

**REPUBLIC OF TOGO**

**Extractive Industries Transparency Initiative**

**EITI TOGO**

**INDEPENDENT RECONCILIATION REPORT FOR THE YEAR 2010**

**March 2012**



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This report has been prepared at the request of the Steering Committee charged with the implementation of the Extractive Industries Transparency Initiative in TOGO (EITI Togo). The views expressed in the report are those of the Independent Reconcilers and in no way reflect the official opinion of the EITI Togo Secretariat. This report has been prepared exclusively for use by EITI Togo and must not be used by other parties, nor for any purposes other than those for which it is intended.

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**LIST OF ABBREVIATIONS**

AIT	Additional Income Tax
CD	Custom Duties
CF	Computer Fees
CGT	Capital Gains Tax
CL	Community Levy
CSL	Community Solidarity Levy
CT	Corporation Tax
CV	Customs Value
DE	Directorate of the Environment
DGC	Directorate-General of Customs
DGH	Directorate-General of Hydrocarbons
DGMG	Directorate-General of Mines and Geology
DGT	Directorate-General of Taxes
DGTPA	Directorate-General of the Treasury and Public Accounts
DT	Duties and Taxes
EITI	Extractive Industries Transparency Initiative
EITI-NSB	EITI National Supervisory Board
MTR	Minimum Tax Rate
NSSF	National Social Security Fund
NTPC	New Togolese Phosphate Company
PIT	Personal Income Tax
SC	Statistical Charges
T	Treasury
TI	Taxes on Income
TWC	Togolese Water Company
VAT	Value Added Tax
WT	Withholding Tax

## EXECUTIVE SUMMARY

The First Togo Extractive Industries Transparency Initiative reconciliation covering the period from 1 January to 31 December 2010, was carried out by experts from Moore Stephens in the offices of the Technical Secretariat of EITI Togo from 30 January 2012 to 1 March 2012, in accordance with our Terms of Reference as established in the Request for Proposal (reference N°001/MME/ITIE/CP/ST/2011) and as approved by the Steering Committee.

The assignment was carried out in two stages:

- the first stage was carried out from 30 January to 9 February 2012. It consisted of a review of the reporting templates prepared by the Technical Secretariat, based on the results of the scoping study carried out beforehand, as well as prevailing regulations. During this intervention, we reviewed the draft reporting templates prepared by the Technical Secretariat. At the end of this stage, we proposed a new reporting template and held a training workshop on this and provided reporting instructions for all those involved in the reconciliation process (extractive companies, governmental bodies as well as civil society), as well as the lodgement of said templates;
- the second stage was carried out from 21 February to 1 March 2012 and was dedicated to the reconciliation of payments and receipts declared by the extractive companies and agencies of the Government of Togo. At the end of this stage, a closing meeting took place, during which a memorandum of key observations was presented to the National Coordinator of EITI Togo.

Our reconciliation work was carried out in line with the Terms of Reference included in the proposal request and approved by the Steering Committee.

The assignment consisted of a detailed reconciliation of the payments made by extractive companies, as declared by the same, to revenue data provided by various entities and agencies of the Government of Togo.

The overall objective of the reconciliation exercise was to help the Government of Togo, and the various stakeholders, to determine the contribution that the extractive resources sector is making to the country's economy and social development, and to improve transparency and responsibility in the extractive resources sector.

### Limitations to reconciliation work

- i. The data received from the Directorate General of Customs (DGC) are not exhaustive.

Following our discussion with the Deputy Manager of the Accounts and IT departments, we were informed that, due to technical problems, it was not possible to obtain data concerning payments received during the period from 29 October 2010 to 24 December 2010 from the information system, and, as a result, these could not be reported in the reporting templates.

Furthermore, the DGC did not report amounts received in respect of registration fees on the templates. According to the Deputy Manager of the Accounts and IT departments, these fees are dealt with manually, and the information cannot be extracted from the system.

As a result, we were unable to reconcile differences arising in the aforementioned period, or registration fees reported by the extractive companies.

- ii. Payments made to the DGC by the companies Colas, BB/Eau Vital, Voltic, SNPT and Horizon Oxygène Clever were reported as consolidated figures, rather than being broken down by tax type as had been requested in the reporting guidelines.

As a result, we were unable to reconcile these payments or analyse any residual differences.



- iii. The reporting templates received on behalf of the DGT did not include manual payments received in respect of Local Council taxes. Although these amounts were confirmed following our requests for further information, the DGT was not able to provide receipts to prove these amounts.

The resultant adjustments were made based on data provided by the extractive companies and written confirmation received from the DGT.

- iv. It was not possible to obtain contact details for four (4) companies included in the EITI reconciliation scope (Silverhill Enterprises, Global Merchants, Future Investment and Togo Minerals), hence reporting templates could not be sent to them.

Therefore, cash flows and taxes paid by these companies could not be reconciled within this report.

- v. One private sector company (EBOMAF) failed to submit a reporting template, despite repeated reminders from the Technical Secretariat.

Consequently, revenue flows and taxes relating to this company could not be reconciled within this report.

- vi. The DGC did not submit a reporting template for the company Togo Carrière.

Consequently, revenue flows and taxes paid to Customs and reported by Togo Carrière could not be reconciled within this report.

#### Principal findings arising from reconciliation work

The main findings resulting from our work are as follows:

1. Out of a total of twenty-two (22) extractive companies selected for reconciliation:
  - There were four (4) companies to which reporting templates could not be sent due to lack of contact details, namely:
    - Silverhill Enterprises;
    - Total Merchants;
    - Future Investment; and
    - Togo Minerals.
  - one (1) company did not return its reporting template (EBOMAF).
2. Out of the seventeen (17) extractive companies that submitted reporting templates, ten (10) failed to submit a form certified by an external auditor, namely:

1. Scantogo Mines	6. Les Aigles
2. Togo Rail	7. CEMAT Industries
3. Togo Carrière	8. BB/Eau Vitale
4. Colas	9. Horizon Oxygène Clever
5. ENCOTRA	10. TWC

3. With regard to the government agencies included in the reconciliation scope, only the NSSF complied with the requirement of submitting reporting templates certified by an external auditor. At the date of issue of this report, the certification process by the Court of Auditors is still in progress for the remaining governmental agencies.

4. The extractive companies selected for our reconciliation work includes six (6) companies for which extractive work is considered to be an ancillary activity. As the extractive companies' and government agencies' cost accounting systems do not make it possible to separate out payments made in respect of extractive activity, the reconciliation has been carried out for payments as a whole, without excluding payments deriving from activities considered to be outside the scope of our reconciliation work.

As a result, we are not able to evaluate the contribution made by these companies in respect of extractive activities reliably.

5. Total differences between payments declared by the extractive companies during 2010 and the governmental bodies receiving these payments, prior to our reconciliation work, amounted to **FCFA 1,735,673,974**, as follows:

	Extractive Companies (FCFA)	Government (FCFA)	Difference (FCFA)	%
<b>Total payments declared</b>	<b>33,676,702,207</b>	<b>31,941,028,233</b>	<b>1,735,673,974</b>	<b>5.4%</b>

6. Following our reconciliation work, the remaining net differences amounted to **FCFA 1,705,251,288**, or 5.7% of the total amount declared by the governmental bodies:

	Extractive Companies (FCFA)	Government (FCFA)	Difference (FCFA)	%
<b>Total payments declared</b>	<b>31,468,967,909</b>	<b>29,763,716,621</b>	<b>1,705,251,288</b>	<b>5.7%</b>

The types of adjustments made during our reconciliation work, together with their values, are detailed in sub-section 4.3 of this report.

7. The unreconciled difference of **FCFA 1,705,251,288** can be broken down as follows:

	Unreconciled discrepancies (FCFA)
Reporting Templates not submitted by extractive companies	(1,346,250)
Reporting Templates not submitted by governmental bodies	19,955,666
Discrepancies in Reporting Templates received	1,686,641,872
<b>Total differences</b>	<b>1,705,251,288</b>

Discrepancies arising from Reporting Templates received are detailed in section 5.

8. The extractive companies were requested to report in-kind payments, infrastructure provision or other voluntary contributions made during 2010. These figures are reported as unilateral company disclosures and have not been verified or reconciled. A total of **FCFA 1,151,091,437** was declared, as detailed below:

	Total payments reported (FCFA)
NTPC	1,103,651,437
WACEM	26,720,000
Horizon Oxygène Clever Sarl	14,050,000
ENCOTRA	6,670,000
<b>Total social payments</b>	<b>1,151,091,437</b>

A breakdown of these contributions by type and by beneficiary is included in Annex 5.



Tim Woodward  
Partner  
Moore Stephens LLP

150 Aldersgate Street  
London EC1A 4AB

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## 1. INTRODUCTION

### 1.1 Extractive Industries Transparency Initiative (EITI)

#### 1.1.1 Creation

The Extractive Industries Transparency Initiative (EITI) was first announced at the World Summit for Sustainable Development in Johannesburg in 2002 (the 'Earth Summit 2002'), and officially launched in London in 2003. It was founded on the recognition that, while oil, gas and minerals can help to raise living standards across the world, in countries where these resources are not managed appropriately, this may often lead to corruption and conflict and, for many people, a lower quality of life.

Accordingly, the initiative aims for improved transparency through companies in the mining sector publishing their tax payments and government organisations disclosing amounts received from those companies. EITI therefore promotes better governance in countries rich in oil, gas and mineral resources, and seeks to reduce the risk of diversion or misappropriation of funds generated by the development of a country's extractive industries. It works through the joint cooperation of governments, private sector companies, civil society groups, investors and international organizations.

There is a formal structure for the admission of countries into the EITI, in which governments wishing to obtain membership have to meet five requirements:

1. The government is required to issue an unequivocal public statement of its intention to implement the EITI;
2. The government is required to commit to work with civil society and companies on the implementation of the EITI ;
3. The government is required to appoint a senior individual to lead on the implementation of the EITI ;
4. The government is required to establish a multi-stakeholder group to oversee the implementation of the EITI; and
5. The multi-stakeholder group, in consultation with key EITI stakeholders, should agree and publish a fully costed work plan, containing measurable targets, and a timetable for implementation and incorporating an assessment of capacity constraints.

Once accepted as an EITI candidate, the country then works towards becoming fully EITI-compliant. This involves the appointment of a "credible, independent" administrator, and the disclosure and dissemination of information on payments from oil, gas and mining companies to the government in compliance with standards (subject to the checks built into the process to ensure that this information is comprehensive, comprehensible and accurate). Candidate countries are given a reasonable timescale (usually thirty months) to become fully compliant with EITI standards.

Currently, 62 of the world's largest oil, gas and mining companies support and actively participate in the EITI process, through international commitments and industry associations. Moreover, the EITI has won the support of over 80 global investment institutions, collectively managing over 16 billion US dollars.

#### 1.1.2 General principles

The EITI establishes an international standard allowing companies to publish how much they pay and governments to disclose how much they receive.

3.5 billion people live in countries rich in oil, gas and minerals. With good governance the exploitation of these resources can generate large revenues to foster growth and reduce poverty. However, when governance is weak, it may result in poverty, corruption, and conflict. The EITI aims to strengthen governance by improving transparency and accountability in the extractive sector.

The aim of the initiative is to encourage improved governance in resource-rich countries through the verification and full publication of company payments and government revenues from oil, gas and mining.

The EITI is a coalition of governments, companies, civil society groups, investors and international organisations. In 2005, the EITI carried out a lengthy and exhaustive consultation process so as to map out the future of the initiative. This was carried out by the International Advisory Group (IAG), which produced a report containing the EITI's governance structure, agreed methodology and future direction.

The EITI has a robust yet flexible methodology that ensures a global standard is maintained throughout the different implementing countries. The EITI Board and the International Secretariat are the guarantors of this methodology. Implementation itself, however, is the responsibility of each individual country. The EITI, in a nutshell, is a globally developed standard that promotes revenue transparency at the local level.

The EITI Source Book provides an illustrative guide to assist countries wishing to implement the initiative, and companies and other stakeholders wishing to support implementation. The EITI rules, including the validation guidelines, establish the methodology countries need to follow to become fully compliant with the EITI.

### 1.1.3 Advantages

Implementation of the EITI can provide a wide range of benefits:

- Countries rich in natural resources such as oil, gas, and minerals have tended to under-perform economically, have a higher incidence of conflict, and suffer from poor governance. These effects are not inevitable and it is hoped that by encouraging greater transparency in countries rich in these resources, some of the potential negative impacts can be mitigated.
- Benefits for implementing countries include an improved investment climate by providing a clear signal to investors and international financial institutions that the government is committed to greater transparency. The EITI also assists in strengthening accountability and good governance, as well as promoting greater economic and political stability. This, in turn, can contribute to the prevention of conflict based around the oil, mining and gas sectors.
- Benefits to companies and investors centre on mitigating political and reputational risks. Political instability caused by opaque governance is a clear threat to investment. In extractive industries, where investments are capital-intensive and dependent on long-term stability to generate returns, reducing such instability is beneficial for business. Transparency of payments made to a government can also help to demonstrate the contribution that their investment makes to a country.
- Benefits to civil society come from increasing the amount of information in the public domain about the revenues that governments manage on behalf of citizens, thereby making governments more accountable.

### 1.1.4 National implementation

To become an EITI candidate, the applicant country must meet the five sign-up requirements. Once these have been met, the implementation of the EITI involves a range of activities to strengthen transparency of revenues from natural resources. These activities are documented as part of the countries' action plans.

To become – and remain – EITI-compliant, or to maintain its candidate status, the country must complete the EITI's validation process. Validation, as an international norm, is a fundamental element of the EITI. It allows for an independent valuation of the progress made by implementing countries in relation to the EITI, and of the measures that they have to adapt in order to develop as quickly and successfully as possible. This assessment is carried out by an independent reviewer, following the methodology determined by the EITI rules. The EITI's Administrative Council supervises the validation process and reviews the validation reports.



If, in the EITI International Board's judgement, a country has met all the validation criteria, that country will be recognised as complying with the EITI's requirements. Should the validation report show that a country has made progress but does not meet all the EITI's criteria, that country will continue to be a candidate. If the validation does not indicate any significant progress, the EITI International Board can revoke a country's candidate status.

Currently, several countries, including the Republic of Togo, are subject to the validation process.

## **1.2 The EITI in Togo**

### **1.2.1 Implementation of the EITI in Togo**

Togo is among Africa's largest phosphate producers. Togo also possesses significant reserves of iron ore and extensive limestone and marble deposits.

Togo's foremost concern is to maximise the contribution of the mining and water sectors to sustainable economic growth and poverty reduction. The government is thus seeking sound and effective management of Togo's natural resource sector, and therefore announced its adherence to the EITI in 2009.

EITI Togo has been implemented in accordance with the provisions of decree n°2010-024/PR, dated 30 March 2010, covering the set-up, allocations, composition, organisation and operation of the EITI governance bodies in Togo.

The EITI Board designated Togo as an EITI Candidate country on 19 October 2010. In accordance with the transitional procedures on entry agreed by the Board in June 2011, Togo's deadline to complete validation has been extended to 18 April 2013.

This report is issued in the context of the publication of the First EITI Togo Report in accordance with requirements 9 to 18 of the EITI Rules (November 2011 Edition).

### **1.2.2 EITI governance in Togo**

On 30 March 2010, three EITI organs were created by presidential decree: a Supervisory Committee (CNS-ITIE), chaired by the Prime Minister, a Steering Committee chaired by the Minister of Energy and Mines and a Permanent Technical Secretariat. In addition, a National EITI Coordinator was appointed by presidential decree on 15 April 2010.

The Supervisory Committee (CNS-ITIE) is dedicated to the overall EITI strategy, both political and strategic, and to supervision of the implementation of the EITI process, as well as the evaluation of its impact on sustainable development and alleviation of poverty. The Committee has a tripartite structure including representatives of the government, the private sector and civil society.

The Steering Committee is in charge of the implementation of the policies and strategies established by the Supervisory Committee. Within this framework, the Steering Committee is in charge of implementation and supervision in line with participative procedures from EITI Togo, in order to guarantee that extractive industries make an optimal contribution to the economic development of the country and the reduction of poverty. The Steering Committee also has a tripartite structure comprising representatives of the government, the private sector and civil society.

The Technical Secretariat is in charge of the implementation of decisions made by the Supervisory Committee and the Steering Committee, and the day-to-day running of implementation activities for the EITI process in Togo.

## 1.3 The national context of the extractive sector in Togo

### 1.3.1 Oil sector

The oil sector is governed by Law n°99-003 promulgating the Hydrocarbon Code on 18 February 1999.

Currently, Togo is not an oil producer. However, as a result of seismic work carried out offshore along the coast, several areas suitable for industrial exploitation have been identified. Exploration activities are currently being carried out by the company ENI Togo, which was granted an offshore exploration and prospecting permit in October 2010.

### 1.3.2 Mining sector

The mining sector is governed by Law n°96-004/PR of 26 February 1996 promulgating the Mining Code as revised by Law n°2003-012. In the framework of reforms undertaken by Togo in the mining sector, a pilot study for a new Mining Code is currently being validated, in consultation with stakeholders on a national scale.

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

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

The mining operations (prospecting, research and exploitation) can be operated within the framework of small-scale authorisation if they are undertaken by natural persons and in a fundamentally non-mechanised manner.

### 1.3.3 Water sector

Besides its mining resources, Togo possesses vast water resources, including surface and groundwater. Currently, four companies, one of which is owned by the Government, share the market (TWC, Voltic, Vital Eau and Horizon Oxygène Clever Sarl).

### 1.3.4 Types of minerals

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

**Building materials** comprise non-metal mineral substances used for construction and public works. They include sand, gravel, aggregate, clay, laterite, slate, granite, marble and ornamental stones.

**Industrial minerals** comprise minerals for agricultural and/or industrial use. They include phosphates, limestone, nitrates, alkaline salts and related minerals, ceramic clays (as well as other types), gypsum, barite, coal, lignite, peat, sulphur, glass sand, talc, kyanite, rutile and ilmenite.

**Base metals**, which comprise copper, lead, zinc and aluminium.

**Precious metals**, which include silver, gold, platinum and other metals of the platinum group.

**Precious and semi-precious stones**, which comprise diamond, emerald, ruby, sapphire, zircon, jade, garnet and aquamarine.

**Strategic mineral substances**, which comprise radioactive minerals (uranium and thorium), beryllium and its compounds, and as rare earths.

**Mineral waters**, which comprise waters having the characteristics of drinking water, or waters from which mineral substances can be extracted for economic exploitation.

