

Extractive Industries Transparency Initiative in the Republic of Togo



Togo EITI Report 2021



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List of abbreviations

List of abbreviations	
ACCT	Central Accounting Officer of the Treasury
ANGE	National Agency for Environmental Management
BCEAO	Central Bank of West African States
BIC	Industrial & Commercial Benefits
BNC	Non-trading profits
BTP	Buildings & Public Works
CAC	Statutory Auditor
CCA	Control and Audit Framework
CCIT	Chamber of Commerce and Industry of Togo
CDDI	Commissariat of Customs and Excise
ECOWAS	Economic Community of West African States
CGI	General Tax Code
CI	Tax Commissioner's Office
CM	Council of Ministers
CNSS	National Social Security Fund
EITI-SC	Togo EITI Steering Committee
DCIG	Directorate of the Gulf Tax Centers
DD	Customs Duties
DE	Registration fee
DGE	Large Enterprises Department
DH	Directorate of Hydrocarbons
DGMG	Directorate General of Mines and Geology
DGSCN	Directorate-General for Statistics and National Accounts
DGTCP	Directorate General of the Treasury and Public Accounting
DGTLS	Directorate-General for Labour and Social Laws
DH	Directorate of Hydrocarbons
DME	Medium-Sized Enterprises Directorate
DOFR	Directorate of Tax and Regional Operations
DT	Stamp Duty
EF	Financial Statements
ASM	Artisanal and Small-Scale Mining
FD	Declaration Form
GAO	West Africa Gas Pipeline
IFAC	International Federation of Accountants
IFU	Unique Tax Identification
IGF	General Inspectorate of Finance
IGE	General State Inspectorate
MFI	Flat-rate minimum tax
INSEED	National Institute of Statistics and Economic and Demographic Studies
IRCM	Tax on Income from Movable Capital
IRPP	Personal Income Tax
IS	Corporate Income Tax
SSRIs	International Standard on Related Services
ISSAI	International Standards of Supreme Audit Institutions
EITI	Extractive Industries Transparency Initiative

List of abbreviations

KFCFA	Thousands of FCFA
MDPREM	Ministry Delegate to the President of the Republic in charge of Energy and Mines
NC	Not disclosed
OHADA	Organization for the Harmonization of Business Law in Africa
OTR	Togolese Revenue Office
PC	Community levy
PCS	Community Solidarity Levy
CEO	Mining Development and Governance Project
LAUGH	IT Fee
RS	Statistical Royalties
RSL	Deduction from Rent
RSPS	Withholding on the Provision of Services
SAFER	Autonomous Road Maintenance Financing Company
SCM	Miner Cadastre System
SIGM	Geological and Mining Information System
NCTPC	China National Society for Roads and Bridges
TCS	Supplementary Tax on Salaries
Tde	Togolese Water Company
TEO	Garbage Removal Tax
TF	Property tax
TOFE	Table of State Financial Operations
TP	Business tax
TS	Payroll Tax
TSFCB	Special Tax on the Manufacture and Marketing of Beverages
VAT	Value Added Tax
WAEMU	West African Economic and Monetary Union
VD	Valuation for Duty

1 THE EITI CONTEXT IN THE REPUBLIC OF TOGO

1.1 The Extractive Industries Transparency Initiative (EITI) in the Republic of Togo

- Initial membership: The government made a commitment in December 2009 to adhere to the EITI programme. A multi-stakeholder group was created in March 2010. The country was admitted as an EITI candidate in October 2010.
- Preliminary validation: Togo has undertaken a first step in implementing EITI by undergoing preliminary assessment of its commitment to the principles and criteria of the EITI. In April 2013, the first validation report was published by ¹ a validator accredited by the EITI Board.
- Compliance status: The country has worked to achieve compliance status with the EITI Standard, which means that it meets transparency and accountability requirements in the extractive sector. Togo was declared to be a "compliant country" on 22 May 2013.

Figure 1: At the EITI International Board on Wednesday 22 May 2013, EITI Chair Clare Short congratulated Togo as an "EITI compliant country"²



- EITI Reports: The country has started to publish regular EITI reports, detailing revenues generated by the exploitation of natural resources, payments from extractive companies and their uses. 11 reports have been published to date, the last of which relating to the year 2020 was published on 05 June 2023.
- Gradual implementation: Togo has progressively improved EITI implementation by strengthening its institutional capacity to collect, audit and publish data related to the extractive sector. On 9 May 2018, the EITI Board declared that Togo had made significant progress in implementing the EITI Standard.
- Use of data: /EITI in Togo has contributed to better management of natural resources by enabling government and civil society to use data to monitor revenues, budget allocation and social impact of extractive industries.

¹ <https://itietogo.org/web/rapport-de-validation/>

² <https://itietogo.org/mention-speciale-pour-le-togo-declare-pays-conforme-il-entre-au-conseil-dadministration-international-de-litie/>

- Anti-corruption: Membership in the EITI has strengthened Togo's efforts to fight corruption and promote good governance in the extractive sector.
- Ongoing commitment: Togo continues to work on improving transparency and accountability in the extractive industries through its membership of the EITI, thereby contributing to the country's sustainable development. On 11 September 2020, the EITI Board decided that Togo had fully implemented five of the seven corrective actions prescribed during the country's last validation.

1.2 Context of the EITI in Togo

Togo has set up EITI implementation bodies comprising representatives from government, industry and civil society to oversee the process.

Togo has published 11 EITI reports to date. This report is the twelfth EITI report covering extractive sector revenues for the year 2021.

The Republic of Togo has been subject to two validations:

- On 9 May 2018³, the EITI Board declared that Togo had made significant progress in implementing the 2016 EITI Standard, with seven corrective actions that were defined by the Board.
- On 11 September 2020⁴, the EITI Board stated that Togo had fully implemented five of the seven corrective actions prescribed during the country's first validation.

The follow-up of the corrective actions resulting from Togo's second validation is presented in Annex 10 of this report.

A third validation of Togo under the 2019 EITI Standard will begin on 1 January 2024.

Figure 2: EITI International Secretariat mission hosted in Lomé on 05 September 2019 as part of Togo's second validation⁵



³ [https://eiti.org/fr/scorecard-pdf?filter\[country\]=45&filter\[year\]=2017](https://eiti.org/fr/scorecard-pdf?filter[country]=45&filter[year]=2017)

⁴ <https://eiti.org/fr/scorecard-pdf?filter%5Bcountry%5D=45&filter%5Byear%5D=2019>

⁵ <https://itietogo.org/web/validation-de-litie-togo-une-mission-du-secretariat-international-a-lome/>

1.3 EITI governance mechanisms in the Togolese Republic

1.3.1 Key actors and roles of the EITI Initiative in Togo

The main bodies of the EITI in the Republic of Togo were defined by Decree No. 2010-024/PR of 30 March 2010 relating to the creation, attributions, composition, organisation and operation of the EITI implementing bodies in Togo, which has been set up and provides for the creation of:

Table 1: EITI Implementing Bodies

Organisation	Responsibility/Mandate	Composition
National Supervisory Council	<ul style="list-style-type: none"> ▪ Define the broad political and strategic directions of the EITI programme; ▪ Oversee the EITI development and implementation process; ▪ Monitor the progress of EITI implementation; ▪ Ensure the participation of all stakeholders in the EITI development and implementation process; ▪ Assess the impact of EITI implementation on sustainable development and poverty reduction; - Addressing potential bottlenecks in EITI implementation 	<ul style="list-style-type: none"> ▪ President: The Prime Minister; ▪ Vice-President: Minister in charge of Economy and Finance; ▪ Members: <ul style="list-style-type: none"> - The Minister of Mines and Energy; - The Minister for the Environment; - The Minister of Trade; - The Minister of Territorial Administration, Decentralisation and Local Authorities; - The Minister for Industry; - The National Director of BCEAO; - Five (5) representatives of mining companies; - The President of the Journalists' Associations of Togo; - Representatives of civil society organisations.
Steering Committee	<p>Implementation and monitoring according to a participatory approach of the EITI Togo, with view to guaranteeing an optimal contribution of the revenues generated by the exploitation of mineral resources to the country's economic development and poverty reduction.</p>	<ul style="list-style-type: none"> ▪ Chairman: The Minister of Mines and Energy; ▪ Vice-President: Secretary General of the Ministry of Economy and Finance; ▪ Members: <ul style="list-style-type: none"> - Permanent Secretary for Monitoring Economic Reforms and Programmes; - Director General of Customs; - Director General of Taxation; - Director General of Mines and Geology; - Director General of Industry; - a representative of the Ministry of Territorial Administration, Decentralisation and Local Authorities; - two (2) representatives of the National Assembly; - a representative of BCEAO; - a representative of the Professional Association of Banks and Financial Institutions of Togo; - a representative of the Ministry of Trade; - five (5) representatives from mining and oil companies; - a representative of the professional association of the extractive industries; - four (4) representatives of civil society organisations; - one (1) public media representative; - one (1) representative of private media
Technical Secretariat	<ul style="list-style-type: none"> ▪ Preparation of the draft action plan for the implementation of the "EITI" principles and the monitoring of its implementation; ▪ Centralisation, in conjunction with representatives of the administration and the extractive industries, of data relating respectively to payments declared by these industries and to the revenues recorded in the State accounts; ▪ Organisation of steering committee meetings and assistance to working groups; and ▪ Preparation of draft progress reports on EITI implementation in Togo. 	<p>In addition to the Accounting and the Coordinator's Secretariat, the Technical Secretariat consists of the following units:</p> <ul style="list-style-type: none"> • Administration and Capacity Building Unit; • Information and Communication Unit; • Data Collection and Processing Unit.

Source: Togo EITI⁶

⁶ <https://itietogo.org/notre-secretariat-technique/#1540830679284-f0b05534-77ae>

1.3.2 EITI-Togo National Action Plan (NAP)

The 2021-2025 Action Plan, which was adopted by the Steering Committee on 16 September 2021 on the second day of its 38th ordinary meeting and published on ⁷ the Togo EITI website, is part of the follow-up to the corrective actions resulting from Togo's second validation, for better progress during Togo's third validation which will be carried out under the 2019 EITI Standard from 1 January 2024.

Requirements 1.4 and 1.5 are the only ones considered to have a significant level of progress, while all the others have achieved a satisfactory level of progress and sometimes even beyond. As a result, Togo has made significant progress overall in implementing the EITI Standard, with substantial improvements in the two remaining individual requirements.

1.3.3 Governance Index

In 2020, the World Bank published the World Governance Indicators (WGIs)⁸. The WGIs are produced by Daniel Kaufmann, President of the Natural Resource Governance Institute (NRGI) and Brookings Institution, and Aart Kraay of the World Bank's Development Research Group. The indicators are a set of research data summarising the views on the governance quality provided by various businesses, citizens, and experts interviewed in industrialised and developing countries. These data are collected from several research institutes, think tanks, non-governmental organisations, international organisations and private sector companies. WGIs do not reflect the official views of the Natural Resource Governance Institute, the Brookings Institution, the World Bank, its executive directors, or the countries they represent. The World Bank's governance indices are defined as follows:

Table 2: Definition of the World Bank's Governance Indices

N°	Index	Description
1	Voice & Accountability	The extent to which a country's citizens can participate in the selection of their rulers, as well as freedom of expression, association and the press.
2	Political stability and lack of violence/terrorism	Measures the likelihood of destabilisation or overthrow of government through unconstitutional or violent means, including terrorism.
3	Effectiveness of Government	Measures the quality of public services, the performance of the civil service and its level of independence from political pressures.
4	Quality of regulation	Measures the capacity of governments to develop and implement sound policies and regulations that are conducive to private sector development.
5	Rule of law	Measures the degree of trust that citizens have in the rules designed by society and the way in which they comply with them, in particular the respect of contracts, the competences of the police and the courts, and the perception of crime and violence.
6	Fight against corruption	Measures the use of government for personal enrichment, including grand and petty corruption, as well as the hijacking of the state by elites and private interests.

⁷ <https://itietogo.org/wp-content/uploads/2021/12/PLAN-DE-TRAVAIL-ITIE-TOGO-2021-2025-1.pdf>

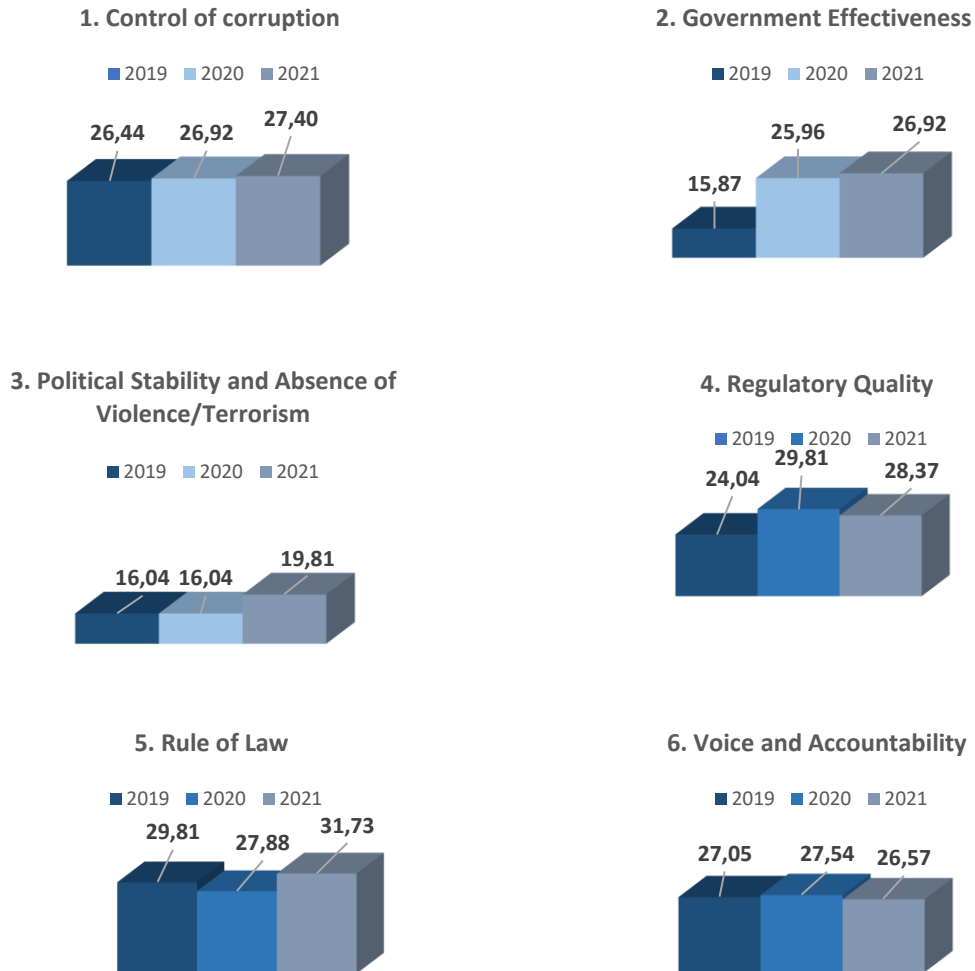
⁸ [WGI 2020 Interactive > Home \(worldbank.org\)](#)

Togo's ranking in terms of good governance between 2019 and 2021 is very low compared to the global ranking, but with a slight improvement in 2021, it is detailed as follows:

Table 3: Togo's ranking in terms of good governance between 2019 and 2021

N	Indicator	2019		2020		2021		
		Country	Rank	Country	Rank	Country	Rank	
1	Control of corruption							
		Highest	New Zealand	1	Denmark	1	Denmark	1
		Lowest	Togo	154	Togo	153	Togo	152
2	Government Effectiveness							
		Highest	Singapore	1	Singapore	1	Singapore	1
		Lowest	Togo	176	Togo	155	Togo	153
3	Political Stability and Absence of Violence/Terrorism							
		Highest	Greenland	1	Greenland	1	Greenland	1
		Lowest	Togo	179	Togo	179	Togo	171
4	Regulatory Quality							
		Highest	Singapore	1	Singapore	1	Singapore	1
		Lowest	Togo	159	Togo	147	Togo	150
5	Rule of Law							
		Highest	Finland	1	Finland	1	Finland	1
		Lowest	Togo	147	Togo	151	Togo	143
6	Voice and Accountability							
		Highest	Norway	1	Norway	1	Norway	1
		Lowest	Togo	152	Togo	151	Togo	153

Figure 3: Togo's Good Governance Indicators between 2019 and 2021



1.4 Nature and scope of work

MOORE Insight has been mandated by the Steering Committee for the implementation of the Extractive Industries Transparency Initiative in Togo (EITI Togo) to prepare the EITI Report covering the year 2021.

