



REPUBLIQUE TOGOLAISE

MOORE STEPHENS

EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

EITI TOGO

REPORT ON THE RECONCILIATION OF EXTRACTIVE PAYMENTS AND REVENUES FOR THE YEAR 2012



August 2015

This report is established by request of the Multistakeholders Group of EITI Togo. The views expressed in this report are those of the Reconciler and in no way reflect the official opinion of EITI Togo. This report has been prepared solely for use of EITI Togo for the purpose it is intended.

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LIST OF ABBREVIATIONS

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

INTRODUCTION

Background

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

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

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

Togo has already published three EITI reports since joining EITI covering the years 2010 and 2011. A summary of these reports is detailed as follows:

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

The revenues from the extractive sector decreased from USD 64 million in 2010 to USD 31 million in 2011. This decrease is explained by the treatment applied to companies which carried out activities other than extractive. As a result, their contribution was limited in 2011 to only specific taxes to the extractive activity. This treatment has been adopted by the Steering Committee in order not to increase the contribution of the extractive sector in state revenues.

Objective

EITI requires the publication of comprehensive reports, including full disclosure of state revenues from extractive industries, as well as disclosure of all material payments to Government Agencies by Oil and Gas/gas and mining companies. The purpose of this report is to reconcile the payment flows and volumes data for the exploration and exploitation of Oil and Gas and minerals in 2012.

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

Nature and extent of our work

This report summarises the results of the reconciliation work and payment flows from the extractive sector for the year 2012 which forms part of the EITI process in Togo. This report also covers the reconciliation of production volumes and exports of the extractive sector.

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

The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result we do not express any assurance on the transactions beyond the

explicit statements set out in this report. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

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

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

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

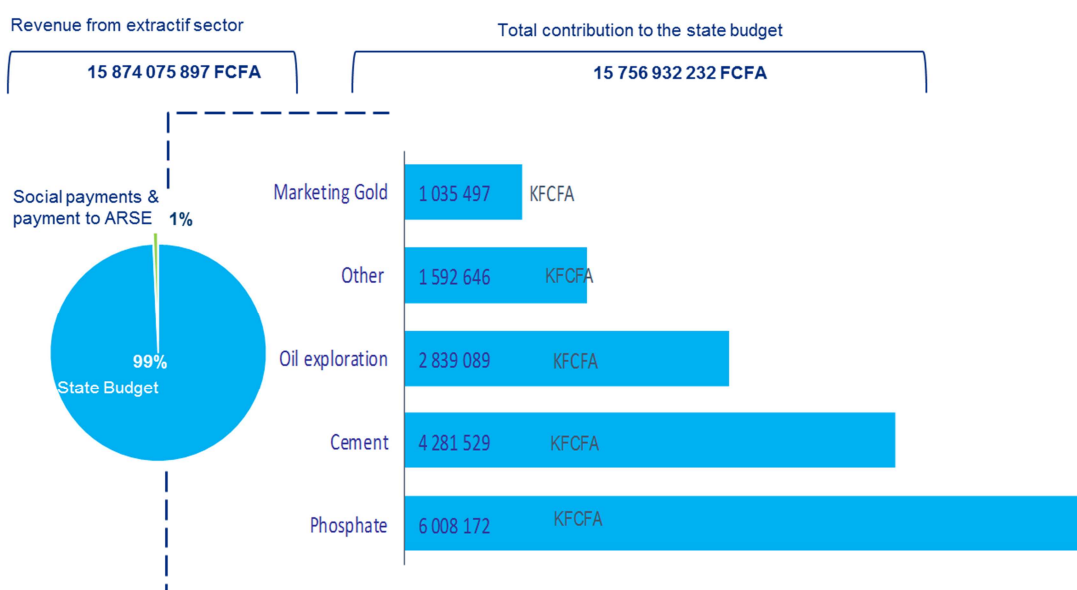
1. Executive Summary

This report summarises information about the reconciliation of payment flows and volumes data of the extractive industry in Togo as part of the implementation of the Extractive Industries Transparency Initiative (EITI) process. In this context, extractive companies and Government Entities report payments and income from the extractive industry for government Oil and Gas profit, royalties, profit taxes, dividends, bonuses, rights and costs of licenses and other material industry related payment flows respectively. In addition this report includes reconciliation data of production, exports, employments, social payments and to provide other contextual information

1.1. Revenue from the Extractive Sector

1.1.1. Revenues from extractive sector

According to the data collected from Government Entities, revenue generated from the extractive sector amounted to FCFA 15,874,075,897 FCFA in 2012. The direct contribution accruing to the state, as reported by Government Agencies, totalled FCFA 15,756,932,232 which represents 99% of total State revenues. This contribution comes mainly from phosphate and cement. These revenues contribute about 65% of total budget revenue of Togo in 2012.

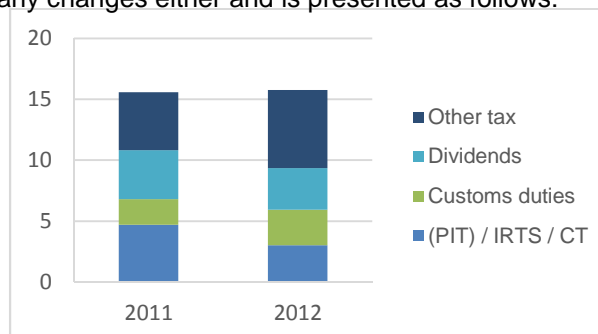


Sub-national transfers made in 2012 in respect of segment revenues, as declared by State agencies amounted to FCFA 828,067,501. Details of beneficiary transfers is presented in Section 6.3 of this report.

1.1.2. Movement of revenues in the extractive sector

There has been no significant changes in the income of the extractive sector between 2011 and 2012. The tax structure has not been subject to any changes either and is presented as follows:

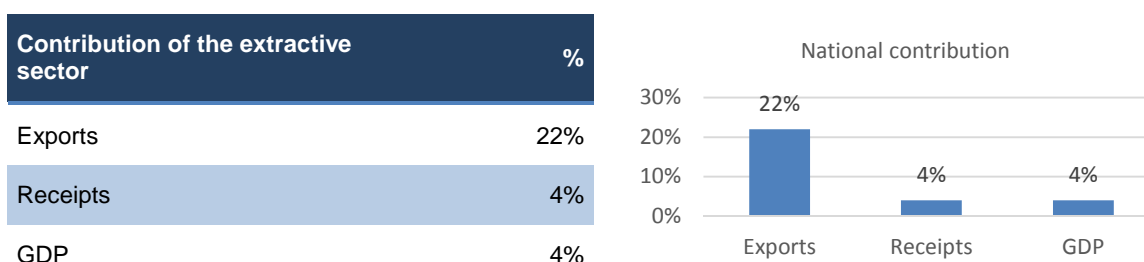
Payment flows	2011 (FCFA)	2012 (FCFA)
(PIT) / IRTS / CT	4 699 331 883	3 009 390 414
Customs duties	2 114 168 552	2 916 923 112
Dividends	4 001 200 000	3 415 283 017
Other taxes	4 767 420 648	6 409 228 676
Total	15 582 121 083	15 750 825 219



Details of contribution payment flows is presented in Section 6.1.2 of this report.

1.1.3. National contribution

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



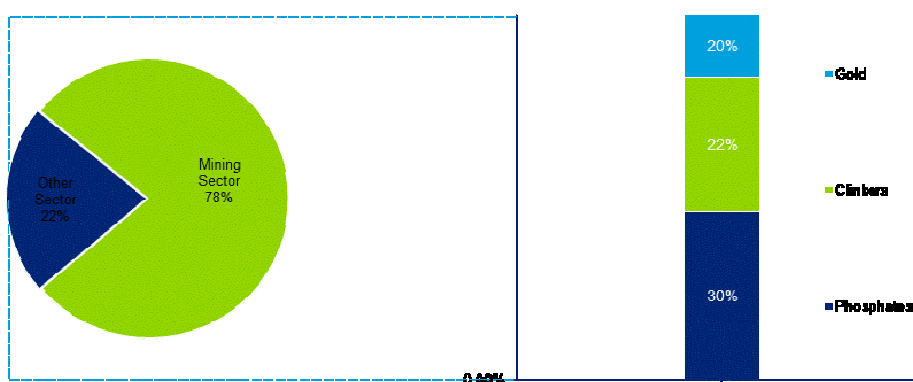
Details of the contributions of the mining sector is presented in Section 3.5 of this report.

1.2. Exports

According to figures provided by the General Directorate of Statistics and National Accounts (DGSCN) the extractive sector contributes 22% of total exports of Togo as follows:

Indicator	2012 in FCFA	2012 in US\$ ¹	Contribution in %
Exports²	477 522 180 000	960 500 000	100%
Extractive sector	105 165 696 601	211 532 900	22%
Including phosphate	48 575 281 601	97 705 531	46%
Including clinkers	38 550 000 000	77 540 430	37%
Including Gold	18 040 415 000	36 286 940	17%
Other sectors	372 356 483 399	748 967 100	78%

The main mining products which are exported from Togo are: Phosphate, Clinker and Gold which represent 46%, 37% and 17% of total sector exports respectively. The detailed figures are as follows:



¹ Rate BCEAO on 31-12-2012 1 US\$=497.16

² Source : CIA Factbook (<https://www.cia.gov>)

1.3. Report Scope

1.3.1. Reporting entities

All companies holding contracts or active mining titles and for which the total payments to the government for 2012 exceed FCFA 5 million have been included in the reconciliation scope. This threshold has been set with the objective of covering 99.7% of revenues in the extractive sector in the 2012 EITI report. The entities included in the scope of 2011 and whose payments for 2012 are below the threshold of FCFA 5 million were also maintained in the reconciliation scope. This led to selection of 37 following entities:

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

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

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

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

1.3.2. Payment flows

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

1.4. Completeness and Accuracy of Data

1.4.1. Data submission

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

- (1) Reporting Templates not submitted by extractive companies: 10 companies included in the scope of the reconciliation have not submitted reporting templates. We were therefore unable to reconcile the payments of these companies with those declared by the relevant government entities. The list of these companies and the revenues collected by the state are as follows:

Company	Income received by the State FCFA	% of total collected revenues
ENI (*)	1 592 646 465	10,11%
EBOMAF SA.	647 795 094	4,11%
CECO BTP	186 704 705	1,19%
SONATRAC Togo	59 821 981	0,38%
GER	38 270 025	0,24%
SNCTPC	8 002 600	0,05%
TERRA Métaux rares (*)	7 331 850	0,05%
SAD	7 228 250	0,05%
CARMAR Togo	1 300 000	0,01%
STII	866 500	0,01%
Total	2 549 967 470	16,19%

(*) ENI and TERRA Métaux rares companies were included in the scope of reconciliation in respect of their contributions during the year 2012. However, as part of our reconciliation exercise, we found that these two companies no longer exist in Togo and have ceased all activities in 2014. Thus the following explanatory elements were provided by the relevant Government Agencies:

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

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

Company	Declaration of companies (FCFA)	Declaration of State (FCFA)	Difference # (FCFA)	% of total revenues collected
SCANTOGO Mines	462 503 637	637 407 109	(174 903 472)	(1,11%)
Granutogo	18 851 008	119 179 398	(100 328 390)	(0,64%)
COLAS	194 829 706	324 490 979	(129 661 273)	(0,82%)
TGC SA.	5 342 922	8 753 118	(3 410 196)	(0,02%)
ADEOTI	4 692 000	202 292 733	(197 600 733)	(1,25%)
SHEHU DAN FODIO	10 485 085	4 893 572	5 591 513	0,04%
Total	696 704 358	1 297 016 909	(600 312 551)	(3,81%)

All Government Agencies selected for the 2012 reconciliation submitted their tax templates for the extractive companies selected for the reconciliation, except for TdE and DGTLS which did not submit reporting templates with regards to the amount of taxes they collected in 2012.

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

1.4.2. Certification data

Certification of company data templates: All companies selected in the reconciliation scope and who have submitted their reports, submitted templates certified by external auditors with the exception of the following 14 companies:

Company	Declaration of companies (FCFA)	% of total revenues collected
WAFEX	697 483 810	4,43%
SCANTOGO Mines	637 407 109	4,05%
SOLTRANS	338 013 055	2,15%
COLAS	324 490 979	2,06%
Togo carrière	264 837 472	1,68%
ADEOTI	202 292 733	1,28%
Granutogo	119 179 398	0,76%
Les Aigles	28 205 846	0,18%
TGC SA	8 753 118	0,06%
SHEHU DAN FODIO	4 893 572	0,03%
BB/Eau Vitale	271 100	0,00%
ACI Togo	-	-
MIDNIGHT SUN	-	-
SILME-BTP Sarl	-	-
Total	2 625 828 192	16,7%

(*) Administrations have reported receiving revenues from these companies

The certified reporting templates submitted by extractive companies are set out in Appendix 7. This represents 16.7% of all mining revenues as reported by Government Agencies after adjustments.

Certification of the tax templates submitted by the Government Agencies

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

Only the reporting forms of DGMG, DGTLs, DGTCP and ANGE have been certified by the Court of Auditors. These audit reports were not qualified. No representation letter was submitted by the Court of Auditors certifying the compliance of the data produced by all Administrations included in the scope.

1.5. Results of the reconciliation

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

1.5.1. Reconciliation of cash flows

At the date of this report, the reconciliation of extractive sector revenues have led to the reconciliation of 99% of the revenues reported by the Government, excluding unilateral disclosures. The unreconciled variance amounts to **FCFA 1 760 455 978** and represents 11.2% of total revenues reported by the State after adjustments. This difference largely exceeds the 1% threshold set by the EITI Steering Committee.

Aggregated payments (FCFA)	Initial reporting	Adjustment	Adjusted amount	Revenue out budget	Total declared revenue
Allocated to the budget					
Extractive companies	30 077 456 574	(12 566 175 377)	17 511 281 197		17 511 281 197
Government	29 336 594 964	(13 585 769 745)	15 750 825 219	(59 067 689)	15 691 757 530
Discrepancy	740 861 610	1 019 594 368	1 760 455 978		1 819 523 667
Unilateral declaration by the State	65 174 702	-	65 174 702		65 174 702
Total	29 401 769 666	(13 585 769 745)	15 815 999 921	(59 067 689)	15 756 932 232
Payments to ARSE				59 067 689	59 067 689
Social payments					
Social payments (companies)	58 075 976		58 075 976		58 075 976
Total mining sector (*)	29 459 845 642	(13 585 769 745)	15 874 075 897	-	15 874 075 897

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

1.5.2. Reconciliation of production volumes

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

Company	Product extracted	Unit	Declaration by the company		Declaration by the State		Difference
			Quantity produced	Mining royalties paid	Quantity produced	Mining royalties paid	
SNPT	Phosphate	Tonne	1 110 416	-	1 100 000	-	10 416
WACEM	Limestone	Tonne	2 371 219	828 798 420	1 923 189	828 798 420	448 030
MM Mining	Iron	Tonne	177 318	21 654 281	52 706	21 654 281	124 612
Les Aigles	Crushed (gravel)	m3	22 275	2 227 500	23 968	2 396 800	(1 693)
Togo rail	Crushed (gravel)	m3	10 997	1 099 700	7 042	704 200	3 955
Etoile du Golfe	Crushed (gravel)	m3	25 120	2 000 000	20 000	2 000 000	5 120
COLAS	NC	NC	NC	NC	45 729	4 572 900	NA
Togo carrière	Crushed (gravel)	m3	75 890	7 689 000	76 890	7 689 000	(1 000)
EBOMAF SA.	NC	NC	NC	NC	58 900	5 890 000	NA
SNCTPC	NC	NC	NC	NC	80 026	8 002 600	NA

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

1.5.3. Reconciliation of volumes and export values

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

Company	Product extracted	Unit	Country of destination	Volume reported by company	Volume reported by the State	Difference in volume exported
SNPT (*)	Phosphate	Tonne	NC	1 032 834	NC	1 032 834
WACEM (*)	Limestone	Tonne	Multiple	1 022 118	951 728	70 390
MM Mining (*)	Fer	Tonne	Germany	70 512	75 000	(4 488)
Voltic Togo Sarl (*)	Water	m3	NC	NC	2 372	(2 372)
WAFEX (**)	Gold	NA	Multiple	12 041	12 041	-
SOLTRANS (**)	Gold	NA	Multiple	6 510	6 510	-

(*) State figures were reported by CD

(**) State figures were reported by DGMG

Company	Product extracted	Unit	Country of destination	Export values (FCFA)	Export values (FCFA)	FOB value (FCFA)
SNPT (*)	Phosphate	Tonne	NC	68 663 255 314	NC	68 663 255 314
WACEM (*)	Limestone	Tonne	Multiple	45 792 111 760	42 187 651 829	3 604 459 931
MM Mining (*)	Iron	Tonne	Germany	2 505 130 118	2 700 000 000	(194 869 882)
Voltic Togo Sarl (*)	Water	m3	NC	NC	204 684 000	(204 684 000)
WAFEX (**)	Gold	NA	Multiple	NC	NC	NA
SOLTRANS (**)	Gold	NA	Multiple	NC	NC	NA

(*) State figures were reported by CD

(**) State figures were reported by DGMG

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

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

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11 November 2015

2. APPROACH AND METHODOLOGY

The reconciliation process consisted of the following steps:

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

2.1. Scoping study

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

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

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

2.2. Data Collection

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

The EITI Committee agreed that the deadline for submission of reporting templates data would be 10 November 2014.

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

2.3. Reconciliation and Investigation of Discrepancies

The process of reconciling data and investigating discrepancies was carried out in April 2015. In carrying out the reconciliation, we performed the following:

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

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

2.4. Treatment of companies having a main activity other than extractive

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

The reconciliation scope also included companies whose main activities fell in a sector other than in the extractive sector for companies. As a result, companies with a turnover from their non-extractive activity exceeding 50% of their total turnover were also included within the scope. These companies are set out in the following table:

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

As a result, the reconciliation process was conducted as follows:

- initially, we have reconciled all taxes reported by these companies; and
- secondly, we proceeded to tax adjustments and statutory taxes reported by these companies for netting off the purposes of determining the extractive sector revenues.

2.5. Reliability and Credibility of EITI Reported Data

In order to ensure reliability and completeness of data reported in the 2012 EITI report, the following conditions were agreed with the EITI committee:

For extractive companies

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

- signed by a senior official of the company;
- supported by a breakdown of payments by date and by receipt in the supporting schedules;
- complemented by certified 2012 financial statements of the company; and
- certified by an external auditor attesting that amounts reported are in compliance with the entity's accounts and that no evidence has been brought to their attention, which is likely to put into question the reliability or the completeness of payments reported by Companies.

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

Government Entities

Reporting Templates of Government Entities should be:

- signed by an authorised official of the financial authority;
- supported by a breakdown showing receipt of reported payments; and
- certified by the National Audit Office.

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

2.6. Basis of Reporting

Payments and revenues reported in this EITI report are strictly limited to payment flows and contributions which occurred during 2012. Accordingly, any payment made prior to 1 January 2012 were excluded. The same applied to payments made after 31 December 2012.

For the conversion of payments reported in USD we applied the BCEAO exchange rate on 31 December 2012, ie US \$ 1 = 497.16 CFA.

3. The national context of the extractive sector in Togo

3.1. The extractive sector in Togo

Extractive industries covered in this report include:

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

In addition to the main sectors of the extractive industries which refers the EITI standard and source book, the EITI Committee decided to extend the scope of reconciliation to include:

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

3.2. Legal framework of the extractive sector

3.2.1. Oil and Gas Sector

a) Legal framework

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

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

b) Background of Oil and Gas Activities in Togo

The Togolese State and ENI signed two contracts for exploration and production of Oil and Gas in the offshore blocks Oti 1 and Kara 1 located in the "Dahomey Basin" on 21 October 2010.

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

According to the letter sent by ENI, dated 29 January 2014, the Company notified the Togolese Government the cessation of its activities on both blocks. The pattern presented in the letter is the failure of negotiations on the amendments to the Production Sharing Contract (PSC) signed initially.

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

3.2.2. Mining sector

a) Legal framework

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

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

b) Mining production

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

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

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

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

c) Major Projets

Major mining projects in the Republic of Togo are:

Localisation	Operator	Mined substance	Estimation of reserves	Date license granted	Duration
Tabligbo (Yoto)	WACEM	Calcaire	NC	30/12/1996	20 years
Hahotoé (Vo)	SNPT	Phosphate	50 millions tonnes	29/04/1997	20 years
Bassar (Bassar)	MM MINING	Iron	500 millions tonnes	12/02/2008	20 years
Tabligbo (Yoto)	SCANTOGO-MINE	Calcaire	NC	12/08/2009	20 years
Pagala (Blittah)	POMAR	Marble	50 millions m ³	24/11/2010	20 years

d) Types of mining titles

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

A prospecting license: It grants the holder non-exclusive rights to undertake exploration activities of mineral substances in the scope specified in the licence. The total area of such scope cannot exceed 1,000 km². The granting of a prospecting license is within the powers of the Director General of Mines and Geology (Article 11 of the Mining Code).

A research permit: It gives its owner exclusive rights to undertake exploration and research of mineral substances in the scope specified in the licence. The total area of such scope cannot exceed 200 km². The granting of an exploration permit falls within the powers of the Minister of Mines (Article 14 of the Mining Code).

A license to operate: It gives its owner exclusive rights to undertake exploration, research and exploitation of mineral substances in the scope specified in the license. The total area of such a scope cannot exceed 100 km². According to Article 18 of the Mining Code there are 3 types of licenses:

- **The operating license for construction materials** which applies to any use of these materials for public works or for any other commercial purposes. It is valid for a maximum of three (03) years.
- **The permit for small-scale operation** which applies to any investment, the total amount excluding taxes and working capital is less than three hundred million FCFA (300 million FCFA).

This threshold may be reviewed periodically by decree of the Minister of Mines. The permit is valid for a period of five (05) years.

- **The permit for large-scale operation** which applies to other larger investment (over 300 million FCFA). It is valid for a period of twenty (20) years.

A homemade authorisation: It confers on its holder the right to engage in craft activities for mineral substances in the scope specified in the authorization. The total area of the perimeter of an exclusive license may not exceed one (01) km². The granting and renewal of an artisanal authorisation falls within the mandate of the Director General of Mines and Geology (Article 22 of the Mining Code).

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

e) **Transactions on mining stocks**

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

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

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

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

Artisanal authorization is not divisible, assignable, transferable, liable to guarantee and cannot be leased (Article 22 of the Mining Code).

3.2.3. **Water sector**

a) **Legal framework**

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

Currently, the sub-sector is governed by the Water Code. However, the decree implementing the Act has not yet emerged. Therefore, TdE continues to collect royalties on the exploitation of groundwater from some operators.

b) **Ground water exploitation**

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

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

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

3.2.4. Precious minerals trading sector

a) Legal framework

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

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

b) Precious minerals trading sector

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

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

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

3.2.5. Mining production

The main minerals mined or exported in the Togolese Republic are as follows:

Mineral	2011	2012
Phosphates (in tonnes)	865 616	1 100 000
Limestone (in tonnes)	1 923 180	1 918 866
Iron (in tonnes)	45 190	82 196,65
Gold (kg) (*)	16 469,18	18 551,27
Diamonds (carat)	207,67	455,94

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

3.2.6. State participation in mining companies

According to Article 55 of the new Mining Code, the State is entitled to 10% of the share capital of the mining companies except for those operating in the crafts and building materials sector. According to this article the State held a non-paying 10% stake in mining companies with a small or large scale business licenses in 2012. Details of these investments is as follows:³

N°	Type of license	Company	Main substance	Date of grant	Duration (year)	Location
1	Small-scale mining permits	GRANUTOGO	Migmatite	20/12/2012	5	Amélépké (Zio)
2		WACEM	Limestone	30/12/1996	20	Tabligbo (Yoto)
3	Scale operating licenses	SNPT	Phosphate	29/04/1997	20	Hahotoé (Vo)
4		MM MINING (*)	Limestone	12/02/2008	20	Bassar (Bassar)
5		SCANTOGO-MINE	Limestone	12/08/2009	20	Tabligbo (Yoto)
6		POMAR	Marble	24/11/2010	20	Pagala village (Blittah)

(*)Under the mining agreement the Togolese State is entitled to 10% of profits

³ Source : DGMG.

3.3. Payment flows involved in the EITI reconciliation

To identify the different payment flows to be held in the reconciliation scope, we present in this section all taxes and other payments applicable to mining companies. This analysis will present all the payment flows identified by sector and tax collecting entity.