## 2. OBJECTIVES AND SCOPE OF THE ENGAGEMENT

### 2.1 Objectives of the engagement

The objective of the engagement was to carry out a detailed reconciliation of audited payments made by relevant extractive companies to revenue data provided by agencies of the Government of Togo within the scope defined by the Steering Committee, in order to produce and make available data on the revenues generated in 2010 by the extractive industries in Togo. Specifically, the main tasks performed to achieve this objective included:

- a review of the documentation already prepared by the Steering Committee, namely the list of extractive companies (private and state-owned companies) involved in the reconciliation exercise, the payment flows and taxes, and the reporting templates;
- a review of the reporting templates prepared by the Technical Secretariat to ensure that they were in line with the results of the scoping study undertaken beforehand, as well as to ensure compliance with regulations prevailing in Togo. To this end, we made a number of amendments to the reporting templates, which were discussed and agreed with the EITI Steering Committee;
- discussions with the stakeholders concerning progress made in the engagement and the preparation of the amended reporting templates;
- assisting the reporting stakeholders in the completion of the reporting templates. We held a workshop to aid their understanding, including a question and answer session, and issued clear instructions and guidance;
- performing a preliminary examination of all reports received from the reporting stakeholders to identify any inconsistencies between the reports of the Government and those of the individual or consolidated companies. After the preliminary examination, a report covering our initial findings was prepared, detailing which reports were in agreement with the Government records, and which were inconsistent or incomplete;
- a follow up of issues with those entities identified as having submitted inconsistent or incomplete reports. This was conducted initially by making enquiries of the relevant reporting entities as well as requesting explanations and additional documents;
- preparation of a Final Report, including reconciled and verified payments made to the Government by taxpayers and the audited and verified revenues received by the Government from these taxpayers during the period under review;
- identification of any insufficiencies and provision of best-practice recommendations in order to improve the reporting system.

### 2.2 Extractive companies involved in the reconciliation

The terms of reference established by the Steering Committee defined the scope of work of the assignment which covers companies operating in the mining, oil, water and crushed rock sectors.

At the start of the engagement, and based on the list of reporting stakeholders prepared by the Steering Committee, 21 companies were selected for reconciliation. These companies are as follows:

#### Mining Exploitation

1. NTPC\*
2. WACEM
3. MM Mining
4. Scantogo Mines

**Mining Exploration**

5. G&B African Resources
6. RRCC
7. Silverhill Enterprises Ltd
8. Global Merchants
9. Future Investment
10. Togo Minerals sa

**Oil Exploration**

11. ENI Togo

**Rock Exploitation**

12. Togo Rail
13. Togo carrier
14. Colas
15. ENCOTRA
16. CEMAT Industrie
17. EBOMAF

**Groundwater development**

18. Voltic
29. BB/Eau Vitale
20. Horizon Oxygène Clever Sarl
21. Togolese Water Company (TWC)\*

(\*) *State-owned company*

Tables detailing the mining licences by company, and these companies' material safety data sheets, are included in Annexes 2 and 3 respectively.

Within the framework of the scoping study carried out by the Unit for Data Gathering and Processing, the Technical Secretariat excluded 8 companies, as well as physical people operating in the framework of small-scale mining permits. Details of these exclusions are as follows:

Company	Sector/Activity	Reason for exclusion from the reconciliation
1. SOLTRANS	Sale of precious minerals	Commercial activity outside of the extractive sector.
2. WAFEX	Sale of precious minerals	Commercial activity outside of the extractive sector.
3. Pomar Togo SA	Extractive sector	Operations started in 2011. No payments made in 2010 according to the scoping study carried out by the Technical Secretariat.
4. Brillants Stones	Extractive sector	Operations started in 2011. No payments made in 2010 according to the scoping study carried out by the Technical Secretariat.
5. Atakora Mining	Extractive sector	License obtained in 2006. According to the DGMG, no payment has been made since this date and the company no longer has any involvement in the field.



Company	Sector/Activity	Reason for exclusion from the reconciliation
6. IDMAN Corporation	Extractive sector	No payments made in 2010 according to the scoping study carried out by the Technical Secretariat.
7. Pharmatech Sarl	Extractive sector	No payments made in 2010 according to the scoping study carried out by the Technical Secretariat.
8. Etoile du Golfe	Extractive sector	Operations started in 2011. No payments made in 2010 according to the scoping study carried out by the Technical Secretariat.
9. Natural persons operating in small scale mining operations	Extractive sector	Small-scale mining operations have been excluded from the reconciliation scope. According to the document "Statement of revenues paid to the Treasury for the year 2010" prepared by the DGMG, total payments received from small-scale mining operations amount to FCFA 61,114K, representing 0.2% of total payments reported by the extractive companies included in the reconciliation.

This reconciliation scope was approved by the Steering Committee in its sixth ordinary meeting held on 17 and 24 November 2011.

Following this sample, one company was added, and it was not possible to reconcile five companies in this report for the following reasons:

- **Extension of the scope :**

Company	Sector/Activity	Reasons for extension of sample
1. Les Aigles	Private sector / Exploitation of rock	The company is a subsidiary of the company 'ENCONTRA', already included in the initial scope. The parent, operating in the construction industry, made payments in the name of its subsidiary, which operates in the rock exploitation sector. In order to gain assurance over the exhaustiveness of payment declarations, we ultimately included both companies in our sample.

- **Unreconciled companies :**

Company	Sector/Activity	Reasons for which reconciliation not possible
1. Silverhill Enterprises Ltd	Mining exploration	No reporting template sent as the company could not be contacted.  The company is not registered with the DGT or the NSCC, but has two certificates of mining rights, the specifics of which are given in Annex 2.  Moreover, the DGMG declared that it had not received any payments on behalf of this company in 2010, and that all fees relating to 2010 were received in 2011.
2. Global Merchants	Mining exploration	No reporting template sent as the company could not be contacted.  The company is not registered with the DGT or the NSCC, but has eight certificates of mining rights, the specifics of which are given in Annex 2.  Moreover, the DGMG stated that, in 2010, it received a total of FCFA 453K in relation to surface rights.



Company	Sector/Activity	Reasons for which reconciliation not possible
3. Future Investment	Mining exploration	No reporting template sent as the company could not be contacted. Moreover, the DGT, the DGMG and the NSSF stated that they did not receive any payments on this company's behalf in 2010.
4. Togo Minerals sa	Mining exploration	No reporting template sent as the company could not be contacted. The company is not registered with the DGT or the NSSF. Moreover, the DGMG stated that, in 2010, it received a total of FCFA 893K in relation to surface rights. According to the DGMG, the company has a diamond mining permit.
5. EBOMAF	Rock exploitation	The company failed to submit its reporting template. Moreover, the DGT, the DGMG and the NSSF declared that they did not receive any payments in 2010.

Furthermore, we noted that six companies included in the EITI 2010 reconciliation scope have a principal activity that is not directly linked to extractive industries. As there was no way of being able to distinguish tax payments relating to extractive work, all payments made by these companies have been taken into account for the reconciliation. Details of these companies are as follows:

Company	Principal activity	Contribution made by extractive industries to turnover in 2010 (*)
1. Togo Rail	Rail transport	unknown
2. Colas	Civil engineering construction	0.25%
3. ENCOTRA	Civil engineering construction	unknown
4. Les Aigles	Civil engineering construction	52%
5. CEMAT Industries	Engineering	unknown
6. EBOMAF	Civil engineering construction	unknown
6. BB/Eau Vitale	Production and marketing of soft and alcoholic drinks	2.7%

(\*) Based on companies' own declarations.

## 2.3 Centres for collection of payments owed by extractive companies

The scope decided upon by the Steering Committee for administrative bodies involved in the collection of the various significant cash inflows includes:

- the Directorate-General of Taxes (DGT) ;
- the Directorate-General of Customs (DGC) ;
- the Directorate-General of Mines and Geology (DGMG) ;
- the Directorate-General for Hydrocarbons (DGH) ;
- the Directorate of the Environment (DE) ;
- the Togolese Water Company (TWC) ;
- the National Social Security Fund (NSSF) ; et
- six (6) Special Delegations :
  - Prefecture/District of Vo ;
  - Prefecture/District of Zio ;
  - Prefecture/District of Yoto ;
  - Prefecture/District of Kloto ;
  - Prefecture/District of Bassar ;
  - Prefecture/District of Lacs.

The Directorate-General of the Treasury and Public Accounting (DGTCP) was also contacted in the framework of our reconciliation work, in order to confirm dividends received in respect of share capital held by the Government in extractive companies.

## 2.4 Revenue streams and taxes subject to reconciliation work

The receipts and taxes relevant to our reconciliation work can be split into two categories and are detailed as follows:

### 2.4.1 Revenues in kind

According to the scoping study carried out by the Technical Secretariat and the scope decided upon by the Steering Committee, no payments in kind were made by extractive companies in relation to 2010.

### 2.4.2 Cash receipts and voluntary contributions

No	Name of inflow	Description of inflow
<b>DGT revenue streams</b>		
1	Minimum tax rate (MTR)	Companies and other legal entities liable to corporation tax are subject to a flat-rate minimum tax, irrespective of their results.
2	Corporation tax (CT)	Corporation tax is calculated based on total profits or revenues made by companies and other designated legal entities. Corporation tax rates are fixed at: <ul style="list-style-type: none"> <li>- 27% of taxable profits for trades;</li> <li>- 30% of taxable profits for all other activities.</li> </ul> Free zone entities: 8%, 10% or 20%, depending on age of entity.
3	Capital gains tax (CGT)	Capital gains tax is a withholding tax, calculated as 10% of gross distributed revenues if the beneficiary is a physical person, or 15% if the beneficiary is a legal entity.

No	Name of inflow	Description of inflow
4	Professional tax (PT)	Professional tax is due each year from physical persons or legal entities that 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. It is paid in the town in which the taxable items are located.
5	Property taxes	Property tax is established each year on residential properties located in Togo. Residential properties are taxed based on their cadastral rental value on 1 January of the year of taxation, less 50% of this amount in order to cover costs relating to administration, insurance, amortisation, upkeep, repairs, etc.
6	Personal income tax (PIT)	Personal income tax is due each year on profits or revenues, be they of Togolese or foreign origin, made by the taxpayer in the same year. Overall net revenues, rounded down to the nearest thousand francs, are taxed on a sliding scale, based on income bands and progressive tax rates.
7	Taxes on income (TI)	The tax base is composed of total remuneration and benefits in kind granted during the calendar year, and is payable by all people who receive taxable wages and salaries. The tax rate is equal to 7% of the base.
8	Additional income tax (AIT)	Additional income tax is appended to the calculation of the previous tax, and represents 25% of the amount owed. Minimum tax proceeds are FCFA 6,000 per person, and the upper limit is FCFA 200,000.
9	Value-Added Tax (VAT)	Value-added tax is settled : <ul style="list-style-type: none"> <li>- based on declarations signed by the liable person or entity, determining taxable amounts which had previously been rounded to the nearest ten francs;</li> <li>- at the customs barrier, when the operative event takes place. The rate of value-added tax is a single rate of 18%, applicable to all activities and all products, other than those treated as exempt under current legislation.</li> </ul> <p>However, for leasing transactions, the rate to apply to rentals is that of the asset at the date of purchase.</p>
10	Document registration and stamp duty taxes	<ul style="list-style-type: none"> <li>- Document registration taxes are fixed, proportional or progressive, depending on the nature of the relevant documents or transfers. Collection of the tax is settled according to the outward form of the documents or the substance of the transfers.</li> <li>- Stamp contributions are charged on all documents drawn up for civil and judiciary acts, and for documents that can be used as evidence in court. It is chargeable on certain documents and the completion of certain transactions.</li> </ul>
11	Withholding tax on Personal income (deducted at source)	Wholesale purchases and imports of goods or products of all types are subject to a levy collected by the Government to fund the General Budget by way of an advance income tax or flat-rate tax payment. This levy is payable by physical persons, and legal entities, be they governed by public or private law, whose profits are chargeable to corporation tax or income tax (in the category of industrial or commercial profits).
12	Excise duty rates (*)	Excise duty rates are charged, to fund the General Budget, on products such as: <ul style="list-style-type: none"> <li>- Non-alcoholic drinks other than water ;</li> <li>- Alcoholic drinks (beer and other alcoholic drinks) ;</li> <li>- Tobacco ;</li> <li>- Wheat flour ;</li> <li>- Oils and fatty food substances ;</li> <li>- Perfumes and cosmetic products ;</li> <li>- Coffee ; and</li> <li>- Oil products.</li> </ul>
13	Tax adjustments and penalties payable to the DGT	Further amounts payable following review by the tax authorities; penalties and fines may be incurred in addition to these.



No	Name of inflow	Description of inflow
<b>DGC revenue streams</b>		
14	Consumption duties (CD)	Payable at rates of 0%, 5%, 10% and 20% of the customs value of goods intended for consumption.
15	Statistical charges (SC)	Payable at a rate of 1% of the customs value of goods intended for consumption.
16	Community Solidarity Levy (CSL)	Payable at a rate of 1% of the customs value of goods intended for consumption.
17	Community Levy (CL)	Payable at a rate of 1% of the customs value of goods intended for consumption.
18	Toll tax	FCFA 200 per tonne, charged when consumption takes place.
19	Computer fees (CF)	Single tax payment of FCFA 5,000, upon declaration at customs.
20	Customs stamp duty	Payable at a rate of 4% of total duties and taxes paid / goods intended for consumption.
21	Car registration and licence disc	Known as 'right to enter'; payable between FCFA 2,000 and FCFA 5,000 / Vehicles with foreign registration numbers, authorised to drive in Togo
22	Infrastructure protection tax	FCFA 2,000 per whole tonne, payable as goods are consumed.
23	Value-Added Tax (VAT)	Payable at a rate of 18% of total (customs value and taxes and duties paid) / Goods intended for consumption.
24	Proceeds from guaranteed bonds	Made up of payments by bill of exchange; Customs Administration receives 0.25% of total rights payable, 3.5% in interest, and a special rebate of 0.33% within four (4) months.
25	Proceeds from customs credits	Traders are given the option of collecting goods on credit in exchange for a deposit, being a guaranteed amount, which is renewable each year, and payment of a remittance equal to 0.25% of the taxes and duties already settled.
26	Remittances	0.25% of the duties settled following payment of the guaranteed amount above.
27	Bonded warehouses	Guaranteed payments in relation to bonded warehouses give rise to payment of a remittance equal to 0.35% of the taxes and duties already settled.
28	Registration fees	Fees payable when taxpayer details, and the guaranteed amounts payable, have been recorded.
29	Customs penalties	35% of the total of goods abandoned and auctioned off.
<b>DGMG revenue streams</b>		
30	Fixed duties	Duties linked to the attribution of all mining rights; paid when these are granted.
31	Surface rights	Paid annually based on the area over which mining rights have been granted; varies depending on the contract. This is a progressive tax, from surveying to exploitation. These rights are payable to the DGH in the case of oil companies, according to the terms of the specific contracts.
32	Mining royalties	Fixed tax, based on volumes produced. Varies between companies.
33	Dividends	Fixed tax, based on profits.
<b>DGH revenue streams</b>		
34	Production royalties	Royalties settled monthly by companies that have oil contracts, increasing proportionally to production. The rate and rules for assessment are specified in each oil contract.
35	Signature bonus	At the date that the contract comes into force, the contracting party will pay the DGH, for the benefit of the Government, a total of twelve million five hundred thousand (12,500,000) dollars as a signature bonus.

No	Name of inflow	Description of inflow
36	Production bonus	Within the thirty (30) days following the commencement of commercial production, the contractor will pay the Ministry, for the benefit of the Government, a total of three million (3,000,000) dollars as a production bonus.
37	Additional petroleum tax	If the oil contract explicitly states so, its holder may be subject to an additional petroleum tax, calculated based on profits from oil operations, in line with the stipulations of the aforementioned contract.
<b>DE revenue streams</b>		
38	Tax on environmental compliance	Tax payable at a rate of 5% of the sum of the investment in the project, with upper limits ranging between FCFA 10,000 and FCFA 1,600,000 depending on the size of the investment.
39	Certificate of environmental regularisation	Amount paid for the acquisition of the certificate of environmental regularisation.
<b>TWC revenue streams</b>		
40	Tax on the extraction of ground water	Paid each month ; the TWC's water meters are placed where ground water drilling takes place; these drilling areas are billed each month at a rate of FCFA 1,000/m <sup>3</sup> .
<b>NSSF revenue streams</b>		
41	Social security contributions	Contributions paid at a rate of 20.5% of total salaries.
<b>Special Delegations revenue streams</b>		
42	Municipal taxes	Tax payable to the prefecture on advertising (posters and illuminated signage), depending on the calculation basis.
43	Council taxes	Lump sum tax payable to local councils (paintwork on buildings and illuminated signage).
<b>Voluntary contributions</b>		
44	Infrastructure work	Voluntary contribution to infrastructure work (roads, schools, etc.).
45	Grants for local authorities	Voluntary contributions to local authority budgets.
46	Other contributions	Other voluntary contributions for local development.

(\*) Please note that excise duty rights have been excluded from the adjustments made during our reconciliation work. This approach is based on the fact that this tax is not charged on extractive activities, but on the products marketed by the companies.

### 2.4.3 Voluntary contributions to social projects

These consist of all voluntary contributions made by extractive companies within the context of local development.

This category includes, *inter alia*: health infrastructure, school infrastructure, road infrastructure, market gardening infrastructure and projects related to promotion of agriculture.

## 2.5 Materiality

Other than the exclusions mentioned in paragraph 2.2 of this report, no minimum threshold was set by the Steering Committee below which companies or taxes would be excluded from the scope of 2010 EITI reconciliation<sup>1</sup>.

<sup>1</sup> As per the minutes of the 6<sup>th</sup> ordinary meeting of the Steering Committee, held in Lomé on 17 and 24 November 2011.



### 3. APPROACH AND METHODOLOGY

We carried out our reconciliation engagement in line with ISRS (International Standards on Related Services), more precisely standard 4400, 'Engagements to perform agreed-upon procedures regarding financial information', as well as the IFAC Code of Ethics.

#### 3.1 Approach

##### 3.1.1 Opening meeting

Our visit to the Technical Secretariat of the EITI in Togo started on 30 January 2012 with an opening meeting with the members of the Secretariat, during which we were able to:

- discuss our planning for the reconciliation engagement ;
- discuss our EITI reconciliation scope for the financial year ended 31 December 2010 ;
- discuss and analyse materiality levels relating to the extractive companies and payments included in our reconciliation scope ;
- clarify certain technical issues and make recommendations.