The firm's work consisted mainly of collecting, reconciling and compiling, for the year 2021:

- i. payments made to the State and declared by extractive companies holding oil and mining titles in Togo; and
- ii. the revenues from these companies declared by the State.

The reconciliation exercise was conducted on the basis of the International Standard on Related Services (ISRS) and more specifically the standard n° 4400 relating to "engagements to review financial information on the basis of agreed procedures" as well as the IFAC Code of Ethics. The work was conducted in accordance with the Terms of Reference included in the Request for Proposals and as approved by the Togo EITI Steering Committee.

The agreed upon procedures are not intended to:

- conduct a limited audit or review of extractive revenues. The audit of the data included in this report is not part of our Terms of Reference. However, the reconciled data relates to figures audited and/or attested by the reporting parties; and
- to detect errors, illegal acts or other irregularities other than those we may have encountered in the course of our work.

This report includes seven sections summarised below as well as annex detailing the information collected during the reconciliation work:

- Section 1- A summary of the results of the reconciliation and the contribution of the extractive sector;
- Section 2- The approach and methodology adopted for conducting the work;
- Section 3- The scope covered and the methods of its determination;
- Section 4- Contextual data on the extractive sector;
- Section 5- The results of the reconciliation work;
- Section 6- Analysis of the EITI data collected; and
- Section 7 - Lessons learnt and recommendations for strengthening the EITI implementation.

This report takes into consideration financial data provided to us up to 31 July 2023.

2 SUMMARY

This report summarises information on the reconciliation of tax and non-tax revenues from the extractive sector in Togo and constitutes an integral part of the EITI implementation process. In this context, extractive companies and collecting bodies (financial authorities and other government agencies) have respectively reported the payments and revenues under Requirement 4.1 of the 2019 EITI Standard.

Reporting entities were also asked to report other contextual information such as data on production, exports, employment, social payments and other data required by the 2019 EITI Standard.

2.1 Revenues from the extractive sector

2.1.1 Evolution of revenues from the extractive sector

Revenues from the extractive sector increased by FCFA 2.31 billion in 2021, an increase of 13%, from FCFA 17.53 billion in 2020 to FCFA 19.84 billion in 2021. The large-scale mining sector is the largest contributor (85% of total revenues in the extractive sector).

The following table presents details of this evolution by sector:

Table 4: Evolution of revenues by sector

Sector	2021 Revenues		2020 Revenues		Variation	
	(Billion CFA francs)	% Total Payment	(Billion CFA francs)	% Total Payment	(Billion CFA francs)	%
Large-scale mining	16,88	85%	14,68	84%	2,20	15,0%
Groundwater mining	1,19	6%	1,19	7%	0,00	0,3%
Small-scale mining	0,89	4%	0,50	3%	0,40	79,9%
Exploitation of building materials	0,88	4%	1,17	7%	(0,29)	-25,0%
Total	19,84	100%	17,53	100%	2,31	13%

Source: EITI Statement

The variance is mainly due to payments from two companies SCANTOGO and SNPT, which increased by FCFA 1.95 billion. Both companies operate in large-scale mining and their payments have increased from FCFA 10.31 billion to FCFA 11.16 billion for SCANTOGO and from FCFA 2.25 billion FCFA to 3.36 billion for SNPT.

2.1.2 Revenues generated by the extractive sector in 2021

The revenues generated by the extractive sector amounted to FCFA 19.84 billion for the year 2021. The collection of revenues by government agency compared to the year 2020 is presented in the table below:

Table 5: Breakdown of revenues by Government Agency for the fiscal year 2021 compared to 2020

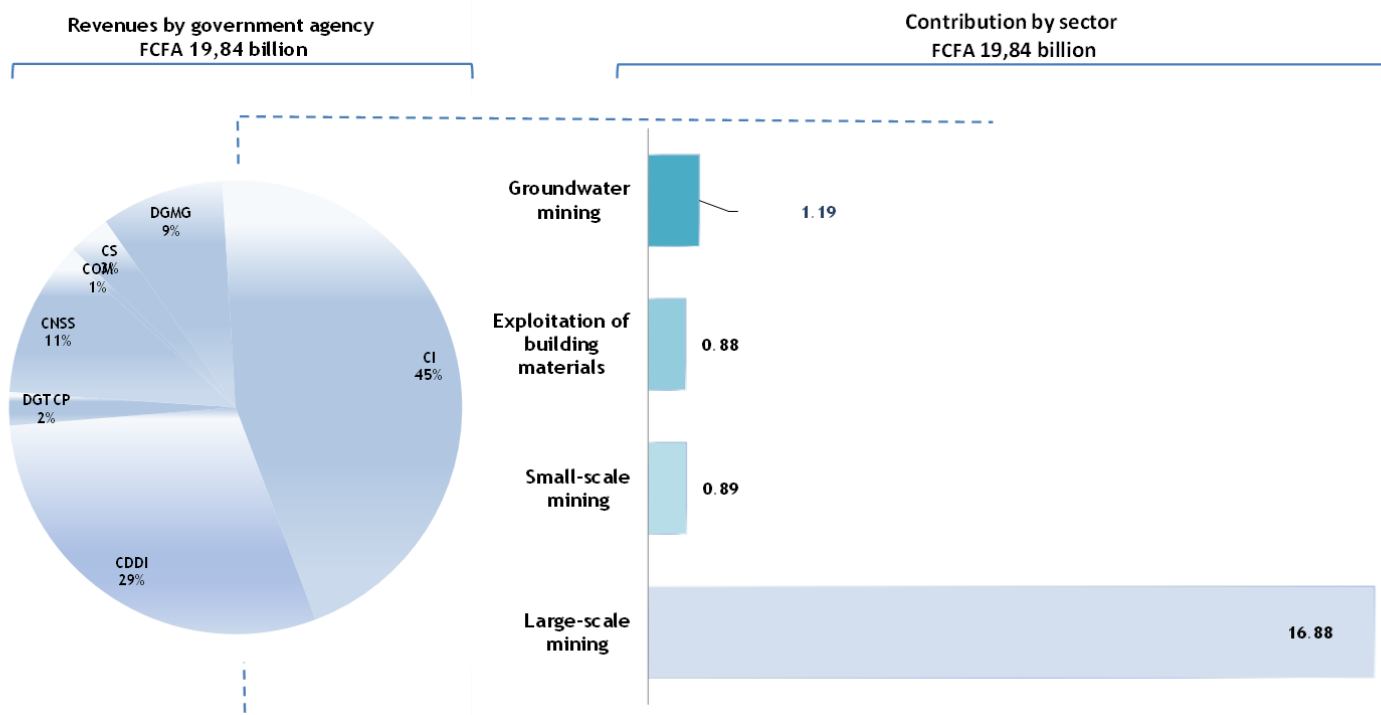
Government Entity	2021 Revenues		2020 Revenues		Variance	
	(Billion FCFA)	%	(Billion FCFA)	%	(Billion FCFA)	%
Tax Commission (CI)	8,97	45%	7,36	42%	1,61	21,8%
Customs and Excise (CDDI)	5,84	29%	3,83	22%	2,01	52,5%
National Social Security Fund (CNSS)	2,10	11%	2,19	12%	(0,09)	-3,9%
Directorate General of Mines and Geology (DGMG)	1,74	9%	1,97	11%	(0,23)	-11,5%
Social Contributions	0,60	3%	1,22	7%	(0,62)	-51,1%
Directorate General of the Treasury and Public Accounting (DGTCP)	0,46	2%	0,65	4%	(0,19)	-29,3%
Municipalities and regions of mining localities	0,12	1%	0,31	2%	(0,19)	-62,5%
Directorate General of Labour and Social Laws (DGTLS)	0,01	0%	0,01	0%	0,00	31,9%
National Agency for Environmental Management (ANGE)	0,00	0%	0,00	0%	0,00	575,8%
Total	19,84	100%	17,53	100%	2,31	13%

Source: EITI Statement

We note that:

- the revenues collected by the Tax Commission (CI) and Customs and Indirect Taxes (CDDI) represented 45% and 29% of the total revenue streams generated by the sector respectively.
- the variance is mainly due to payments made by SNPT and WACEM to the Tax Commission (CI), which increased from FCFA 1.42 billion, from FCFA 0.06 billion to FCFA 1.00 billion for the former, and from FCFA 1.06 billion to FCFA 1.54 billion for the latter. There were also payments made to the Customs Department and Indirect Taxes (CDDI) by SCANTOGO MINES which increased from FCFA 1.47 billion to FCFA 2.94 billion to FCFA 4.41 billion.

Figure 4: Allocation of Extractive Revenues



2.2 Extractive sector production and exports

2.2.1 Production

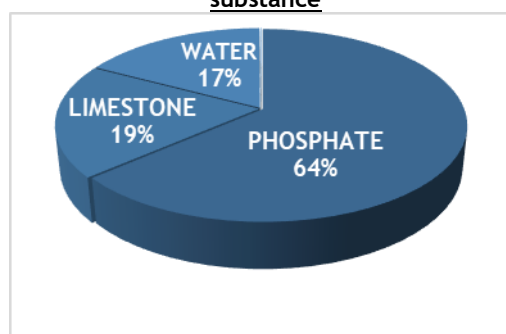
Based on the data reported by the extractive companies and following our reconciliation work, the production is presented in the table below.

Table 6: Summary of production values in billions of FCFA

Extracted product	2021		2020		Difference
	Value	%	Value	%	
PHOSPHATE	72,67	63,65%	57,15	53,31%	15,52
LIMESTONE	21,80	19,10%	25,17	23,47%	-3,37
WATER	19,59	17,16%	23,98	22,37%	-4,39
CLAY	0,05	0,05%	0,21	0,20%	-0,16
DOLOMITE	0,05	0,04%	0,05	0,04%	0
Other	0		0,65	0,06%	-0,65
TOTAL	114,17	100%	107,21	100%	6,95

SOURCE: EITI REPORTING

Figure 5: Contribution to production by substance



Total production improved in 2021 by FCFA 7 billion compared to 2020, which is explained by the decrease in water and limestone production from FCFA 4 and 3 billion while SNPT recorded a net increase in the phosphate production of FCFA 15.5 billion.

2.2.2 Exports

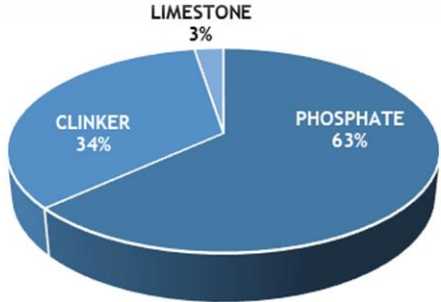
Based on the data reported by extractive companies and following the reconciliation work, mining exports by substance for the year 2021 are illustrated in the table below.

Table 7: Summary of export values in billions of FCFA

Exported product	2021		2020		Difference
	Value	%	Value	%	
MERCHANT PHOSPHATE	60,29	63,30%	49,47	48,84%	10,82
CLINKER	32,53	34,15%	49,52	48,89%	(16,99)
RAW LIMESTONE	2,41	2,53%	2,26	2,23%	0,15
MINERAL WATER	0,02	0,02%	0,03	0,03%	(0,01)
Total	95,25	100%	101,28	100%	(6,03)

SOURCE: EITI REPORTING

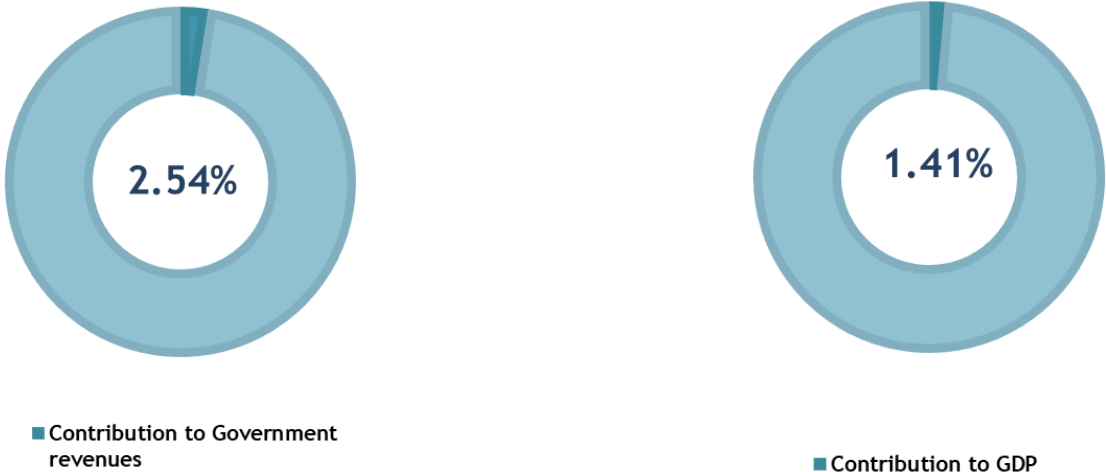
Figure 6: Export contribution by substance

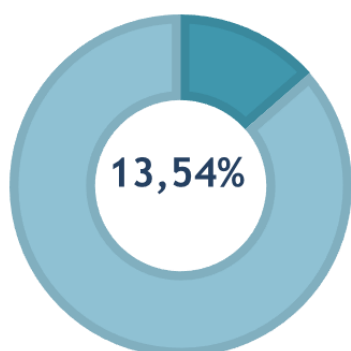


2.3 Contribution of the extractive sector to the economy

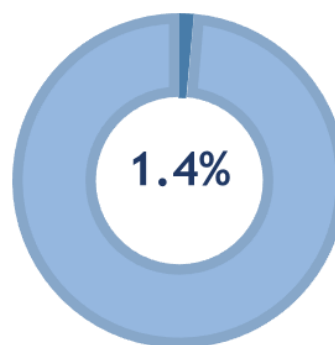
On the basis of the economic data presented in Section 5.4 of this report, the contribution of the extractive sector to Gross Domestic Product (GDP), government revenues, exports and employment were as follows:

Figure 7: Contribution of the extractive sector to the economy in 2021





■ Contribution to exports



■ Contribution to employment

2.4 Summary of reconciliation work

2.4.1 Reconciliation scope⁹

This report covers revenues from all extractive companies holding an active title at 31 December 2021. For the purpose of determining the reconciliation scope, the EITI-Togo Steering Committee adopted the approach as described below.

