	881,695
PANAFRICAN GOLD CORPORATION-TOGO	-	860,824	-	-	-	860,824
Société AGEMIN SAS	860,000	-	-	-	-	860,000
Société Mining and Contracting Opérations Tg	850,500	-	-	-	-	850,500
ETS SEMALO	-	226,550	543,390	7,500	-	777,440
BAMFAT	-	337,875	438,073	-	-	775,948
SIAFA SARLU	-	652,374	25,324	-	-	677,698
FO-YA & FILS	-	617,070	-	7,500	-	624,570
MAGVLYN ENTERPRISE	-	623,140	-	-	-	623,140
LAWOE	-	606,472	-	7,500	-	613,972
Etablissement Dimension	600,000	-	-	-	-	600,000

Company	Customs and Indirect rights office (CDDI)	Directorate General of Mines and Geology (DGMG)	Tax Commissioner (CI)	National Agency for Environmental Management (ANGE)	National Social Security Fund (CNSS)	Total Unilateral declarations
Celescica Leleng	-	575,697	-	-	-	575,697
HOMENU UP	-	501,967	-	-	-	501,967
ETS BOKOO	-	257,600	-	79,100	-	336,700
ZAMZAM	-	261,758	-	-	-	261,758
BADAMA	-	243,923	-	-	-	243,923
SEPT CHANDELIERS D'OR	-	85,600	-	150,000	-	235,600
ETS YESUYEWOE	-	223,000	-	7,500	-	230,500
SAMATA	-	211,000	-	7,500	-	218,500
YEMA PLUS TOGO	-	-	210,200	-	-	210,200
HORIZON OXYGENE CLEVER	-	200,000	-	-	-	200,000
SINEX	-	195,800	-	-	-	195,800
ROSAMSA	-	188,836	-	-	-	188,836
COSMOS HEALTH OUTFIT-TOGO (CHO-TOGO)	-	159,875	-	-	-	159,875
ETA	-	-	-	150,000	-	150,000
L'EAU LA VIE	-	144,770	-	-	-	144,770
G AND B AFRICAN RESSOURCES	-	136,582	-	-	-	136,582
XING FA SARL U	-	-	-	132,100	-	132,100
LA SOCIETE TOGO OR SARL	-	125,875	-	-	-	125,875
Ets « BILLY GRACE »	-	-	-	7,500	110,000	117,500
AKOFA WATER	-	70,200	-	-	40,000	110,200
PARC DES PRINCES	-	-	-	105,700	-	105,700
VOLVITA	-	4,390	-	74,875	-	79,265
Ets "EL PACHA"	-	70,900	-	7,500	-	78,400
YORDAN	-	65,170	-	-	-	65,170
ATOULA SEYDOU	-	48,500	-	7,500	-	56,000
MOREGY	-	53,800	-	-	-	53,800
HASMIYOU FOUSSENI ET FILS	-	42,951	-	-	-	42,951
CTEM SARL	-	24,556	-	-	-	24,556
RI.CO.BUS	-	10,000	-	-	-	10,000
ETS BIG STONE	-	-	-	7,500	-	7,500
Ets HSBE	-	-	-	7,500	-	7,500
GADINAGA	-	-	-	7,500	-	7,500
TOP AGRO ALIMENTAIRE SARL U	-	-	-	7,500	-	7,500
Total	38,732,600	11,892,075	33,861,842	1,847,350	260,000	86,593,867

Annex 8: Subnational and supranational transfers

Annex 8.1 Subnational transfers made by the CI (in FCFA)

Companies	Prefecture of Yoto/commune of Tabligbo	Kpelé Prefecture	Prefecture of Kloto/commune of Kpalimé	Prefecture of Zio/commune of Tsévié	Prefecture of the Gulf/commune of Lomé	Total
WACEM, FORTIA ET SCANE MINES	198,925,842					198,925,842
WACEM, SCANTOGO MINES et FORTIA	196,550,230					196,550,230
NC		13,982,400				13,982,400
NC			12,918,635			12,918,635
TOGO CARRIERE				3,200,000		3,200,000
EAU BEATITUDE					110,000	110,000
EAU LA GRACE					110,000	110,000
SOCIETE LA RELANCE EAU NOBLE					110,000	110,000
EAU SAMARIA					110,000	110,000
EAU CRISTAL					100,000	100,000
EAU VOLTIC					100,000	100,000
Eau Akofa					40,000	40,000
LIFE WATER					10,000	10,000
Total	395,476,072	13,982,400	12,918,635	3,200,000	690,000	426,267,107

Annex 8.2 Subnational transfers made by the CDDI (in FCFA)

Company	PCS	PC	TPI	Others	Total
Scantogo Mines	93,158,056	46,579,014	36,000	60,400	139,833,470
SNPT	46,980,153	23,490,083	2,616,000	-	73,086,236
Colas Afrique	35,394,790	17,697,412	4,822,000	57,200	57,971,402
SOGEA SATOM	26,644,748	13,322,379	12,592,000	253,000	52,812,127
EBOMAF	9,787,906	4,893,951	598,000	95,800	15,375,657
Midnight	5,470,934	1,361,156	3,138,000	-	9,970,090
Togo Carrière	2,516,110	1,258,060	466,000	-	4,240,170
STDM	2,442,695	1,221,346	230,000	-	3,894,041
Togo Rail	1,881,716	940,858	172,000	-	2,994,574
Samaria	1,248,824	624,412	296,000	-	2,169,236
TGC SA	652,432	326,218	96,000	1,800	1,076,450
Pomar	138,111	69,055	134,000	-	341,166
TDE	-	-	304,000	-	304,000
Les Aigles	77,234	38,617	38,000	-	153,851
Granutogo SA	64,880	32,440	6,000	-	103,320
WACEM	16,831	8,415	2,000	44,000	71,246
Crystal SARL	17,034	8,518	6,000	-	31,552
Total	226,492,454	111,871,934	25,552,000	512,200	364,428,588

Annex 9: Companies reconciliation sheets

N°	Type de paiement	Dénomination de la société	MM MINING			NIF			1000175986			Période			2016	Différence finale	Comment
			Par la société			Par le gouvernement											
			Originale	Adjus.	Définitif	Originale	Adjus.	Définitif									
A. Paiements directs			833 064	-	833 064	13 293 087	(12 460 023)	833 064	-	-	-	-	-	-	-	-	-
Direction Générale des Mines et de la Géologie (DGMG)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Redevances Superficiaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Impôts (CI)			243 845	-	243 845	12 703 868	(12 460 023)	243 845	-	-	-	-	-	-	-	-	-
2.1	Impôt sur les Sociétés (IS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	Impôt Minimum Forfaitaire (IMF)		50 000	-	50 000	50 000	-	50 000	-	-	-	-	-	-	-	-	-
2.4	Taxe professionnelle (TP)		-	-	-	9 967 549	(9 967 549)	-	-	-	-	-	-	-	-	-	-
2.5	Taxes Foncières (TF)		-	-	-	126 244	(126 244)	-	-	-	-	-	-	-	-	-	-
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		38 470	-	38 470	38 470	-	38 470	-	-	-	-	-	-	-	-	-
2.7	Taxes sur Salaires (TS)		-	-	-	820 342	(820 342)	-	-	-	-	-	-	-	-	-	-
2.8	Taxes Complémentaires sur Salaire (TCS)		5 375	-	5 375	5 375	-	5 375	-	-	-	-	-	-	-	-	-
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	Retenue sur prestation de services (RSPS)		-	-	-	1 529 056	(1 529 056)	-	-	-	-	-	-	-	-	-	-
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	16 832	(16 832)	-	-	-	-	-	-	-	-	-	-
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Redressements fiscaux et pénalités payés au CI		150 000	-	150 000	150 000	-	150 000	-	-	-	-	-	-	-	-	-
2.16	Droits d'enregistrement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Douanes et Droits Indirects (CDDI)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du Trésor et de la Comptabilité Publique (DGTCB)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du travail et de lois Sociales (DGTLIS)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Togolaise des Eaux (TDE)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caisse Nationale de Sécurité Sociale (CNSS)			589 219	-	589 219	589 219	-	589 219	-	-	-	-	-	-	-	-	-
8.1	Cotisations sociales		589 219	-	589 219	589 219	-	589 219	-	-	-	-	-	-	-	-	-
Communes et préfectures des localités minières			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Autres administrations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Paiements en numéraire (*)			833 064	-	833 064	13 293 087	(12 460 023)	833 064	-	-	-	-	-	-	-	-	-
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			300 100	-	300 100	-	-	-	-	-	-	-	-	-	-	-	-
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2	Dépenses sociales volontaires		300 100	-	300 100	-	-	-	-	-	-	-	-	-	-	-	-
Total dépenses sociales			300 100	-	300 100	-	-	-	-	-	-	-	-	-	-	-	-
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2	Transferts au titre des recettes Douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transactions de Troc			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total des paiements			833 064	-	833 064	13 293 087	(12 460 023)	833 064	-	-	-	-	-	-	-	-	-

N°	Type de paiement	Dénomination de la société	POMAR TOGO SA			NIF			1000165087			Période			2016	Différence finale	Comment
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
A. Paiements directs																	
			15 954 141	-	15 954 141	15 947 161	-	15 947 161	15 947 161	-	15 947 161	15 947 161	-	15 947 161	6 980		
Direction Générale des Mines et de la Géologie (DGMG)																	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.3	Redevances Superficiaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			15 343 403	-	15 343 403	15 343 403	-	15 343 403	15 343 403	-	15 343 403	15 343 403	-	15 343 403	-	-	
Commissariat des Impôts (CI)																	
2.1	Impôt sur les Sociétés (IS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (RCM)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)		6 522 297	-	6 522 297	6 522 297	-	6 522 297	6 522 297	-	6 522 297	6 522 297	-	6 522 297	-	-	
2.4	Taxe professionnelle (TP)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.5	Taxes Foncières (TF)		1 403 830	-	1 403 830	1 403 830	-	1 403 830	1 403 830	-	1 403 830	1 403 830	-	1 403 830	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.7	Taxes sur Salaires (TS)		6 582 986	-	6 582 986	6 582 986	-	6 582 986	6 582 986	-	6 582 986	6 582 986	-	6 582 986	-	-	
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.10	Retenue sur prestation de services (RSPS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.11	Retenue sur loyer (RSL)		814 290	-	814 290	814 290	-	814 290	814 290	-	814 290	814 290	-	814 290	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.16	Droits d'enregistrement		20 000	-	20 000	20 000	-	20 000	20 000	-	20 000	20 000	-	20 000	-	-	
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			610 738	-	610 738	603 758	-	603 758	603 758	-	603 758	603 758	-	603 758	6 980	-	
Commissariat des Douanes et Droits Indirects (CDDI)																	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		590 144	-	590 144	583 164	-	583 164	583 164	-	583 164	583 164	-	583 164	6 980	Non significatif < 500 000 FCFA	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		20 594	-	20 594	20 594	-	20 594	20 594	-	20 594	20 594	-	20 594	-	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)																	
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)																	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLs)																	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)																	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)																	
8.1	Cotisations sociales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Communes et préfectures des localités minières																	
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Autres administrations																	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)			15 954 141	-	15 954 141	15 947 161	-	15 947 161	15 947 161	-	15 947 161	15 947 161	-	15 947 161	6 980		
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)																	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total dépenses sociales			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)																	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	341 166	-	341 166	341 166	-	341 166	341 166	-	341 166	-	-	
12.2	Transferts au titre des recettes Douanières		-	-	-	341 166	-	341 166	341 166	-	341 166	341 166	-	341 166	-	-	
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transactions de Troc																	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total des paiements			15 954 141	-	15 954 141	15 947 161	-	15 947 161	15 947 161	-	15 947 161	15 947 161	-	15 947 161	6 980		

N°	Type de paiement	Dénomination de la société			Période			Différence finale	Comment
		SCANTOGO MINES			2016				
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
		3 740 167 073	(331 423 553)	3 408 743 520	4 321 078 619	(953 823 404)	3 367 255 215	41 488 305	
A. Paiements directs									
Direction Générale des Mines et de la Géologie (DGMG)									
1.1	Frais d'instruction du dossier								
1.2	Droits Fixes								
1.3	Redevances Superficières	2 115 000	500 000	2 615 000	2 615 000	-	2 615 000	-	
1.4	Redevances Minières (Royalties)	856 055 416	-	856 055 416	856 055 416	-	856 055 416	-	
1.5	Pénalités aux infractions minières	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)									
2.1	Impôt sur les Sociétés (IS)	2 410 614 475	(304 927 373)	2 105 687 102	3 258 725 848	(1 157 039 525)	2 101 686 323	4 000 779	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	216 741 913	(216 741 913)	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)	-	-	-	419 796 452	(419 796 452)	-	-	
2.4	Taxe professionnelle (TP)	20 989 992	3 905 098	24 895 090	423 701 719	(398 806 629)	24 895 090	-	
2.5	Taxes Foncières (TF)	-	-	-	92 132 391	(92 132 391)	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	246 908 626	(110 194 437)	136 714 189	136 714 189	-	136 714 189	-	
2.7	Taxes sur Salaires (TS)	31 157 900	3 400 743	34 558 643	51 836 464	(17 277 821)	34 558 643	-	
2.8	Taxes Complémentaires sur Salaire (TCS)	175 125	(38 875)	136 250	136 250	-	136 250	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)	1 795 620 266	(212 098 982)	1 583 521 284	1 579 521 284	-	1 579 521 284	4 000 000	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
2.10	Retenue sur prestation de services (RSPS)	308 475 329	10 613 366	319 088 695	319 087 916	-	319 087 916	779	Non significatif < 500 000 FCFA
2.11	Retenue sur loyer (RSL)	3 287 237	(514 286)	2 772 951	2 772 951	-	2 772 951	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)	-	-	-	12 284 319	(12 284 319)	-	-	
2.14	Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	
2.16	Droits d'enregistrement	-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés	4 000 000	-	4 000 000	4 000 000	-	4 000 000	-	
Commissariat des Douanes et Droits Indirects (CDDI)									
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	233 718 802	-	233 718 802	196 268 114	-	196 268 114	37 450 688	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	1 229 315	-	1 229 315	(1 229 315)	Taxes non reportées par l'Entreprise Extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
3.4	Pénalités douanières	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCB)									
4.1	Dividendes	-	-	-	-	-	-	-	
4.2	Avances sur dividendes	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)									
5.1	Taxe sur la délivrance de conformité environnementale	-	-	-	344 950	-	344 950	(344 950)	
5.2	Certificat de régularisation environnementale	-	-	-	344 950	-	344 950	(344 950)	Taxes non reportées par l'Entreprise Extractive
Direction Générale du travail et de lois Sociales (DGTLSS)									
6.1	Taxes d'autorisation d'embauche	6 601 079	-	6 601 079	6 219 291	-	6 219 291	381 788	
6.2	Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers	6 601 079	-	6 601 079	6 219 291	-	6 219 291	381 788	Non significatif < 500 000 FCFA
6.5	Frais de certification de la qualité de documents	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)									
7.1	Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)									
8.1	Cotisations sociales	231 062 301	(27 846 180)	203 216 121	-	203 216 121	203 216 121	-	
Communes et préfectures des localités minières									
9.1	Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
Autres administrations									
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)									
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)									
11.1	Dépenses sociales obligatoires	92 679 256	-	92 679 256	-	-	-	-	
11.2	Dépenses sociales volontaires	2 400 000	-	2 400 000	-	-	-	-	
Total dépenses sociales									
Transferts (rubrique réservée uniquement aux Régies Financières)									
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI	-	-	-	139 833 470	-	139 833 470	-	
12.2	Transferts au titre des recettes Douanières	-	-	-	139 833 470	-	139 833 470	-	
12.3	Autres recettes transférées	-	-	-	-	-	-	-	
Transactions de Troc									
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016	-	-	-	-	-	-	-	
Total des paiements		3 740 167 073	(331 423 553)	3 408 743 520	4 321 078 619	(953 823 404)	3 367 255 215	41 488 305	

N°	Type de paiement	Dénomination de la société	SNPT	NIF			Période			Différence finale	Comment
				1000160416			2016				
				Par la société			Par le gouvernement				
				Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs				4 064 830 273	-	4 064 830 273	6 224 176 830	(2 442 691 082)	3 781 485 748	283 344 525	
Direction Générale des Mines et de la Géologie (DGMG)											
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	
1.2	Droits Fixes		-	-	-	-	-	-	-	-	
1.3	Redevances Superficières		-	-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)				762 123 407	-	762 123 407	3 204 814 489	(2 442 691 082)	762 123 407	-	
2.1	Impôt sur les Sociétés (IS)		-	250 000 000	250 000 000	408 210 280	(158 210 280)	250 000 000	-	-	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	772 002 884	(772 002 884)	-	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)		250 000 000	(250 000 000)	-	-	-	-	-	-	
2.4	Taxe professionnelle (TP)		-	-	-	130 213 516	(130 213 516)	-	-	-	
2.5	Taxes Foncières (TF)		-	-	-	24 790 705	(24 790 705)	-	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		112 649 922	-	112 649 922	127 526 469	-	127 526 469	(14 876 547)	Taxes reportées mais classées dans des rubriques différentes	
2.7	Taxes sur Salaires (TS)		197 118 634	-	197 118 634	291 200 220	(109 082 755)	182 117 465	15 001 169	Taxes reportées mais classées dans des rubriques différentes	
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	-	-	-	-	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	687 779 203	(687 779 203)	-	-	-	
2.10	Retenue sur prestation de services (RSPS)		195 154 851	-	195 154 851	214 241 953	(18 962 480)	195 279 473	(124 622)	Taxes reportées mais classées dans des rubriques différentes	
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	19 710 631	(19 710 631)	-	-	-	
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	521 938 628	(521 938 628)	-	-	-	
2.16	Droits d'enregistrement		-	-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés		7 200 000	-	7 200 000	7 200 000	-	7 200 000	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)				2 237 228 659	-	2 237 228 659	2 022 622 504	-	2 022 622 504	214 606 155	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		1 152 559 005	-	1 152 559 005	821 483 512	-	821 483 512	331 075 493	Taxes reportée par l'entreprise extractive non confirmée par l'Etat	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		1 084 669 654	-	1 084 669 654	1 201 138 992	-	1 201 138 992	(116 469 338)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)											
4.1	Dividendes		-	-	-	-	-	-	-	-	
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)											
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLs)											
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)											
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)				1 065 478 207	-	1 065 478 207	996 739 837	-	996 739 837	68 738 370	
8.1	Cotisations sociales		1 065 478 207	-	1 065 478 207	996 739 837	-	996 739 837	68 738 370	Taxes reportée par l'entreprise extractive non confirmée par l'Etat	
Communes et préfectures des localités minières											
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	
Autres administrations											
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)				4 064 830 273	-	4 064 830 273	6 224 176 830	(2 442 691 082)	3 781 485 748	283 344 525	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)											
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	
Total dépenses sociales				-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)											
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	73 086 236	-	73 086 236	-	-	
12.2	Transferts au titre des recettes Douanières		-	-	-	73 086 236	-	73 086 236	-	-	
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	
Transactions de Troc											
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	
Total des paiements				4 064 830 273	-	4 064 830 273	6 224 176 830	(2 442 691 082)	3 781 485 748	283 344 525	