A comprehensive inventory of payment flows in the extractive sector has been made on the basis of the analysis of the current regulations governing the extractive sector and based on interviews with companies and financial authorities. Thus the following payments were identified:

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

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

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

3.3.2. Specific taxation and payments applicable to the mining sector

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

Tax	Stream definition	Administration
Application fees	Application fees for mining permits and trading authorisations payable to the Treasury based at the Directorate General of Mines and Geology before the application request.	DGMG
Fixed duties	Fixed duties (including payment for permit renewal): Fees paid for the application, renewal or transfer of mining permits. The amount and terms are specified in legislation (Art. 49 of the Mining Code).	DGMG
Surface rights	Tax paid by holders of mining permits, artisanal authorisations, quarrying and permits for small and large scale exploitation or exploration. This fee is set by legislation on an annual basis and paid in advance when awarding the permit (Art. 50 of the Mining Code).	DGMG
Royalties	Tax paid by holders of mining permits for mineral substances produced or sold. The amounts and terms of these fees are set by ministerial order (Art. 51 of the Mining Code).	DGMG
Penalties for mining infractions	This are amounts paid by mining companies following breaches of the regulations governing the mining sector (Art. 58 of the Mining Code).	DGMG
Rents mining infrastructure	Corresponds to the rents that must be paid by SNPT to the State in return for the use of certain infrastructures. These rents are not subject to disbursements. However, provisions are made by companies.	NA

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

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

Flow name	Acronym	Flow definition	Relevant authority
Corporation Tax	CT	<p>Corporation Tax is governed by Articles 137 to 162 of the General Tax Code and is based on total profits or revenues made by companies and other designated legal entities.</p> <p>The tax rate on companies is:</p> <ul style="list-style-type: none"> • 27% of taxable income for industries; 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. 	TD
Capital Gains Tax	CGT	According to Article 1173 of the General Tax Code and under the application of international conventions, capital gains received 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 legal entity.	TD
Minimum Tax Rate	MTR	Companies and other legal entities liable to corporation tax are subject to a minimum flat-rate of tax, irrespective of their results. (Articles 165 to 170 of General Tax Code).	TD
Professional Tax	PT	According to Article 232 of General Tax Code Professional Tax is due each year from individuals or legal entities which regularly carry out an unremunerated professional activity. The basis for calculation of professional tax is composed of two elements determined during a reporting period, namely: overall turnover, including all taxes and the rental value of premises and warehouses.	TD
Property taxes		According to the General Tax Code, property tax is payable each year on buildings located in Togo (Article 248) as well as properties not built in Togo (Article 265).	TD
Withholding tax on rent		According to Articles 1407 and 1408 of the General Tax Code bulk purchases and goods imported are subject to a levy in favour of the General Budget as an advance for income tax. This withholding tax is due by individuals or legal entities having taxable income under the category of industrial or commercial revenues.	TD
Withholding tax on salaries		According to Article 1165 of General Tax Code, salaries, pensions and life annuities are subject to withholding taxes made on each payment when the employer or annuity debt is established in Togo, whatever the place of tax residence of the recipient of such income.	TD
Taxes on Salarie	TS	Taxes on salaries are governed by Articles 171 to 178 of the General Tax Code, the tax base shall be the total of salaries and benefits in kind allocated, as mentioned in the category of salaries according to the code, during the calendar year to the staff. The tax rate is 7% of the taxable amount, of which, 1% is paid to an apprenticeship scheme and another 1% is paid to a special housing fund.	TD
Additional Income Tax	AIT	<p>According to Article 220 of the General Tax Code, Additional Income Tax is derived from the calculation of the Tax on Salary, and represents 25% of the amount payable.</p> <p>For employees, pensioners and debtors, the additional income tax is subject to monthly withholding taxes by the employer or the debtor, at the same time as income tax.</p>	TD
Value-Added Tax	VAT	According to Article 52 of the General Tax Code, Mining Licenses, Exploration Licenses, Exploitation license holders 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, machinery, vehicles, tools, parts and consumables (except petroleum products) purchased in the domestic market for mining activities..	TD
The Registration Rights		In accordance with articles 400 to 468 of the Tax Code, registration fees are fixed, following proportional or progressive nature of the acts and mutations which they are subject to. The collection of fees is set according to the external form of acts or the substance of their provisions.	TD

Flow name	Acronym	Flow definition	Relevant authority
Stamp Duty	DT	According to Article 607 of the Tax Code, stamp duty is based on the documents related to civil and judicial acts and writs which can be produced in court as evidence. It is applicable upon the fulfillment of certain formalities.	TD
Withholding tax on provision of services (deducted at source)	-	According to Article 1186 of the General Tax Code, individuals or legal entities subject or not to other taxes are required to withhold taxes on fees, brokerage commissions and other similar remunerations paid to third parties domiciled in Togo.	TD
Manufacturing and trade of beverage taxes		The fees due in respect of the special tax on production and trade of beverages are paid in accordance with Articles 305 to 307 of the General Tax Code. This fee is not a tax on the extraction	TD
Excises duties		According to Article 390 of the General Code of Excise Duty, taxes are imposed for the benefit of the general budget on the products listed in that article. Mining products do not form part of these products.	TD
Garbage Collection Tax	GCT	According to Article 291 of the General Tax Code, Garbage Collection Tax is paid annually on buildings and on other properties built outside Togo and in localities where a service of garbage removal exists.	TD
Unique Business Tax		In accordance with Article. 1421 of the General Tax Code, unique business tax must be withheld and is complementary of the following taxes and is payable owed by those involved for professional activities: <ul style="list-style-type: none"> • Tax on personal income (PIT) of the contractor; • Contractual minimum tax on individuals (MFIs); • Business tax (TP) • Payroll tax (employer's share) of 7%; and • Value added tax (VAT). 	TD
Tax adjustments and penalties payable to TD		Tax adjustments and penalties paid to TD following a review by the tax authorities; penalties and fines may be incurred following a tax inspection.	TD
Customs Duties	DD	In accordance with Article 53 of the Mining Code, holders of a prospecting license, permit, business license, services providers and suppliers benefit from the temporary admission procedure for all capital goods, machinery, commercial vehicles, tools, spare parts and consumables (excluding petroleum products) imported for mining activities as stated in the mining title. These benefits include exemption from any tax laws and customs, statistical taxes and VAT on the import and export of these goods. As such, mining companies pay the taxes due on imports of equipment and goods other than those for operating needs or exploration on the mining title. These duties are levied at the rate of 5%, 10% and 20% of the customs value as defined by Article 19 of the Customs Code (Art. 6 of the Customs Code and Regulation 02/97/CM/UEMOA).	CD
Statistics charge	RS	Statistics tax rate is applicable by law and charged by Customs authorities for imports or exports. Such tax is levied at 1% of the customs value. (Art. 190 of the Customs Code and Regulation 02/2000 / CM / UEMOA)	CD
Community Solidarity Levy	PCS	The Community Solidarity Levy (PCS) provided by the Supplementary Acts No. 04/96 of 10 May 1996 and No. 07/99, is set at 1% of the customs value of goods imported from countries other than UEMOA Member States.	CD
Community Levy	PC	It is an established levy in the framework of ECOWAS. It is levied at the rate of 0.5% ad valorem on goods from other ECOWAS Member States	CD
Tax toll	-	According to Article 191 of local taxes Toll Customs are collected to service borrowing or allowances for the purchase, improvement or replacement of facilities or equipment public of the port or airport and its approaches, as well as certain operating and maintenance expenses. This fee is set at FCFA 200 per tonne, levied on the release for consumption on the Privileges and transit (1978 Finance Act and Municipal Decree No. 41 / ML 31/12/2001).	CD
Computer fee	RI	The computer fee of FCFA 5,000 per customs declaration and to finance the upgrading of the Customs information system.	CD
Customs stamp	-	Customs stamp is levied at the rate of 4% of the sum of the duties and taxes assessed upon release for consumption (Finance Act 1971).	CD
Map and thumbnail	-	Called "pass" perceived between FCFA 2000 and 5000 on foreign registration vehicles permitted to travel to Togo (Decree No. 058 of 17 May 1995).	CD

Flow name	Acronym	Flow definition	Relevant authority
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 indivisible when released for consumption.	CD
Value Added Tax (VAT) paid to customs		According to Article 52 of the Mining Code, prospection licenses, research permits and operating permit holders are exempt from Value Added Tax on all services, goods, machinery, vehicles, tools, spare parts and consumables (excluding petroleum products) imported or purchased locally for the needs of mining activities. As a result, mining companies pay VAT at Customs on goods and services not related to mining activities.	CD
Customs credits	-	These relate to products seized from trafficking and from which Customs receives 0.25% of the total amount payable and 3.5% interest. A special discount of 0.33% is obtainable if the amount is settled within a period of four (04) months.	CD
Obligations for secured products	-	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay for these duties and taxes within 4 months by the Customs Administration. These obligations may result in credit interest and a special discount.	CD
Discounts	-	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to present obligations duly condoned due to the payment of duties and taxes collected by the Customs Administration within 4 months. These obligations result in credit interest and a special discount.	CD
Bonded warehouses	-	In accordance with Articles 132 to 140 of the Customs Code, the bonded warehouse is 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 condoned on bonded warehouses result in the payment of a rebate of 0.35% of the amount of duties and taxes payable.	CD
Registration fees	-	Costs incurred on the registration of secured submissions and tax IDs.	CD
Withholding under the BIC (import)	-	In accordance with articles 1407 and 1408 of the General Tax Code, bulk purchases and imports of goods or any kind products are subject to a levy which is contributed to the General Budget as a down payment on taxes applicable to income or flat-rate taxation taking place. This levy is payable by individuals and companies, whose profits fall within the scope of income or corporation tax. It is assessed and collected by the customs services for customs clearance.	CD
Guarantee Fund		In accordance with Article 8 of Decree No 82-202 of 24 August 1982 setting up guarantee funds, this tax is collected on behalf of the Chamber of Commerce at the rate of 0.25% of the customs value.	CD
Tax on precious stones and substances	-	In accordance with Article 4 of Decree 2009-299/PR of 30 December 2009, setting out the rules of precious and semi-precious minerals trading in Togo: exportation cost of precious and semi-precious stones and minerals is fixed at 4.5% of the market value. This tax is paid by the holders of trading permits of precious metals and gemstones.	CD
Customs adjustments (Penalties)	-	These are the amounts paid by mining companies in the event of breaches of customs legislation or adjustments to customs tariffs.	CD
Dividends	-	These relate to dividends paid directly to the Treasury account of the Togolese Government. Article 55 of the Mining Code stipulates that the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.	DGTCP
Payment to Special Electrification Fund (SEF)	-	According to Article 47 of Law n° 2000-012 organising the electricity sector, concession fee must be paid to the Regulatory Authority of Electricity Sector by entities using electrical installations to supply of electrical energy. However, payments for social projects for the electrification of mining communities are transferred to the "Electrification Fund Special account" for the realisation of the aforementioned projects. These payments are not provided for in the regulations governing the extractive sector.	ARSE
Tax on issue environmental suitability certificate	-	Tax amounting to 5% of the cost of environmental assessment of the Impact Assessment Report.	DE

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

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

3.3.4. Sub-national payments and transfers

i) Sub-national payments

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

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

ii) Sub-national transfers

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

During the scoping work, we identified the following transfers:

Transfers from TD: According to the General Tax Code, many taxes collected by DGI are transferred in their entirety or partially to municipalities and prefectures instead of taxable properties. These taxes include the following:

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

Transfers from CD: taxes and other levies collected by Customs on behalf of other governments and organisations are as follows:

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

3.3.5. Social expenses

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

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

3.3.6. Infrastructure supplies and barter agreements

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

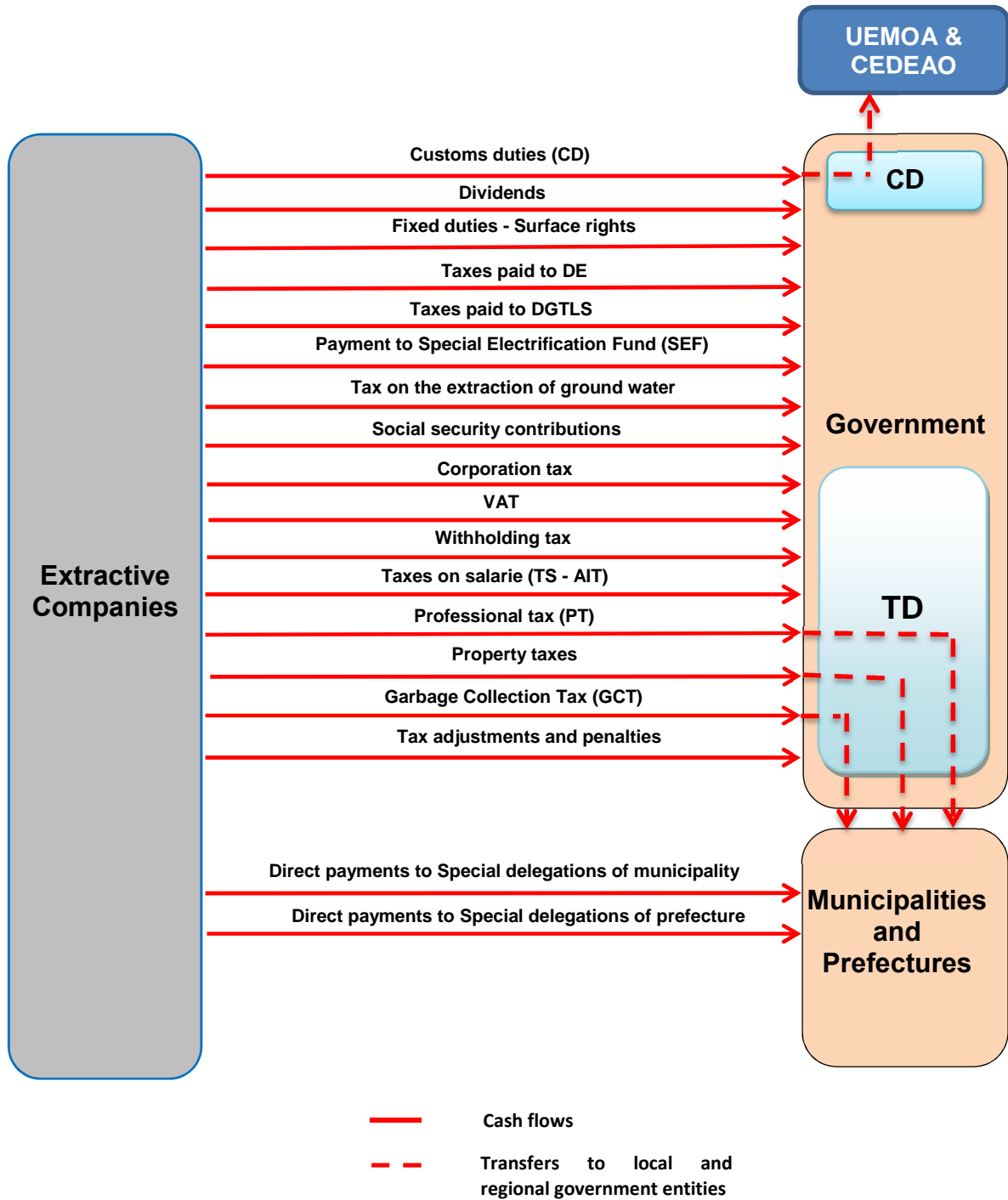
The review of contracts, interviews carried out and visits made to public bodies revealed that the Chinese company "SNCTPC" is exempt from taxes on the exploitation of construction materials for carrying out works in the Togolese territory. This is a classic case of bartering in accordance with EITI Rules.

3.3.7. Transport

In accordance with Requirement 4.1 (f) of the EITI standard, when revenue from the transport of oil, gas or minerals represent one of the largest revenue streams of the extractive sector, the government and state enterprises are invited to disclose such information.

As part of the scoping work, we have not been aware of the existence of the income from mineral transport activities or Oil and Gas.

3.4. Flow chart of payment flows in the extractive sector



3.5. Contribution of the extractive sector

3.5.1. Contribution to the State Budget

To facilitate the analysis of the materiality threshold and the definition of EITI referential for the years 2011 and 2012, we summarise the main sources of income for the Government of Togo as listed in Tables of Financial Operations (TOFE) 2011 and 2012:

Indicators (In million FCFA)	2011		2012		Variance		
	million (FCFA)	million (USD) ¹	million (FCFA)	million (USD) ¹	million (FCFA)	million (USD)	%
State revenues	320 200	644,04	371 570	747,39	51 370	103,35	13,8%
Income Tax	269 200	541,48	327 700	659,14	58 500	117,66	17,9%
GDP at current prices	1 772 584	3 565,42	1 989 491	4 001,71	216 907	436,29	10,9%
GDP Share of extractive industries	57 513	115,68	79 844	160,60	22 331	44,92	28%

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

We note that the extractive sector represented 4% of national GDP in 2012 and that the revenue from the said sector totaling FCFA 15,874,075,897 represented 4.84% of total revenues derived from taxes. The general balance of the Treasury accounts does not appear as a separate line for mineral revenue which does not allow to appreciate the sector's contribution from this document.

The TOFE also shows a rapid tax revenue growth of 17.9% between 2011 and 2012. This improvement is exclusively derived from revenues in the extractive sector that have experienced a very low increase of FCFA 15,591 million in 2011 to FCFA 15,874 million in 2012 to reach 4.27% of total fiscal revenues of the State.

3.5.2. Contribution to Exports

According to figures provided by the General Directorate of Statistics and National Accounts (DGSCN) the extractive sector contributes 22% of total exports of Togo. The main mining products are exported from Togo are: Phosphate, Clinker and Gold which represent 46%, 37% and 17% of total sector exports respectively. The detailed figures are as follows

Indicator	2012 in FCFA	2012 in US\$ ²	Contribution in %
Exports³	477 522 180 000	960 500 000	100%
Extractive sector	105 165 696 601	211 532 900	22%
Including Phosphate	48 575 281 601	97 705 531	46%
Including Clinkers	38 550 000 000	77 540 430	37%
Including Gold	18 040 415 000	36 286 940	17%
Other sectors	372 356 483 399	748 967 100	78%

3.5.3. Contribution in creating jobs

The mining and geology sector contributes to the creation of direct and indirect jobs. These jobs are spread over:

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

¹ Rtae BCEAO on 31-12-2012 1 US\$=497.16

² Rate BCEAO on 31-12-2012 1 US\$=497.16

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

According to data collected as part of this report, mining companies employed on 31 December 2012, 3,867 employees of whom the majority (98%), are nationals. Details of the company workforce are as follows

Company	Number of Local nationals	Number non-local nationals	Number non-nationals	Total
SNPT	667	1276	-	1943
WACEM	89	236	54	379
MM Mining	2	6	2	10
POMAR	116	23	6	145
BB/Eau Vitale	451		6	457
TdE	708			708
SGM	31	5	3	39
Les Aigles	31	28	3	62
Etoile du Golfe	19	2		21
Togo carrière	97	6		103
Total	2 211	1 582	74	3 867

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

We also note the existence of a significant number of temporary direct and indirect jobs that are created around the mining sites for which it is difficult to obtain statistics.

4. Determination of the reconciliation scope

4.1. Materiality Analysis

4.1.1. Materiality threshold

The cumulative omissions threshold is the threshold below which all undeclared payments would not affect the total payments disclosed in the EITI report. This threshold is usually set between 0.5 and 1% of total tax revenues as reported by the authorities in the Table of Financial Operations (TOFE). Thus, this threshold is set between FCFA 1,638 million and FCFA 3,276 million for 2012.

Indicator	2012
Tax Revenue (million FCFA)	327 700
Threshold 0,5% (million FCFA)	1 638
Threshold 1% (million FCFA)	3 276

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

Materiality Threshold	2013 Revenue millions FCFA	Number of entities selected				Total	% per level	% Cumulative Quarries
		Industrial exploitation	Quarries	Exploration	Exploitation of groundwater			
> 10 000 Million FCFA	10 808	0	0	0	1	1	41%	41%
> 100 million FCFA < 10 000 million FCFA	14 928	7	7	1	0	15	57%	98%
> 35 million FCFA < 100 million FCFA	319	1	1	1	1	4	1,2%	99,2%
> 5 million FCFA < 35 million FCFA	122	0	7	3	1	11	0,5%	99,7%
< 5 million FCFA	75	3	22	7	21	53	0,3%	100%
Total	26 251	11	37	12	24	84	100%	

The analysis of the table shows that the selection of extractive companies whose contribution exceeded FCFA 5 million covered 99.7% of the revenues in 2012. We also note that 53 of the 84 companies made payments below FCFA 5 million. These companies do not represent a material percentage of the total contribution of all mining companies (0.3% in 2012).

The Multi-stakeholder Steering Committee decided to adopt a threshold of cumulative omissions for 2012 of 75 million FCFA. This threshold represents 0.02% of total tax revenues (see table below) which seems reasonable in the context of Togo.

Indicator	million FCFA
Total tax revenue	327 700
Cumulative threshold omissions	75
Cumulative threshold omissions in% tax revenues	0,02%

Based on this analysis, MSG decided to retain in the reconciliation scope companies whose payments for 2012 were above the threshold of FCFA 5 million. The MSG also decided to maintain a balance in the scope of the companies selected in 2013 even if their payments were below the materiality threshold. The list of these companies is presented in Section 4.3 of this report.

4.1.2. Material differences

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

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

4.1.3. Approach for determining the EITI referential

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

This approach allows the MSG to take into account the differences that may exist for determining the materiality level by the stakeholders and in particular for the artisanal sector, social payments as well as for sub-national transfers. Although these sectors are not material in terms of revenue, they nevertheless represent a significant contribution to the budgets of local authorities in mining communities.

a) Determination of the payment flows

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

❖ Payments specific to the extractive sector

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

The selection was made on the basis of mining taxes payable in accordance with mining legislation.

❖ Common law taxes

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

❖ Sub Payments

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

❖ Subnational transfers

Transfers made by TD: analysis of sub-national transfers retrocession mechanism indicates that:

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

Transfers made by CD: analysis of sub-national transfers retrocession mechanism reveals that:

- reporting entities pay such taxes directly to CD, making the transfer of these revenues directly to regional organisations (UEMOA and ECOWAS) either to the Treasury; and
- the Treasury allocates these revenues as a global amount to the local government budget, not by type of tax or by company.

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

❖ **Social payments**

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

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

❖ **Infrastructure Supplies and barter agreements**

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

❖ **Other significant payment flows**

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

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

❖ **Production and exports**

With regards to flows and volumes of production and export, the Steering Committee decided to include them in the scope of the EITI reconciliation. These are the production volumes as well as volumes and export values.

❖ **Beneficial ownership**

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

❖ **Number of staff employed**

All extractive companies should report the number of staff employed both nationally and internationally.

b) Approach for extractive companies

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

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

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

4.2. EITI referential - Payment Flows

4.2.1. Cash payments

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

Ref FD	Type of tax	Government Agency
Cash payments		
1	Minimum tax rate (MTR)	TD
2	Corporation tax (CT)	TD
3	Capital gains tax (CGT)	TD
4	Professional tax (PT)	TD
5	Property taxes	TD
6	Tax on personal income (PIT) / IRTS	TD
7	Taxes on salaries (TS)	TD
8	Additional income tax (AIT)	TD
9	Value-Added Tax (VAT)	TD
10	Garbage Collection Tax (GCT)	TD
11	Withholding tax on services	TD
12	Tax Manufacturing and marketing of beverages	TD
13	Withholding tax on rent	TD
14	Registration law	TD
15	Withholding tax on Personal income	TD
16	Tax adjustments and penalties payable to TD	TD
17	Customs duties (CD-SC-CSL-CL-CF and others)	CD
18	Value Added Tax (VAT)	CD
19	Tax on precious stones and substances	CD
20	Penalties	CD
21	Dividends	DGTCP
22	Advances on dividends	DGTCP
23	Application fees	DGMG
24	Fixed duties	DGMG
25	Surface rights	DGMG
26	Royalties	DGMG
27	Production royalties	DGH
28	Signature Bonus	DGH
29	Production Bonus	DGH
30	Additional Petroleum tax	DGH
31	Tax on issue environmental suitability certificate	NAME
32	Certificate of environmental regulation	NAME
33	Tax on hiring authorisation	DGTLS
34	Pay debt payment certificate fees	DGTLS
35	Study costs and visa fees for local contracts	DGTLS
36	Visa fees for foreign contracts	DGTLS
37	Quality documents Certification fee	DGTLS
38	Visa fee of apprenticeship contracts	DGTLS
39	Payment to Special Electrification Fund (SEF)	ARSE
40	Water withdrawal fee from the aquifer	TdE
41	Social security contributions	CNSS
42	Direct payments to municipalities and prefectures	Municipalities/ Prefectures
43	Other significant payments to the state (> 5 million FCFA)	Other

4.2.2. Social payments

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

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

Social payments (section reserved only for mining companies)

44	Mandatory social payments
45	Voluntary Social payments

4.2.3. Sub-national transfers

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

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

4.2.4. Infrastructure provision and barter-type arrangements

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

Barter Transactions

49	Total budget of the commitment / work
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012
51	Cumulative value of commitments / work carried out on 31/12/2012

4.2.5. Volume and production values

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

4.2.6. Volume and value of exports

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

4.2.7. Number of staff employed

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

4.2.8. Capital structure and public participation

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

4.3. EITI referential 2012-2013 - Mining Enterprises

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

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

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

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

4.3.1. Entities not selected in the reconciliation scope

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

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

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

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

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

4.4. EITI referential - Government Entities

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

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

4.5. Tax period

The tax period covered in the context of the publication of the third EITI Togo report is the calendar year 2012.

Therefore, the reporting templates should include all amounts paid between 1 January and 31 December 2012. Payments made prior to 1 January 2012 payments made after 31 December 2012 should not be reported.

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

4.6. Reliability and certification of data to be reported

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

- each declaration form had to be signed by an authorised officer of the extractive company or Government Agency for certification;
- certification covers 7 points as stated in the declaration form provided in Appendix 8. These points act as a checklist to remind the signatory that the amounts stated in the reporting template must be subject to a minimum of verification and controls before they are submitted to the Reconcilers;

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

4.7. Disaggregation Level

Declaration forms and figures were submitted:

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

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

Companies were also requested to produce:

- information on their shareholding, i.e. the beneficial owners; and
- the audited financial statements of 2012.

