

MULTISTAKEHOLDER STEERING GROUP

Extractive Industries Transparency

Initiative in Togo

EITI Report



May 2017

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

TABLE DES MATIERES

INTRODUCTION	5
Background	5
Objective	6
Nature and extent of our work	6
1. EXECUTIVE SUMMARY	7
1.1. Extractive sector revenues	7
1.2. Production of the extractive sector	9
1.3. Exports from the extractive sector	9
1.4. Scope of report	10
1.5. Completeness and reliability of data	10
1.6. Findings	12
2. APPROACH AND METHODOLOGY	13
2.1 Scoping study	13
2.2 Training workshop and data collection	13
2.3 Compilation of data and differences analysis	13
2.4 Companies with a main activity other than extractive	14
2.5 EITI data assurance process	15
2.6 Level of disaggregation	15
2.7 Basis of reporting	15
3. THE CONTEXT OF THE EXTRACTIVE SECTOR IN TOGO.....	16
3.1. The extractive sector in Togo	16
3.2. Oil and Gas sector	16
3.3. Mining sector	19
3.4. Precious Minerals trading Sector.....	27
3.5. Mining Transportation Sector	27
3.6. Water Sector (exploitation of groundwater).....	29
3.7. Collection and distribution of extractive sector revenues	29
3.8. Economic contribution of the extractive sector	33
3.9. Audit Practices in Togo.....	35
3.10. Barter agreements and provision of infrastructure	36
3.11. Beneficial ownership.....	36
4. DETERMINATION OF THE EITI STANDARD.....	37
4.1. Approach for determining the EITI scope	37
4.2. EITI standard – Payment flow and other data	38
4.3. EITI Framework - Extractive companies	42
4.4. EITI Framework - Government Entities	43
4.5. Significant differences	43
5. RESULTS OF RECONCILIATION WORK	44

5.1. Reconciliation of payments flows	44
5.2. Reconciliation of production data	56
5.3. Reconciliation of export data	57
6. EITI DATA ANALYSIS	58
6.1. Revenue of the Government	58
6.2. Social payments	60
6.3. Sub-national transfers	60
6.4. Unilateral declarations	60
7. FINDINGS AND RECOMMENDATIONS	61
7.1. 2014 Recommendations.....	61
7.2. Follow-up of previous recommendations.....	61
ANNEXES	67
Annex 1 : Beneficial ownership.....	68
Annex 2 : Profile of companies selected within the scope of reconciliation	71
Annex 3 : List of companies not included in the scope of reconciliation	73
Annex 4 : Detail of social payments.....	75
Annex 5 : Table of other unilateral payments by Administration	77
Annex 6 : Sub-national transfers by CDDI.....	79
Annex 7 : Follow-up of DF and FS sent.....	80
Annex 8 : EITI Declaration Form Togo 2014	82
Annex 9 : Description of taxes selected	97
Annex 10 : License application file	102
Annex 11 : Reconciliation tables by company	111
Annex 12 : Situation of mining license.....	146
Annexe 13: Work team and people contacted.....	156

LIST OF ABBREVIATIONS

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

INTRODUCTION

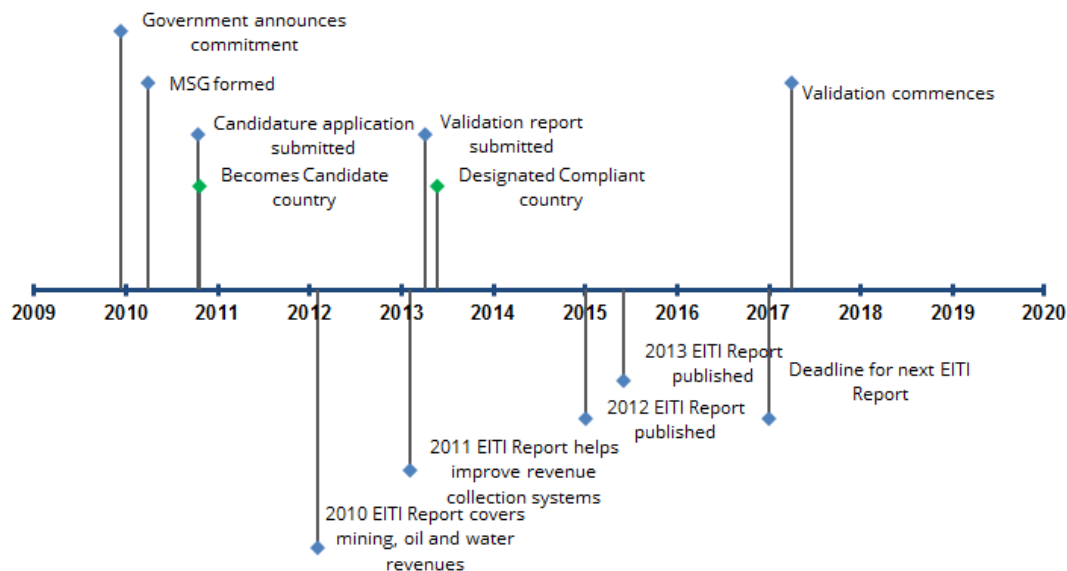
Background

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

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

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

The diagram below shows the history of the process of the Initiative in Togo since joining the EITI programme:



Togo has already published 4 EITI reports since joining EITI covering the years from 2010 to 2014. A summary of these reports is detailed as follows:

Period covered	Publication date	Sectors	Government revenue USD	Company payments USD	Number of companies reporting
2013	July 2015	Mines, Oil, other	37,037,646	37,122,284	37
2012	December 2014	Mines, Oil, other	31,681,602	31,929,511	37
2011	22 February 2013	Mines, Oil, other	31,164,242	31,163,867	25
2010	30 March 2012	Mines, Oil, other	60,128,720	63,573,673	22

As presented in the above table, revenues from the extractive sector have decreased from USD 64 million in 2010 to USD 37 million in 2013. This decrease is a result of restricting contributions from companies with a main activity other than extraction in 2013 to specific taxes applicable to mining activities only. This treatment has been adopted by MSG in order not to inflate the contribution of the extractive sector in government revenue.

Objective

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

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 resource 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 2014 which forms part of the EITI process in Togo. This report also covers the reconciliation of production volumes and exports of the extractive sector.

This EITI report is prepared in accordance with the new EITI (2016) standard and contains all the information and data that will be disclosed under the Standard.

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

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

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

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

- Executive Summary with key data collected in the extractive sector, reconciliation results and conclusions on data (Chapter 1);
- Approach and Methodology to the reconciliation process (Chapter 2);
- Description of the contextual information on the extractive 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. All amounts are stated in FCFA in this report, unless stated otherwise.

1. EXECUTIVE SUMMARY

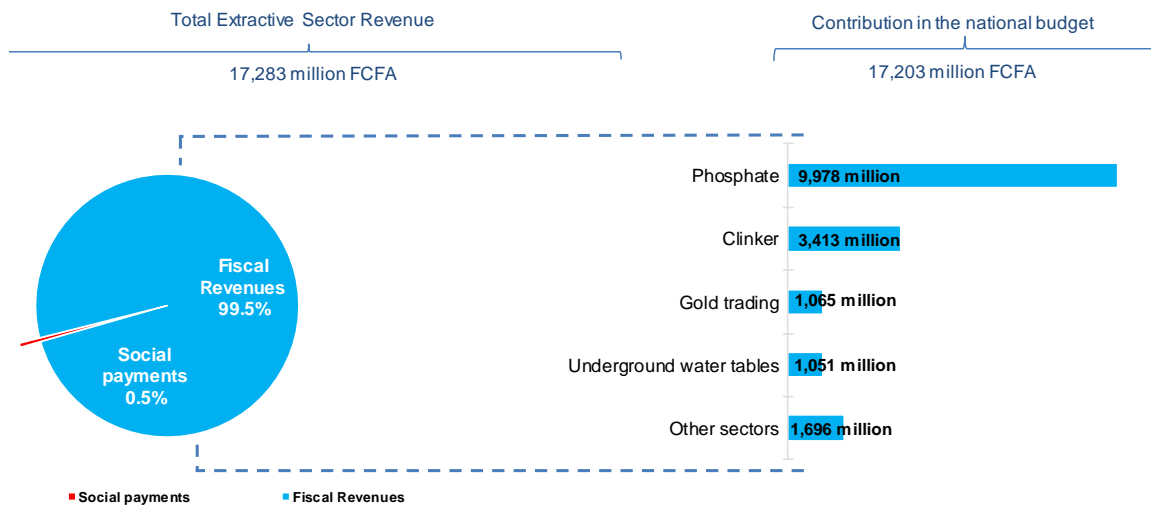
This report summarises the results of the reconciliation of payment flows and volumes of the extractive industry in Togo as part of the implementation of the Extractive Industries Transparency Initiative (EITI) process. Accordingly, extractive companies and Government Entities report royalties, corporate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

1.1. Extractive sector revenues

1.1.1. Revenue generated by the mining sector

According to the data collected from Government Entities, revenue generated from the extractive sector amounted to million FCFA 17,283¹ in 2014. The direct contribution² accruing to the state, as reported by Government Entities, amounted to FCFA 17,203 million, which represents 99.5% of the sector revenues. This contribution comes mainly from Phosphate and Clinker. These revenues contribute, respectively, to 58% and 20% of the total revenues from the extractive sector of Togo for the year 2014.

Chart 1: Extractive sector revenue by sub-sector



The subnational transfers made in 2014 as reported by Government Entities, amounted to FCFA 815 million. Details of transfers per beneficiary are presented in Section 6.3 of this report.

¹ Government Entities' reporting after adjustments

² Direct contribution consists solely of payments or other flows that the Government Entities collect directly from the sector. It does not include social payments.

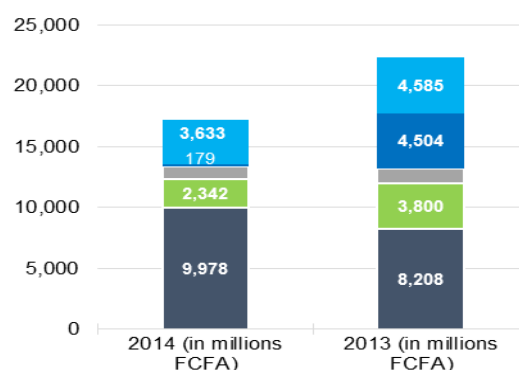
1.1.2. Evolution of revenues

Revenues in the extractive sector, excluding social payments, decreased by 23% between 2013 and 2014, from FCFA 22,323 million to FCFA 17,203 million. This decrease of 5,120 million FCFA is mainly due to the departure of ENI whose tax contribution decreased to FCFA 179 million in 2014 (from FCFA 4 504 million in 2013). The structure of revenue per company is as follows:

Chart 1: Revenue by company

Companies	2014 (in millions FCFA)	2013 (in millions FCFA)
SNPT	9,978	8,208
WACEM	2,342	3,800
SCANTOGO Mines	1,071	1,227
ENI	179	4,504
Other companies	3,633	4,585
Total	17,203	22,323

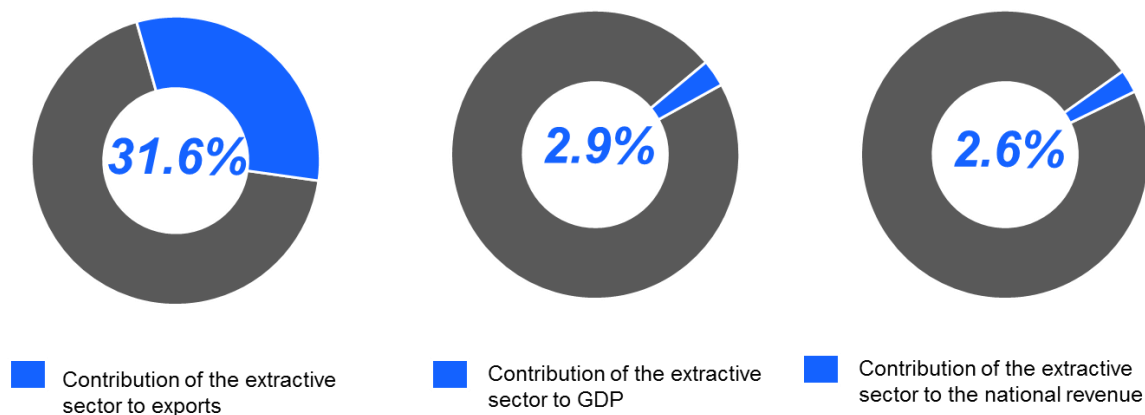
Chart 2: Revenue by company



Details of contribution by payment flow, Government Entity and by company is presented in Section 6.1 of this report.

1.1.3. Contribution to the Economy

In 2014, the extractive sector remained the largest contributor to exports from the Togolese Republic at 31.6%¹. However, the sector's contribution to GDP and government revenues was limited to 2.9%² and 2,6%³ respectively.



Details of the contributions of the mining sector are presented in Section 3.8 of this report.

¹ Source : DGSCN

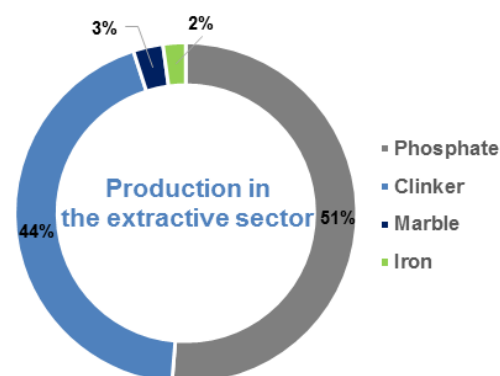
² Source: Directorate of Economy (Ministry of Economy and Finance)

³ Calculated from the figures collected during the preparation of this report (see section 3.8)

1.2. Production of the extractive sector

In 2014, the production of the mining sector, excluding quarry products, amounted to FCFA 94 855 million. Details by company in terms of volume and value ¹, are as follows:

	Quantity	Value (millions FCFA)	Value (millions FCFA)
Phosphate (tons)	1,085,546	48,667	90.08
SNPT	1,085,546	48,667	90.08
Clinker (tons)	1,024,132	41,477	76.77
WACEM	837,250	37,754	69.88
SCANTOGO Mines	186,882	3,723	6.89
Marble (tons)	NC	2,675	4.95
Pomar	NC	2,675	4.95
Iron (tons)	174,523	2,036	3.77
MM Mining	174,523	2,036	3.77
Total		94,855	175.57

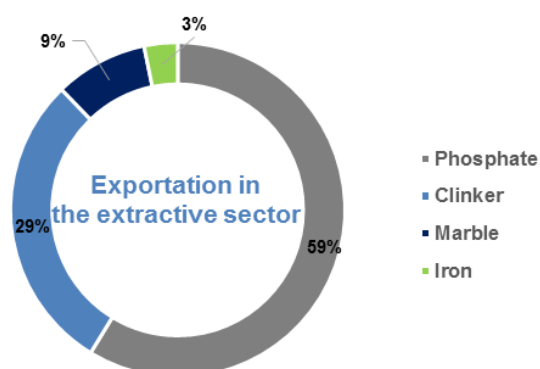


Details on the reconciliation of production data are presented in Section 5.2 of this report.

1.3. Exports from the extractive sector

In 2014, exports of the mining sector reached 90,456 million FCFA. Details by company, in terms of volume and value ², are as follows:

	Quantity	Value (millions FCFA)	Value (millions FCFA)
Phosphate (tons)	1,182,043	53,114	98.31
SNPT	1,182,043	53,114	98.31
Clinker (tons)	585,502	26,282	48.65
WACEM	582,581	26,175	48.45
SCANTOGO Mines	2,921	107	0.20
Gold (Kg)	20,582	8,132	15.05
WAFEX	13,834	1,383	2.56
SOLTRANS	6,748	6,748	12.49
Iron (tons)	88,575	2,928	5.42
MM Mining	88,575	2,928	5.42
Marble (tons)	-	-	-
Pomar	-	-	-
Total		90,456	167.42



Details on the reconciliation of export data are presented in Section 5.3 of this report.

¹ Information reported by the mining companies included in the reconciliation agreement

² ditto

1.4. Scope of report

This report covers revenue from the extractive sector in Togo for the year 2014. According to the reconciliation scope agreed by MSG, revenues disclosed in this report include revenues from the mining sector including the quarry sector, underground exploitation of water and the hydrocarbons sector.

Extractive companies

Given the lack of sufficient data for the materiality analysis, MSG adopted the same reconciliation scope as those of 2012 and 2013, with the exception of:

- i. ENI – because it ceased its activities in Togo¹ and no longer has any physical existence in the country; and
- ii. SONATRAC Togo, which has no licence and made no payments to DGMG during 2014².

The entities operating in the extractive sector and not included in the reconciliation scope have been taken into account in this report through unilateral declaration by Government Entities. The list of these entities is presented in Annex 3 of this report.

This approach has been agreed by MSG as it allows 97% of the sector's revenues to be covered by the reconciliation exercise. Accordingly, 35 companies were selected for inclusion in the reconciliation scope, as follows:

ITIE Scope	Coverage				
Covered area	Oil sector	Mining-water sector	Gold sector	trading	Transportation
Number of companies identified	1	108	2		1
Number of companies selected	-	32	2		1

The list of selected companies and the rationale for their selection by MSG is presented in Chapter 4 of this report.

Payment flows

All payment flows related to the mining taxation or common law taxation identified were retained within the scope of the report without applying a materiality threshold. The same approach was adopted by MSG for the disclosure of sub-national payments and transfers and for social payments. The list of selected payment flows is presented in Section 4.2 of this report.

Government Entities

Based on the selected scope of the extractive companies and the payment flows, nine (9) Government Entities were selected. The list of these entities is presented in Section 4.3 of this report.

1.5. Completeness and reliability of data

Communication of data

All mining companies selected in the reconciliation scope have submitted a reporting form in accordance with the reporting instructions with the exception of four companies. The list of these companies as well as the revenues reported by the Government Entities and which could not be reconciled are as follows:

¹ ENI has ceased all activities in the Republic of Togo by letter sent to the DGH on 29 January 2014.

² The list of licenses is presented in Annex 10 to this report.

Companies	Revenues collected by Government Entities (in FCFA)	% Of Total revenue collected
SNCTPC	150,000	0.001%
CARMAR Togo	699,115	0.004%
STII	848,680	0.005%
TERRA Métaux rares	-	-
Total	1,697,795	0.01%

SNCTPC sent a note dated 25 November 2016 in which it explained that the quarries from which it operate are dedicated to construction of roads and bridges and therefore does not consider itself an extractive company.

With regards to TERRA Métaux rares”, we understand that a letter from the Minister of Mines and Energy dated 22 February 2013 cancelled the 6 research permits granted to the company.

Given the low tax contribution by the other three companies, the lack of a declaration does not affect the materiality of the data presented in this report.

(ii) SNPT did not submit details by receipt of the amounts reported in its template. As a result, we were unable to reconcile the payments of this undertaking with those reported by Government Entities. The differences on SNPT's reconciliation of payments amounted to FCFA 122.9 million.

(iii) All the Government Entities requested under the reconciliation procedure submitted declaration forms for each of the extractive companies included in the scope, with the exception of “CI”, which did not submit information on sub-national transfers transferred to municipalities and prefectures of the mining areas. Thus these transfers were not taken into account for the preparation of this report.

Certification of data

Certification of companies reporting

Companies which did not submit certified reporting templates accounted for 2% of total reconciled revenues reported by Government Entities after adjustments. Details of these companies are as follows:

Companies	Revenues collected by Government Entities (in FCFA)	% of revenue collected	Total
POMAR	223,676,687	1%	
Voltic Togo SARL	188,262,838	1%	
CECO BTP	17,284,050	0%	
RRCC	6,738,325	0%	
G&B Resources African	3,744,861	0%	
COLAS	1,820,500	0%	
STII	848,680	0%	
CARMAR Togo	699,115	0%	
SNCTPC	150,000	0%	
CTEM Sarl	0	0%	
GER	0	0%	
GTOA Sarl	0	0%	
Etoile du Golfe	0	0%	
EBOMAF SA.	0	0%	
ADEOTI	0	0%	
Total	443,225,056	2%	

GER sent a note dated 26 August 2016 to explain that during 2014 the company was still in its installation phase and that the quantity of crushed stones produced was for testing only and as a result, the 2014 production was not taken into account for the purpose of this reconciliation exercise.

Certification of Government Entities reporting

All Government Entities have submitted their certified reporting by the Court of Auditors. The reporting template submitted by CNSS has been certified by its Statutory Auditors.

Results of reconciliation work

The declarations of the companies retained in the reconciliation scope have been reconciled with those of Government Entities. The reconciliation was carried out on the basis of payment details justified by payment receipts and covered 97% of the total extractive sector revenues.

The reconciliation work resulted in unreconciled differences of (FCFA 30,367,348) or (0.18%) of the total revenues declared by Government Entities after adjustments. This difference is below the materiality threshold set by MSG. The results of the reconciliation work are presented in aggregate in the following table:

Aggregate payments	Initial reporting	Adjustments	Adjusted reporting
Payments			
Extractive companies	16,975,129,783	(273,067,809)	16,702,061,974
Government	20,702,592,136	(3,970,162,814)	16,732,429,322
Differences	(3,727,462,353)	3,697,095,005	(30,367,348)

Detailed results by company and by payment flow are presented in Section 5 of this report.

Conclusion

In light of the foregoing, we have not identified any material discrepancies that could put into question the completeness and reliability of extractive sector revenues as reported by the collecting entities.

1.6. Findings

Without calling into question the reliability and completeness of the revenue reported, we have identified findings and recommendations for improving the implementation of the EITI process in Togo, as detailed in Annex 7 to this report. The findings are summarised as follows:

Findings	Details
Lack of data on the artisanal sector	Although the artisanal sector is important in terms of social and environmental impact in Togo, there are no studies to estimate the sector's contribution to the economy, or explore solutions to integrate it into a formal sector.
Lack of implementing decree of the Mining Code and criteria for the granting of licences	The Mining Code was not followed by the publication of an implementing decree leaving a legal vacuum concerning the modalities of application of some of these provisions, in particular those relating to the methods of granting permits and the management of mining licenses.
Lack of Statistics on Employment in the Togolese Republic	Lack of statistics on the contribution of the mining sector in terms of employment, resulting in non-compliance with Requirement 3.4 of the EITI Standard.

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24 May 2017

2. APPROACH AND METHODOLOGY

The reconciliation process was carried out as follows:

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

2.1 Scoping study

The scoping study covered the Oil and Gas, Oil and Gas Transport and Mining sectors, which represent sources of revenue of the extractive Industries in Togo. It also covered:

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

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

2.2 Training workshop and data collection

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

MSG agreed that the deadline for submission of reporting templates would be 22 April 2016 and 29 April 2016 for the submission of certified reporting templates. A follow-up on the receipt of certified declaration forms is presented in Annex 7 to this report.

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 Compilation of data and differences analysis

The reconciliation process included the following steps:

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

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

Differences analysis: For the purposes of reconciliation, MSG agreed a materiality threshold of FCFA 500,000. Should the discrepancies be found to fall below this threshold, they would not be taken into account in the differences analysis in the EITI Report.

Monitoring and Investigating Differences: Whenever the differences were above the materiality threshold, we considered them to be material. Reporting entities were requested to submit relevant supporting documentation to confirm the adjustments to the initial data reported. We also held

meetings with some reporting parties to obtain additional information and documents. In cases where the differences could not be resolved, these are presented in the report as unreconciled differences.

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

2.4 Companies with a main activity other than extractive

The Mining Code does not provide for the creation of companies dedicated exclusively to mining activities. Thus, we have noted the existence of several companies holding mining titles and more specifically engaged in quarrying activities and which have other activities such as trade, construction, etc ...

If we were to include payments made by these companies, this would lead to including non-extractive revenues in the EITI report.

In order to remedy this situation, MSG went by the principle that only companies extractive having their main activities in the extractive sector should be retained within the reconciliation scope in order not to inflate revenues from the sector.

To this end only companies whose extractive activities is more than 50% of their total activities should be retained in the reconciliation scope. The percentages of activities as reported by company were as follows:

Company	% extractive activities	% Non-extractive activity	Comments
GTOA Sarl	0%	100%	Real Estates companies ¹
Etoile du Golfe	5%	95%	Fuel Sales ²
COLAS	0%	100%	Real Estates companies ³
EBOMAF SA.	0%	100%	Construction companies ⁴
SNCTPC	0%	100%	Construction companies
ADEOTI	0%	100%	Construction companies ⁵
CECO BTP	0%	100%	Construction companies
MIDNIGHT SUN	0%	100%	BTP, road improvements, hydraulic works, hydro-agricultural facilities ⁶
GER	0%	100%	Construction companies
SILME-BTP Sarl	24%	76%	Rental of construction machinery

The reconciliation work was therefore carried out as follows:

- initially, we reconciled all taxes and duties reported by these companies; and
- we subsequently adjusted the common law taxes and duties reported by these companies to determine the revenues of the extractive sector.

¹ Source : <http://www.myafricapages.com/>

² Source : Reporting form and <http://www.goafricaonline.com/>

³ Source : Reporting form and <http://www.colas.com/>

⁴ Source : Reporting form and <http://www.ebomaf.com/>

⁵ Source : Reporting form and <http://entreprise-adeoti.com/>

⁶ Source : Reporting form and <http://www.goafricaonline.com/>

2.5 EITI data assurance process

In order to ensure reliability and completeness of data reported in the 2014 EITI report, the following conditions were agreed with the EITI MSG

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 2014 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 officer of the Government Entity;
- supported by a breakdown showing receipt of reported payments; and
- certified by the National Audit Office that no evidence has been brought to its attention, which is likely to cast doubt on the reliability of reported revenue by the Government Entity.

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

2.6 Level of disaggregation

In accordance with Requirement 4.7 of the new EITI Standard, data were reported by company, by payment flow and by Government Entity. For each reported amount, the entity submitted details per payment and receipt.

All the companies selected in the reconciliation scope operate a single project and have therefore submitted declarations per project. The only exception was SNPT, which operates two mines, namely Hahotoé in Vo and Kpogamé in Zio. It was not in a position to produce a declaration by project. The production of the two mines is transformed at the company's plant in Kpémé and subsequently exported, making a declaration per project impossible.

2.7 Basis of reporting

Payments and revenues reported in this EITI report are strictly limited to payment flows and contributions which occurred during 2014. Accordingly, any payment made prior to 1 January 2013 was excluded. The same applied to payments made after 31 December 2014.

With regards to payments reported in USD we applied the BCEAO exchange rate on 31 December 2014, ie USD 1 = 540.28 FCFA.

3. THE CONTEXT OF THE EXTRACTIVE SECTOR IN TOGO

3.1. The extractive sector in Togo

Extractive sectors covered in this report include:

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

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

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

3.2. Oil and Gas sector

3.2.1. Context and exploration activities in Togo

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

In June 2012, at the end of its first exploration phase, ENI confirmed that the geological studies revealed the existence of black gold in the Oti 1 and Kara 1 blocks. We understand that following a conflict renegotiation of the contract, ENI ceased operations on the two above mentioned blocks. We also understand that the Togolese state has entered into negotiations for the granting of these permits to other operators. However, no confirmation has been given with regards to the status of these permits and the cancellation of the concessions granted to ENI.

Presently, there is no research or exploitation of hydrocarbons in Togo ¹.

3.2.2. 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 Oil permit holders are defined in the oil contracts signed between the government and oil companies.

3.2.3. Institutional framework

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

- The Ministry in charge of hydrocarbons: assesses the admissibility of applications for permits, grants prospecting rights, proposes draft contracts, negotiates and signs contracts on behalf of the State and authorises the sale of operating concessions;
- The Directorate of Hydrocarbons of the Ministry of Mines and Energy: Its role is to implement the national hydrocarbons policies. It also deals applications for licences and the monitoring and follow-up of oil exploration, production, refining, storage, distribution and transport of hydrocarbons on the national territory²; and

¹ In line with the DGH's confirmation

² Law No. 99-03 of the Togolese Republic Hydrocarbon Code

- The Fund for the Promotion and Development of Oil Operations is under the joint supervision of the Ministers for Hydrocarbons and Finance and is intended to finance all actions to promote and develop oil activities for the benefit of companies and individuals. We understand, however, that this fund has not yet been set up.

3.2.4. Tax system

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

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

3.2.5. Publication of oil contracts

The granting of a permit results in the signature of an oil contract which may take the form of a concession contract, a production sharing contract or any other type of contract authorised by Law no. 99-003 or practised in the international Oil industry¹.

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

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

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

3.2.6. Type of Oil titles

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

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

¹ Art. 3 of the Law n ° 99-03 bearing the Code of Hydrocarbons of the Togolese Republic

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

3.2.7. License awarding

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

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

With regards to the 2014fiscal year, we are not aware of any licences or permits which were granted in the hydrocarbons sector.

3.2.8. Transfer of licences

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

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

For the year 2014, we are not aware of any transfers relating to the licences granted to ENI.

3.2.9. Register of licences

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

Decisions to grant permits, either by decree of the Minister in charge of Hydrocarbons or by decree of the Council of Ministers, shall be published in the official journal. The information on the registry of permits and authorisations granted at 31 December 2014 were not available for the purposes of this report.

3.2.10. State participation :

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

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

Currently, Togo does not have a state-owned enterprise which operates or holds assets in the hydrocarbons sector. With regard to direct shareholdings, we understand that the Government reserves the right to a free participation in the capital of the operating company with the possibility of an additional contribution after negotiation. The percentages of these participations are set in the contract. As there is no contract in operation at 31 December 2014, the contingent participations agreed have no financial impact for the State.

3.3. Mining sector

3.3.1. The context of the mining sector in Togo

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

In 1975, industrial exploitation of limestone began in Tabligbo with the installation of a clinker manufacturing plant. This deposit is currently shared between two companies: WACEM and Scantogo Mines for the production of clinker. In 2006, the State signed an agreement with MM Investment Holding Ltd for the exploitation, processing and marketing of iron, manganese, bauxite and chromite ores in the Nayéga (savannah region) perimeter. In 2010, the State granted a permit for Pomar to operate the Pagala marble mine in the Blittah region.

The major mining projects during the fiscal year 2014? in the Republic of Togo were as follows:

Geographical location	Operating Company	Substance used	Estimated reserves	Date of grant of the license	Duration
Tabligbo (Yoto)	WACEM	Limestone	NC	30/12/1996	20
Hahotoé (Vo) Kpogamé (Zio)	SNPT	Phosphate	50 million tons	29/04/1997	20
Bassar (Bassar)	MM MINING	Iron	500 million tons	12/02/2008	20
Tabligbo (Yoto)	SCANTOGO-MINE	Limestone	NC	12/08/2009	20
Pagala (Blittah)	POMAR	Marble	50 millions of m ³	24/11/2010	20

In accordance with the guide for mining investment in Togo the main proven mineral resources are as follows:

Mineral substance	Reserves	Area
Fer	500 million tons	Bassar
Chromite	50,000 tons	Monts Ahito et de Farendè - Massif Kabyè
Manganèse	15 million tons	Nayéga
Bauxite	1 million de tons	Mont Agou
Phosphates	Several tens of millions of tons	Bassar
Calcaire	375 million tons	bassin sédimentaire côtier

3.3.2. Current projects

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

Carbonate phosphate project: In September 2015, the consortium formed by Elenito, a subsidiary of the Engelinvest group, and its strategic partner, Chinese Wengfu, was selected to negotiate the carbonate phosphate project. The project includes an investment to build a phosphoric acid and fertilizer plant estimated at \$ 1.4 billion, to be financed by Elenito (60%) and Wengfu (40%). It is expected that commercialisation will begin after 3 years with a capacity of 3 million tonnes of concentrated rock phosphate, 500,000 tonnes of phosphoric acid and 1.3 million tonnes of fertilizer per year. According to DGMG, negotiations are still ongoing and no agreement has yet been reached with the consortium.

3.3.3. Mining exploration activity

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

Nayega manganese project: the project comprises 5 research permits covering an area of approximately 928 km² centered on longitude 0 ° 28.54'E and latitude 10° 43.63'N granted to the Société Générale des Mines (SGM Sarl) subsidiary of the Ferrex Group in October 2011. The work carried out by the company during 2014 includes a well sinking programme to allow the collection of bulk samples and their analysis as well as metallurgical tests. In accordance with the company's statement published on 21May 2015 on the London Stock Exchange, the company finalised its feasibility study by defining the existence of ore reserves with an export proposal of 250,000 tonnes of manganese per year. According to DGMG, the mining agreement is in the process of being signed.

Bagbé ilmenite project: The project includes a single research permit covering an area of 100 km² in the Bagbe prefecture of Kévé, granted to Global Merchants, a subsidiary of Neo Global in February 2012. The work carried out by the company, during 2014, included magnetic surveys and the delimitation of areas of very high intensity. According to DGMG, the granting of the operating licence and the signing of the agreement have been held up until the the certificate of environmental and social compliance is issued.

Agbandaoudé Gold Project: The project includes a single research permit covering an area of 50 km² in Agbandaoudè, Sokodé prefecture, granted to Global Merchants, a subsidiary of Neo Global in December 2012. The works Carried out by the Company during 2014 include geological mapping, detailed analysis and geochemical sampling to identify potential gold-bearing areas. The results clearly indicated a potential for gold mineralisation which can be divided into primary a) associated with quartz veins and b) mineralisation of alluvial gold.

Togo Gold project: the project includes three research permits covering an area of approximately 555 km² granted to Togo Or Sarl since November 2012. These are research permits are as follows:

Substance	Type of license	Reference number	Granting date	Duration (years)	Area (km ²)	Location
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

3.3.4. Artisanal activities

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

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

Artisanal mining in Togo relates particularly to gold and in 2014, 20.5 tonnes were exported. We understand, however, that the vast majority of the volumes exported come from countries bordering on Togo, but no formal statistics are available to confirm these figures.

3.3.5. Legal and tax framework

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

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

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

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

Taxes	Description
Superficial royalties	Taxes paid by holders of mining licences, artisanal and quarry authorisations, large and small scale research and exploitation permits. These royalties are fixed by regulations, on an annual basis and is paid in advance from the date the licence has been granted (Article 50 of the Mining Code).
Mining royalties	Holders of mining titles shall pay mining royalties on mineral substances produced or sold. The amounts of these royalties are decided by interministerial decree, specifying the conditions of payment (Article 51 of the Mining Code).
Taxes on Income from Investment Capital (IRCM)	Corporate tax rates are as follows: - 27% of taxable profit for companies; and - 30% of the taxable profit for individuals.
Corporate income tax (IS)	Dividends are exempt from corporate taxes. This exemption is valid for a period of twelve (12) years from the company's incorporation date.
Minimum Lump Sum Tax (IMF)	Companies and other legal entities which are liable to pay corporation taxes must also pay IMF in proportion to the turnover realised ¹
Capital gains on sharedisposal	The capital gains tax regime for companies liable to corporation tax is governed by the rules on taxation of profits for the calculation of Corporate Income tax (IS). ²
Registration fees	Registration fees are fixed, proportional or progressive according to the nature of the contract ³ They may be exempted by an interministerial decree from the Minister of Finance and the Minister of Mines.
Customs duties	The holder of a prospecting license or research permit, his service providers and suppliers benefit from the temporary admission regime for all capital goods, machinery, commercial vehicles, tools, spare parts and products. Other benefits may be granted by interministerial decree of the Minister of Finance and the Minister of Mines. ⁴

We also understand that some mining companies benefit from taxation preferences as follows:

- Scantogo benefited from several exemptions provided for in the agreement signed with the Government for the exploitation of zone B of the limestone field of Tabligbo and by decree of Minister of the Economy and Finance N ° 221 / MEF / SG / DGI of 16/09/2013; and
- WACEM benefitted from the free zone regime governed by the law bearing the status of the free trade zone N ° 2011-18 of 24 June 2011.