N°	Type de paiement	WACEM (WEST AFRICAN CEMENT)			Période 2016			Différence finale	Comment
		Original	Adjust.	Définitif	Original	Adjust.	Définitif		
A. Paiements directs		3 813 992 043	4 346 416	3 818 338 459	4 828 676 971	(999 304 315)	3 829 372 656	(11 034 197)	
Direction Générale des Mines et de la Géologie (DGMG)		519 597 588	-	519 597 588	519 597 588	-	519 597 588	-	
1.1	Frais d'instruction du dossier	-	-	-	-	-	-	-	
1.2	Droits Fixes	-	-	-	-	-	-	-	
1.3	Redevances Superficiaries	3 825 000	-	3 825 000	3 825 000	-	3 825 000	-	
1.4	Redevances Minières (Royalties)	515 772 588	-	515 772 588	515 772 588	-	515 772 588	-	
1.5	Pénalités aux infractions minières	0	-	-	-	-	-	-	
Commissariat des Impôts (CI)		2 746 371 293	-	2 746 371 293	3 746 457 608	(999 304 315)	2 747 153 293	(782 000)	
2.1	Impôt sur les Sociétés (IS)	324 383 504	-	324 383 504	772 720 614	(448 337 110)	324 383 504	-	
2.2	Impôt Minimum Forfaitaire (IMF)	1 551 875 000	-	1 551 875 000	1 551 875 000	-	1 551 875 000	-	(777 000) Détail non soumis par l'Etat
2.3	Impôt Minimum Forfaitaire (IMF)	-	-	-	777 000	-	777 000	-	
2.4	Taxe professionnelle (TP)	18 020 135	-	18 020 135	474 530 213	(456 510 078)	18 020 135	-	
2.5	Taxes Foncières (TF)	2 056 113	-	2 056 113	56 117 081	(54 060 968)	2 056 113	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	11 537 067	-	11 537 067	11 537 067	-	11 537 067	-	
2.7	Taxes sur Salaires (TS)	16 577 352	-	16 577 352	21 569 290	(5 209 938)	16 359 352	218 000	Taxes reportées mais classées dans des rubriques différentes
2.8	Taxes Complémentaires sur Salaire (TCS)	670 375	-	670 375	888 375	-	888 375	(218 000)	Taxes reportées mais classées dans des rubriques différentes
2.9	Taxe sur la Valeur Ajoutée (TVA)	239 989 118	-	239 989 118	239 989 118	-	239 989 118	-	
2.10	Retenue sur prestation de services (RSPS)	577 062 629	-	577 062 629	577 062 629	-	577 062 629	-	
2.11	Retenue sur loyer (RSL)	-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)	-	-	-	7 587 504	(7 587 504)	-	-	
2.14	Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	
2.16	Droits d'enregistrement	-	-	-	27 603 717	(27 598 717)	5 000	(5 000)	Non significatif < 500 000 FCFA
2.17	Taxes sur les véhicules des sociétés	4 200 000	-	4 200 000	4 200 000	-	4 200 000	-	
Commissariat des Douanes et Droits Indirects (CDDI)		-	4 346 416	4 346 416	14 598 613	-	14 598 613	(10 252 197)	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	3 973 422	3 973 422	14 225 619	-	14 225 619	(10 252 197)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	372 994	372 994	372 994	-	372 994	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
3.4	Pénalités douanières	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)		412 500 000	-	412 500 000	412 500 000	-	412 500 000	-	
4.1	Dividendes	412 500 000	-	412 500 000	412 500 000	-	412 500 000	-	
4.2	Avances sur dividendes	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)		-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale	-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLIS)		-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)		-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)		135 523 162	-	135 523 162	135 523 162	-	135 523 162	-	
8.1	Cotisations sociales	135 523 162	-	135 523 162	135 523 162	-	135 523 162	-	
Communes et préfectures des localités minières		-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
Autres administrations		-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)		3 813 992 043	4 346 416	3 818 338 459	4 828 676 971	(999 304 315)	3 829 372 656	(11 034 197)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)		12 343 600	-	12 343 600	-	-	-	-	
11.1	Dépenses sociales obligatoires	-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires	12 343 600	-	12 343 600	-	-	-	-	
Total dépenses sociales		12 343 600	-	12 343 600	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	71 246	-	71 246	-	
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI	-	-	-	-	-	-	-	
12.2	Transferts au titre des recettes Douanières	-	-	-	71 246	-	71 246	-	
12.3	Autres recettes transférées	-	-	-	-	-	-	-	
Transactions de Troc		-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016	-	-	-	-	-	-	-	
Total des paiements		3 813 992 043	4 346 416	3 818 338 459	4 828 676 971	(999 304 315)	3 829 372 656	(11 034 197)	

N°	Type de paiement	Dénomination de la société	CRYSTAL SARL NIF 1000165258			Période 2016			Différence finale	Comment
			Par la société			Par le gouvernement				
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs			15 362 226	5 615 124	20 977 350	23 505 126	-	23 505 126	(2 527 776)	
Direction Générale des Mines et de la Géologie (DGMG)			-	-	-	-	-	-	-	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	
1.2	Droits Fixes		-	-	-	-	-	-	-	
1.3	Redevances Superficiaires		-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	
Commissariat des Impôts (CI)			15 362 226	4 862 399	20 224 625	22 724 625	-	22 724 625	(2 500 000)	
2.1	Impôt sur les Sociétés (IS)		1 522 262	1 522 262	1 522 262	2 046 888	-	2 046 888	(524 626)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)		5 067 003	72 813	5 139 816	7 115 190	-	7 115 190	(1 975 374)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.4	Taxe professionnelle (TP)		-	5 289 485	5 289 485	5 289 485	-	5 289 485	-	
2.5	Taxes Foncières (TF)		183 463	190 295	373 758	373 758	-	373 758	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		969 172	(861 100)	108 072	108 072	-	108 072	-	
2.7	Taxes sur Salaires (TS)		858 789	(342 575)	516 214	516 214	-	516 214	-	
2.8	Taxes Complémentaires sur Salaire (TCS)		93 500	(2 250)	91 250	91 250	-	91 250	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)		6 408 119	(95 000)	6 313 119	6 313 119	-	6 313 119	-	
2.10	Retenue sur prestation de services (RSPS)		-	-	-	-	-	-	-	
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)		-	35 308	35 308	35 308	-	35 308	-	
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI		1 782 180	(946 839)	835 341	835 341	-	835 341	-	
2.16	Droits d'enregistrement		-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)			-	752 725	752 725	780 501	-	780 501	(27 776)	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	381 210	381 210	408 986	-	408 986	(27 776)	Non significatif < 500 000 FCFA
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	371 515	371 515	371 515	-	371 515	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	
3.4	Pénalités douanières		-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)			-	-	-	-	-	-	-	
4.1	Dividendes		-	-	-	-	-	-	-	
4.2	Avances sur dividendes		-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLs)			-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)			-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)			-	-	-	-	-	-	-	
8.1	Cotisations sociales		-	-	-	-	-	-	-	
Communes et préfectures des localités minières			-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	
Autres administrations			-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	
Total Paiements en numéraire (*)			15 362 226	5 615 124	20 977 350	23 505 126	-	23 505 126	(2 527 776)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	
Total dépenses sociales			-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	-	-	-	-	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	31 552	-	31 552	-	
12.2	Transferts au titre des recettes Douanières		-	-	-	31 552	-	31 552	-	
12.3	Autres recettes transférées		-	-	-	-	-	-	-	
Transactions de Troc			-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	
Total des paiements			15 362 226	5 615 124	20 977 350	23 505 126	-	23 505 126	(2 527 776)	

N°	Type de paiement	Dénomination de la société	SAMARIA			NIF			1000163008			Période			2016	Différence finale	Comment
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
A. Paiements directs																	
Direction Générale des Mines et de la Géologie (DGMG)																	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Redevances Superficiaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Impôts (CI)																	
2.1	Impôt sur les Sociétés (IS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	Taxe professionnelle (TP)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.5	Taxes Foncières (TF)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7	Taxes sur Salaires (TS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.10	Retenue sur prestation de services (RSPS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Droits d'enregistrement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Douanes et Droits Indirects (CDDI)																	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du Trésor et de la Comptabilité Publique (DGTCB)																	
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agence Nationale de Gestion de l'Environnement (ANGE)																	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du travail et de lois Sociales (DGTL)																	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Togolaise des Eaux (TdE)																	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caisse Nationale de Sécurité Sociale (CNSS)																	
8.1	Cotisations sociales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Communes et préfectures des localités minières																	
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Autres administrations																	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Paiements en numéraire (*)																	
			-	60 676 244	60 676 244	-	62 222 862	-	62 222 862	-	-	-	-	-	-	(1 546 618)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)																	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total dépenses sociales																	
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transferts (rubrique réservée uniquement aux Régies Financières)																	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2	Transferts au titre des recettes Douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transactions de Troc																	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total des paiements			-	60 676 244	60 676 244	-	62 222 862	-	62 222 862	-	-	-	-	-	-	(1 546 618)	

N°	Type de paiement	Dénomination de la société	TDE	NIF 1000166680			Période 2016			Différence finale	Comment
				Par la société			Par le gouvernement				
				Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs											
Direction Générale des Mines et de la Géologie (DGMG)											
1.1	Frais d'instruction du dossier										
1.2	Droits Fixes										
1.3	Redevances Superficières										
1.4	Redevances Minières (Royalties)										
1.5	Pénalités aux infractions minières										
Commissariat des Impôts (CI)											
2.1	Impôt sur les Sociétés (IS)										
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)										
2.3	Impôt Minimum Forfaitaire (IMF)										
2.4	Taxe professionnelle (TP)										
2.5	Taxes Foncières (TF)										
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS										
2.7	Taxes sur Salaires (TS)										
2.8	Taxes Complémentaires sur Salaire (TCS)										
2.9	Taxe sur la Valeur Ajoutée (TVA)										
2.10	Retenue sur prestation de services (RSPS)										
2.11	Retenue sur loyer (RSL)										
2.12	Taxe sur la Fabrication et la commercialisation des boissons										
2.13	Taxe d'enlèvement d'ordure (TEO)										
2.14	Taxe professionnelle unique (TPU)										
2.15	Redressements fiscaux et pénalités payés au CI										
2.16	Droits d'enregistrement										
2.17	Taxes sur les véhicules des sociétés										
Commissariat des Douanes et Droits Indirects (CDDI)											
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)										
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier										
3.3	Taxe sur la commercialisation des pierres et substances précieuses										
3.4	Pénalités douanières										
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)											
4.1	Dividendes										
4.2	Avances sur dividendes										
Agence Nationale de Gestion de l'Environnement (ANGE)											
5.1	Taxe sur la délivrance de conformité environnementale										
5.2	Certificat de régularisation environnementale										
Direction Générale du travail et de lois Sociales (DGTLS)											
6.1	Taxes d'autorisation d'embauche										
6.2	Frais d'attestation de paiement de créance de salaire										
6.3	Frais d'étude et de visa des règlements intérieurs										
6.4	Taxes de visa des contrats des étrangers										
6.5	Frais de certification de la qualité de documents										
6.6	Taxe de visa des contrats d'apprentissage										
Togolaise des Eaux (TdE)											
7.1	Taxe de prélèvement d'eau dans la nappe										
Caisse Nationale de Sécurité Sociale (CNSS)											
8.1	Cotisations sociales										
Communes et préfectures des localités minières											
9.1	Paiements directs aux communes et aux préfectures										
Autres administrations											
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA										
Total Paiements en numéraire (*)											
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)											
11.1	Dépenses sociales obligatoires										
11.2	Dépenses sociales volontaires										
Total dépenses sociales											
Transferts (rubrique réservée uniquement aux Régies Financières)											
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI										
12.2	Transferts au titre des recettes Douanières										
12.3	Autres recettes transférées										
Transactions de Troc											
13.1	Total budget de l'engagement/travaux										
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016										
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016										
Total des paiements											

N°	Type de paiement	Dénomination de la société	VOLTIC TOGO			NIF 1000174006			Période 2016			Différence finale	Comment
			Originale	Par la société	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.		
A. Paiements directs													
Direction Générale des Mines et de la Géologie (DGMG)			162 096 873	-	-	162 096 873	161 482 151	-	-	161 482 151	-	614 722	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	-	-	
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	
1.3	Redevances Superficières		-	-	-	-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)			103 850 195	-	-	103 850 195	103 850 195	-	-	103 850 195	-	-	
2.1	Impôt sur les Sociétés (IS)		16 176 707	-	-	16 176 707	16 176 707	-	-	16 176 707	-	-	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		1 200 000	-	-	1 200 000	1 200 000	-	-	1 200 000	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-	-	-	-	-	
2.4	Taxe professionnelle (TP)		4 353 317	-	-	4 353 317	4 353 317	-	-	4 353 317	-	-	
2.5	Taxes Foncières (TF)		296 195	-	-	296 195	296 195	-	-	296 195	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/RTS		3 004 258	-	-	3 004 258	3 004 258	-	-	3 004 258	-	-	
2.7	Taxes sur Salaires (TS)		9 659 098	-	-	9 659 098	9 659 098	-	-	9 659 098	-	-	
2.8	Taxes Complémentaires sur Salaire (TCS)		1 474 250	-	-	1 474 250	1 474 250	-	-	1 474 250	-	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)		58 538 434	-	-	58 538 434	58 538 434	-	-	58 538 434	-	-	
2.10	Retenue sur prestation de services (RSPS)		-	-	-	-	-	-	-	-	-	-	
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons		1 752 520	-	-	1 752 520	1 752 520	-	-	1 752 520	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)		39 493	-	-	39 493	39 493	-	-	39 493	-	-	
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI		7 355 923	-	-	7 355 923	7 355 923	-	-	7 355 923	-	-	
2.16	Droits d'enregistrement		-	-	-	-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)			1 752 520	-	-	1 752 520	1 137 798	-	-	1 137 798	-	614 722	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	-	773 190	-	-	773 190	-	(773 190)	Taxes non reportées par l'Entreprise Extractive
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	364 608	-	-	364 608	-	(364 608)	Taxes non reportées par l'Entreprise Extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses		1 752 520	-	-	1 752 520	-	-	-	-	-	1 752 520	Taxes non reportées par l'Etat
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)			-	-	-	-	-	-	-	-	-	-	
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLIS)			-	-	-	-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)			94 400	-	-	94 400	94 400	-	-	94 400	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe		94 400	-	-	94 400	94 400	-	-	94 400	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)			56 199 758	-	-	56 199 758	56 199 758	-	-	56 199 758	-	-	
8.1	Cotisations sociales		56 199 758	-	-	56 199 758	56 199 758	-	-	56 199 758	-	-	
Communes et préfectures des localités minières			200 000	-	-	200 000	200 000	-	-	200 000	-	-	
9.1	Paiements directs aux communes et aux préfectures		200 000	-	-	200 000	200 000	-	-	200 000	-	-	
Autres administrations			-	-	-	-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)			162 096 873	-	-	162 096 873	161 482 151	-	-	161 482 151	-	614 722	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	-	-	-	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	
Total dépenses sociales			-	-	-	-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	-	-	-	-	-	-	-	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-	-	-	-	-	
12.2	Transferts au titre des recettes Douanières		-	-	-	-	-	-	-	-	-	-	
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	
Transactions de Troc			-	-	-	-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	
Total des paiements			162 096 873	-	-	162 096 873	161 482 151	-	-	161 482 151	-	614 722	