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

5. RECONCILIATION RESULTS

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

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

5.1. Reconciliation of cash payments

5.1.1. Reconciliation by Extractive Companies

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

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

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

In FCFA

No	Company	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
1	SNPT	9 896 207 721	5 842 090 261	4 054 117 460	1 153 908 589	225 148 936	928 759 653	11 050 116 310	6 067 239 197	4 982 877 113
2	WACEM	3 535 158 554	3 517 186 324	17 972 230	26 538 888	45 274 953	(18 736 065)	3 561 697 442	3 562 461 277	(763 835)
3	SCANTOGO Mines	462 503 637	636 909 248	(174 405 611)	-	497 861	(497 861)	462 503 637	637 407 109	(174 903 472)
4	MM Mining	53 532 808	91 089 371	(37 556 563)	38 306 940	686 138	37 620 802	91 839 748	91 775 509	64 239
5	POMAR	204 485 223	215 361 833	(10 876 610)	10 910 346	295 633	10 614 713	215 395 569	215 657 466	(261 897)
6	BB/Eau Vitale	13 753 457 993	13 357 530 752	395 927 241	(13 753 457 993)	(13 357 259 652)	(396 198 341)	-	271 100	(271 100)
7	Voltic Togo Sarl	122 653 061	103 788 104	18 864 957	2 880 138	21 615 602	(18 735 464)	125 533 199	125 403 706	129 493
8	ACI Togo	-	8 407 980	(8 407 980)	-	(8 407 980)	8 407 980	-	-	-
9	TdE	453 687 005	464 640 411	(10 953 406)	10 341 986	585 258	9 756 728	464 028 991	465 225 669	(1 196 678)
10	WAFEX	649 603 018	690 073 309	(40 470 291)	1 761 911	7 410 501	(5 648 590)	651 364 929	697 483 810	(46 118 881)
11	SOLTRANS	338 023 055	333 763 055	4 260 000	-	4 250 000	(4 250 000)	338 023 055	338 013 055	10 000
12	Granutogo	18 851 008	118 048 399	(99 197 391)	-	1 130 999	(1 130 999)	18 851 008	119 179 398	(100 328 390)
13	RRCC	3 438 602	3 101 102	337 500	-	337 500	(337 500)	3 438 602	3 438 602	-
14	SGM	22 076 797	21 665 912	410 885	(281 600)	129 285	(410 885)	21 795 197	21 795 197	-
15	G&B African Resources	9 160 781	9 636 416	(475 635)	475 635	-	475 635	9 636 416	9 636 416	-
16	TERRA Métaux rares	-	7 331 850	(7 331 850)	-	-	-	-	7 331 850	(7 331 850)
17	Global Merchants	8 916 800	6 504 118	2 412 682	467 000	3 088 200	(2 621 200)	9 383 800	9 592 318	(208 518)
18	SONATRAC Togo	-	58 300 816	(58 300 816)	-	1 521 165	(1 521 165)	-	59 821 981	(59 821 981)
19	GTOA Sarl	-	-	-	-	-	-	-	-	-
20	Les Aigles	28 043 584	28 838 156	(794 572)	169 300	(632 310)	801 610	28 212 884	28 205 846	7 038
21	Togo rail	57 309 098	67 316 121	(10 007 023)	(56 504 898)	(66 511 921)	10 007 023	804 200	804 200	-
22	Etoile du Golfe	17 461 542	18 051 601	(590 059)	(15 461 542)	(16 051 601)	590 059	2 000 000	2 000 000	-
23	COLAS	194 829 706	324 490 979	(129 661 273)	-	-	-	194 829 706	324 490 979	(129 661 273)
24	Togo carrière	227 536 574	259 645 195	(32 108 621)	13 769 923	5 192 277	8 577 646	241 306 497	264 837 472	(23 530 975)
25	EBOMAF SA.	-	864 545 053	(864 545 053)	-	(216 749 959)	216 749 959	-	647 795 094	(647 795 094)
26	TGC SA	5 342 922	8 050 725	(2 707 803)	-	702 393	(702 393)	5 342 922	8 753 118	(3 410 196)
27	SNCTPC	-	8 002 600	(8 002 600)	-	-	-	-	8 002 600	(8 002 600)
28	SAD	-	7 228 250	(7 228 250)	-	-	-	-	7 228 250	(7 228 250)
29	ADEOTI	4 692 000	200 929 279	(196 237 279)	-	1 363 454	(1 363 454)	4 692 000	202 292 733	(197 600 733)

No	Company	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
30	CECO BTP	-	185 093 829	(185 093 829)	-	1 610 876	(1 610 876)	-	186 704 705	(186 704 705)
31	MIDNIGHT SUN	-	241 549 909	(241 549 909)	-	(241 549 909)	241 549 909	-	-	-
32	GER	-	37 540 061	(37 540 061)	-	729 964	(729 964)	-	38 270 025	(38 270 025)
33	SHEHU DAN FODIO	10 485 085	4 893 572	5 591 513	-	-	-	10 485 085	4 893 572	5 591 513
34	CARMAR Togo	-	1 300 000	(1 300 000)	-	-	-	-	1 300 000	(1 300 000)
35	SILME-BTP Sarl	-	948 616	(948 616)	-	(948 616)	948 616	-	-	-
36	STII	-	866 500	(866 500)	-	-	-	-	866 500	(866 500)
37	ENI	-	1 591 875 257	(1 591 875 257)	-	771 208	(771 208)	-	1 592 646 465	(1 592 646 465)
Total		30 077 456 574	29 336 594 964	740 861 610	(12 566 175 377)	(13 585 769 745)	1 019 594 368	17 511 281 197	15 750 825 219	1 760 455 978

5.1.2. Reconciliation of cash payments

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

		<i>In FCFA</i>								
N°	Payment flows	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
TD		11 173 026 445	13 028 392 785	(1 855 366 340)	(6 485 896 077)	(6 304 535 336)	(181 360 741)	4 687 130 368	6 723 857 449	2 036 727 081
1	Minimum tax rate (MTR)	50 885 000	69 611 537	(18 726 537)	3 365 000	(1 010 637)	4 375 637	54 250 000	68 600 900	(14 350 900)
2	Corporation tax (CT)	3 301 200 052	3 929 826 079	(628 626 027)	(2 472 892 167)	(3 036 436 461)	563 544 294	828 307 885	893 389 618	(65 081 733)
3	Capital gains tax (CGT)	1 816 040 738	1 862 808 198	(46 767 460)	(424 877 564)	(452 536 378)	27 658 814	1 391 163 174	1 410 271 820	(19 108 646)
4	Professional tax (PT)	727 742 289	363 935 855	363 806 434	(400 339 731)	(26 517 648)	(373 822 083)	327 402 558	337 418 207	(10 015 649)
5	Property taxes	98 066 446	119 563 908	(21 497 462)	(33 438 848)	(39 822 433)	6 383 585	64 627 598	79 741 475	(15 113 877)
6	Tax on personal income (PIT) / IRTS	698 301 204	1 001 666 815	(303 365 611)	(291 227 530)	(295 937 839)	4 710 309	407 073 674	705 728 976	(298 655 302)
7	Taxes on salaries (TS)	529 832 493	661 348 620	(131 516 127)	(75 819 594)	(112 129 389)	36 309 795	454 012 899	549 219 231	(95 206 332)
8	Additional income tax (AIT)	7 703 650	8 143 440	(439 790)	(796 250)	(812 575)	16 325	6 907 400	7 330 865	(423 465)
9	Value-Added Tax (VAT)	1 853 076 200	1 995 812 362	(142 736 162)	(1 399 761 154)	(1 408 275 178)	8 514 024	453 315 046	587 537 184	(134 222 138)
10	Garbage Collection Tax (GCT)	7 620 688	2 821 365	4 799 323	(175 933)	4 521 902	(4 697 835)	7 444 755	7 343 267	101 488
11	Withholding tax on provision of services	1 153 687 858	2 501 828 720	(1 348 140 862)	(503 197 879)	(505 388 386)	2 190 507	650 489 979	1 996 440 334	(1 345 950 355)
12	Tax Manufacturing and marketing of beverages	809 804 600	417 653 460	392 151 140	(809 804 600)	(417 653 460)	(392 151 140)	-	-	-
13	Withholding tax on rent	28 881 251	43 880 850	(14 999 599)	(4 354 866)	(12 758 784)	8 403 918	24 526 385	31 122 066	(6 595 681)
14	Registration law	17 670	19 142 220	(19 124 550)	138 505	(794 220)	932 725	156 175	18 348 000	(18 191 825)
15	Withholding tax on Personal income	-	20 000	(20 000)	-	-	-	-	20 000	(20 000)
16	Tax adjustments and penalties payable to the CT	90 166 306	30 329 356	59 836 950	(72 713 466)	1 016 150	(73 729 616)	17 452 840	31 345 506	(13 892 666)
CD		13 670 305 921	9 753 712 336	3 916 593 585	(6 692 534 270)	(6 836 789 224)	144 254 954	6 977 771 651	2 916 923 112	4 060 848 539
17	Customs duties (CD-SC- CSL-CL-CF and others)	13 565 620 864	3 313 027 871	10 252 592 993	(7 546 607 216)	(2 443 289 806)	(5 103 317 410)	6 019 013 648	869 738 065	5 149 275 583
18	Value Added Tax (VAT) paid to customs	104 685 057	5 601 917 618	(5 497 232 561)	15 301 307	(4 393 499 418)	4 408 800 725	119 986 364	1 208 418 200	(1 088 431 836)
19	Tax on precious stones and substances	-	838 766 847	(838 766 847)	838 771 639	-	838 771 639	838 771 639	838 766 847	4 792

N°	Payment flows	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
20	Penalties	-	-	-	-	-	-	-	-	-
DGTCF		2 415 283 017	3 415 283 017	(1 000 000 000)	1 000 000 000	-	1 000 000 000	3 415 283 017	3 415 283 017	-
21	Dividends	2 415 283 017	3 415 283 017	(1 000 000 000)	1 000 000 000	-	1 000 000 000	3 415 283 017	3 415 283 017	-
22	Application fees	-	-	-	-	-	-	-	-	-
DGMG		Fixed duties	946 064 926	(40 377 700)	5 326 650	(1 801 050)	7 127 700	911 013 876	944 263 876	(33 250 000)
23	Application fees	1 750 000	10 000 000	(8 250 000)	2 250 000	(500 000)	2 750 000	4 000 000	9 500 000	(5 500 000)
24	Fixed duties	4 350 000	20 300 000	(15 950 000)	2 450 000	(1 000 000)	3 450 000	6 800 000	19 300 000	(12 500 000)
25	Surface rights	18 583 100	34 156 725	(15 573 625)	11 594 475	(301 050)	11 895 525	30 177 575	33 855 675	(3 678 100)
26	Royalties	881 004 126	881 608 201	(604 075)	(10 967 825)	-	(10 967 825)	870 036 301	881 608 201	(11 571 900)
DGH		-	-	-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-	-	-
29	Production Bonus	-	-	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-	-	-
NAME		6 560 200	2 165 000	4 395 200	153 000	3 088 200	(2 935 200)	6 713 200	5 253 200	1 460 000
31	Tax on issue environmental suitability certificate	6 140 200	2 165 000	3 975 200	153 000	3 088 200	(2 935 200)	6 293 200	5 253 200	1 040 000
32	Certificate of environmental regulation	420 000	-	420 000	-	-	-	420 000	-	420 000
DGTLs		-	-	-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-	-	-
ARSE		-	59 067 689	(59 067 689)	59 067 689	-	59 067 689	59 067 689	59 067 689	-
39	Payment to Special Electrification Fund (SEF)	-	59 067 689	(59 067 689)	59 067 689	-	59 067 689	59 067 689	59 067 689	-

N°	Payment flows	Initial amounts			Adjustments			Final amounts		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
	TdE	2 539 827	-	2 539 827	-	2 539 827	(2 539 827)	2 539 827	2 539 827	-
40	Water withdrawal fee from the aquifer	2 539 827	-	2 539 827	-	2 539 827	(2 539 827)	2 539 827	2 539 827	-
	CNSS	1 893 256 338	2 124 209 211	(230 952 873)	(451 860 769)	(448 272 162)	(3 588 607)	1 441 395 569	1 675 937 049	(234 541 480)
41	Social security contributions	1 893 256 338	2 124 209 211	(230 952 873)	(451 860 769)	(448 272 162)	(3 588 607)	1 441 395 569	1 675 937 049	(234 541 480)
	Municipalities and Prefectures	10 516 000	7 700 000	2 816 000	(150 000)	-	(150 000)	10 366 000	7 700 000	2 666 000
42	Direct payments to municipalities and prefectures	10 516 000	7 700 000	2 816 000	(150 000)	-	(150 000)	10 366 000	7 700 000	2 666 000
	Other administrations	281 600	-	281 600	(281 600)	-	(281 600)	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	281 600	-	281 600	(281 600)	-	(281 600)	-	-	-
	Total	30 077 456 574	29 336 594 964	740 861 610	(12 566 175 377)	(13 585 769 745)	1 019 594 368	17 511 281 197	15 750 825 219	1 760 455 978

5.1.3. Adjustments

a. Extractive companies

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

Adjustments to extractive company payments	Amount in FCFA
Adjustment for taxes paid by companies with main activity falling outside the extractive sector (a)	(13 825 424 433)
Erroneous reporting (b)	(10 117 351)
Taxes not included in the reconciliation scope (c)	(2 273 916)
Taxes paid not reported (d)	1 271 640 323
Total	(12 566 175 377)

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

Company	Amount in FCFA
BB/Eau Vitale (Beverage trading)	(13 753 457 993)
Togo rail (Goods transport)	(56 504 898)
Etoile du Golfe (BTP)	(15 461 542)
Total	(13 825 424 433)

Details of adjustments by tax is as follows

Revenue stream	Amount in FCFA
Customs duties (CD-SC-CSL-CL-CF and others)	(6 770 030 950)
Corporation tax (CT)	(2 599 036 860)
Value-Added Tax (VAT)	(1 402 490 523)
Tax Manufacturing and marketing of beverages	(809 804 600)
Withholding tax on provision of services	(505 361 455)
Capital gains tax (CGT)	(452 536 378)
Social security contributions	(449 868 453)
Professional tax (PT)	(401 009 062)
Tax on personal income (PIT) / IRTS	(291 680 523)
Taxes on salaries (TS)	(98 882 374)
Property taxes	(29 211 517)
Withholding tax on rent	(12 635 792)
Value Added Tax (VAT) paid to customs	(1 275 912)
Additional income tax (AIT)	(1 187 375)
Direct payments to municipalities and prefectures	(150 000)
Garbage Collection Tax (GCT)	(149 094)
Tax adjustments and penalties payable to the CT	(113 565)
Total	(13 825 424 433)

(b) These are payment flows reported erroneously by extractive companies. Detailed adjustments by company and tax are as follows:

Company	WHT on rent FCFA	Royalties FCFA	Amount FCFA
POMAR	(4 494 851)	-	(4 494 851)
Global Merchants	-	(5 622 500)	(5 622 500)
Total	(4 494 851)	(5 622 500)	(10 117 351)

(c) These are payments reported by companies but which are excluded from the EITI scope for the year 2012. Details of these payments are as follows:

Company	Social security contributions	Other significant payments to the state (> 5 million FCFA)	Amount FCFA
SNPT	(1 992 316)	-	(1 992 316)
SGM	-	(281 600)	(281 600)
Total	(1 992 316)	(281 600)	(2 273 916)!

(d) These are payments made, but not reported, by extractive companies. Communication has been sent to the extractive companies for these amounts, which were initially declared by the Government Agencies. Details of these payments are as follows:

Payment flows	Tax paid not reported FCFA
Tax department (TD)	122 697 892
Minimum tax rate (MTR)	3 165 000
Corporation tax (CT)	86 398 239
Capital gains tax (CGT)	1 505 000
Tax on personal income (PIT) / IRTS	454 513
Taxes on salaries (TS)	22 999 493
Additional income tax (AIT)	391 250
Withholding tax on provision of services	178 693
Withholding tax on rent	7 605 704
Customs department (CD)	78 772 592
Customs duties (CD-SC-CSL-CL-CF and others)	62 195 373
Value Added Tax (VAT) paid to customs	16 577 219
Directorate General of the Treasury and Public Accounts	1 000 000 000
Dividends	1 000 000 000
Directorate General of Mines and Geology (DGMG)	10 949 150
Application fees	2 000 000
Fixed duties	2 800 000
Surface rights	5 979 850
Royalties	169 300
National Agency for Management of the Environment (NAME)	153 000
Tax on issue environmental suitability certificate	153 000
Regulatory Authority of Electricity Sector (ARSE)	59 067 689
Payment to Special Electrification Fund (SEF)	59 067 689
Total	1 271 640 323

Details of adjustments by company is as follows

Company	Tax paid not reported FCFA
SNPT	1 155 900 905
WACEM	26 538 888
MM Mining	38 306 940
POMAR	15 405 197
Voltic Togo Sarl	2 880 138
TdE	10 341 986
WAFEX	1 761 911
G&B African Resources	475 635
Global Merchants	6 089 500
Les Aigles	169 300
Togo carrière	13 769 923
Total	1 271 640 323

b. For Government agencies

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

Adjustments to Government Agency payments	Amount FCFA
Adjustment for commons taxes paid by company with a main activity falling outside the extractive sector (a)	(13 690 729 679)
Taxes reported but not related to the period covered (b)	(238 876 722)
Taxes reported but not paid (c)	(632 310)
Taxes paid by the company with another IFU and not reported by the State (d)	18 890 653
Taxes paid and not reported by the State (e)	325 578 313
Total	(13 585 769 745)

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

Revenue stream	Amount FCFA
Tax department	(6 541 452 743)
Minimum tax rate (MTR)	(995 637)
Corporation tax (CT)	(3 040 005 343)
Capital gains tax (CGT)	(452 536 378)
Professional tax (PT)	(285 680 020)
Property taxes	(2 501 280)
Tax on personal income (PIT) / IRTS	(295 894 879)
Taxes on salaries (TS)	(112 129 389)
Additional income tax (AIT)	(1 464 575)
Value-Added Tax (VAT)	(1 408 729 329)
Garbage Collection Tax (GCT)	(803 928)
Withholding tax on provision of services	(505 388 386)
Tax Manufacturing and marketing of beverages	(417 653 460)
Withholding tax on rent	(13 642 069)

Revenue stream	Amount FCFA
Registration law	(794 220)
Tax adjustments and penalties payable to CT	(3 233 850)
Customs department	(6 685 870 183)
Customs duties (CD-SC-CSL-CL-CF and others)	(2 284 329 464)
Value Added Tax (VAT) paid to customs	(4 401 540 719)
Directorate General of Mines and Geology	(1 801 050)
Application fees	(500 000)
Fixed duties	(1 000 000)
Surface rights	(301 050)
National Social Security Fund	(461 605 703)
Social security contributions	(461 605 703)
Total	(13 690 729 679)

These adjustments are detailed as follows by mining company:

Company	Amount in FCFA
BB/Eau Vitale	(13 357 259 652)
MIDNIGHT SUN	(241 549 909)
Togo rail	(66 511 921)
Etoile du Golfe	(16 051 601)
ACI Togo	(8 407 980)
SILME-BTP Sarl	(948 616)
Total	(13 690 729 679)

(b) These are payments reported, but which were declared and/or paid outside the reconciliation period, i.e. before 1 January 2012 or after 31 December 2012.

Company	Minimum tax rate (MTR) FCFA	Tax on personal income (PIT) / IRTS FCFA	Additional income tax (AIT) FCFA	Customs duties (CD-SC-CSL- CL-CF and others FCFA	Total FCFA
SNPT	-	-	-	(1 500)	(1 500)
WACEM	-	-	-	(361 500)	(361 500)
MM Mining	(15 000)	(42 960)	(5 000)	-	(62 960)
ENI	-	-	-	(90 000)	(90 000)
EBOMAF SA	-	-	-	(238 217 491)	(238 217 491)
TGC SA	-	-	-	(143 271)	(143 271)
Total	(15 000)	(42 960)	(5 000)	(238 813 762)	(238 876 722)

(c) This relates to corporation tax reported by the State for the company les Aigles. The amount of of FCFA 632,310 corresponds to reconciliations performed by CT and but were not actually paid.

(d) These relate to Customs Duties paid by the company "Voltic" and whose customs clearance operations were carried out on behalf of an affiliated company, "White Way". These payments have been subject to adjustments to recognise the contribution of Voltic's revenue from the extractive sector. The aforementioned adjustments were made on the basis of flag receipts submitted by the company.

Company	Customs duties (SC- CSL-CL-CF and others	Value Added Tax (VAT) paid to customs	Total
	FCFA	FCFA	FCFA
Voltic Togo Sarl	10 849 352	8 041 301	18 890 653

(e) These are streams of payments received by the State which were not reported. These adjustments were confirmed either by Government Agencies on the basis of flag receipts from the extractive sector. The adjustments are detailed by taxes as follows:

Revenue stream	Amount FCFA
Value-Added Tax (VAT)	454 151
Additional income tax (AIT)	657 000
Withholding tax on rent	883 285
Water withdrawal fee from the aquifer	2 539 827
Tax on issue environmental suitability certificate	3 088 200
Corporation tax (CT)	4 201 192
Tax adjustments and penalties payable to the CT	4 250 000
Garbage Collection Tax (GCT)	5 325 830
Social security contributions	13 333 541
Property taxes	54 744 860
Customs duties (CD-SC-CSL-CL-CF and others)	69 004 068
Professional tax (PT)	167 096 359
Total	325 578 313

The adjustments are detailed by company as follows:

Company	Amount FCFA
SGM	129 285
POMAR	295 633
RRCC	337 500
SCANTOGO Mines	497 861
TdE	585 258
GER	729 964
MM Mining	749 098
TGC SA	845 664
ENI	861 208
Granutogo	1 130 999
ADEOTI	1 363 454
SONATRAC Togo	1 521 165
CECO BTP	1 610 876
Voltic Togo Sarl	2 724 949
Global Merchants	3 088 200
SOLTRANS	4 250 000
Togo carrière	5 192 277
WAFEX	7 410 501
EBOMAF SA.	21 467 532
WACEM	45 636 453
SNPT	225 150 436
Total	325 578 313

5.1.4. Final unreconciled differences

Following our adjustments, the total unreconciled residual differences on payments amounted to FCFA (1 760 455 978). Details of which are as follows:

a. Final difference by company

N°	Company	Unreconciled residual differences	Origin residual differences					
			Declaration form not submitted by the company (1)	Detail not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by the State (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
1	SNPT	4 982 877 113	-	-	-	-	4 982 804 305	72 808
2	WACEM	(763 835)	-	-	(746 413)	-	-	(17 422)
3	SCANTOGO Mines	(174 903 472)	-	(174 903 472)	-	-	-	-
4	MM Mining	64 239	-	-	-	-	-	64 239
5	POMAR	(261 897)	-	-	(251 430)	-	-	(10 467)
6	BB/Eau Vitale	(271 100)	-	-	(271 100)	-	-	-
7	Voltic Togo Sarl	129 493	-	-	-	109 301	-	20 192
8	ACI Togo	-	-	-	-	-	-	-
9	TdE	(1 196 678)	-	-	(3 162 678)	1 996 000	-	(30 000)
10	WAFEX	(46 118 881)	-	-	(46 076 378)	-	-	(42 503)
11	SOLTRANS	10 000	-	-	-	-	-	10 000
12	Granutogo	(100 328 390)	-	(100 328 390)	-	-	-	-
13	RRCC	-	-	-	-	-	-	-
14	SGM	-	-	-	-	-	-	-
15	G&B African Resources	-	-	-	-	-	-	-
16	TERRA Métaux rares	(7 331 850)	(7 331 850)	-	-	-	-	-
17	Global Merchants	(208 518)	-	-	(289 618)	81 100	-	-
18	SONATRAC Togo	(59 821 981)	(59 821 981)	-	-	-	-	-
19	GTOA Sarl	-	-	-	-	-	-	-
20	Les Aigles	7 038	-	-	-	-	-	7 038
21	Togo rail	-	-	-	-	-	-	-
22	Etoile du Golfe	-	-	-	-	-	-	-
23	COLAS	(129 661 273)	-	(129 661 273)	-	-	-	-
24	Togo Carrière	(23 530 975)	-	-	(23 373 026)	-	-	(157 949)
25	EBOMAF SA	(647 795 094)	(647 795 094)	-	-	-	-	-
26	TGC SA	(3 410 196)	-	(3 400 196)	-	-	-	(10 000)
27	SNCTPC	(8 002 600)	(8 002 600)	-	-	-	-	-
28	SAD	(7 228 250)	(7 228 250)	-	-	-	-	-
29	ADEOTI	(197 600 733)	-	(197 600 733)	-	-	-	-

N°	Company	Unreconciled residual differences	Origin residual differences					
			Declaration form not submitted by the company (1)	Detail not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by the State (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
30	CECO BTP	(186 704 705)	(186 704 705)	-	-	-	-	-
31	MIDNIGHT SUN	-	-	-	-	-	-	-
32	GER	(38 270 025)	(38 270 025)	-	-	-	-	-
33	SHEHU DAN FODIO	5 591 513	-	5 591 513	-	-	-	-
34	CARMAR Togo	(1 300 000)	(1 300 000)	-	-	-	-	-
35	SILME-BTP Sarl	-	-	-	-	-	-	-
36	STII	(866 500)	(866 500)	-	-	-	-	-
37	ENI	(1 592 646 465)	(1 592 646 465)	-	-	-	-	-
	Total	1 760 455 978	(2 549 967 470)	(600 302 551)	(74 170 643)	2 186 401	4 982 804 305	(94 064)

b. Final difference by tax

Chiffres en FCFA

N°	Tax	Unreconciled residual differences	Origin residual differences					
			Declaration form not reported by the company (1)	Details not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by the State (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
TD		(2 036 727 081)	(1 587 034 578)	(445 415 613)	(4 264 408)	109 301	-	(121 783)
1	Minimum tax rate (MTR)	(14 350 900)	(12 805 900)	(570 000)	(965 000)	-	-	(10 000)
2	Corporation tax (CT)	(65 081 733)	(31 957 679)	(32 683 690)	(351 192)	-	-	(89 172)
3	Capital gains tax (CGT)	(19 108 646)	(19 750 037)	642 391	-	-	-	(1 000)
4	Professional tax (PT)	(10 015 649)	(558 138)	(9 516 812)	(50 000)	109 301	-	-
5	Property taxes	(15 113 877)	(12 079 277)	(209 614)	(2 824 986)	-	-	-
6	Tax on personal income (PIT) / IRTS	(298 655 302)	(264 158 214)	(34 492 568)	-	-	-	(4 520)
7	Taxes on salaries (TS)	(95 206 332)	(68 753 859)	(26 422 950)	-	-	-	(29 523)
8	Additional income tax (AIT)	(423 465)	(128 715)	(270 750)	-	-	-	(24 000)
9	Value-Added Tax (VAT)	(134 222 138)	(27 829 926)	(106 392 211)	-	-	-	(1)
10	Garbage Collection Tax (GCT)	101 488	(4 850)	(4 961)	(1 800)	-	-	113 099
11	Withholding tax on provision of services	(1 345 950 355)	(1 111 224 345)	(234 723 010)	-	-	-	(3 000)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	(6 595 681)	(5 323 000)	(1 154 035)	(60 000)	-	-	(58 646)
14	Registration law	(18 191 825)	(18 176 225)	-	-	-	-	(15 600)
15	Withholding tax on Personal income	(20 000)	(20 000)	-	-	-	-	-
16	Tax adjustments and penalties payable to the CT	(13 892 666)	(14 264 413)	382 597	(11 430)	-	-	580
CD		4 060 848 539	(730 942 190)	(121 581 843)	(69 570 817)	81 100	4 982 804 305	57 984
17	Customs duties (CD-SC-CSL-CL-CF and others)	5 149 275 583	(106 080 332)	(81 571 955)	(30 605 209)	81 100	5 367 398 787	53 192
18	Value Added Tax (VAT) paid to customs	(1 088 431 836)	(624 861 858)	(40 009 888)	(38 965 608)	-	(384 594 482)	-
19	Tax on precious stones and substances	4 792	-	-	-	-	-	4 792
20	Penalties	-	-	-	-	-	-	-
DGTCP		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-

N°	Tax	Unreconciled residual differences	Origin residual differences					
			Declaration form not reported by the company (1)	Details not reported by the company (2)	Taxes not reported by the company (3)	Taxes not reported by the State (4)	Lack of basis for reconciliation (5)	Immaterial difference < 100 KFCFA (6)
DGMG		(33 250 000)	(30 430 700)	(2 819 300)	-	-	-	-
23	Application fees	(5 500 000)	(3 250 000)	(2 250 000)	-	-	-	-
24	Fixed duties	(12 500 000)	(9 600 000)	(2 900 000)	-	-	-	-
25	Surface rights	(3 678 100)	(3 688 100)	10 000	-	-	-	-
26	Royalties	(11 571 900)	(13 892 600)	2 320 700	-	-	-	-
DGH		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Production Bonus	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
NAME		1 460 000	(1 348 900)	3 080 000	(271 100)	-	-	-
31	Tax on issue environmental suitability certificate	1 040 000	(1 348 900)	2 660 000	(271 100)	-	-	-
32	Certificate of environmental regulation	420 000	-	420 000	-	-	-	-
DGTLs		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
ARSE		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
TdE		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
CNSS		(234 541 480)	(200 211 102)	(34 235 795)	(64 318)	-	-	(30 265)
41	Social security contributions	(234 541 480)	(200 211 102)	(34 235 795)	(64 318)	-	-	(30 265)
Municipalities and Prefectures		2 666 000	-	670 000	-	1 996 000	-	-
42	Direct payments to municipalities and prefectures	2 666 000	-	670 000	-	1 996 000	-	-
Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Total		1 760 455 978	(2 549 967 470)	(600 302 551)	(74 170 643)	2 186 401	4 982 804 305	(94 064)

1) Reporting template not reported by company

The companies listed below have not submitted their reporting templates. As a result, we were not able to reconcile the payments of these companies with those declared by relevant Government Agencies.