The description of the taxes and fees foreseen by the regulations and included in the reconciliation scope is presented in Appendix 9 to the report.

¹ CGI first book Tax base, liquidation and control chapter 3 Fixed annual taxation of companies liable to corporation tax article 163

² Article 139 new of CGI

³ CGI book 3 registration fee and stamp section 2 duties and their application article 402

⁴ Article 53 Law No. 96-004 / PR on the mining code of the Togolese Republic

3.3.6. Mining sector reforms

New Mining Code

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

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

Development Project and Mining Governance in Togo (PDGM)¹

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

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

¹ <http://www.banquemoniale.org/fr/news/press-release/2015/11/19/togos-efforts-to-promote-an-effective-management-of-the-mining-sector-get-world-banks-support>

3.3.7. Institutional framework

The Ministry of Mines and Energy is responsible for regulating mining activities in Togo. The main intervening structures are:

Structure	Prerogatives
The Council of Ministers	CM is the supreme entity with the power to decide on all mining activities on the national territory. It gives its ruling on any mining subject of national interest and shall have authority to grant or withdraw mining titles and other mining authorisations.
The Ministry of Mines and Energy (MME)	The Minister of Mines and Energy is responsible for the administration of mining policies and for the administration of the Mining Act and regulations. He negotiates investment agreements and association contracts, which he proposes for approval by decree of the Council of Ministers ¹ .
The Department of Mining Cadaster and Geology (DCMG)	The General Directorate of Mines and Geology is responsible for: <ul style="list-style-type: none"> - suggesting national policies in the mineral resources sector; - carrying out programmes for prospection and development of mineral resources and their subsequent controls; - carry out all technical studies regarding mining research; - ensure optimal valorisation of the Togolese subsoil by the application of the mining code; - monitor activities and enforce the regulation of the sector².

3.3.8. Types of licenses

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

Type	Duration	Rights conferred
Authorisation for prospection	Two (2) years renewable twice, each for a period of one (1) year.	Confer non-exclusive rights to undertake prospection activities for mineral substances and within the perimeter specified in the authorisation. The total area of such a perimeter cannot exceed 10,000 km ² .
Research permits	Three (3) years renewable twice, each for a period of two (2) years	Confer exclusive rights to undertake prospection and research activities for mineral substances and within the perimeter specified in the permit. The total area of such a perimeter may not exceed one thousand (1,000) km ² .
Building materials exploitation licences	Three (3) years renewable several times, each for a maximum of one (01) year	Confer exclusive rights to undertake prospection, research and exploitation of construction materials for public works or for any other commercial purposes within the perimeter specified in the permit. The total area of such a perimeter may not exceed one hundred (100) km ² .
Small-scale exploitation permits	Five (5) years; Renewable several times, each for a period of three (3) years	Confer exclusive rights to undertake prospection, research and exploitation activities for mineral substances and within the perimeter specified in the permit. The total area of such a perimeter may not exceed one hundred (100) km ² . Applies to any investment of aggregated amount excluding taxes and working capital which is less than three hundred million (300,000,000) FCFA.
Large-scale exploitation permits	Twenty (20) years. Renewable several times, each for a period of ten (10) years	Apply to any other larger investment and is generally subject to an investment agreement. Confers exclusive rights to undertake prospection, research and exploitation activities for mineral substances and within the perimeter specified in the permit. The total area of such a perimeter may not exceed one hundred (100) km ² .
Artisanal licences	One (01) year renewable several times, each for the same duration.	Confer exclusive or non-exclusive rights to undertake artisanal activities for mineral substances and within the perimeter specified in the authorisation. The total area of the perimeter of an exclusive authorisation may not exceed one (01) km ² .

¹ Article 56 of the Mining Code

² Order No. 2013/036 / MME / CAB of 17 May 2013 on the organization of the Ministry of Mines and Energy

3.3.9. Register of licences

The current Mining Code does not provide for the maintenance of a register where licence applications are registered. We also understand that Togo does not currently have a mining cadastre. Mining titles are held in an Excel spreadsheet. The list of mining titles made available to us by DGMG is presented in Appendix 12 of this report.

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

3.3.10. Publication of mining contracts

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

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

3.3.11. License awarding

The procedure for granting mining titles can be summarised as follows:

Type	Awarding act	Terms and conditions
Authorisation for prospection	Director General of Mines and Geology	Given the lack of details for the application of the Mining Code, the terms and conditions for granting the technical and financial allocations criteria are not clearly explained.
Research permits	Order of the Minister of Mines	
Building materials operating licences	Order of the Minister of Mines	
Small-scale exploitation permits	Order in Council of Ministers	The Mining Code does not provide for compliance with the first-come first-served principle and does not provide the possibility of recourse to competition for the granting of mining titles.
Large-scale exploitation permits	Order in Council of Ministers	
Artisanal licences	Order of the Minister of Mines	

The current regulation is characterised by the lack of clear provisions for the management and allocation of mining titles. No specific modalities or procedures are provided for in the texts leaving the assessment of the admissibility of applications for permits at the discretion of the Minister of Mines.

During 2014, 6 mining license were granted as follows:

Company	Date application	Type of permit	Substance	Reference number of the title
Midnight Sun	12-08-2013	Small-scale operation	Sand	55/MME/CAB/DGMG/2014
			Sand	56/MME/CAB/DGMG/2014
Alzema Sarl	29-05-2013	Small-scale operation	Gold	34/MME/CAB/ DGMG/2014
Sotessgrav	13-01-2014	Construction materials	Sand	043/MME/CAB/ DGMG/ 2014
Tesgrav	28-01-2014	Construction materials	Sand	044/MME/CAB/ DGMG/ 2014
Rohi Sarl	04-11-2013	Artisanal authorisation	Gravel	0310/MME/DGMG/DDCM/2014

On the basis of the interviews carried out, the above permits were granted following a review of the application files submitted by the Ministry of Mines and Energy. The application files are supposed to contain all the documents requested as well as the payment of the instruction fee of the application file and the fixed fees. The list of documents in the application files and fees is presented in Appendix 10 of this report for each type of licence.

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

3.3.12. Transaction on mining titles

The Mining Code regulated transactions in mining titles as follows:

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

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

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

DGMG was requested to postpone all transfer operations. Its declaration did not include any transfer transactions on mining titles during 2014.

3.3.13. State participation in extractive companies

According to article 55 of the new Mining Code, the State is entitled to a non-paying participation of 10% of the share capital of operating companies except in craft activities and building materials.

According to the data provided by DGMG, the State's shareholdings as at 31 December 2014 were as follows ¹ :

N°	Company	% direct shareholding at 31/12/2014	% indirect shareholding as at 31/12/2014	Type of licence	Substance	Date granted	Duration (years)	Location	
1	MIDNIGHT SUN	10%	-	Small-scale exploitation permit	River Sand	19/09/2014	5	Kélégougan Atiégon	
2					Sand lacustre	19/09/2014	5	Lac BOKO (Lacs)	
4	GRANUTOGO	10%	-			Migmatite	20/12/2012	5	Amélépké (Zio)
5	SAD	10%	-			Sand lagunaire	06/02/2013	5	Lomé (Golfe)
7	STII	10%	-		Sand lacustre	08/03/2013	5	Lac Togo, Aného (Lacs)	
8	WACEM	10%	-	Large Scale Operating License	Limestone	96-167/PR	20	Tabligbo (Yoto)	
9					Limestone	2009-177/PR	20	Tabligbo (Yoto)	
12	MM MINING	10%*	-		Iron	12/02/2008	20	Bassar (Bassar)	
13	SCANTOGO-MINE	10%	-		Limestone	12/08/2009	20	Tabligbo (Yoto)	
14	POMAR	10%	-	Marble	24/11/2010	20	Pagala village (Blittah)		

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

¹ Source : DGMG

However, the data communicated by DGMG appears to be incomplete and in some cases inconsistent with the data reported by the companies on legal ownership and presented in Appendix 1. According to data reported by extractive companies, the State also has direct and indirect shareholdings in the following companies

N°	Companies	% shareholding at 31/12/2014	direct at	% shareholding at 31/12/2014	indirect at
1	CTEM Sarl	10%		-	
2	Voltic Togo SARL	10%		-	
3	TdE	100%		-	
4	Togo Rail	-		7.5%	
5	GLOBAL MERCHANTS	10%			
6	SNPT	100%			
7	ALZEMA	10%			

DGMG did not provide data on any transactions in State shareholdings during 2014, except for shares acquired free of charge in connection with the granting of operating permits in accordance with existing regulations.

Two state-owned companies operate in the extractive sector TdE and SNPT. Both are 100% owned by the State and operate in the sector . We understand that the two companies do not hold interests in other extractive companies and that they are subject to the same duties and taxes as private companies.

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

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

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

3.4. Precious Minerals trading Sector

3.4.1. Legal framework

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

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.

3.4.2. Precious minerals trading

The gold and diamonds trade represents an important part of Togolese exports. In fact, according to the figures provided to us by DGMG, exports of gold from Togo exceeded 20 tonnes in 2014. However, most of these minerals 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. There are no official figures on national production. However, according to the same source, the production generated by artisanal mining on the national territory remains insignificant compared to the volumes exported. This could not be corroborated by any independent studies.

According to DGMG, only two (2) companies have trade authorisations for precious metals and precious stones, namely SOLTRANS and WAFEX (AMMAR Group). These two companies have been included in the scope of this report.

3.5. Mining Transportation Sector

3.5.1. Legal and Institutional Framework

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

3.5.2. Transportation of ore

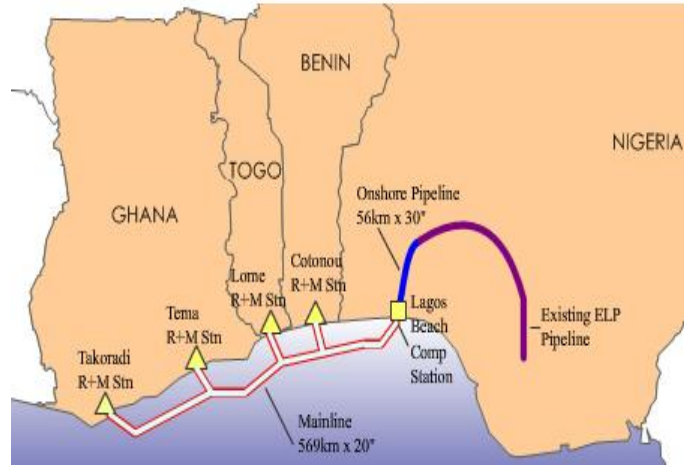
There are two companies which have the rights to operate the railways to transport mining products in Togo, namely:

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

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

Transportation of hydrocarbons

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



The operation of the Gas Pipeline is governed by the Treaty on the West African Gas Pipeline Project signed between the partner countries in Dakar on 31 January 2003 and ratified by the National Assembly on 7 September 2004 and Law No 2004 - 22 of 15 December 2004 on the harmonised legal and tax regime applicable to the GAO project.

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

Structure	Prerogatives
The West African Gas Pipeline Authority (GAO Authority or AGAO) ¹	AGAO is an international institution set up by the Treaty on the West African Gas Pipeline Project (PGAO) between the Republic of Benin, the Republic of Ghana, the Federal Republic of Nigeria and the Togolese Republic. The GAO Authority is a public institution of international character with legal personality and financial autonomy. AGAO has representation functions (carries out actions and takes decisions on behalf and on behalf of States Parties), assistance and coordination functions and regulatory functions.
The West African Gas Pipeline Company Limited (WAPCo) ²	<p>WAPCo is a limited liability company, which is both owner and operator of the West African Gas Pipeline. The Company's headquarters is based in Accra, Ghana, with offices in Badagry, Nigeria and local offices in Cotonou, Benin, Lomé, Togo and Tema and Takoradi in Ghana.</p> <p>Its main purpose is to ensure the safe transport, reliability and reliability of natural gas from Nigeria to markets in Benin, Togo and Ghana at competitive prices relative to other fuels.</p> <p>WAPCo's shareholders are Chevron West African Gas Pipeline Ltd (36.9%), Nigerian National Oil Corporation (24.9%), Shell Overseas Holdings Limited (17.9%), Takoradi Power Company Limited (16.3% Of Gas (2%) and BenGaz SA (2%).</p>

GAO's harmonised tax regime grants 5 years' tax exemption since the start of operations of the Gas Pipeline in 2011. From the sixth year onwards, tax revenues will be distributed among the States according to the formula provided for in Article 5 of the "Harmonized Tax Regime" of the GAO Treaty.

In accordance with the General Directorate of Energy, the Gas Pipeline Company has made losses since the start of the operational phase in 2011. This is due to the problems of supply of natural gas from Nigeria and damages to the gas pipeline, especially in 2012 with more than 10 months of shutdown operations.

1 <http://wagpa.org/agao.html>

2 <http://www.wagpc.com/>

3.6. Water Sector (exploitation of groundwater)

3.6.1. Legal framework

The mineral water sector is governed by Law No. 96-004 / PR of 26 February 1996 in the Mining Code as amended by Law No. 2003-012 and Law No. 2010-004 of 4 June 2010, which sets out the Water Code¹.

However, the implementing decree relating to the aforementioned law has yet to be created. Companies registered with TdE pay a water levy for pumping water from boreholes at a rate of 100 CFA Francs per cubic metre, in accordance with Inter-Ministerial Order N° 31 / MCITDZF / MEMEPT on fixing water tariffs and signed on 11 October 2001.

3.6.2. Exploitation of groundwater

Mineral waters are those waters that have the characteristics of drinking water or the waters from which minerals can be extracted for economic exploitation.

At present, several private companies have obtained licences for the exploitation of groundwater for the production and conditioning of mineral waters. The list of these companies is presented in Annex 12.3 of this report.

In addition to these companies, a state-owned company, TdE produces, distributes running water and collects a water tax from companies from metre readings at their boreholes.

According to the Water Directorate, there are approximately 43 companies which have been granted licences to market water from boreholes. However, the majority of these companies do not pay taxes to TdE because they do not have water metres in place.

3.7. Collection and distribution of extractive sector revenues

3.7.1. Budget process

The budgetary process in Togo is governed by Organic Law n° 2008-019 of 29 December 2008 relating to finance acts as well as the Organic Law n° 2014-13 related to the Finance act and the six directives of the Economic Union and West African Monetary Union (UEMOA) on the Code of Transparency in Public Financial Management, Finance Laws, Public Accounting, the State Budget Nomenclature, the State Chart of Accounts and the Operations Table State Financial (TOFE). It consists of the following steps:

(i) Programming

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

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

(ii) Budgetary discussion

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

¹ <http://droit-afrique.com/upload/doc/togo/Togo-Code-2010-de-l-eau.pdf>

integrates and involves in a real and useful way decentralised services so that their needs are taken into account.

Negotiations include both capital expenditure and operating expenses.

(iii) Adoption

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

The Finance law of the Year, including the report and its explanatory appendices, is proposed to the National Assembly to be voted on.

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

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

(iv) Execution

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

The budget execution at central and decentralised levels involve two key actors, the Authorising Officer and the Public Accountant. The Authorising Officer of eligible expenses from the State's General Budget is the Minister of Economy and Finance.

Control

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

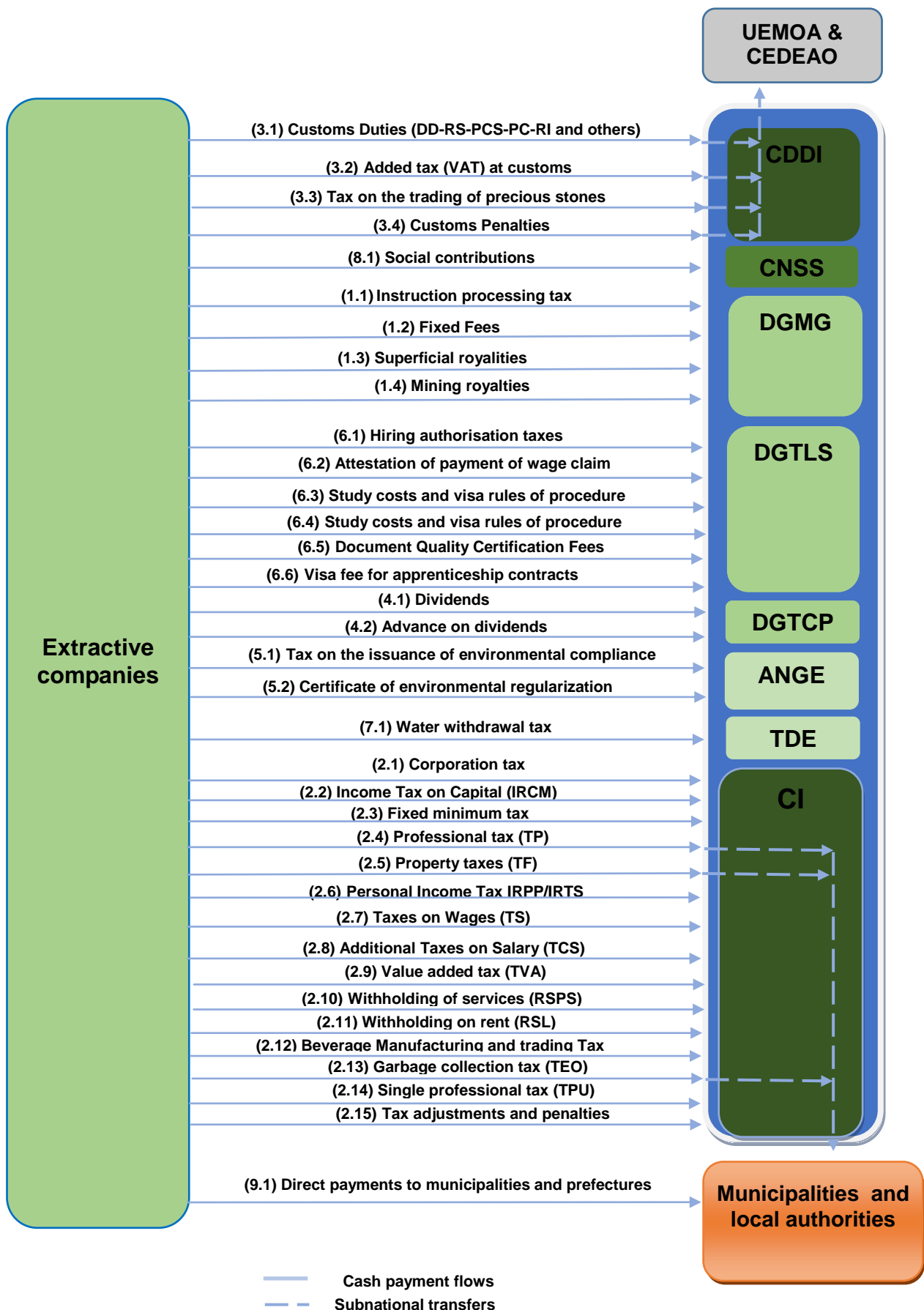
In accordance with Law No. 2008-019 on Finance Acts, the Court of Auditors prepares a report on the execution of the budget laws as well as a general declaration of conformity in support of the draft settlement law, which is submitted to the National Assembly for approval. The draft law is introduced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

3.7.2. Revenue collection

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

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

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



3.7.3. Extractive sector revenue management

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

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

ACCT is placed under the responsibility of a Central Treasury Officer, who is a Director of Service, assisted by a Deputy Director.

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

3.7.4. Transfers of Extractive Income

In Togo, all mining taxes are collected by the financial institutions and allocated to the Government budget. The current Mining Code does not provide for rules on the sharing of mining taxes with the municipalities and localities of the mining sites. The regulations nevertheless provide for transfers of certain common taxes, as follows:

Transfers carried out by CI: In accordance with the General Tax Code, several taxes are collected by CI and transferred in full or in part to the municipalities and local authorities. These taxes are detailed as follows:

- Professional tax (TP): In accordance with Article 247 of the General Tax Code, half (1/2) of the proceeds of Professional Taxes should be refunded to local authorities;
- Property tax (TF): In accordance with Article 284 of the General Tax Code, half of the proceeds of Property Taxes, should be handed over to municipalities and local authorities; and
- Garbage Collection Tax (TEO): In accordance with Article 291 of the General Tax Code, the Garbage Collection Tax is chargeable annually on built and unbuilt properties in Togo in those parts of the municipalities where garbage removal and disposal services are available.

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

- The Community Solidarity Levy (PCS): In application of Regulation 02/97-CM / UEMOA of 28 November 1997 adopting the WAEMU Common External Tariff , a deduction of 1% has been agreed for UEMOA of the customs value of goods imported outside the UEMOA zone. This tax is collected by the National Collection Administrations and then transferred to a bank account opened at BCEAO on behalf of UEMOA;
- The CEDEAO Community Levy (PCC) was set up by Article 72 of the CEDEAO Revised Treaty of 24 July 1993. The PCC rate is 0.5% of the Customs (or mercurial) value of imported goods excluding goods intended for the CEDEAO region and for consumption;
- The Guarantee Fund (FDG): in accordance with Article 8 of Decree No. 82-202 of 24 August 1982 setting up a Guarantee Fund, this tax is levied on behalf of the Chamber of Commerce at the rate of 0.25% of the customs value;
- Toll tax (TP): in accordance with the 1978 Finance Act and Municipal Decree No. 41 / ML of 31 December /2001, this tax is levied on behalf of the municipality on the basis of 200 FCFA / tonne indivisible on goods in transit and those of diplomatic missions released for consumption;
- the Infrastructure Protection Tax (TPI) is levied at the rate of 2,000 FCFA / tonne indivisible then distributed 80% in favor of the National Budget and 20% on behalf of SAFER; and
- Tax on trading of precious stones and metals: in accordance with Article 4 of Decree No. 02009-299 / PR of 30 December 2009 relating to the purchase and sale of precious and semi-precious mineral substances in Togo, export costs of precious and semi-precious mineral substances shall be fixed at 4.5% of the mercurial value of which:
 - 3.0% is paid to the customs authorities; and
 - 1.5% to DGMG.

3.8. Economic contribution of the extractive sector

3.8.1. Contribution in the national budget

The revenue of Togo during the financial year 2014 amounted to FCFA 655,282 million and is detailed as follows:

Macroeconomic sectors	FCFA (million)	(USD million)	%
Capital Revenue	54,260	100	8.3%
Tax revenue	458,223	848	69.9%
Non-tax revenue	140,635	260	21.5%
Special appropriation account	2,164	4	0.3%
National revenue	655,282	1,212	100%

Source: Report of the Court of Auditors on the implementation of the Finance Act

The table of the national financial operations does not show a separate line for extractive revenues, which does not make it possible to assess the contribution of the extractive sector.

According to the data reported by Government Entities, revenues from the mining sector amounted to FCFA 17,203 million, representing a contribution of 2.6% of total government revenues and for the year 2014.

3.8.2. Contribution to GDP

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

Sector	2014 million		2013 million	
	(FCFA)	%	(FCFA)	%
GDP at current prices (nominal)	2,216,403		2,016,142	
Nominal GDP of mining activities	64,555	2.9%	77,537	3.8%
Phosphate	31,188	1.4%	46,689	2.3%
Clinker	11,583	0.5%	11,339	0.6%
Others	21,784	1.0%	19,508	1.0%

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

The above table shows that the extractive sector contributed 2.9% to nominal GDP in 2014, with a contribution of 1.4% from phosphate and 0.5% from clinker.

3.8.3. Contribution in exports

According to figures provided by the Directorate General of Statistics and National Accounts (DGSCN), the main mining products exported by Togo are phosphate, clinker and gold, which account for 16.9%, 9.3% and 5.4% of total exports respectively. These are detailed as follows:

Sectors	2014 million		2013 million	
	(FCFA)	%	(FCFA)	%
Total national exports	385,699		481,032	
Total Exports from Extractive Sector	121,910	31.6%	89,180	18.5%
including phosphate	65,203	16.9%	24,246	5.0%
including clinkers	35,995	9.3%	43,450	9.0%
including Gold	20,712	5.4%	21,484	4.5%
Export other sectors	263,789	68.4%	391,853	81.5%

The above table shows that the contribution of the mining sector in comparison with total exports increased (+13 points) to 31.6% of Togo's total exports, at a value of FCFA 121.9 billion. This was mainly due to phosphate exports, which more than doubled between 2013 and 2014.

3.8.4. Contribution to Job Creation

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 operations as well as permanent quarrying operations.

The growth of the mining sector remains an important source of job creation, thus reducing unemployment. The operations of a mining company generates permanent direct jobs, direct temporary jobs and indirect jobs.

There are a significant number of ancillary direct and indirect jobs which are created around the mining sites, for which no statistics could be obtained.

We were not in a position to assess the contribution of the extractive sector in the creation of jobs in Togo. This is mainly due to the lack of employment statistics at the macroeconomic and sectorial levels.

According to the figures collected at 31 December 2014, mining companies employed 4,385 individuals, the majority of whom, (91.17%) are Togolese citizens. The breakdown of employees by company is as follows:

Companies	Local staff	Expatriate staff	Subcontractors	Total staff	Adjustment (*)	After adjustment
SNPT	1,531	9	200	1,740	,-	1,740
WACEM	50	302	600	952	-	952
SCANTOGO Mines	169	23	0	192	,-	192
MM Mining	30	-	66	96	-	96
POMAR	273	31	0	304	,-	304
ACI Togo	1	-	-	1	-	1
TdE	706	6	-	706	,-	706
WAFEX	3	3	6	6	-	6
SOLTRANS	8	3	-	11	,-	11
Granutogo	13	2	6	15	-	15
SGM	7	6	-	7	,-	7
Global Merchants	8	3	-	11	-	11
GTOA Sarl	2	-	-	2	(2)	0
Les Aigles	39	-	-	39	-	39
Togo rail	47	2	-	49	,-	49
Etoile du Golfe	35	0	6	35	(35)	0
COLAS	1	-	-	1	-	1
Togo carrière	210	7	-	217	-	217
TGC S.A.	37	1	-	38	,-	38
ADEOTI	4	1	-	5	(5)	0
CECO BTP	3,200	6	-	3,200	(3,200)	0
MIDNIGHT SUN	150	-	-	150	(150)	0
SILME-BTP Sarl	34	-	-	34	(34)	0
Total	6,558,	387	866	7,811	(3,426)	4,385

(*) Adjustment to the headcounts of companies with a non-extractive main activity in accordance with the principle adopted by MSG for the treatment of the contribution of these companies in the extractive sector. (See Section 2.4).

12 extractive companies did not report the requested information on the jobs created. The list of these companies is as follows:

Companies	
1.CTEM Sarl	7.SNCTPC
2.Voltic Togo SARL	8.SAD
3.RRCC	9.GER
4.G&B African Resources	10.SHEHU DAN FODIO
5.TERRA Métaux rares	11.CARMAR Togo
6.EBOMAF SA.	12.STII

3.9. Audit Practices in Togo

3.9.1. Companies

The legislation¹ in Togo requires oil and mining companies to have their financial statements to be audited annually. On the other hand, there is no such obligation for Joint Ventures financial statements as these data are audited at the level of each partner.

According to Article 702 of the Uniform Act of Commercial Company Law and OHADA's Economic Interest Grouping², non listed limited companies have a duty to appoint an auditor and an alternate auditor. Listed limited companies have to appoint at least two statutory auditors and two alternate auditors.

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

- capital exceeding FCFA 10 million;
- revenue exceeding FCFA 250 million; and
- the permanent workforce is over 50 people.

SNPT is a state-owned company (SNPT) whose accounts are subject to annual audits.

The companies included in the reconciliation scope were asked to confirm whether their financial statements for the year 2014 had been audited. Detailed information with that regard is given in Annex 7 of the report.

3.9.2. Public administration

The Court of Auditors certify the accounts of Government Entities. It ensures the auditing of accounts and the management of public administrations and enterprises. It assists Parliament and the Government to ensure that the budget laws have been adhered to. It carries out all financial reviews and public accounting which are requested by the Government, the National Assembly or the Senate³.

The Court of Auditors is also responsible for auditing public accounts, performs due diligence reviews and performance control over the accounts of public administrations and public services, namely the general budget, the related budgets and the Special Accounts of the Treasury. It prepares a report on the draft Finance Bill and a general declaration of compliance⁴.

In accordance with the powers conferred upon the Court of Auditors and the general principles of public financial control prescribed by the ISSAI Standards,⁵ the task consists of:

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

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

¹ Uniform Acts (AU) of the OHADA

² <http://www.droit-afrique.com/images/textes/Ohada/AU/OHADA%20-%20AU%20Societes.pdf>.

³ Article 107 of the Constitution of 14 October 1992 (<http://www.antogo.tg.refer.org/IMG/pdf/CONSTITUTION.pdf>)

⁴ <http://courdescomptestogo.org/index.php/organisations-et-attributions1>

⁵ The International Standards of Supreme Audit Institutions

We understand, however, that the reports are not published within the timeframes set out in the regulations and that the most recently published report dates back to the fiscal year 2010.

3.10. Barter agreements and provision of infrastructure

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

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

Agreement with Togo Rail: Under a concession contract signed between the Togolese State and Togo Rail on 16 December 2002, the management of Togo's railways was granted to Togo Rail for 25 years. The specifications of the concession stipulates amongst others, the rehabilitation of the railway infrastructure, the restoration of the railways, the improvement of rail transport, etc. However, no information has been made available in this respect either by the companies or Government Entities retained in the reconciliation scope.

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

3.11. Beneficial ownership

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

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

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

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

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

The data reported by companies on beneficial ownership is presented in Appendix 1 of this report.

4. DETERMINATION OF THE EITI STANDARD

4.1. Approach for determining the EITI scope

The Terms of Reference (TOR) relating to the recruitment of an Independent Administrator, as adopted by MSG on 30 March 2015, specify that EITI-Togo wishes to instruct the Independent Administrator to undertake work to prepare a scoping study. The definition of materiality and the revenue flows were also to be covered. Additionally, the Independent Administrator was also meant to investigate weaknesses and suggest improvements to the scope.

For the purpose of analysing the materiality threshold, a scoping study was prepared and submitted to MSG for validation. This study proposed an alternative approach that combines several criteria:

- establishing the materiality of revenue flows through the percentage of coverage (approximately 98.24%) and deducting the materiality threshold resulting therefrom;
- the flows referred to in the EITI Standard (Requirement 4.1.b of the EITI Standard version 2013) have been included without a materiality threshold;
- no oil companies have been selected because of the lack of activity in the sector ;
- all companies engaged in the sale of gold were retained within the reconciliation scope without applying a materiality threshold ;
- the only transportation company of mining products, namely "Togo rail", has been retained in the reconciliation scope;
- the other companies, listed in the mining cadastre and the companies authorised to commercialise underground water were selected in the scope if their total payments exceeded 10 million FCFA.;
- companies that were not selected on the basis of the materiality threshold were included through unilateral declaration of the combined amount of receipts collected by the Government Entities;
- for companies whose main activities are non-extractive, only sector-specific payments were considered in order to better understand revenues from the extractive sector and not to dilute extractive sector taxes in payments made by companies holding mining titles;
- Government Entities were invited to report the revenue collected from companies not selected in the reconciliation scope and listed as having an extractive activity;
- The entities retained in the scope were asked to provide in addition to the flows mentioned in the declaration form all payment flows exceeding FCFA 5 million (line 10.1 of the FD).

This approach was adopted for three main reasons:

- The information provided during the scoping phase were incomplete and several Government Entities did not report all the necessary information. Thus, the approach was based mainly on sector-specific payments (payments made to DGMG), although these do not account for the majority of extractive revenues in Togo;
- takes into account the specificities of the extractive sector in Togo due to the existence of several companies which engage in Public Works and which exploit quarries. Only sector-specific payments were selected for the preparation of the scoping study;
- helps in assessing the materiality while taking into account the specificity of the sector insofar as a target rate of coverage for the reconciliation exercise is concerned.

Following the examination of the draft scoping report, MSG decided to adopt the same reconciliation scope as for the financial years 2012 and 2013, with the exception of the company " ENI " during a meeting held on 29 March 2016. This decision was justified by:

- the principle of continuity in the sense that all flows / companies included in the scope of previous EITI reports had been maintained even if their contributions were below the materiality threshold for the current report;

- the extractive sector did not undergo major changes between the years 2012 to 2014. Only "ENI" ceased its research activities in Togo; and
- limitations in the preparation of the scoping study.

Following the examination of the final list of mining licences as presented by DGMG, we noted that SONATRAC Togo does not have a licence and did not make any specific payments. SONATRAC was selected in the 2012 and 2013 EITI scopes, as it paid the application fees to DGMG and initiated a study to obtain an environmental compliance certificate. However, it does not hold a mining licence. As such, the company selected during the preparation of the 2012 and 2013 reports was removed from the reconciliation scope.

4.2. EITI standard – Payment flow and other data

4.2.1. Scope of flows

On the basis of the materiality threshold adopted by MSG, 48 payment flows were selected in the scope as follows:

Ref FD	Tax	Government entities
Cash payments		
1	Minimum tax rate (MTR)	CI
2	Corporation tax (CT)	CI
3	Capital gains tax (CGT)	CI
4	Professional tax (PT)	CI
5	Property taxes	CI
6	Tax on personal income (PIT) / IRTS	CI
7	Taxes on salaries (TS)	CI
8	Additional income tax (AIT)	CI
9	Value-Added Tax (VAT)	CI
10	Garbage Collection Tax (GCT)	CI
11	Withholding tax on services	CI
12	Tax Manufacturing and trading of beverages	CI
13	Withholding tax on rent	CI
14	Registration tax	CI
15	Withholding tax on Personal income	CI
16	Tax adjustments and penalties payable to CT	CI
17	Customs duties (CD-SC-CSL-CL-CF and others)	CDDI
18	Value Added Tax (VAT)	CDDI
19	Tax on precious stones and substances	CDDI
20	Penalties	CDDI
21	Dividends	DGTCP
22	Advances on dividends	DGTCP
23	Application fees	DGMG
24	Fixed duties	DGMG
25	Surface duties	DGMG
26	Royalties	DGMG
27	Production royalties	DGH
28	Signature Bonus	DGH
29	Production Bonus	DGH
30	Additional Oil tax	DGH
31	Tax on issue environmental suitability certificate	ANGE
32	Certificate of environmental regulation	ANGE
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

Ref FD	Tax	Government entities
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	TdE
41	Social security contributions	CNSS
42	Direct payments to municipalities and prefectures	Municipalities/ Prefectures
43	Other significant payments to the government (> 5 million FCFA)	Other

Social payments

44	Mandatory social payments
45	Voluntary Social payments

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

The definitions of the different flows within the reconciliation scope are presented in Appendix 9: Description of taxes and withholding taxes.