N°	Type de paiement	Dénomination de la société			Période			Différence finale	Comment
		MASTER EQUIPEMENTS SARL NIF 1000298107			2016				
		Par la société			Par le gouvernement				
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs		17 185 759	(17 352)	17 168 407	32 189 452	-	32 189 452	(15 021 045)	
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
1.1	Frais d'instruction du dossier	-	-	-	-	-	-	-	
1.2	Droits Fixes	-	-	-	-	-	-	-	
1.3	Redevances Superficiaries	-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)	-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)		17 185 759	(17 352)	17 168 407	24 096 418	-	24 096 418	(6 928 011)	
2.1	Impôt sur les Sociétés (IS)	9 046 080	-	9 046 080	11 546 080	-	11 546 080	(2 500 000)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	3 474 509	-	3 474 509	(3 474 509)	Taxes non reportées par l'Entreprise Extractive
2.3	Impôt Minimum Forfaitaire (IMF)	-	-	-	527 920	-	527 920	(527 920)	Taxes non reportées par l'Entreprise Extractive
2.4	Taxe professionnelle (TP)	-	-	-	251 811	-	251 811	(251 811)	Taxes non reportées par l'Entreprise Extractive
2.5	Taxes Foncières (TF)	-	-	-	-	-	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	3 474 509	-	3 474 509	500 000	-	500 000	2 974 509	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
2.7	Taxes sur Salaires (TS)	-	-	-	309 260	-	309 260	(309 260)	Taxes non reportées par l'Entreprise Extractive
2.8	Taxes Complémentaires sur Salaire (TCS)	500 000	-	500 000	20 000	-	20 000	480 000	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.9	Taxe sur la Valeur Ajoutée (TVA)	4 165 170	(17 352)	4 147 818	7 147 818	-	7 147 818	(3 000 000)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.10	Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-	
2.11	Retenue sur loyer (RSL)	-	-	-	268 620	-	268 620	(268 620)	Taxes non reportées par l'Entreprise Extractive
2.12	Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)	-	-	-	24 000	-	24 000	(24 000)	Taxes non reportées par l'Entreprise Extractive
2.14	Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	
2.16	Droits d'enregistrement	-	-	-	26 400	-	26 400	(26 400)	Taxes non reportées par l'Entreprise Extractive
2.17	Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)		-	-	-	8 093 034	-	8 093 034	(8 093 034)	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	4 550 476	-	4 550 476	(4 550 476)	Taxes non reportées par l'Entreprise Extractive
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	3 542 558	-	3 542 558	(3 542 558)	Taxes non reportées par l'Entreprise Extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
3.4	Pénalités douanières	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCB)		-	-	-	-	-	-	-	
4.1	Dividendes	-	-	-	-	-	-	-	
4.2	Avances sur dividendes	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)		-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale	-	-	-	-	-	-	-	
Direction Générale du Travail et de lois Sociales (DGTL)		-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)		-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)		-	-	-	-	-	-	-	
8.1	Cotisations sociales	-	-	-	-	-	-	-	
Communes et préfectures des localités minières		-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
Autres administrations		-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)		17 185 759	(17 352)	17 168 407	32 189 452	-	32 189 452	(15 021 045)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)		-	-	-	-	-	-	-	
11.1	Dépenses sociales obligatoires	-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires	-	-	-	-	-	-	-	
Total dépenses sociales		-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	-	-	-	-	
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI	-	-	-	-	-	-	-	
12.2	Transferts au titre des recettes Douanières	-	-	-	-	-	-	-	
12.3	Autres recettes transférées	-	-	-	-	-	-	-	
Transactions de Troc		-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016	-	-	-	-	-	-	-	
Total des paiements		17 185 759	(17 352)	17 168 407	32 189 452	-	32 189 452	(15 021 045)	

N°	Type de paiement	Dénomination de la société	SOLTRANS			NIF			1000174105			Période			2016	Différence finale	Comment
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
A. Paiements directs																	
Direction Générale des Mines et de la Géologie (DGMG)																	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Redevances Superficiaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Impôts (CI)																	
2.1	Impôt sur les Sociétés (IS)		3 352 036	-	3 352 036	3 352 036	-	3 352 036	3 352 036	-	3 352 036	3 352 036	-	3 352 036	-	-	-
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	Taxe professionnelle (TP)		466 468	-	466 468	466 468	-	466 468	466 468	-	466 468	466 468	-	466 468	-	-	-
2.5	Taxes Foncières (TF)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		1 261 622	-	1 261 622	1 261 622	-	1 261 622	1 261 622	-	1 261 622	1 261 622	-	1 261 622	-	-	-
2.7	Taxes sur Salaires (TS)		757 209	-	757 209	757 209	-	757 209	757 209	-	757 209	757 209	-	757 209	-	-	-
2.8	Taxes Complémentaires sur Salaire (TCS)		22 500	-	22 500	22 500	-	22 500	22 500	-	22 500	22 500	-	22 500	-	-	-
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	-	-	-	400 000	-	400 000	400 000	-	400 000	(400 000)	Taxes reportées mais classées dans des rubriques différentes	
2.10	Retenue sur prestation de services (RSPS)		111 000	-	111 000	111 000	-	111 000	111 000	-	111 000	111 000	-	111 000	-	-	-
2.11	Retenue sur loyer (RSL)		647 171	-	647 171	647 171	-	647 171	647 171	-	647 171	647 171	-	647 171	-	-	-
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.16	Droits d'enregistrement		99 767	-	99 767	99 767	-	99 767	99 767	-	99 767	99 767	-	99 767	-	-	-
2.17	Taxes sur les véhicules des sociétés		400 000	-	400 000	400 000	-	400 000	400 000	-	400 000	400 000	-	400 000	400 000	Taxes reportées mais classées dans des rubriques différentes	
Commissariat des Douanes et Droits Indirects (CDDI)																	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		262 557 905	-	262 557 905	262 557 905	-	262 557 905	262 557 905	-	262 557 905	262 557 905	-	262 557 905	-	-	-
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du Trésor et de la Comptabilité Publique (DGTCPC)																	
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agence Nationale de Gestion de l'Environnement (ANGE)																	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du travail et de lois Sociales (DGTLs)																	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Togolaise des Eaux (TdE)																	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caisse Nationale de Sécurité Sociale (CNSS)																	
8.1	Cotisations sociales		1 965 585	-	1 965 585	1 965 585	-	1 965 585	1 965 585	-	1 965 585	1 965 585	-	1 965 585	-	-	-
Communes et préfectures des localités minières																	
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Autres administrations																	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Paiements en numéraire (*)																	
			271 641 263	-	271 641 263	271 641 263	-	271 641 263	271 641 263	-	271 641 263	271 641 263	-	271 641 263	-	-	-
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)																	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total dépenses sociales																	
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transferts (rubrique réservée uniquement aux Régies Financières)																	
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2	Transferts au titre des recettes Douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transactions de Troc																	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total des paiements			271 641 263	-	271 641 263	271 641 263	-	271 641 263	271 641 263	-	271 641 263	271 641 263	-	271 641 263	-	-	-

N°	Type de paiement	Dénomination de la société	WAFEX			NIF			1000116100			Période			Différence finale	Comment
			Par la société			Par le gouvernement			2016							
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif					
A. Paiements directs			471 595 720	331 100	471 926 820	471 926 822	-	471 926 822								
Direction Générale des Mines et de la Géologie (DGMG)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Redevances Superficiaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Impôts (CI)			40 796 350	-	40 796 350	40 796 350	-	40 796 350								
2.1	Impôt sur les Sociétés (IS)		11 494 644	-	11 494 644	23 288 740	(11 794 096)	11 494 644								
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	4 440 598	(4 440 598)	-								
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-								
2.4	Taxe professionnelle (TP)		822 114	-	822 114	831 491	(9 377)	822 114								
2.5	Taxes Foncières (TF)		-	-	-	-	-	-								
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		4 632 120	-	4 632 120	4 632 120	-	4 632 120								
2.7	Taxes sur Salaires (TS)		1 318 840	-	1 318 840	1 318 840	-	1 318 840								
2.8	Taxes Complémentaires sur Salaire (TCS)		14 625	-	14 625	14 625	-	14 625								
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	5 755 110	(5 755 110)	-								
2.10	Retenue sur prestation de services (RSPS)		180 000	-	180 000	180 000	-	180 000								
2.11	Retenue sur loyer (RSL)		334 826	-	334 826	334 826	-	334 826								
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-								
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	-	-	-								
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-								
2.15	Redressements fiscaux et pénalités payés au CI		21 999 181	-	21 999 181	-	21 999 181	21 999 181								
2.16	Droits d'enregistrement		-	-	-	-	-	-								
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-								
Commissariat des Douanes et Droits Indirects (CDDI)			430 118 895	-	430 118 895	430 118 897	-	430 118 897								
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		430 118 895	-	430 118 895	430 118 897	-	430 118 897								(2) Non significatif < 500 000 FCFA
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-								
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-								
3.4	Pénalités douanières		-	-	-	-	-	-								
Direction Générale du Trésor et de la Comptabilité Publique (DGICP)			-	-	-	-	-	-								
4.1	Dividendes		-	-	-	-	-	-								
4.2	Avances sur dividendes		-	-	-	-	-	-								
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-								
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-								
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-								
Direction Générale du travail et de lois Sociales (DGTLSS)			-	-	-	-	-	-								
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-								
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-								
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-								
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-								
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-								
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-								
Togolais des Eaux (TdE)			-	-	-	-	-	-								
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-								
Caisse Nationale de Sécurité Sociale (CNSS)			680 475	331 100	1 011 575	1 011 575	-	1 011 575								
8.1	Cotisations sociales		680 475	331 100	1 011 575	1 011 575	-	1 011 575								
Communes et préfectures des localités minières			-	-	-	-	-	-								
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-								
Autres administrations			-	-	-	-	-	-								
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-								
Total Paiements en numéraire (*)			471 595 720	331 100	471 926 820	471 926 822	-	471 926 822								(2)
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-								
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-								
11.2	Dépenses sociales volontaires		-	-	-	-	-	-								
Total dépenses sociales			-	-	-	-	-	-								
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	-	-	-								
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-								
12.2	Transferts au titre des recettes Douanières		-	-	-	-	-	-								
12.3	Autres recettes transférées		-	-	-	-	-	-								
Transactions de Troc			-	-	-	-	-	-								
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-								
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-								
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-								
Total des paiements			471 595 720	331 100	471 926 820	471 926 822	-	471 926 822								(2)

Dénomination de la société		SOCIETE GENERALE DES MINES (SGM) SARL			NIF	1000165105	Période		2016	Différence finale	Comment
N°	Type de paiement	Par la société			Par le gouvernement						
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif				
A. Paiements directs											
Direction Générale des Mines et de la Géologie (DGMG)		20 326 058	-	20 326 058	20 177 838	148 220	20 326 058				
1.1	Frais d'instruction du dossier	6 381 900	-	6 381 900	6 381 900	-	6 381 900				
1.2	Droits Fixes	1 400 000	-	1 400 000	1 400 000	-	1 400 000				
1.3	Redevances Superficiaries	2 000 000	-	2 000 000	2 000 000	-	2 000 000				
1.4	Redevances Minières (Royalties)	2 981 900	-	2 981 900	2 981 900	-	2 981 900				
1.5	Pénalités aux infractions minières	-	-	-	-	-	-				
Commissariat des Impôts (CI)		6 277 876	-	6 277 876	6 277 876	-	6 277 876				
2.1	Impôt sur les Sociétés (IS)	-	-	-	-	-	-				
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-				
2.3	Impôt Minimum Forfaitaire (IMF)	-	-	-	-	-	-				
2.4	Taxe professionnelle (TP)	-	-	-	-	-	-				
2.5	Taxes Foncières (TF)	-	-	-	-	-	-				
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	4 028 431	-	4 028 431	4 028 431	-	4 028 431				
2.7	Taxes sur Salaires (TS)	1 034 031	-	1 034 031	1 034 031	-	1 034 031				
2.8	Taxes Complémentaires sur Salaire (TCS)	5 750	-	5 750	5 750	-	5 750				
2.9	Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-				
2.10	Retenue sur prestation de services (RSPS)	331 666	-	331 666	331 666	-	331 666				
2.11	Retenue sur loyer (RSL)	527 998	-	527 998	527 998	-	527 998				
2.12	Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-				
2.13	Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-				
2.14	Taxe professionnelle unique (TPU)	-	-	-	-	-	-				
2.15	Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-				
2.16	Droits d'enregistrement	-	-	-	-	-	-				
2.17	Taxes sur les véhicules des sociétés	350 000	-	350 000	350 000	-	350 000				
Commissariat des Douanes et Droits Indirects (CDDI)		-	-	-	-	-	-				
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	-	-	-				
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-				
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-				
3.4	Pénalités douanières	-	-	-	-	-	-				
Direction Générale du Trésor et de la Comptabilité Publique (DGTCPC)		-	-	-	-	-	-				
4.1	Dividendes	-	-	-	-	-	-				
4.2	Avances sur dividendes	-	-	-	-	-	-				
Agence Nationale de Gestion de l'Environnement (ANGE)		-	-	-	-	-	-				
5.1	Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-				
5.2	Certificat de régularisation environnementale	-	-	-	-	-	-				
Direction Générale du travail et de lois Sociales (DGTLIS)		-	-	-	-	-	-				
6.1	Taxes d'autorisation d'embauche	-	-	-	-	-	-				
6.2	Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-				
6.3	Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-				
6.4	Taxes de visa des contrats des étrangers	-	-	-	-	-	-				
6.5	Frais de certification de la qualité de documents	-	-	-	-	-	-				
6.6	Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-				
Togolaise des Eaux (TdE)		-	-	-	-	-	-				
7.1	Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-				
Caisse Nationale de Sécurité Sociale (CNSS)		7 666 282	-	7 666 282	7 518 062	148 220	7 666 282				
8.1	Cotisations sociales	7 666 282	-	7 666 282	7 518 062	148 220	7 666 282				
Communes et préfectures des localités minières		-	-	-	-	-	-				
9.1	Paiements directs aux communes et aux préfectures	-	-	-	-	-	-				
Autres administrations		-	-	-	-	-	-				
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-				
Total Paiements en numéraire (*)		20 326 058	-	20 326 058	20 177 838	148 220	20 326 058				
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)		-	-	-	-	-	-				
11.1	Dépenses sociales obligatoires	-	-	-	-	-	-				
11.2	Dépenses sociales volontaires	-	-	-	-	-	-				
Total dépenses sociales		-	-	-	-	-	-				
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	-	-	-				
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI	-	-	-	-	-	-				
12.2	Transferts au titre des recettes Douanières	-	-	-	-	-	-				
12.3	Autres recettes transférées	-	-	-	-	-	-				
Transactions de Troc		-	-	-	-	-	-				
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-				
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016	-	-	-	-	-	-				
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016	-	-	-	-	-	-				
Total des paiements		20 326 058	-	20 326 058	20 177 838	148 220	20 326 058				