Extractive companies

The Steering Committee agreed to include in the 2021 reconciliation scope all companies holding exploitation or research permits in the mining and quarrying sector, as well as approved water producing companies, with a contribution greater than or equal to FCFA 600 million in 2021, allowing for a coverage rate of 91.62% (see Section 4.2.1). These companies which fall into that scope are set out in the table below.

Table 8: Scope of extractive companies

No.	Company Name	NIF	Company activity
1	SCANTOGO MINES	1000161343	Large-scale mining
2	WACEM SA	1000144378	Large-scale mining
3	SNPT	1000160416	Large-scale mining
4	MIDNIGHT SUN SA	1000145152	Exploitation of building materials
5	TDE SA	1000166680	Groundwater mining

State-owned enterprises in the extractive sector

All state-owned companies operating in the extractive sector were included in the scope, including Société Nouvelle des Phosphates du Togo (SNPT) and Société Togolaise des Eaux SA (TDE).

Payment Flow

The Steering Committee agreed to include in the 2021 reconciliation scope:

- all taxes, duties and royalties provided by the Hydrocarbons Code and the Mining Code;
- all payment flows identified by applying the principle of continuity (ref. EITI Report 2020) and the analysis of the regulations in force; and
- Barter transactions, sub-national payments and transfers, and social payments are reported without applying the materiality threshold.

⁹ The approach to selecting the perimeter is detailed in Section 3 of this report.

The list of payment flows retained in the 2021 scope is presented in Section 3.4 of this report.

Public Entities

Based on the proposed scope for extractive companies and payment flows, eight (8) public administrations and one state-owned enterprise in the extractive sector were solicited for the reporting of revenues collected from extractive companies. These entities are presented as follows:

Table 9: Scope of government agencies

N°	Government Entities
1	Tax Commission (CI)
2	Commissariat of Customs and Excise (CDDI)
3	Directorate General of the Treasury and Public Accounting (DGTCP)
4	Directorate General of Mines and Geology (DGMG)
5	Directorate General of Labour and Social Laws (DGTLS)
6	Togolese Water Company (TdE)
7	National Social Security Fund (CNSS)
8	National Agency for Environmental Management (ANGE)
9	The municipalities of 15 mining localities

Additionally, in accordance with EITI Requirement 4.1.d, revenues from other extractive companies not included in the 2021 reconciliation scope, i.e., all companies holding mining or exploration permits in the mining and quarrying sector as well as approved water companies, and having a contribution of less than FCFA 600 million in 2021, were taken into account in the 2021 EITI report through unilateral disclosure by government agencies.

2.4.2 Reconciliation variance

The objective of the reconciliation of payment flows was to detect the existence of possible discrepancies between the amounts of payments declared by extractive companies and the revenues declared by government agencies. The discrepancies initially identified were analysed and adjusted each time the necessary justifications were provided by the reporting parties.

Reconciliation variance

Final reconciliation differences (after adjustments) are summarised in the table below.

Table 10: Summary of reconciliation results in billions of FCFA

Government Entities	Extractive Company	Government (b)	Unreconciled Difference	% (d) = (c)/(b)
Directorate General of Mines and Geology (DGMG)	1,66	1,66	-	0,00%
Tax Commission (CI)	8,20	8,16	0,04	0,50%
Commissariat of Customs and Excise (CDDI)	5,01	5,40	(0,39)	(7,19%)
Directorate General of the Treasury and Public Accounting (DGTCP)	0,46	0,46	-	0,00%
National Agency for Environmental Management (ANGE)	0,00	0,00	-	0,00%
Directorate General of Labour and Social Laws (DGTLS)	0,01	0,01	0,00	18,83%
National Social Security Fund (CNSS)	1,80	1,81	(0,01)	(0,42%)
Municipalities and regions of mining localities	0,31	0,12	0,20	164,63%
Total	17,49	17,60	(0,11)	(0,65%)

Rationale for Residual Reconciliation Aggregate Variance

After adjustments and reconciliation work, a net negative difference of FCFA 0.11 billion was generated, i.e. (0.65%) of the total reconciled government revenues. The negative variance is mainly due to customs duties declared by CDDI and not confirmed by the two companies MIDNIGHT and TDE.

Details of the reconciliation and adjustment results are presented in Section 5.3 of this report.

2.4.3 Completeness and reliability of data

Completeness of data

(i) The five (05) extractive companies selected in the reconciliation scope have all submitted their declaration forms.

Detailed reporting templates submitted are presented in Annex 5 of this report.

(ii) All government agencies included as part of the 2021 reconciliation scope have submitted reporting templates for each of the extractive companies retained in the scope of conciliation, as well as for the companies not retained in the said perimeter.

Conclusion on completeness: Given the above findings, we can conclude with reasonable assurance that this report comprehensively covers all significant revenues from the extractive sector in Togo for the year 2021.

Reliability of data

Extractive companies and state-owned enterprises in the extractive sector

As part of the agreed procedure with the Steering Committee, to ensure the credibility and reliability of the data reported by extractive companies and state-owned enterprises, the companies included in the reconciliation scope were asked to submit a declaration form:

- signed by an authorised representative; and
- certified by an external auditor.

Out of the five (05) companies that submitted reporting forms for 2021, three (03) companies did not comply with the agreed procedure to ensure the reliability and certification of the data, either partially or fully. These companies are listed in the table below by contribution:

Table 11: Extractive companies that did not comply with the agreed procedure for data reliability

Society	Reconciled amount (in FCFA)	% Income
WACEM SA	2 278 560 742	12,94%
TDE SA	644 070 982	3,66%
MIDNIGHT SUN SA	692 478 903	3,93%
Total	3 615 110 627	20,54%
Total Reconciled Revenue	17 603 125 527	
% Total Revenue	20,54%	

Information on the reliability of extractive companies' data is presented in Annex 4 of this report.

Collecting Agencies

In accordance with the Steering Committee's decision, the reporting templates submitted by government agencies for the year 2021 must:

- bear the signature of an authorised person of the reporting government entity; and
- be certified by the Court of Auditors, which will certify that the data declared are consistent with the revenues reported to the revenues collected and recorded in the State accounts.

All government agencies have submitted 2021 EITI reporting templates signed and attested by an authorised person.

All government agencies submitted reporting templates certified by the Court of Auditors.

Conclusion on reliability: Apart from the findings regarding the lack of certification of the reporting templates of some extractive companies, we did not find any additional evidence that would call into question the reliability of the extractive sector revenues reported by the collecting agencies included in this report.

2.5 Recommendations EITI Report 2021

Without putting into question the information disclosed in this report, a recommendation to improve the implementation of the EITI process in Togo has been made as detailed in Section 7 of this report. The recommendation is summarised in the following table:

Table 12: 2021 EITI Report Recommendation

N°	Securities	Requirements	Structures concerned	Recommendations
1	Improved reporting entity reporting and updated reporting forms	4.9	Reporting entities	<p>We recommend that the EITI Technical Secretariat in Togo, with the support of the Steering Committee, raises awareness among reporting entities on the importance of complying with the instructions provided for the completion of the reporting forms and on the importance of providing comprehensive information requested.</p> <p>We also recommend that future reconciliations review the declaration forms while respecting the provisions of the texts in force.</p>

The recommendations are detailed in Section 7 of this report.

Follow-up on the implementation of the recommendations of previous reports is presented in Section 7 of this report.

2.6 Follow-up to the recommendations of the second validation

The follow-up of the corrective actions resulting from Togo's second validation is presented in Annex 10 to this report.

Paul Stockton
Director
S1 2EX
 **MOORE** Insight

St James House, Vicar Lane,
Sheffield, England,

22 January 2024

3 APPROACH AND METHODOLOGY

The Minutes of the 40th Ordinary Meeting of the Steering Committee documented the adoption of the Terms of Reference for the preparation of the 2020 and 2021 EITI Reports, which stipulate that the Technical Sub-Committee (of the Steering Committee) shall carry out the following tasks:

- take stock of the situation and collect information for the review of all the documents (regulatory and legislative texts, software, procedural documents, EITI 2019 Standard) necessary for a good understanding of the mission (implementation of the EITI-Togo process, Togolese extractive sector, mining taxation in force, system for collecting taxes, duties and duties, beneficial ownership, project-based reporting and gender);
- collect data from relevant mining and quarrying companies selected for the 2020 and 2021 EITI reports from the reporting templates, previously approved and certified by the companies' external auditors or auditors;
- collect data on the distribution of the share capital of extractive companies by shareholder and by country;
- collect data from financial agencies or other state institutions from the reporting templates certified by the Court of Auditors attesting to the reliability of the data;
- follow up recommendations from the Togo EITI Steering Committee to improve governance in the extractive sector;
- collect gender-disaggregated data on voluntary and mandatory social payments as well as employment;
- collect information from the Togo EITI Steering Committee and reporting entities on the status of implementation of the recommendations of previous reports; and
- propose a summary note of the observations of these reports to the Steering Committee.

The terms of reference stipulate that the Independent Administrator should conduct the document review collected by the Technical Commission of the Steering Committee and carries out the reconciliation work.

3.1 Reconciliation Process

The reconciliation process was conducted as follows:

- carry out a scoping study to determine a materiality threshold, define the reconciliation scope and update the reporting template;
- collection of data by the Technical Committee on extractive company payments and state revenues, which form the basis of the reconciliation work;
- reconciliation of the data submitted by the reporting parties by the Independent Administrator with a view to identifying any discrepancies; and
- contact reporting parties to analyse discrepancies and adjust them based on confirmations and supporting documents provided.

3.1.1 Scoping study

- The Steering Committee was responsible for determining the scoping study phase. They defined the scope for the 2021 EITI Report and updated the reporting templates (of the last report).

The scoping study focused on the mining, quarrying, water, transport of extractive products and the marketing of precious mineral substances in Togo and included recommendations for:

- payment flows and other data to be retained in the reconciliation scope;
- companies and government agencies that are required to submit a reporting template;
- the guarantees to be provided by reporting entities to ensure the credibility of EITI data; and
- the level of disaggregation to be applied to the EITI data made available.

The results of the scoping study carried out by the Steering Committee are presented in Section 3 of this report.

3.1.2 Data collection

The Steering Committee was responsible for:

- distributing the reporting templates to the reporting entities selected in the scope; and
- collecting the completed reporting templates from these reporting entities.

The reporting entities were also asked to attach to their reporting templates, details of receipts and dates of payment of the amounts declared in their reporting templates for the year covered by this report.

This report takes into consideration financial data provided to us up to 18 July 2023.

3.1.3 Data Compilation and Gap Analysis

During this phase, we performed the following:

- reconciliation of the payment flows reported by extractive companies with the revenues declared by government agencies;
- the identification of discrepancies, significant gaps and an analysis of the nature of these differences;
- contacted companies and government agencies with regards to the discrepancies and review of supporting documents; and
- identification of necessary adjustments. These adjustments were made on the basis of justifications and/or supporting documents obtained from the reporting parties.

In each case where the variances could not be reconciled, we contacted the relevant reporting parties to obtain supporting documentation to make the adjustments. In some cases, these differences could not be adjusted.

The results of the reconciliation work are presented in Section 5.1 of this report.

3.2 EITI Data Assurance Process

In order to ensure the reliability and completeness of the data reported in the 2021 EITI Report, and to comply with Requirement 4.9 of the EITI Standard (2019), the following measures have been adopted by the Steering Committee:

For extractive companies.

The declaration form must:

- bear the signature of a person authorised to represent the extractive company;
- be accompanied by the company's certified financial statements for the year 2021 or any other document signed by the Board attesting to the certification of the 2021 financial statements; and
- be certified by an external auditor (which may be the CAC).

For Government Agencies

The declaration form must:

- bear the signature of a person authorised to represent the financial authority; and
- be certified by the Court of Auditors. The latter will have to produce a letter certifying the conformity of the revenues reported with the revenues collected and recorded in the accounts of the State.

3.3 Disaggregation level

In accordance with Requirement 4.7 of the 2019 EITI Standard, data was reported by company, by payment flow, by government agency and by project. Additionally, reporting entities were asked to provide the necessary details for each amount and contextual information as set out in the reporting templates.

The detailed reconciliation sheets for each extractive company are presented in Annex 6 of this report.

3.4 Basis of declarations

The payments and revenues reported in the EITI Report strictly correspond to payment flows or contributions made and collected by the State during the year 2021. In other words, payments made before 01 January 2021, and after 31 December 2021, were excluded.

Reporting entities were asked to disclose their payments or revenues in the currency of payment. No payments in currencies other than CFA Francs have been included in this report.

3.5 Procedures for managing and protecting the data collected

In order to protect the confidentiality of the data collected from reporting entities, the following measures have been agreed with the Steering Committee:

- only the data required by the EITI Standard, Terms of Reference and reconciliation work have been requested. Any irrelevant information inadvertently communicated has been deleted and/or destroyed;
- the data collected is processed on password-locked laptops and email communications are carried out via secure email servers;
- the source data is archived in a secure manner once the final report has been sent to the Steering Committee;
- reporting parties were requested to provide any information considered sensitive or confidential directly to the Technical Secretariat; and
- all requests for additional information from government entities or reporting companies for reconciliation purposes were handled in accordance with the protocols outlined above.

4 SCOPE OF THE 2021 EITI REPORT

We set out below the reconciliation scope for the 2021 EITI report.

Table 13: Coverage of the 2021 reconciliation exercise

Scope 2021	Number
Number of payment flows	48
Number of extractive companies	5
Number of government agencies ¹⁰	9
Coverage of government revenues for the 2021 Report	93%

4.1 Approach

For the purposes of the materiality threshold analysis, an approach has been developed and approved by the Steering Committee. This approach was based on the following criteria:

Table 14: Approach and thresholds for determining the scope of reconciliation

Proposed Approach to Selecting the Reconciliation Scope
Payment Flow
Retaining payment flows by applying the principle of continuity (ref. EITI Report 2020)
Retain all payment flows above FCFA 10 million
In addition to the identified flows, reporting entities were requested to report all other payment flows exceeding the threshold of FCFA 10 million.
Extractive companies
Retain companies holding exploitation or research permits in the mining and quarrying sector as well as approved water producing companies whose total payments amounted to or exceeded FCFA 600 million.
All other companies were subjected to unilateral declaration by government agencies
Government Agencies
All government agencies as well as state-owned enterprises involved in the collection of extractive revenues have been included without the application of the materiality threshold.