4.2.2. Companies with main activity other than extractive

Companies with a main activity other than extractive were selected within the reconciliation scope according to the following procedure adopted by MSG:

- companies whose revenue from non-extractive activities exceed 50% of the total revenue, have been included in the reconciliation scope for the payment flows specific to the extractive activities (see list of companies in Section 2.4 of this report).
- companies whose revenue from non-extractive activities are less than 50%, they have been included in the reconciliation scope for all payments flows.

4.2.3. Criteria of materiality

In order to determine the 2014 EITI materiality threshold, we proposed to adopt an approach which takes into account the difference that may exist at the level of the stakeholders, especially for the artisanal sector or for social payments and sub-national transfers. Although these, are not significant at national level, they can nevertheless have significant //contribution to the budgets of local and regional authorities at the level of mining localities.

Thus, materiality was analysed on the basis of the following categories :

❖ Specific payments to the extractive sector

As in the EITI 2013 report, MSG decided to include all specific payments to the extractive industries sector identified within the reconciliation scope without applying a materiality threshold.

The decision was made on the basis of an analysis of the regulations governing the mining sector and the taxes payable.

❖ Common law tax and duties

As in the EITI 2013 report, MSG decided to include all taxes and payments with payments in 2014 within the scope of reconciliation without applying a materiality threshold.

❖ Social payments

Voluntary contributions for social projects cover all voluntary contributions in kind and in cash made by extractive companies in the local development. This heading covers in particular health, school, road, market gardening and support infrastructures for agricultural activities.

The option chosen by MSG was to include all voluntary social payments without taking into account their materiality through the unilateral declaration of extractive companies.

Mandatory contributions for social projects cover contributions provided for by mining or Oil agreements or by any commitment made by the extractive company to the State or local population.

Extractive companies report payments made towards projects on the basis of how these payments have been recorded in their accounts.

The option chosen by MSG is to include all mandatory social payments without taking account of their materiality, through the unilateral declaration of extractive companies.

Quasi-fiscal expenses: In addition to private companies, SNPT was asked to disclose unilaterally its quasi-fiscal expenses, such as payments for social services, public infrastructure, subsidies on fuel or services to the national debt, regardless of their amounts.

❖ **Other significant payment flows**

In order to avoid omissions that may be considered significant, the MSG decided to add a line in the declaration form entitled "Other significant payments of more than FCFA 5 million" to report any payment made where the payment flow is not provided for in the reporting form.

❖ **Subnational Payments**

As the EITI 2013 report, the MSG decided to include all direct payments made to municipalities and prefectures within the reconciliation area without applying the materiality threshold.

❖ **Subnational transfers**

Transfers by CI: the analysis of the sub-national transfers retrocession mechanism indicated that:

- reporting entities pay taxes directly to CI, which transfers all such proceeds to the Treasury. CI determines on a monthly basis the amount to be allocated to each community from these receipts and sends a payment slip to the General Receiver of the Treasury, who makes the transfers to each community's account at the Treasury; and
- the allocation of this revenue in the budget of local authorities is not done by type of tax and by company. As a result, these local authorities receive a lumpsum amount.

It appears from these findings that the reconciliation of sub-national transfers is not feasible. Therefore, MSG decided to include them in the 2014 EITI report through a unilateral declaration from CI, which was required to provide information on the amount of revenues paid to local authorities by company and which was derived from the extractive sector.

Transfers reported by CDDI: the analysis of the payment mechanism of sub-national transfers shows that:

- reporting entities pay these fees directly to CDDI, which transfers all the revenues collected either directly to the regional entities (JEMOA and ECOWAS) or to the Public Treasury; and
- the Public Treasury subsequently allocates these revenues to the budgets of the beneficiary entities. The allocation is not made by company, and therefore the beneficiaries receive a lumpsum amount.

It emerges from these findings that the reconciliation of sub-national transfers is not feasible. MSG therefore decided to include them in the EITI 2014 report through a unilateral declaration by CDDI, which was requested to provide information by company on the amount of revenue paid and which was derived from the extractive sector.

Sub-national transfers were reported unilaterally within the framework of the 2014 EITI reports by the tax collecting authorities, namely CI and CDDI.

❖ **Production and exports**

MSG decided to include in the 2014 EITI Reconciliation scope production quantities and values as well as export data.

Production data: the quantities and values of the production were reported both by mining companies and by DGMG. The data collected on the quantities and the values of production was reconciled.

Production was valued by multiplying national production by the average annual sales price of the commodity in accordance with the reported export data.

Export data: the quantities and values of exports were reported both by mining companies and by DGMG. The data collected on the quantities and values of exports was also reconciled.

❖ **Employment in the extractive sector**

MSG decided that the staff employed by extractive companies should be disclosed by segregating local employees from expatriates.

Extractive companies were also required to provide the same information for their sub-contractors. The data collected provided an overview of employment in the extractive sector.

❖ **Special Considerations for Government Entities and State companies**

State company (SNPT)

State enterprises identified in the extractive sector were asked to submit:

- Reporting templates for their receipts as Government Entities ;
Reporting templates for their payment as extractive companies; and
- Reporting template about the beneficial ownership in mining companies.

Government Entities

In addition to the payment flows Government Entities were asked to disclose:

- beneficial ownership in mining companies;
- barter transactions in progress or contracted during the period covered by the report;
- transactions with state-owned enterprises; and
- information on the processes and criteria used for granting licences.

4.3. EITI Framework - Extractive companies

At a meeting held on 29 March 2016, MSG decided to retain the same companies selected for the 2012 and 2013 EITI reports in the 2014 reconciliation scope. The approach leading to this decision is presented in section 4.1 above. As such, 35 companies were included in the 2014 reconciliation scope as follows:

Activity	N°	Companies	Activity	N°	Companies
Mining operation	1	SNPT	Quarrying operation	18	GTOA Sarl
	2	WACEM		19	Les Aigles
	3	SCANTOGO Mines		20	Togo rail
	4	MM Mining		21	Etoile du Golfe
	5	POMAR		22	COLAS
Groundwater exploitation	6	BB/Eau Vitale		23	Togo Carrière
	7	Voltic Togo Sarl		24	EBOMAF SA.
	8	ACI Togo		25	TGC SA
	9	TdE (**)		26	SNCTPC
Commercialization of precious and semi-precious substances	10	WAFEX		27	SAD
	11	SOLTRANS		28	ADEOTI
Mining Exploration	12	Granutogo		29	CECO BTP
	13	RRCC		30	MIDNIGHT SUN
	14	SGM		31	GER
	15	G&B African Resources		32	SHEHU DAN FODIO
	16	TERRA Métaux rares		33	CARMAR Togo
	17	Global Merchants		34	SILME-BTP Sarl
				35	STII

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

Information on companies included in the 2014 reconciliation scope is presented in Appendix 2 of this report.

Entities not included in the reconciliation scope

The 78 remaining companies in the extractive sector, were included through a unilateral declaration of their payments by the Public Administrations in accordance with the EITI standard. The list of these companies is presented in Annex 3 of this report.

4.4. EITI Framework - Government Entities

On the basis of the selected scope of extractive companies and payment flows, nine (9) Government Entities were requested to send Reporting Templates as follows:

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

Two (2) Government Entities were excluded from the reconciliation scope, namely:

- Directorate-General for Hydrocarbons: DGH was removed from the reconciliation scope following the exclusion of ENI. On 29 January 2014 ENI notified DHG of the termination of its activities in Togo given that during the framing phase, it received no payments; and
- Electricity Sector Regulatory Authority: ARSE was removed from the reconciliation scope following confirmation by the latter that it did not received any payments from any extractive company.

4.5. Significant differences

In line with the EITI Source Book Recommendation 19-a, MSG decided to set the acceptable margin of error for reconciliation variances (after adjustments), between payments declared by extractive companies and those from Government Entities, at 1% of total extractive revenues as reported by the latter.

Additionally, MSG agreed that with regards to discreoancies of FCFA 100,000 and above, the the relevant supporting documents should be provided by the reporting parties in order to carry out the nature of the declaration and decide if adjustments were deemed necessary.

5. RESULTS OF RECONCILIATION WORK

We present below the detailed results of the reconciliation exercise as well as the discrepancies arising between the amounts declared as being paid by companies and amounts declared as being collected by Government Entities.

We report the initial amounts declared, the adjustments made as a result of the reconciliation work and the final and unreconciled final differences.

5.1. Reconciliation of payments flows

5.1.1. Reconciliation tables by extractive company

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

Detailed reconciliation tables for each extractive company are presented in Annex 9 of the report.

5.1.2. Reconciliation tables by type of payment flow

We present in the table below the total amounts of duties, taxes reported by Government Entity and extractive company after taking into account adjustments:

Figures in FCFA

N°	Type of tax	Amounts reported initially			Adjustments			Amounts after adjustments		
		Company	Gvt	Difference	Company	Gvt	Difference	Company	Gvt	Difference
A.	Direct payments	16,975,129,783	20,702,592,136	(3,727,462,353)	(273,067,809)	(3,970,162,814)	3,697,095,005	16,702,061,974	16,732,429,322	(30,367,348)
	(DGMG)	763,870,659	791,208,909	(27,338,250)	(3,615,600)	-	(3,615,600)	760,255,059	791,208,909	(30,953,850)
1.1	Instruction duties	2,950,000	3,350,000	(400,000)	-	-	-	2,950,000	3,350,000	(400,000)
1.2	Fixed duties	7,290,200	12,500,000	(5,209,800)	(2,490,200)	-	(2,490,200)	4,800,000	12,500,000	(7,700,000)
1.3	Superficial royalties	35,394,475	38,677,225	(3,282,750)	2,060,000	-	2,060,000	37,454,475	38,677,225	(1,222,750)
1.4	Mining royalties	718,235,984	736,681,684	(18,445,700)	(3,185,400)	-	(3,185,400)	715,050,584	736,681,684	(21,631,100)
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-	-	-
	(CI)	5,981,360,947	10,288,642,431	(4,307,281,484)	(286,910,710)	(4,494,740,377)	4,207,829,667	5,694,450,237	5,793,902,054	(99,451,817)
2.1	(IS)	2,302,348,619	1,526,103,600	776,245,019	(229,652,856)	547,924,694	(777,577,550)	2,072,695,763	2,074,028,294	(1,332,531)
2.2	(IRCM)	69,266,961	141,959,951	(72,692,990)	10,623,066	(62,095,924)	72,718,990	79,890,027	79,864,027	26,000
2.3	(IMF)	165,219,309	877,421,697	(712,202,388)	(35,785,071)	(742,888,908)	707,103,837	129,434,238	134,532,789	(5,098,551)
2.4	(TP)	983,149,167	316,129,167	667,020,000	(57,956,119)	609,775,613	(667,731,732)	925,193,048	925,904,780	(711,732)
2.5	(TF)	66,449,947	18,576,189	47,873,758	(3,985,210)	44,313,573	(48,298,783)	62,464,737	62,889,762	(425,025)
2.6	IRPP/IRTS	525,732,501	1,164,446,175	(638,713,674)	8,428,081	(630,609,990)	639,038,071	534,160,582	533,836,185	324,397
2.7	(TS)	384,218,182	470,212,556	(85,994,374)	(1,685,529)	(85,237,263)	83,551,734	382,532,653	384,975,293	(2,442,640)
2.8	(TCS)	7,862,026	10,493,829	(2,631,803)	(143,125)	(2,583,528)	2,440,403	7,718,901	7,910,301	(191,400)
2.9	(TVA)	716,584,368	4,594,438,133	(3,877,853,765)	42,943,583	(3,746,199,678)	3,789,143,261	759,527,951	848,238,455	(88,710,504)
2.10	(RSPS)	700,182,815	717,886,914	(17,704,099)	(2,401,095)	(19,513,503)	17,112,408	697,781,720	698,373,411	(591,691)
2.11	(RSL)	12,765,111	27,547,866	(14,782,755)	(736,608)	(15,169,764)	14,433,156	12,028,503	12,378,102	(349,599)
2.12	Beverage Manufacturing and commercialization Tax	11,980,870	15,961,740	(3,980,870)	3,980,870	-	3,980,870	15,961,740	15,961,740	-
2.13	(TEO)	2,921,818	2,406,984	514,834	769,035	1,376,618	(607,583)	3,690,853	3,783,602	(92,749)
2.14	(TPU)	-	375	(375)	375	-	375	375	375	-
2.15	Tax adjustments and penalties paid to the CI	32,679,253	405,057,255	(372,378,002)	(21,310,107)	(393,832,317)	372,522,210	11,369,146	11,224,938	144,208
	(CDDI)	4,987,753,928	4,140,237,271	847,516,657	42,680,174	793,955,712	(751,275,538)	5,030,434,102	4,934,192,983	96,241,119
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	2,796,921,607	2,581,935,439	214,986,168	52,474,380	216,049,305	(163,574,925)	2,849,395,987	2,797,984,744	51,411,243
3.2	Value added tax (VAT) to the customs authorities	2,190,832,321	1,558,301,832	632,530,489	(9,794,206)	577,906,407	(587,700,613)	2,181,038,115	2,136,208,239	44,829,876
	(DGTCP)	3 165 187 978	3,165,187,978	-	-	-	-	3,165,187,978	3,165,187,978	-
4.1	Dividends	3,165,187,978	3,165,187,978	-	-	-	-	3,165,187,978	3,165,187,978	-
4.2	Advances on dividends	-	-	-	-	-	-	-	-	-

N°	Type of tax	Amounts reported initially			Adjustments			Amounts after adjustments		
		Company	Gvt	Difference	Company	Gvt	Difference	Company	Gvt	Difference
	(ANGE)	11 011 730	1,254,130	9,757,600	(3,600,000)	2,412,530	(6,012,530)	7,411,730	3,666,660	3,745,070
5.1	Tax on the Issuance of Environmental Compliance	4,467,700	1,063,450	3,404,250	-	-	-	4,467,700	1,063,450	3,404,250
5.2	Certificate of environmental regularisation	6,544,030	190,680	6,353,350	(3,600,000)	2,412,530	(6,012,530)	2,944,030	2,603,210	340,820
	(DGTLS)	11 360 709	12,340,078	(979,369)	-	(100,000)	100,000	11,360,709	12,240,078	(879,369)
6.1	Hiring Authorization Fees	3,000	-	3,000	-	-	-	3,000	-	3,000
6.2	Attestation of Payment of Salary Claim	-	120,000	(120,000)	-	(100,000)	100,000	-	20,000	(20,000)
6.3	Study and visa fees	-	-	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	11,357,709	12,220,078	(862,369)	-	-	-	11,357,709	12,220,078	(862,369)
6.5	Document quality certification fees	-	-	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-	-	-
	(TdE)	119 700	119,700	-	-	-	-	119,700	119,700	-
7.1	Water withdrawal tax	119,700	119,700	-	-	-	-	119,700	119,700	-
	(CNSS)	2 041 704 032	2,299,451,639	(257,747,607)	(16,660,073)	(271,690,679)	255,030,606	2,025,043,959	2,027,760,960	(2,717,001)
8.1	Social security contributions	2,041,704,032	2,299,451,639	(257,747,607)	(16,660,073)	(271,690,679)	255,030,606	2,025,043,959	2,027,760,960	(2,717,001)
	Municipalities and prefectures	7 798 500	4,150,000	3,648,500	-	-	-	7,798,500	4,150,000	3,648,500
9.1	Direct payments to municipalities and prefectures	7,798,500	4,150,000	3,648,500	-	-	-	7,798,500	4,150,000	3,648,500
	Autres administrations	4 961 600	-	4,961,600	(4,961,600)	-	(4,961,600)	-	-	-
10.1	Other significant payments > FCFA 5 million	4,961,600	-	4,961,600	(4,961,600)	-	(4,961,600)	-	-	-
	Total payments in cash	16 975 129 783	20,702,592,136	(3,727,462,353)	(273,067,809)	(3,970,162,814)	3,697,095,005	16,702,061,974	16,732,429,322	(30,367,348)
	Social expenses	80 014 086	-	80,014,086	-	-	-	80,014,086	-	80,014,086
11.1	Mandatory social payments	-	-	-	-	-	-	-	-	-
11.2	Voluntary social payments	80,014,086	-	80,014,086	-	-	-	80,014,086	-	80,014,086
	Total social expenses	80 014 086	-	80,014,086	-	-	-	80,014,086	-	80,014,086
	Transfers	-	45,950,099	(45,950,099)	-	-	-	-	45,950,099	(45,950,099)
12.1	Transfers to the communes and prefectures of payments recovered by the CI	-	-	-	-	-	-	-	-	-
12.2	Customs Revenue Transfers	-	45,950,099	(45,950,099)	-	-	-	-	45,950,099	(45,950,099)
12.3	Other revenue transferred	-	-	-	-	-	-	-	-	-
	Total	16,975,129,783	20,702,592,136	(3,727,462,353)	(273,067,809)	(3,970,162,814)	3,697,095,005	16,702,061,974	16,732,429,322	(30,367,348)

5.1.3. Reporting adjustments

a) For extractive companies

The adjustments made to extractive companies reporting are summarised as follows, and the description and details of each adjustment are as follows:

Adjustments on companies reporting	Amount (FCFA)
Non-extractive company (a)	(364,244,552)
Taxes paid but not reported (b)	152,211,567
Taxes reported but not paid (c)	(3,170,040)
Taxes paid outside the reconciliation period (d)	(10,022,789)
Amounts reported twice (e)	(21,867,059)
Taxes paid by a company not included within the reconciliation scope (f)	(16,413,336)
Taxes falling out of the reconciliation scope (g)	(9,561,600)
Total	(273,067,809)

(a) Relates to adjustments made to cancel payment flows not specific to the extractive sector and reported by companies whose main activity is non-extractive. This treatment was decided by MSG in order not to increase revenues from the extractive sector. Details of the adjustments per company are as follows:

Company	Amount (FCFA)
Etoile du Golfe	(17,409,481)
COLAS	(20,899,353)
EBOMAF SA.	(314,080,758)
SILME-BTP Sarl	(11,854,960)
Total	(364,244,552)

(b) These are the payments made by extractive companies but which have not been reported in the Reporting Templates. Details of these payments, initially declared by Government Entities, were subsequently confirmed by relevant extractive companies. These adjustments are detailed, by tax, as follows:

Payment flows	Amount (FCFA)
Superficial royalties	1,860,000
Corporate tax (IS)	3,700,000
Income Tax on the Capital of Real Estate (IRCM)	6,757,418
Minimum Lump Sum Tax (IMF)	7,324,489
Professional tax (TP)	1,683,556
Personal Income Tax IRPP / IRTS	7,529,039
Wage Taxes (TS)	2,435,223
Supplementary Taxes on Salary (TCS)	1,000
Value Added Tax (VAT)	26,502,481
Withholding on rent (RSL)	279,142
Beverage Manufacturing and commercialization Tax	3,980,870
Tax adjustments and penalties paid to the CI	150,000
Customs Duties (DD-RS-PCS-PC-RI and others)	80,365,924
Value added tax (VAT) to the customs authorities	8,665,482
Social security contributions	976,943
Total	152,211,567

The adjustments are broken down by company as follows:

Companies	Amount (FCFA)
WACEM	89,834,406
POMAR	2,311,739
Voltic Togo SARL	12,358,267
Granutogo	20,792,807
Les Aigles	261,867
TGC S.A.	26,652,481
Total	152,211,567

(c) These are the payment flows reported by Voltic but have not actually been paid.

(d) These are payment flows reported by extractive companies but which fall outside the reconciliation period, ie collected before 1 January 2014 or after 31 December 2014:

Payment flows	Amount (FCFA)
Mining royalties	(5,475,600)
Tax on wages (TS)	(947,189)
Certificate of environmental regularization	(3,600,000)
Total	(10,022,789)

The adjustments are broken down by company as follows:

Company	Amount in FCFA
SCANTOGO Mines	(150,000)
Granutogo	(470,909)
Global Merchants	(3,450,000)
TGC S.A.	(476,280)
SAD	(5,475,600)
Total	(10,022,789)

(e) These are taxes paid by mining companies but reported twice. This adjustment relates to customs duties of FCFA 21,867,059 reported twice by Granutogo.

(f) These are taxes paid by companies that are not part of the scope. Details of the adjustments per company are as follows:

Company	Amount (FCFA)
CTEM Sarl	(7,954,380)
Voltic Togo SARL	(8,458,956)
Total	(16,413,336)

Details of the adjustments by tax are as follows:

Payment flows	Amount (FCFA)
Professional tax (TP)	(7,359,099)
Property tax (TF)	(595,281)
Customs Duties (DD-RS-PCS-PC-RI and others)	(3,114,457)
Value added tax (VAT) to the customs authorities	(5,344,499)
Total	(16,413,336)

(g) These adjustments relate to the cancellation of payments reported by companies but which are outside the reconciliation scope. Details of these tax adjustments are as follows:

Payment flows	Amount (FCFA)
Tax adjustments and penalties paid to the CI	(4,600,000)
Other significant payments > FCFA 5 million	(4,961,000)
Total	(9,561,600)

The adjustments are broken down by company as follows:

Company	Amount (FCFA)
SNPT	(4,600,000)
POMAR	(4,961,000)
Total	(9,561,600)

b) Government Entities

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

Adjustments to Government Entity reporting	Amount in FCFA
Non extractive companies (a)	(5,956,127,815)
Taxes not reported by Government Entities (b)	2,115,866,872
Taxes reported but not yet received (c)	(128,345,421)
Taxes paid by a company on an behalf of another IFU (d)	(1,556,450)
Total	(3,970,162,814)

(a) These adjustments relate to the cancellation of non-sector-specific taxes and charges carried forward by Government Entities for companies whose main activity is non-extractive. This treatment was decided by MSG and aims not to increase revenues from the extractive sector³⁵. Details of these adjustments by company are as follows:

Company	Amount (FCFA)
GTOA Sarl	(24,181,406)
Etoile du Golfe	(28,121,597)
COLAS	(257,250,253)
EBOMAF SA.	(385,571,622)
SNCTPC	(39,875,292)
ADEOTI	(12,003,193)
CECO BTP	(4,383,041,339)
MIDNIGHT SUN	(140,604,018)
GER	(672,697,181)
SILME-BTP Sarl	(12,781,914)
Total	(5,956,127,815)

(b) These are payments flows received by the Government entities but not reported. These adjustments have either been confirmed by the Administrations concerned or confirmed by the receipt of receipts from the extractive companies. The adjustments are detailed by taxes as follows:

Payment flows	Amount (FCFA)
Professional tax (TP)	871,341,138
Property taxes (TF)	52,069,737
Personal Income Tax IRPP / IRTS	2,406,585
Payroll taxes (TS)	895,721
Additional Taxes on Salary (TCS)	3,362,000
Value Added Tax (VAT)	19,433,690
Withholding tax on Services (RSPS)	1,006,683
Garbage Collection Fee (TEO)	1,224,683
Tax adjustments and penalties paid to CI	280,386
Customs Duties (DD-RS-PCS-PC-RI and others)	363,418,185

³⁵ See Section 2.4 of the report for more details

Payment flows	Amount (FCFA)
Value added tax (VAT)	791,218,780
Certificate of environmental compliance	2,412,530
Social contributions	6,796,754
Total	2,115,866,872

The adjustments are detailed by company as follows:

Company	Amount (FCFA)
SNPT	2,032,266,748
WACEM	48,970,916
Voltic Togo SARL	3,342,692
RRCC	337,500
Les Aigles	280,386
SAD	29,468,630
Togo carrière	1,200,000
Total	2,115,866,872

(c) These are taxes reported by the financial authorities not actually received, amounting to 128,345,421 FCFA and which are broken down by company as follows:

Company	Amount (FCFA)
POMAR	(14,938,599)
Les Aigles	(2,032,843)
Togo carrière	(108,766,592)
SAD	(2,607,387)
Total	(128,345,421)

These adjustments are detailed as follows:

Payment flows	Amount (FCFA)
Value Added Tax (VAT)	(127,773,974)
Social contributions	(300,000)
Professional tax (TP)	(78,591)
Minimum Lump Sum Tax (IMF)	(73,606)
Withholding on rent (RSL)	(62,875)
Payroll taxes (TS)	(29,750)
Garbage Collection Fee (TEO)	(10,800)
Withholding taxes on Services (RSPS)	(6,600)
Property tax (TF)	(3,375)
Additional Taxes on Salary (TCS)	(3,000)
Personal Income Tax IRPP / IRTS	(2,250)
Tax adjustments and penalties paid to CI	(600)
Total	(128,345,421)

(d) These are taxes which were reported by mistake on behalf of another company falling in the reconciliation scope . These payments have been adjusted to avoid double consideration in the determination of extractive sector revenues. Adjustments were made on the basis of the receipts issued by the undertakings and the confirmation of the administrations concerned. These adjustments are detailed as follows:

Company	Customs Duties (DD-RS-PCS-PC-RI and others)	Value Added Tax (VAT) at customs	Total (FCFA)
Les aigles	(551,861),,	(1,004,589)	(1,556,450)

5.1.4. Final unreconciled discrepancies

As a result of the adjustments made, the unreconciled residual discrepancies on payment flows amounted to FCFA 30,367,348. These are detailed by extractive company and by tax in the tables below:

a) Final difference per extractive company

Figures in FCFA

No.	Company	Unreconciled differences	Differences nature							
			DF not submitted by companies	Details submitted companies	not by	Taxes submitted companies	not by	Taxes reported Government Entity	not by	Amount not significant < 500,000 FCFA
1	SNPT	122,899,093	-	5,757,667	-	-	-	117,141,727	-	(301)
2	WACEM	619,000	-	-	-	-	-	-	-	619,000
3	SCANTOGO Mines	(2,300,337)	-	-	-	(2,300,337)	-	-	-	-
4	MM Mining	75,000	-	-	-	-	-	-	-	75,000
5	POMAR	13,442,984	-	-	-	-	-	13,442,984	-	-
6	CTEM Sarl	-	-	-	-	-	-	-	-	-
7	Voltic Togo SARL	(1,451,484)	-	-	-	(2,892,537)	-	1,801,862	-	(360,809)
8	ACI Togo	(5,160,265)	-	-	-	(5,160,265)	-	-	-	-
9	TdE	(2,469,528)	-	-	-	(10,039,227)	-	7,569,699	-	-
10	WAFEX	(34,055,638)	-	-	-	(33,935,221)	-	-	-	(120,417)
11	SOLTRANS	7,283,003	-	-	-	-	-	7,283,003	-	-
12	Granutogo	(95,104,064)	-	-	-	(95,889,495)	-	1,173,441	-	(388,010)
13	RRCC	-	-	-	-	-	-	-	-	-
14	SGM	392,906	-	-	-	-	-	-	-	392,906
15	G&B African Resources	-	-	-	-	-	-	-	-	-
16	TERRA Métaux rares	-	-	-	-	-	-	-	-	-
17	Global Merchants	544,804	-	-	-	-	-	650,000	-	(105,196)
18	GTOA Sarl	-	-	-	-	-	-	-	-	-
19	Les Aigles	(20,000)	-	-	-	(20,000)	-	-	-	-
20	Togo rail	(4,418,425)	-	-	-	(4,418,525)	-	-	-	100
21	Etoile du Golfe	-	-	-	-	-	-	-	-	-
22	COLAS	(1,820,500)	-	-	-	(1,820,500)	-	-	-	-
23	Togo carrière	(3,668,638)	-	-	-	(4,859,803)	-	1,181,164	-	10,001
24	EBOMAF SA.	-	-	-	-	-	-	-	-	-
25	TGC S.A.	(3,023,723)	-	-	-	(2,921,339)	-	-	-	(102,384)
26	SNCTPC	(150,000)	(150,000)	-	-	-	-	-	-	-

No.	Company	Unreconciled differences
27	SAD	5,863,894
28	ADEOTI	-
29	CECO BTP	(15,616,400)
30	MIDNIGHT SUN	(10,672,750)
31	GER	-
32	SHEHU DAN FODIO	(469,985)
33	CARMAR Togo	(699,115)
34	SILME-BTP Sarl	461,500
35	STII	(848,680)
	Total	(30,367,348)

Differences nature							
DF not submitted by companies	Details submitted companies	not by	Taxes submitted companies	not by	Taxes reported Government Entity	not by	Amount not significant < 500,000 FCFA
-	-	-	(14,605,455)	-	20,252,120	-	217,229
-	-	-	-	-	-	-	-
-	-	-	(17,066,400)	-	1,450,000	-	-
-	-	-	(10,672,750)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(4,363,157)	-	3,870,000	-	23,172
(699,115)	-	-	-	-	-	-	-
-	-	-	-	-	461,500	-	-
(848,680)	-	-	-	-	-	-	-
(1,697,795)	5,757,667	-	(210,965,011)	-	176,277,500	-	260,291

b) Final differences by tax type

Figures in FCFA

No.	Payment flows	Unreconciled differences	Origin of differences						
			DF submitted companies (a)	not by (b)	Details submitted companies (b)	not by (c)	Taxes submitted by the companies (c)	not by (d)	Taxes not reported by the financial authorities (d)
A. Direct payments		(30,367,348)	(1,697,795)		5,757,667		(210,965,011)	176,277,500	260,291
(DGMG)		(30,953,850)	(400,000)		-		(32,728,850)	2,250,000	(75,000)
1.1	Examination costs	(400,000)	-		-		(1,000,000)	600,000	-
1.2	Fixed Fees	(7,700,000)	-		-		(9,000,000)	1,300,000	-
1.3	Superficial royalties	(1,222,750)	(400,000)		-		(847,750)	100,000	(75,000)
1.4	Mining royalties (royalties)	(21,631,100)	-		-		(21,881,100)	250,000	-
1.5	Penalties for Mining Offenses	-	-		-		-	-	-
(CI)		(99 451 817)	(1,147,795)		-		(96,434,179)	(1,839,317)	(30,526)
2.1	Corporate tax (IS)	(1,332,531)	-		-		(1,290,920)	-	(41,611)
2.2	Income Tax on the Capital of Real Estate (IRCM)	26,000	-		-		-	-	26,000
2.3	Minimum Lump Sum Tax (MFI)	(5,098,551)	(278,500)		-		(4,820,021)	-	(30)
2.4	Professional taxes (TP)	(711,732)	(144,485)		-		(567,247)	-	-
2.5	Property Taxes (TF)	(425,025)	(254,000)		-		(169,972)	-	(1,053)
2.6	Personal Income Tax IRPP / IRTS	324,397	(66,000)		-		(26,280)	-	416,677
2.7	Payroll Taxes (WT)	(2,442,640)	(233,450)		-		(453,389)	(1,839,317)	83,516
2.8	Supplementary Taxes on Salary (TCS)	(191,400)	-		-		(20,800)	-	(170,600)
2.9	Value Added Tax (VAT)	(88,710,504)	-		-		(88,749,385)	-	38,881
2.10	Withholding taxes on Services (RSPS)	(591,691)	-		-		-	-	(591,691)
2.11	Withholding taxes on rent (RSL)	(349,599)	(83,250)		-		(275,750)	-	9,401
2.12	Beverage Manufacturing and commercialisation Tax	-	-		-		-	-	-
2.13	Garbage collection fee (TEO)	(92,749)	(64,260)		-		(28,349)	-	(140)
2.14	Single Professional Tax (TPU)	-	-		-		-	-	-
2.15	Tax adjustments and penalties paid to the CI	144,208	(23,850)		-		(32,066)	-	200,124
(CDDI)		96 241 119	-		5,757,667		(77,740,013)	168,141,667	81,798
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	51,411,243	-		5,757,667		(5,398,162)	50,999,940	51,798
3.2	Value added tax (VAT) to the customs authorities	44,829,876	-		-		(72,341,851)	117,141,727	30,000
3.3	Tax on precious stones and substances	-	-		-		-	-	-
3.4	Customs Penalties	-	-		-		-	-	-
(DGTCP)		-	-		-		-	-	-

No.	Payment flows	Unreconciled differences	Origin of differences						
			DF submitted companies (a)	not by Details submitted companies (b)	not by Taxes submitted by the companies (c)	not by Taxes reported by the financial authorities (d)	Amount not significant < 500,000 FCFA (e)	not significant < 500,000 FCFA	
4.1	Dividends	-	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-	-
	(ANGE)	3 745 070	(150,000)	-	(109,400)	4,083,650	(79,180)		
5.1	Tax on the Issuance of Environmental Compliance	3,404,250	(150,000)	-	(109,400)	3,663,650	-		
5.2	Certificate of environmental compliance	340,820	-	-	-	420,000	(79,180)		
	(DGTLS)	(879 369)	-	-	(882,369)	3,000	-		
6.1	Hiring Authorisation Fees	3,000	-	-	-	3,000	-		
6.2	Attestation of Payment of Salary Claim	(20,000)	-	-	(20,000)	-	-		
6.3	Study and visa fees for the rules of procedure	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	(862,369)	-	-	(862,369)	-	-		
6.5	Document quality certification fees	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-		
	(TdE)	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-		
	(CNSS)	(2 717 001)	-	-	(3,070,200)	-	353,199		
8.1	Social security contributions	(2,717,001)	-	-	(3,070,200)	-	353,199		
	Municipalities and local authorities	3 648 500	-	-	-	3,638,500	10,000		
9.1	Direct payments to municipalities and prefectures	3,648,500	-	-	-	3,638,500	10,000		
	Other administrations	-	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-		
	Total	(30,367,348)	(1,697,795)	5,757,667	(210,965,011)	176,277,500	260,291		

- (a) These differences relate to revenues reported by Government Entities for companies selected in the reconciliation scope. However, these companies did not submit their Reporting Templates. The reasons for non-submission are presented in Section 1.5 of the report.
- (b) These are the customs duties declared by SNPT and detailed by cheque number and not by receipt number, which made it impossible to reconcile these amounts.
- (c) These are payments reported by Government Entities, but which were not confirmed by the extractive companies.
- (d) These are payments reported by mining companies, but which were not confirmed by Government Entities and which could not be justified by receipts from these companies.
- (e) These relate to differences below the threshold of FCFA 500,000 set by MSG and from which any difference should be justified.

5.2. Reconciliation of production data

The figures reported by companies which submitted reporting templates and data submitted by DGMG are broken down by company and mineral as follows:

Company	Mineral extracted	Unit	Company		Government Entity	
			Quantity produced	Estimated value (FCFA)	Quantity produced	Estimated value (FCFA)
SNPT	Phosphate	Tonne	1,085,546	8,666,371,520	NC	NC
WACEM	Clinker	Tonne	837,250	7,754,114,250	-	-
	Limestone	Tonne	NC	IC	1,808,084	NC
MM Mining	Iron	Tonne	174,523	2,036,300,000	88,575	NC
Pomar	Block and crushed marble	m3	NC	2,675,053,626	53,103	NC
Scantogo Mines	Limestone	Tonne	377,081	581,269,966	353,089	NC
	Clay	Tonne	255,762	147,636,609	NC	NC
	Clinker	Tonne	186,882	3,723,000,000	NC	NC
CTEM Sarl	Mineral water	m3	17,598	8,799,000	NC	NC
Voltic Togo SARL	Mineral water	m3	NC	NC	NC	NC
TdE	Underground water	M3	15,784,360	NC	NC	NC
WAFEX	Raw gold	Kg	-	-	-	-
Soltrans	Raw gold	Kg	-	-	-	-
Les Aigles	Gravel	NC	NC	NC	NC	NC
Togo carrière	Gneiss	m3	199,633	1,796,697,000	199,633	NC
Colas	Gravel	m3	NC	NC	17,205	NC
Togo rail	Gravel	m3	NC	NC	7,874	NC
TGC S.A.	Gneiss	m3	27,992	418,480,400	27,851	NC
Granutogo	Aggregate	m3	152,006	10,133,700	101,337	NC
Ceco BTP	NC	m3	NC	NC	7,195	NC
SAD	Sand	m3	83,085	861,440,691	-	NC
SILME-BTP Sarl	Silty sand	m3	4,544	18,176,000	-	NC

NC: not available

We were unable to reconcile the quantities and values of production as reported by companies and DGMG. DGMG does not monitor the valuation of mining production and the quantities reported in declarations made by companies when paying the mining royalties. (See Recommendation No. 2 in the Follow-up to recommendations).

