



**MOORE STEPHENS**

## MULTISTAKEHOLDER STEERING GROUP

# Extractive Industries Transparency Initiative in Togo

## EITI Report



**December 2017**

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This report was prepared following the request of MSG of EITI Togo. The opinions expressed herein are those of the Independent Reconciler and do not reflect in any case the official opinion of EITI Togo. This report has been prepared solely for use of EITI Togo for the purpose it is intended.

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

## TABLE OF CONTENTS

<b>INTRODUCTION .....</b>	<b>6</b>
Background .....	6
Objective.....	6
Nature and extent of our work.....	6
<b>1. EXECUTIVE SUMMARY .....</b>	<b>8</b>
1.1. Extractive sector revenues.....	8
1.2. Production and exports of the extractive sector.....	9
1.3. Scope of report.....	12
1.4. Completeness and reliability of data .....	12
1.5. RECOMMENDATIONS.....	17
<b>2. APPROACH AND METHODOLOGY .....</b>	<b>18</b>
2.1 Scoping study.....	18
2.2 . Data collection.....	18
2.3 Compilation of data and differences analysis .....	18
2.4. EITI data assurance process .....	19
2.5. Level of disaggregation .....	19
2.6. Basis of reporting .....	19
<b>3. DETERMINATION OF THE EITI SCOPE .....</b>	<b>20</b>
3.1. Approach for determining the EITI scope .....	20
3.2. Scope of companies confirmed by the MSG.....	20
3.3. Scope of payment flows confirmed by the MSG .....	21
3.4. Scope of financial authorities and other Public Administration .....	22
<b>4. THE CONTEXT OF THE EXTRACTIVE SECTOR IN TOGO.....</b>	<b>23</b>
4.1 Mining sector .....	23
4.2 Oil and Gas sector .....	36
4.3 Precious Minerals trading Sector .....	39
4.4 Mining Transportation Sector .....	40
4.5 Collection and distribution of extractive sector revenues.....	42
4.6 Economic contribution of the extractive sector .....	47
4.7 Audit Practices in Togo .....	49
4.8 Barter agreements and provision of infrastructure.....	51
4.9 Loan and subsidy .....	51
4.10 Beneficial ownership .....	51
<b>5. RESULTS OF RECONCILIATION WORK .....</b>	<b>53</b>
5.1 Reconciliation of cash payment flows .....	53
5.2 Reconciliation of production data .....	63
5.3 Reconciliation of export data .....	63
<b>6 EITI DATA ANALYSIS .....</b>	<b>65</b>

6.1	Revenue of the Government .....	65
6.2	Social payments .....	66
6.3	Subnational and supranational transfers .....	67
6.4	Production et exports of extractive sector .....	69
6.5	Production et exports of extractive sector .....	70
<b>7</b>	<b>FINDINGS AND RECOMMENDATIONS .....</b>	<b>72</b>
7.1	Findings and recommendations 2015 .....	72
7.2	Follow-up of previous recommendations .....	74
	<b>ANNEXES .....</b>	<b>80</b>
	Annex 1 : Mining companies profile, Capital structure and Beneficial Ownership .....	81
	Annex 2 : Staff .....	84
	Annex 3 : Declarations reliability .....	85
	Annex 4 : Social payments declaration .....	86
	Annex 5 : Declaration forms .....	88
	Annex 6 : Mining Directory and list of Water companies in 2015.....	103
	Annex 7 : Unilateral declarations of financial authorities for companies not retained within the scope of reconciliation.....	114
	Annex 8 : Subnational and supranational transfers .....	116
	Annexe 9 : Companies reconciliation sheets .....	118
	Annex 10 : Flows definitions.....	140
	Annex 11 : License application file .....	145
	Annex 12 : Work team and people contacted .....	155

**LIST OF ABBREVIATIONS**

ACCT	Central Treasury Accountant
ANGE	National Agency for Management of the Environment
ARSE	Regulatory Authority of Electricity Sector
BCEAO	Central Bank of West African States
BIC	Industrial and Commercial Benefits
BNC	Non-commercial Benefits
BTP	Buildings and public works
CAC	Statutory auditor
CDDI	Customs department
CEDEAO	Economic Community of West African States
CGI	General code of Tax
CI	Tax department
CM	The council of Ministers
CNSS	National Social Security Fund
CP-ITIE	EITI Steering Committee of Togo
DD	Customs Duties
DE	Registration fees
DGE	Directorate of Major Companies
DGH	Directorate-General of Oil and Gas
DGMG	Directorate General of Mines and Geology
DGSCN	General Directorate of Statistics and National Accounts
DGTCP	Directorate General of Treasury and Public Accounting
DGTLS	General Directorate of Labour and Social Legislation
DCIG	Directorate of the Gulf Tax Centers
DME	Directorate of Medium Companies
DOFR	Directorate of Tax and Regional Operations
DT	Stamp duty
EF	Financial statements
EMAPE	Artisanal Mining and Small Scale Mining
FD	Declaration form
FSE	Special Fund of Electrification
GAO	West Africa Gas Pipeline
IFAC	International Federation of Accountants
IFU	Unique Tax Identification
IGF	General Inspection of Finance
IGE	Government General Inspection
IMF	Minimum Lump-Sum Tax
INSEED	National Institute of Statistics, Economic and Demographic Studies
IRCM	Taxes on Income from Investment Capital
IRPP	Personal Income Tax
IS	Corporate Tax
ISRS	International Standard on Related Services
ISSAI	International Standards of Supreme Audit Institutions
ITIE	Extractive Industries Transparency Initiative
KFCFA	Thousand FCFA
MME	Ministry of Mines and Energy
NC	Not disclosed

**LIST OF ABBREVIATIONS**

OHADA	Organization for Harmonization in Africa of Business Law
OTR	Togolese Office of Revenue
PC	Community Levy
PCS	Community Solidarity Levy
PDGM	Development and Mining Governance Project
RI	Licences fees
RS	Statistical Charges
RSL	Withholding Tax On Rent
RSPS	Withholding On Service Delivery
SAFER	Autonomous Financing Company for Road Maintenance
SNCTPC	Chinese National Company of Roads and Bridges
TCS	Complementary Wage Tax
TdE	Togolese Water Company
TEO	Waste Removal Fee
TF	Property tax on built properties
TOFE	The Operations Table State Financial
TP	Professional Tax
TS	Tax on Salaries
TSFCB	Special Tax on the Manufacture and Trade in Beverages
VAT	Value Added Tax
UEMOA	The Economic Union and West African Monetary Union
VD	Custom Value

## INTRODUCTION

### Background

The Extractive Industries Transparency Initiative (EITI<sup>1</sup>) is a voluntary initiative aimed at strengthening the governance of public revenues from the extractive sector in countries rich in oil, gas and mining resources.

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

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

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

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

Currently, Togo is in the process of publishing its sixth EITI report which relates to the year ended 31 December 2015.

### 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 for the exploration and exploitation of Oil and Gas and minerals as reported by extractive companies with the revenues provided by Government Entities<sup>2</sup>.

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

### Nature and extent of our work

Moore Stephens was mandated as an Independent Administrator to prepare the EITI report covering the year ended 2015.

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

<sup>1</sup> <https://eiti.org/fr>

<sup>2</sup> Requirement 4 from EITI Standard (2016)

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

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

The reconciliation procedures carried out were not designed:

- to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements on extractive revenues. The audit of data included in this report is not a part of Terms of Reference related to our assignment; and
- to detect errors, unlawful or fraudulent acts or other irregularities except those which we were able to meet in the course of our works performed.

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

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

This report takes into account the data provided to us up to 25 December 2017.

## 1. EXECUTIVE SUMMARY

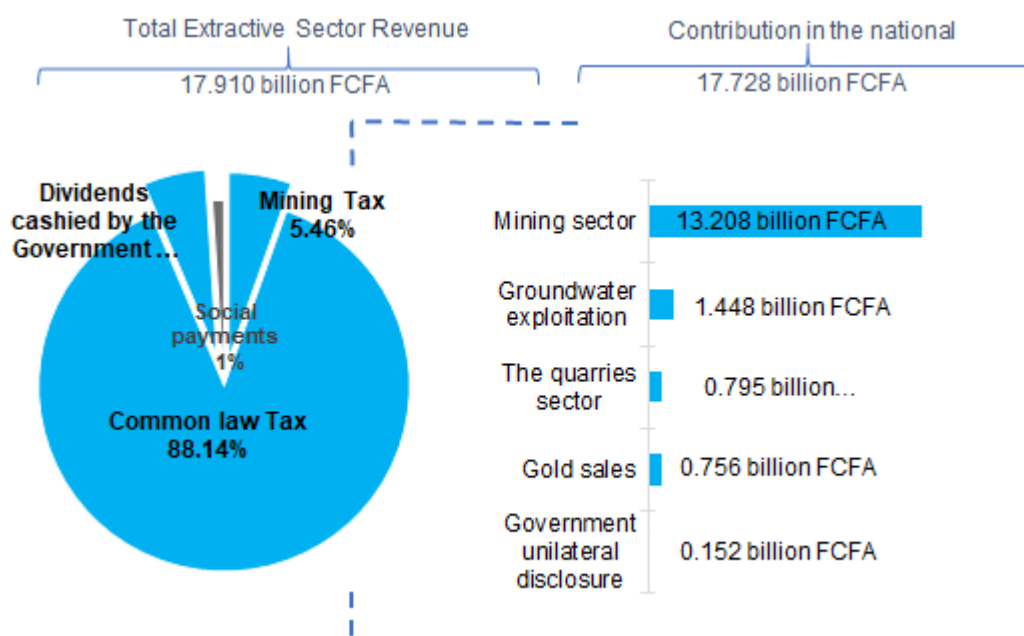
This report summarises the results of the reconciliation of tax and non-tax revenues of the extractive industry in Togo as part of the implementation of the Extractive Industries Transparency Initiative (EITI) process. Accordingly, extractive companies and Government entities (financial agencies and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

### 1.1. Extractive sector revenues

#### Revenue generated by the extractive sector

Following the reconciliation, revenue generated from the mining sector amounted to FCFA 17.910 billion in 2015. This amount includes revenue flows paid directly in the national budget and amounting to FCFA 17.728 billion as well as a social payments (voluntary and mandatory) made by third parties for an amount of FCFA 0.182 billion.

**Chart 1: Extractive industry revenue by sector**

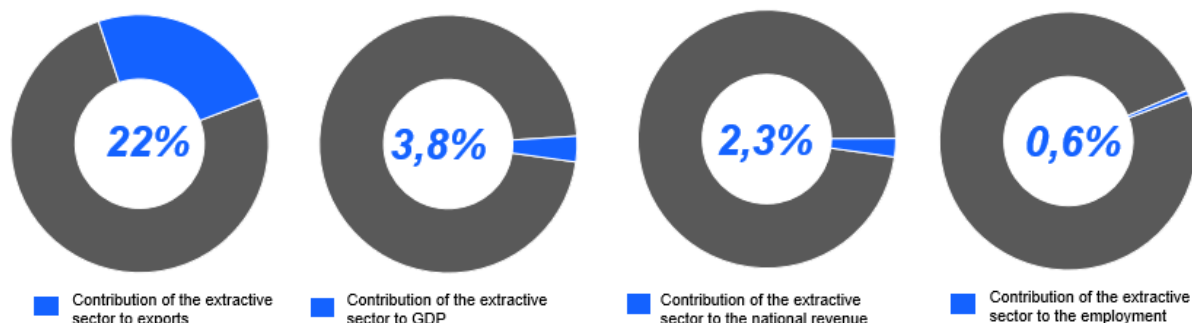




## Contribution to the Economy

On the basis of economic data presented in Sub-section 4.4 of the report, the extractive sector contribution to exports, GDP, national revenue and employment was as follows:

**Chart 2 : Contribution of the extractive sector in the economy**

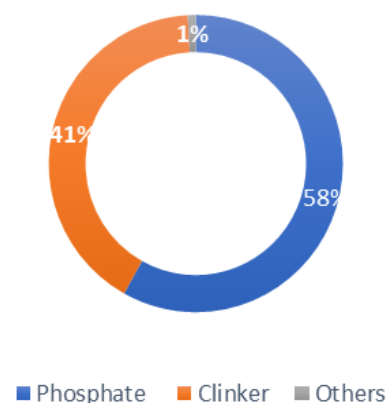


## 1.2. Production and exports of the extractive sector

### Production from the extractive sector

In 2015, the production of the mining sector, including quarrying products, amounted to FCFA 123,596 million. Details by company in terms of volume and value, are as follows:

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



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

Production details of the groundwater exploitation sector in 2015 is presented in Sub-section 6.5.2 of this report.

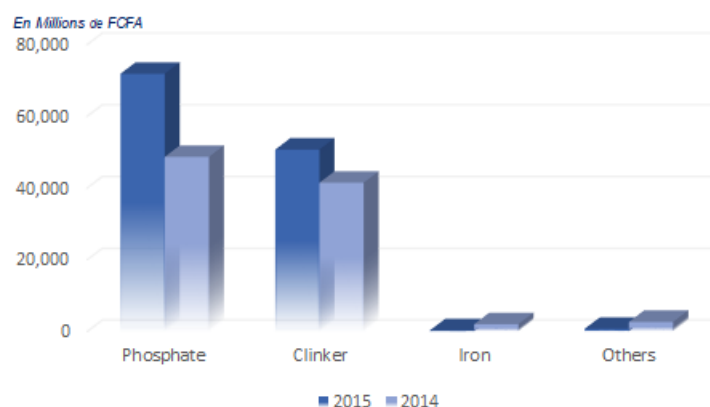
### Production evolution of the extractive sector

<sup>3</sup> As reported by DGMG

The mining sector production increased by FCFA 28,741 million from FCFA 94,855 million in 2014 to FCFA 123,596 million in 2015. The trend of exports by product, volume and value is detailed as follows:

Product	Unit	2015		2014 <sup>4</sup>		Variance	
		Volume	Value (FCFA million)	Volume	Value (FCFA million)	Volume	Value (FCFA million)
Phosphate	Metric ton	1,150,194	71,822	1,085,546	48,667	64,648	23,155
Clinker	Tons	1,565,405	50,690	1,024,132	41,477	541,273	9,213
Iron	Tons	25,285	330	174,523	2,036	(149,238)	(1,706)
Others	-	-	754	-	2,675	-	(1,921)
<b>Total</b>			<b>123,596</b>		<b>94,855</b>		<b>28,741</b>

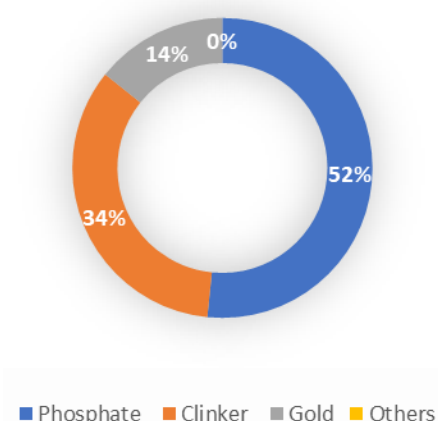
**Chart 3 : Production evolution by product 2014-2015**



### Exports from the extractive sector

During 2015, export value from the extractive sector reached FCFA 111,412 million. The contributions from mining and quarries sectors amounted to FCFA 111,235 million. The breakdown by company in volume and value<sup>5</sup> is presented as follows:

Product / Company	Unit	Volume	Value FCFA (million)
<b>Phosphate</b>			<b>56,738.35</b>
SNPT(*)	Tons	939,293	56,738.35
<b>Clinker</b>			<b>37,507.65</b>
WACEM	Tons	377,896	19,355.58
SCANTOGO Mines	Tons	460,735	18,152.07
<b>Gold</b>			<b>15,693.76</b>
WAFEX	Kg	10,357	10,439.19
SOLTRANS	Kg	5,220	5,254.58
<b>Iron</b>			<b>1,295.00</b>
MM Mining (*)	Tons	70,000	1,295.00
<b>Total of mining and quarries sector</b>			<b>111,234.76</b>
<b>Mineral water</b>			<b>176.94</b>
Voltic Togo Sarl	Tons	1,433	176.94
<b>Total exports from extractive sector</b>			<b>111,411.70</b>



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

### Exports evolution of the extractive sector

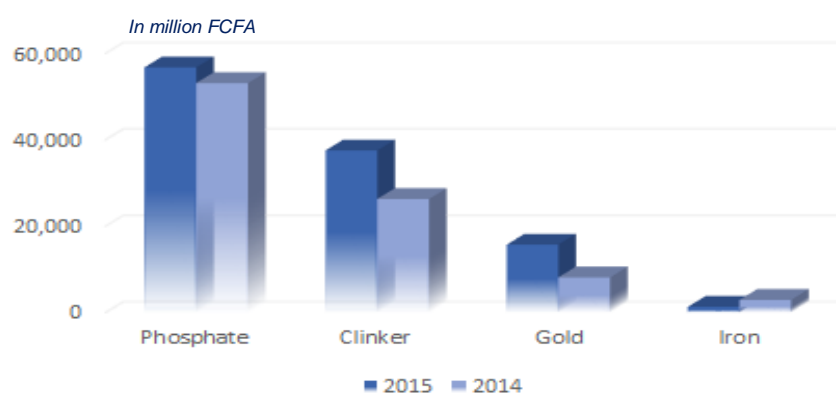
<sup>4</sup> According to EITI report 2014

<sup>5</sup> As reported by CDDI

Exports from the extractive sector (exclusive of groundwater exploitation) increased by FCFA 20,779 million, from FCFA 90,456 million in 2014 to FCFA 111,235 million FCFA in 2015. The variance in the exports figures detailed by company, volume and value is presented as follows:

Company/ Product	2015		2014 <sup>6</sup>		Variance	
	Volume	Value (million FCFA)	Volume	Value (million FCFA)	Volume	Value (million FCFA)
<b>Phosphate (metric ton)</b>	<b>939,293</b>	<b>56,738</b>	<b>1,182,043</b>	<b>53,114</b>	<b>(242,750)</b>	<b>3,624</b>
SNPT	939,293	56,738	1,182,043	53,114	(242,750)	3,624
<b>Clinker (tons)</b>	<b>838,631</b>	<b>37,508</b>	<b>585,502</b>	<b>26,282</b>	<b>253,129</b>	<b>11,226</b>
WACEM	377,896	19,356	582,581	26,175	(204,685)	(6,819)
Scantogo Mines	460,735	18,152	2,921	107	457,814	18,045
<b>Gold (Kg)</b>	<b>15,577</b>	<b>15,694</b>	<b>20,582</b>	<b>8,132</b>	<b>(5,005)</b>	<b>7,562</b>
WAFEX	10,357	10,439	13,834	1,383	(3,477)	9,056
SOLTRANS	5,220	5,255	6,748	6,748	(1,528)	(1,493)
<b>Iron (tons)</b>	<b>70,000</b>	<b>1,295</b>	<b>88,575</b>	<b>2,928</b>	<b>(18,575)</b>	<b>(1,633)</b>
MM Mining	70,000	1,295	88,575	2,928	(18,575)	(1,633)
<b>Total</b>		<b>111,235</b>		<b>90,456</b>		<b>20,779</b>

**Chart 4: Exports evolution by product 2014-2015**



<sup>6</sup> According to EITI report 2014

## 1.3. Scope of report

### Extractive companies

This report covers revenues of mining companies holding active permits at 31 December 2015 in the mining and quarrying sectors, as well as gold trading and groundwater exploitation companies, retained in the 2015 reconciliation scope by MSG.

For the purpose of the reconciliation of revenues reported by the Government, companies, which made total of payments in excess of FCFA 10 million in 2015, were retained by MSG to submit a reporting template. The materiality threshold of FCFA 10 million was considered as adequate by MSG.

The detailed list of reporting companies is presented in Sub-section 3.2 of the report.

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

### Payment flows

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

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

The payment flows list retained in the 2015 scope is presented in Sub-section 3.3 of the report.

### Government Entities

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

The list of Government Entities selected for the 2015 scope is presented in Sub-section 3.4 of this report.

## 1.4. Completeness and reliability of data

### 1.4.1. Completeness of data

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

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

### 1.4.2. Reliability of data

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

Of the twenty two (22) mining companies which submitted their reporting templates, five (5) companies did not comply with the aforementioned procedure by submitting reporting templates

duly signed by a senior official and certified by an external auditor. The list of non-compliant companies is presented below:

Company	Contribution to national budget (billion FCFA)	% Sector revenue
CRYSTAL SARL	0.027	0.15%
ALMACAR-TOGO S A	0.019	0.11%
SHEHU DAN FODIO	0.008	0.04%
CECO	0.001	0.01%
POMAR TOGO SA	0.001	0.01%
<b>Total</b>	<b>0.057</b>	<b>0.32%</b>

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

(ii) As part of the agreed procedure to ensure the reliability of data reported, Government Entities were asked to sign their reporting templates by a senior official and attest them by the Court of Auditors.

All Government Entities reporting templates were signed by the senior official and certified by the Court of Auditors.

Other than issues mentioned above, we have not identified other issues susceptible to compromise the reliability of extractive sector revenue reported by Government Entities and extractive companies.

### 1.4.3. Reconciliation Results

#### Payment flows reconciliation

The extractive companies reporting templates which were selected in the 2015 reconciliation scope were reconciled with those of Government Entities. The reconciliation was carried out in the basis of payment vouchers and covered 99.14%<sup>7</sup> of the overall of extractive sector revenues.

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

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

**Table 1 : Payment flows generated by the extractive flows**

Agregated payments (FCFA billion)	2015
Total payment flows reconciled	17.576
Payment flows that did not reconcile (Unilateral disclosure of the Government)	0.152
<b>Allocated to the national budget (a)</b>	<b>17.728</b>
Social payments of mining companies (b)	0.183
<b>Total of payment flows generated by the mining companies (a+b)</b>	<b>17.910</b>

The reconciliation is summarised in the table below:

**Table 2 : Reconciliation of cash payments in the mining sector**

Agregated payments (billion FCFA)	Initial declaration	Reconciliation adjustments	Adjusted declaration
Mining companies	17.251	0.251	17.502
Government bodies	21.835	(4.259)	17.576
<b>Global discrepancy</b>	<b>(4.584)</b>	<b>4.510</b>	<b>(0.073)</b>
<b>Discrepancy in %</b>	<b>-20.99%</b>	<b>-</b>	<b>-0.42%</b>

The total unreconciled discrepancies is **FCFA (0.073) billion and** represents **(0.42%)** of the overall adjusted revenues declared by the Government. The discrepancies analysis is considered acceptable, given that it is below the threshold of 1% agreed with MSG and presented as follows:

**Table 3 : Analysis of discrepancies**

Designation	Discrepancy (in billion FCFA)	Discrepancy (1%)	Comment
<b>Remaining discrepancies offset</b>	<b>(0.073)</b>	<b>-0.42%</b>	
<i>Positive discrepancies</i>	0.062	0.35%	Less than 1%
<i>Negative discrepancies</i>	(0.136)	-0.77%	Less than -1%

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

#### Production reconciliation in volumes and values

<sup>7</sup> Social payment did not taken into account within the compute of the coverage rate

The discrepancies in production value of mining and quarries sector amount to FCFA 1,058million . This discrepancy arose as a result of DGMG's failure to report the production values of MM mining, Les Aigles and TGC SA respectively and is detailed by company as follows:

**Table 4 : Production reconciliation by company in mining and quarrying sectors**

Company	Product	Unit	Volumes reported by companies	Volumes reported by DGMG	Discrepancies in production volumes	Discrepancies in value (FCFA million) (*)
MM Mining (**)	Iron	Tons	25,285	NC	25,285	329.97
Scantogo Mines	Clinker	Tons	1,013,675	1,013,675	0	0.00
SNPT (**)	Phosphate	Metric ton	1,150,199	1,150,194	5	0.31
WACEM	Clinker	Tons	551,730	551,730	0	0.00
ALMACAR	Gneiss	m <sup>3</sup>	NC	16,104	(16,104)	(1.61)
CECO	Granulate	m <sup>3</sup>	NC	7,195	(7,195)	(0.72)
Togo Carriere	Migmatite	m <sup>3</sup>	157,183	157,183	0	0.00
Granutogo SA	Migmatite	m <sup>3</sup>	61,170	61,170	0	0.00
SAD	Lagoon sand	m <sup>3</sup>	40,711	40,711	0	0.00
Les Aigles (**)	Crushing	m <sup>3</sup>	7,047	NC	7,047	91.61
TOGO RAIL	Gneiss	m <sup>3</sup>	NC	2,175	(2,175)	(0.22)
TGC SA (**)	Crushing	m <sup>3</sup>	35,478	NC	35,478	638.60
COLAS	Gneiss	m <sup>3</sup>	36,120	36,120	0	0.00
<b>Total</b>						<b>1,057.95</b>

NC : Not communicated.

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

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

### Reconciliation of exports in volume and value

The discrepancies in exports value amounted to FCFA 79,651 million and are detailed as follows:

**Table 5 : Exports reconciliation by company in the extractive sector**

Company	Exported product	Unit	Volumes reported by company	Volumes reported by CDDI	Discrepancies in exports volumes	Discrepancy in value (FCFA million) (*)
SNPT (**)	Phosphate	Metric ton	939,293	NC	939,293	56,738.35
WACEM (**)	Clinker	Ton	377,896	NC	377,896	19,356.58
Scantogo Mines	Clinker	Ton	555,729	460,735	94,994	3,742.58
WAFEX	Gold	Kg	10,439	10,357	82	82.84
SOLTRANS	Gold	Kg	5,194	5,220	(26)	(25.78)
MM Mining	Iron	Ton	57,718	70,000	(12,282)	(227.22)
Voltic Togo Sarl	Mineral water	Ton	1,312	1,433	(122)	(15.02)
<b>Total</b>						<b>79,651.33</b>

NC : Not communicated.

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

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

#### 1.4.4. Conclusion

We have not identified issues which could compromise the reliability of extractive sector revenues declared by Government Entities included in this report. The unreconciled discrepancies are not significant and fall below the materiality threshold chosen by MSG.



## 1.5. RECOMMENDATIONS

Without questioning the reliability of information disclosed in this report, we have made some recommendations to improve the implementation process of EITI in Togo. Our recommendations are summarised as follows:

### Recommendations

Improve traceability and governance of sub-national transfers

Impose rigorous analytical criteria concerning technical and financial ability, in order to support the assessment process of requests for mining permits

Take adequate measures in order to find the origin of discrepancies and take appropriate actions to improve future EITI reports

Extractive companies should engage more in the reconciliation process by making their audited financial statements available

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

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28 December 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; and
- contact with Government Entities and extractive companies to resolve discrepancies identified on the basis of confirmation and available justifications

### 2.1 Scoping study

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

- payment flows and other data to be included in the reconciliation scope;
- extractive companies and Government 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 3 of this report.

### 2.2. Data collection

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

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

Companies and Government Entities were requested to submit a breakdown of payments by date and by flag receipt in the supporting schedules as well as their audited financial statements for the year 2015.

### 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.

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 analysed for reconciliation purposes.

**Differences analysis:** For the purposes of reconciliation, MSG agreed a materiality threshold of FCFA 500,000<sup>8</sup>.

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.

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<sup>8</sup> Materiality threshold applicable for discrepancies

**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 have been presented in the report as unreconciled differences.

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

## 2.4. EITI data assurance process

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

### For extractive companies

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

- signed by a senior official of the company;
- certified by an external auditor attesting that amounts reported are in compliance with the entity's financial statements and that no evidence had been brought to their attention, which is likely to put into question the reliability or the completeness of payments reported by Companies; and
- complemented by 2015 audited financial statements of the company; and

### Government Entities

Reporting Templates of Government Entities should be:

- signed by an authorised officer of the Government Entity; and
- the Court of Auditors is responsible for this certification and should provide a confirmation letter that revenues reported as part of this report was reliable with revenues collected effectively from the extractive companies and recorded in the national budget.

## 2.5. Level of disaggregation

The reporting templates should be submitted:

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

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

## 2.6. Basis of reporting

Payments and revenues declared in this EITI report are strictly limited to payment flows and contributions which occurred during 2015. Accordingly, any payment made prior to 1 January 2015 have been excluded. The same applied to payments made after 31 December 2015.

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

### 3. DETERMINATION OF THE EITI SCOPE

#### 3.1. Approach for determining the EITI scope

For the purpose of materiality threshold analysis of 2015, a scope study was established and presented to MSG for approval. Criteria adopted in our approach are presented as follows:

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

#### 3.2. Scope of companies confirmed by MSG

MSG selected 22 mining companies for the 2015 reconciliation scope as follows:

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

(\*) Newly selected companies in the reconciliation scope

### 3.3. Scope of payment flows confirmed by the MSG

MSG selected 48 revenue flows in the 2015 reconciliation scope as follows:

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

Ref	Flows nomenclature	Government Entity
12.3	Other revenues transferred	All
<b>Barter transactions</b>		
13.1	Total commitment Budget/work	Government bodies
13.2	Commitments value/work incurred from 01/01/2015 to 31/12/2015	Government bodies
13.3	Cumulative value of commitments at 31/12/2015	Government bodies

The flows definitions are presented in the annex 10 of this report.

### 3.4. Scope of financial authorities and other Public Administration

On the basis of the reconciliation scope (extractive companies and payment flows) for years 2015 and 2016, eight (8) financial authorities and fifteen (15) Prefectures/Municipalities were requested to send Reporting Templates as follows:

N°	Government Entity
1	Tax Department (CI)
2	Commissariat des Douanes et Droits Indirects (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"> <li>▪ Local Authority of Golfe / Municipality of Lomé ;</li> <li>▪ Local Authority of Vo / Municipality of Vogan ;</li> <li>▪ Local Authority of Zio / Municipality of Tsévié ;</li> <li>▪ Local Authority of Yoto / Municipality of Tabligbo;</li> <li>▪ Local Authority of Kloto / Municipality of Kpalimé;</li> <li>▪ Local Authority of Bassar / Municipality of Bassar ;</li> <li>▪ Local Authority of Kpelé ;</li> <li>▪ Local Authority of l'Ogou / Municipality of Atakpamé ;</li> <li>▪ Local Authority of Kpendjal ;</li> <li>▪ Local Authority of Assoli ;</li> <li>▪ Local Authority of l'Avé ;</li> <li>▪ Local Authority of Haho ;</li> <li>▪ Local Authority of Kozah;</li> <li>▪ Local Authority of Blitta ; and</li> <li>▪ Local Authority of Lacs / Municipality of Aného.</li> </ul>

## 4. THE CONTEXT OF THE EXTRACTIVE SECTOR IN TOGO

Extractive industries covered in this report include:

- Mining;
- Quarries exploitation; and
- Oil and Gas.