4.2 Determination of the scope

4.2.1 Scope of extractive companies

The Steering Committee decided to include in the 2021 reconciliation scope all companies holding exploitation or research permits in the mining and quarrying sector as well as approved water producing companies whose total payments were equal to or above FCFA 600 million.

The analysis of the collected data is as follows:

Table 15: Determination of the companies included in the scope

N°	Payment range	Number of companies	Total Amount (FCFA)	%	Cumulative Amount (FCFA)	Percentage %
1	Above > FCFA 600,000,000	5	17 979 362 608	91,62%	17 979 362 608	91,62%
2	FCFA 600,000,000 > x > FCFA 100,000,000	5	877 498 479	4,47%	18 856 861 087	96,09%
3	FCFA 100,000,000 > x > FCFA 10,000,000	13	635 453 004	3,24%	19 492 314 091	99,33%
4	FCFA 10,000,000 > Lower	109	131 340 388	0,67%	19 623 654 479	100,00%
	Total	132	19 623 654 479	100%	19 623 654 479	

¹⁰ 8 Government Agencies and Municipalities

Accordingly, five (5) extractive companies were included in the scope for the year 2021 as detailed in the table below.

Table 16: Scope of extractive companies

No.	Company Names	NIF	Company activity
1	SCANTOGO MINES	1000161343	Large-scale mining
2	WACEM SA	1000144378	Large-scale mining
3	SNPT	1000160416	Large-scale mining
4	MIDNIGHT SUN SA	1000145152	Exploitation of building materials
5	TDE SA	1000166680	Groundwater mining

Additionally, in accordance with EITI Requirement 4.1.d, revenues from other companies not included in the 2021 reconciliation scope, i.e., all companies holding exploitation or research permits in the mining and quarrying sector as well as approved water producing companies whose total payments were less than FCFA 600 million, were taken into account in the 2021 EITI report through a unilateral declaration by government agencies.

4.2.2 Scope of payment flows

The Steering Committee agreed to include the following in the 2021 reconciliation scope:

- all taxes, duties and royalties set out in the Hydrocarbons and Mining Codes;
- all payment flows identified by applying the principle of continuity (ref. EITI Report 2020) and the analysis of prevailing legislations; and
- barter transactions, sub-national payments and transfers, as well as social payments are reported without the application of the materiality threshold.

On this basis, 100% of the payment flows were retained in the reconciliation scope:

Table 17: Scope of payment flows validated by the EITI-SC

N°	Code	Flow nomenclature	Government Agency
Cash payments			
1	1.1	Costs of processing the file	DGMG
2	1.2	Fixed Fees	DGMG
3	1.3	Surface Royalties	DGMG
4	1.4	Mining Royalties	DGMG
5	1.5	Penalties for Mining Violations	DGMG
6	2.1	Corporate Income Tax	CI
7	2.2	Tax on Income from Movable Capital	CI
8	2.3	Flat-rate minimum tax	CI
9	2.4	Business Tax/Patent	CI
10	2.5	Property Taxes	CI
11	2.6	Personal Income Tax IRPP/IRTS	CI
12	2.7	Payroll Taxes	CI
13	2.8	Additional Payroll Taxes	CI
14	2.9	Value Added Tax	CI
15	2.1	Withholding taxes on the provision of services	CI
16	2.11	Withholding taxes on rent	CI
17	2.12	Tax on the Manufacture and Marketing of Beverages	CI
18	2.13	Garbage Removal Tax	CI
19	2.14	One-off business tax	CI
20	2.15	Tax Adjustments and Penalties Paid to OIC	CI
21	2.16	Registration Fees	CI
22	2.17	Vehicle Taxes	CI

N°	Code	Flow nomenclature	Government Agency
23	3.1	Customs Duty	CDDI
24	3.2	Value Added Tax at the customs cordon	CDDI
25	3.3	Tax on the marketing of precious stones and substances	CDDI
26	3.4	Other Payments	CDDI
27	4.1	Dividends	DGTCP
28	4.2	Dividend Advances	DGTCP
29	5.1	Environmental Compliance Fee	ANGE
30	5.2	Environmental Regularization Certificate	ANGE
31	6.1	Hiring Authorization Fees	DGTLS
32	6.2	Salary Claim Payment Certificate Fees	DGTLS
33	6.3	Study Fees and Approval of the Rules of Procedure	DGTLS
34	6.4	Visa Fees for Foreigners' Contracts	DGTLS
35	6.5	Document Quality Certification Fees	DGTLS
36	6.6	Visa fee for apprenticeship contracts	DGTLS
37	7.1	Groundwater withdrawal tax	Tde
38	8.1	Social security contributions	CNSS
39	9.1	Direct payments to municipalities	Common
40	10.1	Other significant payments made to the State> CFAF 5 million	Other
Social Expenditure (section reserved only for Extractive Companies)			
41	11.1	Compulsory social expenditure	All
42	11.2	Voluntary social expenditure	All
Transfers (section reserved only for Government and Common Entities)			
43	12.1	Transfers to municipalities of payments collected by the CI	CI
44	12.2	Transfers in respect of customs revenue	CDDI
45	12.3	Other Transferred Revenues	All
Barter Transactions			
46	13.1	Total commitment/works budget	State
47	13.2	Value of commitments/works incurred from 1/1/2021 to 31/12/2021	State
48	13.3	Cumulative value of commitments/works incurred as of 31/12/2021	State

The definitions of the above flows are presented in Annex 7 of this report.

4.2.3 Scope of government agencies and other public administrations

Based on the proposed scope for extractive companies and payment flows, eight (8) government agencies and one state-owned enterprise in the extractive sector were selected by the Steering Committee for the declaration of revenues received from extractive companies during the year 2021. These entities are listed in the table below.

Table 18: Scope of government and other public administrations

N°	Government Agencies
1	Tax Commission (CI)
2	Commissariat of Customs and Excise (CDDI)
3	Directorate General of the Treasury and Public Accounting (DGTCP)
4	Directorate General of Mines and Geology (DGMG)
5	Directorate General of Labour and Social Laws (DGTLS)
6	Togolese Water Company (Tde)
7	National Social Security Fund (CNSS)

N° Government Agencies	
8	National Agency for Environmental Management (ANGE)
9	The municipalities of 15 mining localities <ul style="list-style-type: none"> ▪ YOTO 1 ▪ YOTO 3 ▪ VO 3 ▪ VO 4 ▪ LAKES 3 ▪ OIA 1 ▪ OIA 3 ▪ HAHO 3 ▪ KOZAH 2 ▪ KOZAH 3 ▪ DANKPEN 2 ▪ TCHAOUJJO 3 ▪ BLITTA 2 ▪ BLITTA 3 ▪ ANIE 1.

4.3 Scope of other contextual information

4.3.1 Production (Requirement 3.2 of the 2019 EITI Standard)

According to Requirement 3.2 of the 2019 EITI Standard: "EITI implementing countries will be required to disclose production data in a timely manner, including production volumes and value per feedstock. This data can be disaggregated by region, company or project and include the sources of the production data and the methods used to calculate these production volumes and values."

In order to comply with this requirement, the Steering Committee decided that extractive companies and government agencies report data on production volumes and value for the year 2021. This data should be disaggregated by:

- substance;
- region;
- extractive company; and
- project.

4.3.2 Export (Requirement 3.3 of the 2019 EITI Standard)

According to Requirement 3.3 of the 2019 EITI Standard, "EITI implementing countries are required to disclose export data in a timely manner, including export volumes and value by commodity. This data may be disaggregated by region, company or project and include the sources of export data and the methods used to calculate export volumes and values."

In order to comply with this requirement, the Steering Committee decided that extractive companies and government agencies report data on export volumes and value for the year 2021. This data should be disaggregated by:

- substance;
- region;
- extractive company; and
- project.

4.3.3 Infrastructure Supplies and Barter Arrangements (Requirement 4.3 of the 2019 EITI Standard)

According to Requirement 4.3 of the 2019 EITI Standard: "The multi-stakeholder group shall verify the existence of agreements or sets of agreements and conventions relating to the provision of goods and services (including any loans, grants or infrastructure works) in exchange - in whole or in part - for concessions for the exploration or exploitation of oil, gas or minerals, or for the physical delivery of such raw materials. To this end, the multi-stakeholder group should be able to fully understand the terms of the contract and the agreements concerned, the interested parties, the resources that have been compromised by the state, the value of the consideration in terms of financial and economic flows (e.g. infrastructure works) and the materiality of such agreements compared to traditional contracts.

In order to comply with this requirement, the Steering Committee agreed that extractive companies, state-owned enterprises and government agencies report data on infrastructure supply agreements and barter agreements. This data should include:

- resources that have been compromised by the state; and
- the value of the counterparty in terms of financial and economic flows.

4.3.4 Sale of government production shares or other income received in kind (Requirement 4.2 of the 2019 EITI Standard)

According to Requirement 4.2 of the 2019 EITI Standard: "Where the proceeds from the sale of the State's ownership of oil, gas and/or mineral resources or other revenues received by the State in kind are material, the Government and SOEs are required to disclose the volumes received and resold by the State (or by other entities acting on its behalf), revenues from these sales, as well as revenues transferred to the Crown from the proceeds of oil, gas and mineral sales. Where applicable, this information should include all payments related to swap agreements (in foreign currency or in kind) or resource-backed loans. The published data should be disaggregated by individual acquiring agency and include a level of detail consistent with the reporting of other payments and revenue streams (4.7). After consultation with procuring agencies, multi-stakeholder groups will need to consider whether to disaggregate data by individual sale, product type and price."

In order to comply with this requirement, the Steering Committee decided that extractive companies, state-owned enterprises and government entities report data on State shares in production for the year 2021. This data should be disaggregated by:

- substance;
- volume; and
- extractive company.

The Steering Committee agreed that state-owned enterprises and government agencies should report the volumes marketed as well as the revenues derived from marketing from the state's share of production. This data should be disaggregated by:

- substance;
- purchaser;
- contract;
- cargo; and
- selling price.

4.3.5 Revenue from transport (Requirement 4.4 of the 2019 EITI Standard)

According to Requirement 4.4 of the 2019 EITI Standard: "When revenues from the transportation of oil, gas or minerals are material, it is the responsibility of governments and state-owned enterprises to disclose them. The published data should have a level of detail and disaggregation similar to those for other payments and revenue streams (4.7). The MSG is permitted to address the issue of quality and quality assurance of data and information on transport revenues, in accordance with Requirement 4.9."

In order to comply with Requirement 4.4, the Steering Committee decided that Extractive Companies, State-owned enterprises and government agencies report data on State revenues from the transportation of oil, gas or minerals. This data should include:

- the most significant contracts in the field of transport, describing: the product, the transport route(s) and the companies or public entities involved, including state-owned enterprises (SOEs) involved in the transport sector;
- definitions of taxes, tariffs or other payments relating to transport and the method of calculating them;
- prices and volumes of raw materials transported; and
- revenues received by state-owned entities and state-owned enterprises related to the transportation of oil, gas and minerals.

4.3.6 Sub-national payments (Requirement 4.6 of the 2019 EITI Standard)

According to Requirement 4.6 of the 2019 EITI Standard: "The multi-stakeholder group is asked to assess whether direct payments (within the scope of agreed financial and economic flows) from companies to sub-national government agencies are material."

In order to comply with this requirement, the Steering Committee agreed that Extractive Companies and government agencies report data on direct payments from companies to sub-national government entities.

These data should be disaggregated by subnational collecting entity.

4.3.7 Sub-national transfers (Requirement 5.2 of the 2019 EITI Standard)

According to Requirement 5.2 of the 2019 EITI Standard: "When transfers between national and sub-national state entities are linked to revenues generated by extractive companies and are mandated by national constitution, law, or other revenue-sharing mechanisms, the multi-stakeholder group will ensure that material transfers are disclosed."

In order to comply with Requirement 5.2, the Steering Committee agreed that government agencies report data on transfers to sub-national entities, which are linked to revenues generated by the extractive sector. During this phase, we:

- collected and analysed data on transfers to municipalities and prefectures of payments collected by CI; and
- collected and analysed data on transfers to municipalities in the form of customs revenue

4.3.8 Social and environmental spending (Requirement 6.2 of the 2019 EITI Standard)

According to Requirement 6.2 of the 2019 EITI Standard: "If significant social spending by companies is mandated by law or by a contract with the state relating to extractive investment, countries implementing the EITI must disclose it. Where such benefits are granted in kind, EITI implementing countries are required to disclose the nature and estimated value of such measures."

In order to comply with this requirement, the Steering Committee agreed that extractive companies and government agencies report data on social and environmental expenditures. This data should be broken down by region, by beneficiary, as well as by financial value where such benefits have been granted in kind. Where such expenditures are mandatory, the reporting entity must indicate the legal, regulatory or contractual framework for such expenditure.

4.4 Data quality and quality assurance (Requirement 4.9 of the 2019 EITI Standard)

According to Requirement 4.9 of the 2019 EITI Standard: "The EITI requires an assessment of whether such payments and revenues are subject to credible independent audit, in accordance with applicable international standards. Disclosures by companies and governments in accordance with Requirement 4 should therefore be subject to a reliable and independent verification procedure, in accordance with international auditing standards."

Requirement 4.9 of the 2019 EITI Standard adds that: "The multi-stakeholder group is required to agree on a procedure to ensure data quality and verification based on a standard procedure approved by the Board."

In order to comply with Requirement 4.9 of the EITI Standard (2019) to ensure that data submitted by reporting entities is credible, the Steering Committee agreed to adopt the following approach:

Extractive companies and state-owned enterprises included in the scope of the merger

For extractive companies and state-owned enterprises required to appoint an External Auditor (CAC), the 2021 declaration forms must:

- bear the signature of a person authorized to bind the company; and
- be certified by an external auditor (who may be the statutory auditor) who will certify that the data reported is complete and accurate.

For limited liability companies that are not required to appoint an Auditor within the meaning of Article 376 of the OHADA Uniform Act, the 2021 declaration forms must bear the signature of a senior official or a person authorised to bind the company.

Government Entities

The reporting templates of government agencies must:

- bear the signature of an authorised person of the reporting government agency; and
- be certified by the Court of Auditors, which will declare that the data reported are complete and accurate.

4.5 Degree of data disaggregation

With regard to the level of disaggregation to be applied to the data, the Steering Committee agreed that reporting forms and figures should be submitted and disaggregated:

- per company;
- by government agency for each company included in the 2021 reconciliation scope;
- by tax and by type of payment flow as detailed in the declaration form; and
- by project (oil, mining and forestry).

4.6 Materiality threshold

For the purposes of the work to reconcile payment flows, the materiality threshold of FCFA 500,000 has been set above which a discrepancy requires the collection of the necessary supporting documents from the reporting parties in order to be able to proceed with its analysis and adjustment. In the event that the deviations identified are below this threshold, they have not been taken into account in the gap analysis in this EITI Report.