5.3. Reconciliation of export data

The figures reported by companies submitting the reporting templates and those submitted by CDDI are detailed by company and mineral as follows:

Company	Mineral Exported	Unit	Quantity reported by companies	Quantity reported by Government	Differences in export volumes
SNPT	Phosphate	Tonne	1,182,043	1,404,235	-222,192
WACEM	Clinker	Tonne	582,581	97,634	484,947
SCANTOGO Mines	Clinker	Tonne	2,921	1,500	1,421
WAFEX	Gold	Kg	13,834	13,768	66
SOLTRANS	Gold	Kg	6,748	6,807	-59
MM Mining	Iron	Tonne	88,575	NC	NA
Voltic Togo Sarl	Mineral water	Tonne	NC	943	NA
ACI Togo	Mineral water	Tonne	NC	NC	NA

NC : Not Available

NA : Not Applicable

Company	Mineral Exported	Destination	Export (FCFA) values	Export (FCFA) values	Difference FOB (FCFA) on value
SNPT	Phosphate	India, Korea, Australia ,,,	53,114,014,890	65,203,405,477	-12,089,390,587
WACEM	Clinker	Ghana, Burkina Faso & Niger	26,175,061,035	6,674,313,242	19,500,747,793
SCANTOGO Mines	Clinker	Benign	107,306,626	55,101,000	52,205,626
WAFEX	Gold	NC	1,383,435,000	13,849,165,000	-12,465,730,000
SOLTRANS	Gold	NC	6,748,152,000	6,862,952,000	-114,800,000
MM Mining	Iron	Spain & Germany	2,927,682,369	NC	NA
Voltic Togo Sarl	Mineral water	NC	NC	89,028,000	NA
ACI Togo	Mineral water	NC	49,000,000	NC	NA

NC : Not Available

NA : Not Applicable

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

- CDDI does not have information about SNPT exports. The company exports phosphate directly from the operations terminal and the customs office is not computerised and does not have the necessary tools to monitor exports in quantities and value.
 - Values reported by mining companies to customs are approximate as export transactions are not taxable.
 - The quantities entered by the customs authorities are approximate and correspond to the gross weight of parcels exported for gold.
 - The value of gold exported reported by companies to customs is FCFA 1,000³⁶ (1,86 US\$³⁷) for 1 gramme. This value is very far from the value of gold on the international market (around 41.95 US \$ per gramme in 2014)³⁸. This practice is likely to result in an underdeclaration of the value of exports of mining resources from the Republic of Togo and does not guarantee an adequate follow-up of the repatriation of the revenues derived from these exports.

³⁶ The mercurial value of gold is defined by interministerial decree N ° 20 / MME / MEF / MCPSP / 2010 as 1000 FCFA per gram

³⁷ 1 US\$ = 540,28 FCFA.

³⁸ Gold price on December 31, 2014 sur <http://www.goldprices.com/live-gold-prices/historical-gold-prices.html>

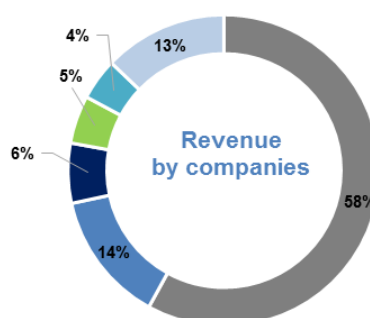
6. EITI DATA ANALYSIS

6.1. Revenue of the Government

6.1.1. Analysis of revenues by companies

We present in the chart below a summary of the payments after adjustments by mining company of the flows reported by Government Entities. We adopted the adjusted figures based on the declarations of the Government Entities.

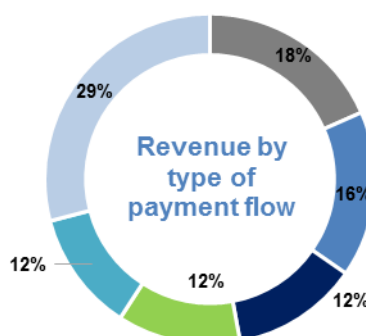
Company	Payments received (FCFA)	%
SNPT	9,977,698,616	58%
WACEM	2,341,771,503	14%
SCANTOGO	1,071,420,939	6%
TdE	857,775,460	5%
WAFEX	745,822,937	4%
Others	2,208,257,777	13%
Total	17,202,747,232	100%



6.1.2. Analysis of revenues by type of payment flows

The most significant revenue flows are classified by type and in order of importance as follows:

Payment flows	Payments received (FCFA)	%
Dividends	3,165,187,978	18%
Customs duties	2,797,984,744	16%
VAT paid to customs authorities	2,136,208,239	12%
Corporate tax	2,074,028,294	12%
Social contributions	2,027,760,960	12%
Others	5,001,577,017	29%
Total	17,202,747,232	100%

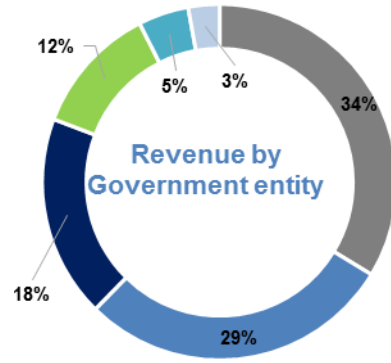


6.1.3. Analysis of revenues by Government entity

The revenues collected by each Government Entity included in the scope for the financial year 2014 were as follows:

Government Entity	Payments received in (FCFA)	%
CI	5,793,902,054	34%
CDDI	4,934,192,983	29%
DGTCP	3,165,187,978	18%

CNSS	2,027,760,960	12%
DGMG	791,208,909	5%
Others	490,494,348	3%
Total	17,202,747,232	100%



6.2. Social payments

Payments reported by extractive companies as social social contribution amounted FCFA 79,986,586. The amount is as follows:

Company	Voluntary social payments		Mandatory social payments		Total
	Contributions in cash	In-kind contributions	Contributions in cash	In-kind contributions	
WACEM	15,486,000	-	-	-	15,486,000
SCANTOGO Mines	53,510,086	-	-	-	53,510,086
MM Mining	1,465,100	7,144,400	-	-	8,609,500
POMAR	2,381,000	-	-	-	2,381,000
Total	72,842,186	7,144,400	-	-	79,986,586

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

6.3. Sub-national transfers

The transfers reported by Government Entities amounted to FCFA 815,482,292. These transfers were made by CDDI to the regional entities (ECOWAS and UEMOA) of the Chamber of Commerce and to the municipalities and are detailed as follows:

Type of payment	Amount transferred FCFA	Beneficiary
FDG	6,978,903	Chamber of Commerce and Industry of Togo
PCC	398,227,587	CEDEAO
PCS	398,285,202	UEMOA
Toll	11,990,600	Municipality
Total	815,482,292	

Details of the sub-national transfers made by CDDI to other national and regional entities are presented in Annex 6 "Sub-national transfers by CDDI".

6.4. Unilateral declarations

The unreconciled revenues reported by Government Entities received from extractive companies not retained within the scope of reconciliation amount to FCFA 470,317,910 and are as follows:

Government Entity	Amount FCFA
CDDI	220,297,298
CI	124,692,033
CNSS	86,530,172
DGMG	37,586,127
ANGE	1,212,280
Total	470,317,910

Details of revenues collected from companies by Government Entities but not included in the scope of reconciliation are presented in Annex 5 to this report.

7. FINDINGS AND RECOMMENDATIONS

7.1.2014 Recommendations

Findings	Recommendations	Actions in progress
Lack of data on the artisanal sector	We have not been able to find a recent study on the artisanal sector, its contribution to the economy and employment. We recommend to the stakeholders of the sector to carry out the studies and research in this sector.	
Lack of decree for the implementation of the Mining Code and criteria for granting licenses	Encourage the legislative authorities to promulgate a decree in order to implement the Mining Code, procedures for granting licences, as well as the technical and financial criteria for granting licences.	This recommendation is taken into account in the new code being adopted
Lack of statistics on employment in Togo	Encourage the authorities to compile statistical data at regular intervals on employment in the extractive sector	Invite all reporting entities for a working session to establish a permanent collection system through a monthly automatic transmission of all information (contact details, focal point, licensing, payments and financial statements, registration and any other Revenues collected and paid, etc.)

7.2. Follow-up of previous recommendations

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>Use of computerised receipts for all payments made by OTR</p> <p>The review of payment flows received by TD and CD, showed differences arising from the issue of manual receipts which have not been accounted for by the Government Entities.</p> <p>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).</p> <p>For TD, receipts relating to tax payments in municipalities and local authorities are not centralised at the the</p>	In progress	An explanatory note on the implementation of this recommendation will be provided by the TD but no such explanation received to date.

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken																								
<p>main office and cannot therefore be accessed via their tracking and tax collection system.</p> <p>Similarly, certain taxes, such as TP, TF and TEO are generally recorded manually by TD.</p> <p><i>We recommend that CD implements the SYDONIA system at all customs offices and issues computerised receipts for all payments made by OTR.</i></p> <p><i>We also recommend that TD systematically collects and centralises all taxes and duties collected (at the branch and regional offices) before the commencement of future EITI reconciliation exercises.</i></p>																										
<p>Lack of adequate controls on export operations</p> <p>We noted the lack of monitoring and controls over the export operations of mining products.</p> <p>The export operations of SNPT have not been confirmed by the Customs Department as they do not have details of these operations on their SYDONIA system. Only the company was able to provide figures with regards to the export of phosphate. However, none of the Government Entities was in a position to confirm the accuracy of these figures.</p> <p>Export of iron made by MM Mining are subject to subsequent payment of mining royalties. Details of these exports and the payment dates of mining royalties are as follows:</p> <table border="1" data-bbox="197 839 1229 1070"> <thead> <tr> <th>Export date</th> <th>Quantity exported</th> <th>Unit</th> <th>Export value FCFA</th> <th>Mining Royalties paid</th> <th>Payment date</th> </tr> </thead> <tbody> <tr> <td>In 2011</td> <td>19,040</td> <td>Ton</td> <td>856,774,300</td> <td>8,567,783</td> <td>14/08/2012</td> </tr> <tr> <td>20/02/2012</td> <td>33,666</td> <td>Ton</td> <td>1,308,649,800</td> <td>13,086,498</td> <td>23/11/2012</td> </tr> <tr> <td>26/08/2012</td> <td>36,847</td> <td>Ton</td> <td>1,196,480,350</td> <td>11,964,803</td> <td>18/09/2013</td> </tr> </tbody> </table> <p>Mining royalties paid are not due before the commodities are exported and the company makes a declaration of the quantities exported and their values to DGMG. Taxes are settled accordingly.</p> <p><i>The regulations governing the export of mineral resources must include a procedure involving both CD and DGMG 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.</i></p> <p><i>The procedure should also include an authorisation from DGMG before any export of minerals. This authorisation should provide the product, quantity, price and country of destination. This can be reinforced by the presence of a DGMG officer during export operations.</i></p>	Export date	Quantity exported	Unit	Export value FCFA	Mining Royalties paid	Payment date	In 2011	19,040	Ton	856,774,300	8,567,783	14/08/2012	20/02/2012	33,666	Ton	1,308,649,800	13,086,498	23/11/2012	26/08/2012	36,847	Ton	1,196,480,350	11,964,803	18/09/2013	In progress	Sending mails followed by a working session to the Customs and Indirect Rights Commission (CDDI), DGMG, Société Nouvelle des Phosphates du Togo (SNPT), other mining exporting companies and the Foreign Trade Department to define and agree on An export procedure for better monitoring of exports
Export date	Quantity exported	Unit	Export value FCFA	Mining Royalties paid	Payment date																					
In 2011	19,040	Ton	856,774,300	8,567,783	14/08/2012																					
20/02/2012	33,666	Ton	1,308,649,800	13,086,498	23/11/2012																					
26/08/2012	36,847	Ton	1,196,480,350	11,964,803	18/09/2013																					

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>Lack of statistics on the extractive sector</p> <p>We note that DGMG does not have up to date statistics on production and existing mining reserves. Similarly, we note a lack of rigorous monitoring of the progress of exploration activities under the permits granted.</p> <p><i>We recommend 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.</i></p>	In progress	Invite all reporting entities for a working session to set up a permanent collection system through monthly automatic sharing of all information (contact details, focal point, licensing, payments and financial statements, registration and any other revenue received And paid, ...)
<p>Lack of mining register</p> <p>We note the lack of a mining register. The monitoring of awards, renewals and withdrawals of mining rights is performed using a list held by 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.</p> <p><i>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></p> <ul style="list-style-type: none"> <i>i. the name of the license holder(s);</i> <i>ii. the coordinates of the area allocated to each license holder;</i> <i>iii. the date of the application, the date the license was granted and its duration; and</i> <i>iv. in the case of licenses, raw materials extracted.</i> <p><i>The register of licenses or the land registry should give information about all licenses held by companies, individuals or groups, including those which were not mentioned in the EITI report (i.e for those payments falling below the approved materiality threshold).</i></p> <p><i>It should be noted that under the Development and Governance Mining Project (PDGM), DGMG has planned to acquire modern mining register for the proper management of mining titles. Thus, we recommend the rapid implementation of a mining register capable of integrating all data to ensure 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 entities to access and update the register by "intranet" network for information on the geological, mining as well as environmental management of the sector.</i></p>	In progress	The mining cadastre is underway at DGMG with the Project of Development and Mining Governance (PDGM). A report on the implementation of PDGM on the A1 component that takes into account the mining cadastre will be communicated.
<p>Lack of beneficial ownership register</p> <p>We note the lack of a beneficial ownership register for companies operating in the extractive sector in Togo. As a result, no monitoring of investments, interest and shareholder structure of mining companies is performed.</p>	In progress	A subcommittee has been set up within the MSG for the Roadmap of the beneficial ownership Registry.

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>EITI Requirement 3.11 stipulates 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:</p> <ul style="list-style-type: none"> i. the identity of the beneficial owner(s); and ii. their actual shareholding. <p><i>We recommend for the future that a register of beneficial owners containing all the information mentioned above is maintained and published.</i></p>		
<p>Publication of contracts</p> <p>Requirement 3.12 "Contracts" version June 2013, stipulates that countries implementing the EITI programme are encouraged to publicly disclose all contracts and licenses that set out the operating conditions for oil, gas and minerals. However, we note that contracts signed between the government of Togo and mining companies are not published.</p> <p><i>We recommend that all mining contracts are published on the MME website or the EITI Secretariat's website. "This should include, amongst others:</i></p> <ul style="list-style-type: none"> <i>i. the full text of any contract, license, concession, production sharing agreement or other agreement entered into by or with the government setting out the conditions for exploiting oil, gas and mining;</i> <i>ii. the full text of any addenda, annex or amendment laying down details of the exploitation rights or execution;</i> <i>iii. the full text of amendments if any of the documents described in the above paragraphs.</i> 	In progress	DGMG will publish the contracts (without confidentiality clauses) on the website of the Ministry of Energy and Mines.
<p>Low response rate of companies and lack of participation in the EITI process</p> <p>The results of the reconciliation exercise indicate the lack of involvement and cooperation of some mining companies in the EITI data collection process. We make the following observations:</p> <ul style="list-style-type: none"> • 9 mining companies did not submit their reporting templates; • 6 companies which submitted their reporting templates did not submit details of payments in accordance with the reporting guidelines issued by the MSG; • 16 companies which submitted their reporting templates, did not have their reporting templates certified in accordance with the reporting guidelines issued by the MSG; and • only 4 Government entities had their declaration forms certified. 	No	

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p><i>We recommend that disciplinary actions are taken against defaulting extractive companies or Government entities in order to overcome these shortcomings with a view to ensuring the success of the data collection process and publication of future EITI reports.</i></p>		
<p>Payments relating to the exploitation of water resources not yet effective</p> <p>Law No. 2010-004 of 14 June 2010 on the Water Code stipulates that companies which carry out water exploitation are required to pay royalties. Section 135 of the above Act stipulates that the basis for the application of this law, including the thresholds, rates and payment modalities, will be subject to an Order from the Council of Ministers.</p> <p>The aforementioned law has not been in force and therefore, companies operating in the exploitation and commercialisation of water do not pay royalties to date.</p> <p><i>We recommend that the MSG consults the Council of Ministers to the speed up the publication of the decree implementing the provisions of the Water Code.</i></p>	In progress	Sent a letter from the National Supervisory Council (CNS) to the water department for the drafting of the texts of application of the water code
<p>Customs code issues</p> <p>We make the following observations with regards to DGD revenues for the year 2011:</p> <ul style="list-style-type: none"> ▪ companies with their own Customs codes can perform customs clearance using an occasional code "9999"; and ▪ some companies carry out customs clearance of their goods using the Customs code of other companies. For example "Corlay", a supplier of BB-Eau Vitale used the customs code of the latter for customs clearance. 	No	
<p>Lack of a database of extractive companies</p> <p>We note that to date the EITI secretariat still does not have a comprehensive database of all extractive companies operating in the oil sector, all legal (statutes, shareholders, conventions), financial (financial statements and reports) and technical (statistics of production) documents on extractive companies.</p>	In progress	Inviting all reporting entities for a working session to establish a permanent collection system through monthly information sharing (contact details, focal point, licensing, payments and financial statements, registration and any other revenue received And paid, ...)
<p>Lack of monitoring of companies in which the Government is a shareholder</p> <p>In accordance with Article 55 of the Mining Code the government is entitled to 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>	In progress	Invite all state-owned and representatives of the State on their Board of Directors, for a working session with the Togolese Revenue Office (OTR), the General Directorate of Mines and Geology DGMG) and the General Directorate of Treasury and Public Accounts (DGTCP), with a view to set up a procedure for monitoring activities of state-owned companies
<p>Administrations database</p> <p>We note that the Togolese administrations including TD and CD are unable to identify mining companies with Unique Identification Number or Customs codes. We note, amongst others, the existence of mining companies</p>	In progress	Correspondences followed by working sessions with the Ministry of Economy and Finance and OTR, for the identification of an extractive sector in their information systems.

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p>holding valid permits (Silverhill Enterprises Ltd. and Global Merchants) and not registered with TD. We further note the lack of coordination between the different administrations and DGMG.</p>		
<p>Government Financial Operations Table We note that the Government Financial Operations Table does not provide a specific line for revenues from the extractive sector.</p>	In progress	Sent correspondence followed by working sessions with the Ministry of the Economy and Finance, OTR, Department of Budget, and Department of the Economy in order to have an extractive sector line in the Table of Financial Operations of the State (TOFE) in anticipation of execution
<p>Lack of traceability of sub-national payments The analysis of the transfer mechanism by DGI of taxes collected on behalf of community's shows that the transfer of extractive revenues to municipalities and their residents is done globally, without specifying the nature of the income or the relevant extractive company.</p>	In progress	Sent correspondences followed by working sessions at the Togolese Revenue Office for a meeting with the Tax Commission to define procedures for registering subnational payments by flow and by company

ANNEXES

Annex 1 : Beneficial ownership

Company	Name	% Shareholding	Nationality	Listed (yes / no)	Stock market	Owners shareholding	and%
SNPT	Public participation (State of Togo)	100%	N / A	Non	NA	NA	
	Public participation (State of Togo)	10%	Togolese	NA	NA	NA	
WACEM	KENELM Ltd	40%	UK	NC	NC	NC	
	Mr MOTAPARTI Prasad	24%	Indian	NC	NC	NC	
	KAZITOM Ltd	17%	Panama	NC	NC	NC	
	QUARTZ Ltd	4%	UK	NC	NC	NC	
	Privés Togolais	5%	Togolese	NC	NC	NC	
SCANTOGO Mines	SCANCEM	100%	Norwegian	oui	NC	NC	
MM Mining	MM INVESTMENT Holding Ltd	100%	Bahamas	non	NC	NC	
POMAR	DENNIS ADOUM FREDERIC	60%	FRENCH	Non	NA	NA	
	CHABOUIS CHRISTINE	20%	FRENCH	Non	NA	NA	
	RODRIGUEZ HELIOS	20%	FRENCH	Non	NA	NA	
CTEM Sarl	Public participation (State of Togo)	10%	Togolese	non	NA	NA	
	BRASSERIE BB LOME SA	90%	Togolese	NC	NC	NC	
Vortic Togo SARL	Public participation (State of Togo)	10%	Togolese	Non	NA	NA	
	Privés	90%		Non	NA	NA	
ACI Togo (*)	ADJETE VIAGBO	100%	TOGLAISE	Non	NA	ADJETE VIAGBO	
TdE (**)	Public participation (State of Togo)	100%	N / A	non	NA	NA	
WAFEX	AMMAR JOSEPH	40%	LEBANON	Non	NA	NA	
	AMMAR ELIAS	30%	LEBANON	Non	NA	NA	
	EL AMAR ANTOINE	30%	LEBANON	Non	NA	NA	
SOLTRANS	CHEDID HAMID	50%	LEBANON	Non	NA	NA	
	HACHEM BOUTROS	50%	LEBANON	Non	NA	NA	
Granutogo	NC	NC	NC	NC	NC	NC	
RRCC	PREM	100%	ENGLISH	Oui	Londres	ROACH GREVILLE	GEORGE
SGM	SOUTHERN IRON LIMITED (Filiale de KERAS RESSOURCES PLC)	85%	GUERNSEY (UK) TOGOLESE	OUI pour RESSOURCES PLC	KERAS AIM Market (Bourse de Londres)	NA Abdoul-Rachid ADAM	Shehu
	SHEHU DAN FODIO	10%	TOGOLESE	NON	NA		
	ODAYE Kossivi	5%	TOGOLESE	N/A			
G&B African Resources	AGRIMINCO	100%	CANADIAN	OUI	TORONTO		
TERRA	NC	NC	NC	NC	NC	NC	

Company	Name	% Shareholding	Nationality	Listed (yes / no)	Stock market	Owners shareholding	and%
Métaux rares							
Global Merchants	Etat PANYAM R.	10% 85%	NC			TAMMISSETTI SEENAI AH PANYAM Vikram Deva Reddy	
	BOMMIREDY A.	5%	NC	NC	NC		
Global Merchants	NC	NC	NC	NC	NC	NC	
SONATRAC Togo (*)	NC	NC	NC	NC	NC	NC	
GTOA Sarl (*)	NC	NC	NC	NC	NC	NC	
Les Aigles	BIOKOU Adébyi	80%	TOGOLESE	NC	NC	NC	
	BIOKOU Dopé	20%	TOGOLESE	NC	NC	NC	
Togo rail	WACEM	75%	TOGOLESE	Non	NC	NC	
	BPEC	5%	TOGOLESE	Non	NC	NC	
	SALT	5%	TOGOLESE	Non	NC	NC	
	TGCD	5%	TOGOLESE	Non	NC	NC	
	SGI-TOGO	3%	TOGOLESE	Non	NC	NC	
	AHIALEY	3%	TOGOLESE	Non	NC	NC	
	ABIDI	1%	TOGOLESE	Non	NC	NC	
	DJOMATIN	1%	TOGOLESE	Non	NC	NC	
	GAFFA	1%	TOGOLESE	Non	NC	NC	
	KANGOULINE	1%	TOGOLESE	Non	NC	NC	
	SANI	1%	TOGOLESE	Non	NC	NC	
	BAKOUSSAM	1%	TOGOLAISE	Non	NC	NC	
Etoile du Golfe	NC	NC	NC	NC	NC	NC	
COLAS	NC	NC	NC	NC	NC	NC	
Togo carrière			GERMANY / SWITZERLA				
AL KEEDY HABIB	100%	ND	NC	NC	NC	AL KEEDY HABIB	
EBOMAF SA.	NC	NC	NC	NC	NC	NC	
TGC S.A.	ITC SARL	40%	NC	NC	NC	NC	
	SILME BTP	40%	NC	NC	NC	NC	
	BASSAYI KPATCHA	20%	NC	NC	NC	NC	
SNCTPC (*)	NC	NC	NC	NC	NC	NC	
SAD (*)	HOUNDETE ARNAUD	100%	Benin	Non	NA	NA	
ADEOTI (*)	ADEOTI	100%	Benin	Non	NA	NC	
CECO BTP (*)	NC	NC	NC	NC	NC	NC	

Company	Name	% Shareholding	Nationality	Listed (yes / no)	Stock market	Owners shareholding	and%
MIDNIGHT SUN (*)	SOSSOU Viwoto Sewonou Yaovi	100%	Togolese	Non	NA	NA	
GER (*)	NC	NC	NC	NC	NC	NC	
SHEHU DAN FODIO (*)	NC						
CARMAR Togo (*)	NC	NC	NC	NC	NC	NC	
SILME-BTP Sarl (*)	BASSAYI Kpatcha	100%	Togolese	Non	NA	NA	
STII (*)	NC	NC	NC	NC	NC	NC	

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

Annex 2 : Profile of companies selected within the scope of reconciliation

Company	UIF	Employer (CNSS)	number	Company's activity	% Extractive activity	% Non-extractive activity	Share capital (in FCFA)
SNPT	1000160416 / 073905 K	15637		Extractive activity Phosphates	100%	0%	15,000,000,000
WACEM	1000144378	8815		Extractive activity	90%	5%	5,500,000,000
SCANTOGO Mines	1000161343	17828		Production of cement	100%	0%	10,000,000
MM Mining	1000175986	13961		Extractive activity (solid mines / quarries)	100%	0%	1,500,000,000
POMAR	1000165087	17480		Marble mining and production	100%	0%	4,850,000,000
CTEM Sarl	1000409663	29846		PRODUCTION OF DRINKING WATER	100%	0%	30,000,000
Voltic Togo SARL	1000174006	NC		NC	NC	NC	NC
ACI Togo	152580N	7178		PRODUCTION OF DRINKING WATER	100%	0%	66,442,038
TdE	1000166680	33		Production and distribution of drinking water	100%	0%	1,450,000,000
WAFEX	1000116100	6044		Trading of mining products	100%	0%	10,000,000
SOLTRANS	1000174105/ 010226L	16431		Extractive activity (solid mines / quarries)	100%	0%	5,000,000
Granutogo	1000165159	18261		Service delivery	100%	0%	2,500,000,000
RRCC	1000160632	13715		Extractive aggregate activity	NC	NC	10,000,000
SGM	1000165105	18484		Mining Research	100%	0%	5,000,000
G&B African Resources	1000351877	13715		MINERAL EXPLORATION	100%	0%	1,000,000
TERRA Métaux rares	NC	NC		MINERAL EXPLORATION	NC	NC	NC
Global Merchants	121514C	18891		NC	NC	NC	10,000,000
SONATRAC Togo (*)	NC	NC		NC	NC	NC	NC

Company	UIF	Employer (CNSS)	number	Company's activity	% Extractive activity	% Non-extractive activity	Share capital (in FCFA)
GTOA Sarl (*)	1000160731	9906		NC	NC	NC	10,000,000
Les Aigles	094129 B	18102		Extractive activity Rolled gravel and sand	95%	5%	5,000,000
Togo rail	1000174447/ 022860E	11471		CONCATED Extractive Activity	100%	0%	2,000,000,000
Etoile du Golfe	084260W / 1000160758	17143		Transportation of mining products	5%	95%	30,000,000
COLAS	1000161037	16462		Sale of fuel	NC	NC	NC
Togo carrière	051213X/ 1000175347	12806		CONCASSING	100%	0%	50,000,000
EBOMAF SA.	1000165051	17726		GNEISS [CONCASED GRAVELS]	NC	NC	NC
TGC S.A.	1000164961	140-0004-029042		Building	100%	0%	10,000,000
SNCTPC (*)	NC	NC		Extractive activity of Gravier	NC	NC	NC
SAD (*)	1000118827	32861		NC	NC	NC	5,000,000
ADEOTI (*)	112205 F	17573		Extractive activity of SABLE LAGUNAIRE	0%	100%	5,000,000
CECO BTP (*)	TG-LOM 2012 M388	11990		Building	NC	NC	500,000,000
MIDNIGHT SUN (*)	1000145251	9611		Quarry development	NC	NC	150,000,000
GER (*)	NC	NC		Sand quarry	NC	NC	NC
SHEHU DAN FODIO (*)	1000164259	612-0025-016308		NC	NC	NC	5,000,000
CARMAR Togo (*)	NC	NC		CARNIVAL OF GNEISS	NC	NC	NC
SILME-BTP Sarl (*)	1 000 14 25 78	17512		NC	24%	76%	1,000,000
STII (*)	NC	NC		Rental of equipment	NC	NC	NC

NC : non communiqué - NA : non applicable

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

Mining company	Phase of activity
ENI (*)	Oil research
Recettes des carrières (**)	Operating (quarrying)
SOCIETE AFRICAINE DE DRAGAGE	Mining Exploration
PANAFRICAN GOLD CORPORATION	Research activity
CRYSTAL SARL	Groundwater exploitation
RI.CO.BUS	Mining Exploration
CEMAT	Operating (quarrying)
Société TESGRAV	Mining Exploration
Société SOTESSGRAV	Mining Exploration
SOCIETETO GO OR SARL	Research activity
ALFO-GROUP	Mining Exploration
ALZEMA Sarl	Mining Exploration
Société GNS SARL	Mining Exploration
Société ROHI Sarl	Mining Exploration
Option Transit	Operating (quarrying)
Monsieur ASSISSA Kodzo	Operating (quarrying)
VICILA	Mining Exploration
SNTC	Research activity
HORIZON OXYGENE CLEVAR SARL	Groundwater exploitation
Monsieur ADJOYI	Operating (quarrying)
SATEM Sarlu	Mining Exploration
FONTAINE INTERNATIONALE TOGO	Groundwater exploitation
GEO NATURAL RESOURCES SARL	Research activity
MAGVYN ENTREPRISE	Groundwater exploitation
BEATITUDES SARL	Groundwater exploitation
WAAD OASIS	Groundwater exploitation
SAMARIA	Groundwater exploitation
TRANSAXES	Operating (quarrying)
ALMACAR	Operating (quarrying)
BAH AMADOU OURY	Groundwater exploitation
PRO-SERVICES	Operating (quarrying)
AL HALAL	Groundwater exploitation
AMIGO	Groundwater exploitation
ATACORA MINING	Research activity
BADAMA	Groundwater exploitation
BAMFAT	Groundwater exploitation
BLESS	Groundwater exploitation
COGEMAT	Groundwater exploitation
CRSSG TOGO	Operating (quarrying)
Ets 3 TR	Operating (quarrying)
Ets JESUS SAUVE	Operating (quarrying)
FALCON	Groundwater exploitation
GEA	Operating (quarrying)
HASMIYOU FOUSSENI ET FILS	Groundwater exploitation
IEIC UG	Research activity
LE ROBINET	Groundwater exploitation
L'EAU LA VIE	Groundwater exploitation
Monsieur ADOGLI EDOH	Operating (quarrying)

Mining company	Phase of activity
PAP SARL	Operating (quarrying)
SALIF 94	Groundwater exploitation
SERVAX GROUPE	Research activity
SO CA GRA	Mining Exploration
SST SABLIERE	Mining Exploration
STDM	Operating (quarrying)
STG	Operating (quarrying)
TECH-MINES	Mining Exploration
TERRA METAUX RARES	Research activity
YORUMA ET FRERES	Groundwater exploitation
AKOFA	Groundwater exploitation
ALARJAWI MOHAMED ET FRERES	Groundwater exploitation
CABANA	Groundwater exploitation
CELESCIA LELENG	Groundwater exploitation
COSMOS HEALTH OUTFIT-TOGOG	Groundwater exploitation
DJIDODO	Groundwater exploitation
HOMENU	Groundwater exploitation
LA GLOIRE DE DIEU	Groundwater exploitation
LA VICTOIRE	Groundwater exploitation
MASTER EQUIPMENT SARL	Groundwater exploitation
MOREGY	Groundwater exploitation
PARADIS D'AFRIQUE	Groundwater exploitation
PERLE WATER SARL	Groundwater exploitation
RELANCE 2 NOBLE	Groundwater exploitation
ROSAMSA	Groundwater exploitation
SAINT PAUL	Groundwater exploitation
SAM et CHRISDANESA	Groundwater exploitation
SIAFA	Groundwater exploitation
YORDAN	Groundwater exploitation
ZAMZAM	Groundwater exploitation

(*) ENI has no existence in Togo but has been retained in the EITI 2014 framework through a unilateral declaration by the Public Administrations

(**)These are the carriers of quarry products that pay the royalties to the employees of the DGMM on leaving the quarries

Annex 4 : Detail of social payments

Company	Identity of the Beneficiary (Name, function)	Region / Municipality of beneficiary	Cash payment		Payments in kind (in the form of a project)	
			Amount	Date	Description	Cost of the Project incurred during 2014
WACEM	Comité MISS TOGO	Maritime	5,000,000	04/04/2014		
	ARABIA Football Club	Maritime	1,500,000	29/07/2014		
	HOGBEZA	Maritime	2,000,000	29/07/2014		
	ASSOCIATION GODODO	Maritime	1,000,000	15/10/2014		
	UNION EWOTO	Maritime	500,000	29/07/2014		
	WOMEN INTERNATIONAL DAY	Maritime	1,000,000	05/11/2014		
	SYNADOUANES	Maritime	1,000,000	29/04/2014		
	Ministère des Mines et de l'Energie	Maritime	750,000	29/04/2014		
	Prefecture de Yoto	Maritime	200,000	24/04/2014		
	SOTOCHIM	Maritime	1,500,000	17/07/2014		
	CITY STAR DANCING CLUB	Maritime	800,000	04/11/2014		
YOTO SCHOOLS CHAMPIONSHIP	Maritime	236,000	21/03/2014			
SCANTOGO Mines	Fondation Heidelberg Cement	Maritime	53,510,086	NC		
MM Mining	Comité N' NIDAK/D' PONTRE à Bassar pour la fête des ignames	KARA	300,100	21/08/2014		
	Obsèque du chef du village de Byakpabé	KARA	665,000	15/06/2014		
	Journée de reflexion, d'échange de partage et de sensibilisation des jeunes de la préfecture de Tandjoaré	SAVANE	500,000	21/08/2014		
	Dispensaire de Bandjéli, Village de Bissibé et de Bytakpambé	KARA			Realization of 03 boreholes for drinking water	7,144,400
POMAR	Projet Aklassou		116,000	19/03/2014		
	Salariés		237,000	31/03/2014	Participation in the Lomé football tournament	NA
	ABEPE		232,000	10/04/2014	Meal subsidy	NA
	Club		100,000	16/04/2014	Participation in the Lomé football tournament	NA
	DGMG		500,000	29/04/2014	01-mai	NA
	ABEPE		232,000	05/05/2014	Meal expense	NA
	ABEPE		232,000	27/05/2014	Meal expense	NA
	ARCOB		300,000	22/09/2014	School expenses	NA
	ABEPE		232,000	09/10/2014	Meal expense	NA
	UJSF		200,000	15/10/2014	Eparviers support	NA
Total			72,842,186			7,144,400

NC : non communiqué - NA : non applicable

Annex 5 : Table of other unilateral payments by Administration

N°	Mining companies	CDDI	CI	CNSS	DGMG	ANGE
1	ALMACAR-TOGO SARL	15,450,789	1,494,593	-	-	-
2	ALZEMA SARL	-	309,127	247,425	1,175,000	-
3	CABANA	-	89,200	-	-	50 000
4	Celescia Leleng	-	5,000	-	-	-
5	CEMAT	19,872,206	-	-	1,506,000	-
6	COGEMAT	-	295,444	-	-	-
7	CRYSTAL SARL	-	3,453,543	2,998,561	-	-
8	ENI TOGO BV (Succursale TOGO)	-	102,698,246	76,615,901	-	-
9	FALCON	-	79,300	-	-	-
10	FONTAINE INTERNATIONALE TOGO	-	70,200	-	-	-
11	GEO NATURAL RESOURCES TOGO SARL	-	136,118	-	-	-
12	HOMENU UP	-	50,850	-	-	-
13	JESUS SAUVE	-	164,800	-	-	-
14	LA RELANCE 2 NOBLE	-	1,786,015	-	-	70 000
15	LA SOCIETE TOGO OR SARL	-	173,229	-	1,388,750	-
16	LE ROBINET	-	121,000	-	-	-
17	L'EAU LA VIE	-	129,470	-	-	-
18	Monsieur ADJOYI	-	-	-	100,000	-
19	Monsieur ASSISSA Kodzo	-	-	-	300,000	-
20	MOREGY	-	1,151,288	-	-	-
21	OPTION TRANSIT	128,551,338	734,311	422,475	-	150 000
22	PANAFRICAN CORPORATION-TOGO	GOLD 4,527,686	2,753,343	-	307,481	-
23	PAP	-	9,000	-	-	-
24	PRO SERVICES	2,184,835	-	-	-	-
25	RI.CO.BUS	-	-	-	1,450,000	-
26	SALIF 94	-	-	756,860	-	-
27	SATEM SARLU	-	704,907	-	100,000	-
28	SIAFA SARLU	-	179,600	-	-	88 625
29	SNTC	-	400,850	-	-	-
30	SOCIETE AFRICAINE DE DRAGAGE	-	-	5,488,950	-	-
31	Société GNS SARL	-	-	-	803,800	-
32	Société ROHI Sarl	-	-	-	600,000	125 000
33	Société SOTESSGRAV	-	-	-	1,450,000	52 455
34	Société TESGRAV	-	-	-	1,450,000	54 700
35	STG	-	510,442	-	469,400	-
36	TECH-MINES SARL	-	221,436	-	-	-
37	TRANSAXES SARL	36,271,191	3,702,215	-	-	-
38	VICILA SARLU	-	208,900	-	-	-
39	YORDAN	-	52,200	-	-	-
40	ZAMZAM	-	126,800	-	-	-
41	ETS BAH AMADOU OURY FOUTA WATER	10,512,967	129,880	-	-	64 050
42	ETS SAINT PAUL AKWAABA	-	53,350	-	-	59 650
43	ETS SAMARIA	2,926,286	1,139,901	-	-	70 000
44	HORIZON OXYGENE CLEVER SARL	-	-	-	-	87 500
45	MASTER EQUIPMENT SARL	-	1,121,728	-	-	94 000

N°	Mining companies	CDDI	CI	CNSS	DGMG	ANGE
46	ROSAMSA	-	-	-	-	127 600
47	Société PERLEWATER	-	-	-	-	49 800
48	AKOFA	-	5,000	-	-	68 900
49	ALARJAWI MOHAMED ET FRERES	-	107,300	-	-	-
50	WAAD OASIS	-	323,447	-	-	-
51	Carrières (*)	-	-	-	26,485,696	-
Total		220 297 298	124,692,033	86,530,172	37,586,127	1,212,280

(*)These are transporters of quarry products that pay royalties to DGMG agents at the end of quarries.