N°	Type de paiement	Dénomination de la société	TOGO CARRIERE			NIF			1000175347			Période			2016	Différence finale	Comment
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
A. Paiements directs																	
Direction Générale des Mines et de la Géologie (DGMG)			12 775 000	-	12 775 000	12 775 000	-	12 775 000	12 775 000	-	12 775 000	12 775 000	-	12 775 000	-	-	-
1.1	Frais d'instruction du dossier																
1.2	Droits Fixes		100 000	(100 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Redevances Superficiaries		12 675 000	(12 675 000)	100 000	-	-	100 000	-	-	100 000	-	-	100 000	-	-	-
1.4	Redevances Minières (Royalties)			12 675 000	12 675 000	-	-	12 675 000	-	-	12 675 000	-	-	12 675 000	-	-	-
1.5	Pénalités aux infractions minières																
Commissariat des Impôts (CI)			86 050 356	-	86 050 356	104 920 760	(3 707 004)	101 213 756	104 920 760	(3 707 004)	101 213 756	104 920 760	(3 707 004)	101 213 756	(15 163 400)		
2.1	Impôt sur les Sociétés (IS)		31 425 450	-	31 425 450	54 069 475	(3 707 004)	50 362 471	54 069 475	(3 707 004)	50 362 471	54 069 475	(3 707 004)	50 362 471	(18 937 021)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)					34 742	-	34 742	34 742	-	34 742	34 742	-	34 742	(34 742)	Taxes non reportées par l'entreprise Extractive	
2.3	Impôt Minimum Forfaitaire (IMF)					185 000	-	185 000	185 000	-	185 000	185 000	-	185 000	(185 000)	Taxes non reportées par l'entreprise Extractive	
2.4	Taxe professionnelle (TP)		21 715 496	-	21 715 496	21 715 496	-	21 715 496	21 715 496	-	21 715 496	21 715 496	-	21 715 496	-	-	
2.5	Taxes Foncières (TF)		60 058	-	60 058	60 058	-	60 058	60 058	-	60 058	60 058	-	60 058	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		10 501 537	-	10 501 537	10 501 537	-	10 501 537	10 501 537	-	10 501 537	10 501 537	-	10 501 537	-	-	
2.7	Taxes sur Salaires (TS)		9 938 741	-	9 938 741	9 938 741	-	9 938 741	9 938 741	-	9 938 741	9 938 741	-	9 938 741	-	-	
2.8	Taxes Complémentaires sur Salaire (TCS)		576 750	-	576 750	576 750	-	576 750	576 750	-	576 750	576 750	-	576 750	-	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)		4 113 687	-	4 113 687	4 113 687	-	4 113 687	4 113 687	-	4 113 687	4 113 687	-	4 113 687	-	-	
2.10	Retenue sur prestation de services (RSPS)		607 382	-	607 382	572 640	-	572 640	572 640	-	572 640	572 640	-	572 640	34 742	Non significatif < 500 000 FCFA	
2.11	Retenue sur loyer (RSL)		833 126	-	833 126	833 126	-	833 126	833 126	-	833 126	833 126	-	833 126	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons																
2.13	Taxe d'enlèvement d'ordure (TEO)		8 008	-	8 008	8 008	-	8 008	8 008	-	8 008	8 008	-	8 008	-	-	
2.14	Taxe professionnelle unique (TPU)																
2.15	Redressements fiscaux et pénalités payés au CI		5 070 121	-	5 070 121	1 060 000	-	1 060 000	1 060 000	-	1 060 000	1 060 000	-	1 060 000	4 010 121	Taxes reportée par l'Etat non confirmée par l'entreprise extr	
2.16	Droits d'enregistrement					51 500	-	51 500	51 500	-	51 500	51 500	-	51 500	(51 500)	Taxes non reportées par l'entreprise Extractive	
2.17	Taxes sur les véhicules des sociétés		1 200 000	-	1 200 000	1 200 000	-	1 200 000	1 200 000	-	1 200 000	1 200 000	-	1 200 000	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)			46 635 223	26 227 910	72 863 133	74 998 516	-	74 998 516	74 998 516	-	74 998 516	74 998 516	-	74 998 516	(2 135 383)		
3.1	Droit de Douane (DD-RS-PCS-PC-Ri et autres)		17 135 221	8 653 496	25 788 717	27 924 100	-	27 924 100	27 924 100	-	27 924 100	27 924 100	-	27 924 100	(2 135 383)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		29 500 002	17 574 414	47 074 416	47 074 416	-	47 074 416	47 074 416	-	47 074 416	47 074 416	-	47 074 416	-	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses																
3.4	Pénalités douanières																
Direction Générale du Trésor et de la Comptabilité Publique (DGTCBP)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.1	Dividendes																
4.2	Avances sur dividendes																
Agence Nationale de Gestion de l'Environnement (ANGE)			124 000	-	124 000	-	-	-	-	-	-	-	-	-	124 000		
5.1	Taxe sur la délivrance de conformité environnementale		124 000	-	124 000	-	-	-	-	-	-	-	-	-	124 000	Taxes non reportées par l'Etat	
5.2	Certificat de régularisation environnementale																
Direction Générale du travail et de lois Sociales (DGTLS)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.1	Taxes d'autorisation d'embauche																
6.2	Frais d'attestation de paiement de créance de salaire																
6.3	Frais d'étude et de visa des règlements intérieurs																
6.4	Taxes de visa des contrats des étrangers																
6.5	Frais de certification de la qualité de documents																
6.6	Taxe de visa des contrats d'apprentissage																
Togolaise des Eaux (TdE)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.1	Taxe de prélèvement d'eau dans la nappe		35 284 472	-	35 284 472	35 284 472	-	35 284 472	35 284 472	-	35 284 472	35 284 472	-	35 284 472	-	-	-
Caisse Nationale de Sécurité Sociale (CNSS)			35 284 472	-	35 284 472	35 284 472	-	35 284 472	35 284 472	-	35 284 472	35 284 472	-	35 284 472	-	-	-
8.1	Cotisations sociales		35 284 472	-	35 284 472	35 284 472	-	35 284 472	35 284 472	-	35 284 472	35 284 472	-	35 284 472	-	-	-
Communes et préfectures des localités minières			3 200 000	-	3 200 000	3 200 000	-	3 200 000	3 200 000	-	3 200 000	3 200 000	-	3 200 000	-	-	-
9.1	Paiements directs aux communes et aux préfectures		3 200 000	-	3 200 000	3 200 000	-	3 200 000	3 200 000	-	3 200 000	3 200 000	-	3 200 000	-	-	-
Autres administrations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA																
Total Paiements en numéraire (*)			184 069 051	26 227 910	210 296 961	231 178 748	(3 707 004)	227 471 744	231 178 748	(3 707 004)	227 471 744	231 178 748	(3 707 004)	227 471 744	(17 174 783)		
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	Dépenses sociales obligatoires																
11.2	Dépenses sociales volontaires																
Total dépenses sociales			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	4 240 170	-	4 240 170	4 240 170	-	4 240 170	4 240 170	-	4 240 170	-	-	-
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI																
12.2	Transferts au titre des recettes Douanières					4 240 170	-	4 240 170	4 240 170	-	4 240 170	4 240 170	-	4 240 170	-	-	-
12.3	Autres recettes transférées																
Transactions de Troc			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1	Total budget de l'engagement/travaux																
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016																
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016																
Total des paiements			184 069 051	26 227 910	210 296 961	231 178 748	(3 707 004)	227 471 744	231 178 748	(3 707 004)	227 471 744	231 178 748	(3 707 004)	227 471 744	(17 174 783)		

N°	Type de paiement	Dénomination de la société			Période			Différence finale	Comment
		GRANUTOGO SA	NIF	1000165159	2016				
		Par la société			Par le gouvernement				
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
A. Paiements directs									
Direction Générale des Mines et de la Géologie (DGMG)									
1.1	Frais d'instruction du dossier	7 187 300	-	7 187 300	7 187 300	-	7 187 300	-	
1.2	Droits Fixes	-	-	-	-	-	-	-	
1.3	Redevances Superficiaries	75 000	-	75 000	75 000	-	75 000	-	
1.4	Redevances Minières (Royalties)	7 112 300	-	7 112 300	7 112 300	-	7 112 300	-	
1.5	Pénalités aux infractions minières	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)									
2.1	Impôt sur les Sociétés (IS)	55 189 899	2 650 405	57 840 304	55 282 764	-	55 282 764	2 557 540	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	5 000	-	5 000	-	-	-	5 000	Non significatif < 500 000 FCFA
2.3	Impôt Minimum Forfaitaire (IMF)	6 522 652	27 361	6 550 013	4 685 128	-	4 685 128	1 864 885	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
2.4	Taxe professionnelle (TP)	-	-	-	-	-	-	-	
2.5	Taxes Foncières (TF)	199 418	(59 578)	139 840	139 840	-	139 840	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	3 926 057	-	3 926 057	5 580 520	-	5 580 520	(1 654 463)	Taxes reportée par l'Etat non confirmée par l'entreprise
2.7	Taxes sur Salaires (TS)	439 944	9 820	449 764	415 555	-	415 555	34 209	Non significatif < 500 000 FCFA
2.8	Taxes Complémentaires sur Salaire (TCS)	11 250	-	11 250	19 695	-	19 695	(8 445)	Non significatif < 500 000 FCFA
2.9	Taxe sur la Valeur Ajoutée (TVA)	43 533 804	2 582 224	46 116 028	44 170 214	-	44 170 214	1 945 814	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
2.10	Retenue sur prestation de services (RSPS)	551 774	31 000	582 774	212 234	-	212 234	370 540	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
2.11	Retenue sur loyer (RSL)	-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)	-	59 578	59 578	59 578	-	59 578	-	
2.14	Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	
2.16	Droits d'enregistrement	-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)									
3.1	Droit de Douane (DD-RS-PCS-PI-RI et autres)	2 755 481	-	2 755 481	1 916 188	-	1 916 188	839 293	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	1 262 354	-	1 262 354	(1 262 354)	Taxes non reportées par l'Entreprise Extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
3.4	Pénalités douanières	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)									
4.1	Dividendes	-	-	-	-	-	-	-	
4.2	Avances sur dividendes	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)									
5.1	Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale	-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTL S)									
6.1	Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	
6.5	Frais de Certification de la qualité de documents	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)									
7.1	Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)									
8.1	Cotisations sociales	414 398	1 888	416 286	416 286	-	416 286	-	
Communes et préfectures des localités minières									
9.1	Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
Autres administrations									
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)		65 547 078	2 652 293	68 199 371	64 802 538	-	64 802 538	3 396 833	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)									
11.1	Dépenses sociales obligatoires	-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires	-	-	-	-	-	-	-	
Total dépenses sociales									
Transferts (rubrique réservée uniquement aux Régies Financières)									
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI	-	-	-	103 320	-	103 320	-	
12.2	Transferts au titre des recettes Douanières	-	-	-	103 320	-	103 320	-	
12.3	Autres recettes transférées	-	-	-	-	-	-	-	
Transactions de Troc									
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016	-	-	-	-	-	-	-	
Total des paiements		65 547 078	2 652 293	68 199 371	64 802 538	-	64 802 538	3 396 833	

N°	Type de paiement	Dénomination de la société	TOGO RAIL			NIF			1000174447			Période			2016	Différence finale	Comment
			Par la société			Par le gouvernement			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif									
A. Paiements directs			116 042 791	-	116 042 791	116 243 004	-	116 243 004	116 243 004	-	116 243 004	(200 213)					
Direction Générale des Mines et de la Géologie (DGMG)			317 500	-	317 500	317 500	-	317 500	317 500	-	317 500	-					
1.1	Frais d'instruction du dossier			-			-			-		-					
1.2	Droits Fixes			-			-			-		-					
1.3	Redevances Superficiaires		100 000	-	100 000	100 000	-	100 000	100 000	-	100 000	-					
1.4	Redevances Minières (Royalties)		217 500	-	217 500	217 500	-	217 500	217 500	-	217 500	-					
1.5	Pénalités aux infractions minières			-			-			-		-					
Commissariat des Impôts (CI)			41 017 043	-	41 017 043	41 219 256	-	41 219 256	41 219 256	-	41 219 256	(202 213)					
2.1	Impôt sur les Sociétés (IS)		8 828 619	-	8 828 619	8 828 619	-	8 828 619	8 828 619	-	8 828 619	-					
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		1 430 000	-	1 430 000	1 300 000	-	1 300 000	1 300 000	-	1 300 000	130 000	Taxes reportées mais classées dans des rubriques différentes				
2.3	Impôt Minimum Forfaitaire (IMF)		1 828 620	-	1 828 620	1 828 620	-	1 828 620	1 828 620	-	1 828 620	-					
2.4	Taxe professionnelle (TP)		3 729 193	-	3 729 193	3 729 193	-	3 729 193	3 729 193	-	3 729 193	-					
2.5	Taxes Foncières (TF)		2 392 421	-	2 392 421	2 392 421	-	2 392 421	2 392 421	-	2 392 421	-					
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		2 743 209	-	2 743 209	2 757 977	-	2 757 977	2 757 977	-	2 757 977	(14 768)	Non significatif < 500 000 FCFA				
2.7	Taxes sur Salaires (TS)		2 341 562	-	2 341 562	2 515 632	-	2 515 632	2 515 632	-	2 515 632	(174 070)	Non significatif < 500 000 FCFA				
2.8	Taxes Complémentaires sur Salaire (TCS)		99 000	-	99 000	97 375	-	97 375	97 375	-	97 375	1 625	Non significatif < 500 000 FCFA				
2.9	Taxe sur la Valeur Ajoutée (TVA)		14 513 824	-	14 513 824	14 513 824	-	14 513 824	14 513 824	-	14 513 824	-					
2.10	Retenue sur prestation de services (RSPS)		2 391 605	-	2 391 605	2 391 605	-	2 391 605	2 391 605	-	2 391 605	-					
2.11	Retenue sur loyer (RSL)			-			-			-		-					
2.12	Taxe sur la Fabrication et la commercialisation des boissons			-			-			-		-					
2.13	Taxe d'enlèvement d'ordure (TEO)		318 990	-	318 990	318 990	-	318 990	318 990	-	318 990	-					
2.14	Taxe professionnelle unique (TPU)			-			-			-		-					
2.15	Redressements fiscaux et pénalités payés au CI			-		130 000	-	130 000	130 000	-	130 000	(130 000)	Taxes reportées mais classées dans des rubriques différentes				
2.16	Droits d'enregistrement			-		15 000	-	15 000	15 000	-	15 000	(15 000)	Non significatif < 500 000 FCFA				
2.17	Taxes sur les véhicules des sociétés		400 000	-	400 000	400 000	-	400 000	400 000	-	400 000	-					
Commissariat des Douanes et Droits Indirects (CDDI)			58 270 150	-	58 270 150	58 268 150	-	58 268 150	58 268 150	-	58 268 150	2 000					
3.1	Droit de Douane (DD-RS-PCS-PC-Ri et autres)		21 240 753	-	21 240 753	21 238 753	-	21 238 753	21 238 753	-	21 238 753	2 000	Non significatif < 500 000 FCFA				
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		37 029 397	-	37 029 397	37 029 397	-	37 029 397	37 029 397	-	37 029 397	-					
3.3	Taxe sur la commercialisation des pierres et substances précieuses			-			-			-		-					
3.4	Pénalités douanières			-			-			-		-					
Direction Générale du Trésor et de la Comptabilité Publique (DGTCPP)			-	-	-	-	-	-	-	-	-	-					
4.1	Dividendes			-			-			-		-					
4.2	Avances sur dividendes			-			-			-		-					
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	-	-	-					
5.1	Taxe sur la délivrance de conformité environnementale			-			-			-		-					
5.2	Certificat de régularisation environnementale			-			-			-		-					
Direction Générale du travail et de lois Sociales (DGTLS)			-	-	-	-	-	-	-	-	-	-					
6.1	Taxes d'autorisation d'embauche			-			-			-		-					
6.2	Frais d'attestation de paiement de créance de salaire			-			-			-		-					
6.3	Frais d'étude et de visa des règlements intérieurs			-			-			-		-					
6.4	Taxes de visa des contrats des étrangers			-			-			-		-					
6.5	Frais de certification de la qualité de documents			-			-			-		-					
6.6	Taxe de visa des contrats d'apprentissage			-			-			-		-					
Togolais des Eaux (TdE)			-	-	-	-	-	-	-	-	-	-					
7.1	Taxe de prélèvement d'eau dans la nappe			-			-			-		-					
Caisse Nationale de Sécurité Sociale (CNSS)			16 438 098	-	16 438 098	16 438 098	-	16 438 098	16 438 098	-	16 438 098	-					
8.1	Cotisations sociales		16 438 098	-	16 438 098	16 438 098	-	16 438 098	16 438 098	-	16 438 098	-					
Communes et préfectures des localités minières			-	-	-	-	-	-	-	-	-	-					
9.1	Paiements directs aux communes et aux préfectures			-			-			-		-					
Autres administrations			-	-	-	-	-	-	-	-	-	-					
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA			-			-			-		-					
Total Paiements en numéraire (*)			116 042 791	-	116 042 791	116 243 004	-	116 243 004	116 243 004	-	116 243 004	(200 213)					
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	-	-	-					
11.1	Dépenses sociales obligatoires			-			-			-		-					
11.2	Dépenses sociales volontaires			-			-			-		-					
Total dépenses sociales			-	-	-	-	-	-	-	-	-	-					
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	2 994 574	-	2 994 574	2 994 574	-	2 994 574	-					
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI			-			-			-		-					
12.2	Transferts au titre des recettes Douanières			-		2 994 574	-	2 994 574	2 994 574	-	2 994 574	-					
12.3	Autres recettes transférées			-			-			-		-					
Transactions de Troc			-	-	-	-	-	-	-	-	-	-					
13.1	Total budget de l'engagement/travaux			-			-			-		-					
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016			-			-			-		-					
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016			-			-			-		-					
Total des paiements			116 042 791	-	116 042 791	116 243 004	-	116 243 004	116 243 004	-	116 243 004	(200 213)					

N°	Type de paiement	Dénomination de la société	SAD	NIF 1000118827			Période 2016			Différence finale	Comment
				Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs				19 445 020	-	19 445 020	30 578 559	(10 862 639)	19 715 920	(270 900)	
Direction Générale des Mines et de la Géologie (DGMG)				14 720 000	-	14 720 000	14 720 000	-	14 720 000	-	
1.1	Frais d'instruction du dossier			500 000	-	500 000	500 000	-	500 000	-	
1.2	Droits Fixes			4 500 000	-	4 500 000	4 500 000	-	4 500 000	-	
1.3	Redevances Superficiaries			3 432 000	-	3 432 000	3 507 000	-	3 507 000	(75 000)	Taxes reportées mais classées dans des rubriques différentes
1.4	Redevances Minières (Royalties)			6 288 000	-	6 288 000	6 213 000	-	6 213 000	75 000	Taxes reportées mais classées dans des rubriques différentes
1.5	Pénalités aux infractions minières			-	-	-	-	-	-	-	
Commissariat des Impôts (CI)				1 530 020	-	1 530 020	15 602 709	(14 072 689)	1 530 020	-	
2.1	Impôt sur les Sociétés (IS)			-	-	-	-	-	-	-	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)			-	-	-	-	-	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)			-	-	-	6 737 503	(6 737 503)	-	-	
2.4	Taxe professionnelle (TP)			-	-	-	6 737 503	(6 737 503)	-	-	
2.5	Taxes Foncières (TF)			-	-	-	-	-	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS			842 400	-	842 400	842 400	-	842 400	-	
2.7	Taxes sur Salaires (TS)			565 785	-	565 785	1 163 468	(597 683)	565 785	-	
2.8	Taxes Complémentaires sur Salaire (TCS)			36 875	-	36 875	36 875	-	36 875	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)			-	-	-	-	-	-	-	
2.10	Retenue sur prestation de services (RSPS)			84 960	-	84 960	84 960	-	84 960	-	
2.11	Retenue sur loyer (RSL)			-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons			-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)			-	-	-	-	-	-	-	
2.14	Taxe professionnelle unique (TPU)			-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI			-	-	-	-	-	-	-	
2.16	Droits d'enregistrement			-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés			-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)				-	-	-	-	-	-	-	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)			-	-	-	-	-	-	-	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier			-	-	-	-	-	-	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses			-	-	-	-	-	-	-	
3.4	Pénalités douanières			-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)				-	-	-	-	-	-	-	
4.1	Dividendes			-	-	-	-	-	-	-	
4.2	Avances sur dividendes			-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)				-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale			-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale			-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLs)				-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche			-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire			-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs			-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers			-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents			-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage			-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)				-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe			-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)				3 195 000	-	3 195 000	255 850	3 210 050	3 465 900	(270 900)	
8.1	Cotisations sociales			3 195 000	-	3 195 000	255 850	3 210 050	3 465 900	(270 900)	Non significatif < 500 000 FCFA
Communes et préfectures des localités minières				-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures			-	-	-	-	-	-	-	
Autres administrations				-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA			-	-	-	-	-	-	-	
Total Paiements en numéraire (*)				19 445 020	-	19 445 020	30 578 559	(10 862 639)	19 715 920	(270 900)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)				4 030 000	-	4 030 000	-	-	-	-	
11.1	Dépenses sociales obligatoires			-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires			4 030 000	-	4 030 000	-	-	-	-	
Total dépenses sociales				4 030 000	-	4 030 000	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)				-	-	-	-	-	-	-	
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI			-	-	-	-	-	-	-	
12.2	Transferts au titre des recettes Douanières			-	-	-	-	-	-	-	
12.3	Autres recettes transférées			-	-	-	-	-	-	-	
Transactions de Troc				-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux			-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016			-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016			-	-	-	-	-	-	-	
Total des paiements				19 445 020	-	19 445 020	30 578 559	(10 862 639)	19 715 920	(270 900)	