Deviations above the materiality threshold were considered significant. The reporting entities were requested to submit the relevant supporting documentation to confirm the initial data reported. We also held meetings with some reporting parties to obtain additional information and documentation. Wherever the origin of the discrepancy could not be identified, it is presented in the report as an unreconciled residual variance.

5 EXTRACTIVE INDUSTRIES CONTEXT

The extractive sectors covered in this report include:

- the hydrocarbons sector;
- the solid mining sector, including artisanal mining;
- the exploitation of quarries and mineral waters; and
- the transportation of extractive products.

5.1 Regulatory Framework and Mining Context

5.1.1 Broader Context of the Mining Sector

The mining sector in Togo is characterised by the abundance and variety of resources. For this purpose, phosphate is the main ore mined, as well as limestone, clay, crystalline dolomite and other substances. These minerals, as well as limestone, clay, crystalline dolomite and other substances as well as construction materials constitute the majority of mining products currently exploited in the country.

Togo has metal deposits, precious stones and radioactive minerals: chromite, manganese and bauxite. There are other significant mineral occurrences such as diamonds and alluvial gold exploited by artisanal miners, mono and poly-metallic mineralisation, zinc, lead, copper, silver, arsenic, nickel, etc. ; PGMs, rare earths, rutile and ilmenite, radioactive minerals: autunite, uranium and thorium. The government is committed to developing other deposits of raw materials that have reached the feasibility or certification stage. These include, but are not limited to: clay, glass sand, attapulgites, bentonites, marble, ornamental stones, and gravel.

The evolution of the mining sector in Togo is summarised in the table below.

Table 19: Evolution of the mining sector in Togo

Year	Description
1961	Beginning of industrial phosphate mining in the maritime region and more precisely in Hahotoé
1975	Installation of a clinker manufacturing plant in Tabligbo by extracting limestone. This deposit is currently shared between two companies: WACEM and Scantogo Mines.
2006	Signing of an agreement with MM Investment Holding Ltd for the exploitation and processing of iron ores in Bangéli. This project is currently at a standstill due to the reduction in the price of iron.
2010	Permit granted to POMAR for the exploitation of marble in Pagala (Blittah region) as well as to other companies for the search for manganese in Nayega (Savannah region) and chromite at the foot of the Haito Mountains.
2013	Permit granted to STII for small-scale exploitation of lake sand for a period of five (5) years, covering an area of 7.8 Km ² in the region of Aného, Lake Togo.
2015	Signature of an agreement with SBI for the production and exploitation of gneiss for a period of 3 years covering an area of 1,163 km ² in the Konigbo region.
2017	Permit for the exploitation and production of limestone granted to the company Scantogo Mines for an area of 4.05 Km ² in the region of Namon (Dankpen), thus, the company Global Merchants obtained a permit to exploit ilmenite in the region of Alokoègbé in an area of 25.97 Km ² .
2018	Migmatite mining permit granted to Granutogo in the Amélépké region (ZIO), a sand mining permit to the SAD company in the municipality of Lomé, as well as a gold mining permit to the company JUN HAO MINING in the Kaoudé region (Assoli).
2019	Large-scale clay mining permit granted to ICA Invest in Dankpen prefecture (Ledjoblibo) as well as a small-scale sand mining permit to Samaria in the Gulf region (Boka Dévégo).
2021	Phosphate production increased from 1,321,345 tonnes in 2020 to 1,456,386 tonnes in 2021 as detailed in Section 6.4.1 of this report.

Togo has a significant number of mineral reserves, of which phosphate is Togo's most important and historically significant mineral resource. The country has phosphate deposits, especially in the maritime region, where several phosphate mines are located.

The ore reserves by substance collected from DGMG are as follows:

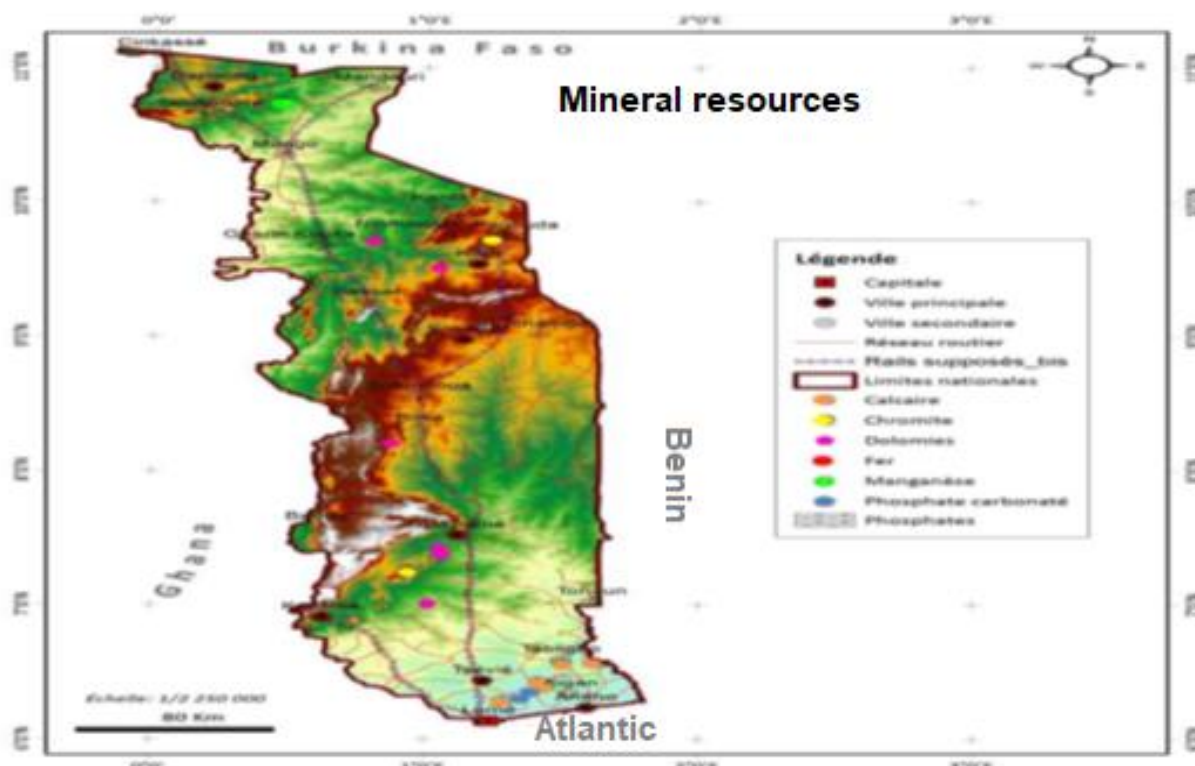
Table 20: Mineral Reserves

Mineral Substance	Reserves	Rental	Rank
Limestone	200 million tonnes	Maritime Region and Kara Region	45 km NE of Lomé
Chromite	50 thousand tons	Mount Ahito and Mount Farendè - Kabyè Massif	
Dolomites			
Iron	700 million tonnes	Bassar (Kara Region)	
Manganese	More than 6 million tonnes	Nayega (Kpendjal)	
Marble	500 million tonnes	Pagala (municipality of Blitta)	
Bauxite	1 million tons	Mont Agou	
Phosphates	21 million tonnes	Maritime	36 km SW-NE and 2.5 km maximum width

Additionally, MGB confirmed in May 2023 that there were no changes to the Mineral Reserve data detailed above.

On the other hand, a Mining Development and Governance Project (PDGM) has been set up with the objective of improving the transparency and accountability of the Togolese extractive industry sector by strengthening governance requirements. A final report on this project has been published on the Environmental, Social and Strategic Assessment of the Mining Sector in Togo,¹¹ as well as data have been collected from the General Directorate of Mines and Geology (DGMG), which have shown that the main mineral resources of Togo include mineral substances which are distributed as shown in the map below.

Figure 8: Mineral Resources of Togo



¹¹ Final Report of the Strategic Environmental and Social Assessment of the Mining Sector in Togo: http://www.pdgm.tg/index.php?option=com_docman&view=list&slug=rappports-d-etude&Itemid=752&layout=default

In addition, Togo's water resources are estimated at 19 (10⁹ m²/year), of which 8.7 (10⁹ m²/year) come from groundwater. Indeed, Togo exploits groundwater. It is estimated that 8.77 billion m³ of rainwater infiltrates to form groundwater¹². Most of this infiltrated water is housed as follows:

- Base (90% of the territory): 8.71 billion m³/year with generally modest flows; and
- Coastal sedimentary basin: 0.062 billion m³/year.

However, several water management challenges have been identified, including the inadequacy of hydrological, hydrogeological and hydroclimatic measuring stations, and an insufficiency in both quantity and quality of human and material resources.¹³

5.1.2 Legal framework and tax regime in the mining sector

The mining sector in Togo is governed by:

- Law No. 96-004 of 26 February 1996 on the Mining Code of the Togolese Republic, as amended by Law No. 2003-12 of 4 October 2003;
- Regulation No. 18/2003/CM/UEMOA of 23 December 2003 on the Community Mining Code;
- Law No. 2018 - 024 of 20 November 2018 on the General Tax Code (CGI) as amended by Law No. 2020-019 of 22 December 2020 on the 2021 Finance Law;
- Law No. 2018-025 of 20 November 2018 on the Book of Tax Procedures (LPF);
- Law No. 2018-007 of 25 June 2018 on the National Customs Code (CDN); and
- Law No. 2019-005 of 17 June 2019 on the Investment Code in the Togolese Republic.

The main taxes applicable to extractive companies are as follows:

Figure 9: Main taxes applicable to extractive companies



¹² <https://unece.org/sites/default/files/2022-02/Pr%C3%A9sentation%20Etat%20des%20lieux%20Ressources%20en%20Eau%20Togo.pdf>

¹³ <https://unece.org/sites/default/files/2022-02/Pr%C3%A9sentation%20Etat%20des%20lieux%20Ressources%20en%20Eau%20Togo.pdf>

New Mining Code of the West African Economic and Monetary Union (UEMOA)

In order to harmonise the practices in the mining sector of UEMOA member countries and following the changes that have impacted the mining sector in recent years, it was decided to implement a new UEMOA Mining Code.

The new Code places particular emphasis on the contribution of mining companies to local development and environmental protection. On 29 June 2019, the meeting of Ministers of Mines was held in Ouagadougou, Burkina Faso for the validation of the draft revised UEMOA Community Mining Code. At the end of their meeting, and based on the conclusions and recommendations of the sectoral experts, the Ministers of Mines of the UEMOA member States agreed as follows:

- the abolition of the payment of customs duties at the rate of 5% corresponding to category I of the Common External Tariff (CET) in the research phase;
- the inclusion of human rights, health, safety, employment, environmental and social aspects and all related duties, taxes and charges;
- the need to converge protocols between ECOWAS and UEMOA with regard to the Mining Code of the two institutions;
- the need for efficient management of the State's stake in the capital of operating companies;
- the need to provide a mechanism for better consideration of the participation of national companies in the capital of operating companies; and
- the improvement of the rules governing the issue of sub-contracting.¹⁴

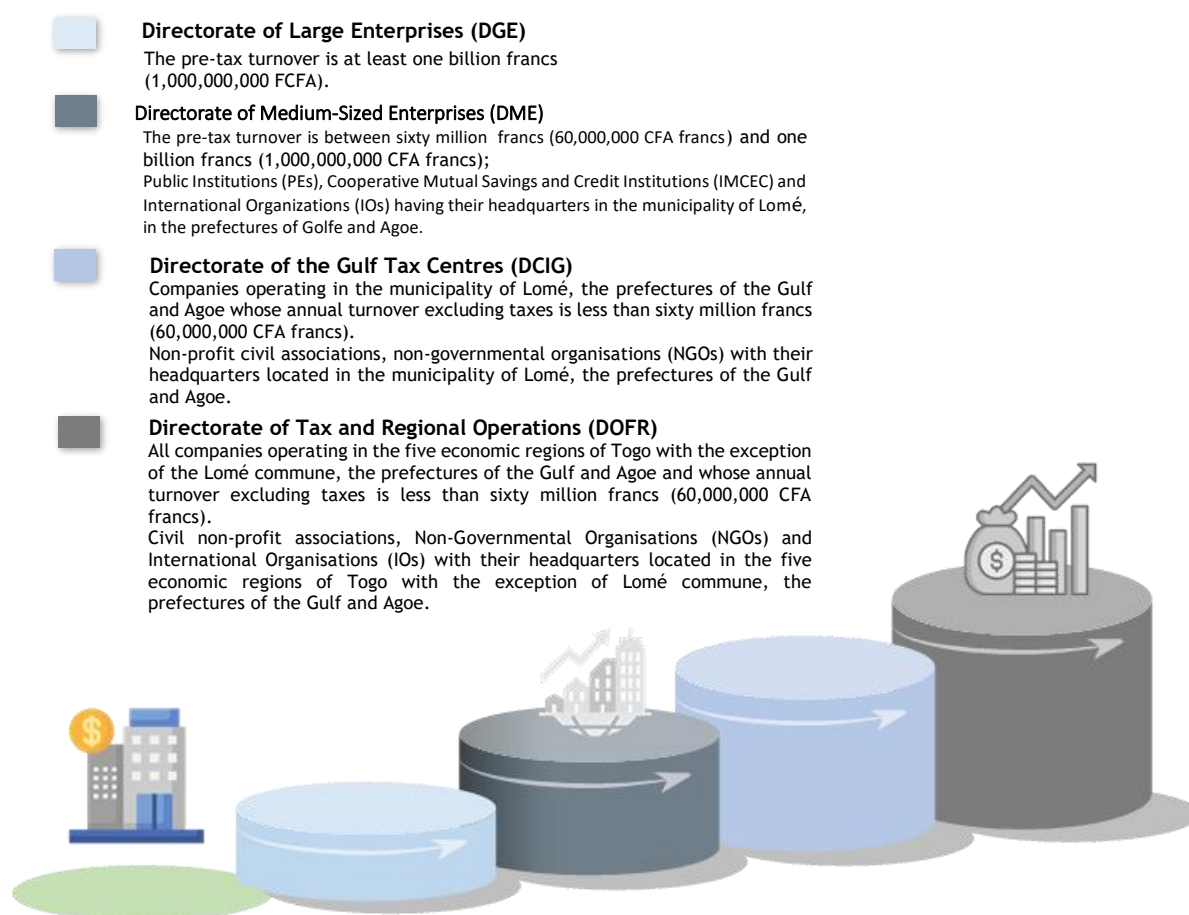
Reforms of the Togolese Revenue Office (OTR)

The Togolese Revenue Office (OTR) has undergone tax reforms, and we summarise the main changes below.