Annex 6 : Sub-national transfers by CDDI

Companies	FDG	PCC	PCS	PEA	Total
ACI	-	34,000	34,000	-	68,000
ADEOTI	-	-	-	400	400
CECO BTP	-	3,757,594	3,757,594	240,800	7,755,988
EBOMAF	1,074,374	54,372,652	54,372,652	325,600	110,145,278
Etoile du Golf	-	128,361	128,361	-	256,722
GER	-	6,666,797	6,666,797	-	13,333,594
Global Merchants	-	137,816	195,431	28,200	361,447
Granutogo	-	1,478,655	1,478,655	-	2,957,310
GTOA SARL	-	456,685	456,685	3,600	916,970
Les Aigles	-	50,850	50,850	-	101,700
MM Mining	-	449,025	449,025	-	898,050
Pomar	-	2,246,739	2,246,739	-	4,493,478
Scantogo	-	255,108,635	255,108,635	3,200	510,220,470
Shehu Dan Fodio	-	18,489	18,489	-	36,978
SNPT	-	55,661,401	55,661,401	6,000	111,328,802
Soltrans	-	-	-	22,400	22,400
SONATRAC Togo	-	7,613,864	7,613,864	-	15,227,728
TDE	-	509,385	509,385	-	1,018,770
TGC SA	-	1,901,418	1,901,418	1,000	3,803,836
Togo carrière	-	3,683,490	3,683,490	4,200	7,371,180
Togo rail	-	813,801	813,801	-	1,627,602
Voltic	-	1,177,231	1,177,231	-	2,354,462
Wacem	4,744,523	400,430	400,430	11,218,000	16,763,383
WAFEX	1,160,006	1,560,269	1,560,269	137,200	4,417,744
Total	6,978,903	398,227,587	398,285,202	11,990,600	815,482,292

Annex 7 : Follow-up of DF and FS sent

Company	FD certified by auditor	Date of receipt	of ONECCA member	Audited according to International Standards	Opinion	Auditor identity	Name of signatory	Title of the signatory	FS 2014 certified	FS received	Statutory auditor
SNPT	Yes	08/11/2016	Yes	No	Without reserves	Natalie Manzi Néné	Natalie Manzi Néné	Expert comptable diplômé	NA	No	NA
WACEM	Yes	09/05/2016	Yes	No	Without reserves	FICAO	Abalo Amouzou	Expert comptable diplômé	Yes	Yes	FICAO
SCANTOGO Mines	Yes	16/12/2016	Yes	No	Without reserves	KPMG	KPMG	NC	Yes	No	KPMG
MM Mining	Yes	07/05/2016	Yes	No	Without reserves	SAFECO	Adjemida Douato	Associé-directeur	No	Yes	RCCM TOGO KEKAR AMASE
POMAR	No	NA	NA	NA	NA	NA	NA	NA	Yes	Yes	KEKAR AMASE
CTEM Sarl	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
Voltic Togo SARL	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
ACI Togo	Yes	08/11/2016	No	No	Without reserves	Edoh Souni	Edoh Souni	CAC et contrôleur interne	No	No	Yes
TdE	Yes	01/06/2016	No	No	Without reserves	Tate & associés	Evariste Adadé Tata Tomety	Expert comptable	No	No	Tate & associés
WAFEX	Yes	08/11/2016	No	No	Without reserves	Sessou Kangni	Sessou Kangni	Comptable agréé auprès de la cour d'appel de Lomé	No	No	NA
SOLTRANS	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
Granutogo	Yes	16/12/2016	Yes	No	Without reserves	KPMG	KPMG	NC	Yes	No	KPMG
RRCC	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
SGM	Yes	NA	Yes	No	Without reserves	BDO Togo	Djitotor Yawo Félix	Associé-directeur	Yes	Yes	Djitotor Yawo Félix
G&B African Resources	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
TERRA Métaux rares	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
Global Merchants	Yes	29/04/2016	Yes	No	Without reserves	Djekete Dodji	Djekete Dodji	Expert agréé auprès des tribunaux	NC	No	NA
GTOA Sarl	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA

Company	FD certified by auditor	Date receipt of	ONECCA member	Audited according to International Standards	Opinion	Auditor identity	Name of signatory	Title of the signatory	FS 2014 certified	FS received	Statutory auditor
Les Aigles	Yes	29/04/2016	Yes	No	Sans réserve	EFROGERC BKR international	Kodjo Adoku	Associé-Gérant	No	Yes	NA
Togo rail	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
Etoile du Golfe	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
COLAS	No	NA	NA	NA	NA	NA	Ellen Tognisso Adjahi	Expert comptable diplômé	Yes	Yes	Fiduciaire d'afrique
Togo carrière	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
EBOMAF SA.	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
TGC S.A.	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
SNCTPC	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
SAD	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
ADEOTI	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
CECO BTP	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
MIDNIGHT SUN	Yes	29/04/2016	Yes	Yes	Without reserves	KEKKAR AMASE	Agbobli Mawuko Felix	CAC	Yes	Yes	Agbobli Mawuko Felix
GER	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
SHEHU DAN FODIO	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
CARMAR Togo	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA
SILME-BTP Sarl	No	08/11/2016	NA	NA	NA	NA	NA	NA	No	No	NA
STII	No	NA	NA	NA	NA	NA	NA	NA	NA	No	NA

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

(*)The TdE was selected in the reconciliation scope both as a reporting company and as a Government entity. For the purposes of this Annex, we will refer to the Tde as a reporting company.

Annex 8 : EITI Declaration Form Togo 2014

République Togolaise
Travail - Liberté - Patrie

Ce formulaire est destiné uniquement aux sociétés minières

Nom de la société

Montant du Capital Social (en FCFA)

Numéro d'Identification Fiscal (NIF)

Numéro employeur (CNSS)

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

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

Effectif moyen de l'année	Total Effectif	0,00
	Effectif des Nationaux Locaux	
	Effectif expatriés	
	Effectif des sous-traitants	

Employés par la société

Employés par la société

Employés par les sous-traitants

Permis d'exploitation/Recherche	N° Arrêté/ Decret	Ressources	Nature de Permis	Superficie en [unité]

Coordonnées du point focal	Nom et prénom		Tél	
	Fonction		Em ail	

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

Quelles sont les normes utilisées pour l'audit ?

Les états financiers de 2014 ont-ils fait l'objet d'un audit? (oui/non)

Est-ce que le rapport d'audit 2014 est publié en ligne ?	Si oui, veuillez indiquer le lien pour y accéder? Si non, veuillez joindre le rapport d'audit ou une lettre de confirmation de l'auditeur?	
--	---	--

Nom du commissaires aux comptes / auditeur

Attestation de la Direction de l'entité déclarante

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

Nom

Position



FORMULAIRE DE DECLARATION (Paievements/Recettes/Transferts)

Période couverte : 1^{er} janvier au 31 décembre 2014

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
Paievements en numéraire					
Direction Générale des Mines et de la Géologie (DGMG)					
1,1	Frais d'instruction du dossier	DGMG			
1,2	Droits Fixes	DGMG			
1,3	Redevances Superficielles	DGMG			
1,4	Redevances Minières (Royalties)	DGMG			
1,5	Pénalités aux infractions minières	DGMG			
Commissariat des Impôts (CI)					
2,1	Impôt sur les Sociétés (IS)	CI			
2,2	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	CI			
2,3	Impôt Minimum Forfaitaire (IMF)	CI			
2,4	Taxe professionnelle (TP)	CI			
2,5	Taxes Foncières (TF)	CI			
2,6	Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	CI			
2,7	Taxes sur Salaires (TS)	CI			
2,8	Taxes Complémentaires sur Salaire (TCS)	CI			
2,9	Taxe sur la Valeur Ajoutée (TVA)	CI			
2,1	Retenue sur prestation de services (RSPS)	CI			
2,11	Retenue sur loyer (RSL)	CI			
2,12	Taxe sur la Fabrication et la commercialisation des boissons	CI			
2,13	Taxe d'enlèvement d'ordure (TEO)	CI			
2,14	Taxe professionnelle unique (TPU)	CI			
2,15	Redressements fiscaux et pénalités payés au CI	CI			
Commissariat des Douanes et Droits Indirects (CDDI)					
3,1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	CDDI			
3,2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	CDDI			
3,3	Taxe sur la commercialisation des pierres et substances précieuses	CDDI			
3,4	Pénalités douanières	CDDI			
Direction Générale du Trésor et de la Comptabilité Publique (DGT)					
4,1	Dividendes	DGTCP			
4,2	Avances sur dividendes	DGTCP			
Agence Nationale de Gestion de l'Environnement (ANGE)					
5,1	Taxe sur la délivrance de conformité environnementale	ANGE			
5,2	Certificat de régularisation environnementale	ANGE			
Direction Générale du travail et de lois Sociales (DGTLs)					
6,1	Taxes d'autorisation d'embauche	DGTLs			
6,2	Frais d'attestation de paiement de créance de salaire	DGTLs			
6,3	Frais d'étude et de visa des règlements intérieurs	DGTLs			
6,4	Taxes de visa des contrats des étrangers	DGTLs			
6,5	Frais de certification de la qualité de documents	DGTLs			
6,6	Taxe de visa des contrats d'apprentissage	DGTLs			
Togolaise des Eaux (TdE)					
7,1	Taxe de prélèvement d'eau dans la nappe	TdE			
Caisse Nationale de Sécurité Sociale (CNSS)					
8,1	Cotisations sociales	CNSS			
Communes et préfectures des localités minières					
9,1	Paievements directs aux communes et aux préfectures	Communes/ Préfectures			
Autres administrations					
10,1	Autres paievements significatifs versés à l'Etat > 5 millions de FCFA	Autres			
Total Paievements en numéraire (*)					
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)					
11,1	Dépenses sociales obligatoires	Tous			
11,2	Dépenses sociales volontaires	Tous			
Total dépenses sociales					
Transferts (rubrique réservée uniquement aux Régies Financières)					
12,1	Transferts aux communes et aux préfectures des paievements recouverts par le CI	CI			
12,2	Transferts au titre des recettes Douanières	CDDI			
12,3	Autres recettes transférées	Tous			
Transactions de Troc					
13,1	Total budget de l'engagement/travaux	Etat			
13,2	Valeur des engagements/travaux encourus du 1/1/2014 au	Etat			
13,3	Valeur cumulée des engagements/travaux encourus au	Etat			

(*) Les montants des paievements/recettes doivent être conformes aux totaux par taxe dans le tableau du détail des paievements.

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
2. Tous les montants payés/perçus sont appuyés par des quittances authentiques et sont appuyés par des pièces justificatives
3. Les montants déclarés ne contiennent pas des sommes payées/perçues avant le 1 janvier ou après le 31 décembre de
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 é

Nom _____

Position _____

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

Certification d'audit

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

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

Nom _____

Position _____

Nom du cabinet / structure d'audit _____

Affiliation du Cabinet (Ordre Professionnel) _____

Cachet et signature _____



DETAIL DES PAIEMENTS / RECETTES

Période couverte : 1^{er} janvier au 31 décembre 2014

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

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

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

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____

DETAIL DES EXPORTATIONS

Période couverte : 1^{er} janvier au 31 décembre 2014

Ce formulaire est destiné aux sociétés extractives et à la DGMG

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 DE LA PRODUCTION

Période couverte : 1^{er} janvier au 31 décembre 2014

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

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

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____



DETAIL DU STRUCTURE DE CAPITAL DES SOCIETES MI

Période couverte : 1^{er} janvier au 31 décembre 2014

Ce formulaire est destiné uniquement aux sociétés extractives

PARTICIPATIONS AU 31/12/2014	N°	Nom/Entité	% Participation	Nationalité de l'Entité	Coté en bourse (oui/non)	Place boursière	Propriétaires et % de détention (A remplir uniquement si l'entité n'est pas cotée)
Participation publique (Etat Togolais)	1						
Participation publique (Entités publiques)	2						
% participation des Actionnaires privés	1						
	2						
	3						
	4						
	5						
			0%	<i>Le total doit être de 100%</i>			

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____



DETAIL DES PARTICIPATIONS DE L'ETAT DANS LES SOCIETES MINIERES

Période couverte : 1^{er} janvier au 31 décembre 2014

Ce formulaire est destiné uniquement aux entreprises extractives

Définition de la propriété réelle

Conformément à l'Exigence 3.11(d) de la Norme ITIE, un propriétaire réel d'une entreprise est la (ou les) **personne(s) physique(s)** qui, directement ou indirectement, possède(nt) ou exerce(nt) en dernier ressort le contrôle de l'entité juridique. **Les entreprises cotées en bourse, y compris leurs filiales en propriété exclusive, ne sont pas tenues de divulguer les informations concernant leur(s) propriétaire(s) réel(s). Dès lors, les entreprises cotées en bourse ou leurs filiales exclusives ne sont pas tenues de remplir ce formulaire.**

Déclaration de propriété réelle

Conformément à la définition de la propriété réelle, le(s) propriétaire(s) réel(s) de [l'entreprise] en date du 31/12/2014 est/sont : "la ou les personnes physiques qui, en dernier lieu, possède(nt) ou contrôle(nt) une entité juridique, de par la possession ou le contrôle direct ou indirect d'un pourcentage suffisant d'actions ou de droits de vote dans cette entité juridique, y compris par le biais d'actions au porteur, autre qu'une société cotée sur un marché réglementé qui est soumise à des obligations de publicité conformes à la législation en vigueur ou à des normes internationales équivalentes. Un pourcentage de 25 % des actions plus une est une preuve de propriété ou de contrôle par participation, et il s'applique à tout niveau de participation directe ou indirecte ; (ii) s'il n'est pas certain que les personnes visées au point (i) soient les bénéficiaires effectifs, la ou les personnes physiques qui exercent le contrôle sur la direction de l'entité juridique par d'autres moyens."

Identité du propriétaire réel (1)	Informations sur la manière dont la propriété est détenue ou dont le contrôle de l'entreprise est exercé					Date d'acquisition de la propriété réelle	Moyens de contact
	Par actions		Par un % des droits de vote		Autres		
[Nom complet, tel qu'il figure sur la carte d'identité nationale] [Date de naissance et/ou numéro d'identification national] [Nationalité] [Pays de résidence]						[date]	[adresse résidentielle ou de service] [autres détails de contact]
	[nombre d'actions]	[% d'actions]	[% de droits de vote directs]	[% de droits de vote indirects]	[Si le contrôle de l'entreprise s'exerce par d'autres moyens, ils doivent être détaillés ici.]		

Identité du propriétaire réel (2)	Informations sur la manière dont la propriété est détenue ou dont le contrôle de l'entreprise est exercé					Date d'acquisition de la propriété réelle	Moyens de contact
	Par actions		Par un % des droits de vote		Autres		
[Nom complet, tel qu'il figure sur la carte d'identité nationale] [Date de naissance et/ou numéro d'identification national] [Nationalité] [Pays de résidence]						[date]	[adresse résidentielle ou de service] [autres détails de contact]
	[nombre d'actions]	[% d'actions]	[% de droits de vote directs]	[% de droits de vote indirects]	[Si le contrôle de l'entreprise s'exerce par d'autres moyens, ils doivent être détaillés ici.]		

Certification

Je, soussigné, confirme, au nom de l'entité déclarante, que les informations fournies dans la présente déclaration de propriété réelle sont exactes et fidèles.

[Nom] _____

[Fonction] _____ [Signature] _____

[Nous joignons les informations complémentaires suivantes pour permettre de vérifier les informations fournies relatives à la propriété réelle :]

....



DETAIL DES PARTICIPATIONS DE L'ETAT DANS LES SOCIETES MINIERES

Période couverte : 1^{er} janvier au 31 décembre 2014

Ce formulaire est destiné uniquement à la DGMG et la SNPT

Sociétés Minières	% Participation au 31/12/2013	% Participation au 31/12/2014	Nature de la transaction (A remplir uniquement en cas de variation en 2014)	Valeur de la transaction	Bénéficiaire (A remplir uniquement en cas de cession)	Propriétaires et % de détention (A remplir uniquement si bénéficiaire n'est pas cotée)

(En cas de transaction, Annexer les termes)

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____



DETAIL DES DEPENSES SOCIALES

Période couverte : 1^{er} janvier au 31 décembre 2014

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 2014	
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 2014
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 _____



**Prêts- garanties- Subventions accordés à des entités opérantes dans le secteur extractif
Ou accordés par compensation des revenus du secteur extractif**

Période couverte : 1^{er} janvier au 31 décembre 2014

Bénéficiaire (Nom de l'entité)	Montant (valeur) du prêt/garantie/Subvention	Unité	Termes de la Transaction				Autres commentaires	
			Date d'octroi	Période de remboursement	% d'intérêt	Encours non remboursé au 31/12/201X		Montant remboursé durant la période
Total	0	0				0	0	

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 du représentant légal

Position

Signature et tampon



DETAIL DES TRANSFERTS

Période couverte : 1^{er} janvier au 31 décembre 2014

Ce formulaire est destiné uniquement aux Régies Financières (CI et CDD)

Taxe transférée	Date du transfert	Bénéficiaire	Cadre juridique	Montant	Commentaires
Total				-	

(Annexer l'état de répartition si applicable)

Attestation de la Direction de l'entité déclarante

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

Nom _____

Position _____

Ce formulaire est destiné uniquement à la DGMG

Octroi et transferts des Permis/titres
Période couverte : 1^{er} janvier au 31 décembre 2014

Date d'octroi	Ref de la licence	Type du permis	Minerais	Mode ou procédure d'octroi	Critères techniques utilisés	Critères financiers utilisés	Identité de l'attributaire (Nom complet, adresse au Togo)	Commentaires

Ce formulaire est destiné uniquement à la DGMG

Répertoire minier

Période couverte : 1^{er} janvier au 31 décembre 2014

Société	Type de permis	Substance principale	Date de la demande	Date d'octroi	Durée (an)	Superficie (en km ²)	Localité	Coordonnées géographiques



DETAIL DES TRANSACTIONS DE TROC

Période couverte : 1^{er} janvier au 31 décembre 2014

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 1/1/2014 au 31/12/2014	Valeur cumulée des engagements/travaux encourus au 31/12/2014	
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 : Description of taxes selected

Taxation and specific payments applicable to the mining sector

In the following table, we present the different types of taxes, payments and payment flows to which mining companies are subject. In accordance with the Mining Code, mining companies are subject to the following duties and taxes:

✓ : Retained - ✗ : Not retained

Nomenclature of flows	Definition of flows	Tax selected	Government entities
Instruction duties	Duties of the application file for a mining title or a trading authorization, payable to the Receiver of the Treasury in the Directorate General of Mines and Geology before the investigation of the file (Article 49 of the Mining Code).	✓	DGMG
Fixed duties (including duties for grating or renewal of licenses)	Fees collected at the application, renewal or transfer of mining license, the amount and the modalities of which are determined by regulation (Article 49 of the Mining Code).	✓	DGMG
Superficial royalties	Royalties paid by holders of mining license, artisanal and quarry authorizations, large and small scale research and exploitation permits. This royalty is fixed by regulation, on an annual basis and is paid in advance from the date of grant of the license (Article 50 of the Mining Code).	✓	DGMG
Mining royalties	Every holder of a mining title shall pay a mining royalty on the mineral substances produced or sold. The amounts of these royalties are decided by interministerial decree, specifying the conditions for payment (Article 51 of the Mining Code).	✓	DGMG
Penalties for mining offenses	These are amounts paid by mining companies as a result of breaches of regulations governing the mining sector (Article 58 of the Mining Code).	✓	DGMG
Mining Infrastructure Rents	Corresponds to the rents to be paid by the SNPT to the Government entities in return for the use of certain infrastructures that have not been ceded to it. These rents are not subject to payments. However, accounting provisions have been set up by the.	✗	NA

NA : Not applicable. This payment flow is not subject to financial flow.

Common tax and other payments applicable to the extractive sector

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

Flow name	Flow definition	Relevant authority
Corporation Tax	<p>Corporation Tax is governed by Articles 137 to 162 of the General Tax Code and is based on total profits or revenues made by companies and other designated legal entities.</p> <p>The tax rate on companies is:</p> <ul style="list-style-type: none"> • 27% of taxable income for manufacturing companies; and • 30% of taxable income for other non-industrial activities. <p>For enterprises with approved free zone status, the rate of corporation tax is set at:</p> <ul style="list-style-type: none"> • 0% of taxable profit for the first 5 years; • 8% of taxable income from the 6th to the 10th year; • 10% of the taxable profit for the 11th to the 20th year; and • 20% of taxable income from the 21th year onwards. 	CI
Capital Gains Tax	According to Article 1173 of the General Tax Code and under the application of international conventions, capital gains realised by beneficiaries registered outside Togo are subject to a withholding tax, calculated as 10% of gross distributed revenues if the beneficiary is an individual, or 15% if the beneficiary is a company.	CI
Minimum Tax Rate	Companies and other legal entities liable to corporation tax are subject to a minimum flat-rate of tax, irrespective of their results. (Articles 165 to 170 of General Tax Code).	CI

Flow name	Flow definition	Relevant authority
Professional Tax	According to Article 232 of the General Tax Code Professional Tax is due each year from individuals or legal entities which regularly carry out an unremunerated professional activity. The basis for calculation of professional tax is composed of two elements determined during a reporting period, namely: overall turnover, including all taxes and the rental value of premises and warehouses.	CI
Property taxes	According to the General Tax Code, property tax is payable annually on buildings located in Togo (Article 248) as well as properties located outside Togo (Article 265).	CI
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.	CI
Withholding tax on salaries	According to Article 1165 of the General Tax Code, salaries, pensions and life annuities are subject to withholding taxes made on each payment when the employer or annuity debt is based in Togo, no matter where the place of tax residence of the recipient of such income may be.	CI
Taxes on Salaries	Taxes on salaries are governed by Articles 171 to 178 of the General Tax Code. The basis of taxation shall be the total of salaries and benefits in kind received, as stipulated in the salary grill, during the calendar year. The tax rate is 7% of the taxable amount, of which, 1% is paid to an apprenticeship scheme and another 1% is paid to a special housing fund.	CI
Additional Income Tax	According to Article 220 of the General Tax Code, Additional Income Tax is derived from the calculation of the Tax on Salaries, and represents 25% of the amount payable. For employees, pensioners and debtors, additional income tax is subject to monthly withholding taxes by the employer or the debtor, at the same time as income tax.	CI
Value-Added Tax	According to Article 52 of the General Tax Code, holders of Mining Licenses, Exploration Licenses, Exploitation Licenses and their service providers and suppliers are exempt from VAT on all services rendered to the owner, whether abroad or in the country, and on all goods, equipment, vehicles, tools, parts and consumables (except Oil products) purchased in the domestic market for mining activities.	CI
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.	CI
Stamp Duty	According to Article 607 of the Tax Code, stamp duty is based on the documents related to civil and judicial acts and writs which can be produced in court as evidence. It is applicable upon the fulfillment of certain formalities.	CI
Withholding tax on provision of services (deducted at source)	According to Article 1186 of the General Tax Code, individuals or companies subject or not to other taxes are required to withhold taxes on fees, brokerage commissions and other similar remunerations paid to third parties domiciled in Togo.	CI
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.	CI
Excises duties	According to Article 390 of the General Code of Excise Duty, taxes are imposed for the benefit of the general budget on the products listed within that article. Mining products do not form part of these products.	CI
Garbage Collection Tax	According to Article 291 of the General Tax Code, Garbage Collection Tax is paid annually on buildings and on other properties located on areas where a service of garbage removal exists.	CI
Unique Business Tax	In accordance with Article 1421 of the General Tax Code, unique business tax must be withheld and is complementary of the following taxes and is payable by those involved for professional activities: <ul style="list-style-type: none"> • 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). 	CI
Tax adjustments and penalties payable to CT	Tax adjustments and penalties paid to CT following a review by the tax authorities; penalties and fines may be incurred following a tax inspection.	CI

Flow name	Flow definition	Relevant authority
Customs Duties	In accordance with Article 53 of the Mining Code, holders of a prospecting license, permit, business license, services providers and suppliers benefit from the temporary admission procedure for all equipment, machinery, commercial vehicles, tools, spare parts and consumables (excluding Oil products) imported for mining activities as stated in the mining title. These benefits include exemption from any tax laws and customs, statistical taxes and VAT on the import and export of these goods. As such, mining companies pay the taxes due on imports of equipment and goods other than those for operating needs or exploration on the mining title. These duties are levied at the rate of 5%, 10% and 20% of the customs value as defined by Article 19 of the Customs Code (Art. 6 of the Customs Code and Regulation 02/97/CM/UEMOA).	CDDI
Statistical charge	Statistical charge rate is applicable by law and charged by Customs authorities for imports or exports. Such tax is levied at 1% of the customs value. (Art. 190 of the Customs Code and Regulation 02/2000 / CM / UEMOA).	CDDI
Community Solidarity Levy	The Community Solidarity Levy (PCS) provided by the Supplementary Acts No. 04/96 of 10 May 1996 and No. 07/99, is set at 1% of the customs value of goods imported from countries other than UEMOA Member States.	CDDI
Community Levy	It is a levy imposed in the ECOWAS framework. It is levied at the rate of 0.5% ad valorem on goods from ECOWAS Member States.	CDDI
Toll tax	According to Article 191 of the customs code Toll tax are collected at the rate of FCFA 200 per tonne, levied on the release for consumption (1978 Finance Act and Municipal Decree No. 41 / ML 31/12/2001).	CDDI
IT fees	IT fees amounted to FCFA 5,000 is payable per customs declaration to finance the upgrading of the Customs information system.	CDDI
Customs stamp	Customs stamp is levied at the rate of 4% of the sum of the duties and taxes assessed upon release for consumption (Finance Act 1971).	CDDI
Vehicule charges	Called "pass" perceived between FCFA 2,000 and 5,000 on foreign registration vehicles permitted to circulate in Togo (Decree No. 058 of 17 May 1995).	CDDI
Tax infrastructure protection	The infrastructure protection tax, governed by Article 191 of the Customs Code, is paid up to FCFA 2,000 per tonne when released for consumption.	CDDI
Value Added Tax (VAT) paid to customs	According to Article 52 of the Mining Code, holders of prospecting licenses, research permits and operating permits are exempt from Value Added Tax on all services, goods, machinery, vehicles, tools, spare parts and consumables (excluding Oil products) imported or purchased locally for the needs of mining activities. As a result, mining companies pay VAT at Customs on goods and services not related to mining activities.	CDDI
Customs credits	These relate to products seized from trafficking and from which Customs receives 0.25% of the total amount payable and 3.5% interest. A special discount of 0.33% is applicable if the amount is settled within a period of four (04) months.	CDDI
Obligations for secured products	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay for these duties and taxes within 4 months by the Customs Administration. These obligations may result in credit interests and special discounts.	CDDI
Duty remissions	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay taxes within 4 months after presenting a bank guarantee. These obligations result in credit interests.	CDDI
Bonded warehouses	In accordance with Articles 132 to 140 of the Customs Code, bonded warehouses are made in stores trade under personal guarantee of an individual approved by the Treasurer, provided the goods will not be re-exported or do not become taxable at the time they will be sold for consumption. Amounts exempt on bonded warehouses result in the payment of a rebate of 0.35% of the amount of duties and taxes payable.	CDDI
Registration fees	Costs incurred on the registration of secured submissions and tax IDs.	CDDI
Withholding under the BIC (import)	In accordance with Articles 1407 and 1408 of the General Tax Code, bulk purchases and imports of goods or any kind products are subject to a levy which is contributed to the General Budget as a down payment on taxes applicable to income or flat-rate taxation taking place. This levy is payable by individuals and companies, whose profits fall within the scope of income or corporation tax. It is assessed and collected by the customs services for customs clearance.	CDDI
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.	CDDI
Tax on precious stones and substances	In accordance with Article 4 of Decree 2009-299/PR of 30 December 2009, setting out the rules of precious and semi-precious minerals trading in Togo: export cost of precious and semi-precious stones and minerals is fixed at 4.5% of the market value. This tax is paid by the holders of trading permits of precious metals and gemstones.	CDDI

Flow name	Flow definition	Relevant authority
Customs adjustments (Penalties)	These are amounts paid by mining companies in the event of breaches of customs legislation or adjustments to customs tariffs.	CDDI
Dividends	These relate to dividends paid directly to the Treasury account of the Togolese Government. Article 55 of the Mining Code stipulates that the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.	DGTCP
Payment to Special Electrification Fund (SEF)	According to Article 47 of Law n° 2000-012 relating to the electricity sector, a concession fee must be paid to the Regulatory Authority of Electricity Sector by entities using electrical installations to supply of electrical energy. However, payments for social projects for the electrification of mining communities are transferred to the "Electrification Fund Special account" for the realisation of the aforementioned projects. These payments are not provided for in the regulations governing the extractive sector.	ARSE
Tax on issue of environmental suitability certificate	Tax amounting to 5% of the cost of environmental assessment of the Impact Assessment Report.	ANGE
Certificate of environmental regulation	This relates to amounts paid to obtain the certificate of environmental regulation by companies which have not been subject to the environmental impact study before starting their activities.	ANGE
Penalties	In accordance with Articles 151 to 158 of the environmental framework law, penalties are applicable for breaches.	ANGE
Tax on hiring authorisation	According to Ministerial Decree No 009/MEF/MYESS which sets out the pricing of the different revenues of the General Directorate of Labour and Social Legislation, the tax on hiring authorisation amounts to 25% of salaries subject to contribution.	DGTLS
Fees for certificate of payment of wages	Inter-ministerial Decree n°009/MEF/MYESS fixes the fees for the certification of payment of wages at FCFA 10,000 for the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Visa application fees	Inter-ministerial Decree n°009/MEF/MYESS fixes the visa application fees at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Visa fees for foreign contracts	Inter-ministerial Decree n°009/MEF/MYESS fixes the visa fees for foreign contracts at 20% of salary subject to contributions for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Fees for the certification of documents quality	Inter-ministerial decree n°009/MEF/MYESS fixes visa fees for the certification of documents at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Visa fees on apprentice contracts	Inter-ministerial decree n°009/MEF/MYESS fixes visa fees for apprenticeship contracts at FCFA 2,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Tax on the extraction of ground water	Companies exploiting ground water must pay taxes on water extracted. This is determined by water meter placed by TdE on water boreholes. These drilling areas are billed each month at a rate of FCFA 100/m 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 included all duties and taxes paid to CD under one category for accounting and monitoring purposes (excluding VAT). For simplicity, we have grouped in a single payment flow all taxes paid in CD with the exception of VAT.

In order to ensure a better coverage of materiality, we propose to include a line "other significant payments" to be reported by the extractive companies for all payments in excess of FCFA 5 million that the extractive companies could have made in Payment flows, taxes or financial transactions not provided for in the declaration form and / or to public entities not included in the scope of reconciliation.

Ref FD	Name
10.1	Other significant payments (>5 millions de FCFA)

Social expenses

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

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

Name
Voluntary social expenses
Mandatory social expenses

On the basis of our scoping study, social payments are retained in the EITI Repository through a unilateral declaration of the mining companies.