N°	Type de paiement	Dénomination de la société	LES AIGLES			NIF 1000161118			Période 2016			Différence finale	Comment
			Par la société			Par le gouvernement							
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif					
A. Paiements directs													
Direction Générale des Mines et de la Géologie (DGMG)			28 388 632	80 000	28 468 632	27 988 629	1 069 626	29 058 255				(589 623)	
1.1	Frais d'instruction du dossier												
1.2	Droits Fixes												
1.3	Redevances Superficiaries		400 000	400 000	400 000			400 000					
1.4	Redevances Minières (Royalties)	1 808 000	(400 000)	1 408 000	1 408 000			1 408 000					
1.5	Pénalités aux infractions minières												
Commissariat des Impôts (CI)			26 580 632		26 580 632	25 511 007	1 069 626	26 580 633				(1)	
2.1	Impôt sur les Sociétés (IS)		323 250		323 250	323 251		323 251				(1)	Non significatif < 500 000 FCFA
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)												
2.3	Impôt Minimum Forfaitaire (IMF)												
2.4	Taxe professionnelle (TP)												
2.5	Taxes Foncières (TF)												
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/RTS		197 010	675 332	872 342	872 342		872 342					
2.7	Taxes sur Salaires (TS)		1 292 436	(853 436)	639 000	639 000		639 000					
2.8	Taxes Complémentaires sur Salaire (TCS)		76 271	(21 896)	54 375	54 375		54 375					
2.9	Taxe sur la Valeur Ajoutée (TVA)		19 503 039		19 503 039	23 046 134	(3 543 095)	19 503 039					
2.10	Retenue sur prestation de services (RSPS)		96 500		96 500	553 405	(456 905)	96 500					
2.11	Retenue sur loyer (RSL)		22 500		22 500	22 500		22 500					
2.12	Taxe sur la Fabrication et la commercialisation des boissons												
2.13	Taxe d'enlèvement d'ordure (TEO)												
2.14	Taxe professionnelle unique (TPU)												
2.15	Redressements fiscaux et pénalités payés au CI		5 069 626		5 069 626		5 069 626	5 069 626					
2.16	Droits d'enregistrement												
2.17	Taxes sur les véhicules des sociétés												
Commissariat des Douanes et Droits Indirects (CDDI)						589 622		589 622				(589 622)	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)					589 622		589 622				(589 622)	Taxes non reportées par l'Entreprise Extractive
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier												
3.3	Taxe sur la commercialisation des pierres et substances précieuses												
3.4	Pénalités douanières												
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)													
4.1	Dividendes												
4.2	Avances sur dividendes												
Agence Nationale de Gestion de l'Environnement (ANGE)													
5.1	Taxe sur la délivrance de conformité environnementale												
5.2	Certificat de régularisation environnementale												
Direction Générale du travail et de lois Sociales (DGTLIS)				80 000	80 000	80 000		80 000					
6.1	Taxes d'autorisation d'embauche												
6.2	Frais d'attestation de paiement de créance de salaire		80 000	80 000	80 000			80 000					
6.3	Frais d'étude et de visa des règlements intérieurs												
6.4	Taxes de visa des contrats des étrangers												
6.5	Frais de certification de la qualité de documents												
6.6	Taxe de visa des contrats d'apprentissage												
Togolaise des Eaux (TdE)													
7.1	Taxe de prélèvement d'eau dans la nappe												
Caisse Nationale de Sécurité Sociale (CNSS)													
8.1	Cotisations sociales												
Communes et préfectures des localités minières													
9.1	Paiements directs aux communes et aux préfectures												
Autres administrations													
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA												
Total Paiements en numéraire (*)			28 388 632	80 000	28 468 632	27 988 629	1 069 626	29 058 255				(589 623)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			420 000		420 000								
11.1	Dépenses sociales obligatoires												
11.2	Dépenses sociales volontaires		420 000	420 000	420 000								
Total dépenses sociales			420 000		420 000								
Transferts (rubrique réservée uniquement aux Régies Financières)						153 851		153 851					
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI					153 851							
12.2	Transferts au titre des recettes Douanières												
12.3	Autres recettes transférées												
Transactions de Troc													
13.1	Total budget de l'engagement/travaux												
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016												
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016												
Total des paiements			28 388 632	80 000	28 468 632	27 988 629	1 069 626	29 058 255				(589 623)	

N°	Type de paiement	Dénomination de la société	SHEHU DAN FODIO NIF 1000164259			Période 2016			Différence finale	Comment
			Par la société			Par le gouvernement				
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs			-	-	-	26 187 377	-	26 187 377	(26 187 377)	
Direction Générale des Mines et de la Géologie (DGMG)			-	-	-	-	-	-	-	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	
1.2	Droits Fixes		-	-	-	-	-	-	-	
1.3	Redevances Superficières		-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	
Commissariat des Impôts (CI)			-	-	-	20 745 665	-	20 745 665	(20 745 665)	
2.1	Impôt sur les Sociétés (IS)		-	-	-	5 427 800	-	5 427 800	(5 427 800)	Taxes non reportées par l'Entreprise Extractive
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	501 247	-	501 247	(501 247)	Taxes non reportées par l'Entreprise Extractive
2.4	Taxe professionnelle (TP)		-	-	-	1 550 614	-	1 550 614	(1 550 614)	Taxes non reportées par l'Entreprise Extractive
2.5	Taxes Foncières (TF)		-	-	-	-	-	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		-	-	-	277 900	-	277 900	(277 900)	Taxes non reportées par l'Entreprise Extractive
2.7	Taxes sur Salaires (TS)		-	-	-	865 890	-	865 890	(865 890)	Taxes non reportées par l'Entreprise Extractive
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	46 500	-	46 500	(46 500)	Taxes non reportées par l'Entreprise Extractive
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	7 521 653	-	7 521 653	(7 521 653)	Taxes non reportées par l'Entreprise Extractive
2.10	Retenue sur prestation de services (RSPS)		-	-	-	-	-	-	-	
2.11	Retenue sur loyer (RSL)		-	-	-	690 000	-	690 000	(690 000)	Taxes non reportées par l'Entreprise Extractive
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	-	-	-	-	
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	3 625 661	-	3 625 661	(3 625 661)	Taxes non reportées par l'Entreprise Extractive
2.16	Droits d'enregistrement		-	-	-	38 400	-	38 400	(38 400)	Taxes non reportées par l'Entreprise Extractive
2.17	Taxes sur les véhicules des sociétés		-	-	-	200 000	-	200 000	(200 000)	Taxes non reportées par l'Entreprise Extractive
Commissariat des Douanes et Droits Indirects (CDDI)			-	-	-	-	-	-	-	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	-	-	-	-	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	
3.4	Pénalités douanières		-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)			-	-	-	-	-	-	-	
4.1	Dividendes		-	-	-	-	-	-	-	
4.2	Avances sur dividendes		-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLs)			-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	
Togolaise des Eaux (Tde)			-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)			-	-	-	5 441 712	-	5 441 712	(5 441 712)	
8.1	Cotisations sociales		-	-	-	5 441 712	-	5 441 712	(5 441 712)	Taxes non reportées par l'Entreprise Extractive
Communes et préfectures des localités minières			-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	
Autres administrations			-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	
Total Paiements en numéraire (*)			-	-	-	26 187 377	-	26 187 377	(26 187 377)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	
Total dépenses sociales			-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	-	-	-	-	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-	-	
12.2	Transferts au titre des recettes Douanières		-	-	-	-	-	-	-	
12.3	Autres recettes transférées		-	-	-	-	-	-	-	
Transactions de Troc			-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	
Total des paiements			-	-	-	26 187 377	-	26 187 377	(26 187 377)	

Dénomination de la société		TOGOLAISE DES GRANDS CAOUS (TGC) SA			Période 2016				
		NIF 1000164961							
N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Comment
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs		31 913 356	-	31 913 356	30 928 782	-	30 928 782	984 574	
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
1.1	Frais d'instruction du dossier	-	-	-	-	-	-	-	
1.2	Droits Fixes	-	-	-	-	-	-	-	
1.3	Redevances Superficiaires	-	-	-	-	-	-	-	
1.4	Redevances Minières (Royalties)	-	-	-	-	-	-	-	
1.5	Pénalités aux infractions minières	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)		24 572 526	-	24 572 526	24 572 526	-	24 572 526	-	
2.1	Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)	2 572 526	-	2 572 526	2 572 526	-	2 572 526	-	
2.4	Taxe professionnelle (TP)	-	-	-	-	-	-	-	
2.5	Taxes Foncières (TF)	-	-	-	-	-	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	-	-	-	-	-	-	-	
2.7	Taxes sur Salaires (TS)	-	-	-	-	-	-	-	
2.8	Taxes Complémentaires sur Salaire (TCS)	-	-	-	-	-	-	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)	22 000 000	-	22 000 000	22 000 000	-	22 000 000	-	
2.10	Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-	
2.11	Retenue sur loyer (RSL)	-	-	-	-	-	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-	
2.14	Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	
2.16	Droits d'enregistrement	-	-	-	-	-	-	-	
2.17	Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)		7 340 830	-	7 340 830	6 356 256	-	6 356 256	984 574	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	7 340 830	-	7 340 830	3 886 799	-	3 886 799	3 454 031	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	2 469 457	-	2 469 457	(2 469 457)	Taxes non reportées par l'Entreprise Extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
3.4	Pénalités douanières	-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCBP)		-	-	-	-	-	-	-	
4.1	Dividendes	-	-	-	-	-	-	-	
4.2	Avances sur dividendes	-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)		-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale	-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLS)		-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents	-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)		-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)		-	-	-	-	-	-	-	
8.1	Cotisations sociales	-	-	-	-	-	-	-	
Communes et préfectures des localités minières		-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
Autres administrations		-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
Total Paiements en numéraire (*)		31 913 356	-	31 913 356	30 928 782	-	30 928 782	984 574	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)		-	760 000	760 000					
11.1	Dépenses sociales obligatoires	-	-	-					
11.2	Dépenses sociales volontaires	-	760 000	760 000					
Total dépenses sociales		-	760 000	760 000					
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	1 076 450	-	1 076 450	-	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI								
12.2	Transferts au titre des recettes Douanières				1 076 450	-	1 076 450		
12.3	Autres recettes transférées								
Transactions de Troc		-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016	-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016	-	-	-	-	-	-	-	
Total des paiements		31 913 356	760 000	31 913 356	30 928 782	-	30 928 782	984 574	

N°	Type de paiement	Dénomination de la société	Société SOGEA SATOM NIF 1000166500			Période 2016			Différence finale	Comment
			Par la société			Par le gouvernement				
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs										
Direction Générale des Mines et de la Géologie (DGMG)			6 094 800	20 112 800	26 207 600	7 316 133 453	(7 296 020 653)	20 112 800	6 094 800	
1.1	Frais d'instruction du dossier		-	-	-	-	-	-	-	
1.2	Droits Fixes		-	-	-	-	-	-	-	
1.3	Redevances Superficiaires		-	100 000	100 000	100 000	-	100 000	-	
1.4	Redevances Minières (Royalties)		6 094 800	20 012 800	26 107 600	20 012 800	-	20 012 800	6 094 800	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	
Commissariat des Impôts (CI)			-	-	-	6 359 514 873	(6 359 514 873)	-	-	
2.1	Impôt sur les Sociétés (IS)		-	-	-	705 876 473	(705 876 473)	-	-	
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	15 705 464	(15 705 464)	-	-	
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	69 671 429	(69 671 429)	-	-	
2.4	Taxe professionnelle (TP)		-	-	-	282 364 193	(282 364 193)	-	-	
2.5	Taxes Foncières (TF)		-	-	-	1 838 770	(1 838 770)	-	-	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		-	-	-	125 379 934	(125 379 934)	-	-	
2.7	Taxes sur Salaires (TS)		-	-	-	56 576 907	(56 576 907)	-	-	
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	1 298 500	(1 298 500)	-	-	
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	4 958 236 380	(4 958 236 380)	-	-	
2.10	Retenue sur prestation de services (RSPS)		-	-	-	1 125 936	(1 125 936)	-	-	
2.11	Retenue sur loyer (RSL)		-	-	-	1 893 750	(1 893 750)	-	-	
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	33 144	(33 144)	-	-	
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	72 345 792	(72 345 792)	-	-	
2.16	Droits d'enregistrement		-	-	-	55 168 201	(55 168 201)	-	-	
2.17	Taxes sur les véhicules des sociétés		-	-	-	12 000 000	(12 000 000)	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)			-	-	-	936 505 780	(936 505 780)	-	-	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	403 034 229	(403 034 229)	-	-	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	533 471 551	(533 471 551)	-	-	
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	
3.4	Pénalités douanières		-	-	-	-	-	-	-	
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)			-	-	-	-	-	-	-	
4.1	Dividendes		-	-	-	-	-	-	-	
4.2	Avances sur dividendes		-	-	-	-	-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	
Direction Générale du travail et de lois Sociales (DGTLS)			-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	
Togolaise des Eaux (TdE)			-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)			-	-	-	-	-	-	-	
8.1	Cotisations sociales		-	-	-	-	-	-	-	
Communes et préfectures des localités minières			-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	
Autres administrations			-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	
Total Paiements en numéraire (*)			6 094 800	20 112 800	26 207 600	7 316 133 453	(7 296 020 653)	20 112 800	6 094 800	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	
Total dépenses sociales			-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	52 812 127	-	52 812 127	-	
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-	-	
12.2	Transferts au titre des recettes Douanières		-	-	-	52 812 127	-	52 812 127	-	
12.3	Autres recettes transférées		-	-	-	-	-	-	-	
Transactions de Troc			-	-	-	-	-	-	-	
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	
Total des paiements			6 094 800	20 112 800	26 207 600	7 316 133 453	(7 296 020 653)	20 112 800	6 094 800	

N°	Type de paiement	Dénomination de la société	STDM SARL			NIF			1000310613			Période 2016			Différence finale	Comment
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs																
Direction Générale des Mines et de la Géologie (DGMG)			104 803 123	-	104 803 123	83 647 767	-	83 647 767	-	-	-	-	-	-	21 155 356	
1.1	Frais d'instruction du dossier		603 800	-	603 800	603 800	-	603 800	-	-	-	-	-	-		
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-	-		
1.3	Redevances Superficiaries		100 000	-	100 000	100 000	-	100 000	-	-	-	-	-	-		
1.4	Redevances Minières (Royalties)		503 800	-	503 800	503 800	-	503 800	-	-	-	-	-	-		
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-		
Commissariat des Impôts (CI)			55 501 863	-	55 501 863	10 473 634	-	10 473 634	-	-	-	-	-	45 028 229		
2.1	Impôt sur les Sociétés (IS)		-	-	-	-	-	-	-	-	-	-	-	-		
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	-	-	-	-	-		
2.3	Impôt Minimum Forfaitaire (IMF)		3 940 380	-	3 940 380	802 000	-	802 000	-	-	-	-	-	3 138 380	Taxes reportée par l'entreprise extractive non confirmée par l'Etat	
2.4	Taxe professionnelle (TP)		3 904 415	-	3 904 415	478 372	-	478 372	-	-	-	-	-	3 426 043	Taxes reportée par l'entreprise extractive non confirmée par l'Etat	
2.5	Taxes Foncières (TF)		681 448	-	681 448	1 167 218	-	1 167 218	-	-	-	-	-	(485 770)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		165 130	-	165 130	227 579	-	227 579	-	-	-	-	-	(62 449)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
2.7	Taxes sur Salaires (TS)		310 754	-	310 754	145 623	-	145 623	-	-	-	-	-	165 131	Taxes reportée par l'entreprise extractive non confirmée par l'Etat	
2.8	Taxes Complémentaires sur Salaire (TCS)		16 250	-	16 250	10 875	-	10 875	-	-	-	-	-	5 375	Non significatif < 500 000 FCFA	
2.9	Taxe sur la Valeur Ajoutée (TVA)		43 386 466	-	43 386 466	-	-	-	-	-	-	-	-	43 386 466	Taxes non reportées par l'Etat	
2.10	Retenue sur prestation de services (RSPS)		3 094 620	-	3 094 620	7 577 470	-	7 577 470	-	-	-	-	-	(4 482 850)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	-	-	-	-	-		
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-	-		
2.13	Taxe d'enlèvement d'ordure (TEO)		2 400	-	2 400	2 400	-	2 400	-	-	-	-	-	-		
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-	-		
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	62 097	-	62 097	-	-	-	-	-	(62 097)	Taxes non reportées par l'Entreprise Extractive	
2.16	Droits d'enregistrement		-	-	-	-	-	-	-	-	-	-	-	-		
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	-	-		
Commissariat des Douanes et Droits Indirects (CDDI)			42 508 909	-	42 508 909	72 570 333	-	72 570 333	-	-	-	-	-	(30 061 424)		
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		16 168 942	-	16 168 942	24 948 122	-	24 948 122	-	-	-	-	-	(8 779 180)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		26 339 967	-	26 339 967	47 622 211	-	47 622 211	-	-	-	-	-	(21 282 244)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive	
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-	-		
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-	-		
Direction Générale du Trésor et de la Comptabilité Publique (DGTCPC)			-	-	-	-	-	-	-	-	-	-	-	-		
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-	-		
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-	-		
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	-	-	-	-	-		
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-	-		
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-	-		
Direction Générale du travail et de lois Sociales (DGTLs)			-	-	-	-	-	-	-	-	-	-	-	-		
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-	-		
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	-	-		
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-	-		
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-	-		
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-	-		
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-	-		
Togolaise des Eaux (TDE)			-	-	-	-	-	-	-	-	-	-	-	-		
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-	-		
Caisse Nationale de Sécurité Sociale (CNSS)			5 688 551	-	5 688 551	-	-	-	-	-	-	-	-	5 688 551		
8.1	Cotisations sociales		5 688 551	-	5 688 551	-	-	-	-	-	-	-	-	5 688 551	Taxes non reportées par l'Etat	
Communes et préfectures des localités minières			500 000	-	500 000	-	-	-	-	-	-	-	-	500 000		
9.1	Paiements directs aux communes et aux préfectures		500 000	-	500 000	-	-	-	-	-	-	-	-	500 000	Taxes non reportées par l'Etat	
Autres administrations			-	-	-	-	-	-	-	-	-	-	-	-		
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-	-		
Total Paiements en numéraire (*)			104 803 123	-	104 803 123	83 647 767	-	83 647 767	-	-	-	-	-	21 155 356		
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	-	-	-	-	-		
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-	-		
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	-	-		
Total Dépenses Sociales			-	-	-	-	-	-	-	-	-	-	-	-		
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	3 894 041	-	3 894 041	-	-	-	-	-	-		
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI		-	-	-	-	-	-	-	-	-	-	-	-		
12.2	Transferts au titre des recettes Douanières		-	-	-	3 894 041	-	3 894 041	-	-	-	-	-	-		
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-	-		
Transactions de Troc			-	-	-	-	-	-	-	-	-	-	-	-		
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-	-		
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-		
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-		
Total des paiements			104 803 123	-	104 803 123	83 647 767	-	83 647 767	-	-	-	-	-	21 155 356		