Attendees of this meeting:

Name and surname	Position
Didier Kokou AGBEMADON	National Coordinator
Michael Koffi Séwonou AMEKUDZI	Head of Unit for Administration and Capacity-Building
Judith Biféi KOMBATE	Head of Unit for Collection and Processing of Data
Parfait Mensah Kwami Kumah DZIVENOU	Head of Unit for Information and Communication
Akofa Amavi VOEDZO	Head of Accounting and Finance

##### 3.1.2 Meetings with stakeholders

During this phase, we held meetings with the stakeholders involved in the Togo EITI process in order to communicate to them the framework of our assignment, as well as the key stages of the reconciliation process. The stakeholders we met are listed in the table below:

<b>International Institutions</b>	African Development Bank
	World Bank
	European Union
<b>Extractive Companies</b>	WACEM
	MM Mining
	NTPC
	Scantogo Mines
<b>Government Agencies</b>	NSSC
	Court of Auditors
	Directorate-General of Customs
	Ministry of Economy and Finance
	Ministry of Mines and Energy

We also attended two meetings of the Steering Committee, held on 2 and 8 February 2012.

### 3.1.3 Holding of training workshop

We started this phase by reviewing the reporting template prepared by the EITI's Technical Secretariat as well as the relevant information and documentation necessary for the completion of our work, being:

- the scoping study of receipts from the mining sector, carried out by the Technical Secretariat;
- codes and regulations governing the mining and hydrocarbon sectors in Togo;
- minutes and proceedings of meetings of the Steering Committee;
- texts determining the governance structure of the EITI in Togo; and
- other documents relating to the extractive sector in Togo.

Based on our analysis of these documents, we submitted a revised reporting template to the Steering Committee for approval.

The new reporting template (presented in Annex 7), as well as the reporting instructions, were the subject of a presentation made to stakeholders, from both the public and private sectors as well as from civil society, during a training workshop held on 7 February 2012 in Lomé.

During this workshop, various questions were raised by representatives of various stakeholders concerning certain taxes included in the reporting template. These questions were the subject of an open debate, and were instrumental in improving the presentation of the reporting template.

### 3.1.4 Reconciliation work

We carried out the reconciliation exercise between 21 February and 1 March 2012. The first stage consisted of an analysis of the Reporting Templates received from extractive companies and governmental bodies, as well as looking for any potential accounting errors.

It was noted that a significant proportion of the extractive companies had failed to submit their reporting templates, which had the effect of slowing down the reconciliation process. With the help of the Technical Secretariat, we contacted the companies in question in order to request that they submit their Reporting Templates as soon as possible.

A spreadsheet was created for each company. Information provided about payments made was recorded in respect of tax-paying entities and administrative bodies.

Despite repeated reminders, certain extractive companies had still not provided supporting documentation or detailed reports by the closing date of our engagement in Togo. Consequently, it was not possible to analyse and reconcile all declared taxes. This in turn led to the existence of several differences that could not be substantiated.

### 3.1.5 Closing meeting on site

The second stage of our engagement ended with the holding of a meeting, on 1 March 2012, with the National Coordinator of the EITI in Togo and the data-gathering unit of the Technical Secretariat, during which we discussed the preliminary results of our reconciliation work and pointed out the difficulties and limitations we had encountered, as well as the issues raised concerning the reconciliation scope.

Following the end of our fieldwork in Togo, further information was sent to us while this report was being finalised; due to the delay, it has not been possible to include the data in this report.

## **3.2 Methodology adopted**

### **3.2.1 Payment declarations – gathering of data**

A unique reporting template was used for declarations from extractive companies and for declarations from the Government Ministries and Agencies. This template was drawn up based on our prior experience of similar missions, as well as on the basis of the reconciliation scope selected for 2010 and the draft form prepared by the Technical Secretariat.

This template format was discussed and approved by the Steering Committee and then forwarded directly to all companies and Government Agencies selected in the reconciliation scope, as detailed in paragraphs 2.2 and 2.3 of this report.

In accordance with the recommendations of the EITI Source Book and the 2011 EITI rules, the following rules were included in the reporting instructions and were outlined during the training workshop:

- companies and administrative bodies had to declare details of amounts reported, date by date and payment by payment;
- payments flows had to be reported in the payment currency (FCFA, USD)
- Reporting Templates had to be filled in on a cash accounting basis (sums paid over the course of the year), and not on an accruals basis;
- Stakeholders were requested to send Reporting Templates authorized by a designated external auditor (in the case of extractive companies), or a public entity/authority in the case of administrative and governmental bodies.

### **3.2.2 Payments made**

According to the reporting template, three kinds of payments were identified:

- Revenue receipts (taxes, royalties, dividends);
- Social security payments and transfers ; and
- Payments for voluntary contributions to social projects.

These categories were included in a single template, issued to extractive companies as well as to government Ministries and Agencies.

For USD payments declared by the extractive companies, we applied the average annual exchange rate for 2010 (US\$1 = FCFA 495) for reconciliation purposes.

### **3.2.3 Reconciliation work**

Per the Terms of Reference, our objective was to produce an EITI report, gathering data on payments made by extractive companies to the Government in 2010, and amounts received by the Government from these companies in the same period, and reconciling these data. Our work comprised the following stages:

- reconciliation of payments declared by extractive companies with receipts declared by government ministries and agencies. This reconciliation was carried out payment by payment, according to the ministry or agency receiving the monies ;
- identification of significant differences or discrepancies, and attempts to establish why these had occurred ;
- identification of required adjustments. These adjustments can be to amounts declared by taxpayers, or to amounts declared by the government ; and
- collection of data concerning payments made by extractive companies in relation to voluntary contributions to development projects.

We can define the work carried out more specifically:

- i. familiarising ourselves with the payments, taxes and duties relevant to the 2010 reconciliation scope. This familiarisation process focused on the different types of taxes, their mode of payment, the frequency of reporting, the administrative bodies to which amounts are due, etc.;
- ii. comparing, on a line-by-line basis, payments stated on extractive companies' Reporting Templates with receipts stated on Reporting Templates from administrative bodies;
- iii. identifying any discrepancies on these Reporting Templates, and detecting any incidences of taxes being miscalculated or misclassified;
- iv. asking companies and administrative bodies to explain and clarify the discrepancies we had identified. Such requests took place by telephone, by e-mail, or on these entities' premises;
- v. making adjustments for any discrepancies, and finalising the figures for companies working in the extractive sector and administrative bodies;
- vi. identifying differences, by tax, between payments declared by companies working in the extractive sector and receipts declared by the Government;
- vii. liaising with officials from the various government ministries and agencies in order to get a breakdown of the totals included in their Reporting Templates;
- viii. reconciling detailed data received from both extractive companies and governmental bodies, by tax, by date, and by type of payment;
- ix. analysing explanations provided by both parties, and categorising discrepancies;
- x. making adjustments for differences that had been substantiated, both in respect of extractive companies and administrative bodies;
- xi. completing our work and preparing our report.

#### **3.2.4 Drafting of report**

We have prepared a report on the results of our reconciliation work. This report comprises:

- an explanation of the engagement's context, objectives and limitations ;
- documentation of the EITI's activities and the scope of our work ;
- an explanation of the approach and methodology we adopted ;
- numerical conclusions arising from our reconciliation of payments made by extractive companies and amounts received from the Government from these companies;
- comments on weaknesses detected at the organisational level, and in EITI's systems, where these have an impact on our reconciliation work ; and
- recommendations aiming to mitigate any such weaknesses in future exercises.

## **4. RECONCILIATION RESULTS**

We present below the detailed results of our reconciliation work, as well as the differences noted between amounts paid by extractive companies and the amounts received by the various administrative bodies.

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

### **4.1 Reconciliation by extractive company**

The table below gives a summary of the differences between the payments reported by extractive companies and receipts reported by the various government ministries and agencies.

The table includes consolidated figures based on the Reporting Templates made by each of the extractive companies and governmental bodies, the adjustments made by ourselves based on our reconciliation work, and the residual, unreconciled differences. Detailed reconciliation reports for each company are included in Annex 4.

Details of our reconciliation of payments made and received are as follows:



No.	Company	Initial declaration (FCFA)			Adjustments (FCFA)			Total after adjustments (FCFA)		
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
1	NTPC	3,327,787,449	2,604,484,874	723,302,575	-	28,960,477	(28,960,477)	3,327,787,449	2,633,445,351	694,342,098
2	WACEM	6,896,849,486	6,020,138,073	876,711,413	347,090,085	1,223,811,497	(876,721,412)	7,243,939,571	7,243,949,571	(9,999)
3	MM Mining	5,309,303	4,930,304	378,999	-	364,000	(364,000)	5,309,303	5,294,304	14,999
4	Scantogo Mines	1,001,730,000	11,730,000	990,000,000	-	-	-	1,001,730,000	11,730,000	990,000,000
<b>Mining exploitation</b>		<b>11,231,676,238</b>	<b>8,641,283,251</b>	<b>2,590,392,987</b>	<b>347,090,085</b>	<b>1,253,135,974</b>	<b>(906,045,889)</b>	<b>11,578,766,323</b>	<b>9,894,419,225</b>	<b>1,684,347,099</b>
5	G&B African Resources	5,063,796	5,063,796	-	-	-	-	5,063,796	5,063,796	-
6	RRCC	12,748,203	9,976,866	2,771,337	-	2,771,327	(2,771,327)	12,748,203	12,748,193	10
7	Silverhill Enterprises Ltd	-	-	-	-	-	-	-	-	-
8	Global Merchants	-	453,000	(453,000)	-	-	-	-	453,000	(453,000)
9	Future Investment	-	-	-	-	-	-	-	-	-
10	Togo Minerals sa	-	893,250	(893,250)	-	-	-	-	893,250	(893,250)
<b>Mining exploration</b>		<b>17,811,999</b>	<b>16,386,912</b>	<b>1,425,087</b>	<b>-</b>	<b>2,771,327</b>	<b>(2,771,327)</b>	<b>17,811,999</b>	<b>19,158,239</b>	<b>(1,346,240)</b>
11	ENI Togo	6,496,300,800	6,496,300,800	-	-	-	-	6,496,300,800	6,496,300,800	-
<b>Petroleum exploration</b>		<b>6,496,300,800</b>	<b>6,496,300,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,496,300,800</b>	<b>6,496,300,800</b>	<b>-</b>
12	Togo Rail	57,234,068	49,195,152	8,038,916	(5,282,439)	2,756,476	(8,038,915)	51,951,629	51,951,628	1
13	Togo Carrière	94,659,277	46,038,651	48,620,626	5,676,967	36,786,215	(31,109,248)	100,336,244	82,824,866	17,511,378
14	Colas	882,942,304	1,572,083,548	(689,141,244)	33,153,413	(9,056,250)	42,209,663	916,095,717	1,563,027,298	(646,931,581)
15	ENCOTRA	48,157,417	48,157,417	-	-	-	-	48,157,417	48,157,417	-
16	Les Aigles	1,621,337	1,621,337	-	-	-	-	1,621,337	1,621,337	-
17	CEMAT Industrie	650,000	825,500	(175,500)	-	-	-	650,000	825,500	(175,500)
18	EBOMAF	-	-	-	-	-	-	-	-	-
<b>Rock exploitation</b>		<b>1,085,264,403</b>	<b>1,717,921,605</b>	<b>(632,657,202)</b>	<b>33,547,941</b>	<b>30,486,441</b>	<b>3,061,500</b>	<b>1,118,812,344</b>	<b>1,748,408,046</b>	<b>(629,595,702)</b>
19	Voltic	128,645,235	98,593,816	30,051,419	74,026	-	74,026	128,719,261	98,593,816	30,125,445
20	BB/Eau Vitale	14,057,165,354	13,993,450,537	63,714,817	(2,910,959,510)	(3,463,705,353)	552,745,843	11,146,205,844	10,529,745,184	616,460,660
21	Horizon Oxygène Clever Sarl	2,573,826	383,469	2,190,357	(673,326)	-	(673,326)	1,900,500	383,469	1,517,031
22	TWC	657,264,352	976,707,843	(319,443,491)	323,186,486	-	323,186,486	980,450,838	976,707,843	3,742,995
<b>Groundwater exploitation</b>		<b>14,845,648,767</b>	<b>15,069,135,665</b>	<b>(223,486,898)</b>	<b>(2,588,372,324)</b>	<b>(3,463,705,353)</b>	<b>875,333,029</b>	<b>12,257,276,443</b>	<b>11,605,430,312</b>	<b>651,846,131</b>
<b>Total</b>		<b>33,676,702,207</b>	<b>31,941,028,233</b>	<b>1,735,673,974</b>	<b>(2,207,734,298)</b>	<b>(2,177,311,612)</b>	<b>(30,422,686)</b>	<b>31,468,967,909</b>	<b>29,763,716,621</b>	<b>1,705,251,288</b>

## 4.2 Reconciliation by revenue stream

The table below shows total duties and taxes reported by governmental bodies and extractive companies, taking into account all adjustments.

No.	Type of payment	Initial declaration (FCFA)			Adjustments (FCFA)			Total after adjustments (FCFA)		
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
1	Minimum tax rate (MTR)	44,235,679	42,285,679	1,950,000	(450,000)	1,500,000	(1,950,000)	43,785,679	43,785,679	-
2	Corporation tax (CT)	5,107,914,374	5,114,587,781	(6,673,407)	-	(8,015,500)	8,015,500	5,107,914,374	5,106,572,281	1,342,093
3	Capital gains tax (CGT)	2,914,813,678	3,122,767,350	(207,953,672)	139,163,989	(68,789,683)	207,953,672	3,053,977,667	3,053,977,667	-
4	Professional tax (PT)	627,947,742	544,589,587	83,358,155	(3,217,509)	78,678,794	(81,896,303)	624,730,233	623,268,381	1,461,852
5	Property taxes	84,218,520	48,119,519	36,099,001	179,182,667	214,170,270	(34,987,603)	263,401,187	262,289,789	1,111,398
6	Personal income tax (PIT)	447,079,722	1,065,428,717	(618,348,995)	623,466,096	5,225,689	618,240,407	1,070,545,818	1,070,654,406	(108,588)
7	Taxes on income (TI)	564,089,525	557,615,901	6,473,624	13,723,009	20,715,335	(6,992,326)	577,812,534	578,331,236	(518,702)
8	Additional income tax (AIT)	7,424,895	17,967,179	(10,542,284)	1,783,180	(8,588,603)	10,371,783	9,208,075	9,378,576	(170,501)
9	Value-Added Tax (VAT)	2,897,318,513	2,910,824,040	(13,505,527)	12,834,270	(671,258)	13,505,528	2,910,152,783	2,910,152,782	1
10	Document registration and stamp duty taxes	1,964,320	-	1,964,320	-	377,512	(377,512)	1,964,320	377,512	1,586,808
11	Personal income tax deductions (deducted at source)	647,706,811	1,080,635,163	(432,928,352)	29,855	(437,560,954)	437,590,809	647,736,666	643,074,209	4,662,457
12	Excise duty rates	3,409,421,728	3,563,653,258	(154,231,530)	(3,409,421,728)	(3,563,653,258)	154,231,530	-	-	-
13	Tax adjustments and penalties payable to the DGT	711,928,380	186,134,979	525,793,401	24,429,134	550,222,535	(525,793,401)	736,357,514	736,357,514	-
<b>Directorate-General of Taxes</b>		<b>17,466,063,887</b>	<b>18,254,609,153</b>	<b>(788,545,266)</b>	<b>(2,418,477,038)</b>	<b>(3,216,389,122)</b>	<b>797,912,084</b>	<b>15,047,586,850</b>	<b>15,038,220,032</b>	<b>9,366,818</b>



No.	Type of payment	Initial declaration (FCFA)			Adjustments (FCFA)			Total after adjustments (FCFA)		
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
14	Customs duties (CD)	5,446,645,416	1,246,273,665	4,200,371,751	-	691,686	(691,686)	5,446,645,416	1,246,965,351	4,199,680,065
15	Statistical charges (SC)	2,421,312	205,700,389	(203,279,077)	-	34,584	(34,584)	2,421,312	205,734,973	(203,313,661)
16	Community Solidarity Levy (CSL)	2,308,812	210,894,422	(208,585,610)	-	34,584	(34,584)	2,308,812	210,929,006	(208,620,194)
17	Community Levy (CL)	2,308,812	213,476,407	(211,167,595)	-	34,584	(34,584)	2,308,812	213,510,991	(211,202,179)
18	Toll tax	40,000	-	40,000	60,000	100,000	(40,000)	100,000	100,000	-
19	Computer fees (CF)	185,000	6,975,000	(6,790,000)	(90,000)	-	(90,000)	95,000	6,975,000	(6,880,000)
20	Customs stamp duty	4,935,815	9,083,421	(4,147,606)	-	-	-	4,935,815	9,083,421	(4,147,606)
21	Car registration and licence disc	-	-	-	-	-	-	-	-	-
22	Infrastructure protection tax	1,972,000	39,598,000	(37,626,000)	30,000	-	30,000	2,002,000	39,598,000	(37,596,000)
23	Value-Added Tax (VAT)	46,945,344	2,868,412,890	(2,821,467,546)	-	766,056	(766,056)	46,945,344	2,869,178,946	(2,822,233,602)
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	-	-	-
25	Proceeds from customs credits	622,039	-	622,039	-	-	-	622,039	-	622,039
26	Remittances	-	-	-	-	-	-	-	-	-
27	Bonded warehouses	-	-	-	-	-	-	-	-	-
28	Registration fees	1,013,817	-	1,013,817	-	-	-	1,013,817	-	1,013,817
29	Customs penalties	-	-	-	-	-	-	-	-	-
<b>Directorate-General of Customs</b>		<b>5,509,398,367</b>	<b>4,800,414,194</b>	<b>708,984,173</b>	<b>-</b>	<b>1,661,494</b>	<b>(1,661,494)</b>	<b>5,509,398,367</b>	<b>4,802,075,688</b>	<b>707,322,679</b>
30	Fixed duties	25,014,000	23,100,000	1,914,000	(2,514,000)	-	(2,514,000)	22,500,000	23,100,000	(600,000)
31	Surface rights	96,680,455	100,590,705	(3,910,250)	2,514,000	-	2,514,000	99,194,455	100,590,705	(1,396,250)
32	Mining royalties	1,636,668,990	645,667,790	991,001,200	(1,001,200)	-	(1,001,200)	1,635,667,790	645,667,790	990,000,000
33	Dividends	1,000,000,000	-	1,000,000,000	-	1,000,000,000	(1,000,000,000)	1,000,000,000	1,000,000,000	-
<b>Directorate-General of Mines and Geology</b>		<b>2,758,363,445</b>	<b>769,358,495</b>	<b>1,989,004,950</b>	<b>(1,001,200)</b>	<b>1,000,000,000</b>	<b>(1,001,001,200)</b>	<b>2,757,362,245</b>	<b>1,769,358,495</b>	<b>988,003,750</b>