Subnational Payments

Subnational payments to regional government entities in line with the EITI Requirement 4.2 (d) identified in our scoping study are as follows:

Definition	Administration
<p>Direct payments to municipalities and prefectures: correspond to the prefectural fees applicable to extractive companies and which are provided for in the deliberations of the special delegations of the councils of the prefectures.</p> <p>These deliberations are governed by Law No. 64-12 of July 11, 1964 on the reorganization of the Councils of the Administrative District of Togo</p>	Special delegations of municipalities and mining prefectures

Subnational transfers

In accordance with EITI Requirement 4.2 (e), where transfers between national and sub-national government entities are linked to revenues generated by extractive enterprises and are made compulsory by a national constitution, law, or The Multi-Party Group is required to ensure that significant transfers are disclosed in the EITI reports.

During the framing work, we noted the existence of several transfers, the details of which have been described in section 3.2.4 Transfers of extractive revenues.

On the basis of our analysis, sub-national transfers within the scope of reconciliation are as follows:

Title	Administration
Transfers to the communes and prefectures of payments recovered by the CI	CI
Transfers in respect of customs revenue	CDDI
Other revenue transferred	All

Provision of infrastructure and barter-type agreements

On the basis of our scoping study, the barter transactions retained in the reconciliation scope are as follows:

Title
Total commitment / works budget
Value of commitments / works incurred from 1/1/2014 to 31/12/2014
Cumulative value of commitments / work incurred at 31/12/2014

Annex 10 : License application file

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

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DES RECHERCHES
GEOLOGIQUES ET MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

DOSSIER DE DEMANDE D'AUTORISATION DE PROSPECTION

Le dossier de demande comprend :

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

Les frais afférents :

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

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

DOSSIER DE DEMANDE DE PERMIS DE RECHERCHE

Le dossier de demande comprend :

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

Les frais afférents :

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

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERS

**REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie**

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

Le dossier de demande comprend :

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

Les frais afférents :

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

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

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DU DEVELOPPEMENT
ET DU CONTROLE MINIERES

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

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

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

Annex 11 : Reconciliation tables by company

N°	Payment nature	Company name	SNPT	UIF			1000160416 / 073905 K			Period	2014	Final difference
				Company			Government					
				Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments			10,105,197,709	(4,600,000)	10,100,597,709	7,945,431,868	2,032,266,748	9,977,698,616		122,899,093		
(DGMG)			-	-	-	-	-	-		-		
1.1	Instruction duties		-	-	-	-	-	-		-		
1.2	Fixed duties		-	-	-	-	-	-		-		
1.3	Superficial royalties		-	-	-	-	-	-		-		
1.4	Mining royalties (royalties)		-	-	-	-	-	-		-		
1.5	Penalties for Mining Offenses		-	-	-	-	-	-		-		
(CI)			2,759,664,966	(2,895,890)	2,756,769,076	1,861,084,167	895,685,210	2,756,769,377		(301)		
2.1	Corporate tax (IS)		1,101,845,720	-	1,101,845,720	275,461,430	826,384,291	1,101,845,721		(1)		
2.2	Income Tax on the Capital (IRCM)		-	-	-	-	-	-		-		
2.3	Minimum Lump Sum Tax (IMF)		-	-	-	315,178,234	(315,178,234)	-		-		
2.4	Professional tax (TP)		843,443,072	-	843,443,072	843,443,072	-	843,443,072		-		
2.5	Property Taxes (TP)		49,556,763	-	49,556,763	49,556,763	-	49,556,763		-		
2.6	Personal Income Tax IRPP / IRTS		108,421,879	1,704,110	110,125,989	621,332,346	(511,206,057)	110,126,289		(300)		
2.7	Wage Taxes (WT)		201,506,424	-	201,506,424	201,506,424	-	201,506,424		-		
2.8	Supplementary Taxes on Salary (TCS)		2,685,375	-	2,685,375	-	2,685,375	2,685,375		-		
2.9	Value Added Tax (VAT)		-	-	-	-	-	-		-		
2.10	Withholding of Services (RSPTS)		447,605,733	-	447,605,733	447,605,733	-	447,605,733		-		
2.11	Withholding on rent (RSL)		-	-	-	-	-	-		-		
2.12	Beverage Manufacturing and commercialization Tax		-	-	-	-	-	-		-		
2.13	Garbage collection fee (TEO)		-	-	-	-	-	-		-		
2.14	Single Professional Tax (TPU)		-	-	-	-	-	-		-		
2.15	Tax adjustments and penalties paid to the CI		4,600,000	(4,600,000)	-	-	-	-		-		
(CDDI)			3,182,347,449	(1,704,110)	3,180,643,339	1,922,470,211	1,135,273,734	3,057,743,945		122,899,394		
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)		1,152,145,499	(1,704,110)	1,150,441,389	792,372,113	352,311,609	1,144,683,722		5,757,667		
3.2	Value added tax (VAT) to the customs authorities		2,030,201,950	-	2,030,201,950	1,130,098,098	782,962,125	1,913,060,223		117,141,727		
3.3	Tax on precious stones and substances		-	-	-	-	-	-		-		
3.4	Customs Penalties		-	-	-	-	-	-		-		
(DGTCP)			3,000,000,000	-	3,000,000,000	3,000,000,000	-	3,000,000,000		-		
4.1	Dividends		3,000,000,000	-	3,000,000,000	3,000,000,000	-	3,000,000,000		-		
4.2	Advances on dividends		-	-	-	-	-	-		-		
(ANGE)			-	-	-	-	-	-		-		
5.1	Tax on the Issuance of Environmental Compliance		-	-	-	-	-	-		-		
5.2	Certificate of environmental regularization		-	-	-	-	-	-		-		
(DGTLS)			-	-	-	-	-	-		-		
6.1	Hiring Authorization Fees		-	-	-	-	-	-		-		
6.2	Attestation of Payment of Salary Claim		-	-	-	-	-	-		-		
6.3	Study and visa fees		-	-	-	-	-	-		-		
6.4	Visa fees for foreigners' contracts		-	-	-	-	-	-		-		
6.5	Document quality certification fees		-	-	-	-	-	-		-		
6.6	Visa fee for apprenticeship contracts		-	-	-	-	-	-		-		
(TdE)			-	-	-	-	-	-		-		
7.1	Water withdraw al tax		-	-	-	-	-	-		-		
(CNSS)			1,163,185,294	-	1,163,185,294	1,161,877,490	1,307,804	1,163,185,294		-		
8.1	Social security contributions		1,163,185,294	-	1,163,185,294	1,161,877,490	1,307,804	1,163,185,294		-		
Municipalities and prefectures of mining communities			-	-	-	-	-	-		-		
9.1	Direct payments to municipalities and prefectures		-	-	-	-	-	-		-		
Other administrations			-	-	-	-	-	-		-		
10.1	Other significant payments > FCFA 5 million		-	-	-	-	-	-		-		
Total cash payments			10,105,197,709	(4,600,000)	10,100,597,709	7,945,431,868	2,032,266,748	9,977,698,616		122,899,093		
Social payments			-	-	-	-	-	-		-		
11.1	Mandatory social payments		-	-	-	-	-	-		-		
11.2	Voluntary social payments		-	-	-	-	-	-		-		
Total social expenses			-	-	-	-	-	-		-		
Total payments			10,105,197,709	(4,600,000)	10,100,597,709	7,945,431,868	2,032,266,748	9,977,698,616		122,899,093		

Company name		WACEM	UIF	1000144378	Period			2014	
N°	Payment nature	Company			Government			Final difference	
		Original	Adjust.	Final	Original	Adjust.	Final		
A. Direct payments		2,252,556,097	89,834,406	2,342,390,503	2,292,800,587	48,970,916	2,341,771,503	619,000	
(DGMG)		654,322,827	-	654,322,827	654,322,827	-	654,322,827	-	
1.1	Instruction duties	-	-	-	-	-	-	-	
1.2	Fixed duties	-	-	-	-	-	-	-	
1.3	Superficial royalties	3,825,000	-	3,825,000	3,825,000	-	3,825,000	-	
1.4	Mining royalties (royalties)	650,497,827	-	650,497,827	650,497,827	-	650,497,827	-	
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-	
(CI)		1,270,078,717	803,000	1,270,881,717	1,221,321,801	48,970,916	1,270,292,717	589,000	
2.1	Corporate tax (IS)	846,372,039	-	846,372,039	846,372,039	-	846,372,039	-	
2.2	Income Tax on the Capital (IRCM)	65,000,000	-	65,000,000	-	64,974,000	64,974,000	26,000	
2.3	Minimum Lump Sum Tax (IMF)	-	803,000	803,000	803,000	-	803,000	-	
2.4	Professional tax (TP)	27,729,409	-	27,729,409	-	27,729,409	27,729,409	-	
2.5	Property Taxes (TF)	1,990,352	-	1,990,352	-	1,990,352	1,990,352	-	
2.6	Personal Income Tax IRPP/ IRTS	18,910,984	-	18,910,984	83,539,984	(64,974,000)	18,565,984	345,000	
2.7	Wage Taxes (WT)	20,179,157	-	20,179,157	19,961,157	-	19,961,157	218,000	
2.8	Supplementary Taxes on Salary (TCS)	590,750	-	590,750	56,125	534,625	590,750	-	
2.9	Value Added Tax (VAT)	287,435,133	-	287,435,133	268,718,603	18,716,530	287,435,133	-	
2.10	Withholding of Services (RSPS)	1,870,893	-	1,870,893	1,870,893	-	1,870,893	-	
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-	
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-	
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-	
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-	
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-	
(CDDI)		-	89,031,406	89,031,406	89,001,406	-	89,001,406	30,000	
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	80,365,924	80,365,924	80,365,924	-	80,365,924	-	
3.2	Value added tax (VAT) to the customs authorities	-	8,665,482	8,665,482	8,635,482	-	8,635,482	30,000	
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-	
3.4	Customs Penalties	-	-	-	-	-	-	-	
(DGTCP)		163,387,978	-	163,387,978	163,387,978	-	163,387,978	-	
4.1	Dividends	163,387,978	-	163,387,978	163,387,978	-	163,387,978	-	
4.2	Advances on dividends	-	-	-	-	-	-	-	
(ANGE)		-	-	-	-	-	-	-	
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-	
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-	
(DGTLS)		-	-	-	-	-	-	-	
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-	
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-	
6.3	Study and visa fees	-	-	-	-	-	-	-	
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-	
6.5	Document quality certification fees	-	-	-	-	-	-	-	
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-	
(TdE)		-	-	-	-	-	-	-	
7.1	Water withdrawal tax	-	-	-	-	-	-	-	
(CNSS)		164,766,575	-	164,766,575	164,766,575	-	164,766,575	-	
8.1	Social security contributions	164,766,575	-	164,766,575	164,766,575	-	164,766,575	-	
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-	
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	
Other administrations		-	-	-	-	-	-	-	
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-	
Total cash payments		2,252,556,097	89,834,406	2,342,390,503	2,292,800,587	48,970,916	2,341,771,503	619,000	
Social payments		15,486,000	-	15,486,000	-	-	-	-	
11.1	Mandatory social payments	-	-	-	-	-	-	-	
11.2	Voluntary social payments	15,486,000	-	15,486,000	-	-	-	-	
Total social expenses		15,486,000	-	15,486,000	-	-	-	-	
Total payments		2,252,556,097	89,834,406	2,342,390,503	2,292,800,587	48,970,916	2,341,771,503	619,000	

Company name		SCANTOGO Mines UIF			1000161343			Period	2014	
N°	Payment nature	Company			Government			Final difference		
		Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments		1,069,270,602	(150,000)	1,069,120,602	1,071,420,939	-	1,071,420,939	(2,300,337)		
(DGMG)		6,249,025	-	6,249,025	6,249,025	-	6,249,025	-		
1.1	Instruction duties	350,000	-	350,000	350,000	-	350,000	-		
1.2	Fixed duties	500,000	-	500,000	500,000	-	500,000	-		
1.3	Superficial royalties	5,399,025	-	5,399,025	5,399,025	-	5,399,025	-		
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-		
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-		
(CI)		429,217,575	-	429,217,575	430,637,575	-	430,637,575	(1,420,000)		
2.1	Corporate tax (IS)	-	-	-	-	-	-	-		
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-		
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	1,420,000	-	1,420,000	(1,420,000)		
2.4	Professional tax (TP)	-	-	-	-	-	-	-		
2.5	Property Taxes (TF)	-	-	-	-	-	-	-		
2.6	Personal Income Tax IRPP/ IRTS	210,313,905	-	210,313,905	210,313,905	-	210,313,905	-		
2.7	Wage Taxes (WT)	21,351,146	-	21,351,146	21,351,146	-	21,351,146	-		
2.8	Supplementary Taxes on Salary (TCS)	116,500	-	116,500	116,500	-	116,500	-		
2.9	Value Added Tax (VAT)	-	-	-	-	-	-	-		
2.10	Withholding of Services (RSPS)	194,336,740	-	194,336,740	194,336,740	-	194,336,740	-		
2.11	Withholding on rent (RSL)	3,099,284	-	3,099,284	3,099,284	-	3,099,284	-		
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-		
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-		
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-		
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-		
(CDDI)		510,721,047	-	510,721,047	510,739,015	-	510,739,015	(17,968)		
3.1	Customs Duties (DD-RS-FCS-PC-RI and others)	510,721,047	-	510,721,047	510,721,047	-	510,721,047	-		
3.2	Value added tax (VAT) to the customs authorities	-	-	-	17,968	-	17,968	(17,968)		
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-		
3.4	Customs Penalties	-	-	-	-	-	-	-		
(DGTCP)		-	-	-	-	-	-	-		
4.1	Dividends	-	-	-	-	-	-	-		
4.2	Advances on dividends	-	-	-	-	-	-	-		
(ANGE)		150,000	(150,000)	-	-	-	-	-		
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-		
5.2	Certificate of environmental regularization	150,000	(150,000)	-	-	-	-	-		
(DGTLS)		11,357,709	-	11,357,709	12,220,078	-	12,220,078	(862,369)		
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-		
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-		
6.3	Study and visa fees	-	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	11,357,709	-	11,357,709	12,220,078	-	12,220,078	(862,369)		
6.5	Document quality certification fees	-	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-		
(TdE)		-	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-	-		
(CNSS)		111,575,246	-	111,575,246	111,575,246	-	111,575,246	-		
8.1	Social security contributions	111,575,246	-	111,575,246	111,575,246	-	111,575,246	-		
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-		
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
Other administrations		-	-	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-		
Total cash payments		1,069,270,602	(150,000)	1,069,120,602	1,071,420,939	-	1,071,420,939	(2,300,337)		
Social payments		53,510,086	-	53,510,086	-	-	-	-		
11.1	Mandatory social payments	-	-	-	-	-	-	-		
11.2	Voluntary social payments	53,510,086	-	53,510,086	-	-	-	-		
Total social expenses		53,510,086	-	53,510,086	-	-	-	-		
Total payments		1,069,270,602	(150,000)	1,069,120,602	1,071,420,939	-	1,071,420,939	(2,300,337)		

N°	Payment nature	Company name			Period			Final difference
		MM Mining	UIF	1000175986	2014			
		Company			Government			
	Original	Adjust.	Final	Original	Adjust.	Final		
A. Direct payments		96,430,434	-	96,430,434	96,355,434	-	96,355,434	75,000
(DGMG)		49,861,757	-	49,861,757	49,861,757	-	49,861,757	-
1.1	Instruction duties		-	-		-	-	-
1.2	Fixed duties		-	-		-	-	-
1.3	Superficial royalties	9,750,000	-	9,750,000	9,750,000	-	9,750,000	-
1.4	Mining royalties (royalties)	40,111,757	-	40,111,757	40,111,757	-	40,111,757	-
1.5	Penalties for Mining Offenses		-	-		-	-	-
(CI)		40,485,960	-	40,485,960	40,485,960	-	40,485,960	-
2.1	Corporate tax (IS)		-	-		-	-	-
2.2	Income Tax on the Capital (IRCM)		-	-		-	-	-
2.3	Minimum Lump Sum Tax (IMF)	39,700,000	-	39,700,000	39,700,000	-	39,700,000	-
2.4	Professional tax (TP)		-	-		-	-	-
2.5	Property Taxes (TF)		-	-		-	-	-
2.6	Personal Income Tax IRPP / IRTS	572,960	-	572,960	572,960	-	572,960	-
2.7	Wage Taxes (WT)		-	-		-	-	-
2.8	Supplementary Taxes on Salary (TCS)	63,000	-	63,000	63,000	-	63,000	-
2.9	Value Added Tax (VAT)		-	-		-	-	-
2.10	Withholding of Services (RSPS)		-	-		-	-	-
2.11	Withholding on rent (RSL)		-	-		-	-	-
2.12	Beverage Manufacturing and commercialization Tax		-	-		-	-	-
2.13	Garbage collection fee (TEO)		-	-		-	-	-
2.14	Single Professional Tax (TPU)		-	-		-	-	-
2.15	Tax adjustments and penalties paid to the CI	150,000	-	150,000	150,000	-	150,000	-
(CDDI)		973,050	-	973,050	898,050	-	898,050	75,000
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	973,050	-	973,050	898,050	-	898,050	75,000
3.2	Value added tax (VAT) to the customs authorities		-	-		-	-	-
3.3	Tax on precious stones and substances		-	-		-	-	-
3.4	Customs Penalties		-	-		-	-	-
(DGTCF)		-	-	-	-	-	-	-
4.1	Dividends		-	-		-	-	-
4.2	Advances on dividends		-	-		-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance		-	-		-	-	-
5.2	Certificate of environmental regularization		-	-		-	-	-
(DGTLs)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees		-	-		-	-	-
6.2	Attestation of Payment of Salary Claim		-	-		-	-	-
6.3	Study and visa fees		-	-		-	-	-
6.4	Visa fees for foreigners' contracts		-	-		-	-	-
6.5	Document quality certification fees		-	-		-	-	-
6.6	Visa fee for apprenticeship contracts		-	-		-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax		-	-		-	-	-
(CNSS)		5,109,667	-	5,109,667	5,109,667	-	5,109,667	-
8.1	Social security contributions	5,109,667	-	5,109,667	5,109,667	-	5,109,667	-
Municipalities and prefectures of mining communities			-	-		-	-	-
9.1	Direct payments to municipalities and prefectures		-	-		-	-	-
Other administrations			-	-		-	-	-
10.1	Other significant payments > FCFA 5 million		-	-		-	-	-
Total cash payments		96,430,434	-	96,430,434	96,355,434	-	96,355,434	75,000
Social payments		8,637,000	-	8,637,000				
11.1	Mandatory social payments		-	-				
11.2	Voluntary social payments	8,637,000	-	8,637,000				
Total social expenses		8,637,000	-	8,637,000				
Total payments		96,430,434	-	96,430,434	96,355,434	-	96,355,434	75,000

		Company name	POMAR	UIF	1000165087	Period			2014	
N°	Payment nature	Company			Government			Final difference		
		Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments		239,769,532	(2,649,861)	237,119,671	238,615,286	(14,938,599)	223,676,687	13,442,984		
(DGMG)		2,360,000	1,860,000	4,220,000	4,220,000	-	4,220,000	-		
1.1	Instruction duties	-	-	-	-	-	-	-		
1.2	Fixed duties	-	-	-	-	-	-	-		
1.3	Superficial royalties	2,360,000	1,860,000	4,220,000	4,220,000	-	4,220,000	-		
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-		
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-		
(CI)		78,868,645	451,739	79,320,384	94,258,983	(14,938,599)	79,320,384	-		
2.1	Corporate tax (IS)	-	-	-	-	-	-	-		
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-		
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-		
2.4	Professional tax (TP)	-	-	-	-	-	-	-		
2.5	Property Taxes (TF)	-	-	-	-	-	-	-		
2.6	Personal Income Tax IRPP / IRTS	57,146,800	-	57,146,800	57,146,800	-	57,146,800	-		
2.7	Wage Taxes (WT)	12,609,216	172,597	12,781,813	12,781,813	-	12,781,813	-		
2.8	Supplementary Taxes on Salary (TCS)	718,875	-	718,875	718,875	-	718,875	-		
2.9	Value Added Tax (VAT)	-	-	-	14,938,599	(14,938,599)	-	-		
2.10	Withholding of Services (RSPS)	2,960,178	-	2,960,178	2,960,178	-	2,960,178	-		
2.11	Withholding on rent (RSL)	5,433,576	279,142	5,712,718	5,712,718	-	5,712,718	-		
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-		
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-		
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-		
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-		
(CDDI)		19,803,800	-	19,803,800	6,917,566	-	6,917,566	12,886,234		
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	19,803,800	-	19,803,800	6,917,566	-	6,917,566	12,886,234		
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-		
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-		
3.4	Customs Penalties	-	-	-	-	-	-	-		
(DGTCP)		-	-	-	-	-	-	-		
4.1	Dividends	-	-	-	-	-	-	-		
4.2	Advances on dividends	-	-	-	-	-	-	-		
(ANGE)		688,000	-	688,000	131,250	-	131,250	556,750		
5.1	Tax on the Issuance of Environmental Compliance	688,000	-	688,000	131,250	-	131,250	556,750		
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-		
(DGTLS)		-	-	-	-	-	-	-		
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-		
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-		
6.3	Study and visa fees	-	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-		
6.5	Document quality certification fees	-	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-		
(TdE)		-	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-	-		
(CNSS)		133,087,487	-	133,087,487	133,087,487	-	133,087,487	-		
8.1	Social security contributions	133,087,487	-	133,087,487	133,087,487	-	133,087,487	-		
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-		
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
Other administrations		4,961,600	(4,961,600)	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	4,961,600	(4,961,600)	-	-	-	-	-		
Total cash payments		239,769,532	(2,649,861)	237,119,671	238,615,286	(14,938,599)	223,676,687	13,442,984		
Social payments		2,381,000	-	2,381,000	-	-	-	-		
11.1	Mandatory social payments	-	-	-	-	-	-	-		
11.2	Voluntary social payments	2,381,000	-	2,381,000	-	-	-	-		
Total social expenses		2,381,000	-	2,381,000	-	-	-	-		
Total payments		239,769,532	(2,649,861)	237,119,671	238,615,286	(14,938,599)	223,676,687	13,442,984		

N°	Payment nature	Company name		1,000,409,663			Period			2014	Final difference
		CTEM Sarl		UIF			Government				
		Original	Adjust.	Final	Original	Adjust.	Final				
A. Direct payments		7,954,380	(7,954,380)	-	-	-	-	-	-	-	
(DGMG)		-	-	-	-	-	-	-	-	-	
1.1	Instruction duties	-	-	-	-	-	-	-	-	-	
1.2	Fixed duties	-	-	-	-	-	-	-	-	-	
1.3	Superficial royalties	-	-	-	-	-	-	-	-	-	
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-	-	-	
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-	-	-	
(CI)		7,954,380	(7,954,380)	-	-	-	-	-	-	-	
2.1	Corporate tax (IS)	-	-	-	-	-	-	-	-	-	
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-	-	-	
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-	-	-	
2.4	Professional tax (TP)	7,359,099	(7,359,099)	-	-	-	-	-	-	-	
2.5	Property Taxes (TF)	595,281	(595,281)	-	-	-	-	-	-	-	
2.6	Personal Income Tax IRPP / IRTS	-	-	-	-	-	-	-	-	-	
2.7	Wage Taxes (WT)	-	-	-	-	-	-	-	-	-	
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	-	-	-	-	-	-	
2.9	Value Added Tax (VAT)	-	-	-	-	-	-	-	-	-	
2.10	Withholding of Services (RSPS)	-	-	-	-	-	-	-	-	-	
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-	-	-	
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-	-	-	
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-	-	-	
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-	-	-	
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-	-	-	
(CDDI)		-	-	-	-	-	-	-	-	-	
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	-	-	-	-	-	-	
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-	-	-	
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-	-	-	
3.4	Customs Penalties	-	-	-	-	-	-	-	-	-	
(DGTCP)		-	-	-	-	-	-	-	-	-	
4.1	Dividends	-	-	-	-	-	-	-	-	-	
4.2	Advances on dividends	-	-	-	-	-	-	-	-	-	
(ANGE)		-	-	-	-	-	-	-	-	-	
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-	-	-	
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-	-	-	
(DGTLS)		-	-	-	-	-	-	-	-	-	
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-	-	-	
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-	-	-	
6.3	Study and visa fees	-	-	-	-	-	-	-	-	-	
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-	-	-	
6.5	Document quality certification fees	-	-	-	-	-	-	-	-	-	
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-	-	-	
(TdE)		-	-	-	-	-	-	-	-	-	
7.1	Water withdrawal tax	-	-	-	-	-	-	-	-	-	
(CNSS)		-	-	-	-	-	-	-	-	-	
8.1	Social security contributions	-	-	-	-	-	-	-	-	-	
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-	-	-	
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	-	-	
Other administrations		-	-	-	-	-	-	-	-	-	
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-	-	-	
Total cash payments		7,954,380	(7,954,380)	-	-	-	-	-	-	-	
Social payments		-	-	-	-	-	-	-	-	-	
11.1	Mandatory social payments	-	-	-	-	-	-	-	-	-	
11.2	Voluntary social payments	-	-	-	-	-	-	-	-	-	
Total social expenses		-	-	-	-	-	-	-	-	-	
Total payments		7,954,380	(7,954,380)	-	-	-	-	-	-	-	

		Company name			Period			
		Voltic Togo SARL UIF			2014			
		1000174006						
N°	Payment nature	Company			Government			Final difference
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		186,082,083	729,271	186,811,354	184,920,146	3,342,692	188,262,838	(1,451,484)
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		69,438,320	9,188,227	78,626,547	77,887,064	1,100,192	78,987,256	(360,709)
2.1	Corporate tax (IS)	15,129,355	529,960	15,659,315	15,659,315	-	15,659,315	-
2.2	Income Tax on the Capital (IRCM)	1,363,725	-	1,363,725	1,363,725	-	1,363,725	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-
2.4	Professional tax (TP)	3,025,126	1,500,000	4,525,126	4,356,469	168,657	4,525,126	-
2.5	Property Taxes (TF)	185,122	-	185,122	-	185,122	185,122	-
2.6	Personal Income Tax IRPP / IRTS	209,760	1,664,486	1,874,246	1,869,676	4,570	1,874,246	-
2.7	Wage Taxes (WT)	11,709,960	1,512,911	13,222,871	13,222,961	-	13,222,961	(90)
2.8	Supplementary Taxes on Salary (TCS)	1,151,750	-	1,151,750	1,311,250	-	1,311,250	(159,500)
2.9	Value Added Tax (VAT)	21,643,548	-	21,643,548	20,887,507	717,160	21,604,667	38,881
2.10	Withholding of Services (RSFS)	326,800	-	326,800	566,800	-	566,800	(240,000)
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	11,980,870	3,980,870	15,961,740	15,961,740	-	15,961,740	-
2.13	Garbage collection fee (TEO)	24,683	-	24,683	-	24,683	24,683	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	2,687,621	-	2,687,621	2,687,621	-	2,687,621	-
(CDDI)		57,592,675	(8,458,956)	49,133,719	50,424,394	-	50,424,394	(1,290,675)
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	29,706,642	(3,114,457)	26,592,185	24,990,323	-	24,990,323	1,601,862
3.2	Value added tax (VAT) to the customs authorities	27,886,033	(5,344,499)	22,541,534	25,434,071	-	25,434,071	(2,892,537)
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		1,800,000	-	1,800,000	1,800,000	-	1,800,000	-
4.1	Dividends	1,800,000	-	1,800,000	1,800,000	-	1,800,000	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		2,242,500	-	2,242,500	-	2,242,500	2,242,500	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	2,242,500	-	2,242,500	-	2,242,500	2,242,500	-
(DGTLS)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		119,700	-	119,700	119,700	-	119,700	-
7.1	Water withdrawal tax	119,700	-	119,700	119,700	-	119,700	-
(CNSS)		54,688,888	-	54,688,888	54,688,888	-	54,688,888	(100)
8.1	Social security contributions	54,688,888	-	54,688,888	54,688,888	-	54,688,888	(100)
Municipalities and prefectures of mining communities		200,000	-	200,000	-	-	-	200,000
9.1	Direct payments to municipalities and prefectures	200,000	-	200,000	-	-	-	200,000
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		186,082,083	729,271	186,811,354	184,920,146	3,342,692	188,262,838	(1,451,484)
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		186,082,083	729,271	186,811,354	184,920,146	3,342,692	188,262,838	(1,451,484)

N°	Payment nature	Company name			Period			Final difference
		ACI Togo	UIF	152580N	2014			
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		-	-	-	5,160,265	-	5,160,265	(5,160,265)
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		-	-	-	3,033,578	-	3,033,578	(3,033,578)
2.1	Corporate tax (IS)	-	-	-	1,290,920	-	1,290,920	(1,290,920)
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	267,000	-	267,000	(267,000)
2.4	Professional tax (TP)	-	-	-	177,838	-	177,838	(177,838)
2.5	Property Taxes (TF)	-	-	-	122,618	-	122,618	(122,618)
2.6	Personal Income Tax IRPP / IRTS	-	-	-	26,280	-	26,280	(26,280)
2.7	Wage Taxes (WT)	-	-	-	187,152	-	187,152	(187,152)
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	10,500	-	10,500	(10,500)
2.9	Value Added Tax (VAT)	-	-	-	615,105	-	615,105	(615,105)
2.10	Withholding of Services (RSFS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	275,750	-	275,750	(275,750)
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	28,349	-	28,349	(28,349)
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	32,066	-	32,066	(32,066)
(CDD)		-	-	-	2,126,687	-	2,126,687	(2,126,687)
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	1,049,229	-	1,049,229	(1,049,229)
3.2	Value added tax (VAT) to the customs authorities	-	-	-	1,077,458	-	1,077,458	(1,077,458)
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLs)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		-	-	-	-	-	-	-
8.1	Social security contributions	-	-	-	-	-	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		-	-	-	5,160,265	-	5,160,265	(5,160,265)
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		-	-	-	5,160,265	-	5,160,265	(5,160,265)

		Company name	TdE	UIF	1000166680	Period			2014	
N°	Payment nature	Company			Government			Final difference		
		Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments		855,305,932	-	855,305,932	857,775,460	-	857,775,460	(2,469,528)		
(DGMG)		-	-	-	-	-	-	-		
1.1	Instruction duties	-	-	-	-	-	-	-		
1.2	Fixed duties	-	-	-	-	-	-	-		
1.3	Superficial royalties	-	-	-	-	-	-	-		
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-		
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-		
(CI)		539,866,238	-	539,866,238	539,866,238	-	539,866,238	-		
2.1	Corporate tax (IS)	-	-	-	16,232,539	(16,232,539)	-	-		
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-		
2.3	Minimum Lump Sum Tax (IMF)	58,998,327	(1,265,869)	57,732,458	57,732,458	-	57,732,458	-		
2.4	Professional tax (TP)	16,232,539	-	16,232,539	16,232,539	16,232,539	16,232,539	-		
2.5	Property Taxes (TF)	8,123,227	-	8,123,227	9,206,324	(1,083,097)	8,123,227	-		
2.6	Personal Income Tax IRPP / IRTS	53,560,289	-	53,560,289	53,560,289	-	53,560,289	-		
2.7	Wage Taxes (WT)	87,589,360	-	87,589,360	87,589,360	-	87,589,360	-		
2.8	Supplementary Taxes on Salary (TCS)	1,620,500	-	1,620,500	1,620,500	-	1,620,500	-		
2.9	Value Added Tax (VAT)	311,833,899	-	311,833,899	311,833,899	-	311,833,899	-		
2.10	Withholding of Services (RSPS)	-	-	-	-	-	-	-		
2.11	Withholding on rent (RSL)	825,000	-	825,000	825,000	-	825,000	-		
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-		
2.13	Garbage collection fee (TEO)	1,083,097	-	1,083,097	-	1,083,097	1,083,097	-		
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-		
2.15	Tax adjustments and penalties paid to the CI	-	1,265,869	1,265,869	1,265,869	-	1,265,869	-		
(CDDI)		10,635,511	-	10,635,511	15,432,039	-	15,432,039	(4,796,528)		
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	10,635,511	-	10,635,511	5,392,812	-	5,392,812	5,242,699		
3.2	Value added tax (VAT) to the customs authorities	-	-	-	10,039,227	-	10,039,227	(10,039,227)		
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-		
3.4	Customs Penalties	-	-	-	-	-	-	-		
(DGTCP)		-	-	-	-	-	-	-		
4.1	Dividends	-	-	-	-	-	-	-		
4.2	Advances on dividends	-	-	-	-	-	-	-		
(ANGE)		-	-	-	-	-	-	-		
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-		
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-		
(DGTLS)		-	-	-	-	-	-	-		
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-		
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-		
6.3	Study and visa fees	-	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-		
6.5	Document quality certification fees	-	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-		
(TdE)		-	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-	-		
(CNSS)		302,477,183	-	302,477,183	302,477,183	-	302,477,183	-		
8.1	Social security contributions	302,477,183	-	302,477,183	302,477,183	-	302,477,183	-		
Municipalities and prefectures of mining communities		2,327,000	-	2,327,000	-	-	-	2,327,000		
9.1	Direct payments to municipalities and prefectures	2,327,000	-	2,327,000	-	-	-	2,327,000		
Other administrations		-	-	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-		
Total cash payments		855,305,932	-	855,305,932	857,775,460	-	857,775,460	(2,469,528)		
Social payments		-	-	-	-	-	-	-		
11.1	Mandatory social payments	-	-	-	-	-	-	-		
11.2	Voluntary social payments	-	-	-	-	-	-	-		
Total social expenses		-	-	-	-	-	-	-		
Total payments		855,305,932	-	855,305,932	857,775,460	-	857,775,460	(2,469,528)		

N°	Payment nature	Company name			Period			Final difference
		WAFEX	UIF	1000116100	2014			
		Company			Government			
	Original	Adjust.	Final	Original	Adjust.	Final		
A. Direct payments		711,767,299	-	711,767,299	745,822,937	-	745,822,937	(34,055,638)
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		74,184,603	10,612,650	84,797,253	84,874,170	-	84,874,170	(76,917)
2.1	Corporate tax (IS)	69,391,756	-	69,391,756	69,391,756	-	69,391,756	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-
2.4	Professional tax (TP)	2,623,186	-	2,623,186	2,623,186	-	2,623,186	-
2.5	Property Taxes (TF)	-	-	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS	749,468	-	749,468	749,468	-	749,468	-
2.7	Wage Taxes (WT)	996,836	-	996,836	996,836	-	996,836	-
2.8	Supplementary Taxes on Salary (TCS)	10,500	-	10,500	10,500	-	10,500	-
2.9	Value Added Tax (VAT)	-	10,612,650	10,612,650	10,612,650	-	10,612,650	-
2.10	Withholding of Services (RSPS)	70,000	-	70,000	146,917	-	146,917	(76,917)
2.11	Withholding on rent (RSL)	342,857	-	342,857	342,857	-	342,857	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-
(CDDI)		636,884,695	(10,612,650)	626,272,045	660,207,266	-	660,207,266	(33,935,221)
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	626,272,045	-	626,272,045	628,323,742	-	628,323,742	(2,051,697)
3.2	Value added tax (VAT) to the customs authorities	10,612,650	(10,612,650)	-	31,883,524	-	31,883,524	(31,883,524)
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		698,001	-	698,001	741,501	-	741,501	(43,500)
8.1	Social security contributions	698,001	-	698,001	741,501	-	741,501	(43,500)
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		711,767,299	-	711,767,299	745,822,937	-	745,822,937	(34,055,638)
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		711,767,299	-	711,767,299	745,822,937	-	745,822,937	(34,055,638)