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

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

### 4.1 Mining sector

#### 4.1.1 The context of the mining sector

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

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

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

The main mining projects in the Republic of Togo are 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 <sup>3</sup>	24/11/2010	20

In accordance with collected data from the General Directorate of Mines and Geology (DGMG) and the guide for mining investments in Togo<sup>9</sup>, the main proven mineral resources are as follows:

Mineral	Reserves	Area
Iron	500 million tons	Bassar
Chromite	50,000 tons	Monts Ahito and Farendè - Massif Kabyè
Manganese	Higher than 6 million of tons <sup>10</sup>	Nayéga
Bauxite	1 million of tons	Mont Agou
Phosphates	More than 55 million of tons <sup>11</sup>	Bassar
Limestone	More than 110 million of tons <sup>12</sup>	bassin sédimentaire côtier

#### 4.1.2 Current projects

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

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

**Nayega manganese project:** the project comprises 5 research permits covering an area of approximately 928 km<sup>2</sup> granted to the Société Générale des Mines (SGM Sarl) subsidiary of the Ferrex Group in October 2011. In accordance with the company's statement published on 21 May 2015 on the London Stock Exchange, the company finalised its feasibility study by defining the existence of ore reserves with an export proposal of 250,000 tonnes of manganese per year<sup>13</sup>.

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

**Bagbé ilmenite project:** The project includes a single research permit covering an area of 100 km<sup>2</sup> in the Bagbe prefecture of Kévè, 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<sup>14</sup>. According to DGMG, the operating licence was granted in June 2017 and operating works will start in January 2018.

<sup>9</sup> March 1995 and repealed in April 2003

<sup>10</sup> Data collected from the DGMG

<sup>11</sup> Data collected from the DGMG

<sup>12</sup> Data collected from the DGMG

<sup>13</sup> <http://www.londonstockexchange.com/exchange/news/market-news/market-news-detail/KRS/12360289.html>

<sup>14</sup> Management report of The company Global Mercants (September 2014)



### 4.1.3 Mining exploration activity

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

#### Research activities of nickel, zinc, lead and gold:

The project includes four research permits covering an area of approximately 751 km<sup>2</sup> granted to the Kam Nico company since April 2017 in the prefecture of Akébou (Plateaux region). These research permits are as follows:

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

#### Diamond research activities:

The project includes two research permits covering an area of approximately 372 km<sup>2</sup> granted to KALYAN Resources company since April 2016 in the prefecture of Wawa. Details of both permits are as follows:

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

#### Gold and Platinum research activities:

- ❖ Research activities conducted by the company “KALYAN resources”:

The gold and platinum research permit n° 33/MME/CAB/DGMG/DRGM/2016 was granted to “KALYAN Resources”, covering an area of 53 km<sup>2</sup> in the zone of Yaloubè, Blitta prefecture on 16 June 2016.

- ❖ Research activities conducted by the company “JIA Entreprise Mining SA”:

This project includes three research permits covering an area of about 500 km<sup>2</sup> granted to the company “JIA Entreprise Mining SA” since February 2015 in the prefectures of Tchaoudjo, Wawa and Assoli. Details of these permits are as follows:

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

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

The gold research permit n°44/MME/CAB/DGMG/2015 was granted to AGEMIN SAS covering the Pagla zone, Blitta prefecture for an area of 47,77 km<sup>2</sup> on 5 October 2015.

#### 4.1.4 Artisanal activities

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

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

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

#### 4.1.5 Legal and tax Framework

##### Legal and tax Framework presentation:

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

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

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

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

Taxes	Description
Superficial royalties	Taxes paid by 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
Capital gains on sharedisposal	The capital gains tax regime for companies liable to corporation tax is governed by the rules on taxation of profits for the calculation of Corporate Income tax (IS) .
Registration fees	Registration fees are fixed, proportional or progressive according to the nature of the contract. They may be exempted by an 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.

We also understand that some mining companies benefit from taxation preferences under a decree or when were located in free zones.

The Tax expenditure table for the year 2015 made available by the Office of the Tax Commissioner shows the following mining companies that have benefited from the following tax incentives:

Company	Taxation regime	Incentive benefits amounts
		2015
DONG JIN TOGO	Free zone	16,237,502
WACEM (West African Cement)	Free zone	966,743,909
MM MINING	Particular regime	10,930,967
POMAR TOGO SA	Particular regime	14,509,113
SAD-TOGO	Particular regime	14,072,689
SCANTOGO MINES	Particular regime	1,157,039,525

#### 4.1.6 Mining sector reforms

##### New Mining Code of UEMOA

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

##### New Mining Code of Togo

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

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

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

##### Development Project and Mining Governance in Togo (PDGM)<sup>15</sup>

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

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

<sup>15</sup> <http://www.banquemonddiale.org/fr/news/press-release/2015/11/19/togos-efforts-to-promote-an-effective-management-of-the-mining-sector-get-world-banks-support>

The project includes three components:

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

The first phase encompasses the following:

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

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

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

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

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

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

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

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

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

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

#### 4.1.7 Institutional framework

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

Structure	Prerogatives
<b>The Council of Ministers</b>	CM is the supreme entity with the power to decide on all mining activities on the national territory. It gives its ruling on any mining subject of national interest and shall has authority to grant or withdraw mining titles and other mining authorisations.
<b>The Ministry of Mines and Energy (MME)</b>	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 <sup>16</sup> .
<b>The Department of Mining Cadaster and Geology (DCMG)</b>	The General Directorate of Mines and Geology is responsible for: <ul style="list-style-type: none"> <li>- making national policies in the mineral resources sector;</li> <li>- carrying out programmes for prospection and development of mineral resources and their subsequent controls;</li> <li>- carry out all technical studies regarding mining research;</li> <li>- ensure the Togolese subsoil is optimised by the application of the mining code; and</li> <li>- monitor activities and enforce the regulations of the sector<sup>17</sup>.</li> </ul>

#### 4.1.8 Types of licenses

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

Type	Duration	Rights conferred
<b>Authorisation for prospection</b>	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 <sup>2</sup> .
<b>Research permits</b>	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 <sup>2</sup> .
<b>Building materials exploitation licences</b>	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 <sup>2</sup> .
<b>Small-scale exploitation permits</b>	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 <sup>2</sup> . Applies to any investment of aggregated amount excluding taxes and working capital which is less than three hundred million (300,000,000) FCFA.
<b>Large-scale exploitation permits</b>	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 <sup>2</sup> .
<b>Artisanal licences</b>	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 <sup>2</sup> .

<sup>16</sup> Article 56 of the Mining Code

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

#### 4.1.9 Register of licences

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

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

It should be noted that the Ministry of Mines and has set up the Mining Governance and Development project (PDGM) in Togo (2016-2020) and its main contributions include the monitoring of the management system implementation for the Mining Cadaster (SCM) and the Geological and Mining information system (SIGM)<sup>18</sup>.

#### 4.1.10 Publication of mining contracts

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

The current mining code does not contain clear provisions on the publication of contracts. In practice, only the decrees and the grant decrees are published in the Official Journal<sup>19</sup>. The full texts of signed mining conventions are not published.

We note that some of the mining contracts are published on the DGMG website. However, this publication is not comprehensive<sup>20</sup>.

#### 4.1.11 License awarding

During 2015, the following mining licences were granted:

##### Research licences :

Company	Grant date	Substance	Reference number
GTOA	06/07/2015	Sand	0231/DGMG/DRGM/2015
SPA	16/09/2015	Marble	42/MME/CAB/DGMG/2015
AGEMIN SAS	05/10/2015	Gold	44/MME/CAB/DGMG/2015
ICA INVEST SA	09/11/2015	Argile	50/MME/CAB/DGMG/2015
JIA Enterprise Mining	23/12/2015	Gold	59/MME/CAB/DGMG/2016
JIA Enterprise Mining	23/12/2015	Gold	60/MME/CAB/DGMG/2016
JIA Enterprise Mining	23/12/2015	Gold	11/MME/CAB/DGMG/2016

##### Operating licences :

Company	Grant date	Substance	Reference number
MESEN International	30/10/2015	Sand	48/MME/CAB/DGMG/2015
Africa Services	30/10/2015	Sand	47/MME/CAB/DGMG/2015
Sesseon's construction	30/10/2015	Sand	46/MME/CAB/DGMG/2015
KACV INVEST	28/04/2015	Sand	023bis/MME/CAB/DGMG/2015
Ets ESR	07/04/2015	Sand	023/MME/CAB/DGMG/2015

<sup>18</sup> Ministry of Mines and Energy: Current situation and pre-cadastral studies and monitoring for the implementation of mining cadastre management system and SIGM: Introductory document

<sup>19</sup> <http://en.io.gov.mo/Links/record/204.aspx>

<sup>20</sup> [http://www.togo-mines.com/?page\\_id=2145](http://www.togo-mines.com/?page_id=2145)

Company	Grant date	Substance	Reference number
AGBEMEFA	16/09/2015	Sand	41/MME/CAB/DGMG/2015
SNCTCP	28/08/2015	Sand et latérite	39/MME/CAB/DGMG/2015
HELSS	22/01/2015	Sand	009/MME/CAB/DGMG/2015
Ets RICOBUS	08/01/2015	Sand	003/MME/CAB/DGMG/2015
SOROUBAT-TG	18/05/2015	Gneiss	028/MME/CAB/DGMG/2015
EBOMAF	08/01/2015	Gneiss	004/MME/CAB/DGMG/2015
EBOMAF	08/01/2015	Gneiss	005/MME/CAB/ DG/DGMG/2015
TGC S.A.	22/01/2015	Gneiss	006/MME/ CAB/DGMG/2015
TGC S.A.	22/01/2015	Gneiss	007/MME/ CAB/DGMG/2015
Les aigles	28/08/2015	Gneiss	40/MME/CAB/DGMG/2015
Les aigles	28/08/2015	Gneiss	38/MME/ CAB/DGMG/2015
Togo carrière	21/08/2015	Migmatite	009/ MME/ CAB/SG/ DGMG/ 2012
Togo Rail	11/05/2009	Gneiss	026/06/MMEE/DGMG/2015
SBI	24/02/2015	Gneiss	012/MME/CAB//DGMG/2015
SOGEA SATOM	02/03/2015	Granite	013/MME/CAB/DGMG/2015
SHEHU DAN FODIO	22/01/2015	Gneiss	008/MME/CAB/DGMG/2015
ALMACAR	21/08/2015	Gneiss	032/2012/MME/ CAB/SG/DGMG
STOM	09/02/2015	Gneiss	010/MME/CAB/ DGMG/2015
CECOMINES	28/05/2015	Granulite	024/MME/CAB/

### Licence grant procedure :

*According to the existing Mining Code:*

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

#### Authorisation for prospection and artisanal licences

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

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

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

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

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

#### Common rules to the different type of permits

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

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

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

Licence grant procedure according in practice

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

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

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

Technical and financial criteria

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

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

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

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

**4.1.12. Transaction on mining titles**

The Mining Code regulates transactions in mining titles as follows:

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

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

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

As part of the reconciliation work, DGMG confirmed that no transfer of mining titles was made during 2015.



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

##### Granting procedure according to the mining code

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

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

##### Authorisation regime :

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

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

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

##### The Concession Regime:

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

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

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

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

##### Granting procedure in practice

According to the Directorate of Water Resources within the Ministry of Agriculture, Livestock and Hydraulics, the applicant should submit a list of documents required.<sup>21</sup>The document folder should include all documents requested accompanied by an application letter submitted to the interministerial committee secretariat. Each application is reviewed by the 11 members of the committee. If the application is admissible, an inspection visit of the installations is carried out by

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<sup>21</sup> List of document is detailed in annex 11

the technical committee, if the result of the acceptable visit: proposal of interministerial decree to the signature ministers (water, health and trade).

#### 4.1.14 State participation in extractive companies

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

According to the data provided by DGMG, the State's shareholdings as at 31 December 2015 were as follows<sup>22</sup>:

Type of operating permit	Company	% direct shareholding at 31/12/2015	% indirect shareholding at 31/12/2015	Mineral	Date i	Duration(Years)	Location
Operating permit in small scale	<b>MIDNIGHT SUN</b>	10%	-	River Sand	19/09/2014	5	Kélégougan Atiégon
				Sand lacustre	19/09/2014	5	Lac BOKO (Lacs)
	<b>ALZEMA</b>	10%	-	Migmatite	12/06/2014	5	Kaoudé (Assoli)
	<b>GRANUTOGO</b>	10%	-	Sand lagunaire	20/12/2012	5	Amélépké (Zio)
	<b>SAD</b>	10%	-	Sand lacustre	06/02/2013	5	Lomé (Golfe)
	<b>STII</b>	10%	-	River Sand	08/03/2013	5	Lac Togo, Aného (Lacs)
Operating permit in large scale	<b>WACEM</b>	10%	-	Limestone	96-167/PR	20	Tabligbo (Yoto)
				Limestone	2009-177/PR	20	Tabligbo (Yoto)
	<b>SNPT</b>	100%		Phosphate	97-068/PR	20	Hahotoé (Vo)
				Phosphate	97-069/PR	20	Kpogamé (Zio)
	<b>MM MINING</b>	10%*	-	Iron	12/02/2008	20	Bassar (Bassar)
	<b>SCANTOGO-MINE</b>	10%	-	Limestone	12/08/2009	20	Tabligbo (Yoto)
<b>POMAR</b>	10%	-	Marble	24/11/2010	20	Pagala village	

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

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

On the basis of data reported by extractive companies in 2014, the State also has direct and indirect shareholdings in the following companies

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

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

<sup>22</sup> Source : DGMG

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

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

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

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

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

## 4.2 Oil and Gas sector

### 4.2.1 Context and exploration activities in Togo

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

Currently, there is no hydrocarbon exploration or exploitation activity in Togo<sup>23</sup>.

### 4.2.2 Legal framework

The oil sector is governed by Law n°99-003 promulgating the Hydrocarbons Code of 18 February 1999<sup>24</sup>.

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

### 4.2.3 Institutional framework

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

- the Ministry of Hydrocarbons: assesses the admissibility of applications for permits, grants prospecting rights, proposes draft contracts, negotiates and signs contracts on behalf of the State and authorises the sale of operating concessions;
- the Directorate of Hydrocarbons of the Ministry of Mines and Energy: Its role is to implement the national hydrocarbons policies. It also deals with applications for licences and the monitoring and follow-up of oil exploration, production, refining, storage, distribution and transport of hydrocarbons on the national territory<sup>25</sup>; and
- the Fund for the Promotion and Development of Oil Operations is under the joint supervision of the Ministers of Hydrocarbons and Finance and is intended to finance all actions to promote and develop oil activities for the benefit of companies and individuals. We understand, however, that this fund has not yet been set up.

### 4.2.4 Tax system

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

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

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<sup>23</sup> Confirmed by DGH

<sup>24</sup> <http://faolex.fao.org/docs/pdf/tog92948.pdf>

<sup>25</sup> Oil and Gas code of Togolese Republic, Law N°99-03

#### 4.2.5 Publication of oil contracts

The granting of a permit results in the signature of an oil contract which may take the form of a concession contract, a production sharing contract or any other type of contract authorised by Law no. 99-003 or practised in the international Oil industry<sup>26</sup>

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

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

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

#### 4.2.6 Type of Oil titles

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

Type	Duration	Rights conferred
<b>Authorisation to prospect hydrocarbons</b>	Up to two (2) years and may be renewed only twice for a period of one (1) year or less.	Within the defined perimeter, confers non-exclusive rights to carry out, concurrently with other holders of authorisations for prospecting. The authorisation may relate to an area covered by an exploration permit for hydrocarbons with the prior consent of the permit holder.
<b>Hydrocarbons exploration license</b>	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.
<b>Hydrocarbons exploitation concession</b>	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.
<b>Authorisation to transport hydrocarbons</b>	For the same period as the hydrocarbons exploitation concession.	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: <ul style="list-style-type: none"> <li>• to transport in their own facilities, or to have the products of the holding transported to storage, processing, loading or large consumption points;</li> <li>• to occupy the land under the conditions laid down by law;</li> <li>• to enforce expropriation procedures for public utility purposes, as and when required; and</li> <li>• to set up installations and pipelines on the land of which it does not have the property - the easement thus created entitles to an indemnity fixed, in the absence of an amicable agreement, in the same forms as the compensation of expropriation.</li> </ul>

<sup>26</sup> Art 3 from the Law n° 99-03 of Togolese Republic Oil and Gas code

#### 4.2.7 License awarding

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

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

With regards to the 2015 fiscal year, we are not aware of any licences or permits which were granted in the hydrocarbons sector.

#### 4.2.8 Transfer of licences

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

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

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

#### 4.2.9 Register of licences

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

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

#### 4.2.10 State participation :

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

The Hydrocarbons Code stipulates that the Government 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.

## 4.3 Precious Minerals trading Sector

### 4.3.1 Legal framework

The trading of precious metals and gemstones is governed by Articles 44 to 46 of Law No. 96-004/PR of 26 February 1996 promulgating the Mining Code as amended by Law No. 2003-012<sup>27</sup>.

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

### 4.3.2 Precious minerals trading

The gold and diamonds trade represents an important part of Togolese exports. In fact, according to the figures provided to us by INSEED, exports of gold from Togo were as follows during 2015:

Data	2015
Shipped quantities in kg	15,568
Statistical value in millions of FCFA	15,694

According to the status report "Detailed audit of artisanal and small-scale mining in Togo set up in July 2017 as part of the Mining Development and Governance Project (PDGM), the production of gold for the year 2015 amounted to 6 kg<sup>28</sup>. These are data based on estimates and not actual data.

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

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

According to DGMG, the exploitation of gold and diamonds in Togo takes place only in alluvial sites and is still at artisanal level. There is no industrial exploitation to date. There are no official figures on national production. However, according to the same source, the production generated by artisanal mining on the national territory remains insignificant compared to the volumes exported.

Based on the status of the exploration and operating licenses issued by DGMG in 2015, no operating license has been granted. However, the research permits granted during this year are detailed as follows:

Company	Date	Commodity	Reference number
AGEMIN SAS	05/10/2015	Gold	44/MME/CAB/DGMG/2015
JIA Entreprise Mining	23/12/2015	Gold	59/MME/CAB/DGMG/2016
JIA Entreprise Mining	23/12/2015	Gold	60/MME/CAB/DGMG/2016
JIA Entreprise Mining	23/12/2015	Gold	11/MME/CAB/DGMG/2016

According to DGMG, only two (2) companies have trade authorisations for precious metals and precious stones, namely SOLTRANS and WAFEX (AMMAR Group). These companies exported 5,194 kg and 10,178 kg respectively in 2015, according to the same source.

<sup>27</sup> <http://www.droit-afrique.com/upload/doc/togo/Togo-Code-1996-minier.pdf>

<sup>28</sup> Detailed audit of Artisanal Mining and Small Scale Mining (EMAPE) au Togo page 49

## 4.4 Mining Transportation Sector

### 4.4.1 Legal and Institutional Framework

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

### 4.4.2 Transportation of ore

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

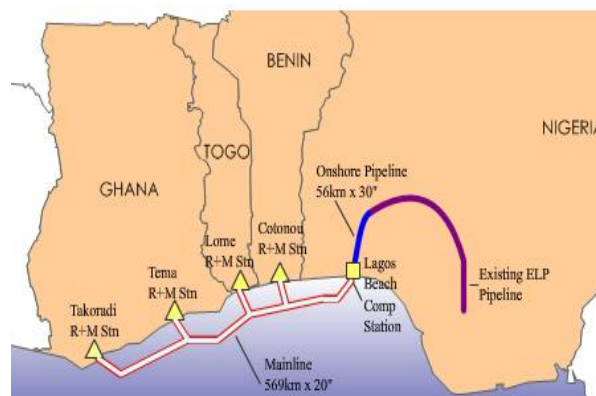
**Togo rail:** The agreement signed between the company and the State provides for royalty payment of 7.5% on the company's turnover. However, since 2009, the company has ceased to pay the royalties due to the forfeiture of the exclusivity right as the State has granted a share to MM Mining.

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

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

### 4.4.3 Transportation of hydrocarbons

The West African Gas Pipeline carries purified natural gas for use as fuel in electrical installations, as well as for industrial applications. 85% of this gas is destined 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<sup>29</sup> and ratified by the National Assembly on 7 September 2004 and Law No 2004 - 22 of 15 December 2004 on the harmonised legal and tax regime applicable to the GAO project.

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

<sup>29</sup> [http://www.wagpa.org/Traite\\_relatif.pdf](http://www.wagpa.org/Traite_relatif.pdf)



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

Structure	Prerogatives
The West African Gas Pipeline Authority (GAO Authority or AGAO) <sup>30</sup>	AGAO is an international institution set up by the Treaty on the West African Gas Pipeline Project (PGAPO) between the Republic of Benin, the Republic of Ghana, the Federal Republic of Nigeria and the Togolese Republic. The GAO Authority is a public institution of international character with legal status and financial autonomy. AGAO has representation functions (carries out actions and takes decisions on behalf and on behalf of States Parties), assistance and coordination functions and regulatory functions.
The West African Gas Pipeline Company Limited (WAPCo) <sup>31</sup>	<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 Harmonised Tax System:

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

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

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

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

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

<sup>30</sup> <http://wagpa.org/agao.html>

<sup>31</sup> <http://www.wagpco.com/>

## 4.5 Collection and distribution of extractive sector revenues

### 4.5.1 Budget process

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

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

#### (ii) Budgetary discussion

The budgetary discussion is launched via a letter from the Minister of Finance containing a schedule of budget discussions, expenditure ceilings for the budget in each department. During the definition of the budgetary strategy or macroeconomic framework, the information of the Minister of Finance is basically based on the General Directorate of Budget (DGB), the Togolese Revenue Office and the General Directorate of Treasury and Public Accounting (DGTCP). Institutions and ministries develop their budget proposals, 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 integrates and involves in a real and useful way decentralised services so that their needs are taken into account.

Negotiations include both capital expenditure and operating expenses.

#### (iii) Adoption

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

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

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

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

#### (iv) Execution

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

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

## (v) Control

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

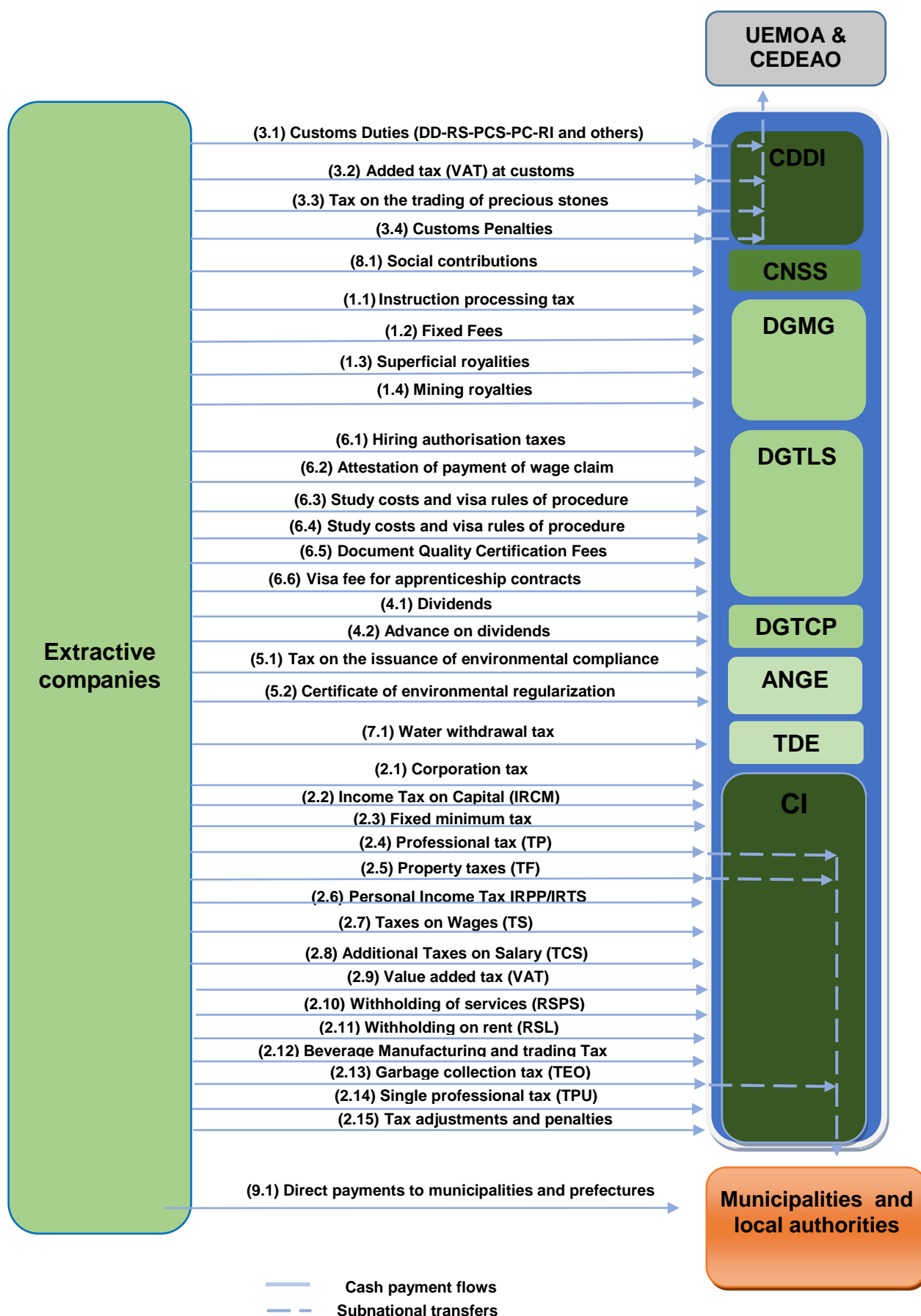
In accordance with Law No. 2008-019 on Finance Acts, the Court of Auditors prepares a report on the execution of the budget laws as well as a general declaration of compliance to support the draft settlement bill, which is submitted to the National Assembly for approval. The draft bill is introduced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

### 4.5.2 Revenue collection

Payments due 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 cash and are paid into the single account called the general budget.

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

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



### 4.5.3 Extractive sector revenue management

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

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

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

### 4.5.4 Transfers of Extractive Income

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

#### Transfers carried out by CI:

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

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

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

**Transfers made by CDDI:** taxes and other levies collected by Customs on behalf of other Government 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%<sup>32</sup> 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;

<sup>32</sup> According to memo n° 42/2017/OTR/CG/CDDI, the PCS rate decreased from 1% to 0.8% from the custom value of imported goods from the States members of UEMOA since 2017

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

## 4.6 Economic contribution of the extractive sector

### 4.6.1 Contribution in the national budget

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

Macroeconomic sectors	2015 FCFA (million)	%
Tax revenue	480,393	58%
Capital revenue	287,603	35%
Non-tax revenue	59,225	7%
Special appropriation account	2,474	0%
<b>National revenue<sup>33</sup></b>	<b>829,695</b>	<b>100%</b>
<b>Extractive sector revenue<sup>34</sup></b>	<b>17,728</b>	<b>2.1%</b>

### 4.6.2 Contribution to GDP

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

Indicators	2015 million (FCFA)	%
<b>GDP at current prices (nominal)</b>	<b>2,417,773</b>	
<b>Nominal GDP of mining activities</b>	<b>91,046</b>	<b>3.77%</b>
Phosphate	45,305	1.87%
Clinker	20,480	0.85%
Others	25,261	1.04%

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

### 4.6.3 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 in 2015 for 13%, 6% and 3% of total exports respectively. These are detailed as follows:

Indicators	2015 million (FCFA)	%
<b>Total exportation</b>	<b>468,915</b>	
Phosphate	59,249	13%
Clinkers	29,178	6%
Gold	15,694	3%
<b>Exportation other products</b>	<b>364,794</b>	<b>78%</b>

### 4.6.4 Contribution to Job Creation

According to Togo's 2015 unified core indicator of well-being<sup>35</sup>, the percentage of the working population working in the extractive sector is 0.6% and ranks 13<sup>th</sup> in the employment sector in Togo in 2015, the remaining rankings are shown in the following table:

<sup>33</sup> According to the court of Auditors report in January 2017

<sup>34</sup> According to the collected data as part of the reconciliation work of 2015

<sup>35</sup> <http://www.stat-togo.org/contenu/pdf/pb/pb-rap-final-QUIBB-tg-2015.pdf>

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



## 4.7 Audit Practices in Togo

### 4.7.1 Companies

The legislation<sup>36</sup> 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 rules<sup>37</sup>, non listed limited companies have a duty to appoint an auditor and an alternate auditor. Listed limited companies have to appoint at least two statutory auditors and two alternate auditors.

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

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

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

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

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

### 4.7.2 Public administration

The Court of Auditors certify the accounts of Government Entities. It ensures the auditing of accounts and proper management of public administrations and enterprises. It assists Parliament and the Government to ensure that the budget laws have been adhered to. It carries out all financial reviews and public accounting which are requested by the Government, the National Assembly or the Senate<sup>38</sup>.

The Court of Auditors is also responsible for auditing public accounts, performs due diligence reviews and performance control over the accounts of public administrations and public services, namely the general budget and the Special Accounts of the Treasury. It prepares a report on the draft Finance Bill and a general declaration of compliance<sup>39</sup>.