Company	Income received by the State FCFA	% of total revenues collected
ENI (*)	1 592 646 465	10,11%
EBOMAF SA.	647 795 094	4,11%
CECO BTP	186 704 705	1,19%
SONATRAC Togo	59 821 981	0,38%
GER	38 270 025	0,24%
SNCTPC	8 002 600	0,05%
TERRA Métaux rares (*)	7 331 850	0,05%
SAD	7 228 250	0,05%
CARMAR Togo	1 300 000	0,01%
STII	866 500	0,01%
Total	2 549 967 470	16,19%

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

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

2) Details of payments not submitted by extractive companies

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

Company	Declaration of companies FCFA	Declaration of State FCFA	Difference FCFA	% Of total collected revenues
SCANTOGO Mines	462 503 637	637 407 109	(174 903 472)	(1,11%)
Granutogo	18 851 008	119 179 398	(100 328 390)	(0,64%)
COLAS	194 829 706	324 490 979	(129 661 273)	(0,82%)
TGC SA.	5 342 922	8 753 118	(3 410 196)	(0,02%)
ADEOTI	4 692 000	202 292 733	(197 600 733)	(1,25%)
SHEHU DAN FODIO	10 485 085	4 893 572	5 591 513	0,04%
Total	696 704 358	1 297 016 909	(600 312 551)	(3,81%)

3) Taxes not reported by companies

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

4) Taxes not reported by the State

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

5) Lack basis for reconciliation

These relate to Customs Duties totaling FCFA 2,082,621,911 paid by SNPT and details of which have been reported by cheque number and could not be reconciled with the details reported by CDDI flag receipts amounting to FCFA 333,087,977. Therefore, given the lack of a common basis for reconciliation, we contacted the customs department and gave them details of the cheques to ensure that these cheques were cashed in by the recipients. However, our request remained unanswered.

6) Immaterial differences (less than 100 KFCFA)

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

5.2. Reconciliation of production volumes

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

Company	Product extracted	Unit	Declaration by company		Declaration by the State		Variance
			Quantity produced	Mining royalties paid	Quantity produced	Mining royalties paid	
SNPT	Phosphate	Ton	1 110 416	-	1 100 000	-	10 416
WACEM	Limestone	Ton	2 371 219	828 798 420	1 923 189	828 798 420	448 030
MM Mining	Iron	Ton	177 318	21 654 281	52 706	21 654 281	124 612
Les Aigles	Crushed (gravel)	m3	22 275	2 227 500	23 968	2 396 800	(1 693)
Togo rail	Crushed (gravel)	m3	10 997	1 099 700	7 042	704 200	3 955
Etoile du Golfe	Crushed (gravel)	m3	25 120	2 000 000	20 000	2 000 000	5 120
COLAS	NC	NC	NC	NC	45 729	4 572 900	NA
Togo carrière	Crushed (gravel)	m3	75 890	7 689 000	76 890	7 689 000	(1 000)
EBOMAF SA.	NC	NC	NC	NC	58 900	5 890 000	NA
SNCTPC	NC	NC	NC	NC	80 026	8 002 600	NA

(*)DGMG has no exact figures on the production of SNPT. DGMG does not declare the quantities produced, on account of the exemption it receives from the payment of mining royalties. As a result, these figures are estimates only.

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

5.3. Reconciliation of volumes and export values

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

Company	Product extracted	Unit	Country of destination	Volume reported by the company	Volume reported by the state	Volume variance
SNPT (*)	Phosphate	Ton	NC	1 032 834	NC	1 032 834
WACEM (*)	Limestone	Ton	Multiple	1 022 118	951 728	70 390
MM Mining (*)	Fer	Ton	Germany	70 512	75 000	(4 488)
Voltic Togo Sarl (*)	Water	m3	NC	NC	2 372	(2 372)
WAFEX (**)	Gold	NA	Multiple	12 041	12 041	-
SOLTRANS (**)	Gold	NA	Multiple	6 510	6 510	-

(*) State figures were reported by the CD

(**) State figures were reported by the DGMG

Company	Product extracted	Unit	Country of destination	Export values (in FCFA)	Export values (in FCFA)	FOB value (FCFA)
SNPT (*)	Phosphate	Ton	NC	68 663 255 314	NC	68 663 255 314
WACEM (*)	Limestone	Ton	Multiple	45 792 111 760	42 187 651 829	3 604 459 931
MM Mining (*)	Fer	Ton	Germany	2 505 130 118	2 700 000 000	(194 869 882)
Voltic Togo Sarl (*)	Water	m3	NC	NC	204 684 000	(204 684 000)
WAFEX (**)	Gold	NA	Multiple	NC	NC	NA
SOLTRANS (**)	Gold	NA	Multiple	NC	NC	NA

(*) State figures were reported by the CD

(**) State figures were reported by the DGMG

The differences noted could not be justified in the absence of a reliable basis for reconciliation. The following limitations were noted:

- CD does not have export figures for SNPT. The latter exported Phosphate directly from the terminal it operates from and as the Customs office on site is not computerised, it does not have the means to track exports in quantity and value;
- the values reported by mining companies to Customs are estimates, given that exports are not taxable;
- the tax on the marketing of Gold is collected based on the mercurial value defined by Ministerial Decree No. 20 / MME / MEF / MCPSP / 2010 or 1000 FCFA per gramme. Thus DGMG and CD collected the aforementioned tax by applying the price set in the decree and do not have actual figures relating to the export values.

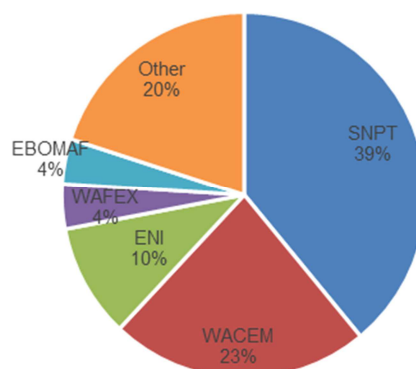
6. ANALYSIS OF KEY INDICATORS OF THE EXTRACTIVE SECTOR

6.1. Government revenues

6.1.1. Income analysis by mining companies

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

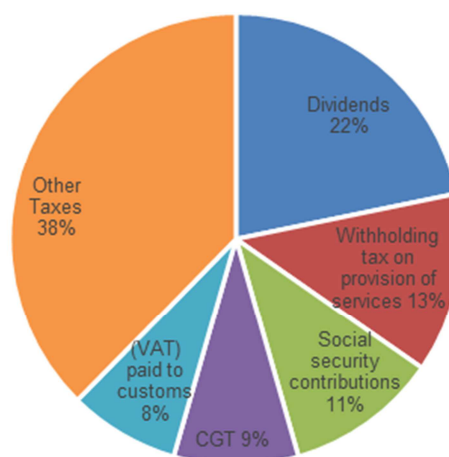
Company	Payments received by the Gov. (FCFA)	%
SNPT	6 067 239 197	39%
WACEM	3 562 461 277	23%
ENI	1 592 646 465	10%
WAFEX	697 483 810	4%
EBOMAF	647 795 094	4%
Other	3 183 199 376	20%
Total	15 750 825 219	100%



6.1.2. Income analysis by payment flows

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

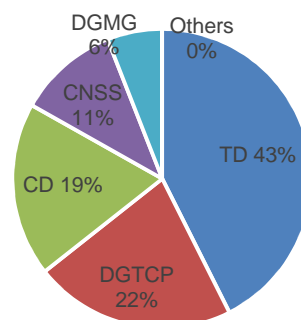
Taxes	Payments received by the Gov. (FCFA)	%
Dividends	3 415 283 017	22%
Withholding tax on provision of services	1 996 440 334	13%
Social security contributions	1 675 937 049	11%
CGT	1 410 271 820	9%
(VAT) paid to customs	1 208 418 200	8%
Other Taxes	6 044 474 799	38%
Total	15 750 825 219	100%



6.1.3. Income analysis by Government Agency

Revenue received by each Government Agency retained in the reconciliation scope for 2012 are as follows:

Administration	Amount (in FCFA)	%
TD	6 723 857 449	43%
DGTCP	3 415 283 017	22%
CD	2 916 923 112	19%
CNSS	1 675 937 049	11%
DGMG	944 263 876	6%
Others	74 560 716	0%
Total	15 750 825 219	100%



6.2. Social payments

The payments reported by extractive corporations for social spending on projects amounted to FCFA 58,075,976, detailed as follows:

Company	Obligatory social payments		Voluntary social payments		Total
	Cash contributions	Contributions in kind	Cash contributions	Contributions in kind	
WACEM	-	-	37 519 126	-	-
MM Mining	-	-	1 421 700	-	-
POMAR	-	-	5 100 000	-	-
SGM	-	-	520 650	-	-
G&B African Resources	-	-	12 757 500	-	-
Etoile du Golfe	-	-	400 000	-	-
SHEHU DAN FODIO (*)	-	-	357 000	-	-
Total	-	-	58 075 976	-	58 075 976

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

6.3. Sub-national transfers

Sub-national transfers such as from statements by relevant Government Agencies amounted to FCFA 828,067,501 and relate to transfers from Customs revenue.

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

Payment flows	Amount transferred (in FCFA)	Beneficiary
Community Levy	370 932 947	CEDEAO
Community Solidarity Levy	351 451 154	UEMOA
Toll Tax	90 613 200	Municipality
Infrastructure Protection Tax	15 070 200	SAFER
Total	828 067 501	

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

6.4. Unilateral declarations

Non-reconciled revenue reported by Government Agencies received by extractive companies not included within the scope of the reconciliation amounted to FCFA 65,174,702 and are presented by Government Agency, as follows:

Administration	Total unilateral declaration
CNSS	1 641 975
DGMG	52 182 825
ANGE	417 000
TD	10 932 902
Total	65 174 702

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

6.5. Barter Agreements

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

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

As part of the preparation of this report the company "SNCTPC" has not submitted a declaration form.

6.6. Beneficial ownership

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

7. FINDINGS AND RECOMMENDATIONS

7.1. Recommendations 2012

Use of computerised receipts for all payments made by OTR

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

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

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

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

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

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

Lack of adequate controls on export operations

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

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

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

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

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

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

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

Non-compliance with the principle of budgetary unit

Public finance principles require that all expenditure and revenue should be in a single document. We note, however, the existence of a Special Electrification Fund managed by the Regulatory Authority for Electricity Sector (ARSE), whose income were not taken into account while preparing the State's Financial Statements.

We recommend for the future that all revenues derived from public entities are consolidated to prepare a single budget for all state revenues. This principle allows for greater control by members of the parliament on public finances. It also ensures the clarity of the budget presentation. It also allows to check whether the budget balances, to avoid the existence of off-budget accounts and to have a better appreciation of the total volume of government spending

Lack of statistics on the extractive sector

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

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

Lack of mining register

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

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

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

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

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

Lack of beneficial ownership register

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

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

- i. the identity of the benefical owner(s); and*

- ii. *their actual shareholding.*

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

Publication of contracts

We noted that contracts between mining companies and the Government of Togo are not published.

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 and mining companies are not published.

We recommend that all mining contracts are published on the MME website or the EITI Secretariat's website. "Contract" means:

- i. *the full text of any contract, license, concession, production sharing agreement or other agreement entered into by or with the government and setting 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 any modification or amendment of any of the documents described in paragraphs above.*

Low response rate of companies and lack of involvement

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

- 10 mining companies have not submitted their reporting templates;
- 7 companies which submitted their reporting templates have not submitted details of payments in accordance with the reporting guidelines issued by the Steering Committee;
- 16 companies which submitted their reporting templates, did not have their reporting templates certified in accordance with the reporting guidelines issued by the Steering Committee; and
- only 3 Government Agencies have certified their declaration forms.

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

Payments relating to the exploitation of water resources not yet effective

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

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

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

7.2. Monitoring of the findings and recommendations of the EITI report 2011

Recommendation	Implementation (Yes / No / ongoing)	Description of action maintained
<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 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	No improvement noted.
<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>	No	No improvement noted.
<p>Lack of monitoring of companies in which the State is a shareholder</p> <p>In accordance with Article 55 of the Mining Code the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.</p> <p>During the course of our reconciliation work, we noted that the authorities do not have a complete list of these investments and do not carry out the monitoring of the results and achievements of the companies in which they hold shares.</p>	Partially	As part of our scoping work we received a list of companies in which the State holds a stake. However, monitoring of income from these investments has yet to be done.
<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</p>	No	As part of our reconciliation work for 2012 we noted the existence of several mining companies with mining assets which were not identified by CD.

Recommendation	Implementation (Yes / No / ongoing)	Description of action maintained
DGMG.		
<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>	No	No improvement noted.
<p>Lack of traceability of sub-national payments</p> <p>The analysis of the transfer mechanism by TD 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>	No	No improvement noted.

ANNEX

Annex 1: Real Property

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

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

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

NC : non communiqué - NA : non applicable

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

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

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

NC : not communicated - NA : not applicable

Annex 3: List not included in the scope of conciliation companies

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

N°	Mining company	Activity
38	IEIC UG	Mineral Exploration
39	Monsieur ADOGLI EDOH	Exploitation (quarrying)
40	PAP SARL	Exploitation (quarrying)
41	SO CA GRA	Exploitation (quarrying)
42	SST SABLIERE	Exploitation (quarrying)
43	STG	Exploitation (quarrying)
44	VICILA	Exploitation (quarrying)
45	YORUMA ET FRERES	Exploitation of groundwater
46	ZAMZAM	Exploitation of groundwater
47	ALZEMA ET FILS SARL	Mineral Exploration
48	CARRIERES (*)	Exploitation (quarrying)

(*) these are transport royalties paid to DGMG in the quarry's gate.

Annex 4: Table Details of social payments

VOLUNTARY SOCIAL PAYMENTS							
N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments		In kind payments	
				Amount	Date	Description	Project costs incurred during 2012
1	SNPT	CEG VILLE 2 - Tabligbo	NC	15 169 126		4 classrooms constuction_ Tabligbo	
		TOGO RAIL SA	NC	330 000		Rehabilitation of Gati bridge in Zio	
		Douane Togolaise	NC	2 000 000		Sponsoring	
		Gendarmerie Nationale	NC	2 500 000		Sponsoring	
		Comité MISS TOGO	NC	5 000 000		Sponsoring the 2012 edition of Miss Togo election	
		COMMUNE DE LOME	NC	2 000 000		Sponsoring - UEMOA marathon projet	
		CNLS - IST	NC	2 000 000		Contributions to national HIV testing campaign	
		Mairie de Tabligbo	NC	2 000 000		Contribution to GBEZAN festival - 2012 edition	
2	WACEM	ASSOCIATION GODODO	NC	1 000 000		Sponsoring	
		EWETOUNION	NC	500 000		Sponsoring - traditional festival EWE	
		Mr TOUGLO K,	NC	500 000		Sponsor - 3rd Industry magazine	
		Mr GALLEY François	NC	1 500 000		Sponsor - Open Door Day Togolese Industry	
		Meilleurs élèves de la préfecture de Yoto	NC	1 620 000		WACEM cash awards	
		Centre Médical de KINI CODJI	NC	1 000 000		Donations	
		Préfecture de Yoto	NC	200 000		Financial contribution to the independence day	
		Mr KEGNON K. des FAT	NC	200 000		Sponsoring of the military Championship	
3	SCANTOGO Mines						
4	MM Mining	Comité N' NIDAK/D' PONTRE à Bassar	Kara	300 000	27/08/2012		
		Village de Tabalé	Kara			Dalot	1 121 700
5	POMAR	ONG ARCOB		100 000	22/08/2012	SCHOOL SUPPLIES	
		AFCET		5 000 000	12/04/2012	Financial supports	
6	BB/Eau Vitale	N/A	N/A	N/A	N/A	N/A	N/A

VOLUNTARY SOCIAL PAYMENTS							
N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments		In kind payments	
				Amount	Date	Description	Project costs incurred during 2012
7	Voltic Togo SARL	N/A	N/A	N/A	N/A	N/A	N/A
8	ACI Togo	N/A	N/A	N/A	N/A	N/A	N/A
9	TdE	N/A	N/A	N/A	N/A	N/A	N/A
10	WAFEX	N/A	N/A	N/A	N/A	N/A	N/A
11	SOLTRANS	N/A	N/A	N/A	N/A	N/A	N/A
12	Granutogo	N/A	N/A	N/A	N/A	N/A	N/A
13	RRCC	N/A	N/A	N/A	N/A	N/A	N/A
14	SGM	Ecole Primaire Carrefour de Nayega; Ecole Primaire Centrale de Nayega et CEG Nayega	Savanes	520 650			
15	G&B African Resources	NC	NC	12 757 500	NC	NC	NC
16	TERRA Métaux rares	N/A	N/A	N/A	N/A	N/A	N/A
17	Global Merchants	N/A	N/A	N/A	N/A	N/A	N/A
18	SONATRAC Togo	N/A	N/A	N/A	N/A	N/A	N/A
19	GTOA Sarl	N/A	N/A	N/A	N/A	N/A	N/A
20	Les Aigles	N/A	N/A	N/A	N/A	N/A	N/A
21	Togo rail	N/A	N/A	N/A	N/A	N/A	N/A
22	Etoile du Golfe	Chef-Canton d'AGBELOUVE	P/ZIO	400 000	26/11/2012		
23	COLAS	N/A	N/A	N/A	N/A	N/A	N/A
24	Togo carrière	N/A	N/A	N/A	N/A	N/A	N/A
25	EBOMAF SA.	N/A	N/A	N/A	N/A	N/A	N/A
26	TGC SA	N/A	N/A	N/A	N/A	N/A	N/A
27	SNCTPC	N/A	N/A	N/A	N/A	N/A	N/A
28	SAD	N/A	N/A	N/A	N/A	N/A	N/A
29	ADEOTI	N/A	N/A	N/A	N/A	N/A	N/A
30	CECO BTP	N/A	N/A	N/A	N/A	N/A	N/A
31	MIDNIGHT SUN	N/A	N/A	N/A	N/A	N/A	N/A
32	GER	N/A	N/A	N/A	N/A	N/A	N/A
33	SHEHU DAN FODIO	NC	NC	357 000	NC	NC	

VOLUNTARY SOCIAL PAYMENTS							
N°	Company	Identity of the beneficiary (name, function)	Region / Town beneficiary	Cash payments		In kind payments	
				Amount	Date	Description	Project costs incurred during 2012
34	CARMAR Togo	N/A	N/A	N/A	N/A	N/A	N/A
35	SILME-BTP Sarl	N/A	N/A	N/A	N/A	N/A	N/A
36	STII	N/A	N/A	N/A	N/A	N/A	N/A
37	ENI	N/A	N/A	N/A	N/A	N/A	N/A
Total				56 954 276			1 121 700

NC : not reported - NA : not applicable

Annex 5 : Table other unilateral payments Administration

N°	Mining Company	CNSS	DGMG	ANGE	TD
1	SOCIETETO GO OR SARL	-	3 638 750	-	20 000
2	ALMACAR Togo	659 280	650 000	125 000	1 905 882
3	PANAFRICAN GLODCORPORATION TOGO	-	2 942 775	-	78 800
4	BAH AMADOU OURY	-	-	-	2 459 481
5	MAGVYN ENTREPRISE RELANCE 2 NOBLE	-	-	-	482 992
6	ATACORA MINING	-	1 926 000	-	
7	CEMAT	-	620 000	-	197 000
8	GEO NATURAL RESOURCES SARL	-	1 237 500	-	
9	SERVAX GROUPE	-	882 500	-	
10	SALIF 94	856 695	-	-	4 760 448
11	STDM	-	650 000	154 000	
12	CRYSTAL SARL	-	-	-	
13	GEA	-	400 000	138 000	
14	SNTC	-	-	-	66 550
15	COGEMAT	-	-	-	169 200
16	TECH-MINES	-	-	-	251 250
17	SATEM	-	100 000	-	53 550
18	SAMARIA	-	-	-	276 749
19	TRANSAXES	-	-	-	
20	L'EAU LA VIE	-	-	-	106 200
21	Ets JESUS SAUVE	-	-	-	94 800
22	FONTAINE INTERNATIONALE TOGO	-	-	-	
23	WAAD OASIS	-	-	-	
24	BLESS	-	-	-	
25	ALFO-GROUP	-	-	-	
26	PRO-SERVICES	-	-	-	10 000
27	LE ROBINET	-	-	-	
28	AL HALAL	-	-	-	
29	AMIGO	-	-	-	
30	BADAMA	-	-	-	
31	BAMFAT	-	-	-	
32	BEATITUDES SARL	-	-	-	
33	CRSSG TOGO	-	-	-	
34	Ets 3 TR	-	-	-	
35	FALCON	-	-	-	
36	HASMIYOU FOUSSINI ET FILS	-	-	-	
37	HORIZON OXYGENE CLEVAR SARL	-	-	-	
38	IEIC UG	-	-	-	
39	Monsieur ADOGLI EDOH	-	-	-	
40	PAP SARL	-	-	-	
41	SO CA GRA	-	-	-	
42	SST SABLIERE	-	-	-	
43	STG	-	-	-	
44	VICILA	-	-	-	

N°	Mining Company	CNSS	DGMG	ANGE	TD
45	YORUMA ET FRERES	-	-	-	
46	ZAMZAM	-	-	-	
47	ALZEMA ET FILS SARL	126 000	-	-	
48	CARRIERES	-	39 135 300	-	
Total		1 641 975	52 182 825	417 000	10 932 902

Annex 6: Subnational transfers by the CD

Company	PEA	PC	PCS	TPI TRANSFERED (20% of TPI)
VOLTIC TOGO	-	536 356	536 356	121 200
TOGO RAIL	-	181833	181 833	800
SHEHU DAN FODIO	-	79 202	79 202	20 800
CECO BTP	-	1691368	1 691 368	132000
TOGO CARRIERE	-	4 756 792	4 756 792	139 600
BAH AMADOU OURY	-	559000	559 000	125600
MM MINING	-	18 677 981	18 677 981	11 200
STE NOUVELLE DES PHOSPHATES DU TOGO	6 000	19409640	6 546 211	164800
G AND B AFRICAN RESSOURCES	-	156 729	156 729	3 200
ETOILE DU GOLFE	-	241966	241 966	24800
SALIF 94	-	90 000	1 036 216	66 800
SCANTOGO MINES	73 600	3898355	3 898 355	30800
CHINE ROAD & BRIDGE CORP.(OFFI.TOGO)	22 000	33 499 326	33 499 326	1 522 400
TOGOLAISE DES GRANDS CAOUS (TGC)	-	1236126	1 236 126	52000
EBOMAF SA.	175 400	27 451 353	27 451 353	3 276 000
TECH-MINES SARL	3 000	0	-	0
POMAR TOGO SA	-	13 409 900	13 409 900	162 000
ALMACAR-TOGO SARL	61 400	289673	289 673	5600
GRANUTOGO SA	71 000	16 432 339	16 432 339	7 600
ENTREPRISE ADEOTI SARL	9 400	890075	890 075	1225600
ENI TOGO BV (SUCCURSALE TOGO)	1 825 600	21 611	21 611	400
CARMAR TOGO SARL U	44 000	96263	96 263	2800
BB/Eau Vitale	600	220 893 337	213 840 887	7 213 600
TDE	-	316839	316 839	1600
WAFEX	13 000	1 349 802	1 349 802	71 200
WEST AFRICAN CEMENT	87 989 400	1784462	1 272 332	29000
GER	-	899 951	899 951	30 800
SONATRAC-TOGO	-	1551445	1 551 445	595200
MID NIGHT SUN	318 800	531 223	531 223	32 800
Total	90 613 200	370 932 947	351 451 154	15 070 200

Annex 7 : Details of consignments certified FD and EF

No.	Company	Declaration Form certified by an auditor	Audited in accordance with International Standards	Opinion	Auditor name	Name of Signatory	Quality of Signatory	Certified FS 2012 (yes/no)	FS sended 2012 (yes/no)	Name of CPA
1	SNPT	Yes	Yes	Not qualified	KEKAR	Felix Mawuko AGBOBLI	CAC	NC	Yes	NC
2	WACEM	Yes	Yes	Not qualified	FICAO	Abalo AMOUZOU	accountant	Yes	Yes	FICAO
3	SCANTOGO Mines	NC	NC	NC	NC	NC	NC	NC	NC	NC
4	MM Mining	Yes	Yes	Not qualified	SAFECO	Adjémida Douato SOEDJEDE	DG	NC	NC	NC
5	POMAR	Yes	Yes	Not qualified	KEKAR	Felix Mawuko AGBOBLI	CAC	NC	NC	NC
6	BB/Eau Vitale	NC	NC	NC	NC	NC	NC	Yes	Yes	Grant thornton
7	Voltic Togo Sarl	Yes	Yes	Not qualified	Maoloph experts	Guy Ohini MADJRI	Associate	Non	Yes	NC
8	ACI Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
9	TdE	NC	NC	NC	NC	NC	NC	NC	NC	NC
10	WAFEX	NC	NC	NC	NC	NC	NC	NC	NC	NC
11	SOLTRANS	NC	NC	NC	NC	NC	NC	NC	NC	NC
12	Granutogo	NC	NC	NC	NC	NC	NC	NC	NC	NC
13	RRCC	Yes	no	Not qualified	Témi consulting	Témi consulting	accountant	NC	NC	NC
14	SGM	Yes	Yes	Not qualified	PKF Sarl	DJIDOTOR YAWO FELIX	Associate	Yes	Yes	PKF Expert-comptable
15	G&B African Resources	Yes	no	Not qualified	Témi consulting	Témi consulting	accountant	NC	NC	NC
16	TERRA Métaux rares	NC	NC	NC	NC	NC	NC	NC	NC	NC
17	Global Merchants	Yes	no	Not qualified	RABICO	DODJI DJEKETE	accountant	NC	Yes	NC
18	SONATRAC Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
19	GTOA Sarl	NC	NC	NC	NC	NC	NC	NC	NC	NC
20	Les Aigles	NC	NC	NC	NC	NC	NC	NC	Yes	NC
21	Togo rail	Yes	Yes	Not qualified	BKR International	ADOKOU KODJO	accountant	Yes	Yes	ADOKOU KODJO
22	Etoile du Golfe	Yes	Yes	Not qualified	Cabinet ARC	Lawson Théodore	accountant	NC	NC	NC
23	COLAS	NC	NC	NC	NC	NC	NC	NC	NC	NC
24	Togo carrière	NC	NC	NC	NC	NC	NC	Yes	Yes	Ficadex
25	EBOMAF SA.	NC	NC	NC	NC	NC	NC	NC	NC	NC
26	TGC SA	NC	NC	NC	NC	NC	NC	NC	NC	NC