No.	Type of payment	Initial declaration (FCFA)			Adjustments (FCFA)			Total after adjustments (FCFA)		
		Companies	Government	Difference	Companies	Government	Difference	Companies	Government	Difference
34	Production royalties	-	-	-	-	-	-	-	-	-
35	Signature bonus	6,435,000,000	6,435,000,000	-	-	-	-	6,435,000,000	6,435,000,000	-
36	Production bonus	-	-	-	-	-	-	-	-	-
37	Additional petroleum tax	-	-	-	-	-	-	-	-	-
	<b>Directorate-General for Hydrocarbons</b>	<b>6,435,000,000</b>	<b>6,435,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,435,000,000</b>	<b>6,435,000,000</b>	<b>-</b>
38	Tax on environmental compliance	88,305	-	88,305	-	88,305	(88,305)	88,305	88,305	-
39	Certificate of environmental regularisation	1,766,100	1,854,405	(88,305)	-	(88,305)	88,305	1,766,100	1,766,100	-
	<b>Directorate of the Environment</b>	<b>1,854,405</b>	<b>1,854,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,854,405</b>	<b>1,854,405</b>	<b>-</b>
40	Tax on the extraction of ground water	1,416,836	3,285,298	(1,868,462)	74,026	(1,794,455)	1,868,481	1,490,862	1,490,843	19
	<b>Togolese Water Company</b>	<b>1,416,836</b>	<b>3,285,298</b>	<b>(1,868,462)</b>	<b>74,026</b>	<b>(1,794,455)</b>	<b>1,868,481</b>	<b>1,490,862</b>	<b>1,490,843</b>	<b>19</b>
41	Social security contributions	1,495,898,267	1,495,796,647	101,620	38,124,871	39,210,471	(1,085,600)	1,534,023,138	1,535,007,118	(983,980)
	<b>National Social Security Fund</b>	<b>1,495,898,267</b>	<b>1,495,796,647</b>	<b>101,620</b>	<b>38,124,871</b>	<b>39,210,471</b>	<b>(1,085,600)</b>	<b>1,534,023,138</b>	<b>1,535,007,118</b>	<b>(983,980)</b>
42	Municipal taxes	8,465,000	93,937,520	(85,472,520)	86,772,521	-	86,772,521	95,237,521	93,937,520	1,300,001
43	Council taxes	242,000	86,772,521	(86,530,521)	86,772,521	-	86,772,521	87,014,521	86,772,521	242,000
	<b>Special Delegations</b>	<b>8,707,000</b>	<b>180,710,041</b>	<b>(172,003,041)</b>	<b>173,545,043</b>	<b>-</b>	<b>173,545,043</b>	<b>182,252,043</b>	<b>180,710,041</b>	<b>1,542,002</b>
	<b>Total payments made</b>	<b>33,676,702,207</b>	<b>31,941,028,233</b>	<b>1,735,673,974</b>	<b>(2,207,734,298)</b>	<b>(2,177,311,611)</b>	<b>(30,422,687)</b>	<b>31,468,967,909</b>	<b>29,763,716,621</b>	<b>1,705,251,288</b>



## 4.3 Adjustments

### 4.3.1 For extractive companies

Adjustments made in respect of Reporting Templates made by extractive companies can be summarised as follows:

Adjustments made in respect of Reporting Templates by extractive companies	FCFA	% of total declared
Taxes excluded from the scope of the reconciliation (a)	(3,409,421,728)	10.12%
Amounts not declared by companies (b)	1,207,785,395	3.59%
Taxes declared but paid outside of the reconciliation period (c)	(8,691,710)	0.03%
Difference between total reported and total actually paid (d)	3,795,014	0.01%
Taxes reported but not paid by companies (e)	(1,201,269)	-
<b>Total net adjustment to amounts initially declared</b>	<b>(2,207,734,298)</b>	<b>6.56%</b>

- (a) These are payments reported by the company BB/Eau Vitale in respect of excise duty rates. After consulting the legislation currently in place, we noted that this tax is not applied to mineral water, but only to the other products marketed by this company (soft and alcoholic drinks). Although this tax was included in the scope of our work, we have chosen to exclude it here so as not to portray a misleading assessment of receipts coming from the extractive sector.
- (b) These are payments made, but not reported, by extractive companies. Confirmation has been received from the extractive companies for these amounts, which were initially declared by the financial authorities. These adjustments do not include payments confirmed by these companies and included in their final Reporting Templates.
- (c) These are payments reported, but which were declared and/or paid outside of the reconciliation period, i.e. before 1 January 2010 or after 31 December 2010.
- (d) These are differences established between amounts reported by extractive companies and the payments actually made. These adjustments have been made based on copies of receipts and/or written confirmation from the companies in question.
- (e) These are taxes reported by extractive companies which were ultimately revealed not to have been paid, following confirmation with the company in question and the financial authorities.

The adjustments made, by company, are broken down as follows:

*Figures in FCFA*

Company	Taxes excluded from the scope of the reconciliation	Amounts not declared by companies	Taxes declared but paid outside of the reporting period	Difference between total reported and total actually paid	Taxes reported but not paid by companies	Total
BB/Eau Vitale	(3,409,421,728)	498,462,218	-	-	-	(2,910,959,510)
WACEM	-	347,090,085	-	-	-	347,090,085
TWC	-	323,186,486	-	-	-	323,186,486
Colas	-	29,358,399	-	3,795,014	-	33,153,413
Togo Carrière	-	6,878,236	-	-	(1,201,269)	5,676,967
Togo Rail	-	2,735,945	(8,018,384)	-	-	(5,282,439)
Voltic	-	74,026	-	-	-	74,026
Horizon Oxygène Clever Sarl	-	-	(673,326)	-	-	(673,326)
<b>Total</b>	<b>(3,409,421,728)</b>	<b>1,207,785,395</b>	<b>(8,691,710)</b>	<b>3,795,014</b>	<b>(1,201,269)</b>	<b>(2,207,734,298)</b>

### 4.3.2 For government ministries and agencies

Adjustments made in respect of amounts declared by government ministries and agencies are summarised as follows:

Adjustments made in respect of amounts declared by government ministries and agencies	FCFA	% of total declared
Taxes excluded from the scope of the reconciliation (a)	(3,563,653,258)	11.16%
Omission by government agencies (b)	1,360,406,137	4.26%
Taxes paid by the company under a different tax identification number and not recorded by the Government (c)	36,786,215	0.12%
Taxes reported but paid outside the reconciliation period (d)	(9,056,250)	0.03%
Taxes reported by the Government outside of the reconciliation period (e)	(1,794,455)	0.01%
<b>Total net adjustment to amounts originally declared</b>	<b>(2,177,311,611)</b>	<b>6.81%</b>

- (a) These are taxes reported by the Directorate-General of Taxes in respect to excise duty rates received from the company BB/Eau Vitale. After consulting the legislation currently in place, we noted that this tax is not applied to mineral water, but only to the other products marketed by this company (soft and alcoholic drinks). Although this tax was included in the scope of our work, we have chosen to exclude it here so as not to portray a misleading assessment of receipts coming from the extractive sector.
- (b) These are payments received by the Government but not reported. These adjustments have been confirmed either by the governmental bodies in question, or by obtaining receipts from the extractive companies. Adjustments made, by company, are broken down as follows:

Figures in FCFA

Company	Taxes received and not reported by the DGT (i)	Taxes received and not reported by the DGC (ii)	Taxes received and not reported by the DGMG (iii)	Taxes received and not reported by the NSSF (iv)	Total
WACEM	223,811,497	-	1,000,000,000	-	1,223,811,497
BB/Eau Vitale	62,531,889	-	-	39,210,471	101,742,360
NTPC	28,960,477	-	-	-	28,960,477
RRCC	2,771,327	-	-	-	2,771,327
Togo Rail	1,094,982	1,661,494	-	-	2,756,476
MM Mining	364,000	-	-	-	364,000
<b>Total</b>	<b>319,534,172</b>	<b>1,661,494</b>	<b>1,000,000,000</b>	<b>39,210,471</b>	<b>1,360,406,137</b>

#### i. DGT:

Essentially, these differences result from manual declarations made by the extractive companies, supported by receipts from delegations and councils. As these are manual declarations, it is not possible to extract payment information from the DGT's systems, and so they did not report these amounts on their reporting templates. Our adjustments have been proposed based on confirmation of these payments by means of receipts from councils.

#### ii. DGC :

These omissions result from the DGC's failure to declare amounts received in the period from 29 October 2010 to 24 December 2010 due to IT issues. Adjustments have been made for payments received in this period whenever we have been able to obtain receipts from the extractive companies in question.

*iii. DGMG :*

These are dividends paid by the company WACEM in relation to capital held in it by the Government, and declared by the Government as having been paid to DGMG. The total was not reported by DGMG on the grounds that, since 2010, dividends have been directly paid to, and dealt with by, the Treasury; this has been confirmed by the Directorate-General of the Treasury and Public Accounts (DGTPA).

*iv. NSSF :*

These omissions result from declarations made by the company BB/Eau Vitale in relation to amounts paid to the NSSF in the Kara Region. Our adjustments have been made based on confirmation of these payments by the NSSF.

- (c) These are taxes paid by the company Togo Carrière to the DGT using a provisional Tax Identification Code (TIC), being 500297 T. The DGT has only reported payments made under the final code, 051213 X. These payments have been adjusted for following confirmation from the DGT.
- (d) These are payments reported by the DGT but received outside of the reconciliation period, i.e. before 1 January 2010 or after 31 December 2010.
- (e) These are receipts reported by the TWC as amounts billed for water supply services from the company BB/Eau Vitale; these payments are not considered to be relevant to the extractive sector.

## 5. FINAL UNRECONCILED DIFFERENCES

Following our adjustments, total unreconciled residual differences on payments, totalling FCFA 1,705,251,288, can be summarised as follows:

Company	Residual difference	Cause of residual difference (FCFA)								
		Lack of reconciliation basis (a)	Payments reported by companies not confirmed by the Government (b)	Reporting template not sent by the Government (c)	Payments not reported by the Government (d)	Taxes paid to financial authorities not included in the EITI 2010 scope (e)	Taxes not reported by extractive companies (f)	Reporting template not sent by company (g)	Immaterial differences	
Scantogo Mines	990,000,000	-	-	-	990,000,000	-	-	-	-	-
NTPC	694,342,098	694,342,088	-	-	-	-	-	-	-	10
BB/Eau Vitale	616,460,660	616,460,660	-	-	-	-	-	-	-	-
Colas	-646,931,581	(82,187,234)	7,181,017	-	-	(571,925,364)	-	-	-	-
Voltic	30,125,445	29,255,332	1,342,093	228,000	-	(700,000)	-	-	-	20
Togo Carrière	17,511,378	-	-	19,955,666	-	(2,444,288)	-	-	-	-
TWC	3,742,995	2,200,995	-	-	-	-	1,542,000	-	-	-
Horizon Oxygène Clever Sart	1,517,031	1,416,531	-	-	100,500	-	-	-	-	-
Togo Minerals sa	-893,250	-	-	-	-	-	-	-	(893,250)	-
Global Merchants	-453,000	-	-	-	-	-	-	-	(453,000)	-
CEMAT Industrie	-175,500	-	-	-	-	-	-	(175,500)	-	-
MM Mining	14,999	-	-	-	-	-	-	-	-	14,999
WACEM	-9,999	-	-	-	-	-	-	-	-	(9,999)
RRCC	10	-	-	-	-	-	-	-	-	10
Togo Rail	1	-	-	-	-	-	-	-	-	1
<b>Total</b>	<b>1,705,251,288</b>	<b>1,261,488,372</b>	<b>8,523,110</b>	<b>19,955,666</b>	<b>990,328,500</b>	<b>1,542,000</b>	<b>(575,245,152)</b>	<b>(1,346,250)</b>	<b>5,041</b>	



The origins of these residual unreconciled differences can be analysed as follows:

(a) Lack of reconciliation basis

These are payments made to the DGC which it has not been possible to reconcile for the following reasons:

- Payments made to DGC were reported by extractive companies (BB/Eau Vitale, NTPC, Colas and Voltic) in one line (customs duties), and not by tax type. The result of this is that we have been unable to carry out the reconciliation on a tax-by-tax basis.
- Information provided by extractive companies was prepared based on payments and not based on receipts; this made it impossible for us to find a way to reconcile differences receipt by receipt.
- The DGC did not report amounts received during the period from 29 October 2010 to 24 December 2010. Given that we did not receive copies of the receipts relevant to these payments from extractive companies, we were not able to make any adjustments.

(b) Payments reported by companies not confirmed by the Government

- **FCFA 7,181,017:** these are taxes reported by the company Colas as having been paid to the DGT, but which the DGT had not confirmed at the date that we finished our fieldwork in Togo.
- **FCFA 1,342,093:** this is a payment made by the company Voltic in respect of corporation tax, receipt number VC041000030, which could not be confirmed by the date of publication of this report.

(c) Reporting template not sent by the Government

These are differences resulting from the DCG's failure to submit a reporting template for the company Togo Carrière. During a meeting with the head of the department for Customs-related statistics, it was confirmed that no payment was ever received from Togo Carrière in 2010. However, at the date of this report, the DGC had failed to provide us with a formal declaration to this effect.

(d) Payments not reported by the Government

These are payments reported by extractive companies but not by the Government. We got in touch with the financial authorities in question to verify these. By the date on which our fieldwork ended, no confirmation had been received from these authorities. Details of these payments, broken down by tax and by governmental body, are as follows:

Type of tax	Governmental body (FCFA)		
	DGT	DGMG	Total
Professional tax (PT)	40,000	-	40,000
Property taxes	10,500	-	10,500
Document registration and stamp duty taxes	228,000	-	228,000
Signature bonus (1)		990,000,000	990,000,000
Surface rights	-	50,000	50,000
<b>TOTAL</b>	<b>278,500</b>	<b>990,050,000</b>	<b>990,328,500</b>

- (1) **FCFA 990,000,000:** this is a sum reported by the company Scantogo in respect of a signature bonus for its certificate granted for large-scale production, being two million dollars. Neither the DGMG nor the DGTCP was able to confirm that this amount had been received; it was not included on either entity's reporting template.

Having reviewed available supporting documentation, we established that this amount was paid into a bank account entitled 'Special Electrification Fund' ('Fonds Spécial d'Electrification'), opened with the Togolese Bank for Commerce and Industry, which had not been included by the Technical Secretariat in the EITI 2010 reconciliation scope.

In a letter signed by both the Ministry for Economy and Finances and the Ministry for Mines and Energy and sent to the company Scantogo on 16 June 2010, the two ministries stated that the payment was a signature bonus relating to investment in the limestone mining project at Tabligbo, also confirming that the 'Special Electrification Fund' account is indeed relevant to the Togolese Government's review and management operations.

(e) Taxes paid to financial authorities not included in the EITI reconciliation scope

These are two payments reported by TWC, relating to:

- municipal taxes totalling FCFA 1,300,000, paid to Treasury branch in Tokoin;
- council taxes totalling FCFA 242,000, paid to the Main Treasury Branch (Trésorerie Principale) at Lomé Commune.

These two entities were not included in the EITI 2010 reconciliation scope, and so we have not been able to reconcile these payments.

(f) Taxes non reported by extractive companies

These are taxes reported by Governmental bodies but not declared by extractive companies. While we contacted these companies to confirm the payments, no confirmation had been received by the date our engagement ended.

(g) Reporting template not sent by company

These are differences resulting from the non-submission of reporting templates by two companies (Togo Minerals and Global Merchants). Due to this, we were unable to reconcile payments which DGMG stated it had received from these two companies.

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

### 6.1 Contribution made by the extractive sector by activity

The table below summarises payments, after adjustments, by activity sector, and the inflows reported by the different Governmental bodies.

The table includes consolidated figures, after adjustments, based on the declarations made by each of the extractive companies, and those made by governmental bodies. The figures provide us with a detailed idea, by type of mining, of receipts from the extractive sector:

Sector	Extractive companies	% of total payments	Government	% of total revenues
Mining operations	11,578,766,323	37%	9,894,419,225	33%
Mining exploration	17,811,999	0%	19,158,239	0%
Oil exploration	6,496,300,800	21%	6,496,300,800	22%
Rock operations	1,118,812,344	4%	1,748,408,046	6%
Groundwater operations	12,257,276,443	39%	11,605,430,312	39%
<b>Extractive sector total</b>	<b>31,468,967,909</b>	<b>100%</b>	<b>29,763,716,622</b>	<b>100%</b>

### 6.2 Contribution made by payments

The most significant receipts, in terms of contribution, are as follows:

Sector	Extractive companies	% of total payments	Government	% of total payments
Signature bonus	6,435,000,000	20%	6,435,000,000	22%
Corporation tax (CT)	5,107,914,374	16%	5,106,572,281	17%
Custom duties et associated taxes	5,509,398,367	18%	4,802,075,688	16%
<b>Extractive sector total</b>	<b>31,468,967,909</b>	<b>54%</b>	<b>29,763,716,622</b>	<b>55%</b>

### 6.3 Revenues declared in this EITI report in comparison of Government revenues and GDP

This table shows the contribution that receipts from the extractive sector make to the budget of the Togolese Government, as well as the proportion of these revenues to Gross Domestic Product.

Year	Total reported by Government (millions of FCFA)	Government's total revenue (millions of FCFA)	EITI revenues as percentage of total	GDP (millions of FCFA)*	EITI revenues as percentage of total
2010	29,764	296,900	10%	2,958,803	1%

(\* Source: CIA World Factbook - version published on 11 March 2011.

## 7. FINDINGS AND RECOMMENDATIONS

### 1. Extension of EITI scope

In the course of our reconciliation work, we became aware of the existence of administrative bodies and public entities (Treasury Branch in Tokoin, Treasury Main Branch at Lomé - Trésorerie Principale de Lomé Commune, Commune de Lomé, Fonds Spécial d'Electrification) which were not contacted as part of our reconciliation work, although they did receive payments from companies working in the extractive sector.

As a result, there were cases in which we were unable to reconcile or confirm the taxes and payments made by the extractive companies to these administrative bodies and government entities.

*We recommend that, in future exercises, the scoping study be extended so as to ensure exhaustive coverage of public entities, which should submit a declaration showing the amounts they have received from companies operating in the extractive sector.*

### 2. Treatment of companies whose principal activity is not relevant to the extractive sector

In the course of our work, we became aware of the existence of six (6) companies whose principal activity was not in the extractive sector, but which were included in the reconciliation scope even though extractive activities only constituted an insignificant part of their turnover (most notably in the case of BB/Eau Vitale). Moreover, all payments made by these companies were included in the reconciliation scope.

The result of this is to overestimate the contributions made by these companies to receipts coming from the extractive sector.

*We recommend that, in future years, an in-depth scoping study be carried out so as to:*

- *assess whether it is appropriate to include these companies in the reconciliation scope, in view of the contribution extractive activities make to their turnover ; and*
- *identify, as far as possible, taxes and payments directly related to extractive activities, and determine whether it is possible to exclude certain payments from the reconciliation scope.*

### 3. Problems with payments to the DGC

During our reconciliation work, we established that the majority of extractive companies disclosed payments they had made to DGC as a lump sum, not by tax type. Moreover, in some cases amounts paid had not been reported according to receipts but based on payments made.