In accordance with the powers conferred upon the Court of Auditors and the general principles of public financial control prescribed by ISSAI Standards<sup>40</sup>, the task consists of:

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

The Court of Auditors draws up an annual report<sup>41</sup> on the implementation of the Finance Act and a general declaration of compliance to support the draft bill submitted to the National Assembly. The

<sup>36</sup> Uniform Acts (AU) of OHADA

<sup>37</sup> <http://www.droit-afrique.com/images/textes/Ohada/AU/OHADA%20-%20AU%20Societes.pdf>.

<sup>38</sup> Article 107 from the Constitution of 14 october 1992 (<http://www.antogo.tg.refer.org/IMG/pdf/CONSTITUTION.pdf>)

<sup>39</sup> <http://courdescomptestogo.org/index.php/organisations-et-attributions1>

<sup>40</sup> International Standards of Supreme Audit Institutions

<sup>41</sup> <https://www.courdescomptes.tg/documentations/les-rapports-de-contrôle/>

Court of Auditors also gives its opinion on the internal control system, the quality of the accounting and auditing procedures as well as on the annual performance reports.

## 4.8 Barter agreements and provision of infrastructure

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

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

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

## 4.9 Loan and subsidy

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

## 4.10 Beneficial ownership

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

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

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

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

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

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

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

The roadmap developed was published on the Eiti-Togo website in December 2016<sup>42</sup>.

This roadmap revolves around the following activities:

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

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

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

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<sup>42</sup> [https://eiti.org/sites/default/files/documents/feuille-de-route\\_pr.pdf](https://eiti.org/sites/default/files/documents/feuille-de-route_pr.pdf)

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## 5. RESULTS OF RECONCILIATION WORK

### 5.1 Reconciliation of cash payment flows

#### 5.1.1 Reconciliation by extractive company

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

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

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

The reconciliation of payment flows are detailed as follows:

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

No.	Companies name	Initial Received declarations			Adjustments			Adjusted amounts		
		Companies	Government	Discrepancies	Companies	Government	Discrepancies	Companies	Government	Discrepancies
1	MM MINING	71,965,175	71,957,175	8,000	-	-	-	71,965,175	71,957,175	8,000
2	POMAR TOGO SA	1,022,044	1,022,044	-	-	-	-	1,022,044	1,022,044	-
3	SCANTOGO MINES	4,365,715,614	4,128,122,817	237,592,797	-	183,198,497	(183,198,497)	4,365,715,614	4,311,321,314	54,394,300
4	SNPT	5,673,791,281	6,402,800,226	(729 008 945)	-	(651,657,322)	651,657,322	5,673,791,281	5,751,142,904	(77,351,623)
5	WACEM (WEST AFRICAN CEMENT)	4,387,465,111	5,357,558,507	(970,093,396)	28,153,500	(941,312,646)	969,466,146	4,415,618,611	4,416,245,861	(627,250)
6	CRYSTAL SARL	12,526,596	27,255,649	(14,729,053)	14,729,053	-	14,729,053	27,255,649	27,255,649	-
7	SAMARIA	18,981,701	18,981,701	-	-	-	-	18,981,701	18,981,701	-
8	TDE	837,509,702	1,171,346,654	(333,836,952)	333,686,952	-	333,686,952	1,171,196,654	1,171,346,654	(150,000)
9	VOLTIC TOGO	225,453,299	229,975,643	(4,522,344)	-	-	-	225,453,299	229,975,643	(4,522,344)
10	SOLTRANS	247,172,005	247,788,549	(616,544)	-	-	-	247,172,005	247,788,549	(616,544)
11	WAFEX	506,765,603	495,963,514	10,802,089	(331,100)	11,858,593	(12,189,693)	506,434,503	507,822,107	(1,387,604)
12	SOCIETE GENERALE DES MINES (SGM) SARL	25,663,975	25,479,019	184,956	115,632	300,588	(184,956)	25,779,607	25,779,607	-
13	ALMACAR-TOGO S.A	15,701,776	19,227,291	(3,525,515)	5,343,145	-	5,343,145	21,044,921	19,227,291	1,817,630
14	CECO	30,337,917	2,337,656,348	(2,307,318,431)	(28,887,917)	(2,336,206,348)	2,307,318,431	1,450,000	1,450,000	-
15	COLAS AFRIQUE SUCCURSALE DU TOGO	151,944,844	546,916,117	(394,971,273)	(147,511,844)	(542,483,117)	394,971,273	4,433,000	4,433,000	-
16	GRANUTOGO SA	102,786,596	129,127,132	(26,340,536)	-	-	-	102,786,596	129,127,132	(26,340,536)
17	LES AIGLES	19,986,015	22,035,417	(2,049,402)	3,319,402	1,300,000	2,019,402	23,305,417	23,335,417	(30,000)
18	SAD	10,571,838	7,731,368	2,840,470	-	3,070,720	(3,070,720)	10,571,838	10,802,088	(230,250)
19	SHEHU DAN FODIO	-	7,897,267	(7,897,267)	1,450,000	-	1,450,000	1,450,000	7,897,267	(6,447,267)
20	TOGO CARRIERE	305,472,065	351,894,339	(46,422,274)	41,639,264	6,110,542	35,528,722	347,111,329	358,004,881	(10,893,552)
21	TOGO RAIL	168,496,577	175,565,404	(7,068,827)	-	-	-	168,496,577	175,565,404	(7,068,827)
22	TOGOLAISE DES GRANDS CAOUS (TGC) SA	71,628,892	58,419,955	13,208,937	(443,556)	6,779,954	(7,223,510)	71,185,336	65,199,909	5,985,427
	<b>Total</b>	<b>17,250,958,626</b>	<b>21,834,722,136</b>	<b>(4,583,763,510)</b>	<b>251,262,531</b>	<b>(4,259,040,539)</b>	<b>4,510,303,070</b>	<b>17,502,221,157</b>	<b>17,575,681,597</b>	<b>(73,460,440)</b>

## 5.1.2 Reconciliation by type of payment flow

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

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

Revenues in FCFA

Payment type	Initial received declarations			Adjustements			Adjusted amounts		
	Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
<b>Directorate General of Mines and Geology (DGMG)</b>	<b>930,261,483</b>	<b>933,882,483</b>	<b>(3,621,000)</b>	<b>3,621,000</b>	<b>-</b>	<b>3,621,000</b>	<b>933,882,483</b>	<b>933,882,483</b>	<b>-</b>
Instruction duties	3,200,000	2,800,000	400,000	(400,000)	-	(400,000)	2,800,000	2,800,000	-
Fixed duties	5,100,000	8,000,000	(2,900,000)	2,900,000	-	2,900,000	8,000,000	8,000,000	-
Superficial royalties	39,310,000	18,697,500	20,612,500	(20,612,500)	-	(20,612,500)	18,697,500	18,697,500	-
Mining royalties	882,651,483	904,384,983	(21,733,500)	21,733,500	-	21,733,500	904,384,983	904,384,983	-
<b>Tax commissioner (CI)</b>	<b>9,098,067,119</b>	<b>14,277,515,783</b>	<b>(5,179,448,664)</b>	<b>(161,659,608)</b>	<b>(5,298,609,287)</b>	<b>5,136,949,679</b>	<b>8,936,407,511</b>	<b>8,978,906,496</b>	<b>(42,498,985)</b>
(IS)	1,839,838,630	5,095,778,420	(3,255,939,790)	(5,000,000)	(3,259,695,664)	3,254,695,664	1,834,838,630	1,836,082,756	(1,244,126)
(IRCM)	1,278,875,000	1,454,579,997	(175,704,997)	1,106,315	(226,617,830)	227,724,145	1,279,981,315	1,227,962,167	52,019,148
(IMF)	162,923,143	743,377,906	(580,454,763)	(9,164,385)	(574,698,831)	565,534,446	153,758,758	168,679,075	(14,920,317)
(TP)	91,583,128	266,952,603	(175,369,475)	(24,367,365)	(199,395,240)	175,027,875	67,215,763	67,557,363	(341,600)
(TF)	51,894,844	50,174,003	1,720,841	(4,651,738)	(2,295,366)	(2,356,372)	47,243,106	47,878,637	(635,531)
IRPP/IRTS	593,661,676	948,405,503	(354,743,827)	(86,117,129)	(381,355,861)	295,238,732	507,544,547	567,049,642	(59,505,095)
(TS)	396,138,393	438,307,317	(42,168,924)	(28,117,411)	(68,801,957)	40,684,546	368,020,982	369,505,360	(1,484,378)
(TCS)	6,301,481	23,788,554	(17,487,073)	11,945,354	(5,828,550)	17,773,904	18,246,835	17,960,004	286,831
(VAT)	3,978,664,963	4,642,009,885	(663,344,922)	97,214	(646,863,888)	646,961,102	3,978,762,177	3,995,145,997	(16,383,820)
(RSPS)	291,683,523	295,030,787	(3,347,264)	(9,105,743)	(12,250,307)	3,144,564	282,577,780	282,780,480	(202,700)
(RSL)	21,824,516	21,043,309	781,207	(10,735,121)	(9,773,914)	(961,207)	11,089,395	11,269,395	(180,000)
Beverage Manufacturing and commercialization Tax	10,186,580	12,596,174	(2,409,594)	-	(2,596,174)	2,596,174	10,186,580	10,000,000	186,580
(TEO)	34,926,953	34,643,902	283,051	(347,226)	-	(347,226)	34,579,727	34,643,902	(64,175)
Tax adjustments and penalties paid to the CI	322,883,147	72,625,242	250,257,905	2,797,627	252,764,133	(249,966,506)	325,680,774	325,389,375	291,399
Registration fees	1,131,142	150,227,660	(149,096,518)	-	(149,175,317)	149,175,317	1,131,142	1,052,343	78,799
Vehicle tax	15,550,000	27,974,521	(12,424,521)	-	(12,024,521)	12,024,521	15,550,000	15,950,000	(400,000)

Payment type	Initial received declarations			Adjustements			Adjusted amounts		
	Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
<b>Customs and Indirect rights Office (CDDI)</b>	<b>4,829,274,262</b>	<b>3,847,362,467</b>	<b>981,911,795</b>	<b>87,343,038</b>	<b>1,098,040,677</b>	<b>1,010,697,639</b>	<b>4,916,617,300</b>	<b>4,945,403,144</b>	<b>(28,785,844)</b>
Customs duty (DD-RS-pcs-PC-RI and others)	2,655,293,022	2,170,170,616	485,122,406	53,620,717	325,023,720	(271,403,003)	2,708,913,739	2,495,194,336	213,719,403
Value Added Tax (VAT) to the customs cordon	2,167,201,286	1,677,191,851	490,009,435	33,722,321	766,237,003	(732,514,682)	2,200,923,607	2,443,428,854	(242,505,247)
Customs penalties	6,779,954	-	6,779,954	-	6,779,954	(6,779,954)	6,779,954	6,779,954	-
<b>Treasury and Public Accounting branch (DGTCP)</b>	<b>963,700,000</b>	<b>963,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>963,700,000</b>	<b>963,700,000</b>	<b>-</b>
Dividends	963,700,000	963,700,000	-	-	-	-	963,700,000	963,700,000	-
<b>National Agency for Environmental Management (ANGE)</b>	<b>1,128,000</b>	<b>619,730</b>	<b>508,270</b>	<b>-</b>	<b>430,095</b>	<b>(430,095)</b>	<b>1,128,000</b>	<b>1,049,825</b>	<b>78,175</b>
Tax on the issue of environmental compliance	1,128,000	507,605	620,395	-	430,095	(430,095)	1,128,000	937,700	190,300
Environmental regularization Certificate	-	112,125	(112,125)	-	-	-	-	112,125	(112,125)
<b>Directorate General of Labour and Social laws (DGTLs)</b>	<b>1,071,677</b>	<b>1,101,677</b>	<b>(30,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,071,677</b>	<b>1,101,677</b>	<b>(30,000)</b>
Hiring authorization Fees	1,061,677	1,061,677	-	-	-	-	1,061,677	1,061,677	-
Cost of attesting the payment of a debt of pay	-	30,000	(30,000)	-	-	-	-	30,000	(30,000)
Study and visa fees for domestic regulations	10,000	10,000	-	-	-	-	10,000	10,000	-
<b>Togolese Waters (TdE)</b>	<b>153,400</b>	<b>153,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,400</b>	<b>153,400</b>	<b>-</b>
Water levy tax in the tablecloth	153,400	153,400	-	-	-	-	153,400	153,400	-
<b>National Social Security Fund (CNSS)</b>	<b>1,395,994,305</b>	<b>1,805,236,596</b>	<b>(409,242,291)</b>	<b>318,086,430</b>	<b>(84,897,075)</b>	<b>402,983,505</b>	<b>1,714,080,735</b>	<b>1,720,339,521</b>	<b>(6,258,786)</b>
Social contributions	1,395,994,305	1,805,236,596	(409,242,291)	318,086,430	(84,897,075)	402,983,505	1,714,080,735	1,720,339,521	(6,258,786)
<b>Towns and prefectures of the mining communities</b>	<b>9,635,000</b>	<b>5,150,000</b>	<b>4,485,000</b>	<b>25,545,051</b>	<b>25,995,051</b>	<b>(450,000)</b>	<b>35,180,051</b>	<b>31,145,051</b>	<b>4,035,000</b>
Direct payments to municipalities and prefectures	9,635,000	5,150,000	4,485,000	25,545,051	25,995,051	(450,000)	35,180,051	31,145,051	4,035,000
<b>Other administrations</b>	<b>21,673,380</b>	<b>-</b>	<b>21,673,380</b>	<b>(21,673,380)</b>	<b>-</b>	<b>(21,673,380)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other significant payments to Government > 5 million FCFA	21,673,380	-	21,673,380	(21,673,380)	-	(21,673,380)	-	-	-
<b>Total Cash Payments</b>	<b>17,250,958,626</b>	<b>21,834,722,136</b>	<b>(4,583,763,510)</b>	<b>251,262,531</b>	<b>(4,259,040,539)</b>	<b>4,510,303,070</b>	<b>17,502,221,157</b>	<b>17,575,681,597</b>	<b>(73,460,440)</b>



### 5.1.3 Reporting adjustments

#### a. For extractive companies

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

Companies declarations adjustments	Amount in (FCFA)
Taxes paid but not reported (a)	436,104,722
Companies carrying out non extractive activities (b)	(178,570,761)
Taxes reported but not paid	(5,067,003)
Taxes paid outside the reconciliation period	(687,971)
Amounts reported twice	(522,502)
Reporting errors (amounts and details)	6,046
<b>Total</b>	<b>251,262,531</b>

Details of significant adjustments are presented as follows:

(a). Relates to payment flows made by extractive companies but not declared in the reporting templates. Details of these payments, initially declared by Government Entities, have been communicated to the extractive companies. These adjustments are detailed by tax as follows:

Payment flows	Amount FCFA
<b>National Social Security Fund (CNSS)</b>	<b>323,874,569</b>
Social contributions	323,874,569
<b>Customs and Indirect rights Office (CDDI)</b>	<b>87,786,594</b>
Customs duties (DD-RS-pcs-PC-RI and others)	54,064,273
Value Added Tax (VAT) to the customs cordon	33,722,321
<b>Tax Commissioner (CI)</b>	<b>20,822,559</b>
Income Tax on the Capital of Real Estate (IRCM)	1,106,315
Minimum lump sum tax (MFI)	4,247,458
Professional Tax (TP)	734,320
Personal Income Tax IRPP / IRTS	44,100
Payroll Taxes (TS)	895,525
Additional salary Taxes (TCS)	49,000
Value Added Tax (VAT)	10,948,214
Tax adjustments and penalties	2,797,627
<b>Directorate General of Mines and Geology (DGMG)</b>	<b>3,621,000</b>
instruction Fees	700,000
Fixed rights	2,000,000
Superficial royalties	200,000
Mining royalties	721,000
<b>Total</b>	<b>436,104,722</b>

The adjustments are detailed by company as follows:

Extractive company	Amount in FCFA
TDE	333,686,952
TOGO CARRIERE	41,639,264
WACEM (WEST AFRICAN CEMENT)	28,153,500
CRYSTAL SARL	20,556,927
ALMACAR-TOGO SA	5,343,145
LES AIGLES	3,319,402
CECO	1,450,000
SHEHU DAN FODIO	1,450,000
Other companies	505,532

<b>Total</b>	<b>436,104,722</b>
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(b) 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. In fact, these companies were asked to report only payments made to DGMG.

The detail of these adjustments by company are as follows:

<b>Extractive companies</b>	<b>Amount FCFA</b>
COLAS AFRIQUE SUCCURSALE DU TOGO	(148,232,844)
CECO	(30,337,917)
<b>Total</b>	<b>(178,570,761)</b>

These adjustments are detailed by tax as follows:

<b>Payment flows</b>	<b>Amount FCFA</b>
<b>Tax Commissioner (CI)</b>	<b>(151,109,242)</b>
Personal Income tax IRPP/IRTS	(86,660,078)
Payroll Taxes (TS)	(16,180,507)
Rent deductions (RSL)	(10,735,121)
Value Added Tax (VAT)	(10,245,980)
Deduction on service delivery (HSPR)	(9,105,743)
Minimum lump sum tax (MFI)	(8,344,840)
Corporate Tax (IS)	(5,000,000)
Property Taxes (TF)	(2,604,192)
Professional Tax (TP)	(1,604,180)
Garbage removal tax (TEO)	(347,226)
Additional salary Taxes (TCS)	(281,375)
<b>Other Government Entities</b>	<b>(21,673,380)</b>
Other significant payments to the state > 5 million FCFA	(21,673,380)
<b>National Social Security Fund (CNSS)</b>	<b>(5,788,139)</b>
Social contributions	(5,788,139)
<b>Total</b>	<b>(178,570,761)</b>

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## b. For Government Entities

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

Government declaration adjustments	Amount FCFA
Taxes reported but not yet received (a)	(2,988,519,727)
Non extractive companies (b)	(2,878,689,465)
Taxes not reported by Government Entities (c)	1,608,183,703
Taxes falling outside of the reconciliation scope	(15,050)
<b>Total</b>	<b>(4,259,040,539)</b>

- (a) These amounts relate to corporate taxes (IS) declared by CI but there are not actual payments. These adjustments amount FCFA 2,988,519,727 and detailed by company as follows:

Extractive company	Amount FCFA
SNPT	(2,021,556,655)
WACEM (WEST AFRICAN CEMENT)	(966,963,072)
<b>Total</b>	<b>(2,988,519,727)</b>

- (b) 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. These adjustments detail is presented as follows:

Extractive company	Amount in FCFA
CECO	(2,336,206,348)
COLAS AFRIQUE SUCCURSALE DU TOGO	(542,483,117)
<b>Total</b>	<b>(2,878,689,465)</b>

- (c) These are payments flows received by Government Entities but not reported. These adjustments have either been confirmed by the Government Entities or confirmed by the availability of flag receipts from the extractive companies. These adjustments which amount to FCFA 1,369,899,333 represent payments received by CDDI as custom duties from SNPT and not reported initially.

#### 5.1.4 5.1.4 Final unreconciled discrepancies

Following the adjustments made, the unreconciled residual discrepancies on payment flows amounted to FCFA (73,460,440). These are detailed by extractive company and by tax in the tables below:

##### a. Final difference per extractive company

**Table n°8 : Unreconciled difference disagregated by company**

Company	Unreconciled difference	Differences nature					Not material < 500 000 FCFA
		Taxes reported by the Government but not confirmed by the company (1)	Taxes reported by the extractive company but not confirmed by the Government (2)	Taxes not reported by the extractive company (3)	Taxes not reported by the Government	Taxes reported in different headings	
MM MINING	8,000	-	-	-	-	-	8,000
SCANTOGO MINES	54,394,300	(58,877,184)	113,271,484	-	-	-	-
SNPT	(77,351,623)	(165,796,175)	84,975,389	-	3,975,000	-	(505,837)
WACEM (WEST AFRICAN CEMENT)	(627,250)	-	-	(834,000)	-	-	206,750
TDE	(150,000)	-	-	-	-	-	(150,000)
VOLTIC TOGO	(4,522,344)	-	-	(4,410,219)	-	-	(112,125)
SOLTRANS	(616,544)	-	-	(616,544)	-	-	-
WAFEX	(1,387,604)	-	-	(1,392,287)	-	-	4,683
ALMACAR-TOGO S.A	1,817,630	-	5,000,000	(3,382,370)	-	-	200,000
GRANUTOGO SA	(26,340,536)	(39,035,895)	12,695,359	-	-	-	-
LES AIGLES	(30,000)	-	-	-	-	-	(30,000)
SAD	(230,250)	-	-	-	-	-	(230,250)
SHEHU DAN FODIO	(6,447,267)	-	-	(6,447,267)	-	-	-
TOGO CARRIERE	(10,893,552)	(11,122,510)	-	-	190,300	33,658	5,000
TOGO RAIL	(7,068,827)	-	-	(7,068,827)	-	-	-
TOGOLAISE DES GRANDS CAOUS (TGC) SA	5,985,427	(1,825,107)	7,810,534	-	-	-	-
<b>Total</b>	<b>(73,460,440)</b>	<b>(276,656,871)</b>	<b>223,752,766</b>	<b>(24,151,514)</b>	<b>4,165,300</b>	<b>33,658</b>	<b>(603,779)</b>

b. Final differences by tax type

Table n°9 : Unreconciled differences desagregated by flows

Payment flows	Unreconciled differences	Origine des différences					Not material < 500 000 FCFA
		Taxes reported by the Government but not confirmed by the company (1)	Taxes reported by the extractive company but not confirmed by the Government (2)	Taxes not reported by the extractive company (3)	Taxes not reported by the Government	Taxes reported but in different headings	
<b>(CI)</b>	<b>(42,498,985)</b>	<b>(34,528,768)</b>	<b>5,000,000</b>	<b>(12,727,471)</b>	-	<b>33,658</b>	<b>(276,404)</b>
Corporate tax (IS)	(1,244,126)	(6,243,890)	5,000,000	-	-	-	(236)
Income Tax on the Capital of Real Estate (IRCM)	52,019,148	(4,855,852)	-	-	-	56,875,000	-
Minimum Lump Sum Tax (MFI)	(14,920,317)	(10,818,583)	-	(3,846,093)	-	(255,641)	-
Professional taxes (TP)	(341,600)	-	-	(341 600)	-	-	-
Property Taxes (TF)	(635,531)	-	-	-	-	(207,204)	(428,327)
Personal Income Tax IRPP / IRTS	(59,505,095)	(2,284,939)	-	(190,344)	-	(57,034,731)	4,919
Payroll Taxes (WT)	(1,484,378)	(379,818)	-	(626,280)	-	(478,280)	-
Supplementary Taxes on Salary (TCS)	286,831	(8,000)	-	(103,650)	-	161,731	236,750
Value Added Tax (VAT)	(16,383,820)	(9,734,986)	-	(6,648,834)	-	-	-
Withholding taxes on Services (RSPS)	(202,700)	(202,700)	-	-	-	-	-
Withholding taxes on rent (RSL)	(180,000)	-	-	(180,000)	-	-	-
Beverage Manufacturing and commercialisation Tax	186,580	-	-	-	-	186,580	-
Garbage collection fee (TEO)	(64,175)	-	-	-	-	(4,665)	(59,510)
Tax adjustments and penalties paid to the CI	291,399	-	-	(303,670)	-	595,069	-
Registration fess	78,799	-	-	(87,000)	-	195,799	(30,000)
Vehicle tax	(400,000)	-	-	(400,000)	-	-	-
<b>(CDDI)</b>	<b>(28,785,844)</b>	<b>(241,104,567)</b>	<b>218,752,766</b>	<b>(6,424,043)</b>	-	-	<b>(10,000)</b>
Customs Duties (DD-RS-PCS-PC-RI and others)	213,719,403	-	218,752,766	(5,023,363)	-	-	(10,000)
Value added tax (VAT) to the customs authorities	(242,505,247)	(241,104,567)	-	(1,400,680)	-	-	-
<b>(ANGE)</b>	<b>78,175</b>	-	-	-	<b>190,300</b>	-	<b>(112,125)</b>
Tax on the Issuance of Environmental Compliance	190,300	-	-	-	190,300	-	-
Certificate of environmental compliance	(112,125)	-	-	-	-	-	(112,125)
<b>(DGTLS)</b>	<b>(30,000)</b>	-	-	-	-	-	<b>(30,000)</b>
Attestation of Payment of Salary Claim	(30,000)	-	-	-	-	-	(30,000)
<b>(CNSS)</b>	<b>(6,258,786)</b>	<b>(1,023,536)</b>	-	<b>(5,000,000)</b>	-	-	<b>(235,250)</b>
Social security contributions	(6,258,786)	(1,023,536)	-	(5,000,000)	-	-	(235,250)
<b>Municipalities and local authorities</b>	<b>4,035,000</b>	-	-	-	<b>3,975,000</b>	-	<b>60,000</b>
Direct payments to municipalities and prefectures	4,035,000	-	-	-	3,975,000	-	60,000
<b>Total</b>	<b>(73,460,440)</b>	<b>(276,656,871)</b>	<b>223,752,766</b>	<b>(24,151,514)</b>	<b>4,165,300</b>	<b>33,658</b>	<b>(603,779)</b>

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

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

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

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

*(3) Payment flows not reported by the extractive companies*

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

## 5.2 Reconciliation of production data

The differences in production values totaled FCFA 1,058 million and are broken down by product as follows:

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

Product	Company	Unit	Volumes reported by society	Volumes reported par the state	Differences on production volumes	Valuated difference in mFCFA (*)
Iron	MM Mining (**)	Ton	25 285	NC	25,285	329.97
Clinker	Scantogo Mines	Ton	1,013,675	1,013,675	0	0.00
	WACEM	Ton	551,730	551 730	0	0.00
Phosphate	SNPT (**)	Metric ton	1,150,199	1,150,194	5	0.31
Granulite	CECO	m <sup>3</sup>	NC	7,195	(7,195)	(0.72)
	ALMACAR	m <sup>3</sup>	NC	16,104	(16,104)	(1.61)
	TOGO RAIL	m <sup>3</sup>	NC	2,175	(2,175)	(0.22)
Gneiss	COLAS	m <sup>3</sup>	36,120	36,120	0	0.00
	Togo Carriere	m <sup>3</sup>	157,183	157,183	0	0.00
Migmatite	Granutogo SA	m <sup>3</sup>	61,170	61,170	0	0.00
Granular sand	SAD	m <sup>3</sup>	40,711	40 ,711	0	0.00
Grinding	Les Aigles (**)	m <sup>3</sup>	7,047	NC	7,047	91.61
	TGC SA (**)	m <sup>3</sup>	35,478	NC	35,478	638.60
<b>Total</b>						<b>1,057.95</b>

NC : Not disclosed

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

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

We were not able to reconcile quantities and values of production for all companies. DGMG was not able to provide production data for all companies and does not have any follow-up concerning the valuation of the mining production and the quantities reported correspond to the declarations made by the companies during the payment of the mining royalties.

## 5.3 Reconciliation of export data

Differences in the value of exports amount to FCFA 79 651 million and are broken down by exported product as follows:

**Tableau n°11 : Reconciliation of extractive exports by product**

Exported product	Company	Unit	Volumes reported by the company	Volumes reported by the state	Differences on exported volumes	Valuated differences on mFCFA (*)
Phosphate	SNPT (**)	Metric ton	939,293	NC	939,293	56,738.35
Clinker	WACEM (**)	Ton	377,896	NC	377,896	19,355.58
	Scantogo Mines	Ton	555,729	460,735	94,994	3,742.58
Gold	WAFEX	Kg	10,439	10,357	82	82.84
	SOLTRANS	Kg	5,194	5,220	(26)	(25.78)
Iron	MM Mining	Ton	57,718	70,000	(12,282)	(227.22)
Mineral water	Voltic Togo Sarl	Ton	1,312	1,433	(122)	(15.02)
<b>Total</b>						<b>79,651.33</b>

NC : Not disclosed.

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

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

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

- CDDI does not have export data from SNPTIt exports phosphate directly from the Terminal it operates from and the customs office on site is not computerised and does not have the necessary facilities to monitor exports in quantities and value;
- CDDI did not report the export data for WACEM;

- the values declared by the mining companies to the customs department are estimates as export operations are not taxable;
- the quantities entered by the customs services are estimates and correspond to the gross weight of the parcels exported for gold.