No.	Company	Declaration Form certified by an auditor	Audited in accordance with International Standards	Opinion	Auditor name	Name of Signatory	Quality of Signatory	Certified FS 2012 (yes/no)	FS sended 2012 (yes/no)	Name of CPA
27	SNCTPC	NC	NC	NC	NC	NC	NC	NC	NC	NC
28	SAD	NC	NC	NC	NC	NC	NC	NC	NC	NC
29	ADEOTI	NC	NC	NC	NC	NC	NC	NC	NC	NC
30	CECO BTP	NC	NC	NC	NC	NC	NC	NC	NC	NC
31	MIDNIGHT SUN	NC	NC	NC	NC	NC	NC	NC	NC	NC
32	GER	NC	NC	NC	NC	NC	NC	NC	NC	NC
33	SHEHU DAN FODIO	NC	NC	NC	NC	NC	NC	NC	NC	NC
34	CARMAR Togo	NC	NC	NC	NC	NC	NC	NC	NC	NC
35	SILME-BTP Sarl	NC	NC	NC	NC	NC	NC	NC	NC	NC
36	STII	NC	NC	NC	NC	NC	NC	NC	NC	NC
37	ENI	NC	NC	NC	NC	NC	NC	NC	NC	NC

NC : not reported - **NA** : not applicable

Annex 8: EITI reporting form Togo 2013

République Togolaise
Travail - Liberté - Patrie



Ce formulaire est destiné uniquement aux sociétés minières

Nom de la société	
Date de création	
Montant du Capital Social (en FCFA)	
Numéro d'Identification Fiscale (NIF)	
Numéro employeur (CNSS)	

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

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

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

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

Coordonnées du point focal	Nom et prénom	Tél	
	Fonction	Email	

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

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

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____

République Togolaise
Travail - Liberté - Patrie



FORMULAIRE DE DECLARATION (Paiements/Recettes/Transferts)
Période couverte : 1^{er} janvier au 31 décembre 2013

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

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

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

Attestation de la Direction de l'entité déclarante

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

Je confirme particulièrement que:

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

Nom

Position

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

Certification d'audit

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

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

Nom

Position

Nom du cabinet / structure d'audit

Affiliation du Cabinet (Ordre Professionnel)

Cachet et signature

République Togolaise
Travail - Liberté - Patrie



DETAIL DES EXPORTATIONS

Période couverte : 1^{er} janvier au 31 décembre 20XX

Ce formulaire est destiné aux sociétés extractives et au CDDI

N° déclaration d'exportation	Date d'expédition	Produit exporté	Poids	Unité	Valeur FOB	Entité destinataire de l'expédition	Pays du destinataire de l'expédition
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 c

Nom _____

Position _____

DETAIL DU STRUCTURE DE CAPITAL DES SOCIETES MINIE

Période couverte : 1^{er} janvier au 31 décembre 20XX

Ce formulaire est destiné uniquement aux sociétés minières

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

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____

République Togolaise
Travail - Liberté - Patrie



DETAIL DES DEPENSES SOCIALES

Période couverte : 1^{er} janvier au 31 décembre 20XX

Ce formulaire est destiné uniquement aux sociétés minières

A. DEPENSES SOCIALES OBLIGATOIRES

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

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____

République Togolaise
Travail - Liberté - Patrie



DETAIL DES TRANSACTIONS DE TROC

Période couverte : 1^{er} janvier au 31 décembre 20XX

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

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____

Annex 9 : Conciliation Tables by company

		Company name: SNPT			NIF 073905K			Reporting period: 2012		
N°	Description of Payment	Company			Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
A. Direct payments		9,896,207,721	-	9,896,207,721	5,842,090,261	-	5,842,090,261	4,054,117,460		
1- Tax department (TD)		1,136,801,061	-	1,136,801,061	1,025,927,073	-	1,025,927,073	110,873,988		
1	Minimum tax rate (MTR)				3,000,000		3,000,000	(3,000,000)		
2	Corporation tax (CT)	75,895,920		75,895,920	148,449,127		148,449,127	(72,553,207)		
3	Capital gains tax (CGT)									
4	Professional tax (PT)	242,222,685		242,222,685				242,222,685		
5	Property taxes	52,231,886		52,231,886	92,066,013		92,066,013	(39,834,127)		
6	Tax on personal income (PIT) / IRTS	96,695,067		96,695,067	96,695,067		96,695,067	-		
7	Taxes on salaries (TS)	287,509,716		287,509,716	308,477,975		308,477,975	(20,968,259)		
8	Additional income tax (AIT)	2,971,625		2,971,625	3,283,375		3,283,375	(311,750)		
9	Value-Added Tax (VAT)									
10	Garbage Collection Tax (GCT)	5,864,770		5,864,770	546,124		546,124	5,318,646		
11	Withholding tax on services	373,409,392		373,409,392	373,409,392		373,409,392			
12	Tax Manufacturing and marketing of beverages									
13	Withholding tax on rent									
14	Registration law									
15	Withholding tax on Personal income									
16	Tax adjustments and penalties payable to TD									
2- Customs department (CD)		5,574,845,522	-	5,574,845,522	574,526,669	-	574,526,669	5,000,318,853		
17	Customs duties (CD-SC-CSL-CL-CF and others)	5,574,845,522		5,574,845,522	189,932,187		189,932,187	5,384,913,335		
18	Value Added Tax (VAT)				384,594,482		384,594,482	(384,594,482)		
19	Tax on precious stones and substances									
20	Penalties									
3- General Directorate of the Treasury and Public Accounts (DGTCP)		2,414,483,017	-	2,414,483,017	3,414,483,017	-	3,414,483,017	(1,000,000,000)		
21	Dividends	2,414,483,017		2,414,483,017	3,414,483,017		3,414,483,017	(1,000,000,000)		
22	Advances on dividends									
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-		
23	Application fees									
24	Fixed duties									
25	Surface rights									
26	Royalties									
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-		
27	Production royalties									
28	Signature Bonus									
29	Annual surface fees									
30	Additional Petroleum tax									
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-		
31	Tax on issue environmental suitability certificate									
32	Certificate of environmental regulation									
7- General Directorate of Labour and Social Legislation (DGTL)		-	-	-	-	-	-	-		
33	Tax on hiring authorisation									
34	Pay debt payment certificate fees									
35	Study costs and visa fees for local contracts									
36	Visa fees for foreign contracts									
37	Quality documents Certification fee									
38	Visa fee of apprenticeship contracts									
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	59,067,689	-	59,067,689	(59,067,689)		
39	Payment to Special Electrification Fund (SEF)				59,067,689		59,067,689	(59,067,689)		
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-		
40	Water withdrawal fee from the aquifer									
10- National Social Security Fund (CNSS)		770,078,121	-	770,078,121	768,085,813	-	768,085,813	1,992,308		
41	Social security contributions	770,078,121		770,078,121	768,085,813		768,085,813	1,992,308		
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-		
42	Direct payments to municipalities and prefectures									
12- Other administrations		-	-	-	-	-	-	-		
43	Other significant payments to the state (> 5 million FCFA)									
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-		
44	Mandatory social payments									
45	Voluntary social payments									
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected									
47	Transfers for customs revenue									
48	Other transferred revenues									
Barter exchange transactions		-	-	-	-	-	-	-		
49	Total budget of the commitment / work									
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012									
51	Cumulative value of commitments / work carried out on 31/12/2012									
Total payments		9,896,207,721	-	9,896,207,721	5,842,090,261	-	5,842,090,261	4,054,117,460		

		Company name: WACEM		NIF	962270 K	Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
A. Direct payments		3,535,158,554	-	3,535,158,554	3,517,186,324	-	3,517,186,324	17,972,230	
1- Tax department (TD)		2,246,552,459	-	2,246,552,459	2,227,944,709	-	2,227,944,709	18,607,750	
1	Minimum tax rate (MTR)	-	-	-	625,000	-	625,000	(625,000)	
2	Corporation tax (CT)	469,029,265	-	469,029,265	469,042,657	-	469,042,657	(13,392)	
3	Capital gains tax (CGT)	1,361,361,969	-	1,361,361,969	1,361,362,969	-	1,361,362,969	(1,000)	
4	Professional tax (PT)	16,602,820	-	16,602,820	-	-	-	16,602,820	
5	Property taxes	1,990,352	-	1,990,352	-	-	-	1,990,352	
6	Tax on personal income (PT) / IRTS	13,969,839	-	13,969,839	13,969,869	-	13,969,869	(30)	
7	Taxes on salaries (TS)	19,040,829	-	19,040,829	19,040,829	-	19,040,829	-	
8	Additional income tax (AIT)	664,500	-	664,500	7,500	-	7,500	657,000	
9	Value-Added Tax (VAT)	358,064,817	-	358,064,817	358,064,817	-	358,064,817	-	
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-	
11	Withholding tax on services	5,828,068	-	5,828,068	5,831,068	-	5,831,068	(3,000)	
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-	
13	Withholding tax on rent	-	-	-	-	-	-	-	
14	Registration law	-	-	-	-	-	-	-	
15	Withholding tax on Personal income	-	-	-	-	-	-	-	
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-	
2- Customs department (CD)		309,390,645	-	309,390,645	323,359,706	-	323,359,706	(13,969,061)	
17	Customs duties (CD-SC-CSL-CL-CF and others)	297,089,839	-	297,089,839	300,954,214	-	300,954,214	(3,864,375)	
18	Value Added Tax (VAT)	12,300,806	-	12,300,806	22,405,492	-	22,405,492	(10,104,686)	
19	Tax on precious stones and substances	-	-	-	-	-	-	-	
20	Penalties	-	-	-	-	-	-	-	
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-	
21	Dividends	-	-	-	-	-	-	-	
22	Advances on dividends	-	-	-	-	-	-	-	
4- General Directorate of Mines and Geology (DGMG)		828,798,420	-	828,798,420	828,798,420	-	828,798,420	-	
23	Application fees	-	-	-	-	-	-	-	
24	Fixed duties	-	-	-	-	-	-	-	
25	Surface rights	-	-	-	-	-	-	-	
26	Royalties	828,798,420	-	828,798,420	828,798,420	-	828,798,420	-	
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-	
27	Production royalties	-	-	-	-	-	-	-	
28	Signature Bonus	-	-	-	-	-	-	-	
29	Annual surface fees	-	-	-	-	-	-	-	
30	Additional Petroleum tax	-	-	-	-	-	-	-	
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-	
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-	
32	Certificate of environmental regulation	-	-	-	-	-	-	-	
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-	
33	Tax on hiring authorisation	-	-	-	-	-	-	-	
34	Pay debt payment certificate fees	-	-	-	-	-	-	-	
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-	
36	Visa fees for foreign contracts	-	-	-	-	-	-	-	
37	Quality documents Certification fee	-	-	-	-	-	-	-	
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-	
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-	
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-	
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-	
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-	
10- National Social Security Fund (CNSS)		150,417,030	-	150,417,030	137,083,489	-	137,083,489	13,333,541	
41	Social security contributions	150,417,030	-	150,417,030	137,083,489	-	137,083,489	13,333,541	
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-	
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	
12- Other administrations		-	-	-	-	-	-	-	
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-	
Social payments (reserved to extractive companies)		37,519,126	-	37,519,126	-	-	-	-	
44	Mandatory social payments	-	-	-	-	-	-	-	
45	Voluntary social payments	37,519,126	-	37,519,126	-	-	-	-	
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-	
46	Transfers to municipalities and prefectures of payments collected by	-	-	-	-	-	-	-	
47	Transfers for customs revenue	-	-	-	-	-	-	-	
48	Other transferred revenues	-	-	-	-	-	-	-	
Barter exchange transactions		-	-	-	-	-	-	-	
49	Total budget of the commitment / work	-	-	-	-	-	-	-	
50	Benefit obligations / incurred work of / 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-	
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-	
Total payments		3,572,677,680	-	3,572,677,680	3,517,186,324	-	3,517,186,324	17,972,230	

		Company name: SCANTOGO Mines NIF			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		462,503,637	-	462,503,637	636,909,248	-	636,909,248	(174,405,611)
1- Tax department (TD)		436,517,373	-	436,517,373	599,781,651	-	599,781,651	(163,264,278)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	170,033,520	-	170,033,520	166,803,010	-	166,803,010	3,230,510
7	Taxes on salaries (TS)	11,358,852	-	11,358,852	11,266,712	-	11,266,712	92,140
8	Additional income tax (AIT)	25,250	-	25,250	18,125	-	18,125	7,125
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	250,985,468	-	250,985,468	416,315,236	-	416,315,236	(165,329,768)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	4,114,283	-	4,114,283	5,378,568	-	5,378,568	(1,264,285)
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	9,471,404	-	9,471,404	(9,471,404)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	9,237,550	-	9,237,550	(9,237,550)
18	Value Added Tax (VAT)	-	-	-	233,854	-	233,854	(233,854)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		5,414,625	-	5,414,625	7,529,625	-	7,529,625	(2,115,000)
23	Application fees	-	-	-	750,000	-	750,000	(750,000)
24	Fixed duties	-	-	-	1,500,000	-	1,500,000	(1,500,000)
25	Surface rights	-	-	-	5,279,625	-	5,279,625	(5,279,625)
26	Royalties	5,414,625	-	5,414,625	-	-	-	5,414,625
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		20,571,639	-	20,571,639	20,126,568	-	20,126,568	445,071
41	Social security contributions	20,571,639	-	20,571,639	20,126,568	-	20,126,568	445,071
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		462,503,637	-	462,503,637	636,909,248	-	636,909,248	(174,405,611)

		Company name: MM Mining NIF 071225T			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		53,532,808	-	53,532,808	91,089,371	-	91,089,371	(37,556,563)
1- Tax department (TD)		11,682,460	-	11,682,460	11,664,840	-	11,664,840	17,620
1	Minimum tax rate (MTR)	10,350,000	-	10,350,000	10,365,000	-	10,365,000	(15,000)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	551,460	-	551,460	594,420	-	594,420	(42,960)
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	106,000	-	106,000	111,000	-	111,000	(5,000)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	80,000	-	80,000	-	-	-	80,000
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	595,000	-	595,000	594,420	-	594,420	580
2- Customs department (CD)		-	-	-	37,574,183	-	37,574,183	(37,574,183)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	37,574,183	-	37,574,183	(37,574,183)
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		34,404,281	-	34,404,281	34,404,281	-	34,404,281	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	12,750,000	-	12,750,000	12,750,000	-	12,750,000	-
26	Royalties	21,654,281	-	21,654,281	21,654,281	-	21,654,281	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		7,446,067	-	7,446,067	7,446,067	-	7,446,067	-
41	Social security contributions	7,446,067	-	7,446,067	7,446,067	-	7,446,067	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		1,421,700	-	1,421,700	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	1,421,700	-	1,421,700	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		54,954,508	-	54,954,508	91,089,371	-	91,089,371	(37,556,563)

		Company name: POMAR NIF 103815 R			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		204,485,223	-	204,485,223	215,361,833	-	215,361,833	(10,876,610)
1- Tax department (TD)		78,230,995	-	78,230,995	81,593,278	-	81,593,278	(3,362,283)
1	Minimum tax rate (MTR)	-	-	-	240,000	-	240,000	(240,000)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	4,494,851	-	4,494,851	-	-	-	4,494,851
6	Tax on personal income (PIT) / IRTS	55,226,876	-	55,226,876	55,226,876	-	55,226,876	-
7	Taxes on salaries (TS)	10,360,094	-	10,360,094	10,360,094	-	10,360,094	-
8	Additional income tax (AIT)	415,250	-	415,250	415,250	-	415,250	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	186,784	-	186,784	186,784	-	186,784	-
11	Withholding tax on services	7,547,140	-	7,547,140	7,547,140	-	7,547,140	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	7,605,704	-	7,605,704	(7,605,704)
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	11,430	-	11,430	(11,430)
2- Customs department (CD)		26,704,260	-	26,704,260	29,528,237	-	29,528,237	(2,823,977)
17	Customs duties (CD-SC-CSL-CL-CF and others)	26,704,260	-	26,704,260	29,136,105	-	29,136,105	(2,431,845)
18	Value Added Tax (VAT)	-	-	-	392,132	-	392,132	(392,132)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	4,690,350	-	4,690,350	(4,690,350)
23	Application fees	-	-	-	250,000	-	250,000	(250,000)
24	Fixed duties	-	-	-	300,000	-	300,000	(300,000)
25	Surface rights	-	-	-	4,140,350	-	4,140,350	(4,140,350)
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		99,549,968	-	99,549,968	99,549,968	-	99,549,968	-
41	Social security contributions	99,549,968	-	99,549,968	99,549,968	-	99,549,968	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		5,100,000	-	5,100,000	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	5,100,000	-	5,100,000	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		209,585,223	-	209,585,223	215,361,833	-	215,361,833	(10,876,610)

		Company name: BB/Eau Vitale NF 950093 B			Reporting period: 2012			
N°	Flux de paiement	Company			Government			Final difference
		Initial	Ajust	Final	Initial	Ajust	Final	
A. Direct payments		13,753,457,993	-	13,753,457,993	13,357,530,752	-	13,357,530,752	395,927,241
1- Tax department (TD)		6,551,253,752	-	6,551,253,752	6,279,140,423	-	6,279,140,423	272,113,329
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	2,596,783,921	-	2,596,783,921	2,890,777,138	-	2,890,777,138	(293,993,217)
3	Capital gains tax (CGT)	452,536,378	-	452,536,378	452,536,378	-	452,536,378	-
4	Professional tax (PT)	397,753,511	-	397,753,511	249,620,886	-	249,620,886	148,132,625
5	Property taxes	28,093,310	-	28,093,310	-	-	-	28,093,310
6	Tax on personal income (PIT) / IRTS	289,054,688	-	289,054,688	289,570,896	-	289,570,896	(516,208)
7	Taxes on salaries (TS)	89,491,482	-	89,491,482	89,491,482	-	89,491,482	-
8	Additional income tax (AIT)	1,000,625	-	1,000,625	884,875	-	884,875	115,750
9	Value-Added Tax (VAT)	1,369,187,473	-	1,369,187,473	1,372,336,669	-	1,372,336,669	(3,149,196)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	504,911,972	-	504,911,972	504,286,597	-	504,286,597	625,375
12	Tax Manufacturing and marketing of beverages	809,804,600	-	809,804,600	417,324,710	-	417,324,710	392,479,890
13	Withholding tax on rent	12,635,792	-	12,635,792	12,310,792	-	12,310,792	325,000
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		6,768,474,226	-	6,768,474,226	6,644,389,214	-	6,644,389,214	124,085,012
17	Customs duties (CD-SC-CSL-CL-CF and others)	6,768,474,226	-	6,768,474,226	2,258,897,336	-	2,258,897,336	4,509,576,890
18	Value Added Tax (VAT)	-	-	-	4,385,491,878	-	4,385,491,878	(4,385,491,878)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	271,100	-	271,100	(271,100)
31	Tax on issue environmental suitability certificate	-	-	-	271,100	-	271,100	(271,100)
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdraw al fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		433,730,015	-	433,730,015	433,730,015	-	433,730,015	-
41	Social security contributions	433,730,015	-	433,730,015	433,730,015	-	433,730,015	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		13,753,457,993	-	13,753,457,993	13,357,530,752	-	13,357,530,752	395,927,241

Company name: Voltic Togo SAF NIF 002963M Reporting period: 2012

N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		122,653,061	-	122,653,061	103,788,104	-	103,788,104	18,864,957
1- Tax department (TD)		38,269,711	-	38,269,711	40,835,234	-	40,835,234	(2,565,523)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	9,866,220	-	9,866,220	9,866,220	-	9,866,220	-
3	Capital gains tax (CGT)	1,500,000	-	1,500,000	3,005,000	-	3,005,000	(1,505,000)
4	Professional tax (PT)	8,708,478	-	8,708,478	8,599,177	-	8,599,177	109,301
5	Property taxes	185,122	-	185,122	-	-	-	185,122
6	Tax on personal income (PIT) / IRTS	1,341,406	-	1,341,406	1,345,896	-	1,345,896	(4,490)
7	Taxes on salaries (TS)	13,761,610	-	13,761,610	15,057,248	-	15,057,248	(1,295,638)
8	Additional income tax (AIT)	953,000	-	953,000	1,032,500	-	1,032,500	(79,500)
9	Value-Added Tax (VAT)	1,929,192	-	1,929,192	1,929,193	-	1,929,193	(1)
10	Garbage Collection Tax (GCT)	24,683	-	24,683	-	-	-	24,683
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		40,203,663	-	40,203,663	21,313,010	-	21,313,010	18,890,653
17	Customs duties (CD-SC-CSL-CL-CF and others)	20,729,537	-	20,729,537	9,880,185	-	9,880,185	10,849,352
18	Value Added Tax (VAT)	19,474,126	-	19,474,126	11,432,825	-	11,432,825	8,041,301
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		800,000	-	800,000	800,000	-	800,000	-
21	Dividends	800,000	-	800,000	800,000	-	800,000	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLs)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		2,539,827	-	2,539,827	-	-	-	2,539,827
40	Water withdraw al fee from the aquifer	2,539,827	-	2,539,827	-	-	-	2,539,827
10- National Social Security Fund (CNSS)		40,639,860	-	40,639,860	40,639,860	-	40,639,860	-
41	Social security contributions	40,639,860	-	40,639,860	40,639,860	-	40,639,860	-
11- Special delegation of municipalities and prefectures		200,000	-	200,000	200,000	-	200,000	-
42	Direct payments to municipalities and prefectures	200,000	-	200,000	200,000	-	200,000	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		122,653,061	-	122,653,061	103,788,104	-	103,788,104	18,864,957

		Company name: ACI Togo (*) NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments								
1- Tax department (TD)								
		-	-	-	8,407,980	-	8,407,980	(8,407,980)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	2,186,448	-	2,186,448	(2,186,448)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	70,000	-	70,000	(70,000)
5	Property taxes	-	-	-	65,000	-	65,000	(65,000)
6	Tax on personal income (PIT) / IRTS	-	-	-	25,320	-	25,320	(25,320)
7	Taxes on salaries (TS)	-	-	-	168,072	-	168,072	(168,072)
8	Additional income tax (AIT)	-	-	-	7,000	-	7,000	(7,000)
9	Value-Added Tax (VAT)	-	-	-	3,089,610	-	3,089,610	(3,089,610)
10	Garbage Collection Tax (GCT)	-	-	-	482,159	-	482,159	(482,159)
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	328,750	-	328,750	(328,750)
13	Withholding tax on rent	-	-	-	105,750	-	105,750	(105,750)
14	Registration law	-	-	-	741,720	-	741,720	(741,720)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	1,138,151	-	1,138,151	(1,138,151)
2- Customs department (CD)								
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)								
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)								
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)								
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations								
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)								
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)								
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	8,407,980	-	8,407,980	(8,407,980)

		Company name: TdE (**)			NIF 950153J			Reporting period: 2012		
N°	Description of Payment	Company			Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
A. Direct payments		453,687,005	-	453,687,005	464,640,411	-	464,640,411	(10,953,406)		
1- Tax department (TD)		200,211,553	-	200,211,553	203,404,231	-	203,404,231	(3,192,678)		
1	Minimum tax rate (MTR)	40,000,000	-	40,000,000	40,000,000	-	40,000,000	-		
2	Corporation tax (CT)	-	-	-	351,192	-	351,192	(351,192)		
3	Capital gains tax (CGT)	-	-	-	-	-	-	-		
4	Professional tax (PT)	13,972,930	-	13,972,930	13,972,930	-	13,972,930	-		
5	Property taxes	9,583,718	-	9,583,718	12,395,204	-	12,395,204	(2,811,486)		
6	Tax on personal income (PIT) / IRTS	17,527,119	-	17,527,119	17,527,119	-	17,527,119	-		
7	Taxes on salaries (TS)	47,362,943	-	47,362,943	47,392,943	-	47,392,943	(30,000)		
8	Additional income tax (AIT)	574,875	-	574,875	574,875	-	574,875	-		
9	Value-Added Tax (VAT)	63,547,097	-	63,547,097	63,547,097	-	63,547,097	-		
10	Garbage Collection Tax (GCT)	1,183,053	-	1,183,053	1,183,053	-	1,183,053	-		
11	Withholding tax on services	-	-	-	-	-	-	-		
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-		
13	Withholding tax on rent	6,459,818	-	6,459,818	6,459,818	-	6,459,818	-		
14	Registration law	-	-	-	-	-	-	-		
15	Withholding tax on Personal income	-	-	-	-	-	-	-		
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-		
2- Customs department (CD)		-	-	-	9,756,728	-	9,756,728	(9,756,728)		
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	3,435,277	-	3,435,277	(3,435,277)		
18	Value Added Tax (VAT)	-	-	-	6,321,451	-	6,321,451	(6,321,451)		
19	Tax on precious stones and substances	-	-	-	-	-	-	-		
20	Penalties	-	-	-	-	-	-	-		
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-		
21	Dividends	-	-	-	-	-	-	-		
22	Advances on dividends	-	-	-	-	-	-	-		
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-		
23	Application fees	-	-	-	-	-	-	-		
24	Fixed duties	-	-	-	-	-	-	-		
25	Surface rights	-	-	-	-	-	-	-		
26	Royalties	-	-	-	-	-	-	-		
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-		
27	Production royalties	-	-	-	-	-	-	-		
28	Signature Bonus	-	-	-	-	-	-	-		
29	Annual surface fees	-	-	-	-	-	-	-		
30	Additional Petroleum tax	-	-	-	-	-	-	-		
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-		
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-		
32	Certificate of environmental regulation	-	-	-	-	-	-	-		
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-		
33	Tax on hiring authorisation	-	-	-	-	-	-	-		
34	Pay debt payment certificate fees	-	-	-	-	-	-	-		
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-		
36	Visa fees for foreign contracts	-	-	-	-	-	-	-		
37	Quality documents Certification fee	-	-	-	-	-	-	-		
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-		
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-		
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-		
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-		
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-		
10- National Social Security Fund (CNSS)		251,479,452	-	251,479,452	251,479,452	-	251,479,452	-		
41	Social security contributions	251,479,452	-	251,479,452	251,479,452	-	251,479,452	-		
11- Special delegation of municipalities and prefectures		1,996,000	-	1,996,000	-	-	-	1,996,000		
42	Direct payments to municipalities and prefectures	1,996,000	-	1,996,000	-	-	-	1,996,000		
12- Other administrations		-	-	-	-	-	-	-		
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-		
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-		
44	Mandatory social payments	-	-	-	-	-	-	-		
45	Voluntary social payments	-	-	-	-	-	-	-		
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-		
47	Transfers for customs revenue	-	-	-	-	-	-	-		
48	Other transferred revenues	-	-	-	-	-	-	-		
Barter exchange transactions		-	-	-	-	-	-	-		
49	Total budget of the commitment / work	-	-	-	-	-	-	-		
50	Benefit obligations / incurred work of / 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-		
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-		
Total payments		453,687,005	-	453,687,005	464,640,411	-	464,640,411	(10,953,406)		