- ❖ Segmentation of the attachment of companies: memorandum n°24/2018/OTR/CI stipulated a segmentation of the attachment of companies according to the criterion of turnover. This new segmentation can be summarised as follows:

¹⁴http://www.uemoa.int/sites/default/files/bibliotheque/communique_final_reunion_ministres_mines_cmc_revise_ouaga_29_juin_19.pdf

Figure 10: Segmentation of the attachment of companies on the basis of turnover



- ❖ Online reporting and payment obligation for all large and medium-sized enterprises in accordance with Note No. 3659/2019/OTR/CG/CI. This has led OTR to inform large and medium-sized enterprises of their obligations to subscribe to the electronic declaration and electronic payment becomes effective after the end of the transitional period, as of:
 - 15 October 2019 for all large companies (DGE); and
 - 31 October 2019 for all medium-sized businesses (EMRs).

Since 2020, an additional 72 hours has been granted to the LPF for companies that file their tax returns and submit their payments online.

- ❖ Implementation of secure manual receipts: from January 2016, OTR has implemented the system of secure manual receipts allowing a more rigorous and optimal monitoring of tax revenues in areas not connected to the OTR's information system.
- ❖ New General Tax Code as amended by Law No. 2020-019 of 22 December 2020 relating to the 2021 Finance Law and Book of Tax Procedures: the Togolese State has adopted, since January 2019, a new General Tax Code under Law No. 2018-24 and it has adopted a Book of Tax Procedures under Law No. 2018-25. Indeed, the main amendment impacting professionals in the mining sector in Togo is the taxation of capital gains on the sale of mining titles at a rate of 15%.

5.1.3 Institutional framework in the mining sector

The institutional framework in the mining sector in Togo includes several government agencies and institutions responsible for the regulation, management, and promotion of the mining industry. The main mining players involved in the Togolese mining sector are:

Ministry of Mines and Energy (MME): The Ministry of Mines and Energy is the government body responsible for developing and implementing mining and energy policies in Togo. It also oversees the granting of mining exploration and exploitation licenses.

Directorate General of Mines and Geology (DGMG): this directorate falls under the supervision of the Ministry of Mines, and is responsible for the management of mining activities, the collection of geological data and the issuance of mining permits.

National Agency for Environmental Management (ANGE): ANGE plays a crucial role in assessing the environmental impacts of mining projects and enforcing environmental regulations.

Investment and Export Promotion Agency (APIEx). This agency is responsible for promoting investments in various sectors, including the mining sector, in a bid to boost the country's economic development.

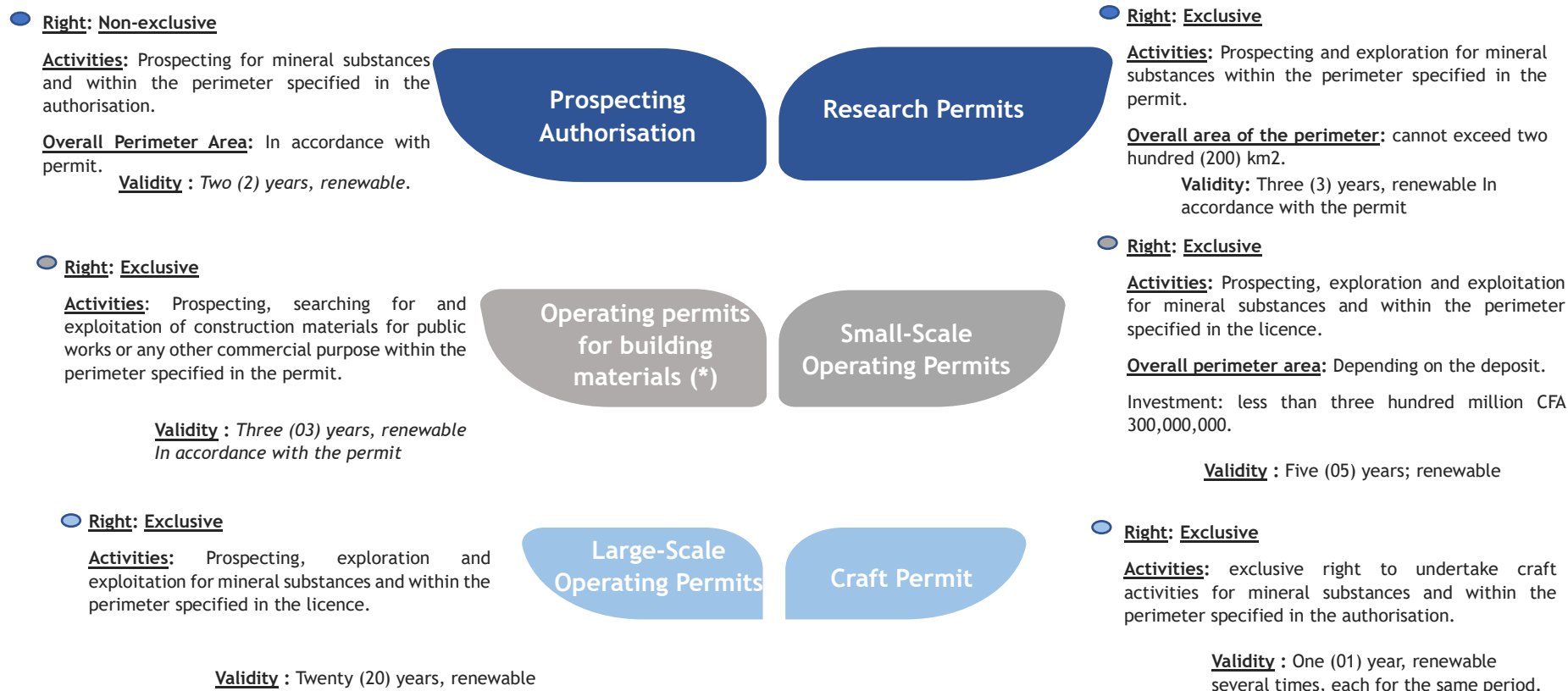
State-owned companies: Togo has state-owned companies involved in the exploitation and marketing of mineral resources, such as the Société Nouvelle des Phosphates du Togo (SNPT) for phosphate and the Société Togolaise Des Eaux SA (TdE).

International partners and regulators: The Togolese government collaborates with international partners and regional organisations, such as the Economic Community of West African States (ECOWAS) and the African Union, to promote sustainable and transparent practices in the mining sector.

5.1.4 Typology of mining titles

Article 5 of the 1996 Mining Code as amended by Law No. 2003-012 stipulates that no person may undertake mining activities without holding one of the following titles:

Figure 11: Typology of mining titles in Togo



(*) Based on the draft legislation adopted by the Council of Ministers in July 2019 amending the current Mining Code, which includes a waiver of the permit to exploit construction materials and the introduction of a new type of exploitation permit, namely: the semi-mechanised exploitation permit which applies to any exploitation of mineral substances using more or less modern and mechanised methods or processes. This type of permit is for a period of three (3) years, renewable several times for a maximum period of three (3) years.

(**) The renewal period for small-scale mining permits has been increased to five (5) years instead of three (3) years according to the new mining code.

5.1.5 Licensing Registry and Mining Processes

5.1.5.1 Mining

a) License Registry

With the support of the Mining Development and Governance Project, and through DGMG, the Togolese government has modernised and computerised the Mining Cadastre System (SCM) and the Mining Cadastre Portal of the Togolese Republic which aims to collect and process the different types of permit applications for mineral resources, to comply with Requirement 2.2 of the 2019 EITI Standard.

In a bid to strengthen governance in the management of the mining sector, the Togolese government set up the Modern Mining Cadastre (SCM) in 2019, Geological and Mining Information (GIMS) and Electronic Data Management (EDM) Systems.

The link to access the portal of the Mining Cadastre of the Togolese Republic in French and English are as follows:

- <http://cadastreminier.tg/fr/>
- <http://cadastreminier.tg/en/>

Following confirmations from DGMG, the status of permits and authorisations for the year 2021 is presented in the table below. We note that there were no changes compared to the previous year.

Table 21: Current Status of Permits and Authorisations in the GCS

Type of Permit	Total Number	Status			
		Active	Request	Renewal in progress	Inactive
Permit for artisanal exploitation	43	6	3	0	32 (expired) 2 inactive
Prospecting Authorisation	6	5	0	0	1 inactive
Large-Scale Operating Permits	9	6	0	3	0
Small-Scale Operating Permits	17	10	3	0	4 (Expired)
Research Permits	45	22	3	0	19 (expired)1 (cancelled)
Operating Permits for Building Materials	82	25	10	8	38 (expired)1 inactive
Total	202	74	19	11	98

Source: DGMG

[Implementation of the Geological and Mining Information System \(GIMS\)](#)¹⁵

The implementation of the Geological and Mining Information System (GIMS) within the General Directorate of Mines and Geology (DGMG) at the Ministry of Energy and Mines (MEM) is part of the Mining Development and Governance Project (PDGM) in the Togolese Republic (2016-2020).

This project started in September 2018 with a 12-month implementation period by the consultant "Groupement Spatial Dimension Canada ULC/HI-TECH". DGMG launched GIMS in December 2019.

GIMS makes it possible to store, process, manage and disseminate a set of geophysical, geological, geochemical data and, in general, thematic data that can be processed and cross-referenced in order to produce maps and documents to support decision-making, it covers all the hardware, software, applications and databases of the General Directorate of Mines and Geology (DGMG).

¹⁵ <https://sigm.tg/portal/apps/sites/#/sigmfr>

GMIS will enable DGMG to:

- manage its cartographic, alphanumeric and documentary data assets;
- master the information acquired;
- streamline the archiving and updating of information and documents;
- produce derived information and perform attribute and spatial analyses on all data.
- design and implement a new and advanced GMIS architecture based on the current context and responding to new needs;
- develop the database and the data entry and exploitation interfaces;
- load and migrate existing digital data;
- carry out training and support actions for the DGMG's internal teams; and
- reorganise DGMG's Documentation Centre to enable it, through inventory and synthesis work, to come up with:
 - an update of the knowledge acquired on the country's subsoil, its structure and its resources; and
 - a tool for disseminating and promoting information to potential investors, researchers and various other users.

GMIS was implemented in the Republic of Togo by ArcGIS Enterprise infrastructure, which is a comprehensive management and analytics system. It includes a powerful GIS web services server and dedicated web GIS resources to organise and share services aimed at making maps, geographic data, and analytics available on any device, anywhere, at any time.

The GMIS components have been installed on physical servers and the DGMG business data has been stored in a database management system (DBMS). Microsoft SQL Server is one such DBMS, and it was chosen because of its ability to store geodatabases. ArcGIS Enterprise includes powerful, modern software, including ArcGIS Server, Portal for ArcGIS, ArcGIS Web Adaptor, and ArcGIS Data Store. These components will be integrated into an interactive database management system to enable GMIS users to consume web services on different machines.

The implementation of SIGM within DGMG is the integration of these software components, designed to work together. The Ministry of Mines and Energy confirmed in April 2020 that 67 companies hold 73 mining titles. At 24 March 2021, 202 licenses (active, inactive and ancillary) were included in the GCS, for all license types, as mentioned above.

Figure 12: Description of the software components of the GMIS¹⁶

Portal for ArcGIS

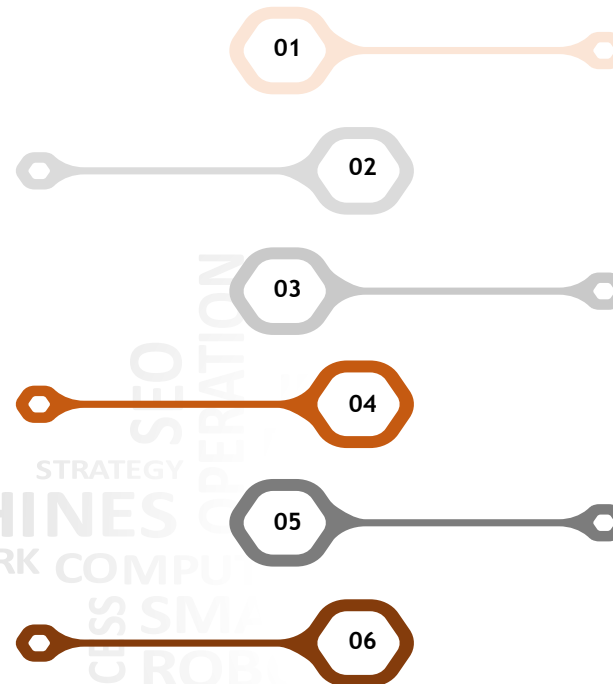
The Portal for ArcGIS is a component of ArcGIS Enterprise that allows users to share maps, scenes, apps, and other geographic information with others within an organization. The content to be shared is provided through a website.

ArcGIS Web Adaptor

The web adaptor is an application that runs on the website and passes requests to ArcGIS Server machines. It polls user's site at regular intervals to find out which machines have been added or removed. It then routes traffic only to active machines.

Database Management System (DBMS)

DBMS is a software that allows you to store information in a database. Such a system makes it possible to read, write, modify, sort, transform or even print the data that is contained in the database.



ArcGIS Desktop

ArcGIS Desktop allows you to analyze data and publish geographic knowledge to examine relationships, test forecasts, and make more informed decisions. ArcGIS Desktop offers the following three license levels: Basic, Standard, or Advanced. These license levels share the same core applications, user interface, and development environment.

ArcGIS Server

It is software that makes spatial information available to other users and, possibly, to anyone else with an Internet connection. This is done by means of Web services that allow a powerful server to receive and process requests for information sent by other devices.

Spatial Database Engine (SDE)

SDE is a software solution for managing and providing access to many types of spatial data. For the GIS community, SDE provides the most advanced solution for managing and providing access to spatial data. SDE is fully integrated with all ESRI application solutions. SDE provides a single common interface between the user and the diverse collection of spatial data that exists within an organisation.

¹⁶ Global Conception globale Report of SIGM-February 2019 : https://pdgm.tg/index.php?option=com_docman&view=download&alias=382-rapport-de-la-conception-globale-du-sigm&category_slug=rappports-d-etude&Itemid=791

A Map Viewer¹⁷ is available on the portal website and includes web maps as well as a Scene Viewer for viewing 3D geospatial content. The Scene Viewer works with desktop web browsers that support WebGL, a web-based technology standard that can generate 3D graphics.

Viewing is publicly available for library items, but the owner or administrator must share all items. The Map and Scene components are used to display items on the portal.

b) Publication of Mining Titles

All mining title granting orders issued by the Minister of Mines are published on DGGM's official website of the, and that of¹⁸PDGM¹⁹, the website of the Ministry of Energy and ²⁰ in the Official Gazette of the Togolese Republic which can be consulted free of charge²¹.

For mining conventions, the legislations in force in the country emphasize the publication of any contract relating to the exploitation of natural resources.

Indeed, according to Article 9 of Law No. 2014-009 of 11 June 2014 on the Code of Transparency in the Management of Public Finances: "Contracts between the public administration and public or private companies, in particular companies exploiting natural resources and companies operating public service concessions, are clear and made public. These principles apply as much to the procedure for awarding the contract as to its content. >

In addition, the State has the right not to publish certain agreements. Article 8 of the Mining Code stipulates that "The State may sign investment agreements that it deems important in the national interest relating to mining activities that aim at the possible granting of a large-scale exploitation permit or for investments relating to the prospection, exploration and exploitation of hydrocarbons. These agreements set out the guarantees and other conditions, including economic, financial, fiscal, legal and social conditions, attached to mining activities. They may contain special provisions supplementing those of this legislation, or specify certain conditions for application'.