## 6 EITI DATA ANALYSIS

### 6.1 Revenue of the Government

#### 6.1.1 Analysis of revenues by companies

The contribution of mining companies in the extractive sector in 2015 is presented as followed:

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

Company	Payments received (FCFA)	Payments received in %	Cumulative payments received %
WACEM (WEST AFRICAN CEMENT)	5,751	32.1%	32.1%
SNPT	4,416	24.7%	56.8%
SCANTOGO MINES	4,311	24.1%	80.8%
TDE	1,171	6.5%	87.4%
WAFEX	0,508	2.8%	90.2%
TOGO CARRIERE	0,358	2.0%	92.2%
SOLTRANS	0,248	1.4%	93.6%
VOLTIC TOGO	0,230	1.3%	94.9%
TOGO RAIL	0,176	1.0%	95.9%
GRANUTOGO SA	0,129	0.7%	96.6%
Other mining companies	0,277	1.5%	98.1%
Social payments	0,183	1.0%	99.2%
unilateral Declaration of the financial system	0,152	0.8%	100%
<b>Total</b>	<b>17,910</b>	<b>100%</b>	

#### 6.1.2 Analysis of revenues by type of payment flows

The most significant revenue flows in terms of receipts by the Government for year 2015 are allocated by type as follows:

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

Payment flows	Payments received (FCFA)	Payments received in %	Cumulative payments received %
Value-added tax (VAT)	4,000	22%	22%
Customs duty (DD-RS-PCS-PC-RI and others)	2,570	14%	37%
Value-added tax (VAT) for the customs cordon	2,455	14%	70%
Corporate tax (IS)	1,837	10%	47%
Social contributions	1,721	10%	57%
Tax on the revenues of movable capital (IRCM)	1,228	7%	77%
Dividend	0,964	5%	82%
Mining royalties (Royalties)	0,919	5%	88%
Personal Income tax IRPP/IRTS	0,567	3%	91%
Payroll taxes (TS)	0,371	2%	93%
Tax adjustments and penalties paid to the CI	0,326	2%	95%
Other taxes and taxes	0,314	2%	99%
withholding on services provided (RSPS)	0,284	2%	96%
Minimum flate tax (IMF)	0,172	1%	97%
Social payments	0,183	1%	100%
<b>Total</b>	<b>17,910</b>	<b>100%</b>	

#### 6.1.3 Analysis of revenues by Government entity

The revenues collected by each Government Entity included in the scope for the financial year 2015 were as follows:

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

Government Entity	Payments received (FCFA)	Payments received in %	Cumulative payments received %
CI	8,998	50.24%	50.24%
CDDI	5,032	28.10%	78.34%
CNSS	1,721	9.61%	87.94%
DGMG	0,978	5.46%	93.40%
DGTCP	0,964	5.38%	98.78%
Municipalities and prefectures of the mining communities	0,031	0.17%	98.96%
ANGE	0,003	0.02%	98.98%
DGTLS	0,001	0.00%	98.98%
TdE	0,000	0.00%	98.98%
<b>Total</b>	<b>17,728</b>	<b>98.98%</b>	<b>98.98%</b>
Social payments	0,183	1.02%	100%
<b>Total</b>	<b>17,910</b>	<b>100%</b>	

## 6.2 Social payments

Payments reported by mining companies as social contribution amounted to FCFA 182,579,626. The amount is as follows:

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

Company	Voluntary social payments		Paiements sociaux volontaires		Total in FCFA
	Contributions in cash	In-kind contributions	Contributions in cash	In-kind contributions	
SCANTOGO MINES	119,077,688	-	2,024,000	-	121,101,688
WACEM	-	-	31,480,038	-	31,480,038
MM MINING	-	-	300,100	-	300,00
LES AIGLES	-	-	2,200,000	-	2,200,000
SAD	-	-	1,467,000	820,800	2,287,800
TGC SA	-	-	13,210,000	12,000,000	25,210,000
<b>Total</b>	<b>119,077,688</b>	<b>-</b>	<b>50,681,138</b>	<b>12,820,800</b>	<b>182,579,626</b>

Source : EITI Declarations.

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

### 6.3 Subnational and supranational transfers

The transfers derived from the declarations of the various State agencies are detailed as follows:

**Table n°17 : Details of subnational and supranational transfers**

Payment description	Transfers amount in FCFA
Transfers under CI (A)	343, 725,367
Transfers for customs revenue (B)	298, 307,569
<b>Total</b>	<b>642, 032,936</b>

(A). The sub-national transfers resulting from CI declarations covered a total amount of the rebates made to the various communes and prefectures for all sectors (including the extractive sector) in TOGO. CI reported an amount of FCFA 10,660 137,867 for 2015 but has not been able to allocate it by sector. The table reported by IC is summarised as follows:

Region/town	Total rebates of 2015
Lomé commune	5,625,532,326
Golfe prefecture	3,029,132,790
Maritime region (*)	840,235,513
Kara region	321,537,062
Plateaux region	308,929,621
Savanes region	280,351,007
Central region	254,419,548
<b>Total</b>	<b>10,660,137,867</b>

(\*) Except Golfe Prefecture

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

Recipient	Amount transferred FCFA
Yoto prefecture / Tabligbo commune	312,144,907
Kpelé prefecture	15,432,655
Kloto prefecture / Kpalimé commune	10,192,805
Haho prefecture	4,000,000
Zio prefecture / Tsévié commune	1,650,000
Golfe prefecture / Lomé commune	305,000
<b>Total</b>	<b>343,725,367</b>

From the foregoing, we can draw the following conclusions:

- the state of the 2015 rebates communicated by CI did not allow us to verify the conformity of this financial regulation with the legislation currently in force, in particular, with regards to the correct application of the revenue sharing formulas of the extractive sector between governed and the different Prefectures and Communes; and
- we have not been able to reconcile the data provided by CI and those collected by the municipalities and prefectures during the reconciliation phase. As a result, we cannot comment on the completeness and reliability of the amount of sub-national transfers reported above by recipient.

(B) The supranational transfers resulting from the declaration of CDDI amount to FCFA 298 307 569 and are as follows:

Transfer description	Transfer amount FCFA	Recipient	Legal framework
Community Solidarity Levy (PCS)	191,843,746	UEMOA	Settlement 02/97-CM/UEMOA du novembre 28th, 1997
Community levy	98,409,719	CEDEAO	Article 72 of the revised treaty of the CEDEAO of July 24 <sup>th</sup> , 1993
Infrastructure protection tax (TPI)	7,604,000	SAFER	
Others (FDG et PEA)	450,104		
<b>Total</b>	<b>298,307,569</b>		

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

## 6.4 Production et exports of extractive sector

### 6.4.1 Production of extractive sector (mining and quarry)

The production of the mining sector and quarries sector in 2015 in quantity and value is as follows:

**Table n°18: Extractive sector production of 2015**

Company	Product	Unit	Quantity	Value (millions of FCFA)
SNPT	Phosphate	Metric Ton	1,150,194	71,822,31
WACEM (*)	Clinker	Ton	551,730	30,510,67
Scantogo Mines	Clinker	Ton	1,013,675	20,179,12
TGC SA (*)	Grinding	m <sup>3</sup>	35,478	638,60
MM Mining (*)	Iron	Ton	25,285	329,97
Les Aigles (*)	Grinding	m <sup>3</sup>	7,047	91,61
Togo Carriere	Migmatite	m <sup>3</sup>	157,183	7,39
GRANUTOGO SA	Migmatite	m <sup>3</sup>	61,170	6,12
SAD	Lagunar sand	m <sup>3</sup>	40,711	4,07
COLAS	Gneiss	m <sup>3</sup>	36,120	3,61
ALMACAR	Gneiss	m <sup>3</sup>	16,104	1,61
CECO	Granulite	m <sup>3</sup>	7,195	0,72
TOGO RAIL	Gneiss	m <sup>3</sup>	2,175	0,22
<b>Total</b>				<b>123,596,02</b>

(\*) Quantities and values as provided by companies in the absence of a DGMM declaration

### 6.4.2 The groundwater exploitation sector production

The quantity of groundwater exploited by production in 2015 in was as follows:

**Table n°19: The groundwater exploitation sector production in 2015**

Company name	Product	Unit	Quantity
CRYSTAL SARL	Water	Litre	16,367,919
SAMARIA	Drilling water	15 litre bag	42,000
TDE	Water	m <sup>3</sup>	23,063,000
VOLTIC TOGO	Water	m <sup>3</sup>	606

(\*) As reported by companies

## 6.5 Production et exports of extractive sector

### 6.5.1 Production of extractive sector (mining and quarry)

The production of the mining and quarries sectors in 2015 in quantity and value<sup>43</sup> was as follows:

**Table n°18: Extractive sector production in 2015**

Company	Product	Unit	Quantity	Value (millions of FCFA)
SNPT	Phosphate	Metric Ton	1,150,194	71,822,31
WACEM (*)	Clinker	Ton	551,730	30,510,67
Scantogo Mines	Clinker	Ton	1,013,675	20,179,12
TGC SA (*)	Grinding	m <sup>3</sup>	35,478	638,60
MM Mining (*)	Iron	Ton	25,285	329,97
Les Aigles (*)	Grinding	m <sup>3</sup>	7,047	91,61
Togo Carriere	Migmatite	m <sup>3</sup>	157,183	7,39
GRANUTOGO SA	Migmatite	m <sup>3</sup>	61,170	6,12
SAD	Lagunar sand	m <sup>3</sup>	40,711	4,07
COLAS	Gneiss	m <sup>3</sup>	36,120	3,61
ALMACAR	Gneiss	m <sup>3</sup>	16,104	1,61
CECO	Granulite	m <sup>3</sup>	7,195	0,72
TOGO RAIL	Gneiss	m <sup>3</sup>	2,175	0,22
<b>Total</b>				<b>123,596,02</b>

(\*) Quantities and values as provided by companies - DGMG failed to make any declaration

### 6.5.2 The groundwater exploitation sector production

The groundwater exploitation sector production in 2015 in quantity was as follows:

**Table n°19: The groundwater exploitation sector production in 2015**

Company name	Product	Unit	Quantity
CRYSTAL SARL	Water	Litre	16,367,919
SAMARIA	Drilling water	15 liter bag	42,000
TDE	Water	m <sup>3</sup>	23,063,000
VOLTIC TOGO	Water	m <sup>3</sup>	606

(\*) Quantities as reported by the companies

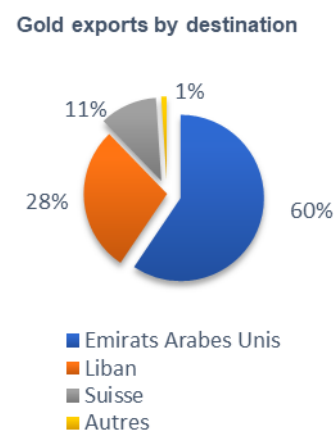
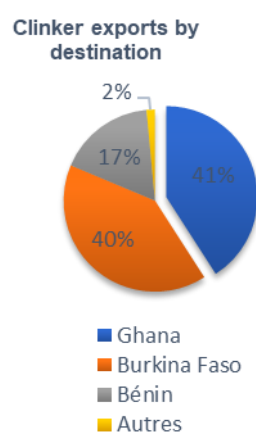
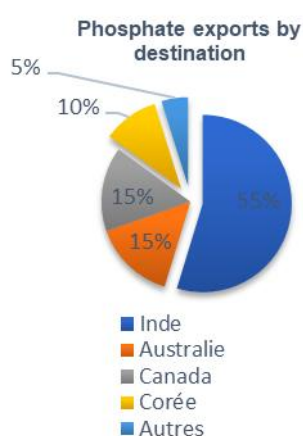
<sup>43</sup> As reported by DGMG

### 6.5.3 Extractive sector exports

Exports broken down by destination countries and by type of ore amount to FCFA 111,412 are presented in the following table:

**Table n°20: 2015 extractive sector exports by country of destination**

Product exported	Destination	Value (in mFCFA) <sup>44</sup>	%	Product	Destination	Value (in mFCFA) <sup>45</sup>	%
<b>Total Phosphate Exports</b>				<b>Total Gold exports</b>			
		<b>56,738</b>	<b>50.93%</b>			<b>15,694</b>	<b>14.09%</b>
Phosphate	India	31,036	55%	Gold	United Arab Emirates	9,329	59%
	Australia	8,479	15%		Lebanon	4,446	28%
	Canada	8,739	15%		Switzerland	1,755	11%
	Korea	5,744	10%		Others	164	1%
	Others	2,741	5%		<b>Total Iron exports</b>		
<b>Total Clinker Exports</b>				<b>Total Iron exports</b>			
		<b>37,508</b>	<b>33.67%</b>			<b>1,295</b>	<b>1.16%</b>
Clinker	Ghana	15,347	41%	Iron	Germany	1,295	100%
	Burkina Faso	15,155	40%	<b>Total Mineral Water exports</b>			
	Benin	6,445	17%			<b>177</b>	<b>0.16%</b>
	Other	560	1%	Mineral Water	Benin	171	97%
<b>Total exports</b>				<b>Total exports</b>			
		<b>94,246</b>	<b>85%</b>			<b>17,166</b>	<b>15%</b>
				Mineral Water	Others	5	3%



<sup>44</sup> Valued based on the average unit prices of products as reported by the CDDI

<sup>45</sup> Ibid

## 7 FINDINGS and RECOMMENDATIONS

### 7.1 Findings and recommendations 2015

#### 1. Improve the traceability and the management of infranationaux transfers

According to the General Code of Taxes, several taxes collected by CI are transferred totally or partially to the benefit of municipalities and prefectures of the location of the taxable assets.

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

Tax type	Part of the general budget	Part of local governments	Part of tax administration
Property tax on constructed property (TF) (article 284 of CGI)	33%	50%	17%
Special tax on the manufacturing and the trade of drinks (TSFCB) (article 307 of the CGI)	33%	50%	17%
Professional Tax (TP) (article 247 of CGI)	33%	50%	17%
Single professional Tax (TPU) (article 1436 of CGI)	45%	50%	5%
Tax on gaming (PJH) (article 351 of CGI)	80%	20%	0%
Registration fees DE (Tr, BP-BC)	33%	67%	0%
Local residence tax (TH) (article 1440 of CGI)	0%	100%	0%
Complementary payroll tax (TCS)	0%	100%	0%
Garbage collection tax. (TEO) (article 220 of CGI)	0%	100%	0%
Complementary tax on personal income tax (TC-IRPP) (article 220 of CGI)	The rest	1500 f CFA by taxpayer	0%
Tax on the entertainment (article 385 of CGI)	0%	100%	0%

The amounts to be transferred are calculated by CI and are subsequently communicated to DGTCP for the release of funds.

During the reconciliation work, we noted the release of funds to the benefit of municipalities and prefectures is done as a lump sum figure. Civil Society Groups are not consulted for the use of these funds derived from the extractive sector.

*In a bid to strengthen the local impact of extractive industries in Togo and to promote the equitable development of regions affected by extractive activities, we recommend that:*

- the distribution of payments by company and by payment stream to assess the contribution of the extractive sector in sub-national transfers;
- the publication of the distribution of sub-national payments;
- the publication of applied criteria and amounts transferred for each year;
- the publication of the use of funds transferred to the communities / regions / municipalities; and
- encouraging the participation of civil society groups and other stakeholders in the decision-making on allocated funds.

#### 2. Efficiency of the licensing system

As part of our reconciliation work, we analysed the technical and financial criteria communicated by DGMG for granting mining rights and authorisations and note the following shortcomings:

- the regulations in force are characterised by the lack of clear provisions for the management and allocation of mining titles. No specific procedure is mentioned in the texts leaving the assessment to grant permit applications at the discretion of the Minister of Mines. However, for applications for the exploitation of building materials, Order No. 25 / MME / CAB / DGMG / DDCM / 2014 of 23 May 2014 is relatively explicit as to the criteria for granting the titles; and



- in practical terms, and for any type of permit, DGMG requires that the application file include a document that certifies the technical and financial capacities to carry out the mining activities to be undertaken. However, no formal document provides explicit criteria on the technical and financial capacity to assess the applicant's ability to meet the expected expenditure and activity results,

The current situation does not ensure that DGMG is being objective and diligent while making an evaluation of a prospective bidder before granting a permit.

*We recommend that an Evaluation Committee is formed in order to evaluate the technical and financial capacities for the evaluation of mining claims and authorisations.*

### **3. Clearance of export and production gaps**

Our reconciliation work revealed the existence of discrepancies between exports and production reported by companies and public entities (DGMG and te CDDI). These discrepancies could not be cleared notably because of the differing explanations put forward by the various relevant parties.

*We recommend that appropriate measures should be taken to analyse the source of these discrepancies, assess their impact on the EITI Report and take the necessary actions to remedy this situation.*

### **4. Certified financial statements**

The reporting instructions stipulate that extractive companies incorporated and operating in Togo should submit their audited financial statements for 2015.

However, we found that most companies did not submit their financial statements. As a result, we were unable to assess whether the financial statements of the reporting entities were audited or not and were unable to identify any weaknesses or reservations identified by the Statutory Auditors.

*In order to improve the credibility of the data disclosed in the EITI reports, we recommend that all companies selected within the reconciliation scope should be encouraged to disclose their audited financial statements.*

## 7.2 Follow-up of previous recommendations

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p><b>Lack of data on the artisanal sector</b> 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.</p>	Yes	Within PDGM's framework, a consultant is recruited for the detailed audit of EMAPE in Togo. The report of the study was validated by the Steering committee of the PDGM.
<p><b>Lack of decree for the implementation of the Mining Code and criteria for granting licenses</b> 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.</p>	Non	This recommendation is taken into account in the new mining code being adopted
<p><b>Lack of statistics on employment in Togo</b> Encourage the authorities to compile statistical data at regular intervals on employment in the extractive sector</p>	Non	Invite all reporting entities for a working session to set up a permanent collection system through a monthly automatic exchange of all information (contact details, focal point, licensing, payments and financial statements, registration and any other Revenues collected and paid, etc.)
<p><b>Use of computerised receipts for all payments made by OTR</b></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 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>	In progress	An explanatory note on the implementation of this recommendation will be provided by TD but no such explanation received to date.

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken																								
<p><b>Lack of adequate controls on export operations</b></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="197 609 1236 839"> <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																					
<p><b>Lack of statistics on the extractive sector</b></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, ...)																								

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p><b>Lack of mining register</b></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"> <li><i>i. the name of the license holder(s);</i></li> <li><i>ii. the coordinates of the area allocated to each license holder;</i></li> <li><i>iii. the date of the application, the date the license was granted and its duration; and</i></li> <li><i>iv. in the case of licenses, raw materials extracted.</i></li> </ul> <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><b>Lack of beneficial ownership register</b></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> <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"> <li><i>i. the identity of the beneficial owner(s); and</i></li> <li><i>ii. their actual shareholding.</i></li> </ul> <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>	In progress	A sub-committee has been set up within MSG for the Roadmap of the beneficial ownership Registry.

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p><b>Publication of contracts</b></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"> <li><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></li> <li><i>ii. the full text of any addenda, annex or amendment laying down details of the exploitation rights or execution;</i></li> <li><i>iii. the full text of amendments if any of the documents described in the above paragraphs.</i></li> </ul>	In progress	DGMG will publish the contracts (without confidentiality clauses) on the website of the Ministry of Energy and Mines.
<p><b>Low response rate of companies and lack of participation in the EITI process</b></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"> <li>• 9 mining companies did not submit their reporting templates;</li> <li>• 6 companies which submitted their reporting templates did not submit details of payments in accordance with the reporting guidelines issued by the MSG;</li> <li>• 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</li> <li>• only 4 Government entities had their declaration forms certified.</li> </ul> <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>	No	

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p><b>Payments relating to the exploitation of water resources not yet effective</b></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 application texts of the water code
<p><b>Customs code issues</b></p> <p>We make the following observations with regards to DGD revenues for the year 2011:</p> <ul style="list-style-type: none"> <li>▪ companies with their own Customs codes can perform customs clearance using an occasional code "9999"; and</li> <li>▪ some companies carry out customs clearance of their goods using the Customs code of other companies. For example "Corlay", a supplier of BB-Eau Vitale used the customs code of the latter for customs clearance.</li> </ul>	No	
<p><b>Lack of a database of extractive companies</b></p> <p>We note that to date the EITI secretariat still does not have a comprehensive database of all extractive companies operating in the oil sector, all legal (statutes, shareholders, conventions), financial (financial statements and reports) and technical (statistics of production) documents on extractive companies..</p>	In progress	Inviting all reporting entities for a working session to set up 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><b>Lack of monitoring of companies in which the Government is a shareholder</b></p> <p>In accordance with Article 55 of the Mining Code the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.</p> <p>During the course of our reconciliation work, we noted that the authorities do not have a complete list of these investments and do not carry out the monitoring of the results and achievements of the companies in which they hold shares.</p>	In progress	Invite all state-owned enterprises 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 (DGTCF), with a view to set up a procedure for monitoring activities of state-owned companies
<p><b>Administrations database</b></p> <p>We note that the Togolese administrations including TD and CD are unable to identify mining companies with Unique Identification Number or Customs codes. We note, amongst others, the existence of mining companies holding valid permits (Silverhill Enterprises Ltd. and Global Merchants) and not registered with TD.</p> <p>We further note the lack of coordination between the different administrations and DGMG.</p>	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.
<p><b>Government Financial Operations Table</b></p> <p>We note that the Government Financial Operations Table does not provide a specific line for revenues from the extractive sector.</p>	In progress	Sent correspondence followed by working sessions with the Ministry of Economy and Finance, OTR, Department of Budget, and Department of the Economy in order to have an extractive sector line in the Table of Financial Operations of the State (TOFE) in anticipation of execution

Recommendation	Implementation (Yes / No / in progress)	Description of the actions taken
<p><b>Lack of traceability of sub-national payments</b></p> <p>The analysis of the transfer mechanism by DGI of taxes collected on behalf of community's shows that the transfer of extractive revenues to municipalities and their residents is done globally, without specifying the nature of the income or the relevant extractive company.</p>	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 : Mining companies profile, Capital structure and Beneficial Ownership

N°.	Company name	IFU	Product	Shareholding						
				Capital (in FCFA)	Name	%	Nationality	Listed company (Yes/No)	Stock market	Beneficial Ownership and holding percentage
1	MM MINING	1000175986	Iron ore	1,500,000,000	MM INVESTMENT	100%	Indienne	Non	NA	NC
2	POMAR TOGO SA	1000165087	Extraction and production of marble	NC	NC	NC	NC	NC	NC	NC
3	SCANTOGO MINES	1000161343	Limestone CLINKER	10,000,000	SCANCEM	100%	Norvégienne	Oui	NC	NA
4	SNPT	1000160416	PHOSPHATES	15,000,000,000	Etat Togolais	100%	Togolaise	NA	NA	NA
5	WACEM	1000144378	CLINKER Packaging of polypropylene cement	5,500,000,000	Etat Togolais	10%	Togolaise	NA	NA	NA
					KENELM Ltd	40%	Royaume - Uni	Non	NA	NC
					Mr MOTAPARTI Prasad	24%	Indienne	NC	NC	Mr MOTAPARTI Prasad
					KAZITOM Ltd	17%	Panama	Non	NA	NC
					QUARTZ Ltd	4%	Royaume - Uni	Non	NA	NC
Privés Togolais	5%	Togolaise	NC	NC	Privés Togolais					
6	CRYSTAL SARL	1000165258	Water	10,000,000	FIAWOO YAWO	50	Togolaise	NA	NA	FIAWOO YAWO
					FIAWOO David Jonathan	50	Togolaise	NA	NA	FIAWOO David Jonathan
7	SAMARIA	1000163008	Drilling water	5,000,000	ETS SAMARIA	100%	Togolaise	Non	NA	Attisso Hefoume Komi
8	TDE	1000166680	Water	1,450,000,000	Etat Togolais	100%	Togolaise	NA	NA	NA
9	VOLTIC TOGO	1000174006	Water	5,000,000	SABNANI KUMAR	45%	Britannique	NA	NA	SABNANI KUMAR
					PRAKASH BULCHAND SABNANI	45%	Britannique	NA	NA	PRAKASH BULCHAND SABNANI
					DOGBEY AMI XOLA	10%	Britannique	NA	NA	DOGBEY AMI XOLA
10	SOLTRANS	1000174105	Marketing	5,000,000	CHEDID HAMID	50%	Libanais	NA	NA	CHEDID HAMID
			Service		Hachem Boutros	50%	Libanais	NA	NA	Hachem Boutros

N°	Company name	IFU	Product	Shareholding						
				Capital (in FCFA)	Name	%	Nationality	Listed company (Yes/No)	Stock market	Beneficial Ownership and holding percentage
11	WAFEX	1000116100	EXPORT OF MINERAL PRECIOUS SUBSTANCES AND SEMI-PRECIOUS	10,000,000	EL AMMAR JOSEPH	40%	Libanais	NA	NA	EL AMMAR JOSEPH
					EL AMMAR ELIAS	30%	Libanese	NA	NA	EL AMMAR ELIAS
					EL AMMAR ANTOINE	30%	Libanese	NA	NA	EL AMMAR ANTOINE
12	SGM	1000165105	Prospecting (Exploration) of manganese	5,000,000	SOUTHERN IRON LIMITED (Filiale de KERAS RESSOURCES PLC)	85%	GUERNSEY (UK)	Oui	AIM Market (Bourse de Londres)	NC
					SHEHU DAN FODIO	10%	Togolese	Non	NA	Abdoul-Rachid Shehu ADAM
					ODAYE Kossivi	5%	Togolese	N/A	NA	ODAYE Kossivi
13	ALMACAR-TOGO S.A	104062Y	GNEISS	59,000,000	NC	NC	NC	NC	NC	NC
14	CECO	1000579627	BTP	10,000,000	CECO SA	95%	Togolese	Non	NA	NC
					AMOUZOU Tokidahongou	5%	Togolese	NA	NA	AMOUZOU Tokidahongou
15	COLAS	1000161037	BTP	NC	NC	NC	NC	NC	NC	NC
16	GRANUTOGO SA	1000165159	GRANULATS	2,500,000,000	SCANCEM	100%	Norwegian	Oui	NC	NA
17	LES AIGLES	1000161118	CRUSHED	5,000,000	Mr. BIOKOU ADEBYI	80%	Togolese	NA	NA	Mr. BIOKOU ADEBYI
					Mme BIOKOU DOPE	20%	Togolese	NA	NA	Mme BIOKOU DOPE
18	SAD	1000118827	LAGOON SAND	5,000,000	HOUNDETE ARNAUD	100%	Bénoise	Non	NA	NC
19	SHEHU DAN FODIO	1000164259	Inter State transport	1,000,000,000	NC	NC	NC	NC	NC	NC
20	TOGO CARRIERE	1000175347	Crushed gravel	50,000,000	TOGO CARRIERE	100%	Libanese	NC	NC	NC
21	TOGO RAIL	1000174447	Transportation of mining products	2,000,000,000	WACEM	75%	Togolese	Non	NA	NC
					BPEC	5%	Togolese	Non	NA	NA
					SALT	5%	Togolese	Non	NA	NA
					TGCD	5%	Togolese	Non	NA	NA
					SGI-TOGO	3%	Togolese	Non	NA	NA
					AHIALEY	3%	Togolese	Non	NA	NA

N°	Company name	IFU	Product	Capital (in FCFA)	Shareholding					
					Name	%	Nationality	Listed company (Yes/No)	Stock market	Beneficial Ownership and holding percentage
					ABIDI	1%	Togolese	Non	NA	NA
					DJOMATIN	1%	Togolese	Non	NA	NA
					GAFFA	1%	Togolese	Non	NA	NA
					KANGOULINE	1%	Togolese	Non	NA	NA
					SANI	1%	Togolese	Non	NA	NA
					BAKOUSSAM	1%	Togolese	Non	NA	NA
					ITC	40%	Togolese	Non	NA	RAGOUENA N.
22	TGC SA	1000164961	Crushed gravel production	10,000,000	SILME	40%	Togolese	Non	NA	BASSAYI Kpatcha
					BASSAYI Kpatcha	20%	Togolese	Non	NA	BASSAYI Kpatcha

Source : EITI Declarations of companies retained in the reconciliation scope

*N/C : Not disclosed*

*N/A : Not Applicable*

**Annex 2 : Staff**

No.	Company's name	Staff 2015			Total staff
		Staff of local nationals	Staff of foreigner	Sub-contractors	
1	MM MINING	32	0	0	32
2	POMAR TOGO SA	NC	NC	NC	NC
3	SCANTOGO MINES	177	21	0	198
4	SNPT	1,479	9	200	1,688
5	WACEM (WEST AFRICAN CEMENT)	94	194	671	959
6	CRYSTAL SARL	95	NC	NC	95
7	SAMARIA	36	0	0	36
8	TDE	664	0	0	664
9	VOLTIC TOGO	NC	NC	NC	NC
10	SOLTRANS	10	2	0	12
11	WAFEX	3	3	0	6
12	SGM SARL	7	0	0	7
13	ALMACAR-TOGO S.A	22	0	0	22
14	CECO	46	0	0	46
15	COLAS AFRIQUE SUCCURSALE DU TOGO	NC	NC	NC	NC
16	GRANUTOGO SA	1	0	0	1
17	LES AIGLES	26	0	0	26
18	SAD	NC	NC	NC	NC
19	SHEHU DAN FODIO	20	0	0	20
20	TOGO CARRIERE	211	0	0	211
21	TOGO RAIL	37	2	0	39
22	TGC SA	35	6	0	41
<b>Total</b>		<b>2,995</b>	<b>237</b>	<b>871</b>	<b>4,103</b>

Source : EITI declarations of companies retained in the reconciliation scope

NC : Not disclosed

### Annex 3 : Reliability of reporting templates

N°	Company	FD received	FD signed by Directorate	FD certified by the auditor	Audited according to international standards	Opinion	Auditor name	Signatory name	Signatory qualification	FS 2015 certified (Yes/No)	FS 2015 received (Yes/No)	Auditor name
1	MM MINING	yes	yes	yes	yes	Clean	SAFECO	Ajéma Douato SOEDJEDE	Directeur Général	Yes	No	SAFECO
2	POMAR TOGO SA	yes	No	NA	NA	NA	NA	NA	NA	NC	NC	NC
3	SCANTOGO MINES	yes	yes	yes	Yes	Clean	KPMG	N/C	N/C	Yes	Yes	KPMG
4	SNPT	Yes	yes	yes	yes	Clean	IIC SARL	BITHO M. NATHALIE	Gérante	Yes	No	Mme Bitho Natalie
5	WACEM	yes	yes	yes	Yes	Clean	FICAO	Abalo Amouzou	Expert-comptable diplômé	Yes	Yes	FICAO
6	CRYSTAL SARL	Yes	No	NA	NA	NA	NA	NA	NA	Yes	No	PASSAH ESSOHOUNA
7	SAMARIA	yes	yes	yes	Yes	Clean	Cabinet RABICO	DJEKETE DOATI	Expert Comptable	Yes	No	OUI
8	TDE	Yes	yes	yes	yes	Clean	Tate & associé	Evariste Adadé Tata TOMETY	Associé-Gérant	Yes	Yes	Evariste Adadé Tata TOMETY
9	VOLTIC TOGO	yes	yes	yes	Yes	Clean	DELOITTE TOGO	Gaznon Dhoni MARIRI	Associé-Gérant	Yes	No	DELOITTE TOGO
10	SHEHU DAN FODIO	Yes	No	NA	NA	NA	NA	NA	NA	NC	NC	NC
11	SOLTRANS	yes	yes	yes	Yes	Clean	Inter Conseil services	Sesshu Kangni Francois	Comptable agréé	No	No	NA
12	WAFEX	Yes	yes	yes	yes	Clean	Inter Conseil services	Sessou Kangni François	Comptable agréé	NC	NC	NC
13	SGM SARL	yes	yes	yes	Yes	Clean	BDO Togo	Felix Yawo Djidotor	Associé	Yes	No	Cabinet BDO
14	ALMACAR TOGO SA	Yes	No	NA	NA	NA	NA	NA	NA	Yes	No	GRANT THORTHON
15	CECO	yes	No	NA	NA	NA	NA	NA	NA	No	No	NA
16	COLAS	Yes	yes	yes	Yes	Clean	FCA TOGO	AKUESSON Sybel	Gérant	yes	No	FCA TOGO
17	GRANUTOGO SA	yes	yes	Yes	yes	Clean	KPMG	N/C	N/C	Yes	Yes	KPMG
18	LES AIGLES	yes	yes	Yes	yes	Clean	Cabinet Africompta	Bessan Kossi	Associé gérant	No	No	NA
19	SAD	yes	yes	Yes	yes	Clean	Yao AWOUTE	Yao AWOUTE	Expert Comptable	No	No	NA
20	TOGO CARRIERE	yes	yes	Yes	Yes	Clean	Tate & associé	Evariste Adadé Tata TOMETY	Associé-Gérant	Yes	No	Tate & associés
21	TOGO RAIL	yes	yes	Yes	yes	Clean	EFOGERC	ADOKOU Kodjo	Expert-comptable diplômé	Yes	No	EFOGERC
22	TGC SA	yes	yes	Yes	yes	Clean	Cabinet AC & Conseil	Christophe DADJO	Comptable agréé	No	No	NA