		Company name: WAFEX		NIF	950859N	Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
A. Direct payments		649,603,018	-	649,603,018	690,073,309	-	690,073,309	(40,470,291)	
1- Tax department (TD)		103,920,461	-	103,920,461	100,057,372	-	100,057,372	3,863,089	
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-	
2	Corporation tax (CT)	22,487,350	-	22,487,350	47,356,920	-	47,356,920	(24,869,570)	
3	Capital gains tax (CGT)	-	-	-	22,205,009	-	22,205,009	(22,205,009)	
4	Professional tax (PT)	827,921	-	827,921	1,040,313	-	1,040,313	(212,392)	
5	Property taxes	-	-	-	-	-	-	-	
6	Tax on personal income (PIT) / IRTS	2,563,580	-	2,563,580	2,822,635	-	2,822,635	(259,055)	
7	Taxes on salaries (TS)	4,270,647	-	4,270,647	4,270,647	-	4,270,647	-	
8	Additional income tax (AIT)	71,900	-	71,900	71,900	-	71,900	-	
9	Value-Added Tax (VAT)	7,716,707	-	7,716,707	9,991,925	-	9,991,925	(2,275,218)	
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-	
11	Withholding tax on services	-	-	-	1,073,533	-	1,073,533	(1,073,533)	
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-	
13	Withholding tax on rent	272,917	-	272,917	272,917	-	272,917	-	
14	Registration law	-	-	-	-	-	-	-	
15	Withholding tax on Personal income	-	-	-	-	-	-	-	
16	Tax adjustments and penalties payable to TD	65,709,439	-	65,709,439	10,951,573	-	10,951,573	54,757,866	
2- Customs department (CD)		544,357,865	-	544,357,865	588,653,950	-	588,653,950	(44,296,085)	
17	Customs duties (CD-SC-CSL-CL-CF and others)	544,357,865	-	544,357,865	17,556,868	-	17,556,868	526,800,997	
18	Value Added Tax (VAT)	-	-	-	26,734,009	-	26,734,009	(26,734,009)	
19	Tax on precious stones and substances	-	-	-	544,363,073	-	544,363,073	(544,363,073)	
20	Penalties	-	-	-	-	-	-	-	
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-	
21	Dividends	-	-	-	-	-	-	-	
22	Advances on dividends	-	-	-	-	-	-	-	
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-	
23	Application fees	-	-	-	-	-	-	-	
24	Fixed duties	-	-	-	-	-	-	-	
25	Surface rights	-	-	-	-	-	-	-	
26	Royalties	-	-	-	-	-	-	-	
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-	
27	Production royalties	-	-	-	-	-	-	-	
28	Signature Bonus	-	-	-	-	-	-	-	
29	Annual surface fees	-	-	-	-	-	-	-	
30	Additional Petroleum tax	-	-	-	-	-	-	-	
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-	
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-	
32	Certificate of environmental regulation	-	-	-	-	-	-	-	
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-	
33	Tax on hiring authorisation	-	-	-	-	-	-	-	
34	Pay debt payment certificate fees	-	-	-	-	-	-	-	
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-	
36	Visa fees for foreign contracts	-	-	-	-	-	-	-	
37	Quality documents Certification fee	-	-	-	-	-	-	-	
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-	
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-	
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-	
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-	
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-	
10- National Social Security Fund (CNSS)		1,324,692	-	1,324,692	1,361,987	-	1,361,987	(37,295)	
41	Social security contributions	1,324,692	-	1,324,692	1,361,987	-	1,361,987	(37,295)	
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-	
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	
12- Other administrations		-	-	-	-	-	-	-	
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-	
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-	
44	Mandatory social payments	-	-	-	-	-	-	-	
45	Voluntary social payments	-	-	-	-	-	-	-	
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-	
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-	
47	Transfers for customs revenue	-	-	-	-	-	-	-	
48	Other transferred revenues	-	-	-	-	-	-	-	
Barter exchange transactions		-	-	-	-	-	-	-	
49	Total budget of the commitment / work	-	-	-	-	-	-	-	
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-	
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-	
Total payments		649,603,018	-	649,603,018	690,073,309	-	690,073,309	(40,470,291)	

		Company name: SOLTRANS	NIF	010226-L	Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		338,023,055	-	338,023,055	333,763,055	-	333,763,055	4,260,000
1- Tax department (TD)		42,642,942	-	42,642,942	38,392,942	-	38,392,942	4,250,000
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	13,039,188	-	13,039,188	25,537,426	-	25,537,426	(12,498,238)
3	Capital gains tax (CGT)	-	-	-	3,948,805	-	3,948,805	(3,948,805)
4	Professional tax (PT)	394,633	-	394,633	514,705	-	514,705	(120,072)
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	3,158,777	-	3,158,777	3,158,777	-	3,158,777	-
7	Taxes on salaries (TS)	2,311,934	-	2,311,934	2,375,096	-	2,375,096	(63,162)
8	Additional income tax (AIT)	19,875	-	19,875	19,875	-	19,875	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	69,253	-	69,253	(69,253)
11	Withholding tax on services	-	-	-	911,350	-	911,350	(911,350)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	435,512	-	435,512	528,162	-	528,162	(92,650)
14	Registration law	-	-	-	138,505	-	138,505	(138,505)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	23,283,023	-	23,283,023	1,190,988	-	1,190,988	22,092,035
2- Customs department (CD)		294,413,774	-	294,413,774	294,403,774	-	294,403,774	10,000
17	Customs duties (CD-SC-CSL-CL-CF and others)	294,413,774	-	294,413,774	-	-	-	294,413,774
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	294,403,774	-	294,403,774	(294,403,774)
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLs)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		966,339	-	966,339	966,339	-	966,339	-
41	Social security contributions	966,339	-	966,339	966,339	-	966,339	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		338,023,055	-	338,023,055	333,763,055	-	333,763,055	4,260,000

		Company name: Granutogo NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		18,851,008	-	18,851,008	118,048,399	-	118,048,399	(99,197,391)
1- Tax department (TD)		14,195,424	-	14,195,424	48,871,305	-	48,871,305	(34,675,881)
1	Minimum tax rate (MTR)	-	-	-	100,000	-	100,000	(100,000)
2	Corporation tax (CT)	-	-	-	3,095,500	-	3,095,500	(3,095,500)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	76,729	-	76,729	(76,729)
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	11,532,043	-	11,532,043	36,446,966	-	36,446,966	(24,914,923)
7	Taxes on salaries (TS)	1,752,971	-	1,752,971	7,977,913	-	7,977,913	(6,224,942)
8	Additional income tax (AIT)	1,750	-	1,750	2,125	-	2,125	(375)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	908,660	-	908,660	1,172,072	-	1,172,072	(263,412)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	61,547,308	-	61,547,308	(61,547,308)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	52,372,313	-	52,372,313	(52,372,313)
18	Value Added Tax (VAT)	-	-	-	9,174,995	-	9,174,995	(9,174,995)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCF)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	2,775,000	-	2,775,000	(2,775,000)
23	Application fees	-	-	-	1,250,000	-	1,250,000	(1,250,000)
24	Fixed duties	-	-	-	1,400,000	-	1,400,000	(1,400,000)
25	Surface rights	-	-	-	125,000	-	125,000	(125,000)
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	140,000	-	140,000	(140,000)
31	Tax on issue environmental suitability certificate	-	-	-	140,000	-	140,000	(140,000)
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTL)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		4,655,584	-	4,655,584	4,714,786	-	4,714,786	(59,202)
41	Social security contributions	4,655,584	-	4,655,584	4,714,786	-	4,714,786	(59,202)
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		18,851,008	-	18,851,008	118,048,399	-	118,048,399	(99,197,391)

Company name: RRCC NIF 129538L/ 082292W Reporting period: 2012

N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments								
1- Tax department (TD)								
		3,438,602	-	3,438,602	3,101,102	-	3,101,102	337,500
		2,016,927	-	2,016,927	1,679,427	-	1,679,427	337,500
1	Minimum tax rate (MTR)		-	-		-	-	-
2	Corporation tax (CT)		-	-		-	-	-
3	Capital gains tax (CGT)		-	-		-	-	-
4	Professional tax (PT)		-	-		-	-	-
5	Property taxes	337,500	-	337,500		-		337,500
6	Tax on personal income (PIT) / IRTS	567,102	-	567,102	567,102	-	567,102	-
7	Taxes on salaries (TS)		-	-		-	-	-
8	Additional income tax (AIT)	6,000	-	6,000	6,000	-	6,000	-
9	Value-Added Tax (VAT)		-	-		-	-	-
10	Garbage Collection Tax (GCT)		-	-		-	-	-
11	Withholding tax on services	1,106,325	-	1,106,325	1,106,325	-	1,106,325	-
12	Tax Manufacturing and marketing of beverages		-	-		-	-	-
13	Withholding tax on rent		-	-		-	-	-
14	Registration law		-	-		-	-	-
15	Withholding tax on Personal income		-	-		-	-	-
16	Tax adjustments and penalties payable to TD		-	-		-	-	-
2- Customs department (CD)								
17	Customs duties (CD-SC-CSL-CL-CF and others)		-	-		-	-	-
18	Value Added Tax (VAT)		-	-		-	-	-
19	Tax on precious stones and substances		-	-		-	-	-
20	Penalties		-	-		-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)								
21	Dividends		-	-		-	-	-
22	Advances on dividends		-	-		-	-	-
4- General Directorate of Mines and Geology (DGMG)								
23	Application fees		-	-		-	-	-
24	Fixed duties		-	-		-	-	-
25	Surface rights		-	-		-	-	-
26	Royalties		-	-		-	-	-
5- General Directorate of Oil and Gas (DGH)								
27	Production royalties		-	-		-	-	-
28	Signature Bonus		-	-		-	-	-
29	Annual surface fees		-	-		-	-	-
30	Additional Petroleum tax		-	-		-	-	-
6- National Agency for Management of the Environment (NAME)								
31	Tax on issue environmental suitability certificate		-	-		-	-	-
32	Certificate of environmental regulation		-	-		-	-	-
7- General Directorate of Labour and Social Legislation (DGTLs)								
33	Tax on hiring authorisation		-	-		-	-	-
34	Pay debt payment certificate fees		-	-		-	-	-
35	Study costs and visa fees for local contracts		-	-		-	-	-
36	Visa fees for foreign contracts		-	-		-	-	-
37	Quality documents Certification fee		-	-		-	-	-
38	Visa fee of apprenticeship contracts		-	-		-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)								
39	Payment to Special Electrification Fund (SEF)		-	-		-	-	-
9- Togolese Water Company (TdE)								
40	Water withdrawal fee from the aquifer		-	-		-	-	-
10- National Social Security Fund (CNSS)								
41	Social security contributions	1,421,675	-	1,421,675	1,421,675	-	1,421,675	-
11- Special delegation of municipalities and prefectures								
42	Direct payments to municipalities and prefectures	1,421,675	-	1,421,675	1,421,675	-	1,421,675	-
12- Other administrations								
43	Other significant payments to the state (> 5 million FCFA)		-	-		-	-	-
Social payments (reserved to extractive companies)								
44	Mandatory social payments		-	-		-	-	-
45	Voluntary social payments		-	-		-	-	-
Transfers (reserved to financial authorities)								
46	Transfers to municipalities and prefectures of payments collected by CI		-	-		-	-	-
47	Transfers for customs revenue		-	-		-	-	-
48	Other transferred revenues		-	-		-	-	-
Barter exchange transactions								
49	Total budget of the commitment / work		-	-		-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012		-	-		-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012		-	-		-	-	-
Total payments		3,438,602	-	3,438,602	3,101,102	-	3,101,102	337,500

		Company name: SGM			NIF 103820W			Reporting period: 2012		
N°	Description of Payment	Company			Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
A. Direct payments		22,076,797	-	22,076,797	21,665,912	-	21,665,912	410,885		
1- Tax department (TD)		5,439,743	-	5,439,743	5,310,458	-	5,310,458	129,285		
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-		
2	Corporation tax (CT)	-	-	-	-	-	-	-		
3	Capital gains tax (CGT)	-	-	-	-	-	-	-		
4	Professional tax (PT)	-	-	-	-	-	-	-		
5	Property taxes	-	-	-	193,928	-	193,928	(193,928)		
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-		
7	Taxes on salaries (TS)	4,969,110	-	4,969,110	4,969,110	-	4,969,110	-		
8	Additional income tax (AIT)	-	-	-	-	-	-	-		
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-		
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-		
11	Withholding tax on services	79,750	-	79,750	79,750	-	79,750	-		
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-		
13	Withholding tax on rent	323,213	-	323,213	-	-	-	323,213		
14	Registration law	17,670	-	17,670	17,670	-	17,670	-		
15	Withholding tax on Personal income	-	-	-	-	-	-	-		
16	Tax adjustments and penalties payable to TD	50,000	-	50,000	50,000	-	50,000	-		
2- Customs department (CD)		-	-	-	-	-	-	-		
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-		
18	Value Added Tax (VAT)	-	-	-	-	-	-	-		
19	Tax on precious stones and substances	-	-	-	-	-	-	-		
20	Penalties	-	-	-	-	-	-	-		
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-		
21	Dividends	-	-	-	-	-	-	-		
22	Advances on dividends	-	-	-	-	-	-	-		
4- General Directorate of Mines and Geology (DGMG)		2,309,750	-	2,309,750	2,309,750	-	2,309,750	-		
23	Application fees	-	-	-	-	-	-	-		
24	Fixed duties	-	-	-	-	-	-	-		
25	Surface rights	2,309,750	-	2,309,750	2,309,750	-	2,309,750	-		
26	Royalties	-	-	-	-	-	-	-		
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-		
27	Production royalties	-	-	-	-	-	-	-		
28	Signature Bonus	-	-	-	-	-	-	-		
29	Annual surface fees	-	-	-	-	-	-	-		
30	Additional Petroleum tax	-	-	-	-	-	-	-		
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-		
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-		
32	Certificate of environmental regulation	-	-	-	-	-	-	-		
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-		
33	Tax on hiring authorisation	-	-	-	-	-	-	-		
34	Pay debt payment certificate fees	-	-	-	-	-	-	-		
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-		
36	Visa fees for foreign contracts	-	-	-	-	-	-	-		
37	Quality documents Certification fee	-	-	-	-	-	-	-		
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-		
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-		
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-		
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-		
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-		
10- National Social Security Fund (CNSS)		14,045,704	-	14,045,704	14,045,704	-	14,045,704	-		
41	Social security contributions	14,045,704	-	14,045,704	14,045,704	-	14,045,704	-		
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-		
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
12- Other administrations		281,600	-	281,600	-	-	-	281,600		
43	Other significant payments to the state (> 5 million FCFA)	281,600	-	281,600	-	-	-	281,600		
Social payments (reserved to extractive companies)		520,650	-	520,650	-	-	-	-		
44	Mandatory social payments	-	-	-	-	-	-	-		
45	Voluntary social payments	520,650	-	520,650	-	-	-	-		
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-		
47	Transfers for customs revenue	-	-	-	-	-	-	-		
48	Other transferred revenues	-	-	-	-	-	-	-		
Barter exchange transactions		-	-	-	-	-	-	-		
49	Total budget of the commitment / work	-	-	-	-	-	-	-		
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-		
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-		
Total payments		22,597,447	-	22,597,447	21,665,912	-	21,665,912	410,885		

		Company name: G&B African F NIF			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		9,160,781	-	9,160,781	9,636,416	-	9,636,416	(475,635)
1- Tax department (TD)		1,809,469	-	1,809,469	1,809,469	-	1,809,469	-
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	324,344	-	324,344	324,344	-	324,344	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	4,125	-	4,125	4,125	-	4,125	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	1,481,000	-	1,481,000	1,481,000	-	1,481,000	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		30,000	-	30,000	505,635	-	505,635	(475,635)
17	Customs duties (CD-SC-CSL-CL-CF and others)	30,000	-	30,000	505,635	-	505,635	(475,635)
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		6,473,350	-	6,473,350	6,473,350	-	6,473,350	-
23	Application fees	1,250,000	-	1,250,000	1,250,000	-	1,250,000	-
24	Fixed duties	2,500,000	-	2,500,000	2,500,000	-	2,500,000	-
25	Surface rights	2,723,350	-	2,723,350	2,723,350	-	2,723,350	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		847,962	-	847,962	847,962	-	847,962	-
41	Social security contributions	847,962	-	847,962	847,962	-	847,962	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		12,757,500	-	12,757,500	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	12,757,500	-	12,757,500	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		21,918,281	-	21,918,281	9,636,416	-	9,636,416	(475,635)

		Company name: TERRA Métau NIF			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		-	-	-	7,331,850	-	7,331,850	(7,331,850)
1- Tax department (TD)		-	-	-	-	-	-	-
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG))		-	-	-	7,331,850	-	7,331,850	(7,331,850)
23	Application fees	-	-	-	1,500,000	-	1,500,000	(1,500,000)
24	Fixed duties	-	-	-	3,000,000	-	3,000,000	(3,000,000)
25	Surface rights	-	-	-	2,831,850	-	2,831,850	(2,831,850)
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	7,331,850	-	7,331,850	(7,331,850)

		Company name: Global Merchar NIF 121514C			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		8,916,800	-	8,916,800	6,504,118	-	6,504,118	2,412,682
1- Tax department (TD)		-	-	-	225,300	-	225,300	(225,300)
1	Minimum tax rate (MTR)	-	-	-	100,000	-	100,000	(100,000)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	50,000	-	50,000	(50,000)
5	Property taxes	-	-	-	13,500	-	13,500	(13,500)
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	1,800	-	1,800	(1,800)
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	60,000	-	60,000	(60,000)
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		81,100	-	81,100	-	-	-	81,100
17	Customs duties (CD-SC-CSL-CL-CF and others)	81,100	-	81,100	-	-	-	81,100
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		5,622,500	-	5,622,500	6,089,500	-	6,089,500	(467,000)
23	Application fees	-	-	-	1,750,000	-	1,750,000	(1,750,000)
24	Fixed duties	-	-	-	2,500,000	-	2,500,000	(2,500,000)
25	Surface rights	-	-	-	1,839,500	-	1,839,500	(1,839,500)
26	Royalties	5,622,500	-	5,622,500	-	-	-	5,622,500
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		3,213,200	-	3,213,200	125,000	-	125,000	3,088,200
31	Tax on issue environmental suitability certificate	3,213,200	-	3,213,200	125,000	-	125,000	3,088,200
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdraw al fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	64,318	-	64,318	(64,318)
41	Social security contributions	-	-	-	64,318	-	64,318	(64,318)
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		8,916,800	-	8,916,800	6,504,118	-	6,504,118	2,412,682

		Company name: SONATRAC Togo (° NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		-	-	-	58,300,816	-	58,300,816	(58,300,816)
1- Tax department (TD)		-	-	-	5,871,560	-	5,871,560	(5,871,560)
1	Minimum tax rate (MTR)	-	-	-	2,450,900	-	2,450,900	(2,450,900)
2	Corporation tax (CT)	-	-	-	1,099,475	-	1,099,475	(1,099,475)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	558,138	-	558,138	(558,138)
5	Property taxes	-	-	-	28,970	-	28,970	(28,970)
6	Tax on personal income (PIT) / IRTS	-	-	-	60,138	-	60,138	(60,138)
7	Taxes on salaries (TS)	-	-	-	875,070	-	875,070	(875,070)
8	Additional income tax (AIT)	-	-	-	94,215	-	94,215	(94,215)
9	Value-Added Tax (VAT)	-	-	-	655,366	-	655,366	(655,366)
10	Garbage Collection Tax (GCT)	-	-	-	4,850	-	4,850	(4,850)
11	Withholding tax on services	-	-	-	34,738	-	34,738	(34,738)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	9,700	-	9,700	(9,700)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	52,429,256	-	52,429,256	(52,429,256)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	17,544,633	-	17,544,633	(17,544,633)
18	Value Added Tax (VAT)	-	-	-	34,884,623	-	34,884,623	(34,884,623)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	58,300,816	-	58,300,816	(58,300,816)

		Company name: GTOA Sarl (*) NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments								
1- Tax department (TD)								
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)								
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)								
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)								
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)								
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations								
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)								
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)								
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	-	-	-	-

		Company name: Les Aigles NIF 094129 B			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		28,043,584	-	28,043,584	28,838,156	-	28,838,156	(794,572)
1- Tax department (TD)		22,886,008	-	22,886,008	23,518,318	-	23,518,318	(632,310)
1	Minimum tax rate (MTR)		-	-		-	-	-
2	Corporation tax (CT)	740,323	-	740,323	1,374,153	-	1,374,153	(633,830)
3	Capital gains tax (CGT)		-	-		-	-	-
4	Professional tax (PT)	443,079	-	443,079	443,079	-	443,079	-
5	Property taxes	22,500	-	22,500		-		22,500
6	Tax on personal income (PIT) / IRTS	16,960	-	16,960	15,440	-	15,440	1,520
7	Taxes on salaries (TS)	2,005,282	-	2,005,282	2,005,407	-	2,005,407	(125)
8	Additional income tax (AIT)	1,500	-	1,500	1,375	-	1,375	125
9	Value-Added Tax (VAT)	19,327,864	-	19,327,864	19,327,864	-	19,327,864	-
10	Garbage Collection Tax (GCT)		-	-		-	-	-
11	Withholding tax on services	306,000	-	306,000	306,000	-	306,000	-
12	Tax Manufacturing and marketing of beverages		-	-		-	-	-
13	Withholding tax on rent	22,500	-	22,500	45,000	-	45,000	(22,500)
14	Registration law		-	-		-	-	-
15	Withholding tax on Personal income		-	-		-	-	-
16	Tax adjustments and penalties payable to TD		-	-		-	-	-
2- Customs department (CD)		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)		-	-		-	-	-
18	Value Added Tax (VAT)		-	-		-	-	-
19	Tax on precious stones and substances		-	-		-	-	-
20	Penalties		-	-		-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends		-	-		-	-	-
22	Advances on dividends		-	-		-	-	-
4- General Directorate of Mines and Geology (DGMG))		3,377,500	-	3,377,500	3,546,800	-	3,546,800	(169,300)
23	Application fees	250,000	-	250,000	250,000	-	250,000	-
24	Fixed duties	600,000	-	600,000	600,000	-	600,000	-
25	Surface rights	300,000	-	300,000	300,000	-	300,000	-
26	Royalties	2,227,500	-	2,227,500	2,396,800	-	2,396,800	(169,300)
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties		-	-		-	-	-
28	Signature Bonus		-	-		-	-	-
29	Annual surface fees		-	-		-	-	-
30	Additional Petroleum tax		-	-		-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate		-	-		-	-	-
32	Certificate of environmental regulation		-	-		-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation		-	-		-	-	-
34	Pay debt payment certificate fees		-	-		-	-	-
35	Study costs and visa fees for local contracts		-	-		-	-	-
36	Visa fees for foreign contracts		-	-		-	-	-
37	Quality documents Certification fee		-	-		-	-	-
38	Visa fee of apprenticeship contracts		-	-		-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)		-	-		-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer		-	-		-	-	-
10- National Social Security Fund (CNSS)		580,076	-	580,076	573,038	-	573,038	7,038
41	Social security contributions	580,076	-	580,076	573,038	-	573,038	7,038
11- Special delegation of municipalities and prefectures		1,200,000	-	1,200,000	1,200,000	-	1,200,000	-
42	Direct payments to municipalities and prefectures	1,200,000	-	1,200,000	1,200,000	-	1,200,000	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)		-	-		-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments		-	-		-	-	-
45	Voluntary social payments		-	-		-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI		-	-		-	-	-
47	Transfers for customs revenue		-	-		-	-	-
48	Other transferred revenues		-	-		-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work		-	-		-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012		-	-		-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012		-	-		-	-	-
Total payments		28,043,584	-	28,043,584	28,838,156	-	28,838,156	(794,572)

		Company name: Togo rail NIF 02286E			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		57,309,098	-	57,309,098	67,316,121	-	67,316,121	(10,007,023)
1- Tax department (TD)		44,272,064	-	44,272,064	46,066,408	-	46,066,408	(1,794,344)
1	Minimum tax rate (MTR)	-	-	-	939,387	-	939,387	(939,387)
2	Corporation tax (CT)	-	-	-	854,957	-	854,957	(854,957)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	1,289,941	-	1,289,941	1,289,941	-	1,289,941	-
5	Property taxes	1,118,207	-	1,118,207	1,118,207	-	1,118,207	-
6	Tax on personal income (PIT) / IRTS	1,415,225	-	1,415,225	1,415,225	-	1,415,225	-
7	Taxes on salaries (TS)	6,366,439	-	6,366,439	6,366,439	-	6,366,439	-
8	Additional income tax (AIT)	180,625	-	180,625	180,625	-	180,625	-
9	Value-Added Tax (VAT)	33,303,050	-	33,303,050	33,303,050	-	33,303,050	-
10	Garbage Collection Tax (GCT)	149,094	-	149,094	149,094	-	149,094	-
11	Withholding tax on services	449,483	-	449,483	420,483	-	420,483	29,000
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	29,000	-	29,000	(29,000)
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	8,212,679	-	8,212,679	(8,212,679)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	4,186,167	-	4,186,167	(4,186,167)
18	Value Added Tax (VAT)	-	-	-	4,026,512	-	4,026,512	(4,026,512)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		804,200	-	804,200	804,200	-	804,200	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	100,000	-	100,000	100,000	-	100,000	-
26	Royalties	704,200	-	704,200	704,200	-	704,200	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		12,232,834	-	12,232,834	12,232,834	-	12,232,834	-
41	Social security contributions	12,232,834	-	12,232,834	12,232,834	-	12,232,834	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		57,309,098	-	57,309,098	67,316,121	-	67,316,121	(10,007,023)

		Company name: Etoile du Golf NIF 084260 W			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		17,461,542	-	17,461,542	18,051,601	-	18,051,601	(590,059)
1- Tax department (TD)		8,573,302	-	8,573,302	9,137,487	-	9,137,487	(564,185)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	2,252,939	-	2,252,939	2,817,124	-	2,817,124	(564,185)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	1,965,610	-	1,965,610	1,965,610	-	1,965,610	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	1,210,610	-	1,210,610	1,210,610	-	1,210,610	-
7	Taxes on salaries (TS)	3,024,453	-	3,024,453	3,024,453	-	3,024,453	-
8	Additional income tax (AIT)	6,125	-	6,125	6,125	-	6,125	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	113,565	-	113,565	113,565	-	113,565	-
2- Customs department (CD)		2,832,636	-	2,832,636	3,008,510	-	3,008,510	(175,874)
17	Customs duties (CD-SC-CSL-CL-CF and others)	1,556,724	-	1,556,724	1,406,438	-	1,406,438	150,286
18	Value Added Tax (VAT)	1,275,912	-	1,275,912	1,602,072	-	1,602,072	(326,160)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		2,000,000	-	2,000,000	2,000,000	-	2,000,000	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	2,000,000	-	2,000,000	2,000,000	-	2,000,000	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		3,905,604	-	3,905,604	3,905,604	-	3,905,604	-
41	Social security contributions	3,905,604	-	3,905,604	3,905,604	-	3,905,604	-
11- Special delegation of municipalities and prefectures		150,000	-	150,000	-	-	-	150,000
42	Direct payments to municipalities and prefectures	150,000	-	150,000	-	-	-	150,000
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		400,000	-	400,000	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	400,000	-	400,000	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		17,861,542	-	17,861,542	18,051,601	-	18,051,601	(590,059)