Dénomination de la société		COLAS AFRIQUE SUCCURSALE DU TOGO			NIF 1000161037			Période 2016			Différence finale	Comment
		Par la société			Par le gouvernement							
N°	Type de paiement	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif					
A. Paiements directs												
Direction Générale des Mines et de la Géologie (DGMG)		7 562 600	1 450 000	9 012 600	9 012 600	-	9 012 600					
1.1	Frais d'instruction du dossier		350 000	350 000	350 000	-	350 000					
1.2	Droits Fixes		1 000 000	1 000 000	1 000 000	-	1 000 000					
1.3	Redevances Superficières					-						
1.4	Redevances Minières (Royalties)	7 562 600	(100 000)	7 462 600	7 462 600	-	7 462 600					
1.5	Pénalités aux infractions minières					-						
Commissariat des Impôts (CI)		1 416 669 353	(1 416 669 353)	-	1 482 912 994	(1 482 912 994)	-					
2.1	Impôt sur les Sociétés (IS)				2 897 397	(2 897 397)						
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)											
2.3	Impôt Minimum Forfaitaire (IMF)	11 589 588	(11 589 588)		31 626 374	(31 626 374)						
2.4	Taxe professionnelle (TP)	7 726 392	(7 726 392)		7 726 392	(7 726 392)						
2.5	Taxes Foncières (TF)											
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	147 605 233	(147 605 233)		137 121 790	(137 121 790)						
2.7	Taxes sur Salaires (TS)	30 252 073	(30 252 073)		27 749 537	(27 749 537)						
2.8	Taxes Complémentaires sur Salaire (TCS)	319 625	(319 625)		348 375	(348 375)						
2.9	Taxe sur la Valeur Ajoutée (TVA)	1 160 820 364	(1 160 820 364)		794 939 682	(794 939 682)						
2.10	Retenue sur prestation de services (RSPS)	40 277 763	(40 277 763)		39 254 310	(39 254 310)						
2.11	Retenue sur loyer (RSL)	18 078 315	(18 078 315)		18 927 289	(18 927 289)						
2.12	Taxe sur la Fabrication et la commercialisation des boissons											
2.13	Taxe d'enlèvement d'ordure (TEO)											
2.14	Taxe professionnelle unique (TPU)											
2.15	Redressements fiscaux et pénalités payés au CI											
2.16	Droits d'enregistrement				422 321 848	(422 321 848)						
2.17	Taxes sur les véhicules des sociétés											
Commissariat des Douanes et Droits Indirects (CDDI)					1 118 772 696	(1 118 772 696)						
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)				425 395 713	(425 395 713)						
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier				693 376 983	(693 376 983)						
3.3	Taxe sur la commercialisation des pierres et substances précieuses											
3.4	Pénalités douanières											
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)												
4.1	Dividendes											
4.2	Avances sur dividendes											
Agence Nationale de Gestion de l'Environnement (ANGE)		1 850 000	(1 850 000)		93 000	(93 000)						
5.1	Taxe sur la délivrance de conformité environnementale	1 850 000	(1 850 000)									
5.2	Certificat de régularisation environnementale				93 000	(93 000)						
Direction Générale du travail et de lois Sociales (DGTLS)					30 000	(30 000)						
6.1	Taxes d'autorisation d'embauche											
6.2	Frais d'attestation de paiement de créance de salaire				30 000	(30 000)						
6.3	Frais d'étude et de visa des règlements intérieurs											
6.4	Taxes de visa des contrats des étrangers											
6.5	Frais de certification de la qualité de documents											
6.6	Taxe de visa des contrats d'apprentissage											
Togolaise des Eaux (TdE)												
7.1	Taxe de prélèvement d'eau dans la nappe											
Caisse Nationale de Sécurité Sociale (CNSS)		216 807 116	(216 807 116)		198 871 676	(198 871 676)						
8.1	Cotisations sociales	216 807 116	(216 807 116)		198 871 676	(198 871 676)						
Communes et préfectures des localités minières												
9.1	Paiements directs aux communes et aux préfectures											
Autres administrations		119 642 964	(119 642 964)									
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	119 642 964	(119 642 964)									
Total Paiements en numéraire (*)		1 762 532 033	(1 753 519 433)	9 012 600	2 809 692 966	(2 800 680 366)	9 012 600					
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)												
11.1	Dépenses sociales obligatoires											
11.2	Dépenses sociales volontaires											
Total dépenses sociales												
Transferts (rubrique réservée uniquement aux Régies Financières)					57 971 402		57 971 402					
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI											
12.2	Transferts au titre des recettes Douanières				57 971 402		57 971 402					
12.3	Autres recettes transférées											
Transactions de Troc												
13.1	Total budget de l'engagement/travaux											
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016											
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016											
Total des paiements		1 762 532 033	(1 753 519 433)	9 012 600	2 809 692 966	(2 800 680 366)	9 012 600					

N°	Type de paiement	Dénomination de la société	CECO	NIF			Période			Différence finale	Comment
				1000579627			2016				
				Par la société			Par le gouvernement				
Originale	Adjust.	Définitif	Originale	Adjust.	Définitif						
A. Paiements directs											
Direction Générale des Mines et de la Géologie (DGMG)											
1.1	Frais d'instruction du dossier										
1.2	Droits Fixes										
1.3	Redevances Superficiaires		100 000		100 000		100 000		100 000		
1.4	Redevances Minières (Royalties)		1 438 900		1 438 900		1 438 900		1 438 900		
1.5	Pénalités aux infractions minières										
Commissariat des Impôts (CI)											
2.1	Impôt sur les Sociétés (IS)		40 278 856	(40 278 856)		220 904 954	(220 904 954)				
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)										
2.3	Impôt Minimum Forfaitaire (IMF)		5 203 725	(5 203 725)		70 005 000	(70 005 000)				
2.4	Taxe professionnelle (TP)		3 292 115	(3 292 115)							
2.5	Taxes Foncières (TF)										
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		1 169 440	(1 169 440)		18 294 780	(18 294 780)				
2.7	Taxes sur Salaires (TS)		2 021 635	(2 021 635)		16 741 656	(16 741 656)				
2.8	Taxes Complémentaires sur Salaire (TCS)		175 500	(175 500)		2 418 125	(2 418 125)				
2.9	Taxe sur la Valeur Ajoutée (TVA)		20 000 000	(20 000 000)		19 950 420	(19 950 420)				
2.10	Retenue sur prestation de services (RSPS)		8 416 441	(8 416 441)		3 737 994	(3 737 994)				
2.11	Retenue sur loyer (RSL)					1 455 979	(1 455 979)				
2.12	Taxe sur la Fabrication et la commercialisation des boissons										
2.13	Taxe d'enlèvement d'ordure (TEO)										
2.14	Taxe professionnelle unique (TPU)										
2.15	Redressements fiscaux et pénalités payés au CI										
2.16	Droits d'enregistrement					87 301 000	(87 301 000)				
2.17	Taxes sur les véhicules des sociétés					1 000 000	(1 000 000)				
Commissariat des Douanes et Droits Indirects (CDDI)											
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)										
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier										
3.3	Taxe sur la commercialisation des pierres et substances précieuses										
3.4	Pénalités douanières										
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)											
4.1	Dividendes										
4.2	Avances sur dividendes										
Agence Nationale de Gestion de l'Environnement (ANGE)											
5.1	Taxe sur la délivrance de conformité environnementale										
5.2	Certificat de régularisation environnementale										
Direction Générale du travail et de lois Sociales (DGTLs)											
6.1	Taxes d'autorisation d'embauche										
6.2	Frais d'attestation de paiement de création de salaire										
6.3	Frais d'étude et de visa des règlements intérieurs										
6.4	Taxes de visa des contrats des étrangers										
6.5	Frais de certification de la qualité de documents										
6.6	Taxe de visa des contrats d'apprentissage										
Togolaise des Eaux (TdE)											
7.1	Taxe de prélèvement d'eau dans la nappe										
Caisse Nationale de Sécurité Sociale (CNSS)											
8.1	Cotisations sociales		6 999 331	(6 999 331)		84 921 436	(84 921 436)				
Communes et préfectures des localités minières											
9.1	Paiements directs aux communes et aux préfectures										
Autres administrations											
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA										
Total Paiements en numéraire (*)			48 817 087	(47 278 187)	1 538 900	307 365 290	(305 826 390)	1 538 900			
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)											
11.1	Dépenses sociales obligatoires										
11.2	Dépenses sociales volontaires										
Total dépenses sociales											
Transferts (rubrique réservée uniquement aux Régies Financières)											
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI										
12.2	Transferts au titre des recettes Douanières										
12.3	Autres recettes transférées										
Transactions de Troc											
13.1	Total budget de l'engagement/travaux										
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016										
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016										
Total des paiements			48 817 087	(47 278 187)	1 538 900	307 365 290	(305 826 390)	1 538 900			

N°	Type de paiement	Dénomination de la société	MIDNIGHT SUN SA			NIF			1000145152			Période 2016			Différence finale	Comment
			Par la société			Par le gouvernement			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif								
A. Paiements directs																
Direction Générale des Mines et de la Géologie (DGMG)			1 450 000	-	1 450 000	344 935 146	(343 485 146)	1 450 000	-	-	1 450 000	-	-	-	-	-
1.1	Frais d'instruction du dossier		350 000	-	350 000	350 000	-	350 000	-	-	350 000	-	-	-	-	-
1.2	Droits Fixes		1 000 000	-	1 000 000	1 000 000	-	1 000 000	-	-	1 000 000	-	-	-	-	-
1.3	Redevances Superficielles		100 000	-	100 000	100 000	-	100 000	-	-	100 000	-	-	-	-	-
1.4	Redevances Minières (Royalties)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Impôts (CI)			-	-	-	158 824 044	(158 824 044)	-	-	-	-	-	-	-	-	-
2.1	Impôt sur les Sociétés (IS)		-	-	-	108 444 730	(108 444 730)	-	-	-	-	-	-	-	-	-
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	Taxe professionnelle (TP)		-	-	-	26 514 429	(26 514 429)	-	-	-	-	-	-	-	-	-
2.5	Taxes Foncières (TF)		-	-	-	3 074 399	(3 074 399)	-	-	-	-	-	-	-	-	-
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		-	-	-	3 463 707	(3 463 707)	-	-	-	-	-	-	-	-	-
2.7	Taxes sur Salaires (TS)		-	-	-	6 408 262	(6 408 262)	-	-	-	-	-	-	-	-	-
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	459 638	(459 638)	-	-	-	-	-	-	-	-	-
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	566 500	(566 500)	-	-	-	-	-	-	-	-	-
2.10	Retenue sur prestation de services (RSPS)		-	-	-	3 067 891	(3 067 891)	-	-	-	-	-	-	-	-	-
2.11	Retenue sur loyer (RSL)		-	-	-	325 000	(325 000)	-	-	-	-	-	-	-	-	-
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.13	Taxe d'enlèvement d'ordure (TED)		-	-	-	190 362	(190 362)	-	-	-	-	-	-	-	-	-
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	5 776 365	(5 776 365)	-	-	-	-	-	-	-	-	-
2.16	Droits d'enregistrement		-	-	-	532 761	(532 761)	-	-	-	-	-	-	-	-	-
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissariat des Douanes et Droits Indirects (CDDI)			-	-	-	158 023 770	(158 023 770)	-	-	-	-	-	-	-	-	-
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	43 049 759	(43 049 759)	-	-	-	-	-	-	-	-	-
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	114 974 011	(114 974 011)	-	-	-	-	-	-	-	-	-
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agence Nationale de Gestion de l'Environnement (ANGE)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direction Générale du travail et de lois Sociales (DGTLIS)			-	-	-	20 000	(20 000)	-	-	-	-	-	-	-	-	-
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	20 000	(20 000)	-	-	-	-	-	-	-	-	-
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Togolaise des Eaux (TdE)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caisse Nationale de Sécurité Sociale (CNSS)			-	-	-	26 617 332	(26 617 332)	-	-	-	-	-	-	-	-	-
8.1	Cotisations sociales		-	-	-	26 617 332	(26 617 332)	-	-	-	-	-	-	-	-	-
Communes et préfectures des localités minières			-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Autres administrations			-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Paiements en numéraire (*)			1 450 000	-	1 450 000	344 935 146	(343 485 146)	1 450 000	-	-	-	-	-	-	-	-
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total dépenses sociales			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transferts (rubrique réservée uniquement aux Régies Financières)			-	-	-	9 970 090	-	9 970 090	-	-	-	-	-	-	-	-
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2	Transferts au titre des recettes Douanières		-	-	-	9 970 090	-	9 970 090	-	-	-	-	-	-	-	-
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transactions de Troc			-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total des paiements			1 450 000	-	1 450 000	344 935 146	(343 485 146)	1 450 000	-	-	-	-	-	-	-	-

N°	Type de paiement	Dénomination de la société	EBOMAF S.A			NIF 1000165051			Période 2016			Différence finale	Comment
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs													
Direction Générale des Mines et de la Géologie (DGMG)													
1.1	Frais d'instruction du dossier		329 000	-	329 000	3 321 323 168	(3 320 994 168)	329 000	-	-	-	-	-
1.2	Droits Fixes		-	-	-	-	-	-	-	-	-	-	-
1.3	Redevances Superficières		-	-	-	-	-	-	-	-	-	-	-
1.4	Redevances Minières (Royalties)		329 000	-	329 000	329 000	-	329 000	-	-	-	-	-
1.5	Pénalités aux infractions minières		-	-	-	-	-	-	-	-	-	-	-
Commissariat des Impôts (CI)													
2.1	Impôt sur les Sociétés (IS)		-	-	-	3 095 500 227	(3 095 500 227)	-	-	-	-	-	-
2.2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	212 277 344	(212 277 344)	-	-	-	-	-	-
2.3	Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-	-	-	-	-	-
2.4	Taxe professionnelle (TP)		-	-	-	106 330 415	(106 330 415)	-	-	-	-	-	-
2.5	Taxes Foncières (TF)		-	-	-	990 000	(990 000)	-	-	-	-	-	-
2.6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		-	-	-	205 032	(205 032)	-	-	-	-	-	-
2.7	Taxes sur Salaires (TS)		-	-	-	824 400	(824 400)	-	-	-	-	-	-
2.8	Taxes Complémentaires sur Salaire (TCS)		-	-	-	57 000	(57 000)	-	-	-	-	-	-
2.9	Taxe sur la Valeur Ajoutée (TVA)		-	-	-	2 774 674 036	(2 774 674 036)	-	-	-	-	-	-
2.10	Retenue sur prestation de services (RSPS)		-	-	-	-	-	-	-	-	-	-	-
2.11	Retenue sur loyer (RSL)		-	-	-	-	-	-	-	-	-	-	-
2.12	Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-	-	-	-	-
2.13	Taxe d'enlèvement d'ordure (TEO)		-	-	-	132 000	(132 000)	-	-	-	-	-	-
2.14	Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-	-	-	-	-
2.15	Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-	-	-	-	-	-
2.16	Droits d'enregistrement		-	-	-	10 000	(10 000)	-	-	-	-	-	-
2.17	Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-	-	-	-	-
Commissariat des Douanes et Droits Indirects (CDDI)													
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	220 772 541	(220 772 541)	-	-	-	-	-	-
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	112 528 587	(112 528 587)	-	-	-	-	-	-
3.3	Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-	-	-	-	-
3.4	Pénalités douanières		-	-	-	-	-	-	-	-	-	-	-
Direction Générale du Trésor et de la Comptabilité Publique (DGT/CP)													
4.1	Dividendes		-	-	-	-	-	-	-	-	-	-	-
4.2	Avances sur dividendes		-	-	-	-	-	-	-	-	-	-	-
Agence Nationale de Gestion de l'Environnement (ANGE)													
5.1	Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-	-	-	-	-	-
5.2	Certificat de régularisation environnementale		-	-	-	-	-	-	-	-	-	-	-
Direction Générale du travail et de lois Sociales (DGTLs)													
6.1	Taxes d'autorisation d'embauche		-	-	-	-	-	-	-	-	-	-	-
6.2	Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-	-	-	-	-
6.3	Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-	-	-	-	-
6.4	Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-	-	-	-	-
6.5	Frais de certification de la qualité de documents		-	-	-	-	-	-	-	-	-	-	-
6.6	Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-	-	-	-	-
Togolais des Eaux (TdE)													
7.1	Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-	-	-	-	-
Caisse Nationale de Sécurité Sociale (CNSS)													
8.1	Cotisations sociales		-	-	-	4 721 400	(4 721 400)	-	-	-	-	-	-
Communes et préfectures des localités minières													
9.1	Paiements directs aux communes et aux préfectures		-	-	-	-	-	-	-	-	-	-	-
Autres administrations													
10.1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-	-	-	-	-
Total Paiements en numéraire (*)			329 000	-	329 000	3 321 323 168	(3 320 994 168)	329 000	-	-	-	-	-
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)													
11.1	Dépenses sociales obligatoires		-	-	-	-	-	-	-	-	-	-	-
11.2	Dépenses sociales volontaires		-	-	-	-	-	-	-	-	-	-	-
Total dépenses sociales			-	-	-	-	-	-	-	-	-	-	-
Transferts (rubrique réservée uniquement aux Régies Financières)													
12.1	Transferts aux communes et aux préfectures des paiements recouvrés par le CI		-	-	-	15 375 657	-	15 375 657	-	-	-	-	-
12.2	Transferts au titre des recettes Douanières		-	-	-	15 375 657	-	15 375 657	-	-	-	-	-
12.3	Autres recettes transférées		-	-	-	-	-	-	-	-	-	-	-
Transactions de Troc													
13.1	Total budget de l'engagement/travaux		-	-	-	-	-	-	-	-	-	-	-
13.2	Valeur des engagements/travaux encourus du 1/1/2016 au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2016		-	-	-	-	-	-	-	-	-	-	-
Total des paiements			329 000	-	329 000	3 321 323 168	(3 320 994 168)	329 000	-	-	-	-	-