		Company name	SOLTRANS	UIF	1000174105/ 010226L	Period	2014	
N°	Payment nature	Company			Government			Final difference
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		326,467,771	-	326,467,771	319,184,768	-	319,184,768	7,283,003
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		19,392,526	-	19,392,526	19,392,526	-	19,392,526	-
2.1	Corporate tax (IS)	10,245,400	-	10,245,400	10,245,400	-	10,245,400	-
2.2	Income Tax on the Capital (IRCM)	2,260,845	-	2,260,845	2,260,845	-	2,260,845	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-
2.4	Professional tax (TP)	635,597	-	635,597	635,597	-	635,597	-
2.5	Property Taxes (TF)	-	-	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS	4,135,387	-	4,135,387	4,135,387	-	4,135,387	-
2.7	Wage Taxes (WT)	1,281,126	-	1,281,126	1,281,126	-	1,281,126	-
2.8	Supplementary Taxes on Salary (TCS)	19,000	-	19,000	19,000	-	19,000	-
2.9	Value Added Tax (VAT)	-	-	-	-	-	-	-
2.10	Withholding of Services (RSPS)	195,000	-	195,000	195,000	-	195,000	-
2.11	Withholding on rent (RSL)	620,171	-	620,171	620,171	-	620,171	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-
(CDDI)		305,157,520	-	305,157,520	297,874,517	-	297,874,517	7,283,003
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	305,157,520	-	305,157,520	297,874,517	-	297,874,517	7,283,003
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLs)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		1,917,725	-	1,917,725	1,917,725	-	1,917,725	-
8.1	Social security contributions	1,917,725	-	1,917,725	1,917,725	-	1,917,725	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		326,467,771	-	326,467,771	319,184,768	-	319,184,768	7,283,003
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		326,467,771	-	326,467,771	319,184,768	-	319,184,768	7,283,003

N°	Payment nature	Company name		Period			Final difference
		GTOA Sarl	UIF	2014			
		Original	Company Adjust.	Final	Original	Government Adjust.	
A. Direct payments		-	-	-	24,181,406	(24,181,406)	-
(DGMG)		-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-
(CI)		-	-	-	6,402,000	(6,402,000)	-
2.1	Corporate tax (IS)	-	-	-	1,688,100	(1,688,100)	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	1,179,025	(1,179,025)	-
2.4	Professional tax (TP)	-	-	-	3,484,875	(3,484,875)	-
2.5	Property Taxes (TF)	-	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS	-	-	-	-	-	-
2.7	Wage Taxes (WT)	-	-	-	-	-	-
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	-	-	-
2.9	Value Added Tax (VAT)	-	-	-	-	-	-
2.10	Withholding of Services (RSPS)	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the Ci	-	-	-	50,000	(50,000)	-
(CDDI)		-	-	-	17,779,406	(17,779,406)	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	8,228,168	(8,228,168)	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	9,551,238	(9,551,238)	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-
(DGTLS)		-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-
(CNSS)		-	-	-	-	-	-
8.1	Social security contributions	-	-	-	-	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-
Total cash payments		-	-	-	24,181,406	(24,181,406)	-
Social payments		-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-
Total payments		-	-	-	24,181,406	(24,181,406)	-

N°	Payment nature	Company name			Period			Final difference
		Les Aigles	UIF	094129 B	2014			
		Company			Government			
	Original	Adjust.	Final	Original	Adjust.	Final		
A.	Direct payments	17,295,198	261,867	17,557,065	20,885,972	(3,308,907)	17,577,065	(20,000)
	(DGMG)	3,594,300	-	3,594,300	3,594,300	-	3,594,300	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	100,000	-	100,000	100,000	-	100,000	-
1.4	Mining royalties (royalties)	3,494,300	-	3,494,300	3,494,300	-	3,494,300	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
	(CI)	12,700,898	261,867	12,962,765	14,715,222	(1,752,457)	12,962,765	-
2.1	Corporate tax (IS)	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	5,133,926	-	5,133,926	5,133,926	-	5,133,926	-
2.4	Professional tax (TP)	5,133,927	-	5,133,927	5,133,927	-	5,133,927	-
2.5	Property Taxes (TF)	807,361	-	807,361	807,361	-	807,361	-
2.6	Personal Income Tax IRPP / IRTS	28,700	30,690	59,390	59,390	-	59,390	-
2.7	Wage Taxes (WT)	1,222,717	230,177	1,452,894	1,452,894	-	1,452,894	-
2.8	Supplementary Taxes on Salary (TCS)	2,625	1,000	3,625	3,625	-	3,625	-
2.9	Value Added Tax (VAT)	10,520	-	10,520	2,043,363	(2,032,843)	10,520	-
2.10	Withholding of Services (RSPS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	80,736	-	80,736	80,736	-	80,736	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	280,386	-	280,386	-	280,386	280,386	-
	(CDDI)	-	-	-	1,556,450	(1,556,450)	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	551,861	(551,861)	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	1,004,589	(1,004,589)	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
	(DGTCP)	-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
	(ANGE)	-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
	(DGTLS)	-	-	-	20,000	-	20,000	(20,000)
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	20,000	-	20,000	(20,000)
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
	(TdE)	-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
	(CNSS)	-	-	-	-	-	-	-
8.1	Social security contributions	-	-	-	-	-	-	-
	Municipalities and prefectures of mining communities	1,000,000	-	1,000,000	1,000,000	-	1,000,000	-
9.1	Direct payments to municipalities and prefectures	1,000,000	-	1,000,000	1,000,000	-	1,000,000	-
	Other administrations	-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
	Total cash payments	17,295,198	261,867	17,557,065	20,885,972	(3,308,907)	17,577,065	(20,000)
	Social payments	-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
	Total social expenses	-	-	-	-	-	-	-
	Total payments	17,295,198	261,867	17,557,065	20,885,972	(3,308,907)	17,577,065	(20,000)

		Company name			Period			
		Togo rail			2014			
		UIF			1000174447/ 022860E			
N°	Payment nature	Company			Government			Final difference
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		156,794,697	-	156,794,697	161,213,122	-	161,213,122	(4,418,425)
(DGMG)		1,984,500	-	1,984,500	1,984,500	-	1,984,500	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	200,000	-	200,000	200,000	-	200,000	-
1.4	Mining royalties (royalties)	1,784,500	-	1,784,500	1,784,500	-	1,784,500	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		115,076,634	-	115,076,634	115,076,934	-	115,076,934	(300)
2.1	Corporate tax (IS)	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	10,686,460	-	10,686,460	10,686,490	-	10,686,490	(30)
2.4	Professional tax (TP)	3,566,188	-	3,566,188	3,566,188	-	3,566,188	-
2.5	Property Taxes (TF)	2,236,414	(969,113)	1,267,301	1,267,301	-	1,267,301	-
2.6	Personal Income Tax IRPP / IRTS	1,411,288	-	1,411,288	1,411,288	-	1,411,288	-
2.7	Wage Taxes (WT)	3,014,251	652,195	3,666,446	3,666,446	-	3,666,446	-
2.8	Supplementary Taxes on Salary (TCS)	133,125	-	133,125	133,125	-	133,125	-
2.9	Value Added Tax (VAT)	84,698,360	5,841,845	90,540,205	90,540,205	-	90,540,205	-
2.10	Withholding of Services (RSPS)	892,634	289,065	1,181,699	1,181,969	-	1,181,969	(270)
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	298,188	969,113	1,267,301	1,267,301	-	1,267,301	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	8,139,726	(6,783,105)	1,356,621	1,356,621	-	1,356,621	-
(CDDI)		28,543,427	-	28,543,427	32,961,952	-	32,961,952	(4,418,525)
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	13,638,611	-	13,638,611	15,666,517	-	15,666,517	(2,027,906)
3.2	Value added tax (VAT) to the customs authorities	14,904,816	-	14,904,816	17,295,435	-	17,295,435	(2,390,619)
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		11,190,136	-	11,190,136	11,189,736	-	11,189,736	400
8.1	Social security contributions	11,190,136	-	11,190,136	11,189,736	-	11,189,736	400
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		156,794,697	-	156,794,697	161,213,122	-	161,213,122	(4,418,425)
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		156,794,697	-	156,794,697	161,213,122	-	161,213,122	(4,418,425)

		Company name		Period			2014	
N°	Payment nature	Company			Government			Final difference
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		17,409,481	(17,409,481)	-	28,121,597	(28,121,597)	-	-
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		9,232,521	(9,232,521)	-	19,944,637	(19,944,637)	-	-
2.1	Corporate tax (IS)	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	6,000,000	(6,000,000)	-	6,000,000	(6,000,000)	-	-
2.4	Professional tax (TP)	-	-	-	1,083,700	(1,083,700)	-	-
2.5	Property Taxes (TF)	1,083,700	(1,083,700)	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS	779,340	(779,340)	-	779,340	(779,340)	-	-
2.7	Wage Taxes (WT)	1,366,231	(1,366,231)	-	1,366,231	(1,366,231)	-	-
2.8	Supplementary Taxes on Salary (TCS)	3,250	(3,250)	-	3,250	(3,250)	-	-
2.9	Value Added Tax (VAT)	-	-	-	10,712,116	(10,712,116)	-	-
2.10	Withholding of Services (RSFS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-
(CDDI)		3,708,457	(3,708,457)	-	3,708,457	(3,708,457)	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	1,205,918	(1,205,918)	-	1,205,918	(1,205,918)	-	-
3.2	Value added tax (VAT) to the customs authorities	2,502,539	(2,502,539)	-	2,502,539	(2,502,539)	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		4,468,503	(4,468,503)	-	4,468,503	(4,468,503)	-	-
8.1	Social security contributions	4,468,503	(4,468,503)	-	4,468,503	(4,468,503)	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		17,409,481	(17,409,481)	-	28,121,597	(28,121,597)	-	-
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		17,409,481	(17,409,481)	-	28,121,597	(28,121,597)	-	-

		Company name			Period			
		COLAS	UIF	1000161037	2014			
N°	Payment nature	Company			Government			Final difference
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		20,899,353	(20,899,353)	-	259,070,753	(257,250,253)	1,820,500	(1,820,500)
(DGMG)		-	-	-	1,820,500	-	1,820,500	(1,820,500)
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	100,000	-	100,000	(100,000)
1.4	Mining royalties (royalties)	-	-	-	1,720,500	-	1,720,500	(1,720,500)
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		16,702,340	(16,702,340)	-	253,231,047	(253,231,047)	-	-
2.1	Corporate tax (IS)	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	127,069,924	(127,069,924)	-	-
2.3	Minimum Lump Sum Tax (IMF)	2,732,788	(2,732,788)	-	2,732,788	(2,732,788)	-	-
2.4	Professional tax (TP)	2,662,394	(2,662,394)	-	-	-	-	-
2.5	Property Taxes (TF)	-	-	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS	4,087,698	(4,087,698)	-	2,192,018	(2,192,018)	-	-
2.7	Wage Taxes (WT)	590,577	(590,577)	-	478,300	(478,300)	-	-
2.8	Supplementary Taxes on Salary (TCS)	1,750	(1,750)	-	95,430	(95,430)	-	-
2.9	Value Added Tax (VAT)	-	-	-	114,237,696	(114,237,696)	-	-
2.10	Withholding of Services (RSPS)	5,673,883	(5,673,883)	-	4,470,391	(4,470,391)	-	-
2.11	Withholding on rent (RSL)	953,250	(953,250)	-	1,954,500	(1,954,500)	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-
(CDD)		-	-	-	-	-	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	-	-	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)		-	-	-	20,000	(20,000)	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	20,000	(20,000)	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		4,197,013	(4,197,013)	-	3,999,206	(3,999,206)	-	-
8.1	Social security contributions	4,197,013	(4,197,013)	-	3,999,206	(3,999,206)	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		20,899,353	(20,899,353)	-	259,070,753	(257,250,253)	1,820,500	(1,820,500)
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		20,899,353	(20,899,353)	-	259,070,753	(257,250,253)	1,820,500	(1,820,500)

		Company name	Togo carrière	UIF	051213X/ 1000175347	Period			2014	
N°	Payment nature	Company			Government			Final difference		
		Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments		254,628,035	-	254,628,035	365,863,265	(107,566,592)	258,296,673	(3,668,638)		
(DGMG)		13,889,100	-	13,889,100	13,889,100	-	13,889,100	-		
1.1	Instruction duties	-	-	-	-	-	-	-		
1.2	Fixed duties	-	-	-	-	-	-	-		
1.3	Superficial royalties	100,000	-	100,000	100,000	-	100,000	-		
1.4	Mining royalties (royalties)	13,789,100	-	13,789,100	13,789,100	-	13,789,100	-		
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-		
(CI)		83,493,424	-	83,493,424	191,190,016	(107,566,592)	83,623,424	(130,000)		
2.1	Corporate tax (IS)	27,669,233	-	27,669,233	27,669,233	-	27,669,233	-		
2.2	Income Tax on the Capital (IRCM)	-	3,865,648	3,865,648	3,865,648	-	3,865,648	-		
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	130,000	-	130,000	(130,000)		
2.4	Professional tax (TP)	17,718,637	-	17,718,637	17,718,637	-	17,718,637	-		
2.5	Property Taxes (TF)	-	-	-	-	-	-	-		
2.6	Personal Income Tax IRPP / IRTS	10,157,790	4,267,000	14,424,790	14,424,790	-	14,424,790	-		
2.7	Wage Taxes (WT)	12,637,838	-	12,637,838	12,637,838	-	12,637,838	-		
2.8	Supplementary Taxes on Salary (TCS)	381,725	-	381,725	381,725	-	381,725	-		
2.9	Value Added Tax (VAT)	1,378,482	-	1,378,482	110,145,074	(108,766,592)	1,378,482	-		
2.10	Withholding of Services (RSPS)	734,274	-	734,274	734,274	-	734,274	-		
2.11	Withholding on rent (RSL)	587,313	-	587,313	587,313	-	587,313	-		
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-		
2.13	Garbage collection fee (TEO)	1,200,000	-	1,200,000	-	1,200,000	1,200,000	-		
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-		
2.15	Tax adjustments and penalties paid to the CI	11,028,132	(8,132,648)	2,895,484	2,895,484	-	2,895,484	-		
(CDDI)		106,720,356	-	106,720,356	110,575,895	-	110,575,895	(3,855,539)		
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	39,006,872	-	39,006,872	38,132,608	-	38,132,608	874,264		
3.2	Value added tax (VAT) to the customs authorities	67,713,484	-	67,713,484	72,443,287	-	72,443,287	(4,729,803)		
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-		
3.4	Customs Penalties	-	-	-	-	-	-	-		
(DGTCP)		-	-	-	-	-	-	-		
4.1	Dividends	-	-	-	-	-	-	-		
4.2	Advances on dividends	-	-	-	-	-	-	-		
(ANGE)		306,900	-	306,900	-	-	-	306,900		
5.1	Tax on the Issuance of Environmental Compliance	306,900	-	306,900	-	-	-	306,900		
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-		
(DGTLS)		-	-	-	-	-	-	-		
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-		
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-		
6.3	Study and visa fees	-	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-		
6.5	Document quality certification fees	-	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-		
(TdE)		-	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-	-		
(CNSS)		47,058,255	-	47,058,255	47,058,254	-	47,058,254	1		
8.1	Social security contributions	47,058,255	-	47,058,255	47,058,254	-	47,058,254	1		
Municipalities and prefectures of mining communities		3,160,000	-	3,160,000	3,150,000	-	3,150,000	10,000		
9.1	Direct payments to municipalities and prefectures	3,160,000	-	3,160,000	3,150,000	-	3,150,000	10,000		
Other administrations		-	-	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-		
Total cash payments		254,628,035	-	254,628,035	365,863,265	(107,566,592)	258,296,673	(3,668,638)		
Social payments		-	-	-	-	-	-	-		
11.1	Mandatory social payments	-	-	-	-	-	-	-		
11.2	Voluntary social payments	-	-	-	-	-	-	-		
Total social expenses		-	-	-	-	-	-	-		
Total payments		254,628,035	-	254,628,035	365,863,265	(107,566,592)	258,296,673	(3,668,638)		

N°	Payment nature	Company name		Period			Final difference	
		EBOMAF SA.	UIF	2014				
		Company			Government			
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		314,080,758	(314,080,758)	-	385,571,622	(385,571,622)	-	-
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		314,080,758	(314,080,758)	-	385,571,622	(385,571,622)	-	-
2.1	Corporate tax (IS)	230,182,816	(230,182,816)	-	157,354,940	(157,354,940)	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	32,244,000	(32,244,000)	-	41,297,418	(41,297,418)	-	-
2.4	Professional tax (TP)	49,345,512	(49,345,512)	-	49,345,512	(49,345,512)	-	-
2.5	Property Taxes (TF)	990,000	(990,000)	-	1,089,000	(1,089,000)	-	-
2.6	Personal Income Tax IRPP / IRTS	205,030	(205,030)	-	179,340	(179,340)	-	-
2.7	Wage Taxes (WT)	824,400	(824,400)	-	910,000	(910,000)	-	-
2.8	Supplementary Taxes on Salary (TCS)	57,000	(57,000)	-	48,750	(48,750)	-	-
2.9	Value Added Tax (VAT)	-	-	-	112,033,781	(112,033,781)	-	-
2.10	Withholding of Services (RSPS)	100,000	(100,000)	-	50,000	(50,000)	-	-
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	132,000	(132,000)	-	145,200	(145,200)	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	23,117,681	(23,117,681)	-	-
(CDD)		-	-	-	-	-	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	-	-	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLs)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		-	-	-	-	-	-	-
8.1	Social security contributions	-	-	-	-	-	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		314,080,758	(314,080,758)	-	385,571,622	(385,571,622)	-	-
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		314,080,758	(314,080,758)	-	385,571,622	(385,571,622)	-	-

N°	Payment nature	Company name	TGC S.A.	UIF	1000164961	Period		2014	Final difference
			Company			Original	Adjust.	Final	
A. Direct payments			46,871,264	26,176,201	73,047,465	76,071,188	-	76,071,188	(3,023,723)
(DGMG)			2,490,200	-	2,490,200	2,490,200	-	2,490,200	-
1.1	Instruction duties		-	-	-	-	-	-	-
1.2	Fixed duties		2,490,200	(2,490,200)	-	-	-	-	-
1.3	Superficial royalties		-	200,000	200,000	200,000	-	200,000	-
1.4	Mining royalties (royalties)		-	2,290,200	2,290,200	2,290,200	-	2,290,200	-
1.5	Penalties for Mining Offenses		-	-	-	-	-	-	-
(CI)			15,903,512	26,176,201	42,079,713	42,079,715	-	42,079,715	(2)
2.1	Corporate tax (IS)		-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)		-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)		2,156,000	-	2,156,000	2,156,000	-	2,156,000	-
2.4	Professional tax (TP)		3,344,963	-	3,344,963	3,344,963	-	3,344,963	-
2.5	Property Taxes (TF)		186,580	-	186,580	186,580	-	186,580	-
2.6	Personal Income Tax IRPP/ IRTS		-	-	-	-	-	-	-
2.7	Wage Taxes (WT)		476,280	(476,280)	-	-	-	-	-
2.8	Supplementary Taxes on Salary (TCS)		-	-	-	-	-	-	-
2.9	Value Added Tax (VAT)		9,571,033	26,502,481	36,073,514	36,073,514	-	36,073,514	-
2.10	Withholding of Services (RSPS)		-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)		150,000	-	150,000	150,000	-	150,000	-
2.12	Beverage Manufacturing and commercialization Tax		-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)		18,656	-	18,656	18,658	-	18,658	(2)
2.14	Single Professional Tax (TPU)		-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI		-	150,000	150,000	150,000	-	150,000	-
(CDDI)			28,366,052	-	28,366,052	31,310,593	-	31,310,593	(2,944,541)
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)		13,222,262	-	13,222,262	13,245,464	-	13,245,464	(23,202)
3.2	Value added tax (VAT) to the customs authorities		15,143,790	-	15,143,790	18,065,129	-	18,065,129	(2,921,339)
3.3	Tax on precious stones and substances		-	-	-	-	-	-	-
3.4	Customs Penalties		-	-	-	-	-	-	-
(DGTCP)			-	-	-	-	-	-	-
4.1	Dividends		-	-	-	-	-	-	-
4.2	Advances on dividends		-	-	-	-	-	-	-
(ANGE)			111,500	-	111,500	190,680	-	190,680	(79,180)
5.1	Tax on the Issuance of Environmental Compliance		-	-	-	-	-	-	-
5.2	Certificate of environmental regularization		111,500	-	111,500	190,680	-	190,680	(79,180)
(DGTLS)			-	-	-	-	-	-	-
6.1	Hiring Authorization Fees		-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim		-	-	-	-	-	-	-
6.3	Study and visa fees		-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts		-	-	-	-	-	-	-
6.5	Document quality certification fees		-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts		-	-	-	-	-	-	-
(TdE)			-	-	-	-	-	-	-
7.1	Water withdraw al tax		-	-	-	-	-	-	-
(CNSS)			-	-	-	-	-	-	-
8.1	Social security contributions		-	-	-	-	-	-	-
Municipalities and prefectures of mining communities			-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures		-	-	-	-	-	-	-
Other administrations			-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million		-	-	-	-	-	-	-
Total cash payments			46,871,264	26,176,201	73,047,465	76,071,188	-	76,071,188	(3,023,723)
Social payments			-	-	-	-	-	-	-
11.1	Mandatory social payments		-	-	-	-	-	-	-
11.2	Voluntary social payments		-	-	-	-	-	-	-
Total social expenses			-	-	-	-	-	-	-
Total payments			46,871,264	26,176,201	73,047,465	76,071,188	-	76,071,188	(3,023,723)

N°	Payment nature	Company name	SNCTPC			UIF			Period 2014			Final difference
			Original	Adjust.	Final	Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments												
(DGMG)												
1.1	Instruction duties		-	-	-	-	-	-	-	-	-	-
1.2	Fixed duties		-	-	-	-	-	-	-	-	-	-
1.3	Superficial royalties		-	-	-	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)		-	-	-	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses		-	-	-	-	-	-	-	-	-	-
(CI)												
2.1	Corporate tax (IS)		-	-	-	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)		-	-	-	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)		-	-	-	-	-	-	-	-	-	-
2.4	Professional tax (TP)		-	-	-	-	-	-	-	-	-	-
2.5	Property Taxes (TF)		-	-	-	-	-	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS		-	-	-	10,755,280	(10,755,280)	-	-	-	-	-
2.7	Wage Taxes (WT)		-	-	-	1,773,404	(1,773,404)	-	-	-	-	-
2.8	Supplementary Taxes on Salary (TCS)		-	-	-	-	-	-	-	-	-	-
2.9	Value Added Tax (VAT)		-	-	-	-	-	-	-	-	-	-
2.10	Withholding of Services (RSPPS)		-	-	-	14,593,277	(14,593,277)	-	-	-	-	-
2.11	Withholding on rent (RSL)		-	-	-	8,312,050	(8,312,050)	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax		-	-	-	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)		-	-	-	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)		-	-	-	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI		-	-	-	4,441,281	(4,441,281)	-	-	-	-	-
(CDDI)												
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)		-	-	-	-	-	-	-	-	-	-
3.2	Value added tax (VAT) to the customs authorities		-	-	-	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances		-	-	-	-	-	-	-	-	-	-
3.4	Customs Penalties		-	-	-	-	-	-	-	-	-	-
(DGTCP)												
4.1	Dividends		-	-	-	-	-	-	-	-	-	-
4.2	Advances on dividends		-	-	-	-	-	-	-	-	-	-
(ANGE)												
5.1	Tax on the Issuance of Environmental Compliance		-	-	-	150,000	-	150,000	-	-	-	(150,000)
5.2	Certificate of environmental regularization		-	-	-	-	-	-	-	-	-	-
(DGTLS)												
6.1	Hiring Authorization Fees		-	-	-	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim		-	-	-	-	-	-	-	-	-	-
6.3	Study and visa fees		-	-	-	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts		-	-	-	-	-	-	-	-	-	-
6.5	Document quality certification fees		-	-	-	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts		-	-	-	-	-	-	-	-	-	-
(TdE)												
7.1	Water withdrawal tax		-	-	-	-	-	-	-	-	-	-
(CNSS)												
8.1	Social security contributions		-	-	-	-	-	-	-	-	-	-
Municipalities and prefectures of mining communities												
9.1	Direct payments to municipalities and prefectures		-	-	-	-	-	-	-	-	-	-
Other administrations												
10.1	Other significant payments > FCFA 5 million		-	-	-	-	-	-	-	-	-	-
Total cash payments			-	-	-	40,025,292	(39,875,292)	150,000	-	-	-	(150,000)
Social payments												
11.1	Mandatory social payments		-	-	-	-	-	-	-	-	-	-
11.2	Voluntary social payments		-	-	-	-	-	-	-	-	-	-
Total social expenses			-	-	-	-	-	-	-	-	-	-
Total payments			-	-	-	40,025,292	(39,875,292)	150,000	-	-	-	(150,000)

N°	Payment nature	Company name			Period			Final difference
		SAD	UIF	1000118827	2014			
		Company			Government			
	Original	Adjust.	Final	Original	Adjust.	Final		
A. Direct payments								
		46,919,624	(5,475,600)	41,444,024	8,718,887	26,861,243	35,580,130	5,863,894
	(DGMG)	8,308,500	(5,475,600)	2,832,900	6,111,500	-	6,111,500	(3,278,600)
1.1	Instruction duties		-	-		-	-	-
1.2	Fixed duties		-	-		-	-	-
1.3	Superficial royalties		-	-	75,000	-	75,000	(75,000)
1.4	Mining royalties (royalties)	8,308,500	(5,475,600)	2,832,900	6,036,500	-	6,036,500	(3,203,600)
1.5	Penalties for Mining Offenses		-	-		-	-	-
	(CI)	4,663,648	-	4,663,648	2,307,387	2,139,032	4,446,419	217,229
2.1	Corporate tax (IS)		-	-		-	-	-
2.2	Income Tax on the Capital (IRCM)		-	-		-	-	-
2.3	Minimum Lump Sum Tax (IMF)		-	-	73,606	(73,606)	-	-
2.4	Professional tax (TP)		-	-	78,591	(78,591)	-	-
2.5	Property Taxes (TF)		-	-	3,375	(3,375)	-	-
2.6	Personal Income Tax IRPP / IRTS	2,665,820	-	2,665,820	2,250	2,399,765	2,402,015	263,805
2.7	Wage Taxes (WT)	805,530	-	805,530	29,750	865,971	895,721	(90,191)
2.8	Supplementary Taxes on Salary (TCS)	142,125	-	142,125	3,000	139,000	142,000	125
2.9	Value Added Tax (VAT)		-	-	2,035,940	(2,035,940)	-	-
2.10	Withholding of Services (RSPS)	915,166	-	915,166	6,600	1,000,083	1,006,683	(91,517)
2.11	Withholding on rent (RSL)		-	-	62,875	(62,875)	-	-
2.12	Beverage Manufacturing and commercialization Tax		-	-		-	-	-
2.13	Garbage collection fee (TEO)		-	-	10,800	(10,800)	-	-
2.14	Single Professional Tax (TPU)		-	-		-	-	-
2.15	Tax adjustments and penalties paid to the CI	135,007	-	135,007	600	(600)	-	135,007
	(CDDI)	31,358,696	-	31,358,696	-	19,363,231	19,363,231	11,995,465
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	31,358,696	-	31,358,696	-	11,106,576	11,106,576	20,252,120
3.2	Value added tax (VAT) to the customs authorities		-	-	-	8,256,655	8,256,655	(8,256,655)
3.3	Tax on precious stones and substances		-	-		-	-	-
3.4	Customs Penalties		-	-		-	-	-
	(DGTCP)	-	-	-	-	-	-	-
4.1	Dividends		-	-		-	-	-
4.2	Advances on dividends		-	-		-	-	-
	(ANGE)	170,030	-	170,030	-	170,030	170,030	-
5.1	Tax on the Issuance of Environmental Compliance		-	-		-	-	-
5.2	Certificate of environmental regularization	170,030	-	170,030		170,030	170,030	-
	(DGTLS)	-	-	-	-	-	-	-
6.1	Hiring Authorization Fees		-	-		-	-	-
6.2	Attestation of Payment of Salary Claim		-	-		-	-	-
6.3	Study and visa fees		-	-		-	-	-
6.4	Visa fees for foreigners' contracts		-	-		-	-	-
6.5	Document quality certification fees		-	-		-	-	-
6.6	Visa fee for apprenticeship contracts		-	-		-	-	-
	(TdE)	-	-	-	-	-	-	-
7.1	Water withdrawal tax		-	-		-	-	-
	(CNSS)	2,418,750	-	2,418,750	300,000	5,188,950	5,488,950	(3,070,200)
8.1	Social security contributions	2,418,750	-	2,418,750	300,000	5,188,950	5,488,950	(3,070,200)
Municipalities and prefectures of mining communities								
9.1	Direct payments to municipalities and prefectures		-	-		-	-	-
Other administrations								
10.1	Other significant payments > FCFA 5 million		-	-		-	-	-
Total cash payments								
		46,919,624	(5,475,600)	41,444,024	8,718,887	26,861,243	35,580,130	5,863,894
Social payments								
11.1	Mandatory social payments		-	-		-	-	-
11.2	Voluntary social payments		-	-		-	-	-
Total social expenses								
		-	-	-	-	-	-	-
Total payments								
		46,919,624	(5,475,600)	41,444,024	8,718,887	26,861,243	35,580,130	5,863,894

N°	Payment nature	Company name			Period			Final difference
		ADEOTI	UIF	112205 F	2014			
		Company			Government			
	Original	Adjust.	Final	Original	Adjust.	Final		
A. Direct payments								
		-	-	-	12,003,193	(12,003,193)	-	-
(DGMG)								
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)								
2.1	Corporate tax (IS)	-	-	-	7,717,390	(7,717,390)	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	1,000,000	(1,000,000)	-	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-
2.4	Professional tax (TP)	-	-	-	4,959,635	(4,959,635)	-	-
2.5	Property Taxes (TF)	-	-	-	500,000	(500,000)	-	-
2.6	Personal Income Tax IRPP / IRTS	-	-	-	468,853	(468,853)	-	-
2.7	Wage Taxes (WT)	-	-	-	607,814	(607,814)	-	-
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	181,088	(181,088)	-	-
2.9	Value Added Tax (VAT)	-	-	-	-	-	-	-
2.10	Withholding of Services (RSFS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-
(CDDI)								
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	73,400	(73,400)	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)								
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)								
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)								
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)								
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)								
8.1	Social security contributions	-	-	-	4,212,403	(4,212,403)	-	-
Municipalities and prefectures of mining communities								
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations								
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments								
Social payments								
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses								
Total payments								
		-	-	-	12,003,193	(12,003,193)	-	-

N°	Payment nature	Company name		UIF	Period			2014	Final difference
		CECO BTP			Original	Adjust.	Final		
A. Direct payments									
		1,667,650	-	1,667,650	4,400,325,389	(4,383,041,339)	17,284,050	(15,616,400)	
	(DGMG)	1,450,000	-	1,450,000	16,957,000	-	16,957,000	(15,507,000)	
1.1	Instruction duties	350,000	-	350,000	-	-	-	350,000	
1.2	Fixed duties	1,000,000	-	1,000,000	-	-	-	1,000,000	
1.3	Superficial royalties	100,000	-	100,000	-	-	-	100,000	
1.4	Mining royalties (royalties)	-	-	-	16,957,000	-	16,957,000	(16,957,000)	
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-	
	(CI)	-	-	-	4,035,756,388	(4,035,756,388)	-	-	
2.1	Corporate tax (IS)	-	-	-	-	-	-	-	
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-	
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	239,755,172	(239,755,172)	-	-	
2.4	Professional tax (TP)	-	-	-	107,258,705	(107,258,705)	-	-	
2.5	Property Taxes (TF)	-	-	-	2,421,366	(2,421,366)	-	-	
2.6	Personal Income Tax IRPP / IRTS	-	-	-	39,485,430	(39,485,430)	-	-	
2.7	Wage Taxes (WT)	-	-	-	71,369,883	(71,369,883)	-	-	
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	4,947,650	(4,947,650)	-	-	
2.9	Value Added Tax (VAT)	-	-	-	3,212,421,133	(3,212,421,133)	-	-	
2.10	Withholding of Services (RSPS)	-	-	-	1,335,918	(1,335,918)	-	-	
2.11	Withholding on rent (RSL)	-	-	-	2,952,964	(2,952,964)	-	-	
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-	
2.13	Garbage collection fee (TEO)	-	-	-	322,849	(322,849)	-	-	
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-	
2.15	Tax adjustments and penalties paid to the CI	-	-	-	353,485,318	(353,485,318)	-	-	
	(CDDI)	-	-	-	128,068,402	(128,068,402)	-	-	
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	60,345,038	(60,345,038)	-	-	
3.2	Value added tax (VAT) to the customs authorities	-	-	-	67,723,364	(67,723,364)	-	-	
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-	
3.4	Customs Penalties	-	-	-	-	-	-	-	
	(DGTCP)	-	-	-	-	-	-	-	
4.1	Dividends	-	-	-	-	-	-	-	
4.2	Advances on dividends	-	-	-	-	-	-	-	
	(ANGE)	217,650	-	217,650	327,050	-	327,050	(109,400)	
5.1	Tax on the Issuance of Environmental Compliance	217,650	-	217,650	327,050	-	327,050	(109,400)	
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-	
	(DGTLS)	-	-	-	-	-	-	-	
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-	
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-	
6.3	Study and visa fees	-	-	-	-	-	-	-	
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-	
6.5	Document quality certification fees	-	-	-	-	-	-	-	
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-	
	(TdE)	-	-	-	-	-	-	-	
7.1	Water withdrawal tax	-	-	-	-	-	-	-	
	(CNSS)	-	-	-	219,216,549	(219,216,549)	-	-	
8.1	Social security contributions	-	-	-	219,216,549	(219,216,549)	-	-	
	Municipalities and prefectures of mining communities	-	-	-	-	-	-	-	
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-	
	Other administrations	-	-	-	-	-	-	-	
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-	
Total cash payments		1,667,650	-	1,667,650	4,400,325,389	(4,383,041,339)	17,284,050	(15,616,400)	
Social payments		-	-	-	-	-	-	-	
11.1	Mandatory social payments	-	-	-	-	-	-	-	
11.2	Voluntary social payments	-	-	-	-	-	-	-	
Total social expenses		-	-	-	-	-	-	-	
Total payments		1,667,650	-	1,667,650	4,400,325,389	(4,383,041,339)	17,284,050	(15,616,400)	