Therefore, we were not able to reconcile payments made to the DGC, or to analyse any resultant discrepancies.

*Consideration must be given to payments made to the DGC in order to establish a clear position as concerns the process of declaring these payments, and in order to recommend a common basis for declaration by the various stakeholders, thereby allowing reconciliation to take place in future years.*



#### 4. Incidences of insufficient data being provided by administrative bodies

During our reconciliation work, we noted:

- that the DGC failed to report amounts received during the period from 29 October to 24 December 2010, due to problems with their computer systems, which, as of the date of this report, have still not been resolved ; and
- that the DGT has not reported taxes received and treated manually, for receipts from local districts, and that details of these receipts cannot be obtained from their computer systems.

This renders impossible the analysis of differences, or the adjustments required.

*We recommend that these administrative bodies take appropriate measures, in terms of organisation and information technology, to ensure that their declarations in future years are sufficient.*

#### 5. Failure to submit certified Reporting Templates

It is vital for the credibility of the Initiative in Togo that data from extractive companies and Governmental administrative bodies are certified, as per the EITI Source Book and stipulations 12 and 13 of the revised EITI rules (November 2011 edition).

Besides, at the date that this report was written, only seven extractive companies had submitted a Reporting Template certified by an external auditor. Moreover, the NSSF was the only governmental body that provided an audited Reporting Template.

*We recommend that the necessary steps be taken to mitigate this weakness, via:*

- *making stakeholders aware of the importance of this element in the EITI process; and*
- *implementation of a reasonable timeframe in which data should be certified.*

## 8. CONCLUSIONS

Our conclusions from the reconciliation work carried out for the year to 31 December 2010 can be summarised as follows:

1. We noted a significant number of discrepancies between payments declared by extractive companies and receipts declared by administrative bodies. We were able to adjust for several of these, both in respect of declarations made by these companies and those made by the Government. However, several differences could not be analysed or adjusted for, due to lack of details or no Reporting Template being submitted.
2. Delays in getting information and supporting evidence from certain extractive companies and Governmental bodies slowed down our reconciliation work, as well as making it more difficult to make adjustments for differences.
3. The total unreconciled difference for the year ended 31 December 2010, between payments made by extractive companies included in our reconciliation scope and amounts received by the Government comes to **FCFA 1,705,251,288**, which represents 5.7% of total receipts declared for the year by the Government.

However, this difference cannot be considered definitive, given that our investigations and reconciliation work were affected by time constraints, and that certain information was received late.

## ANNEXES

**Annex 1 : Production data declared by extractive companies**

Company	Production					
	Rock phosphate (in tonnes)	Marketable phosphate (in tonnes)	Limestone (in tonnes)	Crushed gravel (in m <sup>3</sup> )	Crushed sand (in m <sup>3</sup> )	Water (in m <sup>3</sup> )
NTPC	1,873,788	865,616	-	-	-	-
WACEM	-	-	1,656,041	-	-	-
Togo Rail	-	-	-	9,012	-	-
Togo Carrière	-	-	-	45,156	-	-
Colas	-	-	-	61,403	-	-
Les Aigles	-	-	-	3,923	1,380	-
CEMAT Industrie	-	-	-	1,500	-	-
Voltic	-	-	-	-	-	14,500
BB/Eau Vitale	-	-	-	-	-	8,408
Horizon Oxygène Clever Sarl	-	-	-	-	-	35
TWC	-	-	-	-	-	20,505,122
<b>TOTAL</b>	<b>1,873,788</b>	<b>865,616</b>	<b>1,656,041</b>	<b>120,994</b>	<b>1,380</b>	<b>20,528,065</b>



Annex 2 : Breakdown of mining rights by extractive company <sup>(1)</sup>

Company	Main product	Type of rights	Certificate reference	Date granted	Duration (years)	Area (in km <sup>2</sup> )	Location
NTPC	Phosphate	Large-scale production	97-068/PR	29/04/97	20	24.42	Hahotoe (Vo)
	Phosphate	Large-scale production	97-069/PR	29/04/97	20	15.46	Kpogamé (Zio)
WACEM	Limestone	Large-scale production	96-167/PR	30/12/96	20	20	Tabligbo (Yoto)
	Limestone	Large-scale production	2009-177/PR	12/08/09	20	5,5	Tabligbo (Yoto)
MM Mining	Iron	Large-scale production	2008-021/PR	12/02/08	20	NC	Bassar (Bassar)
Scantogo Mines	Limestone	Large-scale production	2009-178/PR	12/08/09	20	14,1	Tabligbo (Yoto)
G&B African Resources	Phosphate	Research	012/08/MMEE/DGMG/DRGM	02/04/08	3	194,19	Bassar (Bassar)
	Phosphate	Research	013/08/MMEE/DGMG/DRGM	02/04/08	3	199,52	Bassar (Bassar)
	Phosphate	Research	014/08/MMEE/DGMG/DRGM	02/04/08	3	192,09	Bassar (Bassar)
	Uranium	Research	028/08/MMEE/DGMG/DRGM	23/05/08	3	98,14	Sika Kondji (Yoto)
	Uranium	Research	029/08/MMEE/DGMG/DRGM	23/05/08	3	101,83	Agodomé (Yoto)
	Uranium	Research	030/08/MMEE/DGMG/DRGM	23/05/08	3	196,52	Gboto Zévé (Yoto)
	Uranium	Research	031/08/MMEE/DGMG/DRGM	23/05/08	3	200	Ahépé (Yoto)
	Uranium	Research	032/08/MMEE/DGMG/DRGM	23/05/08	3	200	Adangbé (Yoto)
	Uranium	Research	033/08/MMEE/DGMG/DRGM	23/05/08	3	200	Kovié (Avé)
	Uranium	Research	034/08/MMEE/DGMG/DRGM	23/05/08	3	200	Davié (Zio)
RRCC	Zinc and associated minerals	Research	003/MMESG/DGMG/2011	21/02/11	2	100	Pagala 1 (Blitta)
	Zinc and associated minerals	Research	003/MMESG/DGMG/2011	21/02/11	2	100	Pagala 2 (Blitta)
	Zinc and associated minerals	Research	004/MMESG/DGMG/2011	04/03/11	2	100	Pagala 3 (Blitta)
	Zinc and associated minerals	Research	005/MMESG/DGMG/2011	03/03/11	2	100	Pagala 4 (Blitta)
	Nickel and associated minerals	Research	006/MME/SG/DGMG/2011	08/03/11	2	100	Haito 2 (Haho)

Company	Main product	Type of rights	Certificate reference	Date granted	Duration (years)	Area (in km <sup>2</sup> )	Location	
	Nickel and associated minerals	Research	007/MME/SG/DGMG/2011	08/03/11	2	100	Haïto 3 (Haïto)	
	Nickel and associated minerals	Research	008/MME/SG/DGMG/2011	08/03/11	2	100	Haïto 4 (Haïto)	
	Uranium and associated minerals	Research	009/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 1 (Goufelgou)	
	Uranium and associated minerals	Research	010/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 2 (Goufelgou)	
	Uranium and associated minerals	Research	011/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 3 (Goufelgou)	
	Uranium and associated minerals	Research	012/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 4 (Goufelgou)	
	Uranium and associated minerals	Research	013/MME/SG/DGMG/2011	21/02/11	2	94,5	Niamtougou 5 (Goufelgou)	
	Uranium and associated minerals	Research	014/MME/SG/DGMG/2011	04/03/11	2	73,4	Kara 1 (Kozah)	
	Uranium and associated minerals	Research	015/MME/SG/DGMG/2011	21/02/11	2	73,4	Kara 2 (Kozah)	
	Uranium and associated minerals	Research	016/MME/SG/DGMG/2011	21/02/11	2	73,4	Kara 3 (Kozah)	
	Uranium and associated minerals	Research	017/MME/SG/DGMG/2011	21/02/11	2	73,4	Kara 4 (Kozah)	
	Silverhill Enterprises Ltd	Phosphate	Research	052/08/MMEE/SG/DGMG/DRGM	18/10/08	3	196	Kamassi I (Sotouboua)
		Phosphate	Research	057/08/MMEE/SG/DGMG/DRGM	16/10/08	3	182	Kamassi II (Sotouboua)
	Global Merchants	Gold	Prospecting	0398/DGMG/DRGM	17/12/09	2	760	Agbandi (Blitta)
		Gold	Prospecting	0399/DGMG/DRGM	17/12/09	2	760	Agbandi (Blitta)
		Gold	Prospecting	0138/DGMG/DRGM	28/06/09	2	NI	Agbandahoude (Assoli)
		Ilmenite	Research	047/07/MME/DGMG/DRGM	02/07/07	3	200	Bagbé (Avé)
Monazite		Research	048/07/MME/DGMG/DRGM	02/07/07	3	50	Bassan Kopé (moyen Mono)	



Company	Main product	Type of rights	Certificate reference	Date granted	Duration (years)	Area (in km <sup>2</sup> )	Location
Future Investment	Marble	Small-scale production	050/07/MMME/DGMG/DDCM	27/07/07	5	0,3	Fafahoué (Ogou)
	Almadine Garnet	Small-scale production	049/MMME/DGMG/DDCM	27/07/07	5	01	Gamé (Ogou)
	Granite	Small-scale production	054/MMME/DGMG/DDCM	27/07/07	5	0,11	Glito (Ogou)
Future Investment	Gold	Small-scale production	NI	NI	5	0.106	Tchemberi Soudou (Assoli)
Togo Minerals	Diamonds	Research	NI	NI	NI	NI	NI
ENI Togo	Hydrocarbons	Research and production	- Decree n°2010-118/PR - Decree n°2010-120/PR	25/10/10	2 years and 3 months	1.515 4.677	Offshore Togo
Togo rail	Gneiss	Construction materials	026/06/MMEE	11/05/09	3	0.80	Agbélouvé (Zio)
Togo Carrière	Migmatite	Construction materials	046/08/MMEE/SG/DGMG	12/09/08	3	0.30	Lilikopé (Zio)
COLAS	Gneiss	Construction materials	045/09/MMME/SG/DGMG	05/11/09	3	0,12	Gbleinvé (Zio)
ENCOTRA/Les Aigles	Gneiss	Construction materials	040/09/MMME/SG/DGMG	05/11/09	3	0,02	Todomé (Zio)
	Silty sand	Construction materials	0236/09/DGMG/DDCM	28/07/09	1	-	Séwatsrikopé (Lacs)
CEMAT	Migmatite	Construction materials	Expired	NI	NI	NI	NI
EBOMAF	Gneiss	Construction materials	No certificate	NA	NA	NA	NA
Voltic	Mineral water	Mineral water	007/MEMEPT	05/02/05	5	0.01	Amla- Kope (Zio)
BB/Eau Vitale	Mineral water	Mineral water	031/MMME/SG/DGMG	30/06/09	5	NI	Assagba-Kondji (Lacs)
Horizon Oxygène Clever Sarl	Mineral water	Mineral water	026/06/MMEE/DGMG	18/09/06	10	0.046	Agomé-Tomégbé (Kloto)
TWC	Mineral water	NA	NA	NA	NA	NA	NA

NI: no information - NA: not applicable - (1) source: Directorate-General of Mines and Geology (DGMG)

## Annex 3 : Details of companies included in the EITI 2010 reconciliation scope

Company	Date founded	Type of activity	Nationality of sponsor	Capital (en millions of FCFA)	Government share (%)
NTPC	May 2007	Extraction, processing and marketing of phosphates	Togolese	15 000	100%
WACEM	1996	Limestone mining	Indian	5 500	10%
MM Mining	2006	Extraction of iron minerals	Indian	1 500	10% (of profits)
Scantogo Mines	2011	Activity not yet commenced	Norwegian	10	10%
G&B African Resources	2008	Mining research (Phosphates/Attapuigites)	British	1	-
RRCC	2008	Mining research (Zn, N, Cu, P, Al)	NI	NI	-
Silverhill Enterprises Ltd	NI	NI	NI	NI	-
Global Merchants	NI	NI	NI	NI	-
Future Investment	NI	NI	NI	NI	-
Togo Minerals	NI	NI	NI	NI	-
ENI Togo	2010	Petroleum exploration	Italian	NI	-
Togo rail	2002	Quarry mining	Indian	1 500	-
Togo Carrière	2005	Extraction of crushed gravel	Lebanese	10	-
COLAS	2009	Construction and public works ; quarry mining	French	NI	-
ENCOTRA	2009	Construction of public works and accommodation	Togolese	768	-
CEMAT	NI	NI	NI	NI	-
EBOMAF	NI	NI	NI	NI	-
Voltic	2000	Production and marketing of mineral water	British	5	10%
BB/Eau Vitale	1964	Production and sale of drinks (alcoholic, soft and mineral water)	NI	1 278	-
Horizon Oxygène Clever Sarl	2010	Production and marketing of mineral water	Togolese	1	-
TWC	1964	Production and distribution of drinking water in urban areas	Togolese	1 450	100%

NI : no information



**Annex 4 : Reconciliation sheets by company**

Name of entity	NTPC		Production (TM)	1 873 788
Tax identification number	073905 K		Production (TM)	865 616
Employer number	15637			
Main product	1.	CRUDE PHOSPHATE		
	2.	MARKETABLE PHOSPHATES		

Taxes	Description of inflow	Private sector companies			Government agencies				Final Diff.	
		Initial	Adjustments	Final	Initial	Adjustments	Final	Government		
<b>Directorate-General of Taxes (DGT)</b>										
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-	
2	Corporation tax (CT)	1 213 794 000	-	1 213 794 000	1 213 794 000	-	1 213 794 000	DGT	-	
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGT	-	
4	Professional tax (PT)	229 175 528	-	229 175 528	229 175 528	-	229 175 528	DGT	-	
5	Property taxes	32 920 953	-	32 920 953	3 960 476	28 960 477	32 920 953	DGT	-	
6	Personal income tax (PIT)	85 226 752	-	85 226 752	85 226 752	-	85 226 752	DGT	-	
7	Taxes on income (TI)	227 628 743	-	227 628 743	227 628 743	-	227 628 743	DGT	-	
8	Additional income tax (AIT)	3 276 750	-	3 276 750	3 276 750	-	3 276 750	DGT	-	
9	Value-Added Tax (VAT)	-	-	-	-	-	-	DGT	-	
10	Document registration and stamp duty taxes	-	-	-	-	-	-	DGT	-	
11	Withholding tax on Personal income (deducted at source)	-	-	-	-	-	-	DGT	-	
12	Excise duty rates	-	-	-	-	-	-	DGT	-	
13	Tax adjustments and penalties payable to the DGT	-	-	-	-	-	-	DGT	-	
<b>Directorate-General of Customs (DGC)</b>										
14	Consumption duties (CD)	945 116 711	-	945 116 711	7 707 387	-	7 707 387	DGC	937 409 324	
15	Statistical charges (SC)	-	-	-	74 411 606	-	74 411 606	DGC	(74 411 606)	
16	Community Solidarity Levy (CSL)	-	-	-	74 426 588	-	74 426 588	DGC	(74 426 588)	
17	Community Levy (CL)	-	-	-	74 426 588	-	74 426 588	DGC	(74 426 588)	
18	Toll tax	-	-	-	-	-	-	DGC	-	
19	Computer fees (CF)	-	-	-	855 000	-	855 000	DGC	(855 000)	
20	Customs stamp duty	4 935 815	-	4 935 815	9 038 615	-	9 038 615	DGC	(4 102 800)	
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-	
22	Infrastructure protection tax	-	-	-	4 244 000	-	4 244 000	DGC	(4 244 000)	
23	Value-Added Tax (VAT)	-	-	-	10 600 654	-	10 600 654	DGC	(10 600 654)	
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-	
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-	
26	Remittances	-	-	-	-	-	-	DGC	-	
27	Bonded warehouses	-	-	-	-	-	-	DGC	-	
28	Registration fees	-	-	-	-	-	-	DGC	-	
29	Customs penalties	-	-	-	-	-	-	DGC	-	
<b>Directorate-General of Mines and Geology (DGMG)</b>										
30	Fixed Duties	17 514 000	(2 514 000)	15 000 000	15 000 000	-	15 000 000	DGMG	-	
31	Surface Rights	20 389 500	2 514 000	22 903 500	22 903 500	-	22 903 500	DGMG	-	
32	Mining Royalties	-	-	-	-	-	-	DGMG	-	
33	Dividends	-	-	-	-	-	-	DGMG	-	
<b>Directorate-General of Hydrocarbons (DGH)</b>										
34	Production royalties	-	-	-	-	-	-	DGH	-	
35	Signature bonus	-	-	-	-	-	-	DGH	-	
36	Production bonus	-	-	-	-	-	-	DGH	-	
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-	
<b>Directorate of the Environment (DE)</b>										
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-	
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-	
<b>Togolese Water Company (TWC)</b>										
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-	
<b>National Social Security Fund (NSSF)</b>										
41	Social security contributions	547 808 697	-	547 808 697	547 808 697	-	547 808 697	NSSF	10	
<b>Special Delegations</b>										
42	Municipal taxes	-	-	-	-	-	-	Prefectures	-	
43	Council taxes	-	-	-	-	-	-	Councils	-	
<b>Total direct payments</b>		<b>3 327 787 449</b>	<b>-</b>	<b>3 327 787 449</b>	<b>2 604 484 874</b>	<b>28 960 477</b>	<b>2 633 445 351</b>		<b>694 342 098</b>	

Name of entity
Tax identification number
Employer number
Main product

WACEM	
962270 K	
0008915	
1.	Limestone
2.	