DGGM confirmed that only four (4) mining agreements signed between the State and the extractive companies have been published on the DGGM and PDGM website at the end of 2021. These agreements are detailed in the table below.

Table 22: Investment Agreement

Society	Convention Date
MM Mining	07/08/2006
WACEM	22/03/2000
SCANTOGO Mining	16/06/2010
POMAR SA	23/11/2010

On the other hand, we understand that other companies exploit extractive resources through allocation orders without similar agreements.

¹⁷ <https://sigm.tg/portal/apps/webappviewer/index.html?id=a1cd40a866d14a8f9112bc887af88bda>

¹⁸ http://www.togo-mines.com/?page_id=2145

¹⁹ Site officiel du PDGM : http://www.pdgm.tg/index.php?option=com_docman&view=list&slug=permis-de-recherche&Itemid=752&layout=default

²⁰ <https://mines.gouv.tg/node/333>

²¹ <https://jo.gouv.tg/node/15403>

c) Granting and Transferring Mining Licences

According to the data provided by the DGMG, no mining titles had been granted in 2021 and the mining permits granted in 2021 are as follows:

Use of building materials:

Table 23: Operating permits issued in 2021

Society	Main Substance	Title reference	Date of Grant	Duration (year)	Area (km2)	Place
COMMERZGROUP	Sand	009/PR/MDEM/CAB/DGMG/DDCM/2021	19/01/2021	3	0,1008	Chekpo-Deve
MATERIALS OF TOGO	Sand	010/PR/MDEM/CAB/DGMG/DDCM/2021	19/01/2021	3	0,1049	Chekpo-Deve
TSHOKOPI	Sand	011/PR/MDEM/CAB/DGMG/DDCM/2021	19/01/2021	3	0,10	Chekpo-Deve
EBOMAF	Gneiss	008/PR/MDEM/CAB/DGMG/DDCM/2021	19/01/2021	3	0,15	Agoudja-Badja
CECO MINES	Gneiss	013/PR/MDEM/CAB/DGMG/DDCM/2021	29/01/2021	3	NC	NC

Craft permits:

Table 24: Craft permit in 2021

Society	Main Substance	Title reference	Date of Grant	Duration (year)	Area (km2)	Place
SIDEGBA	Sand	012/PR/MDEM/CAB/DGMG/DDCM/2021	29/01/2021	5	1,38	Dzrekpon (Yoto)

Additionally, DGMG confirmed through its reporting template that all these mining titles were granted in 2021 on a first-come, first-served basis without recourse to any call for tenders.

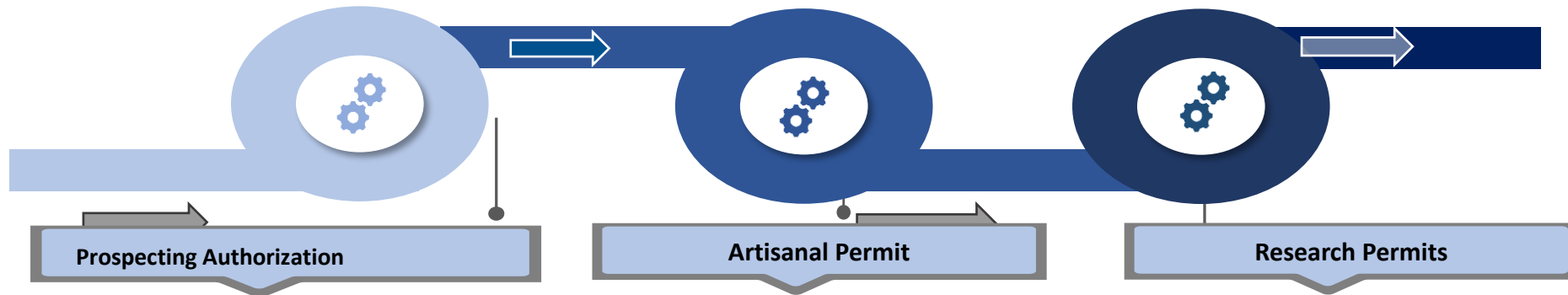
d) Grant Procedure

Principles of Granting

The criteria for granting or awarding permits are based on the analysis of files including applications filed with the Ministry of Mines and Energy and are based on a first-come, first-served (permit) basis. All fees related to obtaining mining titles are paid only when the application file has been deemed admissible by the mining administration.

According to the current mining code, the terms and conditions for granting mining titles can be summarised as follows:

Figure 13: Procedure for granting mining permits according to the mining code in force



Applications shall be filed with the Director General of Mines and Geology who shall respond to applicants within thirty (30) days of the date of submission of the application.

The application for authorisation must contain the following documents:

:(a) Prospecting authorisation:

- An application for prospecting authorisation is sent to the Director General of Mines and Geology;
- An extract from the IGN topographic map of the area at a scale of 1:200,000 with the location of the requested perimeter; not exceeding one thousand (1,000 Km²);
- a permit to set up the company;
- the articles of association of the company;
- the documents justifying the technical and financial capacities of the company;
- the curriculum vitae of the company's manager; and
- a memorandum outlining the work and expenditure commitments during the initial period of the permit.

Subsequently, a letter is sent to the promoter asking him to come and pay the fees related to the authorization sought. He has a period of thirty (30) days to do so in order to issue the authorisation.

Applications shall be filed with the Director General of Mines and Geology who shall respond to applicants within thirty (30) days of the date of submission of the application.

The application for authorisation must contain the following documents:

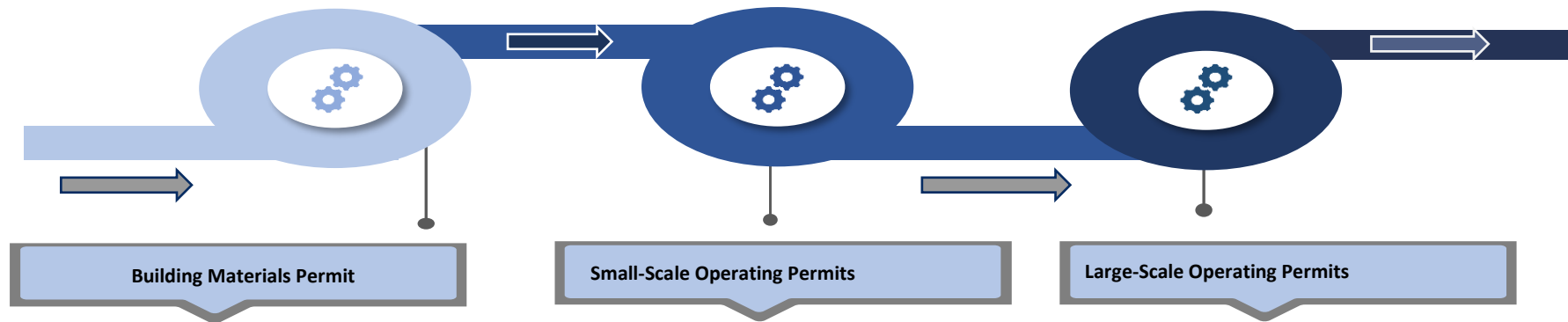
- an application addressed to the Director General of Mines and Geology;
- a detailed topographical survey of the area at a scale of 1:2,000, 1:5,000 or 1:10,000;
- a title deed to the land and the lease agreement between the owner and the operator or the receipt of purchase of the land; and
- a copy of the national identity card or passport or a copy of the Permission to set up the company.

Subsequently, a letter is sent to the proponent asking him to contact the ANGE for the completion of the appropriate environmental and social study

Applications shall be filed with the Minister of Mines, who shall respond to the applicants within thirty (30) days of the date of submission of the application.

The application file must include:

- an application for an exploration permit addressed to the Minister in charge of mines;
- an extract from the IGN topographic map of the area at a scale of 1:200,000 with the location of the requested perimeter; not exceeding two hundred (200 Km²);
- an authorization to set up the company;
- the company's articles of association;- the documents justifying the technical and financial capacities of the company;
- the curriculum vitae of the manager of the company;
- a memorandum describing the commitments of works and expenses during the initial period of the permit; and
- an environmental impact study in the event that wells and trenches are to be built and the measures envisaged for the restoration of the site.



Applications shall be filed with the Minister of Mines, who shall respond to the applicants within thirty (30) days of the date of submission of the application.

The application package must include:

- a request from the company addressed to the Minister of Mines;
- an extract from the IGN topographic map of the area at a scale of 1:200,000 with the location of the requested perimeter;
- a detailed topographic survey of the area at a scale of 1:5,000 or 1:10,000;
- a title deed to the land and the lease agreement between the owner and the operator;
- an installation permit from the company;
- the company's articles of association;
- documents justifying the company's technical and financial capabilities;
- the curriculum vitae of the manager of the company in the context of the operator;
- a memorandum describing the permit area, the operating work and the planned investment; and

The documents and information to be provided by the applicant for the authorisation or permit as described above are detailed in the application notes of the Ministry of Mines and Energy as presented in Annexes 8 and 9 of this report.

The technical and financial criteria for awarding:

For all permits, and as a practical matter, the application package must include the following documents attesting to the technical and financial capabilities of the applicant as detailed in the pictorial below.

Figure 14: Technical and financial criteria for granting in practice

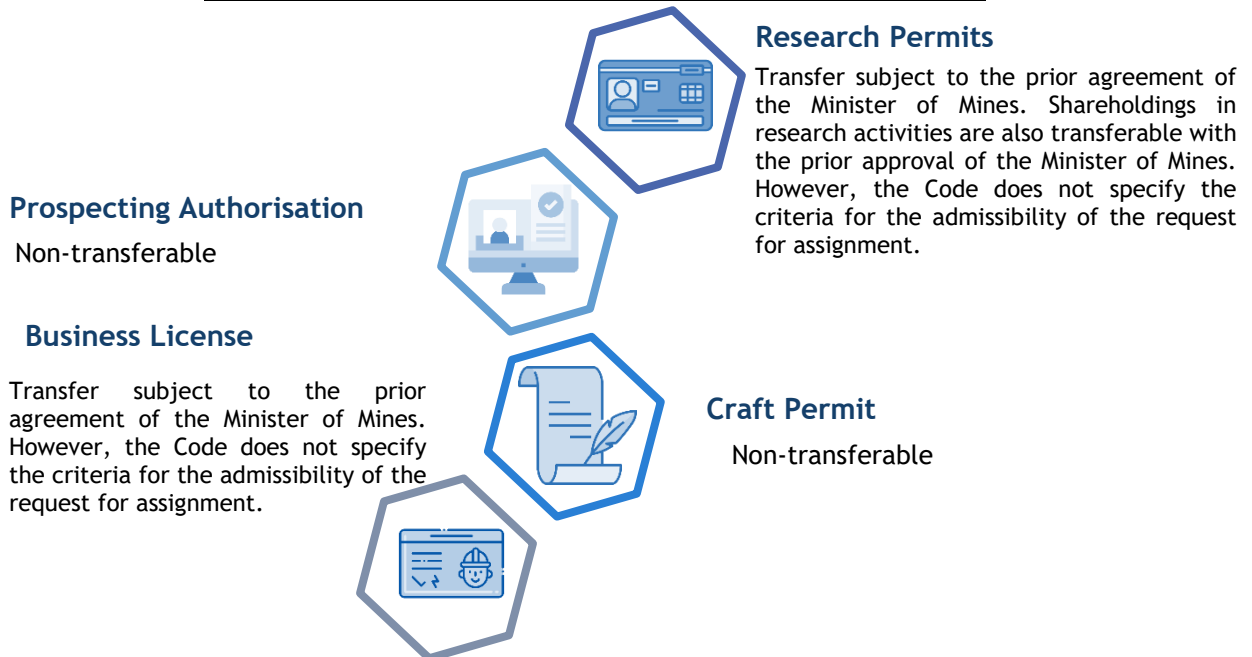


A notification letter is sent by the ministry to the applicant at the end of the file review.

e) Mining Title Transactions

Exploration and mining permits are freely transferable subject to the conditions illustrated in the figure below. the current mining code stipulates that prospecting and artisanal authorisations are not transferable,

Figure 15: Transactions on mining titles according to the mining code



DGMG confirmed that there had been no transfers of mining titles during 2021 in its completed reporting template as detailed in Section 5.15.1.d of this report.

Additionally, "the Mining Code does not provide for provisions governing the sale of shares held in companies operating in the mining sector. As a result, "the sale of shares in companies with mining titles is governed by common law and does not require any prior approval from the Ministry of Mines and Energy."²²

The deed of transfer of shares or shares held in a Togolese company must be registered at the Court of First Instance where the company is registered.

5.1.5.2 Packaged water sector

a) Procedure for granting according to the Water Code

Article 11 of Law No. 2010-004 of the Water Code, stipulates that the use of the public water is subject to the type of activity as summarised by different regimes in the table below.

Table 25: The activity regimes of the use of the public water domain

Regime	Activities	Description
Free Use Regime	Use of water for domestic purposes, limited to the satisfaction of individual and family needs, the hygiene of persons, dwellings and animals Domestic and garden irrigation, provided that the depth of catchment, the drawing capacity and the volume of water withdrawn do not exceed the thresholds set by the Minister for Water.	Without declaration, authorisation or concession.
Declaration Scheme	Carrying out groundwater catchment works equipped with dewatering equipment; and Construction of traditional sumps and wells for domestic use withdrawing water from the water table that does not exceed the thresholds set by order of the Minister in charge of Water.	
Authorisation regime	Groundwater research and exploitation	The application for authorisation is sent to the Ministry of Water and any refusal of authorisation must be justified. The authorisation is granted by the Minister of Water, after a public inquiry and prior consultation with the other relevant ministries. It is granted without prejudice to the rights of third parties. The use of water under an authorisation gives rise to the payment of a fee, the amount of which is fixed by joint order of the Minister of water and the Minister of Finance.
Concession regime	Abstraction, accumulation and use of surface and groundwater by means of permanent works, installations and works intended for the production and distribution of drinking water	Any concession shall give rise to the following specificities: - the purpose of the concession; - the concession rate; - how the water is used; - the rights and obligations of the dealer; - the fee to be paid by the beneficiary of the concession; - the duration of the concession, which may not exceed thirty (30) years, renewable; - the conditions for renewing equipment; and - the nature of the works and the time required for the execution of various phases of the planned installations and facilities.

²² Togo EITI report covering FY 2018

Regime	Activities	Description
		The signing of the concession is authorised by decree of the Council of Ministers.

b) Procedure for granting according to practice

According to the Directorate of Water Resources within the remit of the Ministry of Agriculture, Animal and Hydraulics, there is a request for submitting a comprehensive list of documents as detailed in Annex 8 of this report. A file containing these documents shall be kept at the request of the secretaries of the interministerial committee. The file is reviewed by the Technical Committee, and once the application is accepted, the Committee carries out an audit at the company's premises. At the end of this visit, if the results are accepted, recommendations are given for the intervention of the Ministers (Water, Health and Trade).