		Company name	MIDNIGHT SUN	UIF	1000145251	Period			2014	
N°	Payment nature	Company			Government			Final difference		
		Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments		-	-	-	151,276,768	(140,604,018)	10,672,750	(10,672,750)		
(DGMG)		-	-	-	10,672,750	-	10,672,750	(10,672,750)		
1.1	Instruction duties	-	-	-	1,000,000	-	1,000,000	(1,000,000)		
1.2	Fixed duties	-	-	-	9,000,000	-	9,000,000	(9,000,000)		
1.3	Superficial royalties	-	-	-	672,750	-	672,750	(672,750)		
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-		
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-		
(CI)		-	-	-	127,310,540	(127,310,540)	-	-		
2.1	Corporate tax (IS)	-	-	-	44,712,930	(44,712,930)	-	-		
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-		
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	-	-	-	-		
2.4	Professional tax (TP)	-	-	-	16,377,895	(16,377,895)	-	-		
2.5	Property Taxes (TF)	-	-	-	2,585,245	(2,585,245)	-	-		
2.6	Personal Income Tax IRPP / IRTS	-	-	-	1,730,874	(1,730,874)	-	-		
2.7	Wage Taxes (WT)	-	-	-	5,210,280	(5,210,280)	-	-		
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	420,410	(420,410)	-	-		
2.9	Value Added Tax (VAT)	-	-	-	54,739,809	(54,739,809)	-	-		
2.10	Withholding of Services (RSPS)	-	-	-	90,000	(90,000)	-	-		
2.11	Withholding on rent (RSL)	-	-	-	1,062,375	(1,062,375)	-	-		
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-		
2.13	Garbage collection fee (TEO)	-	-	-	380,722	(380,722)	-	-		
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-		
2.15	Tax adjustments and penalties paid to the CI	-	-	-	-	-	-	-		
(CDD)		-	-	-	-	-	-	-		
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	-	-	-	-		
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-		
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-		
3.4	Customs Penalties	-	-	-	-	-	-	-		
(DGTCP)		-	-	-	-	-	-	-		
4.1	Dividends	-	-	-	-	-	-	-		
4.2	Advances on dividends	-	-	-	-	-	-	-		
(ANGE)		-	-	-	-	-	-	-		
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-		
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-		
(DGTLS)		-	-	-	40,000	(40,000)	-	-		
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-		
6.2	Attestation of Payment of Salary Claim	-	-	-	40,000	(40,000)	-	-		
6.3	Study and visa fees	-	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-		
6.5	Document quality certification fees	-	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-		
(TdE)		-	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-	-		
(CNSS)		-	-	-	13,253,478	(13,253,478)	-	-		
8.1	Social security contributions	-	-	-	13,253,478	(13,253,478)	-	-		
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-		
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
Other administrations		-	-	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-		
Total cash payments		-	-	-	151,276,768	(140,604,018)	10,672,750	(10,672,750)		
Social payments		-	-	-	-	-	-	-		
11.1	Mandatory social payments	-	-	-	-	-	-	-		
11.2	Voluntary social payments	-	-	-	-	-	-	-		
Total social expenses		-	-	-	-	-	-	-		
Total payments		-	-	-	151,276,768	(140,604,018)	10,672,750	(10,672,750)		

N°	Payment nature	Company name			Period			Final difference
		GER	UIF		2014			
		Original	Company Adjust.	Final	Original	Government Adjust.	Final	
A. Direct payments		-	-	-	672,697,181	(672,697,181)	-	-
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		-	-	-	439,096,249	(439,096,249)	-	-
2.1	Corporate tax (IS)	-	-	-	57,471,088	(57,471,088)	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	130,578,591	(130,578,591)	-	-
2.4	Professional tax (TP)	-	-	-	98,971,332	(98,971,332)	-	-
2.5	Property Taxes (TF)	-	-	-	-	-	-	-
2.6	Personal Income Tax IRPP / IRTS	-	-	-	1,243,133	(1,243,133)	-	-
2.7	Wage Taxes (WT)	-	-	-	3,188,215	(3,188,215)	-	-
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	164,200	(164,200)	-	-
2.9	Value Added Tax (VAT)	-	-	-	133,638,966	(133,638,966)	-	-
2.10	Withholding of Services (RSPS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	825,000	(825,000)	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	13,015,724	(13,015,724)	-	-
(CDDI)		-	-	-	209,495,138	(209,495,138)	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	76,964,495	(76,964,495)	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	132,530,643	(132,530,643)	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLs)		-	-	-	40,000	(40,000)	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	40,000	(40,000)	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		-	-	-	24,065,794	(24,065,794)	-	-
8.1	Social security contributions	-	-	-	24,065,794	(24,065,794)	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		-	-	-	672,697,181	(672,697,181)	-	-
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		-	-	-	672,697,181	(672,697,181)	-	-

Company name		SHEHU DAN FODIO UIF			1000164259			Period	2014	
N°	Payment nature	Company			Government			Final difference		
		Original	Adjust.	Final	Original	Adjust.	Final			
A. Direct payments		6,787,171	-	6,787,171	7,257,156	-	7,257,156	(469,985)		
(DGMG)		900,000	-	900,000	100,000	-	100,000	800,000		
1.1	Instruction duties	250,000	-	250,000	-	-	-	250,000		
1.2	Fixed duties	300,000	-	300,000	-	-	-	300,000		
1.3	Superficial royalties	100,000	-	100,000	100,000	-	100,000	-		
1.4	Mining royalties (royalties)	250,000	-	250,000	-	-	-	250,000		
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-		
(CI)		2,817,171	-	2,817,171	6,510,320	-	6,510,320	(3,693,149)		
2.1	Corporate tax (IS)	1,512,300	-	1,512,300	1,553,910	-	1,553,910	(41,610)		
2.2	Income Tax on the Capital (IRCM)	642,391	-	642,391	642,391	-	642,391	-		
2.3	Minimum Lump Sum Tax (IMF)	85,000	-	85,000	3,088,021	-	3,088,021	(3,003,021)		
2.4	Professional tax (TP)	56,848	-	56,848	446,257	-	446,257	(389,409)		
2.5	Property Taxes (TF)	-	-	-	47,354	-	47,354	(47,354)		
2.6	Personal Income Tax IRPP / IRTS	-	-	-	-	-	-	-		
2.7	Wage Taxes (WT)	102,000	-	102,000	368,237	-	368,237	(266,237)		
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	10,300	-	10,300	(10,300)		
2.9	Value Added Tax (VAT)	-	-	-	-	-	-	-		
2.10	Withholding of Services (RSPS)	3,353	-	3,353	3,688	-	3,688	(335)		
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-		
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-		
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-		
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-		
2.15	Tax adjustments and penalties paid to the CI	415,279	-	415,279	350,162	-	350,162	65,117		
(CDDI)		-	-	-	646,836	-	646,836	(646,836)		
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	269,330	-	269,330	(269,330)		
3.2	Value added tax (VAT) to the customs authorities	-	-	-	377,506	-	377,506	(377,506)		
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-		
3.4	Customs Penalties	-	-	-	-	-	-	-		
(DGTCP)		-	-	-	-	-	-	-		
4.1	Dividends	-	-	-	-	-	-	-		
4.2	Advances on dividends	-	-	-	-	-	-	-		
(ANGE)		3,070,000	-	3,070,000	-	-	-	3,070,000		
5.1	Tax on the Issuance of Environmental Compliance	2,800,000	-	2,800,000	-	-	-	2,800,000		
5.2	Certificate of environmental regularization	270,000	-	270,000	-	-	-	270,000		
(DGTLS)		-	-	-	-	-	-	-		
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-		
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-		
6.3	Study and visa fees	-	-	-	-	-	-	-		
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-		
6.5	Document quality certification fees	-	-	-	-	-	-	-		
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-		
(TdE)		-	-	-	-	-	-	-		
7.1	Water withdrawal tax	-	-	-	-	-	-	-		
(CNSS)		-	-	-	-	-	-	-		
8.1	Social security contributions	-	-	-	-	-	-	-		
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-		
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-		
Other administrations		-	-	-	-	-	-	-		
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-		
Total cash payments		6,787,171	-	6,787,171	7,257,156	-	7,257,156	(469,985)		
Social payments		-	-	-	-	-	-	-		
11.1	Mandatory social payments	-	-	-	-	-	-	-		
11.2	Voluntary social payments	-	-	-	-	-	-	-		
Total social expenses		-	-	-	-	-	-	-		
Total payments		6,787,171	-	6,787,171	7,257,156	-	7,257,156	(469,985)		

N°	Payment nature	Company name			Period			Final difference
		CARMAR Togo			2014			
		UIF						
		Company		Government				
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		-	-	-	699,115	-	699,115	(699,115)
(DGMG)		-	-	-	400,000	-	400,000	(400,000)
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	400,000	-	400,000	(400,000)
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		-	-	-	299,115	-	299,115	(299,115)
2.1	Corporate tax (IS)	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	-	-	-	37,500	-	37,500	(37,500)
2.4	Professional tax (TP)	-	-	-	-	-	-	-
2.5	Property Taxes (TF)	-	-	-	99,000	-	99,000	(99,000)
2.6	Personal Income Tax IRPP / IRTS	-	-	-	66,000	-	66,000	(66,000)
2.7	Wage Taxes (WT)	-	-	-	72,765	-	72,765	(72,765)
2.8	Supplementary Taxes on Salary (TCS)	-	-	-	-	-	-	-
2.9	Value Added Tax (VAT)	-	-	-	-	-	-	-
2.10	Withholding of Services (RSFS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	-	-	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	-	-	-	-	-	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	23,850	-	23,850	(23,850)
(CDDI)		-	-	-	-	-	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	-	-	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		-	-	-	-	-	-	-
8.1	Social security contributions	-	-	-	-	-	-	-
Municipalities and prefectures of mining communities		-	-	-	-	-	-	-
9.1	Direct payments to municipalities and prefectures	-	-	-	-	-	-	-
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		-	-	-	699,115	-	699,115	(699,115)
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		-	-	-	699,115	-	699,115	(699,115)

		Company name			Period			2014
		SILME-BTP Sarl	UIF	1 000 14 25 78				
N°	Payment nature	Company			Government			Final difference
		Original	Adjust.	Final	Original	Adjust.	Final	
A. Direct payments		12,316,460	(11,854,960)	461,500	12,781,914	(12,781,914)	-	461,500
(DGMG)		-	-	-	-	-	-	-
1.1	Instruction duties	-	-	-	-	-	-	-
1.2	Fixed duties	-	-	-	-	-	-	-
1.3	Superficial royalties	-	-	-	-	-	-	-
1.4	Mining royalties (royalties)	-	-	-	-	-	-	-
1.5	Penalties for Mining Offenses	-	-	-	-	-	-	-
(CI)		2,883,460	(2,883,460)	-	3,810,414	(3,810,414)	-	-
2.1	Corporate tax (IS)	-	-	-	-	-	-	-
2.2	Income Tax on the Capital (IRCM)	-	-	-	-	-	-	-
2.3	Minimum Lump Sum Tax (IMF)	866,903	(866,903)	-	1,134,439	(1,134,439)	-	-
2.4	Professional tax (TP)	272,670	(272,670)	-	697,454	(697,454)	-	-
2.5	Property Taxes (TF)	347,116	(347,116)	-	574,081	(574,081)	-	-
2.6	Personal Income Tax IRPP / IRTS	-	-	-	-	-	-	-
2.7	Wage Taxes (WT)	1,171,050	(1,171,050)	-	1,173,107	(1,173,107)	-	-
2.8	Supplementary Taxes on Salary (TCS)	81,750	(81,750)	-	81,750	(81,750)	-	-
2.9	Value Added Tax (VAT)	13,393	(13,393)	-	75,893	(75,893)	-	-
2.10	Withholding of Services (RSFS)	-	-	-	-	-	-	-
2.11	Withholding on rent (RSL)	62,500	(62,500)	-	-	-	-	-
2.12	Beverage Manufacturing and commercialization Tax	-	-	-	-	-	-	-
2.13	Garbage collection fee (TEO)	68,078	(68,078)	-	71,591	(71,591)	-	-
2.14	Single Professional Tax (TPU)	-	-	-	-	-	-	-
2.15	Tax adjustments and penalties paid to the CI	-	-	-	2,099	(2,099)	-	-
(CDDI)		-	-	-	-	-	-	-
3.1	Customs Duties (DD-RS-PCS-PC-RI and others)	-	-	-	-	-	-	-
3.2	Value added tax (VAT) to the customs authorities	-	-	-	-	-	-	-
3.3	Tax on precious stones and substances	-	-	-	-	-	-	-
3.4	Customs Penalties	-	-	-	-	-	-	-
(DGTCP)		-	-	-	-	-	-	-
4.1	Dividends	-	-	-	-	-	-	-
4.2	Advances on dividends	-	-	-	-	-	-	-
(ANGE)		-	-	-	-	-	-	-
5.1	Tax on the Issuance of Environmental Compliance	-	-	-	-	-	-	-
5.2	Certificate of environmental regularization	-	-	-	-	-	-	-
(DGTLS)		-	-	-	-	-	-	-
6.1	Hiring Authorization Fees	-	-	-	-	-	-	-
6.2	Attestation of Payment of Salary Claim	-	-	-	-	-	-	-
6.3	Study and visa fees	-	-	-	-	-	-	-
6.4	Visa fees for foreigners' contracts	-	-	-	-	-	-	-
6.5	Document quality certification fees	-	-	-	-	-	-	-
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-
(TdE)		-	-	-	-	-	-	-
7.1	Water withdrawal tax	-	-	-	-	-	-	-
(CNSS)		8,971,500	(8,971,500)	-	8,971,500	(8,971,500)	-	-
8.1	Social security contributions	8,971,500	(8,971,500)	-	8,971,500	(8,971,500)	-	-
Municipalities and prefectures of mining communities		461,500	-	461,500	-	-	-	461,500
9.1	Direct payments to municipalities and prefectures	461,500	-	461,500	-	-	-	461,500
Other administrations		-	-	-	-	-	-	-
10.1	Other significant payments > FCFA 5 million	-	-	-	-	-	-	-
Total cash payments		12,316,460	(11,854,960)	461,500	12,781,914	(12,781,914)	-	461,500
Social payments		-	-	-	-	-	-	-
11.1	Mandatory social payments	-	-	-	-	-	-	-
11.2	Voluntary social payments	-	-	-	-	-	-	-
Total social expenses		-	-	-	-	-	-	-
Total payments		12,316,460	(11,854,960)	461,500	12,781,914	(12,781,914)	-	461,500

Annex 12 : Situation of mining license

Annexe 12.1 Répartition des titres miniers par société extractive

Company	Type of license	Substance	Ref	Granting date	Duration (year)	Surface (km ²)	Place	Contact
ROHI Sarl	ARTISANAL AUTHGOLDIZATION	gravel	0310/MME/DGMG/DDCM/2014	11/06/2014	1		Tchébébé (Sotouboua)	BP 657 Lomé Tel : 93132401/90030965
Option Transit		gravel	0438/MME/DGMG/DDCM/2013	24/12/2013	1		Sédomé	BP 62024, Lomé Cel : 90040345
Ets 3 TR		sand	0424/MME/DGMG/DDCM/2013	11/12/2013	1		Abaté Kopé (Lacs)	3049 Bd du Mono BP61119 Tel : 98422524/90019099
Ets JESUS SAUVE		sand	0308/MME/DGMG/DDCM/2013	17/09/2013	1		Abaté Kopé (Lacs)	Cel : 90282396
SILME-BTP Sarl		sand	0309/MME/DGMG/DDCM/2013	17/09/2013	1		Goumou Kopé	05 BP1025, Lomé Tél : 22251493/90034462
PRO-SERVICES		sand	0309/MME/DGMG/DDCM/2013	17/09/2013	1		Kpomé-Akadjamé (Zio)	BP8510 Lomé Tel : 22213550
		sand	0311/MME/DGMG/DDCM/2013	17/09/2013	1		Aképe-Kpékomé (Avé)	Cel : 90045158
GRANUTOGO		sand	0290/MME/DGMG/DDCM/2013	28/08/2013	1		Lakata (yoto)	Zone pgoldtuaire BP: 6262, Tél : 22700683/22270763
M. ATTIOGBE Ernest		sand	0268/MME/DGMG/DDCM/2013	16/08/2013	1		Gbodjomé (Lacs)	Cel : 98571557
TRANSAXES		sand	0248/MME/DGMG/DDCM/2013	12/07/2013	1		Dalavé (zio)	01BP4980, Lomé Tél : 22344701/90158120
TECH-MINES		gold	0244/MME/DGMG/DDCM/2013	08/07/2013	1		Kéméni-Fizadé (Tchaoudjo)	Agoé-Assiyéyé,13 BP360 Lomé,Tél: 23382578
GTOA Sarl		sand	0142/MME/DGMG/DDCM/2013	11/04/2013	1		Dzrékpo (yoto)	Tokoin N'kafu Rue Santigou 03BP30936, Lomé Tél : 23366109/90171024
SOTESGRAV		CONSTRUCTION MATERIALS	sand	043/MME/CAB/ DGMG/ 2014	04/08/2014	3	0,1 km ²	Dalavé-Nyivé (Zio)
TESGRAV	sand		044/MME/CAB/ DGMG/ 2014	04/08/2014	3	0,17 km ²	Assiamagblé (Avé)	Tél : 90039554 / 90197237 LOME

Company	Type of license	Substance	Ref	Granting date	Duration (year)	Surface (km ²)	Place	Contact
TOGO RAIL		Gneiss	026/06/MMEE	11/05/2009 En renouvellement	3	0,8	Agbélouvé (Zio)	70 Avenue Calais BP: 340 Lomé Tél: 22212211/22214301
COLAS AFRIQUE		gneiss	005/MME/CAB/SG/DGMG/2013	06/02/2013	3	0,12	Gbleinvié (Zio)	2404Bd de la Paix Tokoin Aéropgoldt 10 BP: 10068 Lomé, Tél:22 61 61 01
ETOILE DU GOLFE		Gneiss	015/MME/SG/DGMG/2010	28/09/2010 En renouvellement	3	0,0235	Agbélouvé (Zio)	13 BP 333 Lomé ; Tél: 90971636/ 99495117
TGC S.A.		Gneiss	0216/MME/CAB/DGMG/2011	22/04/2011 En renouvellement	3	0,0967	Bègbè (Zio)	1230, Avenue Akéi Tel: 22380116/ 90038833
SATEM		Gneiss	045/MME/CAB/SG/DGMG/2011	22/08/2011	3	0,2184	Adangbé-Kpévé (Zio)	717, Rue Akossombo 04 BP. 421 Lomé Cel : 90155962
SNTC		Gneiss	073/MME/CAB/SG/DGMG/2011	27/12/2011	3	0,5	Goka-Kopé (AVE)	76, Rue des hydrocarbures BP 2906 Lomé ; Tél: 22215579
ADEOTI		gneiss	003/MME/CAB/SG/DGMG/2012	06/02/2012		0,17	Adidokpo-Kpéssoukpé (ZIO)	673 Rue des chemins de fer, 15 BP 238 Lomé Tél : 22 22 16 65
LES AIGLES		gneiss	005/MME/CAB/SG/DGMG/2012	06/02/2012	3	0,02	Todomé (Zio)	18Bd Felix Houphouet Boigny, BP: 60220, Lomé
		gneiss	006/MME/CAB/SG/DGMG/2012	06/02/2012	3	0,11	Goka-Kopé (Avé)	
Togo carrière		migmatite	009/MME/CAB/SG/DGMG/2012	21/02/2012	3	0,3	Lilikopé (Zio)	BP 4296, Lomé Tél : 22257575 Cel : 90996999
SHEHU DAN FODIO		gneiss	020/MME/CAB/SG/DGMG/2012	05/04/2012	3	0,04	Assahoun (AVE)	Cité Millénium Villa Prestige 36, BP:80625 Lomé, Tél: 22613940/90044379
CARMAR TOGO		Gravels rolled	030/2012/MME/CAB/SG/DGMG	04/05/2012	3	0,54	Drzekpon (yoto)	08 BP 81493 Lomé Tél : 90956584/99204172
		gneiss	031/2012/MME/CAB/SG/DGMG	04/05/2012	3	0,6	Adidokpo (ZIO)	
ALMACAR		gneiss	032/2012/MME/CAB/SG/DGMG	24/05/2012	3	0,12	Agoudja Badja (AVE)	BP 31260 Lomé Tél: 22614201/91824986
GEA		gneiss	033/2012/MME/CAB/SG/DGMG	25/05/2012	3	0,14	Bolou-Logboenou (Zio)	77, Ancienne rue du Gabon, Tél : 22220095/90957563
STDM		gneiss	045/MME/CAB/SG/DGMG/2012	18/10/2012	3	0,105	Djogbépimé (AVE)	Cité Millénium 01 BP 3515, Lomé Tél: 22268104/22261336

Company	Type of license	Substance	Ref	Granting date	Duration (year)	Surface (km ²)	Place	Contact
CECO BTP	SMALL SCALE OPERATION	gneiss	008/MME/CAB/SG/DGMG/2013	11/02/2013	3	0,05	Atiho-Avati (ZIO)	08 BP 80579, Lomé Tél: 22251450/22250390
STG		migmatite	041/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,16	Tsikpé-Kpédomé (Haho)	BP 80609, Lomé Tél: 22471103/22413979 Cel : 90044813
ALFO-GROUP		gneiss	042/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,15	Badja Lando (AVE)	64, Bd de la paix 19 BP 3066, Lomé Tél: 22222283/91455554
GER		gneiss	043/MME/CAB/SG/DGMG/2013	30/08/2013	3	0,11	Adokpo (ZIO)	BP 2972, Lomé Tél: 22260560
GRANUTOGO		migmatite	065/MME/CAB/SG/DGMG/2012	20/12/2012	5	0,0779	Amélépké (ZIO)	Zone pgoldtuaire BP : 6262, Lomé Tél : 22700683/22270763
SAD		Sand lagunaire	006/MME/CAB/SG/DGMG/2013	06/02/2013		0,66	Lomé (GOLFE)	Résidence du Bénin, villa A12, BP: 20151, Lomé Tél : 90090402
GLOBAL MERCHANTS		grenat	007/MME/CAB/SG/DGMG/2013	08/02/2013	5	1	N'gbafo-Gamé (Ogou)	BP : 81315, Lomé Tél : 91007755
STII		Sand lacustre	013/MME/CAB/SG/DGMG/2013	08/03/2013	5	7,8	Lac Togo, Aného (Lacs)	BP : 30664, Lomé Tél : 92181681/99254064
MIDNIGHT SUN		River Sand	55/MME/CAB/DGMG/2014	19/09/2014	5	3,43	Kélégougan-Atiégon (Golfe)	95, rue 173 Tokoin Wuiti Lomé Tél : 22 26 22 04 /22 26 22 08
		Sand lacustre	56/MME/CAB/DGMG/2014	19/09/2014	5	3,43	Lac BOKO (Lacs)	
	Gold	34/MME/CAB/DGMG/2014	12/06/2014	5	0,1	Kaoudè (Assoli)	BP 3580 Lomé Tel : 90 05 39 43	
WACEM	LARGE SCALE OPERATIONS	Limestone	96-167/PR	30/12/1996	20	20	Tabligbo (Yoto)	BP : 07, Tabligbo Tél: 22279062 (Lomé)/Tél: 23340394/23396361/Fax: 22270885/23396307
		Limestone	2009-177/PR	12/08/2009	20	5,5	Tabligbo (Yoto)	
SNPT		Phosphate	97-068/PR	29/04/1997	20	24,42	Hahotoé (Vo)	BP : 379, LOME Tél: 22 21 39 01/22 21 50 13/23 38 64 48
		Phosphate	97-069/PR	29/04/1997	20	15,46	Kpogamé (Zio)	

Company	Type of license	Substance	Ref	Granting date	Duration (year)	Surface (km ²)	Place	Contact
MM MINING		Iron	2008-021/PR	12/02/2008	20	-	Bassar (Bassar)	BP: 20124, Lomé Tél : 22266447/48 Fax : 22612975
SCANTOGO-MINE		Limstone	2009-178/PR	12/08/2009	20	14,1	Tabligbo (Yoto)	BP : 62108, Lomé Tél: 22270681/22270763
POMAR		Marble	2010-144/PR	24/11/2010	20	12,4	Pagala village (Blittah)	61, rue Soolou – Bè Pa de Souza BP 12357 Lomé Tél: 90 16 81 72

NC : non communicated - NA : non applicable - (1) source : (DGMG)

Annex 12.1 The list of Research permits by companies

Company	Principal substance	Ref	Granting date	Duration (year)	Surface (in km2)	Place
SERVAX GROUPE	Sand laguno-lacustre	N°58/MME/CAB/SG/DGMG/2012	23/11/2012	3	53	TogbléKopé
SOCIETETOGO SARL	GOLD	N°52/MME/CAB/SG/DGMG/2012	23/11/2012	3	197,7	Abidjandè
		N°53/MME/CAB/SG/DGMG/2012	23/11/2012	3	194,6	Agbandi
		N°54/MME/CAB/SG/DGMG/2012	23/11/2012	3	163,2	AssoumaKondji
SOCIETE NOUVELLE DES PHOSPHATES DU TOGO (SNPT)	Phosphate	N°003/MME/CAB/SG/DGMG/2013	04/02/2013	3	14	DAGBATI
	Phosphate	N°004/MME/CAB/SG/DGMG/2013	04/02/2013	3	26	DJAGBLE
Scantogo Mines	Marble	N°045/MME/CAB/SG/DGMG/2013	23/03/2013	2	153	NAMON
	Marble	N°015/MME/CAB/SG/DGMG/2013	23/03/2013	2	200	KAMINA - AKEBOU
	Limstone	N°036/MME/SG/DGMG/2012	18/07/2012	3	197,06	NAGBENI

Company	Principal substance	Ref	Granting date	Duration (year)	Surface (in km2)	Place
	Limestone	N°037/MME/SG/DGMG/2012	18/07/2012	3	22,25	KOUNDJOARE
	Limestone	N°038/MME/SG/DGMG/2012	18/07/2012	3	200	BGOLDGOU
POMAR	Dolomies	Au., N°0489/DGMG/DRGM/2012	10/12/2012	2	840,7	ONUTIVOU-ATOME
G&B African Resources	Phosphate	042/MME/CAB/SG/DGMG/2011	19/10/2011	2	49,88	BASSAR NGoldd
	Phosphate	043/MME/CAB/SG/DGMG/2011	19/10/2011	2	48,5475	BASSAR Centre
	Phosphate	044/MME/CAB/SG/DGMG/2011	19/10/2011	2	48,0225	BASSAR Sud
	URANIUM	056/MME/CAB/SG/DGMG/2012	23/11/2012	2	55,7	DJAKPATA
	URANIUM	057/MME/CAB/SG/DGMG/2012	23/11/2012	2	62,6	KPETEME
	URANIUM	055/MME/CAB/SG/DGMG/2012	23/11/2012	2	53,6	KPEDJI
RRCC (REGENT RESOURCES CAPITAL CGOLDPGOLDATION)	Zinc and associated minerals	024/MME/SG/DGMG/2013	05/05/2013	2	32,55	Pagala 2
	Zinc and associated minerals	025/MME/SG/DGMG/2013	05/05/2013	2	51,26	Pagala 3
	Zinc and associated minerals	026/MME/SG/DGMG/2013	05/05/2013	2	31,91	Pagala 4
	Zinc and associated minerals	021/MME/SG/DGMG/2013	05/05/2013	2	45,19	Haito 2
	Zinc and associated minerals	022/MME/SG/DGMG/2013	05/05/2013	2	48,97	Haito 3

Company	Principal substance	Ref	Granting date	Duration (year)	Surface (in km2)	Place
	Zinc and associated minerals	023/MME/SG/DGMG/2013	05/05/2013	2	45,97	Haito 4
	Uranium	031/MME/SG/DGMG/2013	05/05/2013	2	22,39	Niamtougou 1
	Uranium	032/MME/SG/DGMG/2013	05/05/2013	2	37,86	Niamtougou 2
	Uranium	033/MME/SG/DGMG/2013	05/05/2013	2	36,28	Niamtougou 4
	Uranium	034/MME/SG/DGMG/2013	05/05/2013	2	33,15	Niamtougou 5
	Uranium	027/MME/SG/DGMG/2013	05/05/2013	2	44,75	Haito 4
	Uranium	028/MME/SG/DGMG/2013	05/05/2013	2	38,44	Haito 4
	Uranium	029/MME/SG/DGMG/2013	05/05/2013	2	51,23	Haito 4
	Uranium	030/MME/SG/DGMG/2013	05/05/2013	2	20,57	Haito 4
	Global Merchants	Gold	060/MME/CAB/SG/DGMG/2012	03/12/2012	2	50,4
Ilménite		001/MME/CAB/SG/DGMG/2012	06/02/2012	2	100	BADJA
Société Générale des Mines (SGM)	Manganese	050/MME/SG/DGMG/2011	18/10/2011	3	193	NAKI-EST
	Manganese	051/MME/SG/DGMG/2011	18/10/2011	NC	199,6	BGOLDGOU
	Manganese	052/MME/SG/DGMG/2011	18/10/2011	NC	135	BOURDJOARE

Company	Principal substance	Ref	Granting date	Duration (year)	Surface (in km ²)	Place
	Manganese	053/MME/SG/DGMG/2011	18/10/2011	NC	199	PANA
	Manganese	54/MME/SG/DGMG/2011	18/10/2011	NC	197,3	TANDJOUARE
PANAFRICAN GOLD CGOLDPGOLDATION	Gold	N°61/MME/CAB/SG/DGMG/2012	03/12/2012	3	93,81	Kéméni
	Gold	N°62/MME/CAB/SG/DGMG/2012	03/12/2012	3	200	Aléhéridè

NC : non communicated - NA : non applicable - (1) source : (DGMG)

Annexe 12.3 Liste des sociétés de production d'eaux conditionnées agréées

Société	Substance principale	Type du permis	Référence du titre	Date d'octroi	Durée (année)	Eau	Localité
Voltic	Eau minérale	Production conditionné	Eau 007/MEMEPT	05/02/2005	5	0.01	Amla- Kope (Zio)
BB/Eau Vitale	Eau minérale	Production conditionné	Eau 031/MME/SG/DGMG	30/06/2009	5	NC	Assagba-Kondji (Lacs)
Horizon Oxygène Clever Sarl	Eau minérale	Production conditionné	Eau 026/06/MMEE/DGMG	18/09/2006	10	0.046	Agomé-Tomégbé (Kloto)
CRYSTAL SARL	Eau minérale	Production conditionné	Eau NC	04/01/2013	NA	240	Lomé
ACI TOGO	Eau minérale	Production conditionné	Eau NC	13/02/2013	NA	240 m ³ / mois	Koketi, Lomé
AL HALAL	Eau minérale	Production conditionné	Eau NC	17/05/2013	NA	510 m ³ / mois	Kpalimé
AMIGO	Eau minérale	Production conditionné	Eau NC	17/05/2013	NA	450 m ³ / mois	Lomé
BADAMA	Eau minérale	Production conditionné	Eau NC	17/05/2013	NA	60 m ³ / mois	Dapaong
BAH AMADOU OURY	Eau minérale	Production conditionné	Eau NC	08/10/2013	NA	150 m ³ / mois	Agoé

Société	Substance principale	Type du permis	Référence du titre	Date d'octroi	Durée (année)	Eau	Localité
BAMFAT	Eau minérale	Production conditionné	Eau NC	17/05/2013	NA	60 m ³ / mois	Dapaong
BLESS	Eau minérale	Production conditionné	Eau NC	30/05/2013	NA	156 m ³ / mois	Lomé
COGEMAT	Eau minérale	Production conditionné	Eau NC		NA		
FALCON	Eau minérale	Production conditionné	Eau NC		NA	210 m ³ / mois	Lomé
FONTAINE INTERNATIONALE TOGO	Eau minérale	Production conditionné	Eau NC	27/06/2013	NA	600 m ³ / mois	Agoé
LE ROBINET	Eau minérale	Production conditionné	Eau NC	27/06/2013	NA	510 m ³ / mois	Kpalimé
MAGVYN ENTREPRISE RELANCE 2 NOBLE	Eau minérale	Production conditionné	Eau NC	13/02/2013	NA	480 m ³ / mois	Lomé
WAAD OASIS	Eau minérale	Production conditionné	Eau NC	24/04/2013	NA	130 m ³ / mois	Avépozo
ZAMZAM	Eau minérale	Production conditionné	Eau NC	11/12/2013	NA	450 m ³ / mois	Lomé
BEATITUDES SARL	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
HASMIYOU FOUSSENI ET FILS	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Kara
L'EAU LA VIE	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
SALIF 94	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Sokodé
AKOFA	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
SAMARIA	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
YORUMA ET FRERES	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Kétao

Société	Substance principale	Type du permis	Référence du titre	Date d'octroi	Durée (année)	Eau	Localité
ALARJAWI MOHAMED ET FRERES	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
CABANA	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
CELESCIA LELENG	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Kara
COSMOS HEALTH OUTFIT-TOGOG	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Kpalimé
DJIDODO	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
HOMENU	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
LA GLOIRE DE DIEU	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
LA VICTOIRE	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
MASTER EQUIPMENT SARL	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Davié
MOREGY	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
PARADIS D'AFRIQUE	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Aflao
PERLE WATER SARL	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
RELANCE 2 NOBLE	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé
ROSAMSA	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Bafilo
SAINT PAUL	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Atakpamé
SAM et CHRISDANESA	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé

Société	Substance principale	Type du permis	Référence du titre	Date d'octroi	Durée (année)	Eau	Localité
SIAFA	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Badja
YORDAN	Eau minérale	Production conditionné	Eau NC	NC	NC	NC	Lomé

NC : non communiqué - **NA** : non applicable - (1) source : Direction de l'Eau (DE)

Annexe 13: Work team and people contacted**Reconciler – Moore Stephens LLP**

Tim Woodward	Partner
Ben Toorabally	Director of assignment
Radhouane Bouzaiane	Senior manager / Team Leader
Karim Ghezaiel	Senior auditor
Ahmed Zouari	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 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 of Oil and Gas
Tcharabalo ABIYOU	General director of Energy
Germain A.BIMIZI	Stage Accountant (DGMG)

Ministry of Economy and Finances

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

Commissioner of Customs and Indirect Taxation

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

Ayaovi EGLOH	Head of Corporates
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Directorate General of the Treasur

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

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

General Directorate of Labour and Social Legislation

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

Abbas ABOULAYE	Technical Director
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Brasserie BB Lomé SA

Emmanuel BEUCHET	Chief Financial Officer BB Eau Vitale
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OUROU AGRIGNAH Songhaï	Chief Accountant at BB Eau Vitale
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Kokou D. Carlos SOSSA	General Accounting Manager at BB Eau Vitale
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WACEM

knvs subrahmanyam	Financial Controller
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SNPT

Boniface Kassegh'an YANNA	CFO & Accounting SNPT
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General Directorate of Statistics and National Accounts

Akoly Gentry	Director of Exchange and Coordination
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General Directorate of Public Works

Hamidou Ayouba ABOU	Director
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National Social Security Fund (CNSS)

Koffi Kadanga WALLA	General Director
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A.Kouadjo GBADAGO	Financial & Accounting Director
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Togolese Water Company (TdE)

Martin Tiléna KOUGNIMA	General Director
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G.Yawanke WAKE	Financial & Accounting Director
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Board of Trade Exterior

Komla Nyédji GALLEY	Director
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Commune of Lomé

Tanah Eshohanam ALABA	Director of Technical Services
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Province of Zio

Georges Agbodéka DJAHLIN	Secretary of Zio Council (Tsévié)
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