Production (Tonne)	1 656 041
Production ()	

Taxes	Description of Inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	2 382 990 487	-	2 382 990 487	2 390 801 587	(7 811 100)	2 382 990 487	DGT	-
3	Capital gains tax (CGT)	1 718 125 000	1 290 468	1 719 405 468	1 787 914 505	(68 503 037)	1 719 405 468	DGT	-
4	Professional tax (PT)	43 514 689	-	43 514 689	-	43 514 689	43 514 689	DGT	-
5	Property taxes	5 970 765	173 545 043	179 515 808	-	179 515 808	179 515 808	DGT	-
6	Personal income tax (PI)	16 231 443	-	16 231 443	16 231 443	-	16 231 443	DGT	-
7	Taxes on income (TI)	21 662 701	(1 280 468)	20 382 233	20 382 233	-	20 382 233	DGT	-
8	Additional income tax (AIT)	843 625	-	843 625	62 625	781 000	843 625	DGT	-
9	Value-Added Tax (VAT)	152 152 672	-	152 152 672	181 265 772	(29 113 100)	152 152 672	DGT	-
10	Document registration and stamp duty taxes	-	-	-	-	-	-	DGT	-
11	Withholding tax on Personal income (deducted at source)	66 260 447	-	66 260 447	510 726 969	(444 466 522)	66 260 447	DGT	-
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the DGT	700 000 000	-	700 000 000	150 100 241	549 899 759	700 000 000	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	1 882 260	-	1 882 260	1 882 260	-	1 882 260	DGC	-
15	Statistical charges (SC)	260 121	-	260 121	260 121	-	260 121	DGC	-
16	Community Solidarity Levy (CSL)	260 121	-	260 121	260 121	-	260 121	DGC	-
17	Community Levy (CL)	260 121	-	260 121	260 121	-	260 121	DGC	-
18	Toll tax	40 000	(40 000)	-	-	-	-	DGC	-
19	Computer fees (CF)	-	-	-	10 000	-	10 000	DGC	(10 000)
20	Customs stamp duty	-	-	-	-	-	-	DGC	-
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	-	40 000	40 000	40 000	-	40 000	DGC	-
23	Value-Added Tax (VAT)	5 168 649	-	5 168 649	5 168 649	-	5 168 649	DGC	-
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Famillances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	-	-	-	DGMG	-
31	Surface Rights	6 300 000	-	6 300 000	6 300 000	-	6 300 000	DGMG	-
32	Mining Royalties	634 503 612	-	634 503 612	634 503 612	-	634 503 612	DGMG	-
33	Dividends	1 000 000 000	-	1 000 000 000	-	1 000 000 000	1 000 000 000	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	140 422 773	-	140 422 773	140 422 773	-	140 422 773	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	-	86 772 521	86 772 521	86 772 520	-	86 772 520	Prefectures	1
43	Council taxes	-	86 772 521	86 772 521	86 772 521	-	86 772 521	Councils	0
<b>Total direct payments</b>		<b>6 896 849 486</b>	<b>347 090 085</b>	<b>7 243 939 571</b>	<b>6 020 138 073</b>	<b>1 223 811 497</b>	<b>7 243 949 570</b>		<b>(9 999)</b>

Name of entity
Tax identification number
Employer number
Main product

MM Mining	
07122517	
13961	
1.	Iron ore

Production ()	N/A
---------------	-----

Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	50 000		50 000	50 000		50 000	DGT	-
2	Corporation tax (CT)	-		-	-		-	DGT	-
3	Capital gains tax (CGT)	-		-	-		-	DGT	-
4	Professional tax (PT)	-		-	-		-	DGT	-
5	Property taxes	364 000		364 000		364 000	364 000	DGT	-
6	Personal Income tax (PII)	545 280		545 280	545 280		545 280	DGT	-
7	Taxes on income (TI)	-		-	-		-	DGT	-
8	Additional Income tax (AIT)	47 500		47 500	47 500		47 500	DGT	(1)
9	Value-Added Tax (VAT)	-		-	-		-	DGT	-
10	Document registration and stamp duty taxes	-		-	-		-	DGT	-
11	Withholding tax on Personal Income (deducted at source)	-		-	-		-	DGT	-
12	Excise duty rates	-		-	-		-	DGT	-
13	Tax adjustments and penalties payable to the DGT	5 000		5 000	5 000		5 000	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	-		-	-		-	DGC	-
15	Statistical charges (SC)	-		-	-		-	DGC	-
16	Community Solidarity Levy (CSL)	-		-	-		-	DGC	-
17	Community Levy (CL)	-		-	-		-	DGC	-
18	Toll tax	-		-	-		-	DGC	-
19	Computer fees (CF)	50 000		50 000	35 000		35 000	DGC	15 000
20	Customs stamp duty	-		-	-		-	DGC	-
21	Car registration and licence disc	-		-	-		-	DGC	-
22	Infrastructure protection tax	-		-	-		-	DGC	-
23	Value-Added Tax (VAT)	-		-	-		-	DGC	-
24	Proceeds from guaranteed bonds	-		-	-		-	DGC	-
25	Proceeds from customs credits	-		-	-		-	DGC	-
26	Remittances	-		-	-		-	DGC	-
27	Bonded warehouses	-		-	-		-	DGC	-
28	Registration fees	-		-	-		-	DGC	-
29	Customs penalties	-		-	-		-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-		-	-		-	DGMG	-
31	Surface Rights	-		-	-		-	DGMG	-
32	Mining Royalties	-		-	-		-	DGMG	-
33	Dividends	-		-	-		-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-		-	-		-	DGH	-
35	Signature bonus	-		-	-		-	DGH	-
36	Production bonus	-		-	-		-	DGH	-
37	Additional petroleum tax	-		-	-		-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-		-	-		-	DE	-
39	Certificate of environmental regularisation	-		-	-		-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-		-	-		-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	4 247 523		4 247 523	4 247 523		4 247 523	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	-		-	-		-	Prefectures	-
43	Council taxes	-		-	-		-	Councils	-
<b>Total direct payments</b>		<b>5 309 303</b>	<b>-</b>	<b>5 309 303</b>	<b>4 930 304</b>	<b>364 000</b>	<b>5 294 304</b>		<b>14 999</b>



Name of entity	Scantogo Mines
Tax identification number	101490 D
Employer number	17828
Main product	1. N/A

Scantogo Mines	
101490 D	
17828	
1.	N/A

Production ()	N/A
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Taxes	Description of Inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)			-			-	DGT	-
2	Corporation tax (CT)			-			-	DGT	-
3	Capital gains tax (CGT)			-			-	DGT	-
4	Professional tax (PT)			-			-	DGT	-
5	Property taxes			-			-	DGT	-
6	Personal income tax (PI)			-			-	DGT	-
7	Taxes on income (TI)			-			-	DGT	-
8	Additional income tax (AIT)			-			-	DGT	-
9	Value-Added Tax (VAT)			-			-	DGT	-
10	Document registration and stamp duty taxes			-			-	DGT	-
11	Withholding tax on Personal Income (deducted at source)			-			-	DGT	-
12	Excise duty rates			-			-	DGT	-
13	Tax adjustments and penalties payable to the DGT			-			-	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)			-			-	DGC	-
15	Statistical charges (SC)			-			-	DGC	-
16	Community Solidarity Levy (CSL)			-			-	DGC	-
17	Community Levy (CL)			-			-	DGC	-
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax			-			-	DGC	-
23	Value-Added Tax (VAT)			-			-	DGC	-
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits			-			-	DGC	-
26	Penalties			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees			-			-	DGC	-
29	Customs penalties			-			-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	7 500 000		7 500 000	7 500 000		7 500 000	DGMG	-
31	Surface Rights	4 230 000		4 230 000	4 230 000		4 230 000	DGMG	-
32	Mining Royalties	990 000 000		990 000 000				DGMG	990 000 000
33	Dividends			-			-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties			-			-	DGH	-
35	Signature bonus			-			-	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water			-			-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions			-			-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes			-			-	Prefectures	-
43	Council taxes			-			-	Councils	-
<b>Total direct payments</b>		<b>1 001 730 000</b>	<b>-</b>	<b>1 001 730 000</b>	<b>11 730 000</b>	<b>-</b>	<b>11 730 000</b>		<b>990 000 000</b>



Name of entity
Tax identification number
Employer number
Main product

G&B African Resources	
081762U/504094 Y	
17581	
1.	N/A

Production ()	N/A
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Taxes	Description of Inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	-	-	-	-	-	-	DGT	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGT	-
4	Professional tax (PT)	-	-	-	-	-	-	DGT	-
5	Property taxes	337 500	-	337 500	337 500	-	337 500	DGT	-
6	Personal income tax (PIT)	143 183	-	143 183	143 183	-	143 183	DGT	-
7	Taxes on income (TI)	454 048	-	454 048	454 048	-	454 048	DGT	-
8	Additional Income tax (AIT)	2 250	-	2 250	2 250	-	2 250	DGT	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	DGT	-
10	Document registration and stamp duty taxes	-	-	-	-	-	-	DGT	-
11	Withholding tax on Personal Income (deducted at source)	85 500	-	85 500	85 500	-	85 500	DGT	-
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the DGT	31 160	-	31 160	31 160	-	31 160	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	-	-	-	-	-	-	DGC	-
15	Statistical charges (SC)	-	-	-	-	-	-	DGC	-
16	Community Solidarity Levy (CSL)	-	-	-	-	-	-	DGC	-
17	Community Levy (CL)	-	-	-	-	-	-	DGC	-
18	Toll tax	-	-	-	-	-	-	DGC	-
19	Computer fees (CF)	-	-	-	-	-	-	DGC	-
20	Customs stamp duty	-	-	-	-	-	-	DGC	-
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	-	-	-	-	-	-	DGC	-
23	Value-Added Tax (VAT)	-	-	-	-	-	-	DGC	-
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Remittances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	-	-	-	DGMG	-
31	Surface Rights	4 010 155	-	4 010 155	4 010 155	-	4 010 155	DGMG	-
32	Mining Royalties	-	-	-	-	-	-	DGMG	-
33	Dividends	-	-	-	-	-	-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-
<b>Topplese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	-	-	-	-	-	-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	-	-	-	-	-	-	Prefectures	-
43	Council taxes	-	-	-	-	-	-	Councils	-
<b>Total direct payments</b>		<b>5 063 796</b>	<b>-</b>	<b>5 063 796</b>	<b>5 063 796</b>	<b>-</b>	<b>5 063 796</b>		<b>-</b>

Name of entity
Tax identification number
Employer number
Main product

BRCC
533046Y
13715
1. N/A

Production ()	N/A
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Taxes	Description of Inflow	Private sector companies			Government agencies			Government	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
1	Directorate-General of Taxes (DGT)								
1	Minimum tax rate (MTR)			-			-	DGT	-
2	Corporation tax (CT)			-			-	DGT	-
3	Capital gains tax (CGT)			-			-	DGT	-
4	Professional tax (PT)			-			-	DGT	-
5	Property taxes			-			-	DGT	-
6	Personal income tax (PIT)	1 159 779		1 159 779			-	DGT	-
7	Taxes on income (TI)	1 605 548		1 605 548	1 159 779		1 159 779	DGT	-
8	Additional income tax (AIT)	6 000		6 000	1 605 548		1 605 548	DGT	-
9	Value-Added Tax (VAT)			-	6 000		6 000	DGT	-
10	Document registration and stamp duty taxes			-			-	DGT	-
11	Withholding tax on Personal income (deducted at source)			-			-	DGT	-
12	Excise duty rates			-			-	DGT	-
13	Tax adjustments and penalties payable to the DGT			-			-	DGT	-
	Directorate-General of Customs (DGC)								
14	Consumption duties (CD)			-			-	DGC	-
15	Statistical charges (SC)			-			-	DGC	-
16	Community Solidarity Levy (CSL)			-			-	DGC	-
17	Community Levy (CL)			-			-	DGC	-
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax			-			-	DGC	-
23	Value-Added Tax (VAT)			-			-	DGC	-
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits			-			-	DGC	-
26	Remittances			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees			-			-	DGC	-
29	Customs penalties			-			-	DGC	-
	Directorate-General of Mines and Geology (DGMG)								
30	Fixed Duties			-			-	DGMG	-
31	Surface Rights			-			-	DGMG	-
32	Mining Royalties			-			-	DGMG	-
33	Dividends			-			-	DGMG	-
	Directorate-General of Hydrocarbons (DGH)								
34	Production royalties			-			-	DGH	-
35	Signature bonus			-			-	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
	Directorate of the Environment (DE)								
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
	Togolese Water Company (TWC)								
40	Tax on the extraction of ground water			-			-	TWC	-
	National Social Security Fund (NSSF)								
41	Social security contributions	9 976 876		9 976 876	9 976 866		9 976 866	NSSF	10
	Special Delegations								
42	Municipal taxes			-			-	Prefectures	-
43	Council taxes			-			-	Councils	-
	Total direct payments	12 748 203	-	12 748 203	9 976 866	2 771 327	12 748 193		10

Name of entity
Tax identification number
Employer number
Main product

Global Merchants	
1.	NA

Production ()	NA
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)			-			-	DGT	-
2	Corporate tax (CT)			-			-	DGT	-
3	Capital gains tax (CGT)			-			-	DGT	-
4	Professional tax (PT)			-			-	DGT	-
5	Property taxes			-			-	DGT	-
6	Personal income tax (PI)			-			-	DGT	-
7	Taxes on income (TI)			-			-	DGT	-
8	Additional income tax (AIT)			-			-	DGT	-
9	Value-Added Tax (VAT)			-			-	DGT	-
10	Document registration and stamp duty taxes			-			-	DGT	-
11	Withholding tax on Personal income (deducted at source)			-			-	DGT	-
12	Excise duty rates			-			-	DGT	-
13	Tax adjustments and penalties payable to the DGT			-			-	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)			-			-	DGC	-
15	Statistical charges (SC)			-			-	DGC	-
16	Community Solidarity Levy (CSL)			-			-	DGC	-
17	Community Levy (CL)			-			-	DGC	-
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax			-			-	DGC	-
23	Value-Added Tax (VAT)			-			-	DGC	-
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits			-			-	DGC	-
26	Remittances			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees			-			-	DGC	-
29	Customs penalties			-			-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties			-			-	DGMG	-
31	Surface Rights			-	453 000		453 000	DGMG	(453 000)
32	Mining Royalties			-			-	DGMG	-
33	Dividends			-			-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties			-			-	DGH	-
35	Signature bonus			-			-	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water			-			-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions			-			-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes			-			-	Prefectures	-
43	Council taxes			-			-	Councils	-
<b>Total direct payments</b>				-	453 000		453 000		(453 000)



Name of entity
Tax identification number
Employer number
Main product

Togo Minerals sa	
1.	NA

Production ()	NA
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Taxes	Description of Inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)							DGT	-
2	Corporation tax (CT)							DGT	-
3	Capital gains tax (CGT)							DGT	-
4	Professional tax (PT)							DGT	-
5	Property taxes							DGT	-
6	Personal income tax (PIT)							DGT	-
7	Taxes on income (TI)							DGT	-
8	Additional income tax (AIT)							DGT	-
9	Value-Added Tax (VAT)							DGT	-
10	Document registration and stamp duty taxes							DGT	-
11	Withholding tax on Personal Income (deducted at source)							DGT	-
12	Excise duty rates							DGT	-
13	Tax adjustments and penalties payable to the DGT							DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)							DGC	-
15	Statistical charges (SC)							DGC	-
16	Community Solidarity Levy (CSL)							DGC	-
17	Community Levy (CL)							DGC	-
18	Toll tax							DGC	-
19	Computer fees (CF)							DGC	-
20	Customs stamp duty							DGC	-
21	Car registration and licence disc							DGC	-
22	Infrastructure protection tax							DGC	-
23	Value-Added Tax (VAT)							DGC	-
24	Proceeds from guaranteed bonds							DGC	-
25	Proceeds from customs credits							DGC	-
26	Remittances							DGC	-
27	Bonded warehouses							DGC	-
28	Registration fees							DGC	-
29	Customs penalties							DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties							DGMG	-
31	Surface Rights				893 250		893 250	DGMG	(893 250)
32	Mining Royalties							DGMG	-
33	Dividends							DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties							DGH	-
35	Signature bonus							DGH	-
36	Production bonus							DGH	-
37	Additional petroleum tax							DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance							DE	-
39	Certificate of environmental regularisation							DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water							TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions							NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes							Prefectures	-
43	Council taxes							Councils	-
<b>Total direct payments</b>					<b>893 250</b>		<b>893 250</b>		<b>(893 250)</b>



Name of entity	ENI Togo
Tax identification number	112800 A
Employer number	17548
Main product	1. N/A

ENI Togo	
112800 A	
17548	
1.	N/A

Production ()	N/A
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)			-			-	DGT	-
2	Corporation tax (CT)			-			-	DGT	-
3	Capital gains tax (CGT)			-			-	DGT	-
4	Professional tax (PT)			-			-	DGT	-
5	Property taxes			-			-	DGT	-
6	Personal income tax (PII)			-			-	DGT	-
7	Taxes on income (TI)			-			-	DGT	-
8	Additional income tax (AIT)			-			-	DGT	-
9	Value-Added Tax (VAT)			-			-	DGT	-
10	Document registration and stamp duty taxes			-			-	DGT	-
11	Withholding tax on Personal income (deducted at source)			-			-	DGT	-
12	Excise duty rates			-			-	DGT	-
13	Tax adjustments and penalties payable to the DGT			-			-	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)			-			-	DGC	-
15	Statistical charges (SC)			-			-	DGC	-
16	Community Solidarity Levy (CSL)			-			-	DGC	-
17	Community Levy (CL)			-			-	DGC	-
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax			-			-	DGC	-
23	Value-Added Tax (VAT)			-			-	DGC	-
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits			-			-	DGC	-
26	Penalties			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees			-			-	DGC	-
29	Customs penalties			-			-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties			-			-	DGMG	-
31	Surface Rights	61 300 800		61 300 800	61 300 800		61 300 800	DGMG	-
32	Mining Royalties			-			-	DGMG	-
33	Dividends			-			-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties			-			-	DGH	-
35	Signature bonus	6 435 000 000		6 435 000 000	6 435 000 000		6 435 000 000	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water			-			-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions			-			-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes			-			-	Prefectures	-
43	Council taxes			-			-	Councils	-
<b>Total direct payments</b>		<b>6 496 300 800</b>	<b>-</b>	<b>6 496 300 800</b>	<b>6 496 300 800</b>	<b>-</b>	<b>6 496 300 800</b>		<b>-</b>

Name of entity	Togo Rail
Tax identification number	022860 E
Employer number	11471
Main product	1. Gravel