		Company name: COLAS			NIF			0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference						
		Original	Adjust	Final	Original	Adjust	Final							
A. Direct payments		194,829,706	-	194,829,706	324,490,979	-	324,490,979	(129,661,273)						
1- Tax department (TD)		132,467,098	-	132,467,098	269,307,735	-	269,307,735	(136,840,637)						
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-						
2	Corporation tax (CT)	40,712,866	-	40,712,866	44,958,561	-	44,958,561	(4,245,695)						
3	Capital gains tax (CGT)	-	-	-	-	-	-	-						
4	Professional tax (PT)	36,566,113	-	36,566,113	36,566,113	-	36,566,113	-						
5	Property taxes	-	-	-	-	-	-	-						
6	Tax on personal income (PTI) / IRTS	28,902,292	-	28,902,292	30,309,889	-	30,309,889	(1,407,597)						
7	Taxes on salaries (TS)	16,090,185	-	16,090,185	20,040,600	-	20,040,600	(3,950,415)						
8	Additional income tax (AIT)	456,750	-	456,750	539,375	-	539,375	(82,625)						
9	Value-Added Tax (VAT)	-	-	-	64,957,500	-	64,957,500	(64,957,500)						
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-						
11	Withholding tax on services	5,731,142	-	5,731,142	68,038,197	-	68,038,197	(62,307,055)						
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-						
13	Withholding tax on rent	4,007,750	-	4,007,750	3,897,500	-	3,897,500	110,250						
14	Registration law	-	-	-	-	-	-	-						
15	Withholding tax on Personal income	-	-	-	-	-	-	-						
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-						
2- Customs department (CD)		-	-	-	-	-	-	-						
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-						
18	Value Added Tax (VAT)	-	-	-	-	-	-	-						
19	Tax on precious stones and substances	-	-	-	-	-	-	-						
20	Penalties	-	-	-	-	-	-	-						
3- General Directorate of the Treasury and Public Accounts (DGTCF)		-	-	-	-	-	-	-						
21	Dividends	-	-	-	-	-	-	-						
22	Advances on dividends	-	-	-	-	-	-	-						
4- General Directorate of Mines and Geology (DGMG)		2,578,600	-	2,578,600	4,672,900	-	4,672,900	(2,094,300)						
23	Application fees	-	-	-	-	-	-	-						
24	Fixed duties	-	-	-	-	-	-	-						
25	Surface rights	100,000	-	100,000	100,000	-	100,000	-						
26	Royalties	2,478,600	-	2,478,600	4,572,900	-	4,572,900	(2,094,300)						
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-						
27	Production royalties	-	-	-	-	-	-	-						
28	Signature Bonus	-	-	-	-	-	-	-						
29	Annual surface fees	-	-	-	-	-	-	-						
30	Additional Petroleum tax	-	-	-	-	-	-	-						
6- National Agency for Management of the Environment (NAME)		150,000	-	150,000	-	-	-	150,000						
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-						
32	Certificate of environmental regulation	150,000	-	150,000	-	-	-	150,000						
7- General Directorate of Labour and Social Legislation (DGTL)		-	-	-	-	-	-	-						
33	Tax on hiring authorisation	-	-	-	-	-	-	-						
34	Pay debt payment certificate fees	-	-	-	-	-	-	-						
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-						
36	Visa fees for foreign contracts	-	-	-	-	-	-	-						
37	Quality documents Certification fee	-	-	-	-	-	-	-						
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-						
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-						
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-						
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-						
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-						
10- National Social Security Fund (CNSS)		55,814,008	-	55,814,008	47,360,344	-	47,360,344	8,453,664						
41	Social security contributions	55,814,008	-	55,814,008	47,360,344	-	47,360,344	8,453,664						
11- Special delegation of municipalities and prefectures		3,820,000	-	3,820,000	3,150,000	-	3,150,000	670,000						
42	Direct payments to municipalities and prefectures	3,820,000	-	3,820,000	3,150,000	-	3,150,000	670,000						
12- Other administrations		-	-	-	-	-	-	-						
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-						
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-						
44	Mandatory social payments	-	-	-	-	-	-	-						
45	Voluntary social payments	-	-	-	-	-	-	-						
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-						
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-						
47	Transfers for customs revenue	-	-	-	-	-	-	-						
48	Other transferred revenues	-	-	-	-	-	-	-						
Barter exchange transactions		-	-	-	-	-	-	-						
49	Total budget of the commitment / work	-	-	-	-	-	-	-						
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-						
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-						
Total payments		194,829,706	-	194,829,706	324,490,979	-	324,490,979	(129,661,273)						

Company name: Togo carrière NIF 051213 X			Reporting period: 2012					
N°	Description of Payment	Company			Gouvernement			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		227,536,574	-	227,536,574	259,645,195	-	259,645,195	(32,108,621)
1- Tax department (TD)		91,834,172	-	91,834,172	105,487,834	-	105,487,834	(13,653,662)
1	Minimum tax rate (MTR)	-	-	-	365,000	-	365,000	(365,000)
2	Corporation tax (CT)	68,879,760	-	68,879,760	80,976,506	-	80,976,506	(12,096,746)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	6,917,720	-	6,917,720	6,917,720	-	6,917,720	-
5	Property taxes	-	-	-	96,092	-	96,092	(96,092)
6	Tax on personal income (PIT) / IRTS	4,210,296	-	4,210,296	4,405,754	-	4,405,754	(195,458)
7	Taxes on salaries (TS)	10,024,546	-	10,024,546	10,759,665	-	10,759,665	(735,119)
8	Additional income tax (AIT)	240,875	-	240,875	264,875	-	264,875	(24,000)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	108,904	-	108,904	12,812	-	12,812	96,092
11	Withholding tax on services	940,105	-	940,105	1,118,798	-	1,118,798	(178,693)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	511,966	-	511,966	570,612	-	570,612	(58,646)
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		100,663,694	-	100,663,694	118,965,653	-	118,965,653	(18,301,959)
17	Customs duties (CD-SC-CSL-CL-CF and others)	33,076,276	-	33,076,276	39,387,686	-	39,387,686	(6,311,410)
18	Value Added Tax (VAT)	67,587,418	-	67,587,418	79,577,967	-	79,577,967	(11,990,549)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		8,339,000	-	8,339,000	8,339,000	-	8,339,000	-
23	Application fees	-	-	-	250,000	-	250,000	(250,000)
24	Fixed duties	650,000	-	650,000	300,000	-	300,000	350,000
25	Surface rights	-	-	-	200,000	-	200,000	(200,000)
26	Royalties	7,689,000	-	7,689,000	7,589,000	-	7,589,000	100,000
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	153,000	-	153,000	(153,000)
31	Tax on issue environmental suitability certificate	-	-	-	153,000	-	153,000	(153,000)
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLs)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		23,549,708	-	23,549,708	23,549,708	-	23,549,708	-
41	Social security contributions	23,549,708	-	23,549,708	23,549,708	-	23,549,708	-
11- Special delegation of municipalities and prefectures		3,150,000	-	3,150,000	3,150,000	-	3,150,000	-
42	Direct payments to municipalities and prefectures	3,150,000	-	3,150,000	3,150,000	-	3,150,000	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		227,536,574	-	227,536,574	259,645,195	-	259,645,195	(32,108,621)

		Company name: EBOMAF SA. NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Gouvernement			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments								
1- Tax department (TD)								
		-	-	-	864,545,053	-	864,545,053	(864,545,053)
		-	-	-	46,954,609	-	46,954,609	(46,954,609)
1	Minimum tax rate (MTR)	-	-	-	10,030,000	-	10,030,000	(10,030,000)
2	Corporation tax (CT)	-	-	-	8,802,226	-	8,802,226	(8,802,226)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	-	-	-	12,050,307	-	12,050,307	(12,050,307)
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	16,072,076	-	16,072,076	(16,072,076)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)								
		-	-	-	811,700,444	-	811,700,444	(811,700,444)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	273,003,192	-	273,003,192	(273,003,192)
18	Value Added Tax (VAT)	-	-	-	538,697,252	-	538,697,252	(538,697,252)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)								
		-	-	-	5,890,000	-	5,890,000	(5,890,000)
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	5,890,000	-	5,890,000	(5,890,000)
5- General Directorate of Oil and Gas (DGH)								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)								
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)								
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)								
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations								
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)								
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)								
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	864,545,053	-	864,545,053	(864,545,053)

		Company name: TGC S.A. NIF 102957X			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		5,342,922	-	5,342,922	8,050,725	-	8,050,725	(2,707,803)
1- Tax department (TD)		632,300	-	632,300	1,053,839	-	1,053,839	(421,539)
1	Minimum tax rate (MTR)	450,000	-	450,000	460,000	-	460,000	(10,000)
2	Corporation tax (CT)	-	-	-	420,539	-	420,539	(420,539)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	20,000	-	20,000	20,000	-	20,000	-
5	Property taxes	9,000	-	9,000	-	-	-	9,000
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	29,400	-	29,400	29,400	-	29,400	-
8	Additional income tax (AIT)	3,000	-	3,000	3,000	-	3,000	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	23,400	-	23,400	7,800	-	7,800	15,600
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	97,500	-	97,500	97,500	-	97,500	-
14	Registration law	-	-	-	15,600	-	15,600	(15,600)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		4,610,622	-	4,610,622	6,896,886	-	6,896,886	(2,286,264)
17	Customs duties (CD-SC-CSL-CL-CF and others)	2,336,088	-	2,336,088	4,201,570	-	4,201,570	(1,865,482)
18	Value Added Tax (VAT)	2,274,534	-	2,274,534	2,695,316	-	2,695,316	(420,782)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		100,000	-	100,000	100,000	-	100,000	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	100,000	-	100,000	100,000	-	100,000	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		5,342,922	-	5,342,922	8,050,725	-	8,050,725	(2,707,803)

		Company name: SNCTPC (*) NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		-	-	-	8,002,600	-	8,002,600	(8,002,600)
1- Tax department (TD)		-	-	-	-	-	-	-
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	8,002,600	-	8,002,600	(8,002,600)
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	8,002,600	-	8,002,600	(8,002,600)
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	8,002,600	-	8,002,600	(8,002,600)

		Company name: SAD (*)			NIF 122197P			Reporting period: 2012		
N°	Description of Payment	Company			Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
A. Direct payments		-	-	-	7,228,250	-	7,228,250	(7,228,250)		
1- Tax department (TD)		-	-	-	-	-	-	-		
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-		
2	Corporation tax (CT)	-	-	-	-	-	-	-		
3	Capital gains tax (CGT)	-	-	-	-	-	-	-		
4	Professional tax (PT)	-	-	-	-	-	-	-		
5	Property taxes	-	-	-	-	-	-	-		
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-		
7	Taxes on salaries (TS)	-	-	-	-	-	-	-		
8	Additional income tax (AIT)	-	-	-	-	-	-	-		
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-		
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-		
11	Withholding tax on services	-	-	-	-	-	-	-		
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-		
13	Withholding tax on rent	-	-	-	-	-	-	-		
14	Registration law	-	-	-	-	-	-	-		
15	Withholding tax on Personal income	-	-	-	-	-	-	-		
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-		
2- Customs department (CD)		-	-	-	-	-	-	-		
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-		
18	Value Added Tax (VAT)	-	-	-	-	-	-	-		
19	Tax on precious stones and substances	-	-	-	-	-	-	-		
20	Penalties	-	-	-	-	-	-	-		
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-		
21	Dividends	-	-	-	-	-	-	-		
22	Advances on dividends	-	-	-	-	-	-	-		
4- General Directorate of Mines and Geology (DGMG))		-	-	-	7,081,250	-	7,081,250	(7,081,250)		
23	Application fees	-	-	-	1,000,000	-	1,000,000	(1,000,000)		
24	Fixed duties	-	-	-	5,500,000	-	5,500,000	(5,500,000)		
25	Surface rights	-	-	-	581,250	-	581,250	(581,250)		
26	Royalties	-	-	-	-	-	-	-		
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-		
27	Production royalties	-	-	-	-	-	-	-		
28	Signature Bonus	-	-	-	-	-	-	-		
29	Annual surface fees	-	-	-	-	-	-	-		
30	Additional Petroleum tax	-	-	-	-	-	-	-		
6- National Agency for Management of the Environment (NAME)		-	-	-	147,000	-	147,000	(147,000)		
31	Tax on issue environmental suitability certificate	-	-	-	147,000	-	147,000	(147,000)		
32	Certificate of environmental regulation	-	-	-	-	-	-	-		
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-		
33	Tax on hiring authorisation	-	-	-	-	-	-	-		
34	Pay debt payment certificate fees	-	-	-	-	-	-	-		
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-		
36	Visa fees for foreign contracts	-	-	-	-	-	-	-		
37	Quality documents Certification fee	-	-	-	-	-	-	-		
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-		
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-		
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-		
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-		
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-		
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-		
41	Social security contributions	-	-	-	-	-	-	-		
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-		
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
12- Other administrations		-	-	-	-	-	-	-		
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-		
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-		
44	Mandatory social payments	-	-	-	-	-	-	-		
45	Voluntary social payments	-	-	-	-	-	-	-		
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-		
47	Transfers for customs revenue	-	-	-	-	-	-	-		
48	Other transferred revenues	-	-	-	-	-	-	-		
Barter exchange transactions		-	-	-	-	-	-	-		
49	Total budget of the commitment / work	-	-	-	-	-	-	-		
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-		
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-		
Total payments		-	-	-	7,228,250	-	7,228,250	(7,228,250)		

		Company name: ADEOTI (*) NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		4,692,000	-	4,692,000	200,929,279	-	200,929,279	(196,237,279)
1- Tax department (TD)		-	-	-	112,494,791	-	112,494,791	(112,494,791)
1	Minimum tax rate (MTR)	-	-	-	500,000	-	500,000	(500,000)
2	Corporation tax (CT)	-	-	-	26,338,511	-	26,338,511	(26,338,511)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	9,424,740	-	9,424,740	(9,424,740)
5	Property taxes	-	-	-	197,088	-	197,088	(197,088)
6	Tax on personal income (PIT) / IRTS	-	-	-	11,400,558	-	11,400,558	(11,400,558)
7	Taxes on salaries (TS)	-	-	-	16,198,033	-	16,198,033	(16,198,033)
8	Additional income tax (AIT)	-	-	-	193,375	-	193,375	(193,375)
9	Value-Added Tax (VAT)	-	-	-	41,434,711	-	41,434,711	(41,434,711)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	6,807,775	-	6,807,775	(6,807,775)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	44,582,160	-	44,582,160	(44,582,160)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	14,401,903	-	14,401,903	(14,401,903)
18	Value Added Tax (VAT)	-	-	-	30,180,257	-	30,180,257	(30,180,257)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		4,565,000	-	4,565,000	650,000	-	650,000	3,915,000
23	Application fees	-	-	-	250,000	-	250,000	(250,000)
24	Fixed duties	300,000	-	300,000	300,000	-	300,000	-
25	Surface rights	100,000	-	100,000	100,000	-	100,000	-
26	Royalties	4,165,000	-	4,165,000	-	-	-	4,165,000
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		127,000	-	127,000	127,000	-	127,000	-
31	Tax on issue environmental suitability certificate	127,000	-	127,000	127,000	-	127,000	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	43,075,328	-	43,075,328	(43,075,328)
41	Social security contributions	-	-	-	43,075,328	-	43,075,328	(43,075,328)
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		4,692,000	-	4,692,000	200,929,279	-	200,929,279	(196,237,279)

Company name: CECO BTP (*) NIF			0	Reporting period: 2012				
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments								
1- Tax department (TD)								
		-	-	-	185,093,829	-	185,093,829	(185,093,829)
		-	-	-	89,415,518	-	89,415,518	(89,415,518)
1	Minimum tax rate (MTR)	-	-	-	325,000	-	325,000	(325,000)
2	Corporation tax (CT)	-	-	-	22,055,978	-	22,055,978	(22,055,978)
3	Capital gains tax (CGT)	-	-	-	19,750,037	-	19,750,037	(19,750,037)
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PTI) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	3,756,081	-	3,756,081	(3,756,081)
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	27,174,560	-	27,174,560	(27,174,560)
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	2,094,449	-	2,094,449	(2,094,449)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	14,259,413	-	14,259,413	(14,259,413)
2- Customs department (CD)								
		-	-	-	52,017,120	-	52,017,120	(52,017,120)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	18,281,770	-	18,281,770	(18,281,770)
18	Value Added Tax (VAT)	-	-	-	33,735,350	-	33,735,350	(33,735,350)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)								
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)								
31	Tax on issue environmental suitability certificate	-	-	-	126,000	-	126,000	(126,000)
32	Certificate of environmental regulation	-	-	-	126,000	-	126,000	(126,000)
7- General Directorate of Labour and Social Legislation (DGTLs)								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)								
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)								
41	Social security contributions	-	-	-	43,535,191	-	43,535,191	(43,535,191)
11- Special delegation of municipalities and prefectures								
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations								
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)								
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)								
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions								
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	185,093,829	-	185,093,829	(185,093,829)

Company name: MIDNIGHT SUN (NIF 990614 O) Reporting period: 2012

N°	Description of Payment	Company			Gouvernement			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		-	-	-	241,549,909	-	241,549,909	(241,549,909)
1- Tax department (TD)		-	-	-	198,130,669	-	198,130,669	(198,130,669)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	143,369,676	-	143,369,676	(143,369,676)
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	32,704,833	-	32,704,833	(32,704,833)
5	Property taxes	-	-	-	1,189,545	-	1,189,545	(1,189,545)
6	Tax on personal income (PIT) / IRTS	-	-	-	3,672,828	-	3,672,828	(3,672,828)
7	Taxes on salaries (TS)	-	-	-	12,803,766	-	12,803,766	(12,803,766)
8	Additional income tax (AIT)	-	-	-	358,500	-	358,500	(358,500)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	143,804	-	143,804	(143,804)
11	Withholding tax on services	-	-	-	681,306	-	681,306	(681,306)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	1,177,777	-	1,177,777	(1,177,777)
14	Registration law	-	-	-	46,500	-	46,500	(46,500)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	1,982,134	-	1,982,134	(1,982,134)
2- Customs department (CD)		-	-	-	30,259,780	-	30,259,780	(30,259,780)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	19,839,523	-	19,839,523	(19,839,523)
18	Value Added Tax (VAT)	-	-	-	10,420,257	-	10,420,257	(10,420,257)
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	1,801,050	-	1,801,050	(1,801,050)
23	Application fees	-	-	-	500,000	-	500,000	(500,000)
24	Fixed duties	-	-	-	1,000,000	-	1,000,000	(1,000,000)
25	Surface rights	-	-	-	301,050	-	301,050	(301,050)
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	11,358,410	-	11,358,410	(11,358,410)
41	Social security contributions	-	-	-	11,358,410	-	11,358,410	(11,358,410)
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	241,549,909	-	241,549,909	(241,549,909)

		Company name: GER (*)			NIF			0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference						
		Original	Adjust	Final	Original	Adjust	Final							
A. Direct payments		-	-	-	37,540,061	-	37,540,061	(37,540,061)						
1- Tax department (TD)		-	-	-	-	-	-	-						
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-						
2	Corporation tax (CT)	-	-	-	-	-	-	-						
3	Capital gains tax (CGT)	-	-	-	-	-	-	-						
4	Professional tax (PT)	-	-	-	-	-	-	-						
5	Property taxes	-	-	-	-	-	-	-						
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-						
7	Taxes on salaries (TS)	-	-	-	-	-	-	-						
8	Additional income tax (AIT)	-	-	-	-	-	-	-						
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-						
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-						
11	Withholding tax on services	-	-	-	-	-	-	-						
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-						
13	Withholding tax on rent	-	-	-	-	-	-	-						
14	Registration law	-	-	-	-	-	-	-						
15	Withholding tax on Personal income	-	-	-	-	-	-	-						
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-						
2- Customs department (CD)		-	-	-	25,019,683	-	25,019,683	(25,019,683)						
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	7,475,050	-	7,475,050	(7,475,050)						
18	Value Added Tax (VAT)	-	-	-	17,544,633	-	17,544,633	(17,544,633)						
19	Tax on precious stones and substances	-	-	-	-	-	-	-						
20	Penalties	-	-	-	-	-	-	-						
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-						
21	Dividends	-	-	-	-	-	-	-						
22	Advances on dividends	-	-	-	-	-	-	-						
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-						
23	Application fees	-	-	-	-	-	-	-						
24	Fixed duties	-	-	-	-	-	-	-						
25	Surface rights	-	-	-	-	-	-	-						
26	Royalties	-	-	-	-	-	-	-						
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-						
27	Production royalties	-	-	-	-	-	-	-						
28	Signature Bonus	-	-	-	-	-	-	-						
29	Annual surface fees	-	-	-	-	-	-	-						
30	Additional Petroleum tax	-	-	-	-	-	-	-						
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-						
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-						
32	Certificate of environmental regulation	-	-	-	-	-	-	-						
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-						
33	Tax on hiring authorisation	-	-	-	-	-	-	-						
34	Pay debt payment certificate fees	-	-	-	-	-	-	-						
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-						
36	Visa fees for foreign contracts	-	-	-	-	-	-	-						
37	Quality documents Certification fee	-	-	-	-	-	-	-						
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-						
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-						
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-						
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-						
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-						
10- National Social Security Fund (CNSS)		-	-	-	12,520,378	-	12,520,378	(12,520,378)						
41	Social security contributions	-	-	-	12,520,378	-	12,520,378	(12,520,378)						
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-						
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-						
12- Other administrations		-	-	-	-	-	-	-						
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-						
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-						
44	Mandatory social payments	-	-	-	-	-	-	-						
45	Voluntary social payments	-	-	-	-	-	-	-						
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-						
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-						
47	Transfers for customs revenue	-	-	-	-	-	-	-						
48	Other transferred revenues	-	-	-	-	-	-	-						
Barter exchange transactions		-	-	-	-	-	-	-						
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-						
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-						
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-						
Total payments		-	-	-	37,540,061	-	37,540,061	(37,540,061)						

		Company name: SHEHU DAN FC NIF			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		10,485,085	-	10,485,085	4,893,572	-	4,893,572	5,591,513
1- Tax department (TD)		2,817,171	-	2,817,171	545,658	-	545,658	2,271,513
1	Minimum tax rate (MTR)	85,000	-	85,000	55,000	-	55,000	30,000
2	Corporation tax (CT)	1,512,300	-	1,512,300	95,745	-	95,745	1,416,555
3	Capital gains tax (CGT)	642,391	-	642,391	-	-	-	642,391
4	Professional tax (PT)	56,848	-	56,848	72,191	-	72,191	(15,343)
5	Property taxes	-	-	-	21,526	-	21,526	(21,526)
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	102,000	-	102,000	243,700	-	243,700	(141,700)
8	Additional income tax (AIT)	-	-	-	1,500	-	1,500	(1,500)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	4,961	-	4,961	(4,961)
11	Withholding tax on services	3,353	-	3,353	18,353	-	18,353	(15,000)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	415,279	-	415,279	32,682	-	32,682	382,597
2- Customs department (CD)		3,697,914	-	3,697,914	3,697,914	-	3,697,914	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	1,925,653	-	1,925,653	1,925,653	-	1,925,653	-
18	Value Added Tax (VAT)	1,772,261	-	1,772,261	1,772,261	-	1,772,261	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG))		900,000	-	900,000	650,000	-	650,000	250,000
23	Application fees	250,000	-	250,000	250,000	-	250,000	-
24	Fixed duties	300,000	-	300,000	300,000	-	300,000	-
25	Surface rights	100,000	-	100,000	100,000	-	100,000	-
26	Royalties	250,000	-	250,000	-	-	-	250,000
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		3,070,000	-	3,070,000	-	-	-	3,070,000
31	Tax on issue environmental suitability certificate	2,800,000	-	2,800,000	-	-	-	2,800,000
32	Certificate of environmental regulation	270,000	-	270,000	-	-	-	270,000
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		357,000	-	357,000	-	-	-	-
44	Mandatory social payments	357,000	-	357,000	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		10,842,085	-	10,842,085	4,893,572	-	4,893,572	5,591,513

		Company name: CARMAR Tog NIF 0			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		-	-	-	1,300,000	-	1,300,000	(1,300,000)
1- Tax department (TD)		-	-	-	-	-	-	-
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	-
8	Additional income tax (AIT)	-	-	-	-	-	-	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	-	-	-	-
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	1,300,000	-	1,300,000	(1,300,000)
23	Application fees	-	-	-	500,000	-	500,000	(500,000)
24	Fixed duties	-	-	-	600,000	-	600,000	(600,000)
25	Surface rights	-	-	-	200,000	-	200,000	(200,000)
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-
41	Social security contributions	-	-	-	-	-	-	-
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	1,300,000	-	1,300,000	(1,300,000)

		Company name: SILME-BTP Sa NIF 094579 V			Reporting period: 2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments		-	-	-	948,616	-	948,616	(948,616)
1- Tax department (TD)		-	-	-	569,776	-	569,776	(569,776)
1	Minimum tax rate (MTR)	-	-	-	56,250	-	56,250	(56,250)
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	28,750	-	28,750	(28,750)
5	Property taxes	-	-	-	128,528	-	128,528	(128,528)
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-
7	Taxes on salaries (TS)	-	-	-	275,177	-	275,177	(275,177)
8	Additional income tax (AIT)	-	-	-	27,450	-	27,450	(27,450)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	28,871	-	28,871	(28,871)
11	Withholding tax on services	-	-	-	-	-	-	-
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	18,750	-	18,750	(18,750)
14	Registration law	-	-	-	6,000	-	6,000	(6,000)
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)		-	-	-	-	-	-	-
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)		-	-	-	-	-	-	-
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-
32	Certificate of environmental regulation	-	-	-	-	-	-	-
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)		-	-	-	378,840	-	378,840	(378,840)
41	Social security contributions	-	-	-	378,840	-	378,840	(378,840)
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
12- Other administrations		-	-	-	-	-	-	-
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions		-	-	-	-	-	-	-
49	Total budget of the commitment / work	-	-	-	-	-	-	-
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	948,616	-	948,616	(948,616)