Annex 10: Flows definitions

In the following tables, we will present the different types of taxes and common law taxes to which extractive companies are subject:

✓ : Tax selected- ✗ : Tax not selected

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
Payment flows to CI				
Corporation Tax	IS	<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"> • 27% of taxable income for manufacturing companies; and • 30% of taxable income for other non-industrial activities. <p>For enterprises with approved free zone status, the rate of corporation tax is set at:</p> <ul style="list-style-type: none"> • 0% of taxable profit for the first 5 years; • 8% of taxable income from the 6th to the 10th year; • 10% of the taxable profit for the 11th to the 20th year; and • 20% of taxable income from the 21th year onwards. 	✓	CI
Capital Gains Tax	IRCM	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.	✓	CI
Minimum Tax Rate	IMF	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).	✓	CI
Professional Tax	TP	<p>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.</p> <p>According to the Article 247, the tax product is assigned as follows:</p> <ul style="list-style-type: none"> - Both sixth, that is the third (third party) (1/3) in the Treasury; - Three sixth, that is half (1/2) in local authorities; and - Sixth (1/6) in the General tax office to cover the expenses of operations of plates and covering(collection) for the benefit of local authorities. 	✓	CI
Property taxes	TF	<p>According to the General Code of the Taxes, the land(basic) tax is annually established on the built properties (Article 248) and on undeveloped properties (Article 265) located in Togo. The built properties are imposed at the rate of the cadastral rental value of these properties on January 1st of the year of the imposition(taxation) under deduction of 50 % of this value considering the management fees, considering the insurances, considering the amortization(depreciation), considering the interview(maintenance), considering the repairs and considering the miscellaneous expenses. Undeveloped properties are taxable at the rate of their market value on January 1st of the taxation year.</p> <p>According to the Article 284, the product of the land(basic) taxes is returned according to the</p>	✓	CI

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
		<p>following distribution:</p> <ul style="list-style-type: none"> - Both sixth is the third (third party) in the Treasury; - Three sixth, that is half in the municipalities - Sixth (1/6) of this product in the General tax office to cover the expenses of the operations of plate and covering(collection) for the benefit of local authorities. 		
Withholding tax on salaries	IRTS	<p>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.</p>	✓	CI
Taxes on Salaries	TS	<p>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.</p>	✓	CI
Additional Taxes on Salary	TCS	<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>The tax proceeds include a minimum of CHF 6,000 per taxpayer and a threshold FCFA200,000 per income tax assessment. However, for taxpayers benefiting exclusively or mainly from wages, salaries, pensions and annuities, the additional tax is fixed at 1,500 francs when income tax is equal to or greater than 1,500 francs. When the same product is less than 1,500 francs or no, it is uniformly an additional tax of 3,000 francs which is retained by the taxpayer as a minimum tax.</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>	✓	CI
Value-Added Tax	VAT	<p>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 Oil products) purchased in the domestic market for mining activities.</p>	✓	CI
Withholding tax on provision of services (deducted at source)	RSPS	<p>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.</p>	✓	CI
Withholding tax on rent	RSL	<p>In accordance with Article 1186 from the General Tax Code, natural or legal persons of the public or private law are required to withhold tax on the rent paid for leased buildings and not used for dwelling and should transfer the amount to the Public Accountant within fifteen days from the withholding date.</p>	✓	CI
Manufacturing and trade of beverage taxes	TSFCB	<p>The fees due in respect of the special tax on the manufacture and trade of beverages are paid in accordance with Articles 305 to 307 of the General Tax Code. This tax does not constitute a tax on the extraction</p> <p>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.</p>	✓	CI
The Registration Rights	-	<p>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. These are service tax which payment is related to the registration formalities.</p>	✓	CI

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
Stamp Duty	-	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.	x	CI
Excises duties	ADACS	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.	x	CI
Garbage Collection Tax	TEO	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.	✓	CI
Unique Business Tax	TPU	In accordance with Article 232 of the General Tax Code, business tax is payable annually by natural or legal persons who are self-employed persons.	✓	CI
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.	✓	CI
Vehicle charges		In accordance with Article 179 of the CGI, the tax on vehicles is due on registered vehicles. This is an annual tax payable by any natural or legal person except legal persons of general interest. The annual vehicle tax rate for companies is set at: - 150,000 CFA francs for vehicles whose tax capacity does not exceed 7 HP; and - 200,000 CFA francs for other vehicles.	✓	CI
Payment flows to CDDI				
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 Oil 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).	✓	CDDI
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).	✓	CDDI
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.	✓	CDDI
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.	✓	CDDI
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).	✓	CDDI
IT fees	RI	IT fees amounted to FCFA 5,000 is payable per customs declaration to finance the upgrading of the Customs information system.	✓	CDDI

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
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).	✓	CDDI
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).	✓	CDDI
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.	✓	CDDI
Value Added Tax (VAT) paid to customs	VAT 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 Oil 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.	✓	CDDI
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.	✓	CDDI
Obligations for secured products	Removal credit	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.	✓	CDDI
Duty remissions	Removal credit	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.	✓	CDDI
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.	✓	CDDI
Registration fees	-	Costs incurred on the registration of secured submissions and tax IDs.	✓	CDDI
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.	✓	CDDI
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. -3.0% are paid to the customs administration; and -1.5% is paid to the mines administration This tax is paid by the holders of trading permits of precious metals and gemstones.	✓	CDDI
Customs adjustments (Penalties)	-	These are amounts paid by mining companies in the event of breaches of customs legislation or adjustments to customs tariffs.	✓	CDDI
Payment flows to other administrations				
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.	✓	DGTC

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
Payment to Special Electrification Fund (SEF) d'Electrification	-	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. During 2014, we did not note the existence of payments made by the mining companies to the benefit of the ARSE.	x	ARSE
Tax on issue environmental suitability certificate	-	Tax amounting to 5% of the cost of environmental assessment of the Impact Assessment Report.	✓	ANGE
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.	✓	ANGE
Penalties	-	In accordance with Articles 151 to 158 of the environmental framework law, penalties are applicable for breaches. We did not find the existence of these payments during 2014.	x	ANGE
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
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
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
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
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	-	In accordance with the Interministerial Order No. 31 / MCITDZF / MEMEPT on the setting of water sales tariffs and signed on October 11, 2001, 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/m3.	✓	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. The rate is twenty-one point five percent (21.5%).	✓	CNSS

Annex 11: License application file

Annex 11.1 List of documents and information to be provided to obtain permits and authorisations

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DES RECHERCHES
GEOLOGIQUES ET MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

DOSSIER DE DEMANDE D'AUTORISATION DE PROSPECTION

Le dossier de demande comprend :

- une demande d'autorisation de prospection adressée au directeur général des mines et de la géologie ;
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
Le périmètre doit avoir la forme d'un quadrilatère régulier avec les coordonnées géographiques. La superficie du périmètre ne dépasse pas mille kilomètres carré (1 000 km²) ;
- une autorisation d'installation de la société ;
- les statuts de la société ;
- les capacités techniques et financières de la société ;
- le curriculum vitae du gérant de la société ;
- un mémoire décrivant les engagements de travaux et de dépenses pendant la période initiale du permis ;
- durée : 2 ans renouvelable.

Les frais afférents :

- frais d'instruction du dossier de demande de : **250 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **300 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **500 F CFA/Km²**, payable au Trésor public à la date d'octroi de l'autorisation de prospection et chaque année par anticipation à la date de signature de la décision portant attribution de l'autorisation de prospection.

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au directeur général des mines et de la géologie.

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DES RECHERCHES
GEOLOGIQUES ET MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

DOSSIER DE DEMANDE DE PERMIS DE RECHERCHE

Le dossier de demande comprend :

- une demande de permis de recherche adressée au Ministre chargé des mines ;
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
Le périmètre doit avoir la forme d'un quadrilatère régulier avec les coordonnées géographiques. La superficie du périmètre ne dépasse pas deux cent kilomètres carré (200 km²) ;
- une autorisation d'installation de la société ;
- les statuts de la société ;
- les capacités techniques et financières de la société ;
- le curriculum vitae du gérant de la société ;
- un mémoire décrivant les engagements de travaux et de dépenses pendant la période initiale du permis ;
- une étude d'impact sur l'environnement dans le cas où des puits et des tranchées seront réalisés et les mesures envisagées pour la restauration du site ;
- durée : 3 ans renouvelable.

Les frais afférents :

- frais d'instruction du dossier de demande de : **250 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **500 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **2.500 F CFA/km²**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année par anticipation à la date de signature de l'arrêté portant attribution du permis d'exploitation pour matériaux de construction.

Le taux des redevances superficielles est augmenté de **100 %** lors de chaque renouvellement.

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au Directeur Général des mines et de la géologie.

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIER

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

**DOSSIER DE DEMANDE DE PERMIS D'EXPLOITATION
DE MATERIAUX DE CONSTRUCTION**

Le dossier de demande comprend : (en trois exemplaires)

- une demande de la société adressée au ministre chargé des mines
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
- un levé topographique détaillé de la zone à l'échelle de 1/5 000 ou 1/10 000 ;
- un titre de propriété du terrain et le contrat de bail entre le propriétaire et l'exploitant ;
- une autorisation d'installation de la société ;
- les statuts de la société ;
- les capacités techniques et financières de la société ;
- le curriculum vitae du gérant de la société dans le cadre de l'exploitation ;
- un mémoire décrivant la zone du permis, les travaux d'exploitation et l'investissement prévu ;
- une étude d'impact environnemental et social et les mesures envisagées pour la restauration du site ;
- durée : 3 ans renouvelable.

Les frais afférents :

- frais d'instruction du dossier de demande de : **250 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **300 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **100 000 F CFA/km²**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au Directeur général des mines et de la géologie.

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

**DOSSIER DE DEMANDE DE PERMIS D'EXPLOITATION
A PETITE ECHELLE**

Le dossier de demande comprend : (en trois exemplaires)

- une demande de la société adressée au ministre chargé des mines
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
- un levé topographique détaillé de la zone à l'échelle de 1/5 000 ou 1/10 000 ;
- un titre de propriété du terrain et le contrat de bail entre le propriétaire et l'exploitant ;
- une autorisation d'installation de la société ;
- les statuts de la société ;
- les capacités techniques et financières de la société ;
- le curriculum vitae du gérant de la société dans le cadre de l'exploitation ;
- un mémoire décrivant la zone du permis, les travaux d'exploitation et l'investissement prévu ;
- une étude d'impact environnemental et social et les mesures envisagées pour la restauration du site ;
- durée : 5 ans renouvelable.

Les frais afférents :

- frais d'instruction du dossier de demande de : **500 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **600 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **75 000 F CFA/km²**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année par anticipation à la date de signature de l'arrêté portant attribution du permis d'exploitation à petite échelle.

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au Directeur général des mines et de la géologie.

**MINISTRE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIER

**REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie**

**DOSSIER DE DEMANDE DE PERMIS D'EXPLOITATION
A GRANDE ECHELLE**

Le dossier de demande comprend : (en trois exemplaires)

- une demande de la société adressée au ministre chargé des mines
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
- un levé topographique détaillé de la zone à l'échelle de 1/5 000 ou 1/10 000 ;
- un titre de propriété du terrain et le contrat de bail entre le propriétaire et l'exploitant ;
- une autorisation d'installation de la société ;
- les statuts de la société ;
- les capacités techniques et financières de la société ;
- le curriculum vitae du gérant de la société dans le cadre de l'exploitation ;
- un mémoire décrivant la zone du permis, les travaux d'exploitation et l'investissement prévu ;
- une étude d'impact environnemental et social et les mesures envisagées pour la restauration du site ;
- durée : 20 ans renouvelable.

Les frais afférents :

- frais d'instruction du dossier de demande : **2.500 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **7.500 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **150.000 F CFA/km²**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année par anticipation à la date de signature du décret portant attribution du permis d'exploitation à grande échelle.

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au Directeur général des mines et de la géologie.

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

**DOSSIER DE DEMANDE D'AUTORISATION
D'EXPLOITATION ARTISANALE
(SABLE ET GRAVIER)**

Le dossier de demande comprend : (en trois exemplaires)

- une demande de la société adressée au directeur général des mines et de la géologie ;
- un levé topographique détaillé de la zone à l'échelle de 1/2 000, 1/5 000 ou 1/10 000 ;
- un titre de propriété du terrain et le contrat de bail entre le propriétaire et l'exploitant ou le reçu d'achat du terrain;
- une copie de la carte nationale d'identité ou du passeport ou une autorisation d'installation de la société;
- durée : 1 ans renouvelable.

Les frais afférents :

- les frais d'instruction du dossier de demande de **250 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- les droits fixes de **200 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- les redevances superficielles de **50 000 F CFA/10ha**, payable au Trésor public à la date d'octroi de l'autorisation d'exploitation et chaque année par anticipation à la date de signature de la décision portant attribution de l'autorisation d'exploitation artisanale.

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au Directeur général des mines et de la géologie.

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

**DOSSIER DE DEMANDE D'AUTORISATION
D'EXPLOITATION ARTISANALE
(AUTRES MINERAIS)**

Le dossier de demande comprend : (en trois exemplaires)

- une demande de la société adressée au directeur général des mines et de la géologie ;
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
- un levé topographique détaillé de la zone à l'échelle de 1/5 000 ou 1/10 000 ;
- un plan de masse de la zone sollicité avec sa superficie ;
- un titre de propriété du terrain et le contrat de bail entre le propriétaire et l'exploitant ;
- une autorisation d'installation de la société ;
- les statuts ;
- les preuves de capacités techniques et financières ;
- le curriculum vitae du gérant ;
- un mémoire décrivant la zone de l'autorisation, les travaux d'exploitation et le niveau de l'investissement prévu ;
- une étude d'impact environnemental et social et les mesures envisagées pour la restauration du site ;
- durée : 1 ans renouvelable.

Les frais afférents :

- les frais d'instruction du dossier de demande de **250.000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction ;
- les droits fixes de **200.000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- les redevances superficielles de **100 000 F CFA/10ha**, payable au Trésor public à la date d'octroi de l'autorisation d'exploitation et chaque année par anticipation à la date de signature de la décision portant attribution de l'autorisation d'exploitation artisanale.

La preuve du paiement des droits fixes et des redevances superficielles devra être fournie au Directeur général des mines et de la géologie.

**MINISTERE DES MINES
ET DE L'ENERGIE**

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

**DOSSIER DE DEMANDE D'AUTORISATION DE
COMMERCIALISATION DES RESSOURCES MINERALES
(AUTRES QUE METAUX ET PIERRES PRECIEUX)**

Le dossier de demande comprend :

- une demande de la société adressée au ministre chargé des mines
- une autorisation d'installation de la société ;
- les statuts ;
- les preuves de capacités techniques et financières ;
- le curriculum vitae du gérant ;
- un mémoire décrivant la zone d'achat des matériaux, le site et le processus de stockage des matériaux et le niveau de l'investissement prévu ;
- un plan de masse et de situation du site de stockage des matériaux ;
- durée : 2 ans renouvelable.

Les frais afférents :

- les frais d'instruction du dossier de **250.000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- les droits fixes de **200.000 F CFA** payable au Trésor public avant l'instruction du dossier ;

la preuve du paiement des droits fixes devra être fournie au Directeur général des mines et de la géologie.