Togo Rail	
022860 E	
11471	
1.	Gravel

Production (m3) 9 012

Taxes	Description of Inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	1 185 679	(450 000)	735 679	735 679		735 679	DGT	-
2	Corporation tax (CT)							DGT	-
3	Capital gains tax (CGT)	4 298 323		4 298 323	4 298 323		4 298 323	DGT	-
4	Professional tax (PT)	4 477 165	(3 230 523)	1 246 642	554 172	692 470	1 246 642	DGT	-
5	Property taxes	1 118 207		1 118 207	1 118 206		1 118 206	DGT	1
6	Personal income tax (PIT)	1 890 075	(151 778)	1 738 297	1 738 297		1 738 297	DGT	-
7	Taxes on income (TI)	13 796 563	(1 054 372)	12 742 191	12 742 191		12 742 191	DGT	-
8	Additional income tax (AIT)	270 625	(35 000)	235 625	235 625		235 625	DGT	-
9	Value-Added Tax (VAT)							DGT	-
10	Document registration and stamp duty taxes	377 512		377 512		377 512	377 512	DGT	-
11	Withholding tax on Personal income (deducted at source)	1 762 505	(4 000)	1 758 505	1 733 505	25 000	1 758 505	DGT	-
12	Excise duty rates							DGT	-
13	Tax adjustments and penalties payable to the DGT	2 477 460		2 477 460	2 477 460		2 477 460	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	3 304 485		3 304 485	2 612 799	691 686	3 304 485	DGC	-
15	Statistical charges (SC)	187 233		187 233	152 649	34 584	187 233	DGC	-
16	Community Solidarity Levy (CSL)	187 233		187 233	152 649	34 584	187 233	DGC	-
17	Community Levy (CL)	187 233		187 233	152 649	34 584	187 233	DGC	-
18	Toll tax		100 000	100 000		100 000	100 000	DGC	-
19	Computer fees (CF)	100 000	(90 000)	10 000	10 000		10 000	DGC	-
20	Customs stamp duty							DGC	-
21	Car registration and licence disc							DGC	-
22	Infrastructure protection tax	10 000	(10 000)					DGC	-
23	Value-Added Tax (VAT)	4 067 907		4 067 907	3 301 851	766 056	4 067 907	DGC	-
24	Proceeds from guaranteed bonds							DGC	-
25	Proceeds from customs credits							DGC	-
26	Remittances							DGC	-
27	Bonded warehouses							DGC	-
28	Registration fees							DGC	-
29	Customs penalties							DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties							DGMG	-
31	Surface Rights	200 000	(100 000)	100 000	100 000		100 000	DGMG	-
32	Mining Royalties	2 376 500	(901 200)	1 475 300	1 475 300		1 475 300	DGMG	-
33	Dividends							DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties							DGH	-
35	Signature bonus							DGH	-
36	Production bonus							DGH	-
37	Additional petroleum tax							DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance							DE	-
39	Certificate of environmental regularisation							DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water							TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	14 959 363	644 434	15 603 797	15 603 797		15 603 797	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes							Prefectures	-
43	Council taxes							Councils	-
<b>Total direct payments</b>		<b>57 234 068</b>	<b>(5 282 439)</b>	<b>51 951 629</b>	<b>49 195 152</b>	<b>2 756 476</b>	<b>51 951 628</b>		<b>1</b>

Name of entity
Tax identification number
Employer number
Main product

Togo carrière	
500297051213X	
12806	
1.	Crushed gravel

Production (m3)	45 156
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTP)	3 000 000		3 000 000	1 500 000	1 500 000	3 000 000	DGT	-
2	Corporation tax (CT)			-			-	DGT	-
3	Capital gains tax (CGT)			-			-	DGT	-
4	Professional tax (PT)	1 400 000		1 400 000	700 000	1 479 143	2 179 143	DGT	(779 143)
5	Property taxes			-			-	DGT	-
6	Personal income tax (PI)	1 140 774	134 760	1 275 534	433 542	950 980	1 384 122	DGT	(108 588)
7	Taxes on income (TI)	4 820 243	853 496	5 673 739	2 176 006	4 016 435	6 192 441	DGT	(518 702)
8	Additional income tax (AIT)	160 500	3 000	163 500	71 125	109 875	181 000	DGT	(17 500)
9	Value-Added Tax (VAT)	43 680 345	2 062 827	45 743 172	17 301 330	28 441 842	45 743 172	DGT	-
10	Document registration and stamp duty taxes			-			-	DGT	-
11	Withholding tax on Personal income (deducted at source)	383 130	33 855	396 985	145 000	288 340	433 340	DGT	(36 355)
12	Excise duty rates			-			-	DGT	-
13	Tax adjustments and penalties payable to the DGT			-			-	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	5 097 634		5 097 634			-	DGC	5 097 634
15	Statistical charges (SC)	670 152		670 152			-	DGC	670 152
16	Community Solidarity Levy (CSL)	557 652		557 652			-	DGC	557 652
17	Community Levy (CL)	557 652		557 652			-	DGC	557 652
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax	240 000		240 000			-	DGC	240 000
23	Value-Added Tax (VAT)	11 196 720		11 196 720			-	DGC	11 196 720
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits	622 039		622 039			-	DGC	622 039
26	Permittances			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees	1 013 817		1 013 817			-	DGC	1 013 817
29	Customs penalties			-			-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties			-			-	DGMG	-
31	Surface Rights	100 000		100 000	100 000		100 000	DGMG	-
32	Mining Royalties	3 460 900		3 460 900	3 460 900		3 460 900	DGMG	-
33	Dividends			-			-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties			-			-	DGH	-
35	Signature bonus			-			-	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water			-			-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	13 427 719	2 589 029	16 016 748	17 000 748		17 000 748	NSSF	(984 000)
<b>Special Delegations</b>									
42	Municipal taxes	3 150 000		3 150 000	3 150 000		3 150 000	Prefectures	-
43	Council taxes			-			-	Councils	-
<b>Total direct payments</b>		<b>94 659 277</b>	<b>5 676 987</b>	<b>100 336 244</b>	<b>46 038 651</b>	<b>38 786 215</b>	<b>82 824 866</b>		<b>17 511 378</b>



Name of entity
Tax identification number
Employer number
Main product

Colas	
092685 X	
16462	
1.	Gneiss

Production (m3) 61 403

Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	182 051 000	-	182 051 000	182 051 000	-	182 051 000	DGT	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGT	-
4	Professional tax (PT)	20 810 691	13 014	20 823 705	20 823 705	-	20 823 705	DGT	-
5	Property taxes	14 123 010	5 637 624	19 760 634	18 659 737	-	18 659 737	DGT	1 100 897
6	Personal income tax (FIT)	38 393 324	9 459 782	47 853 106	47 853 106	-	47 853 106	DGT	-
7	Taxes on income (TI)	35 849 830	15 407 283	51 257 113	51 257 113	-	51 257 113	DGT	-
8	Additional income tax (AIT)	720 000	43 625	763 625	763 625	-	763 625	DGT	-
9	Value-Added Tax (VAT)	-	2 497 500	2 497 500	2 497 500	-	2 497 500	DGT	-
10	Document registration and stamp duty taxes	1 358 808	-	1 358 808	-	-	-	DGT	1 358 808
11	Withholding tax on Personal income (deducted at source)	303 820 812	-	303 820 812	308 155 750	(9 056 250)	299 099 500	DGT	4 721 312
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the DGT	4 551 300	94 585	4 645 885	4 645 885	-	4 645 885	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	149 024 209	-	149 024 209	231 211 443	-	231 211 443	DGC	(82 187 234)
15	Statistical charges (SC)	-	-	-	23 982 039	-	23 982 039	DGC	(23 982 039)
16	Community Solidarity Levy (CSL)	-	-	-	24 261 657	-	24 261 657	DGC	(24 261 657)
17	Community Levy (CL)	-	-	-	24 261 657	-	24 261 657	DGC	(24 261 657)
18	Toll tax	-	-	-	-	-	-	DGC	-
19	Computer fees (CF)	-	-	-	1 420 000	-	1 420 000	DGC	(1 420 000)
20	Customs stamp duty	-	-	-	44 806	-	44 806	DGC	(44 806)
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	-	-	-	8 236 000	-	8 236 000	DGC	(8 236 000)
23	Value-Added Tax (VAT)	-	-	-	489 719 205	-	489 719 205	DGC	(489 719 205)
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Remittances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	-	-	-	DGMG	-
31	Surface Rights	-	100 000	100 000	100 000	-	100 000	DGMG	-
32	Mining Royalties	5 797 678	(100 000)	5 697 678	5 697 678	-	5 697 678	DGMG	-
33	Dividends	-	-	-	-	-	-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	123 276 642	-	123 276 642	123 276 642	-	123 276 642	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	3 165 000	-	3 165 000	3 165 000	-	3 165 000	Prefectures	-
43	Council taxes	-	-	-	-	-	-	Councils	-
<b>Total direct payments</b>		<b>882 942 304</b>	<b>33 153 413</b>	<b>916 095 717</b>	<b>1 572 083 548</b>	<b>(9 056 250)</b>	<b>1 563 027 298</b>		<b>(646 931 581)</b>



Name of entity	ENCOTRA
Tax identification number	957241 Z
Employer number	7429
Main product	1. NA

1.	NA
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Production ()	NA
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	17 092 212	-	17 092 212	17 296 612	(204 400)	17 092 212	DGT	-
3	Capital gains tax (CGT)	-	-	-	280 646	(280 646)	-	DGT	-
4	Professional tax (PT)	2 409 000	-	2 409 000	2 409 000	-	2 409 000	DGT	-
5	Property taxes	420 951	-	420 951	420 951	-	420 951	DGT	-
6	Personal income tax (PII)	2 513 500	-	2 513 500	2 513 500	-	2 513 500	DGT	-
7	Taxes on income (TI)	4 478 165	-	4 478 165	4 308 754	169 411	4 478 165	DGT	-
8	Additional income tax (AIT)	40 875	-	40 875	40 875	-	40 875	DGT	-
9	Value-Added Tax (VAT)	2 462 852	-	2 462 852	2 462 852	-	2 462 852	DGT	-
10	Document registration and stamp duty taxes	-	-	-	-	-	-	DGT	-
11	Withholding tax on Personal income (deducted at source)	-	-	-	7 141	(7 141)	-	DGT	-
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the DGT	1 671 146	-	1 671 146	1 348 370	322 776	1 671 146	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	2 944 510	-	2 944 510	2 944 510	-	2 944 510	DGC	-
15	Statistical charges (SC)	234 750	-	234 750	234 750	-	234 750	DGC	-
16	Community Solidarity Levy (CSL)	234 750	-	234 750	234 750	-	234 750	DGC	-
17	Community Levy (CL)	234 750	-	234 750	234 750	-	234 750	DGC	-
18	Toll tax	-	-	-	-	-	-	DGC	-
19	Computer fees (CF)	35 000	-	35 000	35 000	-	35 000	DGC	-
20	Customs stamp duty	-	-	-	-	-	-	DGC	-
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	92 000	-	92 000	92 000	-	92 000	DGC	-
23	Value-Added Tax (VAT)	4 898 837	-	4 898 837	4 898 837	-	4 898 837	DGC	-
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Fermitances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	-	-	-	DGMG	-
31	Surface Rights	100 000	-	100 000	100 000	-	100 000	DGMG	-
32	Mining Royalties	530 300	-	530 300	530 300	-	530 300	DGMG	-
33	Dividends	-	-	-	-	-	-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	7 763 819	-	7 763 819	7 763 819	-	7 763 819	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	-	-	-	-	-	-	Prefectures	-
43	Council taxes	-	-	-	-	-	-	Councils	-
<b>Total direct payments</b>		<b>48 157 417</b>	<b>-</b>	<b>48 157 417</b>	<b>48 157 417</b>	<b>-</b>	<b>48 157 417</b>		<b>-</b>

<b>Name of entity</b>
<b>Tax identification number</b>
<b>Employer number</b>
<b>Main product</b>

<b>Les Aigles</b>	
094129 B/505555V	
1.	Crushed gravel
2.	Crushed sand

Production (m3)	3 923
Production (m3)	1 380

Taxes	Description of Inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	25 000	-	25 000	25 000	-	25 000	DGT	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGT	-
4	Professional tax (PT)	20 000	-	20 000	20 000	-	20 000	DGT	-
5	Property taxes	-	-	-	-	-	-	DGT	-
6	Personal income tax (PII)	-	-	-	-	-	-	DGT	-
7	Taxes on income (TI)	259 288	-	259 288	259 288	-	259 288	DGT	-
8	Additional income tax (AIT)	-	-	-	-	-	-	DGT	-
9	Value-Added Tax (VAT)	1 313 049	-	1 313 049	1 313 049	-	1 313 049	DGT	-
10	Document registration and stamp duty taxes	-	-	-	-	-	-	DGT	-
11	Withholding tax on Personal income (deducted at source)	-	-	-	-	-	-	DGT	-
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the DGT	4 000	-	4 000	4 000	-	4 000	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	-	-	-	-	-	-	DGC	-
15	Statistical charges (SC)	-	-	-	-	-	-	DGC	-
16	Community Solidarity Levy (CSL)	-	-	-	-	-	-	DGC	-
17	Community Levy (CL)	-	-	-	-	-	-	DGC	-
18	Toll tax	-	-	-	-	-	-	DGC	-
19	Computer fees (CF)	-	-	-	-	-	-	DGC	-
20	Customs stamp duty	-	-	-	-	-	-	DGC	-
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	-	-	-	-	-	-	DGC	-
23	Value-Added Tax (VAT)	-	-	-	-	-	-	DGC	-
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Remittances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	-	-	-	DGMG	-
31	Surface Rights	-	-	-	-	-	-	DGMG	-
32	Mining Royalties	-	-	-	-	-	-	DGMG	-
33	Dividends	-	-	-	-	-	-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	-	-	-	-	-	-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	-	-	-	-	-	-	Prefectures	-
43	Council taxes	-	-	-	-	-	-	Councils	-
<b>Total direct payments</b>		<b>1 621 337</b>		<b>1 621 337</b>	<b>1 621 337</b>		<b>1 621 337</b>		

Name of entity
Tax Identification number
Employer number
Main product

CEMAT Industrie	
956317 L	
9854	
1.	Gravel

Production (m3)	1 500
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)			-			-	DGT	-
2	Corporation tax (CT)			-			-	DGT	-
3	Capital gains tax (CGT)			-			-	DGT	-
4	Professional tax (PT)			-			-	DGT	-
5	Property taxes			-			-	DGT	-
6	Personal income tax (PIT)			-			-	DGT	-
7	Taxes on income (TI)			-			-	DGT	-
8	Additional income tax(AIT)			-	153 000		153 000	DGT	(153 000)
9	Value-Added Tax (VAT)			-			-	DGT	-
10	Document registration and stamp duty taxes			-			-	DGT	-
11	Withholding tax on Personal income (deducted at source)			-	22 500		22 500	DGT	(22 500)
12	Excise duty rates			-			-	DGT	-
13	Tax adjustments and penalties payable to the DGT			-			-	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)			-			-	DGC	-
15	Statistical charges (SC)			-			-	DGC	-
16	Community Solidarity Levy (CSL)			-			-	DGC	-
17	Community Levy (CL)			-			-	DGC	-
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax			-			-	DGC	-
23	Value-Added Tax (VAT)			-			-	DGC	-
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits			-			-	DGC	-
26	Remittances			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees			-			-	DGC	-
29	Customs penalties			-			-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties			-			-	DGMG	-
31	Surface Rights			-			-	DGMG	-
32	Mining Royalties			-			-	DGMG	-
33	Dividends			-			-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties			-			-	DGH	-
35	Signature bonus			-			-	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water			-			-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions			-			-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	650 000		650 000	650 000		650 000	Prefectures	-
43	Council taxes			-			-	Councils	-
<b>Total direct payments</b>		<b>650 000</b>		<b>650 000</b>	<b>825 500</b>		<b>825 500</b>		<b>(175 500)</b>



Name of entity
Tax identification number
Employer number
Main product

Votic	
002963 M	
10947	
1.	Water

Production (M3)	14 500
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Taxe:	Description of inflow	Private sector companies			Government agencies			Governme	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	6 349 610	-	6 349 610	5 007 517	-	5 007 517	DGT	1 342 093
3	Capital gains tax (CGT)	2 383 255	-	2 383 255	2 383 255	-	2 383 255	DGT	-
4	Professional tax (PT)	5 956 596	-	5 956 596	5 956 596	-	5 956 596	DGT	-
5	Property taxes	239 223	-	239 223	239 223	-	239 223	DGT	-
6	Personal income tax (PIT)	853 375	(725 355)	128 020	128 020	-	128 020	DGT	-
7	Taxes on income (TI)	14 202 499	-	14 202 499	14 202 499	-	14 202 499	DGT	-
8	Additional income tax (AIT)	128 020	725 355	853 375	853 375	-	853 375	DGT	-
9	Value-Added Tax (VAT)	990 533	-	990 533	990 532	-	990 532	DGT	1
10	Document registration and stamp duty taxes	228 000	-	228 000	-	-	-	DGT	228 000
11	Withholding tax on Personal income (deducted at source)	-	-	-	-	-	-	DGT	-
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the DGT	3 188 314	-	3 188 314	3 188 314	-	3 188 314	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	37 874 917	-	37 874 917	9 125 148	-	9 125 148	DGC	28 749 769
15	Statistical charges (SC)	1 069 056	-	1 069 056	1 047 018	-	1 047 018	DGC	22 038
16	Community Solidarity Levy (CSL)	1 069 056	-	1 069 056	1 047 018	-	1 047 018	DGC	22 038
17	Community Levy (CL)	1 069 056	-	1 069 056	1 047 018	-	1 047 018	DGC	22 038
18	Toll tax	-	-	-	-	-	-	DGC	-
19	Computer fees (CF)	-	-	-	220 000	-	220 000	DGC	(220 000)
20	Customs stamp duty	-	-	-	-	-	-	DGC	-
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	1 630 000	-	1 630 000	1 674 000	-	1 674 000	DGC	(44 000)
23	Value-Added Tax (VAT)	21 613 231	-	21 613 231	20 909 782	-	20 909 782	DGC	703 449
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Remittances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	600 000	-	600 000	DGMG	(600 000)
31	Surface Rights	-	-	-	100 000	-	100 000	DGMG	(100 000)
32	Mining Royalties	-	-	-	-	-	-	DGMG	-
33	Dividends	-	-	-	-	-	-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	88 305	-	88 305	-	88 305	88 305	DE	-
39	Certificate of environmental regularisation Togolese Water Company (TWC)	1 766 100	-	1 766 100	1 854 405	(88 305)	1 766 100	DE	-
40	Tax on the extraction of ground water National Social Security Fund (NSSF)	1 416 836	74 026	1 490 862	1 490 843	-	1 490 843	TWC	19
41	Social security contributions Special Delegations	26 329 253	-	26 329 253	26 329 253	-	26 329 253	NSSF	-
42	Municipal taxes	200 000	-	200 000	200 000	-	200 000	Prefectures	-
43	Council taxes	-	-	-	-	-	-	Councils	-
<b>Total direct payments</b>		<b>128 645 235</b>	<b>74 026</b>	<b>128 719 261</b>	<b>98 593 816</b>	<b>-</b>	<b>98 593 816</b>		<b>30 125 445</b>