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

## Annex 4 : Social payments declaration

### Annex 4.1. Mandatory social payments

N°	Company	Mandatory social expenditures						
		Beneficiary identity (Name, function)	Region /Beneficiary communes	Cash payments			Payment in kind	Legal basis of payment (Ref of the agreement, decree, etc.)
				Amount	Date	Description	Cost of the project incurred during 2015	
1	SCANTOGO MINES	FONDATION HEIDELBERG CEMENT TOGO	MARITIME	119,077,688	NC	NA	NA	Investment agreement signed in Lomé at 16/06/10 Law of 05 mai 2011
<b>Total</b>				<b>119,077,688</b>			-	

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

### Annexe 4.2. Voluntary social payments

N°	Company	Dépenses sociales volontaires					
		Beneficiary	Beneficiary region	Cash payments		Payments in kind	Cost of the project incurred during 2015
				Amount	Date	Description	
1	MM MINING	Comité D'PONTRE/N/NIDAK	Kara	300,100	10/08/2015		
2	SCANTOGO MINES	EXECUTIVE COMMITTEE	Maritime	2,000,000	10/03/2015		
		HOGBEZA	Maritime	24,000	14/08/2015		
3	WACEM	INSPECTION OF YOTO	Maritime	5,000,000	15/06/2015		
		MISS comitteeTOGO	Maritime	2,000,000	17/08/2015		
		HOGBEZA	Maritime	2,000,000	17/08/2015		
		HOGBEZA	Maritime	2,000,000	29/09/2015		
		CCI-TOGO	Maritime	500,000	31/08/2015		
		UNION EWOTO	Maritime	13,747,223	10/11/2015		
		Ministry of Justice	Maritime	2,000,000	06/07/2015		
		Traditional Chefs of YOTO	Maritime	750,000	30/04/2015		
Ministry of Mines and Energy	Maritime	3,482,815	03/11/2015				
4	LES AIGLES	GOKA-KOPE	Badja	2,200,000	19/10/2015	INSTALLATION OF THE DRINKING WATER DISTRIBUTION NETWORK	
5	SAD	Child Vaccination	Bè	100,000	07/04/2015		
		Accompanying chieftaincies	Bè	400,000	23/04/2015		
		Accompanying chieftaincies	Bè	42,000	02/06/2015		

N°	Company	Dépenses sociales volontaires					Cost of the project incurred during 2015
		Beneficiary	Beneficiary region	Cash payments		Payments in kind	
				Amount	Date	Description	
		Population of Bè	Bè		26/06/2015	Achievment of Buz	820 800
		Population of Bè	Bè	100,000	06/07/2015		
		Population of Bè	Bè	100,000	10/07/2015		
		ASSOCIATION GROECAAF	Bè	150 000	16/07/2015		
		Accompanying chieftaincies	Bè	150,000	21/08/2015		
		ABOZOZAN		50,000	17/09/2015		
		Accompanying chieftaincies	Bè	100,000	06/10/2015		
		Accompanying chieftaincies	Bè	100,000	09/10/2015		
		Youth of Bè	Bè	50,000	19/10/2015		
		Red Cross of Bè	Bè	50,000	01/12/2015		
		Christmass association for all	Bè	75,000	23/12/2015		
		EPP BEBGE	Maritime	360,000	NC	ASSISTANCE TO VOLUNTEER EDUCATION	NA
6	TGC SA	VILLAGE DE BEGBE	Maritime	12,000,000	NC	AMENAGEMENT D'UNE PISTE	12,000,000
		EPP BEBGE	Maritime	500,000	NC	Don de TABLE BANC	NA
		EPP BEGBE	Maritime	350,000	NC	Supply of teaching materials	NA
	<b>Total</b>			<b>50,681,138</b>			<b>12,820,800</b>

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

## Annex 5 : Declaration forms

République Togolaise  
Travail - Liberté - Patrie



**Ce formulaire est destiné uniquement aux sociétés extractives**

Nom de la société

Montant du Capital Social (en FCFA)

Numéro d'Identification Fiscal (NIF)

Numéro employeur (CNSS)

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

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

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

*Employés par la société*

*Employés par la société*

*Employés par les sous-traitants*

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

Coordonnées du point focal	Nom et prénom	Tél
	Fonction	Email

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

Quelles sont les normes utilisées pour l'audit ?

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

Est-ce que le rapport d'audit 201x est publié en ligne ?

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 \_\_\_\_\_



République Togolaise  
Travail - Liberté - Patrie



FORMULAIRE DE DECLARATION (Paiements/Recettes/Transferts)  
Période couverte : 1<sup>er</sup> janvier au 31 décembre 201x

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

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

Réf	Nomenclature des flux	Payé à/ reçu par	Montant FCFA	Montant (en devise)	Commentaires
<b>Paiements en numéraire</b>					
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>					
1,1	Frais d'instruction du dossier	DGMG			
1,2	Droits Fixes	DGMG			
1,3	Redevances Superficières	DGMG			
1,4	Redevances Minières (Royalties)	DGMG			
1,5	Pénalités aux infractions minières	DGMG			
<b>Commissariat des Impôts (CI)</b>					
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			
2,16	Droits d'enregistrement (*)	CI			
2,17	Taxes sur les véhicules (*)	CI			
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>					
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			
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>					
4,1	Dividendes	DGTCP			
4,2	Avances sur dividendes	DGTCP			
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>					
5,1	Taxe sur la délivrance de conformité environnementale	ANGE			
5,2	Certificat de régularisation environnementale	ANGE			
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>					
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			
<b>Togolaise des Eaux (TdE)</b>					
7,1	Taxe de prélèvement d'eau dans la nappe	TdE			
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>					
8,1	Cotisations sociales	CNSS			
<b>Communes et préfectures des localités minières</b>					
9,1	Paiements directs aux communes et aux préfectures	Communes/ Préfectures			
<b>Autres administrations</b>					
10,1	Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	Autres			
<b>Total Paiements en numéraire (*)</b>					
<b>Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)</b>					
11,1	Dépenses sociales obligatoires	Tous			
11,2	Dépenses sociales volontaires	Tous			
<b>Total dépenses sociales</b>					
<b>Transferts (rubrique réservée uniquement aux Régies Financières)</b>					
12,1	Transferts aux communes et aux préfectures des paiements recouverts par le CI	CI			
12,2	Transferts au titre des recettes Douanières	CDDI			
12,3	Autres recettes transférées	Tous			
<b>Transactions de Troc</b>					
13,1	Total budget de l'engagement/travaux	Etat			
13,2	Valeur des engagements/travaux encourus du 1/1/201x au 31/12/201x	Etat			
13,3	Valeur cumulée des engagements/travaux encourus au 31/12/201x	Etat			

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

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

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

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

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

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

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

**Certification d'audit**

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

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

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

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

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

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

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

République Togolaise  
Travail - Liberté - Patrie



**DETAIL DES PAIEMENTS / RECETTES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 201x

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

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

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

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

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

Nom \_\_\_\_\_

Position \_\_\_\_\_





Travail - Liberté - Patrie



**DETAIL DU STRUCTURE DE CAPITAL DES SOCIETES MI**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 201x

**Ce formulaire est destiné uniquement aux sociétés extractives**

PARTICIPATIONS AU 31/12/201x	N°	Nom/Entité	% Participation	Nationalité de l'Entité	Coté en bourse (oui/non)	Place boursière	Propriétaires et % de détention (A remplir uniquement si l'entité n'est pas cotée)
Participation publique (Etat Togolais)	1						
Participation publique (Entités publiques )	2						
% participation des Actionnaires privés	1						
	2						
	3						
	4						
	5						
			0%	<i>Le total doit être de 100%</i>			

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

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

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

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

## Declaration form of Beneficiary Ownership:

### Identification de l'entreprise

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

### Attestation

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

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

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

<texte>
<texte>

Déclaration de propriété réelle

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

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

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

Identité du propriétaire réel

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

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





République Togolaise  
Travail - Liberté - Patrie



**DETAIL DES DEPENSES SOCIALES**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 201x

**Ce formulaire est destiné uniquement aux sociétés extractives**

**A. DEPENSES SOCIALES OBLIGATOIRES**

Identité du Bénéficiaire (Nom, fonction)	Région /Commune du bénéficiaire	Paielements en numéraires		Paielements en nature (sous forme de projet)		Base juridique du paiement (Réf de la convention, Arrêté, décret, etc..)
		Montant	Date	Description	Coût du Projet encouru durant 201x	
<b>Total</b>		-			-	

*(Annexer les convention si applicable)*

**B. DEPENSES SOCIALES VOLONTAIRES**

Bénéficiaire	Région du bénéficiaire	Paielements en numéraires		Paielements en nature (sous forme de projet)	
		Montant	Date	Description	Coût du Projet encouru durant 201x
<b>Total</b>		-			-

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

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

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

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



**Ce formulaire est destiné uniquement à la DGMG**

**Octroi des Permis/titres**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 201x

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

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

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Travail - Liberté - Patrie



**DETAIL DES TRANSACTIONS DE TROC**

Période couverte : 1<sup>er</sup> janvier au 31 décembre 201x

Description du projet/travaux	Lieu du projet/Travaux	Engagements			Cadre juridique de la transaction (Réf de la convention, Arrêté, décret, etc..)
		Total budget de l'engagement/travaux	Valeur des engagements/travaux encourus du 1/1/201x au 31/12/201x	Valeur cumulée des engagements/travaux encourus au 31/12/201x	
Total		-	-	-	

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

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

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

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

## Annex 6 : Mining Directory and list of Water companies in 2015

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

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km <sup>2</sup> )	Location	Contact
MESEN INTERNATIONAL	Building materials (ARTISANAL)	Sand	48/MME/CAB/DGMG/2015	30/10/2015	3	0,1	Batoè (Yoto) (Yoto)	
AFRICA SERVICE		Sand	47/MME/CAB/DGMG/2015	30/10/2015	3	0,11	Aglédo (Avé)	
SESSEONS'S ENTREPRISE		Sand	46/MME/CAB/DGMG/2015	30/10/2015	3	0,1	Adougléwu (Avé)	
KACY INVEST		Sand	23bis/MME/CAB/DGMG/2015	28/04/2015	3	0,1	Dalavé-Nyivé (Zio)	
Ets ESR		Sand	023/MME/CAB/DGMG/2015	07/04/2015	3	0,102	Noépé (Avé)	
AGBEMEFA		Sand	41/MME/CAB/DGMG/2015	16/09/2015	3	0,1	Delekopé (Avé)	
SNCTCP		Sand et laterite	39/MME/CAB/DGMG/2015	28/08/2015	NC	NC	Dalavé + Gbatopé (Zio)	
HELSS		Sand	009/MME/CAB/DGMG/2015	22/01/2015	3	0,13	Dalavé-Fiogblé (Zio)	
Ets RICOBUS		Sand	003/MME/CAB/DGMG/2015	08/01/2015	3	0,19	Dalavé-Fiogblé	
SOTESSGRAV		Sand	043/MME/CAB/ DGMG/ 2014	04/08/2014	3	0,1 km <sup>2</sup>	Dalavé-Nyivé (Zio)	Tél: 90111028 / 92447401 LOME
TESGRAV	Sand	044/MME/CAB/ DGMG/ 2014	04/08/2014	3	0,17 km <sup>2</sup>	Assiamagblé (Avé)	Tél: 90039554 / 90197237 LOME	

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km <sup>2</sup> )	Location	Contact	
TOGO RAIL	Building materials (Small mine)	Gneiss	026/06/MMEE	11/05/2009	3	0,8	Agbélové	70 Avenue Calais	
				En renouvellement			(Zio)	BP: 340 Lomé Tél: 22212211/22214301	
COLAS AFRIQUE			Gneiss	005/MME/CAB/SG/DGMG/2013	06/02/2013	3	0.12	Gbleinvé (Zio)	2404Bd de la Paix Tokoin Aéroport 10 BP: 10068 Lomé, Tél:22 61 61 01
SOROUBAT-TG			Gneiss	028/MME/CAB/DGMG/2015	18/05/2015	3	0.05	Woro (Sotouboua)	
TGC S.A.			Gneiss	006/MME/CAB/DGMG/2015	22/01/2015	3	0.29	Lassa-Tchou (Kozah)	
			Gneiss	007/MME/CAB/DGMG/2015	22/01/2015	3	0.0967	Bègbè (Zio)	1230, Avenue Akéi Tel: 22380116/ 90038833
EBOMAF			Gneiss	004/MME/CAB/SG/DGMG/2015	08/01/2015	3	0.22	Nanergou (Tône)	
			Gneiss	005/MME/CAB/SG/DGMG/2015	08/01/2015	3	0.15	Timbou (Cinkassé)	
LES AIGLES			Gneiss	40/MME/CAB/DGMG/2015	28/08/2015	3	0.02	Todomé (Zio)	18Bd Felix Houphouet Boigny, BP: 60220, Lomé
			Gneiss	38/MME/CAB/DGMG/2015	28/08/2015	3	0.11	Goka-Kopé (Avé)	
Togo carrière			Migmatite	009/MME/CAB/SG/DGMG/2012	21/08/2015	3	0.3	Lilikopé (Zio)	BP 4296, Lomé Tél: 22257575 Cel : 90996999
SHEHU DAN FODIO			Gneiss	008/MME/CAB/DGMG/2015	22/01/2015	3	0.04	Attitouwui (AVE)	
SBI	Gneiss	012/MME/CAB/DGMG/2015	24/02/2015	3	1.163	Konigbo (Anié)			
SOGEA SATOM	Granite	013/MME/CAB/DGMG/2015	02/03/2015	3	0.25	Evou-Béthel (Amou)			
ALMACAR	Gneiss	032/2012/MME/CAB/SG/DGMG	21/08/2015	3	0.12	Agoudja Badja	BP 31260 Lomé		



Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km <sup>2</sup> )	Location	Contact
							(AVE)	
STDM		Gneiss	010/MME/CAB/DGMG/2015	09/02/2015	3	0.1516	Atti-Touwui (AVE)	
CECO MINES		Granulite	024/MME/CAB/DGMG/2015	28/05/2015	3	0.11	Lama Poulou-Tchamdè (Kozah)	
		Gneiss	008/MME/CAB/SG/DGMG/2013	11/02/2013	3	0.05	Atiho-Avati (ZIO)	
STG		Migmatite	041/MME/CAB/SG/DGMG/2013	30/08/2013	3	0.16	Tsikpè-Kpèdomé (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
		Gneiss	043/MME/CAB/SG/DGMG/2013	30/08/2013	3	0.11	Adokpo (ZIO)	BP 2972, Lomé Tél: 22260560
GRANUTOGO	SMALL SCALE OPERATION	Migmatite	065/MME/CAB/SG/DGMG/2012	20/12/2012	5	0.0779	Amélépké (ZIO)	Zone portuaire BP : 6262, Lomé Tél : 22700683/22270763
SAD		Lagoon Sand	006/MME/CAB/SG/DGMG/2013	06/02/2013	5	0.66	Lomé (GOLFE)	Résidence du Bénin, villa A12, BP: 20151, Lomé Tél : 90090402
STII		Lake Sand	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-Atiégo (Golfe)	95, rue 173 Tokoin Wuiti Lomé Tél : 22 26 22 04 /22 26 22 08
		Lake Sand	56/MME/CAB/DGMG/2014	19/09/2014	5	3.43	Lac BOKO (Lacs)	
ALZEMA			Gold	34/MME/CAB/DGMG/2014	12/06/2014	5	0.1	Kaoudè (Assoli)

Company	Type of permits	Substance	Ref number	Granting date	Duration (year)	Area (km <sup>2</sup> )	Location	Contact
WACEM	LARGE SCALE OPERATION	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)	
MM MINING		Iron	2008-021/PR	12/02/2008	20	-	Bassar (Bassar)	BP: 20124, Lomé Tél : 22266447/48 Fax : 22612975
SCANTOGO-MINE		Limestone	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	

## Annexe 6.2. Status of research permits

Company	Main substance	Type of permits	Reference number	Granting date	Duration (year)	Area (in km2)	Location
<b>SERVAX GROUPE</b>	Lagoon Sand and Lake Sand	Research	N°58/MME/CAB/SG/DGMG/2012	23/11/2012	3	53	TogbléKopé
<b>SOCIETETOGO OR SARL</b>	Gold	Research	N°52/MME/CAB/SG/DGMG/2012	23/11/2012	3	197.7	Abidjandè
	Gold	Research	N°53/MME/CAB/SG/DGMG/2012	23/11/2012	3	194.6	Agbandi
	Gold	Research	N°54/MME/CAB/SG/DGMG/2012	23/11/2012	3	163.2	AssoumaKondji
<b>SOCIETE NOUVELLE DES PHOSPHATES DU TOGO (SNPT)</b>	Phosphate	Research	N°003/MME/CAB/SG/DGMG/2013	04/02/2013	2	14	DAGBATI
	Phosphate	Research	N°004/MME/CAB/SG/DGMG/2013	04/02/2013	2	26	DJAGBLE
<b>Scantogo Mines</b>	Marble	Research	N°045/MME/CAB/SG/DGMG/2013	23/03/2013	2	153	NAMON
	Marble	Research	N°015/MME/CAB/SG/DGMG/2013	23/03/2013	2	200	KAMINA - AKEBOU
	Limestone of the Triad	Research	N°036/MME/SG/DGMG/2012	18/07/2012	3	197.6	NAGBENI
	Limestone of the Triad	Research	N°037/MME/SG/DGMG/2012	18/07/2012	3	22.25	KOUNDJOARE
	Limestone of the Triad	Research	N°038/MME/SG/DGMG/2012	18/07/2012	3	200	BORGOU
<b>POMAR</b>	Dolomies	Research	Au., N°0489/DGMG/DRGM/2012	10/12/2012	2	840.7	ONUTIVOU-ATOME
<b>G&amp;B African Resources</b>	Phosphate and associated materials	Research	042/MME/CAB/SG/DGMG/2011	19/10/2011	2	49.88	BASSAR Nord

Company	Main substance	Type of permits	Reference number	Granting date	Duration (year)	Area (in km2)	Location
	Phosphate and associated materials	Research	043/MME/CAB/SG/DGMG/2011	19/10/2011	2	48.5475	BASSAR Centre
	Phosphate and associated materials	Research	044/MME/CAB/SG/DGMG/2011	19/10/2011	2	48.0225	BASSAR Sud
	URANIUM	Research	056/MME/CAB/SG/DGMG/2012	23/11/2012	2	55.7	DJAKPATA
	URANIUM	Research	057/MME/CAB/SG/DGMG/2012	23/11/2012	2	62.6	KPETEME
	URANIUM	Research	055/MME/CAB/SG/DGMG/2012	23/11/2012	2	53.6	KPEDJI
RRCC (REGENT RESOURCES CAPITAL CORPORATION)	Zinc and associated minerals	Research	024/MME/SG/DGMG/2013	08/05/2013	2	32.55	Pagala 2
	Zinc and associated minerals	Research	025/MME/SG/DGMG/2013	08/05/2013	2	51.26	Pagala 3
	Zinc and associated minerals	Research	026/MME/SG/DGMG/2013	08/05/2013	2	31.91	Pagala 4
	Zinc and associated minerals	Research	021/MME/SG/DGMG/2013	08/05/2013	2	45.19	Haito 2
	Zinc and associated minerals	Research	022/MME/SG/DGMG/2013	08/05/2013	2	48.97	Haito 3
	Zinc and associated minerals	Research	023/MME/SG/DGMG/2013	08/05/2013	2	45.97	Haito 4
	Uranium and associated minerals	Research	031/MME/SG/DGMG/2013	08/05/2013	2	22.39	Niamtougou 1

Company	Main substance	Type of permits	Reference number	Granting date	Duration (year)	Area (in km2)	Location
	Uranium and associated minerals	Research	032/MME/SG/DGMG/2013	08/05/2013	2	37.86	Niamtougou 2
	Uranium and associated minerals	Research	033/MME/SG/DGMG/2013	08/05/2013	2	36.28	Niamtougou 4
	Uranium and associated minerals	Research	034/MME/SG/DGMG/2013	08/05/2013	2	33.15	Niamtougou 5
	Uranium and associated minerals	Research	027/MME/SG/DGMG/2013	08/05/2013	2	44.75	KARA 1
	Uranium and associated minerals	Research	028/MME/SG/DGMG/2013	08/05/2013	2	38.44	KARA 2
	Uranium and associated minerals	Research	029/MME/SG/DGMG/2013	08/05/2013	2	51.23	KARA 3
	Uranium and associated minerals	Research	030/MME/SG/DGMG/2013	08/05/2013	2	20.57	KARA 4
<b>Global Merchants</b>	Gold	Research	60/MME/CAB/SG/DGMG/2012	03/12/2012	2	50.4	Agbandaoudé
	Ilmenite	Research	001/MME/CAB/SG/DGMG/2012	06/02/2012	2	100	BADJA
<b>Société Générale des Mines (SGM)</b>	Manganese	Research	050/MME/SG/DGMG/2011	18/10/2011	3	193	NAKI-EST
	Manganese	Research	051/MME/SG/DGMG/2011	18/10/2011	3	199.6	BORGOU
	Manganese	Research	052/MME/SG/DGMG/2011	18/10/2011	3	135	BOURDJOARE
	Manganese	Research	053/MME/SG/DGMG/2011	18/10/2011	3	199	PANA
	Manganese	Research	54/MME/SG/DGMG/2011	18/10/2011	3	197.3	TANDJOUARE

Company	Main substance	Type of permits	Reference number	Granting date	Duration (year)	Area (in km2)	Location
PANAFRICAN GOLD CORPORATION	Gold	Research	N°61/MME/CAB/SG/DGMG/2012	03/12/2012	3	93.81	Kéméni
	Gold	Research	N°62/MME/CAB/SG/DGMG/2012	03/12/2012	3	200	Aléhéridè
SPA	Marble	Research	N°42/MME/CAB/DGMG/2015	16/09/2015	3	0.95	Togblékopé
GTOA	Sand	Research	Aut N°0231/DGMG/DRGM/2015	06/07/2015	2	NC	Lac Boka
AGEMIN SAS	Gold	Research	N°44/MME/CAB/DGMG/2015	05/10/2015	3	45.77	Pagala Village
ICA INVEST SA	Clay	Research	N°50/MME/CAB/DGMG/2015	09/11/2015	3	0,98	Nawaré

### Annex 6.3. List of approved water production companies

#### Savannah Region

N°	Companies	Product name	Contact	Location
1	VOLTIC TOGO SARL	VOLTIC O'COOL Fresh VOLTIC PETILLANTE PRIMA	90 03 97 01	Davié (Zio)
2	BB/ VITALE	VITALE	90 38 99 10	Anfoin (Lacs)
3	CRYSTAL SARL	CRISTAL AQUALINDA	90 08 74 05	Lomé, Adidogomé
4	ACI-TOGO	Woézon	90 23 59 41	Lomé, Bè
5	AMIGO	Cool water	90 09 07 60	Lomé, Agoényivé
6	BAH AMADOU OURY	Fouta Water	90 77 48 78	Lomé, Agbalépédogan
7	BEATITUDES Sarl	Béatitudes	90 77 29 82	Lomé, Aflao Sagbado
8	BLESS	Eau Bless	90 70 17 66	Mission Tové
9	COGEMAT	Le Salut	90 38 61 41	Lomé, Hédzranawé
10	FALCON	Atlas	99 11 35 36	Lomé, Adidogomé,
11	FONTAINE INTERNATIONALE TOGO	La Fontaine	90 04 77 02	Lomé, Agoè, Kossigan
12	L'EAU LA VIE	Viva	90 25 20 99	Lomé, Gbossimé
13	MAGVLYN ENTREPRISE	Mobile Water	92 43 60 63	Lomé, Baguida
14	RELANCE 2 NOBLE	Noble	90 15 70 78	Lomé, Agoè, Kossigan II
15	SAMARIA	Eau Samaria	91 78 12 05	Lomé, Adidogomé
16	WAAD-OASIS	Oasis	91 53 82 70	Lomé, Avépozo
17	ZAMAZAM	Zamzam	98 98 55 55	Lomé, Gbonvié
18	AKOFA	Akofa water	90 09 10 28	Lomé, Adidogomé
19	CABANA	cabana	90 05 55 49	Lomé, Kagomé-Adamavo
20	DJIDODO	La santé	90 04 37 24	Lomé, Bè-Kpota
21	HOMENU	Tonus	90 07 62 31	Lomé, Adidogomé Apédoloé-
22	LA GLOIRE DE DIEU	La grâce	92 28 22 08	Lomé, Adidogomé Amadahomé
23	LA VICTOIRE	La victoire	99 49 35 85	Lomé, Adidogomé

N°	Companies	Product name	Contact	Location
24	MASTER EQUIPEMENTS SARL	Euphrata, Lotus		Davié, Dévimé
25	MOREGY	Bonjour	90 05 39 19	Lomé, Kpogan-Dajvedji
26	SAM et CHRISDANESA	hasky	90 07 50 56	Lomé, Togblékopé
27	YORDAN	Yordan	90 16 96 78	Lomé, Adidogomé, Apédoko
28	SIAFA	Siafa	22 26 44 19	Badja (Avé)
29	ALARJAWI MOHAMAD ET FRERES	Eau Royale	93 02 56 58	Lomé ; Baguida
30	PERLE WATER SARL	Perle water	93 19 27 00	Ablogamé N°1 Lomé
31	PARADIS D'AFRIQUE	Life water	90 17 99 01	Aflao Soviébé
32	WORLD WATER	World water	90 30 56 28	Tokoin Solidarité
33	FONTAINE BLEUE SARL U	Aquarosa	91 52 26 79	Agoè-Kitidjan ; Lomé
34	STFA	Energie et pomme	90 04 08 47	Dikamé, Agoè
35	FO-YA TOGO	O Valée	90 18 03 51	Agoè Dikamé, Lomé
36	VOLVITA	Volvita	90 04 12 48	Dalavé (Zio)
37	SAMANTA	Samanta	90 11 21 28	Agbo-Komé, Tabligbo
38	LES SEPT CHANDELLIERS D'OR	La parole de vie	99 69 29 11	Baguida Adamavo
39	TOP AGROALIMENTAIRES SARL U	Top O	93 70 84 47	Agoè Légbassito Kové
40	BOKOO	Eyram	99 04 03 12	Agoè Fiovi

### Plateau Region

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



**Central Region**

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

**Kara Region**

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

**Savannah Region**

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

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

Company	Customs and Indirect rights office (CDDI)	Directorate General of Mines and Geology (DGMG)	Tax Commissioner (CI)	National Agency for Environmental Management (ANGE)	National Social Security Fund (CNSS)	Total Unilateral declarations
STDM SARL	61,535,998	1,450,000	810,295			63,796,293
MASTER EQUIPEMENTS SARL	14,756,373	-	2,572,867	-		17,329,240
SBI INTERNATIONAL AG TOGO		9,522,747		-		9,522,747
SNTC	-	4,225,300	3,356,938	-		7,582,238
GLOBAL MERCHANTS	1,419,320	1,252,000	774,938	-	586,551	4,032,809
ETOILE DU GOLFE	1,953,625	-	2,000,000	-		3,953,625
TOGOLAISE DE GRANITES (STG) SARL	923,332	1,022,900	1,956,500	-		3,902,732
GTOA	2,627,589	850,125	32,000	-		3,509,714
STII	-	2,000,000	1,304,923	116,900		3,421,823
FONTAINE BLEUE	3,316,226	-	-	76,550		3,392,776
JIA Entreprise Mining S.A	-	2,610,000	-	-		2,610,000
I/AFRICA-SERVICES	-	1,450,000	332,017	-		1,782,017
Etablissement TESGRAV	-	1,550,000	5,000	58,825		1,613,825
Ets AGBEMEFA	-	1,450,000	-	112,150		1,562,150
Etablissement ESR	-	1,450,000	-	65,400		1,515,400
Société SESESON'S ENTREPRISE	-	1,450,000	-	57,250		1,507,250
Kacy Invest S.A	-	1,450,000	-	52,800		1,502,800
ETS CHEZ ONCLE	-	1,450,000	-	-		1,450,000
Société HELSS	-	1,450,000	-	-		1,450,000
SORUBAT-TG		1,450,000				1,450,000
Société SOGEA SATOM		1,450,000		-		1,450,000
MESEN International Sarl	-	1,360,000	-	-		1,360,000
Société ROHI Sarl	-	734,300	482,500	-		1,216,800
Société AGEMIN SAS	-	964,425	-	-		964,425
ICA INVEST SA	-	852,450	-	-		852,450
Société SPA, Plaques et Accessoires	-	852,375	-	-		852,375
ZAMZAM	-	-	770,910	48,750		819,660
LA RELANCE 2 NOBLE	-	-	761,518	-		761,518
MAGVLYN ENTERPRISE	-	-	609,458	-		609,458
Société KOMLASON	-	559,000	-	-		559,000
EMS-TP Sarl	-	450,500	-	-		450,500
PANAFRICAN GOLD CORPORATION-TOGO	-	-	450,317	-		450,317
ENTREPRISE D'EXTRACTION DU SABLE ET DE GRAVIER (EESG)	-	-	365,000	65,600		430,600