**MINISTERE DES MINES
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DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERES

**REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie**

**DOSSIER DE DEMANDE D'AUTORISATION DE COMMERCIALISATION
DES METAUX PRECIAUX ET PIERRES PRECIEUSES**

Le dossier de demande du requérant, qui comporte les pièces suivantes, est adressé en trois (3) exemplaires au ministre chargé des mines. Il s'agit :

1. d'une demande d'autorisation de commercialisation des substances minérales précieuses et semi-précieuses ;
2. du curriculum vitae du requérant (personne physique) ou curriculum vitae du gérant (personne morale);
3. d'une copie légalisée d'une pièce d'identité :
 - passeport valide pour les étrangers,
 - carte nationale d'identité ou passeport valide pour les nationaux ;
4. du statut judiciaire du requérant :
 - casier judiciaire pour les nationaux,
 - attestation de non condamnation pour les étrangers ;
5. du certificat de résidence ou le permis de séjour pour les étrangers ;
6. du certificat d'immatriculation au Registre du Commerce de la République togolaise pour les personnes morales ;
7. des statuts de la société pour une personne morale ;
8. de toutes références ou informations utiles concernant le requérant ;
9. d'un engagement ferme de la quantité minimale de trois (03) tonnes d'or à réexporter annuellement.
10. du paiement des frais d'instruction du dossier de demande, d'un montant de cinq millions (5.000.000) de francs CFA non remboursable, à l'administration des mines.
11. du paiement d'une caution bancaire dont le montant est fixé par un arrêté conjoint des ministres chargés des mines, des finances et du commerce (20.000.000) de francs CF

Annex 11.2 List of parts and information required to obtain approval for production, exploitation and marketing of packaged water

N°	DESIGNATIONS
01	1-AUTORISATION DE CAPTAGE OU PRELEVEMENT D'EAU
02	2-CREATION D'ENTREPRISE
03	2-1-Autorisation d'installation
04	2-2-Carte d'opérateur économique
05	2-3- Statuts pour les sociétés
06	3- CONFORMITE ENVIRONNEMENTALE
07	2-1-Certificat de régularisation environnementale ou Certificat de conformité environnementale
08	4-CERTIFICAT DE SALUBRITE
09	5- LOCALISATION DU SITE
10	5-1-Carte IGN au 1/200 000
11	5-2- Plan de masse
12	6-INSTALLATIONS, EQUIPEMENTS ET PRODUITS UTILISES
13	6-1-Description des installations, équipement et produits utilisés
14	6-2-Etapes de traitement de l'eau
15	6-3 Résultats des analyses Physicochimiques et bactériologiques de l'eau brute (forage)
16	6-4 Résultats des analyses Physicochimiques et bactériologiques de l'eau conditionnée (sachet et/ou bouteille)
17	6-5-Preuve de l'existence d'un laboratoire d'autocontrôle ou Contrat avec un laboratoire conseil
18	7-QUALIFICATION DU PERSONNEL
19	7-1-CV avec photo du promoteur
20	7-2- Diplômes légalisés, CV et Contrat de travail du directeur technique(DT)
21	7-3- Diplômes légalisés, CV et Contrat de travail du responsable qualité(RQ)
22	7-4-Liste du personnel clé (Promoteur, DT, RQ et agents du conditionnement)
23	7-5-Cartes professionnelles de santé du DT, RQ et agents du conditionnement

N°	DESIGNATIONS
01	1-AUTORISATION DE CAPTAGE OU PRELEVEMENT D'EAU
02	2-CREATION D'ENTREPRISE
03	2-1-Autorisation d'installation
04	2-2-Carte d'opérateur économique
05	2-3- Statuts pour les sociétés
06	3- CONFORMITE ENVIRONNEMENTALE
07	2-1-Certificat de régularisation environnementale ou Certificat de conformité environnementale
08	4-CERTIFICAT DE SALUBRITE
09	5- LOCALISATION DU SITE
10	5-1-Carte IGN au 1/200 000
11	5-2- Plan de masse
12	6-INSTALLATIONS, EQUIPEMENTS ET PRODUITS UTILISES
13	6-1-Description des installations, équipement et produits utilisés
14	6-2-Étapes de traitement de l'eau
15	6-3 Résultats des analyses Physicochimiques et bactériologiques de l'eau brute (forage)
16	6-4 Résultats des analyses Physicochimiques et bactériologiques de l'eau conditionnée (sachet et/ou bouteille)
17	6-5-Preuve de l'existence d'un laboratoire d'autocontrôle ou Contrat avec un laboratoire conseil
18	7-QUALIFICATION DU PERSONNEL
19	7-1-CV avec photo du promoteur
20	7-2- Diplômes légalisés, CV et Contrat de travail du directeur technique(DT)
21	7-3- Diplômes légalisés, CV et Contrat de travail du responsable qualité(RQ)
22	7-4-Liste du personnel clé (Promoteur, DT, RQ et agents du conditionnement)
23	7-5-Cartes professionnelles de santé du DT, RQ et agents du conditionnement

N°	DESIGNATIONS
01	1-AUTORISATION DE CAPTAGE OU PRELEVEMENT D'EAU
02	2-CREATION D'ENTREPRISE
03	2-1-Autorisation d'installation
04	2-2-Carte d'opérateur économique
05	2-3- Statuts pour les sociétés
06	3- CONFORMITE ENVIRONNEMENTALE
07	2-1-Certificat de régularisation environnementale ou Certificat de conformité environnementale
08	4-CERTIFICAT DE SALUBRITE
09	5- LOCALISATION DU SITE
10	5-1-Carte IGN au 1/200 000
11	5-2- Plan de masse
12	6-INSTALLATIONS, EQUIPEMENTS ET PRODUITS UTILISES
13	6-1-Description des installations, équipement et produits utilisés
14	6-2-Etapes de traitement de l'eau
15	6-3 Résultats des analyses Physicochimiques et bactériologiques de l'eau brute (forage)
16	6-4 Résultats des analyses Physicochimiques et bactériologiques de l'eau conditionnée (sachet et/ou bouteille)
17	6-5-Preuve de l'existence d'un laboratoire d'autocontrôle ou Contrat avec un laboratoire conseil
18	7-QUALIFICATION DU PERSONNEL
19	7-1-CV avec photo du promoteur
20	7-2- Diplômes légalisés, CV et Contrat de travail du directeur technique(DT)
21	7-3- Diplômes légalisés, CV et Contrat de travail du responsable qualité(RQ)
22	7-4-Liste du personnel clé (Promoteur, DT, RQ et agents du conditionnement)
23	7-5-Cartes professionnelles de santé du DT, RQ et agents du conditionnement

Annex 12: Checklist - EITI Requirements (2016 EITI Standard)

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
2.1	Legal framework	Relevant laws and regulations	YES	Sections 4.1.5 & 4.2.2 & 4.3.1 & 4.4.1	
		Tax regime	YES	Sections 4.1.5 & 4.2.4	
		Level of fiscal decentralization	YES	Section 4.5	
		Institutional framework (structures and functions)	YES	Sections 4.1.7 & 4.2.3	
		Reforms in progress *	YES	Section 4.1.6	
2.2	Licensing	Status of permits / licenses granted during the period covered by the report. If licenses have already been granted: The process of granting the license?	YES	Section 4.1.11 et 4.1.12	
		The technical and financial criteria?	YES	Section 4.1.11 et Section 7.2 follow-up recommendations	
		Report any discrepancies with the regulations?	NA	NA	
		The names of the candidates for the tenders?	YES	Section 4.1.11	Licensing is governed by the rule of 1st come 1st served. Absence of a title granted by call for tender according to the DGMG
		Information on grants in previous reporting periods? *	NO		
		Efficiency of the granting system? *	YES	Section 7.2 follow-up recommendations	
2.3	Register of licenses	Put the link / include the license / contract register in the EITI Report for companies covered by the EITI Report	YES	Section 4.1.9 ANNEX 6 of the EITI-TOGO 2016 report	
		The register includes at least: - The name of the holder	YES	ANNEX 6 of the EITI-TOGO 2016 report Section 7,1	A recommendation was noted.
		- Geographic coordinates (if they are not compiled, they must be accessible -without		et 7.2 follow-up recommendations	

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
		deterrent fees) - The date of the request - The date of grant and the duration - the raw materials produced			
		The register includes all enterprises including those not included in the scope of approximation (otherwise explain the obstacles and the measures taken to overcome them)	YES	ANNEX 6 of the EITI-TOGO 2016 report	
		Government Policy on Contract Transparency, Relevant Legislation, Practices and Reforms	YES	Sections 4.1.9 & 4.1.10 & 4.1.11 & 4.2.5	
2.4	Contracts	If contracts are published, document, whether the publication covers all contracts and how to access them	YES	Section 4.1.10	The current Mining Code does not provide clear provisions dealing with the publication of contracts; Only part of the mining contracts is published on the DGMG website.
		Document the existence of a publicly accessible real owner register and how to access it	YES	Section 4.10 et Section 7.2 Follow-up recommendations	
		Document government policy and GMP discussions, including legal provisions and practices as well as any ongoing reforms	YES	Section 4.10	
		Publication of a roadmap (from 1 January 2017)	YES	Sections 4.10 et 7.1	A recommendation was noted.
2.5	Real property	Publication of RA data in the EITI Report *	YES	Annex 1 et section 7.1	A recommendation was noted.
		Publication of sufficient data on the identity of PR *	YES	Annex 1 et section 7.1	A recommendation was noted.
		Agree on the definition of PR, the procedure to ensure the credibility of the data *	YES	Section 4.9	
		Disclosure of Stock Exchanges for Listed Companies *	YES	Annex 1	
		Disclosure of legal ownership	YES	Annex 1	
2.6	State participation	Agree on the definition of state-owned enterprises	YES	Section 4.1.14	

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
		Document the rules and practices in effect regarding the financial relationship between the state and public enterprises	YES	Section 4.1.14	
		Disclose the level of direct / indirect participation of state and state-owned enterprises in extractive companies	YES	Section 4.1.14	
		Disclose changes in ownership level during the reporting period	YES	Section 4.1.14	
		Disclose the terms of the transactions or explain the obstacles to making these data available	YES	Section 4.1.14	
		Disclose details of loans or loan guarantees granted by state or state-owned enterprises to extractive companies	NA		No similar operations in Togo
3.1	Prospecting activities	include an overview of extractive activities, including significant prospecting activities	YES	Section 4.1.3	
3.2	Production data	Disclose volumes and production values by substance	YES	Sections 1.2 & 6.5.1 & 6.5.2	
		Break down data by region	NON		A recommendation was noted.
		Indication of the source of the data and valuation method	YES	Sections 1.2 & 6.5.1 & 6.5.2	
3.3	Export data	Disclose export volumes and values by substance	YES	Sections 1.2 & 6.5.3	
		Break down data by region of origin	NO		A recommendation was noted.
		Indication of the source of the data and valuation method	YES	Sections 1.2 & 6.5.3	
4.1	Disclosure of comprehensive tax and income	Agree on the definition of materiality, including the reporting threshold	YES	Sections 1.3 & 3	
		Describe the options considered and the reasons for choosing	YES	Sections 1.3 & 3	
		Description of revenue streams considered significant	YES	Annexe 11	
		Revenue streams retained in line with the list in 4.1.b. Exclusions must be reasoned.	YES	Sections 1.3 & 3	
		Identification of companies making significant payments	YES	Sections 1.3 & 3 et 7.1	A recommendation was noted.
		Identification of the collecting organisms of the significant incomes	YES	Sections 1.3 & 3	
		Completeness of the declarations of these entities	YES	Section 1.4 & Annex 3	

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
		Comprehensive state declaration including for entities not included in the scope	YES	Section 1.4	
		Report omissions (corporate and state) and assess their impact on the completeness of the report	YES	Section 1.4	
		Independent Administrator's assessment of the completeness of the EITI disclosures and reconciliation coverage	YES	Section 1.4	
4.2	Income in kind	Take into account the materiality of income in kind	NA		No similar operations in Togo
		The non-existence of such income must be justified	NA		No similar operations in Togo
		Disclosure of volumes sold and revenues from the state's production share	NA		No similar operations in Togo
		additional disclosures such as product type, price, market and volume of sales and / or reconciliation of volumes sold / revenues received	NA		No similar operations in Togo
4.3	Infrastructure Supplies and Barter Arrangements	Taking into account the materiality of infrastructure supplies and barter agreements	YES	Section 4.8	
		Disclosure of revenue streams / value of transfers	YES	Section 4.8	
4.4	Transportation revenue	Taking into account the materiality of transport revenues	YES	Section 4.4	
		Disclosure of transport agreements: payments, tariffs, volumes transported, revenues. *	YES	Section 4.4	
		Reconciliation of transportation revenues *	N/A		
4.5	Transactions between state-owned enterprises and state-owned entities	Taking into account the materiality of the payments made and / or the income received by state-owned enterprises on behalf of the State	N/A		
		Disclosure of Significant Payments / Revenues in the EITI Report	N/A		
		Disclose financial transactions between state-owned enterprises and the state	N/A		
4.6	Subnational direct payments	Take into account the materiality of subnational payments	YES	Section 3.3	
		If significant, disclosure and revenue reconciliation	YES	Section 5.1.2	

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
4.7	Level of disintegration	Financial data for the EITI Report is broken down by company, state entity and revenue stream?	YES	Section 6.1	
4.8	Data timeliness	Agree on the accounting year covered by the EITI Report	YES	Section 2.6	
4.9	Data quality	Evaluation of auditing standards / practices for payments and extractive revenues	YES	Section 4.7	
		The FD has been agreed between the Independent Administrator and the GMP	YES	Annex 5	
		The EITI Report contains a summary of the review of the audit procedures of the companies and public entities included in the scope	YES	Section 4.7	
		Procedures are agreed between the IA and the GMP to ensure the credibility of the data and explanation of the choices	YES	Section 2.4	
		The report indicates whether the RUs of the entities included in the scope were audited for the year covered by the report	YES	Annex 3	
		Description of the method used for data reconciliation (Applied International Standards)	YES	Section 4.7	
		Evaluation of the IA regarding the completeness and reliability of the (financial) data presented and the evaluation limits	YES	Section 1.4	
		Disclosure of failing entities, weaknesses and discrepancies and their impact on the completeness of the report	YES	Section 1.4	
		Indication of the hedge through the reconciliation exercise	YES	Section 1.4.1	
		Mention of the source of the contextual data	YES		
		The authors of the opinions mentioned in the report must be clearly mentioned	YES		
		Follow up on recommendations from previous reports	YES	Section 7.2	

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
		Include recommendations for strengthening the reporting process and especially recommendations for aligning audit practices with international standards and strengthening governance	YES	Section 7.1	
5.1	Distribution of income	Explanation of income distribution (included in the budget or off budget)	YES	Section 1.1	
		Refer to the National Revenue Classification System *	NON		
5.2	Subnational transfers	Description of constitutional, statutory or other requirements related to the sharing of extractive revenues	YES	Section 4.5.5	
		Taking into account the materiality of transfers	YES	Section 4.5.5	
		Disclose distribution keys, transferred revenues and any difference to the amount to be transferred	YES	Section 6.4 et Section 7.2 Follow-up recommendations	
		Reconciliation of compulsory transfers *	YES	Section 6.4	
		Reconciliation of optional transfers *	NO		
5.3	Revenue and expense management	Description of revenues earmarked for specific programs or geographical regions, including a description of the methods that ensure the effectiveness and accountability of their use *	NO		
		Description of country budgeting and auditing processes and links to publicly available information on budget and expenditure *	YES	Section 4.5.1	
		Disclose additional information related to the budget cycle, commodity production and commodity price projections, as well as income sustainability, resource dependence and expected revenues *	NO		
6.1	Social expenditure	Identify the existence of mandatory social expenditures	YES	Section 6.2	
		Taking into account the materiality of compulsory expenditure	YES	Section 6.2	
		Disclose mandatory expenses and reconcile them if possible	YES	Section 6.2	

Requirement N°	Requirements	Evaluation criteria	Included in the report	Reference in the report	Comments
		Disclose mandatory in-kind expenditures and value of transfers	YES	Section 6.2	
		Disclose beneficiaries of social expenditures	YES	Section 6.2	
		Disclose non-mandatory social spending *	YES	Section 6.2	
6.2	Quasi-fiscal expenditures of state-owned enterprises	Disclose quasi-tax expenditures provided by state-owned enterprises including subsidiaries of state-owned enterprises	N/A		
		When expenditures are significant, develop a reporting process for disclosure of these expenditures in the EITI Report	N/A		
6.3	Contribution of the extractive sector to the economy	Contribution in absolute terms and as a percentage of GDP, including an estimate of informal sector activity	YES	Section 4.6.2	Outside the formal sector
		Contribution in absolute terms and as a percentage of total government revenue	YES	Section 4.6.1	
		Contribution in absolute terms and as a percentage of total exports	YES	Section 4.6.3	
		Contribution in absolute terms and as a percentage of total employment	YES	Section 4.6.4	
		key regions / areas where production is concentrated	NO		
	Mandatory				
	encouraged				

Annex 13: Work team and people contacted

Work team– Moore Stephens LLP

Tim Woodward	Partner
Ben Toorabally	Director of assignment
Radhouane Bouzaiane	Senior manager / Team Leader
Ghazi Khiari	Supervisor auditor
Ahmed Zouari	Senior auditor
Achraf Kanoun	Senior auditor

EITI Technical Secretariat

Koukou Didier 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	Head of Unit for Information and Communication

Ministry of Mines and Energy

Directorate-General of Mines and Geology

Marcel Sogle	General director of Mines and Geology
BIMIZI Assamam	Recipe Manager

Ministry of Economy and Finance

Mme Johnson Ahéba Josée	Director of the Economy
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Togolese Office of Revenue (OTR)

Office of the Customs and Indirect Rights (CDDI)

AWIKODO Tomdjao	Charged of procedures
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Tax commission (CI)

PIGNAN GNANSA Palakassi	Charged of procedures in Program and monitoring unit
M. KOLANI Liman	Reporting manager at DGE

Directorate-General of Treasury and Public Accounting (DGTCP)

AHOKOR Affo-N'sono	Head of Revenue Management Division
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National Agency for Environmental Management (ANGE)

M. SANUSSI Sroudy	Head of Environmental and Social Impact Assessment and Strategic Environmental Assessment (SEIES / SEES)
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