## Annex 3: List of extractive entities revenues unilaterally disclosed by government agencies

| **Government agency** | **Payment flow** | **Oil & Gas** | **Mining and Quarrying** | **Forestry** | **Fisheries** | **Total (in GYD)** | **% of total payments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  **Guyana Revenue Authority (GRA)**  | **-** | **4,095,244,678** | **191,337,875** | **286,616,501** | **4,573,199,054** | **39.20%** |
| 1 | Pay As You Earn | - | 881,457,568 | 34,673,083 | 78,737,832 | 994,868,483 | 8.53% |
| 2 | Corporation Tax | - | 873,953,754 | 12,086,710 | 22,761,876 | 908,802,340 | 7.79% |
| 3 | Taxes collected at Customs | - | 680,824,834 | 82,958,039 | 121,407,065 | 885,189,938 | 7.59% |
| 4 | Witholding tax | - | 743,101,030 | - | - | 743,101,030 | 6.37% |
| 5 | Value Added Tax | - | 479,559,226 | 9,713,143 | 4,095,718 | 493,368,087 | 4.23% |
| 6 | Company Property Tax | - | 158,880,595 | 4,513,782 | 28,511,148 | 191,905,525 | 1.64% |
| 7 | Individual Income Tax | - | 117,917,975 | 43,453,008 | 28,731,822 | 190,102,805 | 1.63% |
| 8 | Indivudual Property Tax | - | 84,753,185 | 3,915,610 | 2,134,377 | 90,803,172 | 0.78% |
| 9 | Tributors Tax | - | 68,984,943 | - | - | 68,984,943 | 0.59% |
| 10 | Capital Gains Tax | - | 4,604,347 | - | 204,163 | 4,808,510 | 0.04% |
| 11 | Premium Tax | - | 1,022,221 | - | - | 1,022,221 | 0.01% |
| 12 | Suspense | - | 185,000 | 24,500 | 32,500 | 242,000 | 0.00% |
|  **Guyana Geology and Mines Commission (GGMC)**  | **153,035,247** | **2,408,853,088** | **-** | **-** | **2,561,888,335** | **21.96%** |
| 13 | Annual rental charge | - | 2,169,471,628 | - | - | 2,169,471,628 | 18.60% |
| 14 | License fees | - | 208,995,846 | - | - | 208,995,846 | 1.79% |
| 15 | Others | 148,865,247 | 235,572 | - | - | 149,100,819 | 1.28% |
| 16 | Royalties | - | 30,150,042 | - | - | 30,150,042 | 0.26% |
| 17 | Annual Training Fees | 4,170,000 | - | - | - | 4,170,000 | 0.04% |
|  **Guyana Gold Board (GGB)**  | **-** | **2,448,998,357** | **-** | **-** | **2,448,998,357** | **20.99%** |
| 18 | Royalties | - | 1,514,158,168 | - | - | 1,514,158,168 | 12.98% |
| 19 | Witholding tax | - | 817,714,305 | - | - | 817,714,305 | 7.01% |
| 20 | Smelt fees | - | 92,465,018 | - | - | 92,465,018 | 0.79% |
| 21 | Processing fees | - | 21,687,716 | - | - | 21,687,716 | 0.19% |
| 22 | Sample fees | - | 2,973,150 | - | - | 2,973,150 | 0.03% |
|  **National Insurance Scheme (NIS)**  | **1,460,256** | **911,985,962** | **205,901,712** | **1,172,837** | **1,120,520,767** | **9.60%** |
| 23 | Contribution & penalties | 1,460,256 | 911,985,962 | 205,901,712 | 1,172,837 | 1,120,520,767 | 9.60% |
|  **Guyana Forestry Commission (GFC)**  | **-** | **-** | **823,847,786** | **-** | **823,847,786** | **7.06%** |
| 24 | Commission on exports | - | - | 414,567,905 | - | 414,567,905 | 3.55% |
| 25 | Acreage Fees | - | - | 244,108,314 | - | 244,108,314 | 2.09% |
| 26 | Royalties | - | - | 165,171,567 | - | 165,171,567 | 1.42% |
|  **Pesticides and Toxic Chemicals Control Board (PTCCB)**  | **53,411,596** | **981,126** | **-** | **-** | **54,392,722** | **0.47%** |
| 27 | Registration and authorisation fees | 53,411,596 | 981,126 | - | - | 54,392,722 | 0.47% |
|  **Department of Fisheries (DoF)**  | **-** | **-** | **-** | **47,989,800** | **47,989,800** | **0.41%** |
| 28 | Licences Fees | - | - | - | 47,989,800 | 47,989,800 | 0.41% |
|  **Environmental Protection Agency (EPA)**  | **-** | **13,136,752** | **21,269,268** | **1,269,650** | **35,675,670** | **0.31%** |
| 29 | Environmental Permit fees | - | 5,529,838 | 19,565,628 | 1,039,200 | 26,134,666 | 0.22% |
| 30 | Other Permit Fees | - | 7,228,812 | 946,567 | 214,250 | 8,389,629 | 0.07% |
| 31 | Licence Fees  | - | 378,102 | 757,073 | 16,200 | 1,151,375 | 0.01% |
|  | **Total** | **207,907,099** | **9,879,199,963** | **1,242,356,641** | **337,048,788** | **11,666,512,491** | **100.00%** |