Company	Customs and Indirect rights office (CDDI)	Directorate General of Mines and Geology (DGMG)	Tax Commissioner (CI)	National Agency for Environmental Management (ANGE)	National Social Security Fund (CNSS)	Total Unilateral declarations
SINEX	-	-	412,690	-	-	412,690
WAAD-OASIS	-	-	304,687	-	-	304,687
GEA pm Sarlu	-	300,000	-	-	-	300,000
BOYILA GROUP-QUARRY	-	-	-	300,000	-	300,000
HOMENU UP	-	-	271,547	-	-	271,547
G AND B AFRICAN RESSOURCES	-	-	252,865	-	-	252,865
L'EAU LA VIE	-	-	220,925	-	-	220,925
ALZEMA SARL	-	-	217,589	-	-	217,589
ALARJAWI MOHAMAD ET FRERES	-	-	203,900	-	-	203,900
RI.CO.BUS	-	-	200,000	-	-	200,000
STGC	-	-	-	190,860	-	190,860
PARADIS D'AFRIQUE	-	-	130,600	48,700	-	179,300
Société BLUE TURTLE SARL	-	-	45,000	130,600	-	175,600
MOREGY	-	-	170,063	-	-	170,063
SIAFA SARLU	-	-	76,350	88,625	-	164,975
CARMAR TOGO	-	159,200	-	-	-	159,200
Ets « WORLD WATER »	-	-	6,850	111,540	-	118,390
LE ROBINET	-	-	115,050	-	-	115,050
HASMIYOU FOUSSENI ET FILS	-	-	104,800	-	-	104,800
Société SOTESSGRAV	-	100,000	-	-	-	100,000
AKOFA WATER	-	-	85,400	-	-	85,400
STFA	-	-	-	82,600	-	82,600
BAMFAT	-	-	72,000	-	-	72,000
Ets LA GLOIRE DE DIEU	-	-	-	41,000	-	41,000
RRCC-TOGO	-	-	3,750	-	-	3,750
<b>Total</b>	<b>86,532,463</b>	<b>43,865,322</b>	<b>19,479,247</b>	<b>1,648,150</b>	<b>586,551</b>	<b>152,111,733</b>

## Annex 8 : Subnational and supranational transfers

### Annexe 8.1 Subnational transfers made by the CI (in FCFA)

Companies	Prefecture of the Gulf/commune of Lomé	Prefecture of Zio/commune of Tsévié	Prefecture of Yoto/commune of Tabligbo	Prefecture of Kloto/commune of Kpalimé	Kpelé Prefecture	Haho Prefecture	Total
ETS BOKOO	155,000						155,000
TDE	150,000						150,000
COLAS		1,650,000					1,650,000
WACEM, SCANTOGO et FORTIA			152,233,328				152,233,328
WACEM, FORTIA ET SCANE MINES			159,911,579				159,911,579
NC				10,192,805			10,192,805
NC					15,432,655		15,432,655
Midnight SUN						4,000,000	4,000,000
<b>Total</b>	<b>305,000</b>	<b>1,650,000</b>	<b>312,144,907</b>	<b>10,192,805</b>	<b>15,432,655</b>	<b>4,000,000</b>	<b>343,725,367</b>

## Annexe 8.2 Subnational transfers made by the CDDI (in FCFA)

Company	FDG	PC	PCS	PEA	TPI	Total
Almacar Togo SA		1,058,258	1,164,632		242,000	2,464,890
Colas Afrique		5,136,668	10,080,425	5,800	820,000	16,042,893
Granutogo		365,134	730,276	4,800	66,000	1,166,210
Les Aigles		55,601	111,202		8,000	174,803
POMAR		322,316	322,316		12,000	656,632
Samaria		25,644	51,287		8,000	84,931
Scantogo		51,225,142	101,938,938	46,200	328,000	153,538,280
SNPT		32,377,094	62,242,171	600	3,674,000	98,293,865
Soltrans				19,000		19,000
TDE		154,875	309,750		210,000	674,625
TGC SA		3,831,610	7,178,002	1,000	288,000	11,298,612
Togo Carriere		1,513,159	3,026,310	9,600	894,000	5,443,069
Togo Rail		1,639,049	3,278,099		222,000	5,139,148
Voltic		581,874	1,163,752		788,000	2,533,626
Wacem	82,305	74,452	148,904	236,600	16,000	558,261
Wafex	5,399	48,843	97,682	38,800	28,000	218,724
<b>Total</b>	<b>87,704</b>	<b>98,409,719</b>	<b>191,843,746</b>	<b>362,400</b>	<b>7,604,000</b>	<b>298,307,569</b>

## Annexe 9 : Companies reconciliation sheets

Dénomination de la société	MM MINING			NIF			Période 2015			Différence finale
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	24 059 256	-	24 059 256	24 059 256	-	24 059 256	24 059 256	-	24 059 256	-
Frais d'instruction du dossier	-	-	-	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-	-	-	-
Redevances Superficiaries	9 750 000	-	9 750 000	9 750 000	-	9 750 000	9 750 000	-	9 750 000	-
Redevances Minières (Royalties)	14 309 256	-	14 309 256	14 309 256	-	14 309 256	14 309 256	-	14 309 256	-
Pénalités aux infractions minières	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	42 223 211	-	42 223 211	42 205 211	-	42 205 211	42 205 211	-	42 205 211	18 000
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	38 553 644	-	38 553 644	39 285 565	-	39 285 565	39 285 565	-	39 285 565	(731 921)
Taxe professionnelle (TP)	-	-	-	-	-	-	-	-	-	-
Taxes Foncières (TF)	18 000	-	18 000	-	-	-	-	-	-	18 000
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	479 250	-	479 250	479 250	-	479 250	479 250	-	479 250	-
Taxes sur Salaires (TS)	-	-	-	-	-	-	-	-	-	-
Taxes Complémentaires sur Salaire (TCS)	65 875	-	65 875	65 875	-	65 875	65 875	-	65 875	-
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-	-	-	-	-
Retenue sur prestation de services (RSFS)	-	-	-	-	-	-	-	-	-	-
Retenue sur loyer (RSL)	-	-	-	-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	2 556 442	-	2 556 442	150 000	1 674 521	1 824 521	150 000	1 674 521	1 824 521	731 921
Droits d'enregistrement	-	-	-	-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés	550 000	-	550 000	2 224 521	(1 674 521)	550 000	2 224 521	(1 674 521)	550 000	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	-	-	10 000	-	10 000	10 000	-	10 000	(10 000)
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	10 000	-	10 000	10 000	-	10 000	(10 000)
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	5 682 708	-	5 682 708	5 682 708	-	5 682 708	5 682 708	-	5 682 708	-
Cotisations sociales	5 682 708	-	5 682 708	5 682 708	-	5 682 708	5 682 708	-	5 682 708	-
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-	-	-	-
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>71 965 175</b>	<b>-</b>	<b>71 965 175</b>	<b>71 957 175</b>	<b>-</b>	<b>71 957 175</b>	<b>71 957 175</b>	<b>-</b>	<b>71 957 175</b>	<b>8 000</b>

Type de paiement	Par la société			Par le gouvernement			Différence finale
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Paiements directs</b>	<b>1 022 044</b>	<b>-</b>	<b>1 022 044</b>	<b>1 022 044</b>	<b>-</b>	<b>1 022 044</b>	<b>-</b>
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-
Frais d'instruction du dossier	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-
Redevances Superficiaries	-	-	-	-	-	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>5 000</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>-</b>	<b>5 000</b>	<b>-</b>
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	-	-	-	-	-	-	-
Taxe professionnelle (TP)	-	-	-	-	-	-	-
Taxes Foncières (TF)	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	-	-	-	-	-	-	-
Taxes sur Salaires (TS)	-	-	-	-	-	-	-
Taxes Complémentaires sur Salaire (TCS)	-	-	-	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-	-
Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-
Retenue sur loyer (RSL)	-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-
Droits d'enregistrement	5 000	-	5 000	5 000	-	5 000	-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>1 017 044</b>	<b>-</b>	<b>1 017 044</b>	<b>1 017 044</b>	<b>-</b>	<b>1 017 044</b>	<b>-</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	1 017 044	-	1 017 044	1 017 044	-	1 017 044	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dividendes	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cotisations sociales	-	-	-	-	-	-	-
<b>Communes et préfectures des localités minières</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-
<b>Autres administrations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-
<b>Total Paiements en numéraire (*)</b>	<b>1 022 044</b>	<b>-</b>	<b>1 022 044</b>	<b>1 022 044</b>	<b>-</b>	<b>1 022 044</b>	<b>-</b>

Type de paiement	Dénomination de la société		Période 2015			Différence finale	
	SCANTOGO MINES NIF		Par le gouvernement				
	Originale	Adjust.	Définitif	Originale	Adjust.		Définitif
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>167 542 177</b>	-	<b>167 542 177</b>	<b>167 542 177</b>	-	<b>167 542 177</b>	-
Frais d'instruction du dossier	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-
Redevances Superficiaries	2 997 500	-	2 997 500	2 997 500	-	2 997 500	-
Redevances Minières (Royalties)	164 544 677	-	164 544 677	164 544 677	-	164 544 677	-
Pénalités aux infractions minières	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>3 658 353 991</b>	-	<b>3 658 353 991</b>	<b>3 658 353 991</b>	-	<b>3 658 353 991</b>	-
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	562 000	-	562 000	562 000	-	562 000	-
Taxe professionnelle (TP)	-	-	-	-	-	-	-
Taxes Foncières (TF)	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	284 853 926	-	284 853 926	284 853 926	-	284 853 926	-
Taxes sur Salaires (TS)	35 691 311	-	35 691 311	35 691 311	-	35 691 311	-
Taxes Complémentaires sur Salaire (TCS)	689 000	-	689 000	689 000	-	689 000	-
Taxe sur la Valeur Ajoutée (TVA)	3 106 944 080	-	3 106 944 080	3 106 944 080	-	3 106 944 080	-
Retenue sur prestation de services (RSPS)	207 611 594	-	207 611 594	207 611 594	-	207 611 594	-
Retenue sur loyer (RSL)	6 051 969	-	6 051 969	6 051 969	-	6 051 969	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	13 750 111	-	13 750 111	13 750 111	-	13 750 111	-
Taxe professionnelle (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-
Droits d'enregistrement	-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés	2 200 000	-	2 200 000	2 200 000	-	2 200 000	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>355 549 272</b>	-	<b>355 549 272</b>	<b>301 154 972</b>	-	<b>301 154 972</b>	<b>54 394 300</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	355 549 272	-	355 549 272	242 277 788	-	242 277 788	113 271 484
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	58 877 184	-	58 877 184	(58 877 184)
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	<b>1 071 677</b>	-	<b>1 071 677</b>	<b>1 071 677</b>	-	<b>1 071 677</b>	-
Taxes d'autorisation d'embauche	1 061 677	-	1 061 677	1 061 677	-	1 061 677	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	10 000	-	10 000	10 000	-	10 000	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>183 198 497</b>	-	<b>183 198 497</b>	-	<b>183 198 497</b>	<b>183 198 497</b>	-
Cotisations sociales	183 198 497	-	183 198 497	-	183 198 497	183 198 497	-
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-
<b>Paiements en numéraire (*)</b>	<b>4 365 715 614</b>	-	<b>4 365 715 614</b>	<b>4 128 122 817</b>	<b>183 198 497</b>	<b>4 311 321 314</b>	<b>54 394 300</b>



Type de paiement	Dénomination de la société	SNPT			NIF			Période 2015			Différence finale
		Par la société			Par le gouvernement						
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif				
<b>Paiements directs</b>		5 673 791 281	-	5 673 791 281	6 402 800 226	(651 657 322)	5 751 142 904		(77 351 623)		
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>		200 000	-	200 000	200 000	-	200 000		-		
Frais d'instruction du dossier		-	-	-	-	-	-		-		
Droits Fixes		-	-	-	-	-	-		-		
Redevances Superficières		200 000	-	200 000	200 000	-	200 000		-		
Redevances Minières (Royalties)		-	-	-	-	-	-		-		
Pénalités aux infractions minières		-	-	-	-	-	-		-		
<b>Commissariat des Impôts (CI)</b>		1 268 380 133	-	1 268 380 133	3 290 442 625	(2 021 556 655)	1 268 885 970		(505 837)		
Impôt sur les Sociétés (IS)		924 924 188	-	924 924 188	2 671 019 413	(1 746 095 225)	924 924 188		-		
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-		-		
Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-		-		
Taxe professionnelle (TP)		-	-	-	-	-	-		-		
Taxes Foncières (TF)		-	-	-	446 327	-	446 327		(446 327)		
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		104 358 992	-	104 358 992	379 820 422	(275 461 430)	104 358 992		-		
Taxes sur Salaires (TS)		168 011 865	(12 303 229)	155 708 636	155 708 636	-	155 708 636		-		
Taxes Complémentaires sur Salaire (TCS)		-	12 303 229	12 303 229	12 303 229	-	12 303 229		-		
Taxe sur la Valeur Ajoutée (TVA)		-	-	-	-	-	-		-		
Retenue sur prestation de services (RSPS)		66 485 088	-	66 485 088	66 485 088	-	66 485 088		-		
Retenue sur loyer (RSL)		-	-	-	-	-	-		-		
Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-		-		
Taxe d'enlèvement d'ordure (TEO)		-	-	-	59 510	-	59 510		(59 510)		
Taxe professionnelle unique (TPU)		-	-	-	-	-	-		-		
Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-		-		
Droits d'enregistrement		-	-	-	-	-	-		-		
Taxes sur les véhicules des sociétés		4 600 000	-	4 600 000	4 600 000	-	4 600 000		-		
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>		3 470 400 271	-	3 470 400 271	2 181 321 724	1 369 899 333	3 551 221 057		(80 820 786)		
Droit de Douane (DD-RS-PCS-PC-RI et autres)		1 435 248 040	-	1 435 248 040	918 146 470	432 126 181	1 350 272 651		84 975 389		
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		2 035 152 231	-	2 035 152 231	1 263 175 254	937 773 152	2 200 948 406		(165 796 175)		
Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-		-		
Pénalités douanières		-	-	-	-	-	-		-		
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>		-	-	-	-	-	-		-		
Dividendes		-	-	-	-	-	-		-		
Avances sur dividendes		-	-	-	-	-	-		-		
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>		-	-	-	-	-	-		-		
Taxe sur la délivrance de conformité environnementale		-	-	-	-	-	-		-		
Certificat de régularisation environnementale		-	-	-	-	-	-		-		
<b>Direction Générale du travail et de lois Sociales (DGTLs)</b>		-	-	-	-	-	-		-		
Taxes d'autorisation d'embauche		-	-	-	-	-	-		-		
Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-		-		
Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-		-		
Taxes de visa des contrats des étrangers		-	-	-	-	-	-		-		
Frais de certification de la qualité de documents		-	-	-	-	-	-		-		
Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-		-		
<b>Togolaise des Eaux (TdE)</b>		-	-	-	-	-	-		-		
Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-		-		
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>		930 835 877	-	930 835 877	930 835 877	-	930 835 877		-		
Cotisations sociales		930 835 877	-	930 835 877	930 835 877	-	930 835 877		-		
<b>Communes et préfectures des localités minières</b>		3 975 000	-	3 975 000	-	-	-		3 975 000		
Paiements directs aux communes et aux préfectures		3 975 000	-	3 975 000	-	-	-		3 975 000		
<b>Autres administrations</b>		-	-	-	-	-	-		-		
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-		-		
<b>Total Paiements en numéraire</b>		5 673 791 281	-	5 673 791 281	6 402 800 226	(651 657 322)	5 751 142 904		(77 351 623)		

Dénomination de la société	WACEM (WEST AFRICA NIF)			Période 2015			Différence finale
	Par la société			Par le gouvernement			
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	671 667 824	-	671 667 824	671 667 824	-	671 667 824	-
Frais d'instruction du dossier	0	-	-	-	-	-	-
Droits Fixes	0	-	-	-	-	-	-
Redevances Superficiaires	3 825 000	-	3 825 000	3 825 000	-	3 825 000	-
Redevances Minières (Royalties)	667 842 824	-	667 842 824	667 842 824	-	667 842 824	-
Pénalités aux infractions minières	0	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>2 625 100 501</b>	<b>(25 545 051)</b>	<b>2 599 555 450</b>	<b>3 567 040 397</b>	<b>(966 857 697)</b>	<b>2 600 182 700</b>	<b>(627 250)</b>
Impôt sur les Sociétés (IS)	757 765 400	-	757 765 400	1 724 728 472	(966 963 072)	757 765 400	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	1 278 875 000	-	1 278 875 000	1 448 513 830	(226 513 830)	1 222 000 000	56 875 000
Impôt Minimum Forfaitaire (IMF)	-	-	-	834 000	-	834 000	(834 000)
Taxe professionnelle (TP)	23 497 505	(23 497 505)	-	-	-	-	-
Taxes Foncières (TF)	2 047 546	(2 047 546)	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	11 375 750	-	11 375 750	68 250 750	-	68 250 750	(56 875 000)
Taxes sur Salaires (TS)	16 246 276	-	16 246 276	16 246 276	-	16 246 276	-
Taxes Complémentaires sur Salaire (TCS)	644 350	-	644 350	302 225	105 375	407 600	236 750
Taxe sur la Valeur Ajoutée (TVA)	243 166 707	-	243 166 707	243 166 707	-	243 166 707	-
Retenue sur prestation de services (RSPTS)	1 522 544	-	1 522 544	1 522 544	-	1 522 544	-
Retenue sur loyer (RSL)	-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	285 359 423	-	285 359 423	58 845 593	226 513 830	285 359 423	-
Droits d'enregistrement	-	-	-	30 000	-	30 000	(30 000)
Taxes sur les véhicules des sociétés	4 600 000	-	4 600 000	4 600 000	-	4 600 000	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>-</b>	<b>28 153 500</b>	<b>28 153 500</b>	<b>28 153 500</b>	<b>-</b>	<b>28 153 500</b>	<b>-</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	24 717 228	24 717 228	24 717 228	-	24 717 228	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	3 436 272	3 436 272	3 436 272	-	3 436 272	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	<b>962 500 000</b>	<b>-</b>	<b>962 500 000</b>	<b>962 500 000</b>	<b>-</b>	<b>962 500 000</b>	<b>-</b>
Dividendes	962 500 000	-	962 500 000	962 500 000	-	962 500 000	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLIS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>128 196 786</b>	<b>-</b>	<b>128 196 786</b>	<b>128 196 786</b>	<b>-</b>	<b>128 196 786</b>	<b>-</b>
Cotisations sociales	128 196 786	-	128 196 786	128 196 786	-	128 196 786	-
<b>Communes et préfectures des localités minières</b>	<b>-</b>	<b>25 545 051</b>	<b>25 545 051</b>	<b>-</b>	<b>25 545 051</b>	<b>25 545 051</b>	<b>-</b>
Paiements directs aux communes et aux préfectures	-	25 545 051	25 545 051	-	25 545 051	25 545 051	-
<b>Autres administrations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>4 387 465 111</b>	<b>28 153 500</b>	<b>4 415 618 611</b>	<b>5 357 558 507</b>	<b>(941 312 646)</b>	<b>4 416 245 861</b>	<b>(627 250)</b>

Type de paiement	Dénomination de la société		NIF			Période			Différence finale	
	CRYSTAL SARL					2015				
	Originale	Adjst.	Définitif	Originale	Adjst.	Définitif	Originale	Adjst.		Définitif
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-	-	-	-
Frais d'instruction du dossier	-	-	-	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-	-	-	-
Redevances Superficiaries	-	-	-	-	-	-	-	-	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>12 526 596</b>	<b>14 729 053</b>	<b>27 255 649</b>	<b>27 255 649</b>	<b>-</b>	<b>27 255 649</b>	<b>-</b>	<b>27 255 649</b>	<b>-</b>	<b>-</b>
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	1 106 315	1 106 315	-	-	1 106 315	-	1 106 315	-	-
Impôt Minimum Forfaitaire (IMF)	5 067 003	(819 545)	4 247 458	-	-	4 247 458	-	4 247 458	-	-
Taxe professionnelle (TP)	-	734 320	734 320	-	-	734 320	-	734 320	-	-
Taxes Foncières (TF)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	83 808	41 160	124 968	-	-	124 968	-	124 968	-	-
Taxes sur Salaires (TS)	826 097	754 614	1 580 711	-	-	1 580 711	-	1 580 711	-	-
Taxes Complémentaires sur Salaire (TCS)	76 750	37 000	113 750	-	-	113 750	-	113 750	-	-
Taxe sur la Valeur Ajoutée (TVA)	6 472 938	10 343 194	16 816 132	-	-	16 816 132	-	16 816 132	-	-
Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-	-	-	-
Retenue sur loyer (RSL)	-	-	-	-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	2 531 995	2 531 995	-	-	2 531 995	-	2 531 995	-	-
Droits d'enregistrement	-	-	-	-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	-	-	-	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCF)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Dividendes	-	-	-	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLIS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cotisations sociales	-	-	-	-	-	-	-	-	-	-
<b>Communes et préfectures des localités minières</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	-	-	-
<b>Autres administrations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>12 526 596</b>	<b>14 729 053</b>	<b>27 255 649</b>	<b>27 255 649</b>	<b>-</b>	<b>27 255 649</b>	<b>-</b>	<b>27 255 649</b>	<b>-</b>	<b>-</b>

Type de paiement	SAMARIA			NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement						
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-	-	-	-
Frais d'instruction du dossier	-	-	-	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-	-	-	-
Redevances Superficiaries	-	-	-	-	-	-	-	-	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>16 297 830</b>	-	<b>16 297 830</b>	<b>16 297 830</b>	-	<b>16 297 830</b>	-	-	-	-
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	6 517 638	-	6 517 638	6 517 638	-	6 517 638	-	-	-	-
Taxe professionnelle (TP)	1 162 324	-	1 162 324	1 162 324	-	1 162 324	-	-	-	-
Taxes Foncières (TF)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	-	-	-	-	-	-	-	-	-	-
Taxes sur Salaires (TS)	35 280	-	35 280	35 280	-	35 280	-	-	-	-
Taxes Complémentaires sur Salaire (TCS)	-	-	-	-	-	-	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA)	8 501 488	-	8 501 488	8 501 488	-	8 501 488	-	-	-	-
Retenue sur prestation de services (RSPS)	3 500	-	3 500	3 500	-	3 500	-	-	-	-
Retenue sur loyer (RSL)	69 000	-	69 000	69 000	-	69 000	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	3 600	-	3 600	3 600	-	3 600	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	-	-	-
Droits d'enregistrement	5 000	-	5 000	5 000	-	5 000	-	-	-	-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>2 683 871</b>	-	<b>2 683 871</b>	<b>2 683 871</b>	-	<b>2 683 871</b>	-	-	-	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)	1 512 494	-	1 512 494	1 512 494	-	1 512 494	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	1 171 377	-	1 171 377	1 171 377	-	1 171 377	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	-	-	-	-	-	-	-	-	-	-
Cotisations sociales	-	-	-	-	-	-	-	-	-	-
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-	-	-	-
Paievements directs aux communes et aux préfectures	-	-	-	-	-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>18 981 701</b>	-	<b>18 981 701</b>	<b>18 981 701</b>	-	<b>18 981 701</b>	-	-	-	-

Type de paiement	Dénomination de la société	TDE	NIF			Période 2015			Différence finale
			Par la société			Par le gouvernement			
			Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>			-	-	-	-	-	-	
Frais d'instruction du dossier			-	-	-	-	-	-	
Droits Fixes			-	-	-	-	-	-	
Redevances Superficiaries			-	-	-	-	-	-	
Redevances Minières (Royalties)			-	-	-	-	-	-	
Pénalités aux infractions minières			-	-	-	-	-	-	
<b>Commissariat des Impôts (CI)</b>			<b>837 509 702</b>	<b>150 000</b>	<b>837 659 702</b>	<b>837 659 702</b>	-	<b>837 659 702</b>	-
Impôt sur les Sociétés (IS)			-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)			-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)			58 642 324	-	58 642 324	58 642 324	-	58 642 324	-
Taxe professionnelle (TP)			27 072 878	-	27 072 878	27 072 878	-	27 072 878	-
Taxes Foncières (TF)			45 327 168	-	45 327 168	45 327 168	-	45 327 168	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS			70 049 629	-	70 049 629	70 049 629	-	70 049 629	-
Taxes sur Salaires (TS)			128 442 557	-	128 442 557	128 442 557	-	128 442 557	-
Taxes Complémentaires sur Salaire (TCS)			1 995 250	-	1 995 250	1 995 250	-	1 995 250	-
Taxe sur la Valeur Ajoutée (TVA)			485 374 950	-	485 374 950	485 374 950	-	485 374 950	-
Retenue sur prestation de services (RSPPS)			-	-	-	-	-	-	-
Retenue sur loyer (RSL)			-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons			-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)			20 604 946	-	20 604 946	20 604 946	-	20 604 946	-
Taxe professionnelle unique (TPU)			-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI			-	150 000	150 000	150 000	-	150 000	-
Droits d'enregistrement			-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés			-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>			-	<b>9 331 283</b>	<b>9 331 283</b>	<b>9 331 283</b>	-	<b>9 331 283</b>	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)			-	3 271 944	3 271 944	3 271 944	-	3 271 944	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier			-	6 059 339	6 059 339	6 059 339	-	6 059 339	-
Taxe sur la commercialisation des pierres et substances précieuses			-	-	-	-	-	-	-
Pénalités douanières			-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>			-	-	-	-	-	-	-
Dividendes			-	-	-	-	-	-	-
Avances sur dividendes			-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>			-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale			-	-	-	-	-	-	-
Certificat de régularisation environnementale			-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>			-	-	-	-	-	-	-
Taxes d'autorisation d'embauche			-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire			-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs			-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers			-	-	-	-	-	-	-
Frais de certification de la qualité de documents			-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage			-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>			-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe			-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>			-	<b>324 205 669</b>	<b>324 205 669</b>	<b>324 205 669</b>	-	<b>324 205 669</b>	-
Cotisations sociales			-	324 205 669	324 205 669	324 205 669	-	324 205 669	-
<b>Communes et préfectures des localités minières</b>			-	-	-	<b>150 000</b>	-	<b>150 000</b>	<b>(150 000)</b>
Paiements directs aux communes et aux préfectures			-	-	-	150 000	-	150 000	(150 000)
<b>Autres administrations</b>			-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA			-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>			<b>837 509 702</b>	<b>333 686 952</b>	<b>1 171 196 654</b>	<b>1 171 346 654</b>	-	<b>1 171 346 654</b>	<b>(150 000)</b>

Type de paiement	Dénomination de la société			Période			Différence finale
	VOLTIC TOGO			2015			
	NIF			Par le gouvernement			
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-
Frais d'instruction du dossier	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-
Redevances Superficiaries	-	-	-	-	-	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>118 200 825</b>	-	<b>118 200 825</b>	<b>118 200 825</b>	-	<b>118 200 825</b>	-
Impôt sur les Sociétés (IS)	16 156 802	-	16 156 802	16 156 802	-	16 156 802	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	-	-	-	-	-	-	-
Taxe professionnelle (TP)	13 389 963	-	13 389 963	13 389 963	-	13 389 963	-
Taxes Foncières (TF)	296 195	-	296 195	296 195	-	296 195	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	1 581 537	501 789	2 083 326	2 083 326	-	2 083 326	-
Taxes sur Salaires (TS)	4 496 190	(388 289)	4 107 901	4 107 901	-	4 107 901	-
Taxes Complémentaires sur Salaire (TCS)	1 594 000	(113 500)	1 480 500	1 480 500	-	1 480 500	-
Taxe sur la Valeur Ajoutée (TVA)	62 057 297	-	62 057 297	62 057 297	-	62 057 297	-
Retenue sur prestation de services (RSPS)	632 500	-	632 500	632 500	-	632 500	-
Retenue sur loyer (RSL)	2 670 000	-	2 670 000	2 670 000	-	2 670 000	-
Taxe sur la Fabrication et la commercialisation des boissons	10 000 000	-	10 000 000	12 596 174	(2 596 174)	10 000 000	-
Taxe d'enlèvement d'ordure (TEO)	39 493	-	39 493	39 493	-	39 493	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	4 066 848	-	4 066 848	1 470 674	2 596 174	4 066 848	-
Droits d'enregistrement	720 000	-	720 000	720 000	-	720 000	-
Taxes sur les véhicules des sociétés	500 000	-	500 000	500 000	-	500 000	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>49 734 731</b>	-	<b>49 734 731</b>	<b>54 144 950</b>	-	<b>54 144 950</b>	<b>(4 410 219)</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	26 258 741	-	26 258 741	29 962 634	-	29 962 634	(3 703 893)
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	23 475 990	-	23 475 990	24 182 316	-	24 182 316	(706 326)
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	<b>1 200 000</b>	-	<b>1 200 000</b>	<b>1 200 000</b>	-	<b>1 200 000</b>	-
Dividendes	1 200 000	-	1 200 000	1 200 000	-	1 200 000	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	<b>112 125</b>	-	<b>112 125</b>	<b>(112 125)</b>
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	112 125	-	112 125	(112 125)
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	<b>153 400</b>	-	<b>153 400</b>	<b>153 400</b>	-	<b>153 400</b>	-
Taxe de prélèvement d'eau dans la nappe	153 400	-	153 400	153 400	-	153 400	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>55 964 343</b>	-	<b>55 964 343</b>	<b>55 964 343</b>	-	<b>55 964 343</b>	-
Cotisations sociales	55 964 343	-	55 964 343	55 964 343	-	55 964 343	-
<b>Communes et préfectures des localités minières</b>	<b>200 000</b>	-	<b>200 000</b>	<b>200 000</b>	-	<b>200 000</b>	-
Paiements directs aux communes et aux préfectures	200 000	-	200 000	200 000	-	200 000	-
<b>Autres administrations</b>	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>225 453 299</b>	-	<b>225 453 299</b>	<b>229 975 643</b>	-	<b>229 975 643</b>	<b>(4 522 344)</b>