		Company name: STII (*)			NIF 0			Reporting period: 2012		
N°	Description of Payment	Company			Government			Final difference		
		Original	Adjust	Final	Original	Adjust	Final			
A. Direct payments		-	-	-	866,500	-	866,500	(866,500)		
1- Tax department (TD)		-	-	-	41,500	-	41,500	(41,500)		
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-		
2	Corporation tax (CT)	-	-	-	-	-	-	-		
3	Capital gains tax (CGT)	-	-	-	-	-	-	-		
4	Professional tax (PT)	-	-	-	-	-	-	-		
5	Property taxes	-	-	-	-	-	-	-		
6	Tax on personal income (PIT) / IRTS	-	-	-	-	-	-	-		
7	Taxes on salaries (TS)	-	-	-	-	-	-	-		
8	Additional income tax (AIT)	-	-	-	6,000	-	6,000	(6,000)		
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-		
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-		
11	Withholding tax on services	-	-	-	-	-	-	-		
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-		
13	Withholding tax on rent	-	-	-	10,500	-	10,500	(10,500)		
14	Registration law	-	-	-	-	-	-	-		
15	Withholding tax on Personal income	-	-	-	20,000	-	20,000	(20,000)		
16	Tax adjustments and penalties payable to TD	-	-	-	5,000	-	5,000	(5,000)		
2- Customs department (CD)		-	-	-	-	-	-	-		
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-		
18	Value Added Tax (VAT)	-	-	-	-	-	-	-		
19	Tax on precious stones and substances	-	-	-	-	-	-	-		
20	Penalties	-	-	-	-	-	-	-		
3- General Directorate of the Treasury and Public Accounts (DGTCP)		-	-	-	-	-	-	-		
21	Dividends	-	-	-	-	-	-	-		
22	Advances on dividends	-	-	-	-	-	-	-		
4- General Directorate of Mines and Geology (DGMG)		-	-	-	825,000	-	825,000	(825,000)		
23	Application fees	-	-	-	250,000	-	250,000	(250,000)		
24	Fixed duties	-	-	-	500,000	-	500,000	(500,000)		
25	Surface rights	-	-	-	75,000	-	75,000	(75,000)		
26	Royalties	-	-	-	-	-	-	-		
5- General Directorate of Oil and Gas (DGH)		-	-	-	-	-	-	-		
27	Production royalties	-	-	-	-	-	-	-		
28	Signature Bonus	-	-	-	-	-	-	-		
29	Annual surface fees	-	-	-	-	-	-	-		
30	Additional Petroleum tax	-	-	-	-	-	-	-		
6- National Agency for Management of the Environment (NAME)		-	-	-	-	-	-	-		
31	Tax on issue environmental suitability certificate	-	-	-	-	-	-	-		
32	Certificate of environmental regulation	-	-	-	-	-	-	-		
7- General Directorate of Labour and Social Legislation (DGTLS)		-	-	-	-	-	-	-		
33	Tax on hiring authorisation	-	-	-	-	-	-	-		
34	Pay debt payment certificate fees	-	-	-	-	-	-	-		
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-		
36	Visa fees for foreign contracts	-	-	-	-	-	-	-		
37	Quality documents Certification fee	-	-	-	-	-	-	-		
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-		
8- Regulatory Authority of Electricity Sector (ARSE)		-	-	-	-	-	-	-		
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-		
9- Togolese Water Company (TdE)		-	-	-	-	-	-	-		
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-		
10- National Social Security Fund (CNSS)		-	-	-	-	-	-	-		
41	Social security contributions	-	-	-	-	-	-	-		
11- Special delegation of municipalities and prefectures		-	-	-	-	-	-	-		
42	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
12- Other administrations		-	-	-	-	-	-	-		
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-		
Social payments (reserved to extractive companies)		-	-	-	-	-	-	-		
44	Mandatory social payments	-	-	-	-	-	-	-		
45	Voluntary social payments	-	-	-	-	-	-	-		
Transfers (reserved to financial authorities)		-	-	-	-	-	-	-		
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-		
47	Transfers for customs revenue	-	-	-	-	-	-	-		
48	Other transferred revenues	-	-	-	-	-	-	-		
Barter exchange transactions		-	-	-	-	-	-	-		
49	Total budget of the commitment / work	-	-	-	-	-	-	-		
50	Benefit obligations / incurred work of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-		
51	Cumulative value of commitments / work carried out on 31/12/2012	-	-	-	-	-	-	-		
Total payments		-	-	-	866,500	-	866,500	(866,500)		

		Company name:			Reporting period:			
		ENI	NIF	0	2012			
N°	Description of Payment	Company			Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A. Direct payments								
1- Tax department (TD)								
		-	-	-	1,591,875,257	-	1,591,875,257	(1,591,875,257)
		-	-	-	1,444,751,391	-	1,444,751,391	(1,444,751,391)
1	Minimum tax rate (MTR)	-	-	-	-	-	-	-
2	Corporation tax (CT)	-	-	-	-	-	-	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	-
4	Professional tax (PT)	-	-	-	-	-	-	-
5	Property taxes	-	-	-	-	-	-	-
6	Tax on personal income (PIT) / IRTS	-	-	-	264,098,076	-	264,098,076	(264,098,076)
7	Taxes on salaries (TS)	-	-	-	64,122,708	-	64,122,708	(64,122,708)
8	Additional income tax (AIT)	-	-	-	28,500	-	28,500	(28,500)
9	Value-Added Tax (VAT)	-	-	-	-	-	-	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	-
11	Withholding tax on services	-	-	-	1,111,189,607	-	1,111,189,607	(1,111,189,607)
12	Tax Manufacturing and marketing of beverages	-	-	-	-	-	-	-
13	Withholding tax on rent	-	-	-	5,312,500	-	5,312,500	(5,312,500)
14	Registration law	-	-	-	-	-	-	-
15	Withholding tax on Personal income	-	-	-	-	-	-	-
16	Tax adjustments and penalties payable to TD	-	-	-	-	-	-	-
2- Customs department (CD)								
		-	-	-	1,892,433	-	1,892,433	(1,892,433)
		-	-	-	1,892,433	-	1,892,433	(1,892,433)
17	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	-
18	Value Added Tax (VAT)	-	-	-	-	-	-	-
19	Tax on precious stones and substances	-	-	-	-	-	-	-
20	Penalties	-	-	-	-	-	-	-
3- General Directorate of the Treasury and Public Accounts (DGTCP)								
21	Dividends	-	-	-	-	-	-	-
22	Advances on dividends	-	-	-	-	-	-	-
4- General Directorate of Mines and Geology (DGMG)								
23	Application fees	-	-	-	-	-	-	-
24	Fixed duties	-	-	-	-	-	-	-
25	Surface rights	-	-	-	-	-	-	-
26	Royalties	-	-	-	-	-	-	-
5- General Directorate of Oil and Gas (DGH)								
27	Production royalties	-	-	-	-	-	-	-
28	Signature Bonus	-	-	-	-	-	-	-
29	Annual surface fees	-	-	-	-	-	-	-
30	Additional Petroleum tax	-	-	-	-	-	-	-
6- National Agency for Management of the Environment (NAME)								
31	Tax on issue environmental suitability certificate	-	-	-	1,075,900	-	1,075,900	(1,075,900)
32	Certificate of environmental regulation	-	-	-	1,075,900	-	1,075,900	(1,075,900)
7- General Directorate of Labour and Social Legislation (DGTLS)								
33	Tax on hiring authorisation	-	-	-	-	-	-	-
34	Pay debt payment certificate fees	-	-	-	-	-	-	-
35	Study costs and visa fees for local contracts	-	-	-	-	-	-	-
36	Visa fees for foreign contracts	-	-	-	-	-	-	-
37	Quality documents Certification fee	-	-	-	-	-	-	-
38	Visa fee of apprenticeship contracts	-	-	-	-	-	-	-
8- Regulatory Authority of Electricity Sector (ARSE)								
39	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	-
9- Togolese Water Company (TdE)								
40	Water withdrawal fee from the aquifer	-	-	-	-	-	-	-
10- National Social Security Fund (CNSS)								
41	Social security contributions	-	-	-	144,155,533	-	144,155,533	(144,155,533)
11- Special delegation of municipalities and prefectures								
42	Direct payments to municipalities and prefectures	-	-	-	144,155,533	-	144,155,533	(144,155,533)
12- Other administrations								
43	Other significant payments to the state (> 5 million FCFA)	-	-	-	-	-	-	-
Social payments (reserved to extractive companies)								
44	Mandatory social payments	-	-	-	-	-	-	-
45	Voluntary social payments	-	-	-	-	-	-	-
Transfers (reserved to financial authorities)								
46	Transfers to municipalities and prefectures of payments collected by CI	-	-	-	-	-	-	-
47	Transfers for customs revenue	-	-	-	-	-	-	-
48	Other transferred revenues	-	-	-	-	-	-	-
Barter exchange transactions								
49	Total budget of the commitment / w ork	-	-	-	-	-	-	-
50	Benefit obligations / incurred w ork of 1/1/2012 to 31/12/2012	-	-	-	-	-	-	-
51	Cumulative value of commitments / w ork carried out on 31/12/2012	-	-	-	-	-	-	-
Total payments		-	-	-	1,591,875,257	-	1,591,875,257	(1,591,875,257)

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

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
ADEOTI	Gneiss	Construction materials	003/MME/CAB/SG/DGMG/2012	06/02/2012	3	0,17	ADIDOKPO-KPESSOUKPE (ZIO)
ALFO-GROUP	Gneiss	Construction materials	042/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,15	Badja Lando(AVE)
ALMACAR	Gneiss	Construction materials	032/2012/MME/ CAB/SG/DGMG	24/05/2012	3	0,12	AGOUDJA BADJA (AVE)
CARMAR TOGO	Gneiss	Construction materials	031/2012/MME/CAB/SG/DGMG	04/05/2012	3	0,6	ADIDOKPO(ZIO)
	Rolled gravel	Construction materials	030/2012/MME/CAB/SG/DGMG	04/05/2012	3	0,54	DRZEKPON(YOTO)
CECO BTP	Gneiss	Construction materials	008/MME/CAB/SG/DGMG/2013	11/02/2013	3	0,05	Atiho-Avati(ZIO)
Ets 3 TR	Sand	Artisanal authorization	0424/MME/DGMG/DDCM/2013	11/12/2013	1	NC	Abaté Kopé(Lacs)
Ets JESUS SAUVE	Sand	Artisanal authorization	0308/MME/DGMG/DDCM/2013	17/09/2013	1	NC	Abaté Kopé(Lacs)
GEA	Gneiss	Construction materials	033/2012/MME/CAB/SG/DGMG	25/05/2012	3	0,14	Bolou-Logboenou(Zio)
GER	Gneiss	Construction materials	043/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,11	Adokpo(ZIO)
GTOA Sarl	Sand	Construction materials	0142/MME/DGMG/DDCM/2013	11/04/2013	1	NC	Dzrékpo(yoto)
M. ATTIOTGBE Ernest (SONATRAC TOGO)	Sand	Artisanal authorization	0268/MME/DGMG/DDCM/2013	16/08/2013	1	NC	Gbodjomé(Lacs)
PRO-SERVICES	Sand	Artisanal authorization	0310/MME/DGMG/DDCM/2013	17/09/2013	1	NC	Kpomé-Akadjamé (Zio)
	Sand	Artisanal authorization	0311/MME/DGMG/DDCM/2013	17/09/2013	1		Aképe-Kpékomé (Avé)
SHEHU DAN FODIO	Gneiss	Construction materials	020/MME/CAB/SG/DGMG/2012	05/04/2012	3	0,04	ASSAHOUN (AVE)
SILME-BTP Sarl	Sand	Artisanal authorization	0309/MME/DGMG/DDCM/2013	17/09/2013	1		Goumou Kopé(Lacs)
SNCTPC	Gneiss	Construction materials	027/MME/SG/DGMG/2010	27/12/2010	3	0,367	Agbélouvé (Zio)
	Gneiss	Construction materials	028/MME/SG/DGMG/2010	27/12/2010	3	-	Lassa Samidé (Kozah)

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	Laterites	Construction materials	029/MME/SG/DGMG/2010	31/12/2010	3	-	Préfect d'Assoli et Kéran
SNTC	Gneiss	Construction materials	073/MME/CAB/SG/DGMG/2011	27/12/2011	3	0,5	Goka-Kopé(AVE)
STDM	Gneiss	Construction materials	045/MME/CAB/SG/DGMG/2012	18/10/2012	3	0,105	Djogbépimé(AVE)
STG	Migmatite	Construction materials	041/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,16	Tsikpé-Kpédomé(Haho)
STII	sand lake	Small-scale mining	013/MME/CAB/SG/DGMG/2013	08/03/2013	5	7,8	Lac Togo, Aného (Lacs)
	Lacustrine sand laguno	Research	N°59/MME/CAB/SG/DGMG/2012	23/11/2012	3	30	ANEHO
TRANSAXES	Sand	Artisanal authorization	0248/MME/DGMG/DDCM/2013	12/07/2013	1	NC	Dalavé(zio)
GEO NATURAL RESOURCES SARL	Grenat	Research	N°63/MME/CAB/SG/DGMG/2012	03/12/2012	4	200	Massif Kabyè
MIDNIGHT SUN	sand lake	Research	N°041/ MME/CAB/SG/DGMG/2012	11/10/2012	3	57,36	LAC BOKO
	sand lake	Research	N°042/ MME/CAB/SG/DGMG/2012	11/10/2012	3	63,07	ATTIEGOU DJAGBLE
SERVAX GROUPE	Lacustrine sand laguno	Research	N°58/MME/CAB/SG/DGMG/2012	23/11/2012	3	53	TogbléKopé
SOCIETE AFRICAINE DE DRAGAGE	sand lake	Research	N°002/MME/SG/DGMG/2012	24/01/2012	3	200	LE SABLE DU LAC TOGO
	sand lake	Research	N°004/MME/SG/DGMG/2012	24/01/2012	3	2,5	SABLE DU SYSTÈME LAGUNAIRE DE LOME VILLE
SOCIETETOGO OR SARL	gold	Research	N°52/MME/CAB/SG/DGMG/2012	23/11/2012	3	197,7	Abidjandè
	gold	Research	N°53/MME/CAB/SG/DGMG/2012	23/11/2012	3	194,6	Agbandi
	gold	Research	N°54/MME/CAB/SG/DGMG/2012	23/11/2012	3	163,2	AssoumaKondji
TERRA METAUX RARES	materials, rare and precious metals and gold	Research	N°014/MME/CAB/SG/DGMG/2012	30/04/2012	3	195,3	GBAGBADJAKOU
	materials, rare and precious metals and gold	Research	N°015/MME/CAB/SG/DGMG/2012	30/04/2012	3	198,04	KPATALA

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	materials, rare and precious metals and gold	Research	N°016/MME/CAB/SG/DGMG/2012	30/04/2012	3	191,9	OGOOU KINKO
	materials, rare and precious metals and gold	Research	N°017/MME/CAB/SG/DGMG/2012	30/04/2012	3	196,9	KAMINA
	materials, rare and precious metals and gold	Research	N°018/MME/CAB/SG/DGMG/2012	30/04/2012	3	199,8	ADEGBENOU
	materials, rare and precious metals and gold	Research	N°019/MME/CAB/SG/DGMG/2012	30/04/2012	3	150,8	BASSAN KOPE
WAFEX	gold	Gold export	N° 34/MEMEPT/DGMG/ 2002	NC	NC	NC	NC
	gold	Gold export	018/08/MMEE/SG/DGMG/DLM/2008	NC	NC	NC	NC
SOLTRANS	gold	Gold export	N° 041/MEMEPT/DGMG/2002	NC	NC	NC	NC
	gold	Gold export	019/08/MMEE/SG/DGMG/DLM/2008	NC	NC	NC	NC
SOCIETE NOUVELLE DES PHOSPHATES DU TOGO (SNPT)	Phosphate	Large scale exploitation	97-068/PR	29/04/1997	20	24.42	Hahotoe (Vo)
	Phosphate	Large scale exploitation	97-069/PR	29/04/1997	20	15.46	Kpogamé (Zio)
	Phosphate	Research	N°003/MME/CAB/SG/DGMG/2013	04/02/2013	3	14	DAGBATI
	Phosphate	Research	N°004/MME/CAB/SG/DGMG/2013	04/02/2013	3	26	DJAGBLE
WACEM	limestone	Large scale exploitation	96-167/PR	30/12/1996	20	20	Tabligbo (Yoto)
	limestone	Large scale exploitation	2009-177/PR	12/08/2009	20	5,5	Tabligbo (Yoto)
MM Mining	Fer	Large scale exploitation	2008-021/PR	12/02/2008	20	NC	Bassar (Bassar)
Scantogo Mines	limestone	Large scale exploitation	2009-178/PR	12/08/2009	20	14,1	Tabligbo (Yoto)
	marble	Research	N°045/MME/CAB/SG/DGMG/2013	23/03/2013	2	153	NAMON
	marble	Research	N°015/MME/CAB/SG/DGMG/2013	23/03/2013	2	200	KAMINA - AKEBOU

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
POMAR	marble	Large scale exploitation	2010-144/PR	24/11/2010	20	12,4	Blitta
	Dolomies	Research	Au., N°0489/DGMG/DRGM/2012	10/12/2012	2	840,7	ONUTIVOU-ATOME
G&B African Resources	Phosphate	Research	012/08/MMEE/DGMG/DRGM	02/04/2008	3	194,19	Bassar (Bassar)
	Phosphate	Research	013/08/MMEE/DGMG/DRGM	02/04/2008	3	199,52	Bassar (Bassar)
	Phosphate	Research	014/08/MMEE/DGMG/DRGM	02/04/2008	3	192,09	Bassar (Bassar)
	Uranium	Research	028/08/MMEE/DGMG/DRGM	23/05/2008	3	98,14	Sika Kondji (Yoto)
	Uranium	Research	029/08/MMEE/DGMG/DRGM	23/05/2008	3	101,83	Agodomé (Yoto)
	Uranium	Research	030/08/MMEE/DGMG/DRGM	23/05/2008	3	196,52	Gboto Zévé (Yoto)
	Uranium	Research	031/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Ahépé (Yoto)
	Uranium	Research	032/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Adangbé (Yoto)
	Uranium	Research	033/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Kovié (Avé)
	Uranium	Research	034/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Davié (Zio)
Silverhill Entreprises Ltd	Phosphate	Research	052/08/MMEE/SG/DGMG/DRGM	18/10/2008	3	196	Kamassi I (Sotouboua)
	Phosphate	Research	057/08/MMEE/SG/DGMG/DRGM	16/10/2008	3	182	Kamassi II (Sotouboua)
Future Investment	Gold	Small scale exploitation	NC	29/04/2008	5	0.106	Tchemberi Soudou
RRCC (REGENT RESOURCES CAPITAL CORPORATION)	Zinc et minerais associés	Research	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 1 (Blitta)
	Zinc et minerais associés	Research	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 2 (Blitta)
	Zinc et minerais associés	Research	004/MMESG/DGMG/2011	04/03/2011	2	100	Pagala 3 (Blitta)
	Zinc et minerais associés	Research	005/MMESG/DGMG/2011	03/03/2011	2	100	Pagala 4 (Blitta)
	Nickel et minerais associés	Research	006/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 2 (Haho)
	Nickel et minerais associés	Research	007/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 3 (Haho)

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
	Nickel et mineraïs associés	Research	008/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 4 (Haho)
	Uranium and associated minerals	Research	009/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 1 (Doufelgou)
	Uranium and associated minerals	Research	010/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 2 (Doufelgou)
	Uranium and associated minerals	Research	011/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 3 (Doufelgou)
	Uranium and associated minerals	Research	012/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 4 (Doufelgou)
	Uranium and associated minerals	Research	013/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 5 (Doufelgou)
	Uranium and associated minerals	Research	014/MME/SG/DGMG/2011	04/03/2011	2	73,4	Kara 1 (Kozah)
	Uranium and associated minerals	Research	015/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 2 (Kozah)
	Uranium and associated minerals	Research	016/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 3 (Kozah)
	Uranium and associated minerals	Research	017/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 4 (Kozah)
Global Merchants	gold	Prospection	0398/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
	gold	Prospection	0399/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
	gold	Prospection	0138/DGMG/DRGM	28/06/2009	2	NC	Agbandahoudè (Assoli)
	Ilménite	Research	047/07/MME/DGMG/DRGM	02/07/2007	3	200	Bagbé (Avé)
	Monazite	Research	048/07/MME/DGMG/DRGM	02/07/2007	3	50	Bassan Kopé (moyen Mono)
	marble	Small-scale mining	050/07/MME/DGMG/DDCM	27/07/2007	5	0,3	Fafahoué (Ogou)
	Grenat almandin	Small-scale mining	049/MME/DGMG/DDCM	27/07/2007	5	1	Gamé (Ogou)
	Granite	Small-scale mining	054/MME/DGMG/DDCM	27/07/2007	5	0,11	Glito (Ogou)
Brillants stones	Diamant, Gold	Research	NC	24 mars 2011(Rnvlmt)	2	NC	Akébou

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
Togo Minerals	Diamant and associated minerals	Research	Expiré	19/11/2007	3	NC	Klèbè Adépé
	Diamant and associated minerals	Research	Expiré	19/11/2007	3	NC	Klèbè Azafi
Granutogo	DOLOMIES	Research	046/MME/CAB/SG/DGMG/2011	04/04/2011	Renoncé	0,164	KASSEGNE KOPE TEMEDJETI
	DOLOMIES	Research	047/MME/CAB/SG/DGMG/2011	04/04/2011	Renoncé	0,9435	NAKANE
Société Générale des Mines (SGM)	Manganèse	Research	050/MME/SG/DGMG/2011	18/10/2011	3	193	NAKI-EST
	Manganèse	Research	051/MME/SG/DGMG/2011	18/10/2011	NC	199,6	BORGOU
	Manganèse	Research	052/MME/SG/DGMG/2011	18/10/2011	NC	135	BOURDJOARE
	Manganèse	Research	053/MME/SG/DGMG/2011	18/10/2011	NC	199	PANA
	Manganèse	Research	54/MME/SG/DGMG/2011	18/10/2011	NC	197,3	TANDJOUARE
ENI Togo	Hydrocarbures	Research	- Décret n°2010-118/PR	25/10/2010	2 ans et 3 mois	1.515	Offshore Togo
			- Décret n°2010-120/PR			4.677	
Togo rail	Gneiss	Construction materials	026/06/MMEE	11/05/2009	3	0.80	Agbélouvé (Zio)
Togo carrière	Migmatite	Construction materials	046/08/MMEE/SG/DGMG	12/09/2008	3	0.30	Lilikopé (Zio)
COLAS	Gneiss	Construction materials	045/09/MMEE/SG/DGMG	05/11/2009	3	0,12	Gbleinvié (Zio)
ENCOTRA/Les Aigles	Gneiss	Construction materials	040/09/MME/SG/DGMG	05/11/2009	3	0,02	Todomé (Zio)
	Sable silteux	Construction materials	0236/09/DGMG/DDCM	28/07/2009	1	-	Séwatsrikopé (Lacs)
CEMAT	Migmatite	Construction materials	cours	NC	NC	NC	NC
EBOMAF	Gneiss	Construction materials	En En cours	NA	NA	NA	NA
Etoile du Golfe	Gneiss	Construction materials	015/MME/SG/DGMG/2010	28/09/2010	3	NC	Zio
TGC SA	Gneiss	Construction materials	0216/MME/CAB/DGMG/2011	22/04/2011	3	NC	Zio
SATEM Sarlu	Gneiss	Construction materials	045/MME/CAB/SG/DGMG/2011	22/08/2011	3	NC	NC
PANAFRICAN GOLD CORPORATION	gold	Exploitation artisanale	0384/MME/DGMG/DDCM	26/09/2011	1	NC	zones Tchaoudjo et Blittah

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

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

Annexe 10.2 List of production companies of packaged water approved

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
Voltic	Mineral Water	Production Water conditioning	007/MEMEPT	05/02/2005	5	0.01	Amla- Kope (Zio)
BB/Eau Vitale	Mineral Water	Production Water conditioning	031/MME/SG/DGMG	30/06/2009	5	NC	Assagba-Kondji (Lacs)
Horizon Oxygène Clever Sarl	Mineral Water	Production Water conditioning	026/06/MMEE/DGMG	18/09/2006	10	0.046	Agomé-Tomégbé (Kloto)
TdE	Mineral Water	NA	NA	NA	NA	NA	NA
CRYSTAL SARL	Mineral Water	Production Water conditioning	NC	04/01/2013	NA	240	Lomé
ACI TOGO	Mineral Water	Production Water conditioning	NC	13/02/2013	NA	240 m ³ / month	Koketi, Lomé
AL HALAL	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	510 m ³ / month	Kpalimé
AMIGO	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	450 m ³ / month	Lomé
BADAMA	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	60 m ³ / month	Dapaong
BAH AMADOU OURY	Mineral Water	Production Water conditioning	NC	08/10/2013	NA	150 m ³ / month	Agoé
BAMFAT	Mineral Water	Production Water conditioning	NC	17/05/2013	NA	60 m ³ / month	Dapaong
BLESS	Mineral Water	Production Water	NC	30/05/2013	NA	156 m ³ / month	Lomé

Companies	Extracted product	Permit type	Permit reference	Granted	Duration(year)	Area (in km2)	Location
		conditioning					
COGEMAT	Mineral Water	Production Water conditioning	NC		NA		
FALCON	Mineral Water	Production Water conditioning	NC		NA	210 m ³ / month	Lomé
FONTAINE INTERNATIONALE TOGO	Mineral Water	Production Water conditioning	NC	27/06/2013	NA	600 m ³ / month	Agoé
LE ROBINET	Mineral Water	Production Water conditioning	NC	27/06/2013	NA	510 m ³ / month	Kpalimé
MAGVYN ENTREPRISE RELANCE 2 NOBLE	Mineral Water	Production Water conditioning	NC	13/02/2013	NA	480 m ³ / month	Lomé
WAAD OASIS	Mineral Water	Production Water conditioning	NC	24/04/2013	NA	130 m ³ / month	Avépozo
ZAMZAM	Mineral Water	Production Water conditioning	NC	11/12/2013	NA	450 m ³ / month	Lomé

NC : not communicated - NA : not applicable - (1) source : Directorate of the Environment (DE)

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

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

ITIE Technical Secretariat

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

Ministry of Mines and Energy

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

Ministry of Economy and Finances

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

Commissioner of Customs and Indirect Taxation

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

Ayaovi EGLOH	Head of Corporates
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Directorate General of the Treasur

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

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

General Directorate of Labour and Social Legislation

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

Abbas ABOULAYE Technical Director

Brasserie BB Lomé SA

Emmanuel BEUCHET Chief Financial Officer BB Eau Vitale

OUROU AGRIGNAH Songhaï Chief Accountant at BB Eau Vitale

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

WACEM

knvs subrahmanyam Financial Controller

SNPT

Boniface Kasseg'han YANNA CFO & Accounting SNPT

General Directorate of Statistics and National Accounts

Akoly Gentry Director of Exchange and Coordination

General Directorate of Public Works

Hamidou Ayouba ABOU Director

National Social Security Fund (CNSS)

Koffi Kadanga WALLA General Director

A.Kouadjo GBADAGO Financial & Accounting Director

Togolese Water Company (TdE)

Martin Tiléna KOUGNIMA General Director

G.Yawanke WAKE Financial & Accounting Director

Board of Trade Exterior

Komla Nyédji GALLEY Director

Commune of Lomé

Tanah Essohanam ALABA Director of Technical Services

Province of Zio

Georges Agbodéka DJAHLIN Secretary of Zio Council (Tsévié)