Name of entity	
Tax identification number	
Employer number	
Main product	

BB/Eau Vitale	
950093 B	
213 - 0120 - 000065	
1.	Vital water

Production (HL)	84 085
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)							DGT	-
2	Corporation tax (CT)	1 305 612 065		1 305 612 065	1 305 612 065		1 305 612 065	DGT	-
3	Capital gains tax (CGT)	1 190 007 100	137 883 621	1 327 890 621	1 327 890 621		1 327 890 621	DGT	-
4	Professional tax (PT)	317 783 641		317 783 641	284 791 149	32 992 492	317 783 641	DGT	-
5	Property taxes	28 713 411		28 713 411	23 383 426	5 329 985	28 713 411	DGT	-
6	Personal income tax (PIT)	240 231 747	360 577 697	600 809 444	597 694 114	3 115 330	600 809 444	DGT	-
7	Taxes on income (TI)	143 435 337		143 435 337	128 511 396	14 923 941	143 435 337	DGT	-
8	Additional income tax (AIT)	816 500		816 500	10 301 978	(9 485 478)	816 500	DGT	-
9	Value-Added Tax (VAT)	2 486 844 287		2 486 844 287	2 486 844 287		2 486 844 287	DGT	-
10	Document registration and stamp duty levies							DGT	-
11	Withholding tax on Personal income (deducted at source)	275 414 417		275 414 417	259 758 798	15 655 619	275 414 417	DGT	-
12	Excise duty rates	3 409 421 728	(3 409 421 728)		3 563 653 258	(3 563 653 258)		DGT	-
13	Tax adjustments and penalties payable to the DGT		1 000	1 000			1 000	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	4 299 600 690		4 299 600 690	990 677 308		990 677 308	DGC	3 308 923 382
15	Statistical charges (SC)				105 600 925		105 600 925	DGC	(105 600 925)
16	Community Solidarity Levy (CSL)				110 500 358		110 500 358	DGC	(110 500 358)
17	Community Levy (CL)				113 082 343		113 082 343	DGC	(113 082 343)
18	Toll tax							DGC	-
19	Computer fees (CF)				4 385 000		4 385 000	DGC	(4 385 000)
20	Customs stamp duty							DGC	-
21	Car registration and licence disc							DGC	-
22	Infrastructure protection tax				25 310 000		25 310 000	DGC	(25 310 000)
23	Value-Added Tax (VAT)				2 333 584 096		2 333 584 096	DGC	(2 333 584 096)
24	Proceeds from guaranteed bonds							DGC	-
25	Proceeds from customs credits							DGC	-
26	Remittances							DGC	-
27	Bonded warehouses							DGC	-
28	Registration fees							DGC	-
29	Customs penalties							DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties							DGMG	-
31	Surface Rights							DGMG	-
32	Mining Royalties							DGMG	-
33	Dividends							DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties							DGH	-
35	Signature bonus							DGH	-
36	Production bonus							DGH	-
37	Additional petroleum tax							DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance							DE	-
39	Certificate of environmental regularisation							DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water				1 794 455	(1 794 455)		TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	359 284 431		359 284 431	320 073 960	39 210 471	359 284 431	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes							Prefectures	-
43	Council taxes							Councils	-
<b>Total direct payments</b>		<b>14 057 165 954</b>	<b>(2 910 959 510)</b>	<b>11 146 206 844</b>	<b>13 993 450 537</b>	<b>(3 463 705 353)</b>	<b>10 529 745 184</b>		<b>616 460 660</b>

Name of entity
Tax identification number
Employer number
Main product

Horizon Oxygène Clever Sari	
101232A	
16835	
1.	Water

Production (M3)	35
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Taxes	Description of inflow	Private sector companies			Government agencies			Government agencies	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGT	-
2	Corporation tax (CT)	-	-	-	-	-	-	DGT	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGT	-
4	Professional tax (PT)	40 000	-	40 000	-	-	-	DGT	40 000
5	Property taxes	10 500	-	10 500	-	-	-	DGT	10 500
6	Personal income tax (PIT)	-	-	-	-	-	-	DGT	-
7	Taxes on income (TI)	202 930	(202 930)	-	-	-	-	DGT	-
8	Additional income tax (AIT)	21 000	(21 000)	-	-	-	-	DGT	-
9	Value-Added Tax (VAT)	449 396	(449 396)	-	-	-	-	DGT	-
10	Document registration and stamp duty taxes	-	-	-	-	-	-	DGT	-
11	Withholding tax on Personal Income (deducted at source)	-	-	-	-	-	-	DGT	-
12	Excise duty rates	-	-	-	-	-	-	DGT	-
13	Tax adjustments and penalties payable to the CGT	-	-	-	-	-	-	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)	1 800 000	-	1 800 000	112 810	-	112 810	DGC	1 687 190
15	Statistical charges (SC)	-	-	-	11 281	-	11 281	DGC	(11 281)
16	Community Solidarity Levy (CSL)	-	-	-	11 281	-	11 281	DGC	(11 281)
17	Community Levy (CL)	-	-	-	11 281	-	11 281	DGC	(11 281)
18	Toll tax	-	-	-	-	-	-	DGC	-
19	Computer fees (CF)	-	-	-	5 000	-	5 000	DGC	(5 000)
20	Customs stamp duty	-	-	-	-	-	-	DGC	-
21	Car registration and licence disc	-	-	-	-	-	-	DGC	-
22	Infrastructure protection tax	-	-	-	2 000	-	2 000	DGC	(2 000)
23	Value-Added Tax (VAT)	-	-	-	229 816	-	229 816	DGC	(229 816)
24	Proceeds from guaranteed bonds	-	-	-	-	-	-	DGC	-
25	Proceeds from customs credits	-	-	-	-	-	-	DGC	-
26	Remittances	-	-	-	-	-	-	DGC	-
27	Bonded warehouses	-	-	-	-	-	-	DGC	-
28	Registration fees	-	-	-	-	-	-	DGC	-
29	Customs penalties	-	-	-	-	-	-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties	-	-	-	-	-	-	DGMG	-
31	Surface Rights	50 000	-	50 000	-	-	-	DGMG	50 000
32	Mining Royalties	-	-	-	-	-	-	DGMG	-
33	Dividends	-	-	-	-	-	-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties	-	-	-	-	-	-	DGH	-
35	Signature bonus	-	-	-	-	-	-	DGH	-
36	Production bonus	-	-	-	-	-	-	DGH	-
37	Additional petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance	-	-	-	-	-	-	DE	-
39	Certificate of environmental regularisation	-	-	-	-	-	-	DE	-
<b>Togolese Water Company (TWC)</b>									
40	Tax on the extraction of ground water	-	-	-	-	-	-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	-	-	-	-	-	-	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	-	-	-	-	-	-	Préfectures	-
43	Council taxes	-	-	-	-	-	-	Councils	-
<b>Total direct payments</b>		<b>2 573 826</b>	<b>(673 326)</b>	<b>1 900 500</b>	<b>383 469</b>	<b>-</b>	<b>383 469</b>		<b>1 517 031</b>

Name of entity
Tax identification number
Employer number
Main product

TWC	
950153 J	
33	
1.	Water

Production (M3)	20 505 122
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Taxes	Description of inflow	Private sector companies			Government agencies			Government	Final Diff.
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate-General of Taxes (DGT)</b>									
1	Minimum tax rate (MTR)	40 000 000		40 000 000	40 000 000		40 000 000	DGT	-
2	Corporation tax (CT)	-		-	-		-	DGT	-
3	Capital gains tax (CGT)	-		-	-		-	DGT	-
4	Professional tax (PT)	2 360 432		2 360 432	159 437		159 437	DGT	2 200 995
5	Property taxes	-		-	-		-	DGT	-
6	Personal income tax (PIT)	58 750 490	254 170 990	312 921 480	312 921 480		312 921 480	DGT	-
7	Taxes on income (TI)	95 693 630		95 693 630	95 693 630		95 693 630	DGT	-
8	Additional income tax (AIT)	1 091 250	1 067 200	2 158 450	2 158 450		2 158 450	DGT	-
9	Value-Added Tax (VAT)	209 425 379	8 723 339	218 148 718	218 148 718		218 148 718	DGT	-
10	Document registration and stamp duty taxes	-		-	-		-	DGT	-
11	Withholding tax on Personal income (deducted at source)	-		-	-		-	DGT	-
12	Excise duty rates	-		-	-		-	DGT	-
13	Tax adjustments and penalties payable to the DGT	-	24 333 549	24 333 549	24 333 549		24 333 549	DGT	-
<b>Directorate-General of Customs (DGC)</b>									
14	Consumption duties (CD)			-			-	DGC	-
15	Statistical charges (SC)			-			-	DGC	-
16	Community Solidarity Levy (CSL)			-			-	DGC	-
17	Community Levy (CL)			-			-	DGC	-
18	Toll tax			-			-	DGC	-
19	Computer fees (CF)			-			-	DGC	-
20	Customs stamp duty			-			-	DGC	-
21	Car registration and licence disc			-			-	DGC	-
22	Infrastructure protection tax			-			-	DGC	-
23	Value-Added Tax (VAT)			-			-	DGC	-
24	Proceeds from guaranteed bonds			-			-	DGC	-
25	Proceeds from customs credits			-			-	DGC	-
26	Remittances			-			-	DGC	-
27	Bonded warehouses			-			-	DGC	-
28	Registration fees			-			-	DGC	-
29	Customs penalties			-			-	DGC	-
<b>Directorate-General of Mines and Geology (DGMG)</b>									
30	Fixed Duties			-			-	DGMG	-
31	Surface Rights			-			-	DGMG	-
32	Mining Royalties			-			-	DGMG	-
33	Dividends			-			-	DGMG	-
<b>Directorate-General of Hydrocarbons (DGH)</b>									
34	Production royalties			-			-	DGH	-
35	Signature bonus			-			-	DGH	-
36	Production bonus			-			-	DGH	-
37	Additional petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
38	Tax on environmental compliance			-			-	DE	-
39	Certificate of environmental regularisation			-			-	DE	-
<b>Togoless Water Company (TWC)</b>									
40	Tax on the extraction of ground water			-			-	TWC	-
<b>National Social Security Fund (NSSF)</b>									
41	Social security contributions	248 401 171	34 891 408	283 292 579	283 292 579		283 292 579	NSSF	-
<b>Special Delegations</b>									
42	Municipal taxes	1 300 000		1 300 000	-		-	Prefectures	1 300 000
43	Council taxes	242 000		242 000	-		-	Councils	242 000
<b>Total direct payments</b>		<b>657 264 352</b>	<b>323 186 486</b>	<b>980 450 838</b>	<b>976 707 843</b>	<b>-</b>	<b>976 707 843</b>		<b>3 742 995</b>



**Annex 5 : Table of voluntary contributions declared by extractive companies****Details of voluntary contributions by type***In FCFA*

Type/Extractive company	NTPC	WACEM	Horizon Oxygène Clever Sarl	ENCOTRA	Total
Infrastructure work	103,651,437	3,000,000	12,100,000	-	<b>118,751,437</b>
Donations and grants for local councils	1,000,000,000	23,720,000	1,950,000	6,670,000	<b>1,032,340,000</b>
	<b>1,103,651,437</b>	<b>26,720,000</b>	<b>14,050,000</b>	<b>6,670,000</b>	<b>1,151,091,437</b>

**Details of voluntary contributions by beneficiary***In FCFA*

Beneficiary/Extractive company	NTPC	WACEM	Horizon Oxygène Clever Sarl	ENCOTRA	Total
KPEME: Electrification	24,083,118	-	-	-	24,083,118
KPEME: building of schools	79,568,319	-	-	-	79,568,319
Special Electrification Fund	1,000,000,000	-	-	-	1,000,000,000
Ministry for Public Works	-	3,000,000	-	-	3,000,000
Committee for Mobilisation of Funds – FTF	-	6,000,000	-	-	6,000,000
Ministry for Sport	-	5,000,000	-	-	5,000,000
MISS TOGO Committee	-	5,000,000	-	-	5,000,000
National Police Board	-	1,000,000	-	-	1,000,000
Tabligbo Town Hall	-	1,500,000	-	-	1,500,000
A.R.S.E	-	2,000,000	-	-	2,000,000
Association Gododo	-	1,000,000	-	-	1,000,000
Best pupils in the Yoto District	-	1,420,000	-	-	1,420,000
Riverside Community of Agomé-Tomégbé	-	-	12,100,000	-	12,100,000
Agbelouve	-	-	-	6,670,000	6,670,000
Other beneficiaries	-	800,000	1,950,000	-	2,750,000
	<b>1,103,651,437</b>	<b>26,720,000</b>	<b>14,050,000</b>	<b>6,670,000</b>	<b>1,151,091,437</b>



**Annex 6 : Table showing certification of reporting templates**

Entity	Certifying auditor	Audit opinion	Comments
NTPC	KEKAR	Unqualified	-
WACEM	FICAO	Unqualified	-
MM Mining	SAFECO Sarl	Unqualified	-
G&B African Ressources	Temr Consulting	Unqualified	-
RRCC	Temr Consulting	Unqualified	-
ENI TOGO	Ernst & Young Accountants LLP	Unqualified	-
Voltic	Expert Associés	Qualified	Qualified opinion expressed on an amount totalling FCFA 28.4m, mainly relating to customs duties which were increased by this amount. This amount was not taken into account in our reconciliation work, due to late submission of the certified form.
NSSF	FICAO	Unqualified	-

## Annex 7 : EITI Togo 2010 reporting template

République Togolaise  
Travail - Liberté - Patrie

FORMULAIRE DE DECLARATION (Paiements / Recettes)  
Période couverte : 1<sup>er</sup> janvier au 31 décembre 2010



Nom de l'entité (Entreprise / Administration publique)			
Numéro d'identification Fiscal			
Numéro employeur (CNSS)			
Type de produit extrait	1.	Qté en	
	2.	Qté en	
	3.	Qté en	
Formulaire préparé par		Fonction	
Adresse email		Tél.	

Réf	Nomenclature des flux	Payé à	Paiements / Recettes (*) FCFA USD	Commentaires
	<b>Direction Générale des Impôts (DGI)</b>			
1	Impôt Minimum Forfaitaire (IMF)	DGI		
2	Impôt sur les Sociétés (IS)	DGI		
3	Impôt sur le Revenu des Capitaux Mobiliers (IRCM)	DGI		
4	Taxe professionnelle (TP)	DGI		
5	Taxes Foncières	DGI		
6	Impôt sur le Revenu des Personnes Physiques (IRPP)	DGI		
7	Taxes sur Salaires (TS)	DGI		
8	Taxes Complémentaires sur Salaire (TCS)	DGI		
9	Taxe sur la Valeur Ajoutée (TVA)	DGI		
10	Droit d'Enregistrement et du Timbre	DGI		
11	Prélèvement BIC-IRPP (Retenue à la source)	DGI		
12	Droits de consommation/Droit d'assise	DGI		
13	Redressements fiscaux et pénalités payés à la DGI	DGI		
	<b>Direction Générale des Douanes (DGD)</b>			
14	Droits de Douanes (DD)	DGD		
15	Redevances Statistiques (RS)	DGD		
16	Prélèvement Communautaire de Solidarité (PCS)	DGD		
17	Prélèvement Communautaire (PC)	DGD		
18	Taxe de péage	DGD		
19	Redevance Informatique (RI)	DGD		
20	Timbre douanier	DGD		
21	Carte et vignette	DGD		
22	Taxe de protection des infrastructures	DGD		
23	Taxe sur la Valeur Ajoutée (TVA)	DGD		
24	Produit des obligations cautionnées	DGD		
25	Produit des crédits en douane	DGD		
26	Remises	DGD		
27	Entrepôts fictifs	DGD		
28	Frais d'enregistrement	DGD		
29	Pénalités douanières	DGD		
	<b>Direction Générale des Mines et de la Géologie (DGMG)</b>			
30	Droits Fixes	DGMG		
31	Redevances Superficières	DGMG		
32	Redevances Minières (Foyalties)	DGMG		
33	Dividendes	DGMG		
	<b>Direction Générale des Hydrocarbures (DGH)</b>			
34	Redevance proportionnelle à la production	DGH		
35	Bonus de signature	DGH		
36	Bonus de production	DGH		
37	Prélèvement pétrolier additionnel	DGH		
	<b>Direction de l'Environnement (DE)</b>			
38	Taxe sur la délivrance de conformité environnementale	DE		
39	Certificat de régularisation environnementale	DE		
	<b>Togolaise des Eaux (TdE)</b>			
40	Taxe de prélèvement d'eau dans la nappe	TdE		
	<b>Caisse Nationale de Sécurité Sociale (CNSS)</b>			
41	Cotisations CNSS	CNSS		
	<b>Délégations Spéciales</b>			
42	Taxes préfectorales	Préfectures		
43	Taxes Communales	Communes		
	<b>Sous-total des paiements directs</b>			
	<b>Contributions volontaires</b>			
44	Travaux d'infrastructures			
45	Dons et subventions pour les collectivités locales			
46	Autres contributions en nature			
	<b>Sous-total des contributions volontaires</b>			
	<b>Total Général</b>			

(\*) Les montants mentionnés au niveau des paiements/recettes doivent être conformes aux totaux par taxe dans le tableau du détail des paiements ou contribution.

**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 2010 ou après le 31 décembre 2010;
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** \_\_\_\_\_

**Signature et cachet** \_\_\_\_\_

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

**Certification d'audit**

Je soussigné, auditeur externe, certifie avoir examiné la présente déclaration de l'entité déclarante et je confirme que j'ai vérifié la fiabilité et l'exactitude des données de paiement incluses dans la présente déclaration et atteste qu'elles sont conformes aux données comptables de l'entité.

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

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

**Adresse** \_\_\_\_\_

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

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

**Signature et cachet** \_\_\_\_\_







**Annex 8 : List of contacts and people involved in the reconciliation process****Auditors – Moore Stephens LLP**

Paul STOCKTON	Partner
Ben TOORABALLY	Director of assignment
Radhouane BOUZAIANE	Senior manager / Team Leader
Karim LOURIMI	Senior auditor
Karim GHEZAIEL	Senior auditor

**Technical Secretariat of EITI Togo**

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 DZIVENOU	Head of Unit for Information and Communication

**Ministry of Mines and Energy**

Dammipi NOUPOKOU	Minister for Mines and Energy; President of the EITI Steering Committee
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**President of the Republic**

Patrick TEVI	Expert in charge of supporting the promotion of investing in Togo
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**Court of Auditors**

Tankpadja LALLE	President
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**Ministry of Economy and Finances**

Badawasso T.GNARO	Secretary-General and Vice-President of the Steering Committee
Kodjo ADEDZE	Director-General (Directorate-General of Customs)

**Extractive Companies**

Michel KEZIE	Director-General – NTPC
Boniface Kassegh'han YANNA	Director in charge of Finance and Accounting – NTPC
Rajesh RUPANI	Chief Executive Officer – MM Mining
Hervé K. MENSAH	Administrator – Scantogo Mines
N.PANKAJ	Chief Executive Officer – WACEM

**International institutions**

Yemdaogo TOUGMA	Economist – World Bank
Paola GOSPARINI	Macroeconomist – European Union Delegation to Togo
Guido CARRARA	Chief Advisor – European Union Delegation to Togo
Carpophore NTAGUNGIRA	Chief Economist – ABD Togo