Dénomination de la société	SOLTRANS			NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement			Original	Adjust.	Définitif	
	Original	Adjust.	Définitif	Original	Adjust.	Définitif				
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-	-	-	-
Frais d'instruction du dossier	-	-	-	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-	-	-	-
Redevances Superficiaries	-	-	-	-	-	-	-	-	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>7 626 826</b>	-	<b>7 626 826</b>	<b>7 626 826</b>	-	<b>7 626 826</b>	-	-	-	-
Impôt sur les Sociétés (IS)	1 808 680	-	1 808 680	1 808 680	-	1 808 680	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	-	-	-	-	-	-	-	-	-	-
Taxe professionnelle (TP)	476 586	-	476 586	476 586	-	476 586	-	-	-	-
Taxes Foncières (TF)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	2 984 896	-	2 984 896	2 984 896	-	2 984 896	-	-	-	-
Taxes sur Salaires (TS)	1 137 891	-	1 137 891	1 139 891	-	1 139 891	-	-	-	(2 000)
Taxes Complémentaires sur Salaire (TCS)	27 375	-	27 375	25 375	-	25 375	-	-	-	2 000
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-	-	-	-	-
Retenue sur prestation de services (RSPS)	45 000	-	45 000	45 000	-	45 000	-	-	-	-
Retenue sur loyer (RSL)	647 171	-	647 171	647 171	-	647 171	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	-	-	-
Droits d'enregistrement	99 227	-	99 227	99 227	-	99 227	-	-	-	-
Taxes sur les véhicules des sociétés	400 000	-	400 000	400 000	-	400 000	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>237 658 015</b>	-	<b>237 658 015</b>	<b>238 274 559</b>	-	<b>238 274 559</b>	-	-	-	<b>(616 544)</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	237 658 015	-	237 658 015	238 274 559	-	238 274 559	-	-	-	(616 544)
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>1 887 164</b>	-	<b>1 887 164</b>	<b>1 887 164</b>	-	<b>1 887 164</b>	-	-	-	-
Cotisations sociales	1 887 164	-	1 887 164	1 887 164	-	1 887 164	-	-	-	-
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-	-	-	-
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>247 172 005</b>	-	<b>247 172 005</b>	<b>247 788 549</b>	-	<b>247 788 549</b>	-	-	-	<b>(616 544)</b>

Dénomination de la société	WAFEX			NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement			Originale	Adjust.	Définitif	
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif				
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-	-	-	-
Frais d'instruction du dossier	-	-	-	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-	-	-	-
Redevances Superficiaries	-	-	-	-	-	-	-	-	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>31 065 403</b>	-	<b>31 065 403</b>	<b>19 202 127</b>	<b>11 858 593</b>	<b>31 060 720</b>				<b>4 683</b>
Impôt sur les Sociétés (IS)	23 248 404	-	23 248 404	11 390 047	11 858 593	23 248 640				(236)
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-				-
Impôt Minimum Forfaitaire (IMF)	-	-	-	-	-	-				-
Taxe professionnelle (TP)	2 944 005	-	2 944 005	2 944 005	-	2 944 005				-
Taxes Foncières (TF)	-	-	-	-	-	-				-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	2 975 414	-	2 975 414	2 970 495	-	2 970 495				4 919
Taxes sur Salaires (TS)	1 481 940	-	1 481 940	1 481 940	-	1 481 940				-
Taxes Complémentaires sur Salaire (TCS)	15 750	-	15 750	15 750	-	15 750				-
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-				-
Retenue sur prestation de services (RSPS)	-	-	-	-	-	-				-
Retenue sur loyer (RSL)	326 174	-	326 174	326 174	-	326 174				-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-				-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-				-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-				-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-				-
Droits d'enregistrement	73 716	-	73 716	73 716	-	73 716				-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-				-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>474 588 360</b>	-	<b>474 588 360</b>	<b>475 980 647</b>	-	<b>475 980 647</b>				<b>(1 392 287)</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	473 248 014	-	473 248 014	473 945 947	-	473 945 947				(697 933)
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	1 340 346	-	1 340 346	2 034 700	-	2 034 700				(694 354)
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-				-
Pénalités douanières	-	-	-	-	-	-				-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-				-
Dividendes	-	-	-	-	-	-				-
Avances sur dividendes	-	-	-	-	-	-				-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-				-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-				-
Certificat de régularisation environnementale	-	-	-	-	-	-				-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-				-
Taxes d'autorisation d'embauche	-	-	-	-	-	-				-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-				-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-				-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-				-
Frais de certification de la qualité de documents	-	-	-	-	-	-				-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-				-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-				-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-				-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>1 111 840</b>	<b>(331 100)</b>	<b>780 740</b>	<b>780 740</b>	-	<b>780 740</b>				-
Cotisations sociales	1 111 840	(331 100)	780 740	780 740	-	780 740				-
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-				-
Paievements directs aux communes et aux préfectures	-	-	-	-	-	-				-
<b>Autres administrations</b>	-	-	-	-	-	-				-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-				-
<b>Total Paiements en numéraire</b>	<b>506 765 603</b>	<b>(331 100)</b>	<b>506 434 503</b>	<b>495 963 514</b>	<b>11 858 593</b>	<b>507 822 107</b>				<b>(1 387 604)</b>



Dénomination de la société	SOCIETE GENERALE DE NIF			Période 2015			Différence finale	
	Type de paiement	Par la société			Par le gouvernement			
		Originale	Adjust.	Définitif	Originale	Adjust.		Définitif
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	-	-	-	-	-	-	
Frais d'instruction du dossier	-	-	-	-	-	-	-	
Droits Fixes	-	-	-	-	-	-	-	
Redevances Superficiaries	-	-	-	-	-	-	-	
Redevances Minières (Royalties)	-	-	-	-	-	-	-	
Pénalités aux infractions minières	-	-	-	-	-	-	-	
<b>Commissariat des Impôts (CI)</b>	<b>12 438 343</b>	<b>115 632</b>	<b>12 553 975</b>	<b>12 553 975</b>	-	<b>12 553 975</b>	-	
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	
Impôt Minimum Forfaitaire (IMF)	-	-	-	-	-	-	-	
Taxe professionnelle (TP)	-	-	-	-	-	-	-	
Taxes Foncières (TF)	-	-	-	-	-	-	-	
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	8 326 647	-	8 326 647	8 326 647	-	8 326 647	-	
Taxes sur Salaires (TS)	2 179 400	-	2 179 400	2 179 400	-	2 179 400	-	
Taxes Complémentaires sur Salaire (TCS)	12 250	-	12 250	12 250	-	12 250	-	
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-	-	
Retenue sur prestation de services (RSPTS)	771 475	-	771 475	771 475	-	771 475	-	
Retenue sur loyer (RSL)	448 571	-	448 571	448 571	-	448 571	-	
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-	
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
Redressements fiscaux et pénalités payés au CI	-	115 632	115 632	115 632	-	115 632	-	
Droits d'enregistrement	-	-	-	-	-	-	-	
Taxes sur les véhicules des sociétés	700 000	-	700 000	700 000	-	700 000	-	
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	-	-	-	-	-	-	
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	-	-	-	-	
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-	-	
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
Pénalités douanières	-	-	-	-	-	-	-	
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-	
Dividendes	-	-	-	-	-	-	-	
Avances sur dividendes	-	-	-	-	-	-	-	
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-	
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	
Certificat de régularisation environnementale	-	-	-	-	-	-	-	
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-	
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-	
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>13 225 632</b>	-	<b>13 225 632</b>	<b>12 925 044</b>	<b>300 588</b>	<b>13 225 632</b>	-	
Cotisations sociales	13 225 632	-	13 225 632	12 925 044	300 588	13 225 632	-	
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-	
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
<b>Autres administrations</b>	-	-	-	-	-	-	-	
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
<b>Total Paiements en numéraire</b>	<b>25 663 975</b>	<b>115 632</b>	<b>25 779 607</b>	<b>25 479 019</b>	<b>300 588</b>	<b>25 779 607</b>	-	

Type de paiement	Dénomination de la société ALMACAR-TOGO S.A NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement			
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>10 501 776</b>	-	<b>10 501 776</b>	<b>10 501 776</b>	-	<b>10 501 776</b>	-
Frais d'instruction du dossier	350 000	-	350 000	350 000	-	350 000	-
Droits Fixes	1 000 000	-	1 000 000	1 000 000	-	1 000 000	-
Redevances Superficiaries	100 000	300 000	400 000	400 000	-	400 000	-
Redevances Minières (Royalties)	9 051 776	(300 000)	8 751 776	8 751 776	-	8 751 776	-
Pénalités aux infractions minières	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>5 000 000</b>	-	<b>5 000 000</b>	<b>3 382 370</b>	-	<b>3 382 370</b>	<b>1 617 630</b>
Impôt sur les Sociétés (IS)	5 000 000	-	5 000 000	-	-	-	5 000 000
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	-	-	-	2 489 100	-	2 489 100	(2 489 100)
Taxe professionnelle (TP)	-	-	-	241 600	-	241 600	(241 600)
Taxes Foncières (TF)	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	-	-	-	-	-	-	-
Taxes sur Salaires (TS)	-	-	-	60 000	-	60 000	(60 000)
Taxes Complémentaires sur Salaire (TCS)	-	-	-	36 000	-	36 000	(36 000)
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-	-
Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-
Retenue sur loyer (RSL)	-	-	-	180 000	-	180 000	(180 000)
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	303 670	-	303 670	(303 670)
Droits d'enregistrement	-	-	-	72 000	-	72 000	(72 000)
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	<b>5 343 145</b>	<b>5 343 145</b>	<b>5 343 145</b>	-	<b>5 343 145</b>	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	5 196 393	5 196 393	5 196 393	-	5 196 393	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	146 752	146 752	146 752	-	146 752	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	-	-	-	-	-	-	-
Cotisations sociales	-	-	-	-	-	-	-
<b>Communes et préfectures des localités minières</b>	<b>200 000</b>	-	<b>200 000</b>	-	-	-	<b>200 000</b>
Paiements directs aux communes et aux préfectures	200 000	-	200 000	-	-	-	200 000
<b>Autres administrations</b>	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>15 701 776</b>	<b>5 343 145</b>	<b>21 044 921</b>	<b>19 227 291</b>	-	<b>19 227 291</b>	<b>1 817 630</b>

Type de paiement	Dénomination de la société			Période 2015			Différence finale
	CECO	NIF		Par le gouvernement			
		Originale	Adjust.	Définitif	Originale	Adjust.	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	1 450 000	1 450 000	1 450 000	-	1 450 000	-
Frais d'instruction du dossier		350 000	350 000	350 000	-	350 000	-
Droits Fixes		1 000 000	1 000 000	1 000 000	-	1 000 000	-
Redevances Superficiaries		100 000	100 000	100 000	-	100 000	-
Redevances Minières (Royalties)		-	-	-	-	-	-
Pénalités aux infractions minières		-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	24 549 778	(24 549 778)	-	2 149 868 852	(2 149 868 852)	-	-
Impôt sur les Sociétés (IS)	5 000 000	(5 000 000)	-	541 944 810	(541 944 810)	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	6 679 435	(6 679 435)	-	567 396 346	(567 396 346)	-	-
Taxe professionnelle (TP)		-	-	196 713 571	(196 713 571)	-	-
Taxes Foncières (TF)	2 604 192	(2 604 192)	-	2 295 366	(2 295 366)	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	1 754 370	(1 754 370)	-	34 266 895	(34 266 895)	-	-
Taxes sur Salaires (TS)	1 795 200	(1 795 200)	-	57 122 691	(57 122 691)	-	-
Taxes Complémentaires sur Salaire (TCS)	123 375	(123 375)	-	5 843 675	(5 843 675)	-	-
Taxe sur la Valeur Ajoutée (TVA)	6 245 980	(6 245 980)	-	583 343 460	(583 343 460)	-	-
Retenue sur prestation de services (RSPS)		-	-	1 760 813	(1 760 813)	-	-
Retenue sur loyer (RSL)		-	-	1 248 798	(1 248 798)	-	-
Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	347 226	(347 226)	-	-	-	-	-
Taxe professionnelle unique (TPU)		-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-
Droits d'enregistrement		-	-	147 582 427	(147 582 427)	-	-
Taxes sur les véhicules des sociétés		-	-	10 350 000	(10 350 000)	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	-	-	-	-	-	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-
Pénalités douanières		-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-
Dividendes		-	-	-	-	-	-
Avances sur dividendes		-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	197 275	(197 275)	-	-
Taxe sur la délivrance de conformité environnementale		-	-	197 275	(197 275)	-	-
Certificat de régularisation environnementale		-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche		-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-
Taxes de visa des contrats des étrangers		-	-	-	-	-	-
Frais de certification de la qualité de documents		-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	5 788 139	(5 788 139)	-	186 140 221	(186 140 221)	-	-
Cotisations sociales	5 788 139	(5 788 139)	-	186 140 221	(186 140 221)	-	-
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-
Paiements directs aux communes et aux préfectures		-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	30 337 917	(28 887 917)	1 450 000	2 337 656 348	(2 336 206 348)	1 450 000	-

Type de paiement	Dénomination de la société COLAS AFRIQUE SUCCIF			Période 2015			Différence finale
	Par la société			Par le gouvernement			
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>3 712 000</b>	<b>721 000</b>	<b>4 433 000</b>	<b>4 433 000</b>	-	<b>4 433 000</b>	-
Frais d'instruction du dossier	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-
Redevances Superficiaries	-	100 000	100 000	100 000	-	100 000	-
Redevances Minières (Royalties)	3 712 000	621 000	4 333 000	4 333 000	-	4 333 000	-
Pénalités aux infractions minières	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>126 559 464</b>	<b>(126 559 464)</b>	-	<b>178 295 218</b>	<b>(178 295 218)</b>	-	-
Impôt sur les Sociétés (IS)	-	-	-	10 561 150	(10 561 150)	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	1 665 405	(1 665 405)	-	6 880 405	(6 880 405)	-	-
Taxe professionnelle (TP)	1 604 180	(1 604 180)	-	2 406 270	(2 406 270)	-	-
Taxes Foncières (TF)	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	84 905 708	(84 905 708)	-	67 360 536	(67 360 536)	-	-
Taxes sur Salaires (TS)	14 385 307	(14 385 307)	-	11 679 266	(11 679 266)	-	-
Taxes Complémentaires sur Salaire (TCS)	158 000	(158 000)	-	90 250	(90 250)	-	-
Taxe sur la Valeur Ajoutée (TVA)	4 000 000	(4 000 000)	-	58 610 099	(58 610 099)	-	-
Retenue sur prestation de services (RSPS)	9 105 743	(9 105 743)	-	10 589 236	(10 589 236)	-	-
Retenue sur loyer (RSL)	10 735 121	(10 735 121)	-	8 525 116	(8 525 116)	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-
Droits d'enregistrement	-	-	-	1 592 890	(1 592 890)	-	-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	-	-	<b>278 638 610</b>	<b>(278 638 610)</b>	-	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	107 102 461	(107 102 461)	-	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	171 536 149	(171 536 149)	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	-	-	-	<b>83 899 289</b>	<b>(83 899 289)</b>	-	-
Cotisations sociales	-	-	-	83 899 289	(83 899 289)	-	-
<b>Communes et préfectures des localités minières</b>	-	-	-	<b>1 650 000</b>	<b>(1 650 000)</b>	-	-
Paiements directs aux communes et aux préfectures	-	-	-	1 650 000	(1 650 000)	-	-
<b>Autres administrations</b>	<b>21 673 380</b>	<b>(21 673 380)</b>	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	21 673 380	(21 673 380)	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>151 944 844</b>	<b>(147 511 844)</b>	<b>4 433 000</b>	<b>546 916 117</b>	<b>(542 483 117)</b>	<b>4 433 000</b>	-

Type de paiement	Dénomination de la société GRANUTOGO S NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement			
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>13 099 800</b>	-	<b>13 099 800</b>	<b>13 099 800</b>	-	<b>13 099 800</b>	-
Frais d'instruction du dossier	-	-	-	-	-	-	-
Droits Fixes	-	-	-	-	-	-	-
Redevances Superficiaries	225 000	-	225 000	225 000	-	225 000	-
Redevances Minières (Royalties)	12 874 800	-	12 874 800	12 874 800	-	12 874 800	-
Pénalités aux infractions minières	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	<b>56 897 691</b>	-	<b>56 897 691</b>	<b>80 303 949</b>	-	<b>80 303 949</b>	<b>(23 406 258)</b>
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	19 748 657	-	19 748 657	30 567 240	-	30 567 240	(10 818 583)
Taxe professionnelle (TP)	-	-	-	-	-	-	-
Taxes Foncières (TF)	306 992	-	306 992	306 992	-	306 992	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	6 128 532	-	6 128 532	8 413 471	-	8 413 471	(2 284 939)
Taxes sur Salaires (TS)	1 728 266	-	1 728 266	2 108 084	-	2 108 084	(379 818)
Taxes Complémentaires sur Salaire (TCS)	19 500	-	19 500	27 500	-	27 500	(8 000)
Taxe sur la Valeur Ajoutée (TVA)	26 625 448	-	26 625 448	36 360 434	-	36 360 434	(9 734 986)
Retenue sur prestation de services (RSPS)	2 140 296	-	2 140 296	2 320 228	-	2 320 228	(179 932)
Retenue sur loyer (RSL)	-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-
Droits d'enregistrement	-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés	200 000	-	200 000	200 000	-	200 000	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>22 263 483</b>	-	<b>22 263 483</b>	<b>24 174 225</b>	-	<b>24 174 225</b>	<b>(1 910 742)</b>
Droit de Douane (DD-RS-PCS-PC-RI et autres)	22 263 483	-	22 263 483	9 568 124	-	9 568 124	12 695 359
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	14 606 101	-	14 606 101	(14 606 101)
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>10 525 622</b>	-	<b>10 525 622</b>	<b>11 549 158</b>	-	<b>11 549 158</b>	<b>(1 023 536)</b>
Cotisations sociales	10 525 622	-	10 525 622	11 549 158	-	11 549 158	(1 023 536)
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	<b>102 786 596</b>	-	<b>102 786 596</b>	<b>129 127 132</b>	-	<b>129 127 132</b>	<b>(26 340 536)</b>

Dénomination de la société	LES AIGLES			NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement						
	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif				
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>5 632 450</b>	-	<b>5 632 450</b>	<b>5 632 450</b>	-	<b>5 632 450</b>				-
Frais d'instruction du dossier	700 000	-	700 000	700 000	-	700 000				-
Droits Fixes	2 000 000	-	2 000 000	2 000 000	-	2 000 000				-
Redevances Superficiaires	400 000	-	400 000	400 000	-	400 000				-
Redevances Minières (Royalties)	2 532 450	-	2 532 450	2 532 450	-	2 532 450				-
Pénalités aux infractions minières	-	-	-	-	-	-				-
<b>Commissariat des Impôts (CI)</b>	<b>13 053 565</b>	-	<b>13 053 565</b>	<b>13 053 565</b>	-	<b>13 053 565</b>				-
Impôt sur les Sociétés (IS)	-	-	-	-	-	-				-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-				-
Impôt Minimum Forfaitaire (IMF)	3 084 654	-	3 084 654	3 496 734	(412 080)	3 084 654				-
Taxe professionnelle (TP)	2 566 963	-	2 566 963	2 566 963	-	2 566 963				-
Taxes Foncières (TF)	-	-	-	-	-	-				-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	664 743	-	664 743	824 474	-	824 474				(159 731)
Taxes sur Salaires (TS)	779 328	-	779 328	779 328	-	779 328				-
Taxes Complémentaires sur Salaire (TCS)	164 481	-	164 481	4 750	-	4 750				159 731
Taxe sur la Valeur Ajoutée (TVA)	75 187	-	75 187	4 996 316	(4 921 129)	75 187				-
Retenue sur prestation de services (RSPS)	340 000	-	340 000	340 000	-	340 000				-
Retenue sur loyer (RSL)	45 000	-	45 000	45 000	-	45 000				-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-				-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-				-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-				-
Redressements fiscaux et pénalités payés au CI	5 333 209	-	5 333 209	-	5 333 209	5 333 209				-
Droits d'enregistrement	-	-	-	-	-	-				-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-				-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	<b>3 319 402</b>	<b>3 319 402</b>	<b>3 319 402</b>	-	<b>3 319 402</b>				-
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	3 319 402	3 319 402	3 319 402	-	3 319 402				-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-				-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-				-
Pénalités douanières	-	-	-	-	-	-				-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-				-
Dividendes	-	-	-	-	-	-				-
Avances sur dividendes	-	-	-	-	-	-				-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	<b>300 000</b>	-	<b>300 000</b>	-	<b>300 000</b>	<b>300 000</b>				-
Taxe sur la délivrance de conformité environnementale	300 000	-	300 000	-	300 000	300 000				-
Certificat de régularisation environnementale	-	-	-	-	-	-				-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	<b>30 000</b>	-	<b>30 000</b>				<b>(30 000)</b>
Taxes d'autorisation d'embauche	-	-	-	-	-	-				-
Frais d'attestation de paiement de créance de salaire	-	-	-	30 000	-	30 000				(30 000)
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-				-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-				-
Frais de certification de la qualité de documents	-	-	-	-	-	-				-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-				-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-				-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-				-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	-	-	-	-	-	-				-
Cotisations sociales	-	-	-	-	-	-				-
<b>Communes et préfectures des localités minières</b>	<b>1 000 000</b>	-	<b>1 000 000</b>	-	<b>1 000 000</b>	<b>1 000 000</b>				-
Paiements directs aux communes et aux préfectures	1 000 000	-	1 000 000	-	1 000 000	1 000 000				-
<b>Autres administrations</b>	-	-	-	-	-	-				-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-				-
<b>Total Paiements en numéraire</b>	<b>19 986 015</b>	<b>3 319 402</b>	<b>23 305 417</b>	<b>22 035 417</b>	<b>1 300 000</b>	<b>23 335 417</b>				<b>(30 000)</b>

Dénomination de la société	SAD	NIF			Période 2015			Différence finale
		Par la société			Par le gouvernement			
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>		4 071 100	-	4 071 100	4 071 100	-	4 071 100	-
Frais d'instruction du dossier		-	-	-	-	-	-	-
Droits Fixes		-	-	-	-	-	-	-
Redevances Superficiaires		-	-	-	-	-	-	-
Redevances Minières (Royalties)		4 071 100	-	4 071 100	4 071 100	-	4 071 100	-
Pénalités aux infractions minières		-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>		3 295 318	-	3 295 318	3 295 318	-	3 295 318	-
Impôt sur les Sociétés (IS)		-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)		-	-	-	-	-	-	-
Taxe professionnelle (TP)		-	-	-	-	-	-	-
Taxes Foncières (TF)		-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS		1 831 212	-	1 831 212	1 831 212	-	1 831 212	-
Taxes sur Salaires (TS)		1 317 231	-	1 317 231	1 317 231	-	1 317 231	-
Taxes Complémentaires sur Salaire (TCS)		86 875	-	86 875	86 875	-	86 875	-
Taxe sur la Valeur Ajoutée (TVA)		-	-	-	-	-	-	-
Retenue sur prestation de services (RSPS)		60 000	-	60 000	60 000	-	60 000	-
Retenue sur loyer (RSL)		-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)		-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)		-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI		-	-	-	-	-	-	-
Droits d'enregistrement		-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés		-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>		-	-	-	-	-	-	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)		-	-	-	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier		-	-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-	-	-
Pénalités douanières		-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>		-	-	-	-	-	-	-
Dividendes		-	-	-	-	-	-	-
Avances sur dividendes		-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>		447 020	-	447 020	119 650	327 370	447 020	-
Taxe sur la délivrance de conformité environnementale		447 020	-	447 020	119 650	327 370	447 020	-
Certificat de régularisation environnementale		-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>		-	-	-	-	-	-	-
Taxes d'autorisation d'embauche		-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire		-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers		-	-	-	-	-	-	-
Frais de certification de la qualité de documents		-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage		-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>		-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>		1 658 400	-	1 658 400	245 300	1 643 350	1 888 650	(230 250)
Cotisations sociales		1 658 400	-	1 658 400	245 300	1 643 350	1 888 650	(230 250)
<b>Communes et préfectures des localités minières</b>		1 100 000	-	1 100 000	-	1 100 000	1 100 000	-
Paiements directs aux communes et aux préfectures		1 100 000	-	1 100 000	-	1 100 000	1 100 000	-
<b>Autres administrations</b>		-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>		10 571 838	-	10 571 838	7 731 368	3 070 720	10 802 088	(230 250)

Dénomination de la société	SHEHU DAN FODIO			NIF			Période 2015			Différence finale
	Type de paiement	Originale	Adjust.	Définitif	Originale	Adjust.	Définitif	Originale	Adjust.	
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	-	1 450 000	1 450 000	1 450 000	-	1 450 000	-	1 450 000	-	-
Frais d'instruction du dossier	-	350 000	350 000	350 000	-	350 000	-	350 000	-	-
Droits Fixes	-	1 000 000	1 000 000	1 000 000	-	1 000 000	-	1 000 000	-	-
Redevances Superficières	-	100 000	100 000	100 000	-	100 000	-	100 000	-	-
Redevances Minières (Royalties)	-	-	-	-	-	-	-	-	-	-
Pénalités aux infractions minières	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Impôts (CI)</b>	-	-	-	-	1 447 267	-	1 447 267	-	-	(1 447 267)
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	-	-	-
Impôt Minimum Forfaitaire (IMF)	-	-	-	-	522 993	-	522 993	-	-	(522 993)
Taxe professionnelle (TP)	-	-	-	-	100 000	-	100 000	-	-	(100 000)
Taxes Foncières (TF)	-	-	-	-	-	-	-	-	-	-
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	-	-	-	-	190 344	-	190 344	-	-	(190 344)
Taxes sur Salaires (TS)	-	-	-	-	566 280	-	566 280	-	-	(566 280)
Taxes Complémentaires sur Salaire (TCS)	-	-	-	-	67 650	-	67 650	-	-	(67 650)
Taxe sur la Valeur Ajoutée (TVA)	-	-	-	-	-	-	-	-	-	-
Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-	-	-	-
Retenue sur loyer (RSL)	-	-	-	-	-	-	-	-	-	-
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-	-	-	-
Taxe d'enlèvement d'ordure (TEO)	-	-	-	-	-	-	-	-	-	-
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	-	-	-
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-	-	-	-
Droits d'enregistrement	-	-	-	-	-	-	-	-	-	-
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	-	-	-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	-	-	-	-	-	-	-	-	-	-
Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	-	-	-	-	-	-	-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	-	-	-	-	-	-	-
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	-	-	-
Pénalités douanières	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-	-	-	-
Dividendes	-	-	-	-	-	-	-	-	-	-
Avances sur dividendes	-	-	-	-	-	-	-	-	-	-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-	-	-	-
Certificat de régularisation environnementale	-	-	-	-	-	-	-	-	-	-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-	-	-	-
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	-	-	-
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	-	-	-
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	-	-	-
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	-	-	-
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	-	-	-
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	-	-	-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-	-	-	-
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	-	-	-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	-	-	-	-	5 000 000	-	5 000 000	-	-	(5 000 000)
Cotisations sociales	-	-	-	-	5 000 000	-	5 000 000	-	-	(5 000 000)
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-	-	-	-
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	-	-	-
<b>Autres administrations</b>	-	-	-	-	-	-	-	-	-	-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	-	-	-
<b>Total Paiements en numéraire</b>	-	1 450 000	1 450 000	1 450 000	7 897 267	-	7 897 267	-	-	(6 447 267)



Dénomination de la société	TOGO CARRIERE			NIF			Période 2015			Différence finale
	Par la société			Par le gouvernement			Original	Adjust.	Définitif	
	Original	Adjust.	Définitif	Original	Adjust.	Définitif				
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>22 962 500</b>	-	<b>22 962 500</b>	<b>22 962 500</b>	-	<b>22 962 500</b>				-
Frais d'instruction du dossier	1 450 000	(1 100 000)	350 000	350 000	-	350 000				-
Droits Fixes	100 000	900 000	1 000 000	1 000 000	-	1 000 000				-
Redevances Superficiaries	21 412 500	(21 212 500)	200 000	200 000	-	200 000				-
Redevances Minières (Royalties)		21 412 500	21 412 500	21 412 500	-	21 412 500				-
Pénalités aux infractions minières		-	-		-	-				-
<b>Commissariat des Impôts (CI)</b>	<b>175 920 066</b>	-	<b>175 920 066</b>	<b>180 898 376</b>	<b>6 110 542</b>	<b>187 008 918</b>				<b>(11 088 852)</b>
Impôt sur les Sociétés (IS)	105 935 156	-	105 935 156	118 169 046	(5 990 000)	112 179 046				(6 243 890)
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)		-	-	4 959 852	(104 000)	4 855 852				(4 855 852)
Impôt Minimum Forfaitaire (IMF)		-	-	10 000	(10 000)	-				-
Taxe professionnelle (TP)	15 118 571	-	15 118 571	15 393 970	(275 399)	15 118 571				-
Taxes Foncières (TF)		-	-	156 150	-	156 150				(156 150)
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	9 508 769	-	9 508 769	13 775 769	(4 267 000)	9 508 769				-
Taxes sur Salaires (TS)	15 200 566	-	15 200 566	15 200 566	-	15 200 566				-
Taxes Complémentaires sur Salaire (TCS)	507 900	-	507 900	507 900	-	507 900				-
Taxe sur la Valeur Ajoutée (TVA)	10 800	-	10 800	-	10 800	10 800				-
Retenue sur prestation de services (RSPS)	1 615 199	-	1 615 199	1 538 225	99 742	1 637 967				(22 768)
Retenue sur loyer (RSL)	628 910	-	628 910	628 910	-	628 910				-
Taxe sur la Fabrication et la commercialisation des boissons		-	-	-	-	-				-
Taxe d'enlèvement d'ordure (TEO)	20 820	-	20 820	20 820	-	20 820				-
Taxe professionnelle unique (TPU)		-	-	-	-	-				-
Redressements fiscaux et pénalités payés au CI	25 417 225	-	25 417 225	8 737 168	16 646 399	25 383 567				33 658
Droits d'enregistrement	156 150	-	156 150	-	-	-				156 150
Taxes sur les véhicules des sociétés	1 800 000	-	1 800 000	1 800 000	-	1 800 000				-
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>59 011 692</b>	<b>41 639 264</b>	<b>100 650 956</b>	<b>100 650 956</b>	-	<b>100 650 956</b>				-
Droit de Douane (DD-RS-PCS-PC-RI et autres)	22 614 635	17 559 306	40 173 941	40 173 941	-	40 173 941				-
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	36 397 057	24 079 958	60 477 015	60 477 015	-	60 477 015				-
Taxe sur la commercialisation des pierres et substances précieuses		-	-	-	-	-				-
Pénalités douanières		-	-	-	-	-				-
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-				-
Dividendes		-	-	-	-	-				-
Avances sur dividendes		-	-	-	-	-				-
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	<b>190 300</b>	-	<b>190 300</b>	-	-	-				<b>190 300</b>
Taxe sur la délivrance de conformité environnementale	190 300	-	190 300	-	-	-				190 300
Certificat de régularisation environnementale		-	-	-	-	-				-
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-				-
Taxes d'autorisation d'embauche		-	-	-	-	-				-
Frais d'attestation de paiement de créance de salaire		-	-	-	-	-				-
Frais d'étude et de visa des règlements intérieurs		-	-	-	-	-				-
Taxes de visa des contrats des étrangers		-	-	-	-	-				-
Frais de certification de la qualité de documents		-	-	-	-	-				-
Taxe de visa des contrats d'apprentissage		-	-	-	-	-				-
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-				-
Taxe de prélèvement d'eau dans la nappe		-	-	-	-	-				-
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>44 227 507</b>	-	<b>44 227 507</b>	<b>44 232 507</b>	-	<b>44 232 507</b>				<b>(5 000)</b>
Cotisations sociales	44 227 507	-	44 227 507	44 232 507	-	44 232 507				(5 000)
<b>Communes et préfectures des localités minières</b>	<b>3 160 000</b>	-	<b>3 160 000</b>	<b>3 150 000</b>	-	<b>3 150 000</b>				<b>10 000</b>
Paiements directs aux communes et aux préfectures	3 160 000	-	3 160 000	3 150 000	-	3 150 000				10 000
<b>Autres administrations</b>	-	-	-	-	-	-				-
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA		-	-	-	-	-				-
<b>Total Paiements en numéraire</b>	<b>305 472 065</b>	<b>41 639 264</b>	<b>347 111 329</b>	<b>351 894 339</b>	<b>6 110 542</b>	<b>358 004 881</b>				<b>(10 893 552)</b>

Dénomination de la société	TOGO RAIL			NIF			Période 2015			Différence finale
	Type de paiement	Par la société			Par le gouvernement					
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif			
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>887 400</b>	-	<b>887 400</b>	<b>887 400</b>	-	<b>887 400</b>	-			
Frais d'instruction du dossier	-	-	-	-	-	-	-			
Droits Fixes	-	-	-	-	-	-	-			
Redevances Superficiaries	100 000	-	100 000	100 000	-	100 000	-			
Redevances Minières (Royalties)	787 400	-	787 400	787 400	-	787 400	-			
Pénalités aux infractions minières	-	-	-	-	-	-	-			
<b>Commissariat des Impôts (CI)</b>	<b>36 897 513</b>	-	<b>36 897 513</b>	<b>43 961 347</b>	-	<b>43 961 347</b>	<b>(7 063 834)</b>			
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-			
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-			
Impôt Minimum Forfaitaire (IMF)	18 185 490	-	18 185 490	18 185 490	-	18 185 490	-			
Taxe professionnelle (TP)	2 594 280	-	2 594 280	2 594 280	-	2 594 280	-			
Taxes Foncières (TF)	1 124 241	-	1 124 241	1 124 241	-	1 124 241	-			
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	1 798 493	-	1 798 493	1 798 493	-	1 798 493	-			
Taxes sur Salaires (TS)	2 383 688	-	2 383 688	2 383 688	-	2 383 688	-			
Taxes Complémentaires sur Salaire (TCS)	120 750	-	120 750	120 750	-	120 750	-			
Taxe sur la Valeur Ajoutée (TVA)	9 190 088	-	9 190 088	15 838 922	-	15 838 922	(6 648 834)			
Retenue sur prestation de services (RSPS)	1 350 584	-	1 350 584	1 350 584	-	1 350 584	-			
Retenue sur loyer (RSL)	-	-	-	-	-	-	-			
Taxe sur la Fabrication et la commercialisation des boissons	-	-	-	-	-	-	-			
Taxe d'enlèvement d'ordure (TEO)	149 899	-	149 899	149 899	-	149 899	-			
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-			
Redressements fiscaux et pénalités payés au CI	-	-	-	-	-	-	-			
Droits d'enregistrement	-	-	-	15 000	-	15 000	(15 000)			
Taxes sur les véhicules des sociétés	-	-	-	400 000	-	400 000	(400 000)			
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>117 019 874</b>	-	<b>117 019 874</b>	<b>117 024 867</b>	-	<b>117 024 867</b>	<b>(4 993)</b>			
Droit de Douane (DD-RS-PCS-PC-RI et autres)	50 160 297	-	50 160 297	50 165 290	-	50 165 290	(4 993)			
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	66 859 577	-	66 859 577	66 859 577	-	66 859 577	-			
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-			
Pénalités douanières	-	-	-	-	-	-	-			
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCB)</b>	-	-	-	-	-	-	-			
Dividendes	-	-	-	-	-	-	-			
Avances sur dividendes	-	-	-	-	-	-	-			
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	-	-	-	-	-	-	-			
Taxe sur la délivrance de conformité environnementale	-	-	-	-	-	-	-			
Certificat de régularisation environnementale	-	-	-	-	-	-	-			
<b>Direction Générale du travail et de lois Sociales (DGTLs)</b>	-	-	-	-	-	-	-			
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-			
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-			
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-			
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-			
Frais de certification de la qualité de documents	-	-	-	-	-	-	-			
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-			
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-			
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-			
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	<b>13 691 790</b>	-	<b>13 691 790</b>	<b>13 691 790</b>	-	<b>13 691 790</b>	-			
Cotisations sociales	13 691 790	-	13 691 790	13 691 790	-	13 691 790	-			
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-			
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-			
<b>Autres administrations</b>	-	-	-	-	-	-	-			
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-			
<b>Total Paiements en numéraire</b>	<b>168 496 577</b>	-	<b>168 496 577</b>	<b>175 565 404</b>	-	<b>175 565 404</b>	<b>(7 068 827)</b>			

Dénomination de la société	TOGOLAISE DES GRAN NIF			Période 2015			Différence finale	
	Type de paiement	Par la société			Par le gouvernement			
		Originale	Adjust.	Définitif	Originale	Adjust.		Définitif
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>	<b>5 925 200</b>	-	<b>5 925 200</b>	<b>5 925 200</b>	-	<b>5 925 200</b>	-	
Frais d'instruction du dossier	700 000	-	700 000	700 000	-	700 000	-	
Droits Fixes	2 000 000	-	2 000 000	2 000 000	-	2 000 000	-	
Redevances Superficières	300 000	-	300 000	300 000	-	300 000	-	
Redevances Minières (Royalties)	2 925 200	-	2 925 200	2 925 200	-	2 925 200	-	
Pénalités aux infractions minières	-	-	-	-	-	-	-	
<b>Commissariat des Impôts (CI)</b>	<b>26 165 363</b>	-	<b>26 165 363</b>	<b>26 165 363</b>	-	<b>26 165 363</b>	-	
Impôt sur les Sociétés (IS)	-	-	-	-	-	-	-	
Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	-	-	-	-	-	-	-	
Impôt Minimum Forfaitaire (IMF)	4 216 893	-	4 216 893	3 740 613	-	3 740 613	476 280	
Taxe professionnelle (TP)	1 155 873	-	1 155 873	1 155 873	-	1 155 873	-	
Taxes Foncières (TF)	170 510	-	170 510	221 564	-	221 564	(51 054)	
Impôt sur le Revenu des Personnes Physiques IRPP/IRTS	-	-	-	-	-	-	-	
Taxes sur Salaires (TS)	-	-	-	476 280	-	476 280	(476 280)	
Taxes Complémentaires sur Salaire (TCS)	-	-	-	-	-	-	-	
Taxe sur la Valeur Ajoutée (TVA)	20 000 000	-	20 000 000	20 000 000	-	20 000 000	-	
Retenue sur prestation de services (RSPS)	-	-	-	-	-	-	-	
Retenue sur loyer (RSL)	202 600	-	202 600	202 600	-	202 600	-	
Taxe sur la Fabrication et la commercialisation des boissons	186 580	-	186 580	-	-	-	186 580	
Taxe d'enlèvement d'ordure (TEO)	10 858	-	10 858	15 523	-	15 523	(4 665)	
Taxe professionnelle unique (TPU)	-	-	-	-	-	-	-	
Redressements fiscaux et pénalités payés au CI	150 000	-	150 000	320 510	-	320 510	(170 510)	
Droits d'enregistrement	72 049	-	72 049	32 400	-	32 400	39 649	
Taxes sur les véhicules des sociétés	-	-	-	-	-	-	-	
<b>Commissariat des Douanes et Droits Indirects (CDDI)</b>	<b>39 347 649</b>	<b>(443 556)</b>	<b>38 904 093</b>	<b>26 138 712</b>	<b>6 779 954</b>	<b>32 918 666</b>	<b>5 985 427</b>	
Droit de Douane (DD-RS-PCS-PC-RI et autres)	29 762 987	(443 556)	29 319 431	21 508 897	-	21 508 897	7 810 534	
Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	2 804 708	-	2 804 708	4 629 815	-	4 629 815	(1 825 107)	
Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	
Pénalités douanières	6 779 954	-	6 779 954	-	6 779 954	6 779 954	-	
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>	-	-	-	-	-	-	-	
Dividendes	-	-	-	-	-	-	-	
Avances sur dividendes	-	-	-	-	-	-	-	
<b>Agence Nationale de Gestion de l'Environnement (ANGE)</b>	<b>190 680</b>	-	<b>190 680</b>	<b>190 680</b>	-	<b>190 680</b>	-	
Taxe sur la délivrance de conformité environnementale	190 680	-	190 680	190 680	-	190 680	-	
Certificat de régularisation environnementale	-	-	-	-	-	-	-	
<b>Direction Générale du travail et de lois Sociales (DGTLS)</b>	-	-	-	-	-	-	-	
Taxes d'autorisation d'embauche	-	-	-	-	-	-	-	
Frais d'attestation de paiement de créance de salaire	-	-	-	-	-	-	-	
Frais d'étude et de visa des règlements intérieurs	-	-	-	-	-	-	-	
Taxes de visa des contrats des étrangers	-	-	-	-	-	-	-	
Frais de certification de la qualité de documents	-	-	-	-	-	-	-	
Taxe de visa des contrats d'apprentissage	-	-	-	-	-	-	-	
<b>Togolaise des Eaux (TdE)</b>	-	-	-	-	-	-	-	
Taxe de prélèvement d'eau dans la nappe	-	-	-	-	-	-	-	
<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>	-	-	-	-	-	-	-	
Cotisations sociales	-	-	-	-	-	-	-	
<b>Communes et préfectures des localités minières</b>	-	-	-	-	-	-	-	
Paiements directs aux communes et aux préfectures	-	-	-	-	-	-	-	
<b>Autres administrations</b>	-	-	-	-	-	-	-	
Autres paiements significatifs versés à l'Etat > 5 millions de FCFA	-	-	-	-	-	-	-	
<b>Total Paiements en numéraire</b>	<b>71 628 892</b>	<b>(443 556)</b>	<b>71 185 336</b>	<b>58 419 955</b>	<b>6 779 954</b>	<b>65 199 909</b>	<b>5 985 427</b>	

## Annex 10 : Flows definitions

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

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
<b>Payment flows to CI</b>				
Corporation Tax	IS	<p>Corporation Tax is governed by Articles 137 to 162 of the General Tax Code and is based on total profits or revenues made by companies and other designated legal entities.</p> <p>The tax rate on companies is:</p> <ul style="list-style-type: none"> <li>• 27% of taxable income for manufacturing companies; and</li> <li>• 30% of taxable income for other non-industrial activities.</li> </ul> <p>For enterprises with approved free zone status, the rate of corporation tax is set at:</p> <ul style="list-style-type: none"> <li>• 0% of taxable profit for the first 5 years;</li> <li>• 8% of taxable income from the 6<sup>th</sup> to the 10<sup>th</sup> year;</li> <li>• 10% of the taxable profit for the 11<sup>th</sup> to the 20<sup>th</sup> year; and</li> <li>• 20% of taxable income from the 21<sup>th</sup> year onwards.</li> </ul>	✓	CI
Capital Gains Tax	IRCM	According to Article 1173 of the General Tax Code and under the application of international conventions, capital gains realised by beneficiaries registered outside Togo are subject to a withholding tax, calculated as 10% of gross distributed revenues if the beneficiary is an individual, or 15% if the beneficiary is a company.	✓	CI
Minimum Tax Rate	IMF	Companies and other legal entities liable to corporation tax are subject to a minimum flat-rate of tax, irrespective of their results. (Articles 165 to 170 of General Tax Code).	✓	CI
Professional Tax	TP	<p>According to Article 232 of the General Tax Code Professional Tax is due each year from individuals or legal entities which regularly carry out an unremunerated professional activity. The basis for calculation of professional tax is composed of two elements determined during a reporting period, namely: overall turnover, including all taxes and the rental value of premises and warehouses.</p> <p>According to the Article 247, the tax product is assigned as follows :</p> <ul style="list-style-type: none"> <li>- Both sixth, that is the third(third party) (1/3) in the Treasury;</li> <li>- Three sixth, that is half (1/2) in local authorities; and</li> <li>- Sixth (1/6) in the General tax office to cover the expenses of operations of plates and covering(collection) for the benefit of local authorities.</li> </ul>	✓	CI
Property taxes	TF	<p>According to the General Code of the Taxes, the land(basic) tax is annually established on the built properties (Article 248) and on undeveloped properties (Article 265) located in Togo. The built properties are imposed at the rate of the cadastral rental value of these properties on January 1st of the year of the imposition(taxation) under deduction of 50 % of this value considering the management fees, considering the insurances, considering the amortization(depreciation), considering the interview(maintenance), considering the repairs and considering the miscellaneous expenses. Undeveloped properties are taxable at the rate of their market value on January 1st of the taxation year.</p> <p>According to the Article 284, the product of the land(basic) taxes is returned according to the following distribution:</p>	✓	CI

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
		<ul style="list-style-type: none"> <li>- Both sixth is the third(third party) in the Treasury;</li> <li>- Three sixth, that is half in the municipalities</li> <li>- Sixth (1/6) of this product in the General tax office to cover the expenses of the operations of plate and covering(collection) for the benefit of local authorities.</li> </ul>		
Withholding tax on salaries	IRTS	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	TS	Taxes on salaries are governed by Articles 171 to 178 of the General Tax Code. The basis of taxation shall be the total of salaries and benefits in kind received, as stipulated in the salary grill, during the calendar year. The tax rate is 7% of the taxable amount, of which, 1% is paid to an apprenticeship scheme and another 1% is paid to a special housing fund.	✓	CI
Taxe complémentaire sur salaire	TCS	<p>According to Article 220 of the General Tax Code, Additional Income Tax is derived from the calculation of the Tax on Salaries, and represents 25% of the amount payable.</p> <p>The tax proceeds include a minimum of CHF 6,000 per taxpayer and a threshold francs 200,000 per income tax assessment.. However, for taxpayers benefiting exclusively or mainly from wages, salaries, pensions and annuities, the additional tax is fixed at 1,500 francs when income tax is equal to or greater than 1,500 francs. When the same product is less than 1,500 francs or no, it is uniformly an additional tax of 3,000 francs which is retained by the taxpayer as a minimum tax.</p> <p>For employees, pensioners and debtors, additional income tax is subject to monthly withholding taxes by the employer or the debtor, at the same time as income tax.</p>	✓	CI
Value-Added Tax	VAT	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
Withholding tax on provision of services (deducted at source)	RSPS	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
Withholding tax on rent	RSL	In accordance with Article 1186 from the General Tax Code, natural or legal persons of the public or private law are required to withhold tax on the rent paid for leased buildings and not used for dwelling and should transfer the amount to the Public Accountant within fifteen days from the withholding date.	✓	CI
Manufacturing and trade of beverage taxes	TSFCB	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
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.. These are service tax which payment is related to the registration formalities.	✓	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	✗	CI

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
Excises duties	ADACS	fulfillment of certain formalities. 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	TEO	According to Article 291 of the General Tax Code, Garbage Collection Tax is paid annually on buildings and on other properties located on areas where a service of garbage removal exists.	✓	CI
Unique Business Tax	TPU	In accordance with Article 232 of the General Tax Code, business tax is payable annually by natural or legal persons who are self-employed persons.	✓	CI
Tax adjustments and penalties payable to CT		Tax adjustments and penalties paid to CT following a review by the tax authorities; penalties and fines may be incurred following a tax inspection.	✓	CI
Vehicle charges		In accordance with Article 179 of the CGI, the tax on vehicles is due on registered vehicles. This is an annual tax payable by any natural or legal person except legal persons of general interest. The annual vehicle tax rate for companies is set at: - 150,000 CFA francs for vehicles whose tax capacity does not exceed 7 HP; and - 200,000 CFA francs for other vehicles.	✓	CI
<b>Payment flows to CDDI</b>				
Customs Duties	DD	In accordance with Article 53 of the Mining Code, holders of a prospecting license, permit, business license, services providers and suppliers benefit from the temporary admission procedure for all equipment, machinery, commercial vehicles, tools, spare parts and consumables (excluding Oil products) imported for mining activities as stated in the mining title. These benefits include exemption from any tax laws and customs, statistical taxes and VAT on the import and export of these goods. As such, mining companies pay the taxes due on imports of equipment and goods other than those for operating needs or exploration on the mining title. These duties are levied at the rate of 5%, 10% and 20% of the customs value as defined by Article 19 of the Customs Code (Art. 6 of the Customs Code and Regulation 02/97/CM/UEMOA).	✓	CDDI
Statistical charge	RS	Statistical charge rate is applicable by law and charged by Customs authorities for imports or exports. Such tax is levied at 1% of the customs value. (Art. 190 of the Customs Code and Regulation 02/2000 / CM / UEMOA).	✓	CDDI
Community Solidarity Levy	PCS	The Community Solidarity Levy (PCS) provided by the Supplementary Acts No. 04/96 of 10 May 1996 and No. 07/99, is set at 1% of the customs value of goods imported from countries other than UEMOA Member States.	✓	CDDI
Community Levy	PC	It is a levy imposed in the ECOWAS framework. It is levied at the rate of 0.5% ad valorem on goods from ECOWAS Member States.	✓	CDDI
Toll tax	-	According to Article 191 of the customs code Toll tax are collected at the rate of FCFA 200 per tonne, levied on the release for consumption (1978 Finance Act and Municipal Decree No. 41 / ML 31/12/2001).	✓	CDDI
IT fees	RI	IT fees amounted to FCFA 5,000 is payable per customs declaration to finance the upgrading of the Customs information system.	✓	CDDI

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
Customs stamp	-	Customs stamp is levied at the rate of 4% of the sum of the duties and taxes assessed upon release for consumption (Finance Act 1971).	✓	CDDI
Vehicule charges	-	Called "pass" perceived between FCFA 2,000 and 5,000 on foreign registration vehicles permitted to circulate in Togo (Decree No. 058 of 17 May 1995).	✓	CDDI
Tax infrastructure protection	TPI	The infrastructure protection tax, governed by Article 191 of the Customs Code, is paid up to FCFA 2,000 per tonne when released for consumption.	✓	CDDI
Value Added Tax (VAT) paid to customs	VAT to customs	According to Article 52 of the Mining Code, holders of prospection licenses, research permits and operating permits are exempt from Value Added Tax on all services, goods, machinery, vehicles, tools, spare parts and consumables (excluding Oil products) imported or purchased locally for the needs of mining activities. As a result, mining companies pay VAT at Customs on goods and services not related to mining activities.	✓	CDDI
Customs credits	-	These relate to products seized from trafficking and from which Customs receives 0.25% of the total amount payable and 3.5% interest. A special discount of 0.33% is applicable if the amount is settled within a period of four (04) months.	✓	CDDI
Obligations for secured products	Removal credit	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay for these duties and taxes within 4 months by the Customs Administration. These obligations may result in credit interests and special discounts.	✓	CDDI
Duty remissions	Removal credit	In accordance with Article 92 of the Customs Code, taxpayers may be allowed to pay taxes within 4 months after presenting a bank guarantee. These obligations result in credit interests.	✓	CDDI
Bonded warehouses	-	In accordance with Articles 132 to 140 of the Customs Code, bonded warehouses are made in stores trade under personal guarantee of an individual approved by the Treasurer, provided the goods will not be re-exported or do not become taxable at the time they will be sold for consumption. Amounts exempt on bonded warehouses result in the payment of a rebate of 0.35% of the amount of duties and taxes payable.	✓	CDDI
Registration fees	-	Costs incurred on the registration of secured submissions and tax IDs.	✓	CDDI
Withholding under the BIC (import)	-	In accordance with Articles 1407 and 1408 of the General Tax Code, bulk purchases and imports of goods or any kind products are subject to a levy which is contributed to the General Budget as a down payment on taxes applicable to income or flat-rate taxation taking place. This levy is payable by individuals and companies, whose profits fall within the scope of income or corporation tax. It is assessed and collected by the customs services for customs clearance.	✓	CDDI
Tax on precious stones and substances	-	In accordance with Article 4 of Decree 2009-299/PR of 30 December 2009, setting out the rules of precious and semi-precious minerals trading in Togo: export cost of precious and semi-precious stones and minerals is fixed at 4.5% of the market value. -3.0% are paid to the customs administration; and -1.5% is paid to the mines administration This tax is paid by the holders of trading permits of precious metals and gemstones.	✓	CDDI
Customs adjustments (Penalties)	-	These are amounts paid by mining companies in the event of breaches of customs legislation or adjustments to customs tariffs.	✓	CDDI
<b>Payment flows to other administrations</b>				
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	-	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	✗	ARSE

Nomenclature des flux	Abbreviations	Definition of flows	Tax selected	Government entities
(SEF) d'Electrification		supply of electrical energy. However, payments for social projects for the electrification of mining communities are transferred to the "Electrification Fund Special account" for the realisation of the aforementioned projects. During 2014, we did not note the existence of payments made by the mining companies to the benefit of the ARSE.		
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. We did not find the existence of these payments during 2014.	✗	Direction de l'Environnement
Tax on hiring authorisation	-	According to Ministerial Decree No 009/MEF/MYESS which sets out the pricing of the different revenues of the General Directorate of Labour and Social Legislation, the tax on hiring authorisation amounts to 25% of salaries subject to contribution.	✓	DGTLs
Visa fees for foreign contracts	-	Inter-ministerial Decree n°009/MEF/MYESS fixes the visa fees for foreign contracts at 20% of salary subject to contributions for use of the services and revenues of the General Directorate of Labour and Social Legislation.	✓	DGTLs
Visa application fees	-	Inter-ministerial Decree n°009/MEF/MYESS fixes the visa application fees at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	✓	DGTLs
Fees for certificate of payment of wages	-	Inter-ministerial Decree n°009/MEF/MYESS fixes the fees for the certification of payment of wages at FCFA 10,000 for the services and revenues of the General Directorate of Labour and Social Legislation.	✓	DGTLs
Fees for the certification of documents quality	-	Inter-ministerial decree n°009/MEF/MYESS fixes visa fees for the certification of documents at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	✓	DGTLs
Visa fees on apprentice contracts	-	Inter-ministerial decree n°009/MEF/MYESS fixes visa fees for apprenticeship contracts at FCFA 2,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	✓	DGTLs
Tax on the extraction of ground water	-	In accordance with the Interministerial Order No. 31 / MCITDZF / MEMEPT on the setting of water sales tariffs and signed on October 11, 2001, Companies exploiting ground water must pay taxes on water extracted. This is determined by water meter placed by TdE on water boreholes. These drilling areas are billed each month at a rate of FCFA 100/m3.	✓	TdE
Social security contributions	-	Social security contributions is governed by the Code of Social Security. The contribution must be paid by all employers and employees subject to the Labour Code. The rate is twenty-one point five percent (21.5%).	✓	CNSS



## Annex 11 : License application file

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

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

-----  
DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE

-----  
DIRECTION DES RECHERCHES  
GEOLOGIQUES ET MINIERES  
-----

**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie**

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#### **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 km<sup>2</sup>) ;
- 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/Km<sup>2</sup>**, payable au Trésor public à la date d'octroi de l'autorisation de prospection et chaque année par anticipation à la date de signature de la décision portant attribution de l'autorisation de prospection.

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

**MINISTERE DES MINES  
ET DE L'ENERGIE**-----  
DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE-----  
DIRECTION DES RECHERCHES  
GEOLOGIQUES ET MINIERES  
-----**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie*****DOSSIER DE DEMANDE DE PERMIS DE RECHERCHE*****Le dossier de demande comprend :**

- une demande de permis de recherche adressée au Ministre chargé des mines ;
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;  
Le périmètre doit avoir la forme d'un quadrilatère régulier avec les coordonnées géographiques. La superficie du périmètre ne dépasse pas deux cent kilomètres carré (200 km<sup>2</sup>) ;
- 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/km<sup>2</sup>**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année par anticipation à la date de signature de l'arrêté portant attribution du permis d'exploitation pour matériaux de construction.

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

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

**MINISTERE DES MINES  
ET DE L'ENERGIE**-----  
DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE-----  
DIRECTION DU DEVELOPPEMENT  
ET DU CONTROLE MINIER**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie****DOSSIER DE DEMANDE DE PERMIS D'EXPLOITATION  
DE MATERIAUX DE CONSTRUCTION****Le dossier de demande comprend : (en trois exemplaires)**

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

**Les frais afférents :**

- frais d'instruction du dossier de demande de : **250 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **300 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **100 000 F CFA/km<sup>2</sup>**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année

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

**MINISTERE DES MINES  
ET DE L'ENERGIE**-----  
DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE-----  
DIRECTION DU DEVELOPPEMENT  
ET DU CONTROLE MINIERS  
-----**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie****DOSSIER DE DEMANDE DE PERMIS D'EXPLOITATION  
A PETITE ECHELLE****Le dossier de demande comprend : (en trois exemplaires)**

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

**Les frais afférents :**

- frais d'instruction du dossier de demande de : **500 000 F CFA**, payable à la direction générale des mines et de la géologie avant l'instruction du dossier ;
- droits fixes : **600 000 F CFA** payable au Trésor public avant l'instruction du dossier ;
- redevances superficielles : **75 000 F CFA/km<sup>2</sup>**, 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.

**MINISTERE DES MINES  
ET DE L'ENERGIE**-----  
DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE-----  
DIRECTION DU DEVELOPPEMENT  
ET DU CONTROLE MINIERES  
-----**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie**

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**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/km<sup>2</sup>**, payable au Trésor public à la date d'octroi du permis d'exploitation et chaque année par anticipation à la date de signature du décret portant attribution du permis d'exploitation à grande échelle.

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

**MINISTERE DES MINES  
ET DE L'ENERGIE**-----  
DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE-----  
DIRECTION DU DEVELOPPEMENT  
ET DU CONTROLE MINIERS  
-----**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie****DOSSIER DE DEMANDE D'AUTORISATION  
D'EXPLOITATION ARTISANALE  
(SABLE ET GRAVIER)****Le dossier de demande comprend : (en trois exemplaires)**

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

**Les frais afférents :**

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

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

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

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DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE

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DIRECTION DU DEVELOPPEMENT  
ET DU CONTROLE MINIER

**REPUBLIQUE TOGOLAISE**  
Travail – Liberté - Patrie

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

**Le dossier de demande comprend : (en trois exemplaires)**

- une demande de la société adressée au directeur général des mines et de la géologie ;
- un extrait de la carte topographique IGN de la zone à l'échelle de 1/200 000 avec situation du périmètre sollicité ;
- un levé topographique détaillé de la zone à l'échelle de 1/5 000 ou 1/10 000 ;
- un plan de masse de la zone 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.



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

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DIRECTION GENERALE DES MINES  
ET DE LA GEOLOGIE

-----  
DIRECTION DU DEVELOPPEMENT  
ET DU CONTROLE MINIER

**REPUBLIQUE TOGOLAISE  
Travail – Liberté - Patrie****DOSSIER DE DEMANDE D'AUTORISATION DE COMMERCIALISATION  
DES METAUX PRECIAUX ET PIERRES PRECIEUSES**

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

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

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

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

## Annex 12 : Work team and people contacted

### Work team– Moore Stephens LLP

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

### EITI Technical Secretariat

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

### Ministère des Mines et de l'Energie

#### Direction Générale des Mines et de la Géologie

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

### Ministère de l'Economie et des Finances

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

#### Office of the Customs and Indirect Rights (CDDI)

AWIKODO Tomdjao	Charged of procedures
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#### Tax commission (CI)

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

### General Directorate of Treasury and Public Accounting (DGTCP)

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

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