In 2021, no water production license had been granted, according to data provided by the Water Directorate.

5.1.6 State participation in the mining sector

a) Legal framework

The State is given ten percent (10%) of the share capital²³, without any cash consideration in operating companies except in craft activities and building materials. The exclusive right to exploit a deposit, granted to the investor under his exploitation permit, constitutes the State's contribution to the share capital of the mining company. This contribution is valued and set at ten percent (10%) of the share capital, regardless of the size of the deposit and ranks *pari passu* with the shares of the other members of the company.

As a result, the state is considered to be a shareholder of the company and benefits from all the legal provisions in force governing companies and businesses. An additional participation in the capital may also be provided for the benefit of the Togolese State or private sector, which in principle may reach twenty per cent (20%)²⁴ of this capital. A fee is applicable for this additional participation.

The Togolese State's shareholdings in the capital of mining companies are as follows:

Table 26: Togolese State shareholdings in the capital of mining companies

TYPE OF PERMIT	N°	COMPANY	According to DGMM	Depending on the company
SMALL-SCALE OPERATIONS	1	GRANUTOGO	10%	Excluded from the reconciliation scope
	2	SAD	10%	v reconciliation scope
	3	CREA	10%	Excluded from reconciliation scope
	4	JUN HAO MINING	10%	Excluded from reconciliation scope
	5	SCANTOGO-MINE	10%	10%
	6	MSTD	10%	Excluded from reconciliation scope
	7	SEERMA	10%	Excluded from reconciliation scope
	8	SIDEGBA	10%	Excluded from reconciliation scope
LARGE-SCALE OPERATION	9	WACEM	10%	10%
	10	SNPT	100%	100%

²³ Article 55 of Mining law

²⁴ Twenty-five (25%) according to the draft of Togo's new Mining Code.

TYPE OF PERMIT	N°	COMPANY	According to DGMG	Depending on the company
	11	SCANTOGO-MINE	10%	10%
	12	POMAR	10%	Excluded from reconciliation scope
	13	ICA INVEST	10%	Excluded from reconciliation scope

Source: Data from DGMG and companies included in the reconciliation perimeter

b) State-owned enterprises (SOEs)

Law No. 82-6 of 16 June 1982 on state-owned companies and public economic enterprises stipulates that "capital companies whose shares are all held by the State or shared between the State and one or more legal persons governed by public law when the State retains the majority of the capital" are considered to be State companies²⁵.

The Steering Committee reported that there were two state-owned enterprises operating in the mining sector within the meaning of Requirement 2.6 (a) of the 2019 EITI Standard, namely:

- Société Nouvelles des Phosphates du Togo (SNPT) ; and
- Togolese Water Company SA (TdE).

The two companies may be required to pay dividends to the State shareholder, the amount of which depends on the distributable profits and the decision of the General Meeting which decides on the accounts of the two companies. The two state-owned enterprises may also be required, for reasons of public finances, to pay advanced dividend as well as other taxes payable to the company.

c) Financial relationship between the State Enterprise and the State

Law No. 82-6 of 16 June 1982 on State companies and public economic establishments regulates the relationship between State-owned enterprises and the State. Article 4 of the Act stipulates that the State's supervision of State companies and public enterprises is exercised by means of prior authorisation for decisions specifically mentioned in the articles of association.

It should be noted that prior authorisation is required for:

- the acquisition or disposal of real estate;
- borrowings;
- the granting of endorsements or guarantees for a value exceeding five hundred thousand FCFA;
- the acquisition of a stake in another company; and
- contracts with another company in which one of the directors has private interests or administrative or managerial powers.

d) Société Nouvelle des Phosphates du Togo (SNPT)

Société Nouvelles des Phosphates du Togo (SNPT) is a state-owned company²⁶ created by Decree No. 2007-049/PR of 14 May 2007. It is governed by Law No. 90-26 of 4 December 1990, Decree No. 91-197 of 16 August 1991 and by the OHADA Uniform Act on the Law of Commercial Companies and Economic Interest Groupings.

The purpose of the company is to develop phosphate production in Togo and to develop this ore into products intended to be used as semi-finished materials for the manufacture of various industrial products, including fertilizers, detergents and feed additives.

²⁵ http://legitogo.gouv.tg/be/wp-content/uploads/2017/03/Pages-from-jo_1982-018Bis-3.pdf

²⁶ May 2007 Constitution Statute communicated by the SNPT

The 2021 financial statements and activity reports on the management of SNPT are not accessible online to the general public.

Additionally, the tax return form made available by the company, did not report any quasi-fiscal expenditure during 2021.

e) Togolese Water Company SA (TdE)

The Togolese Water Company, "TdE", formerly known as the Régie Nationale des Eaux du Togo (R.N.E.T.), was set up by Law No. 63-26 of 15 January 1964 and its statutes were approved by Decree No. 65/177 of 10 December 1965.

In accordance with the provisions of Law No. 90-26 of December 1990, reforming the institutional and legal framework of Public Enterprises, the statutes of R.N.E.T. were readapted by Decree No. 91-029/PMRT of October 2, 1991. TdE is governed by the OHADA Uniform Act on the Law of Commercial Companies and Economic Interest Groupings. It is a public limited company whose activity is the production and distribution of drinking water.

The management structure of TdE is as follows:

- ✓ The Supervisory Board, which comprises the the following Ministers ministries:
 - Ministry of Water and Village Hydraulics (MEHV);
 - Ministry of Economy and Finance;
 - Ministry of Planning and Planning; and
 - Ministry of Trade, Industry and Local Consumption.
- ✓ the Board of Directors, which comprises 4 representatives from the above-mentioned ministries; and
- ✓ the Management Committee, which comprises four (4) directors of the company, including the Chief Executive Officer.

This company is 100% controlled by the Togolese state and is placed under the supervision of the Ministry of Water and Village Hydraulics (MEHV) with a capital of FCFA 1,450 million.

The 2021 financial statements and activity reports on the management of the TdE Corporation are not available online. However, we were able to receive a copy and the main information included in these documents. In 2021, TdE achieved a turnover of around FCFA 9.96 billion.

In accordance with Interministerial Order No. 31/MCITDZF/MEMEPT fixing tariffs for the sale of water and signed on 11 October 2001. Water producing companies are required to pay a tax on the extraction of water from boreholes at the price of FCFA 100 per m³ at TdE. These levies are collected by TdE instead of the state but are not remitted to the state.

5.1.7 Infrastructure Supplies and Barter Agreements

In accordance with Requirement 4.3 of the EITI Standard, the MSG and the Independent Administrator are required to verify the existence of agreements or sets of agreements and conventions relating to the provision of goods and services (including loans, grants or infrastructure works) in partial or full exchange for concessions for oil exploration or exploitation, of gas or minerals, or for the physical delivery of such raw materials.

During the course of preparing this report, we did not come across any infrastructure supply agreements or barter agreements in the mining sector. This was confirmed during the review of the specific reporting template adopted by the Steering Committee for the disclosure of this information.

5.1.8 Statement of Loans and Guarantees

Requirement 2.6 of the 2019 EITI Standard states that "Where the government or state-owned enterprises have provided loans or guarantees to mining, oil and gas companies operating in the country, details of such transactions shall be disclosed."

During the course of preparing this report, we did not come across any loans or guarantees provided by the government or SOEs to mining companies.

5.1.9 Transportation of extractive products

In accordance with Requirement 4.4 of the EITI Standard, where revenues from the transportation of oil, gas or minerals constitute one of the most important revenue streams in the extractive sector, the government and state-owned enterprises are invited to disclose them.

In the current context of oil exploitation in Togo, the transport of mining products is covered by Article 2 of the Mining Code.

In Togo, MM Mining has the right to use railways for the transport of mining products. The government withdrew all the exclusive rights relating to the agreement signed between Togo Rail and the state on the exclusivity of the transport of substances since 2009 and which it subsequently transferred to MM Mining.

In accordance with the agreement with the Togolese State, MM Mining operates the technical and commercial rail transport services of the railway network (Lomé-Blitta and Lomé-Kpalimé axes). However, there is no provision for royalties or payments. Until the end of 2021, the company did not use the rails for the transport of iron ore and does not pay royalties as a result.

Letter N°/ref/018/2016 of 10 February 2016 was sent by MM Mining to the Ministry of Mines and Energy, in which the company stated that it had suspended its activities at the beginning of 2016 because of the considerable decrease in the selling price of iron ore on the international market since 2015.

Quarry revenues collected by DGMG: Mining administration officials operating at the regional level collect a fee of 100 francs per cubic metre per truck from the various road hauliers, the daily revenue collected is paid daily to the public treasury of the region by means of a receipt by payment slip. Information on revenue collected for the year 2021 is not available.

5.1.10 Major Exploration Projects in the Mining Sector

a) Exploration project in Togo

The stakeholders operating in the mining sector in Togo, in particular DGMG confirmed that no exploration projects were undertaken in 2021.

The current projects are spread across the national territory as follows:

Figure 16: Main mining projects in Togo in 2021

Exploitation of the Ledjoblibo clay deposit:

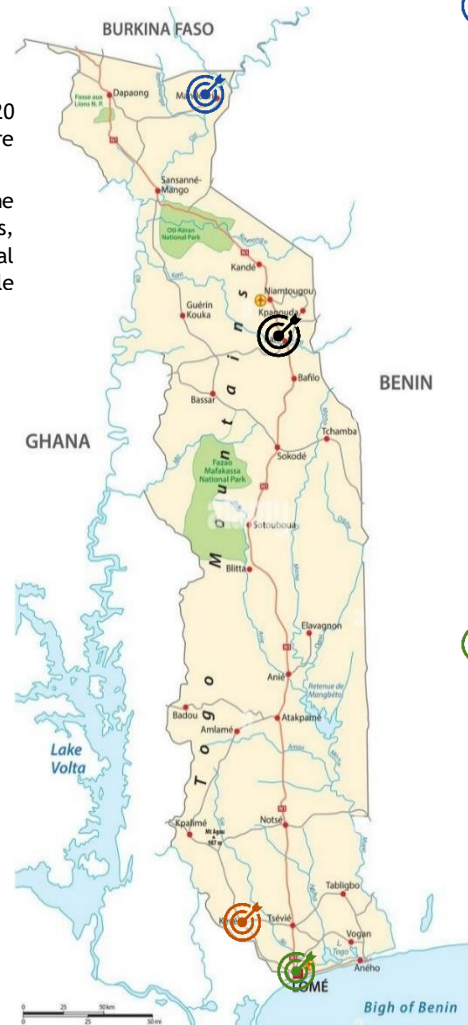
On July 24, 2019, ICA Invest obtained a large-scale exploitation permit (20 years renewable) for the Ledjoblibo clay deposit in Dankpen prefecture (Kara region).

The reserves of this deposit, located on an area of 98 hectares in the prefecture of Dankpen, are estimated at just over 11 million cubic meters, or 18.8 million tons of clay, according to the conclusions of technological studies carried out upstream. The exploitation of clay will make it possible

Bagbé Ilmenite Project:

The project includes a single exploration permit on an area of 100 km² in the locality of Bagbé, commune of Kévé, granted to the company Global Merchants, a subsidiary of the company Neo Global in February 2012. The work carried out by the said company includes magnetic surveys as well as the delineation of zones of very high intensity.

According to the mining directory of mining titles communicated by the DGMG, a small-scale mining permit was granted to the company Global Merchants for the ilmenite deposit in the localities of Alokoègbé and Bagbé in June 2017 in the prefectures of Zion and Avé.



Nayega Manganese Project :

Société Générale des Mines, which holds an exploration permit, carried out the exploration activities in due form. The results from the laboratory have shown that the Nayéga deposit is viable and economically exploitable.

Société Générale des Mines has also successfully conducted a 10,000-tonne bulk manganese sampling programme for outdoor metallurgical testing.

In addition, the Council of Ministers of 18 October 2019 authorised Société Générale des Mines to exploit the Nayéga manganese deposit.

It should be noted that the Nayéga manganese reserve is estimated at more than 8,500,000 tonnes with an interesting grade of more than 39% and whose mine life is estimated at more than 11 years.

Manganese is used in the preparation of alloys such as steel, aluminum, electric batteries or fertilizers.

For the Government, this project will contribute to the creation of new direct and indirect jobs that will have a positive impact on the social and economic aspects of the area of operation and then at the national level.

Extension of the Cimtogo plant in Lomé :

The company Cimtogo, led by the German group Heidelberg Cement, confirms its participation in the National Development Plan (NDP) "2018/2022" with the signing of several contracts worth US\$30 million related to the extension of its plant in Lomé.

With this investment, the group aims to increase the crushing capacity of the Cimtogo plant in Lomé by more than one million tonnes per year. Through the implementation of this project, the company, which claims to have created about 4,000 direct and indirect jobs in Togo, expects a 30% increase in the direct jobs created.

This new financing will bring to \$250 million the total invested in 9 years by the cement giant in Togo. In addition to Cimtogo in Lomé, the German group opened a cement crushing station in Kara in 2017, an integrated clinker plant "Scantogo" in Tabligbo in 2014 and an aggregate crushing unit "Granutogo" in 2013.

b) Craft activity

Definition

Article 21 of the Mining Code defines small-scale mining as follows: "Artisanal activities are defined as prospecting, research and exploitation activities carried out in a non-mechanised or minimally mechanised manner by individuals or companies of Togolese or foreign nationalities".

The increased importance of small-scale and artisanal mining is due to the creation of jobs in rural areas. In Togo, artisanal mining is carried out in part by women, for whom it is an income-generating activity in remote areas.

Manager

Farmers use artisanal techniques without processing the extracted minerals. The small-scale mining activity brings together the group of small-scale miners and the group of artisanal miners. The latter operates under an artisanal permit granted by the Director General of Mines and Geology.

Study of Artisanal and Small-Scale Mining (ASM)²⁷

A study allowing a detailed assessment of the Togolese artisanal and small-scale mining (ASM) sector was carried out in 2019 by the National Institute of Statistics and Economic and Demographic Studies (INSEED) in collaboration with the Ministry of Mines and Energy.

A survey was carried out among a sample of artisanal mining producers at the various mining sites identified throughout the national territory. Following meetings held with several stakeholders, we understand that this study was not updated in 2021.

A total of 1,621 small-scale mining economic units have been identified throughout the country. The main minerals mined are: sand, gravel, gold, clay, marble, laterite and other stones for construction.

In addition, the executive summary of this study reports an identification of a unit specialised in iron prospecting has been identified in the Maritime region as declared by the Ministry of Mines and Energies²⁸. Most of the units surveyed (94.2%) operate without authorisation, i.e. they do not have any mining rights to search for or exploit minerals.

The final report published in May 2022 on support in the implementation of the ASM strategy in Togo mentions several training sessions provided to artisanal miners.

Role and Importance of Artisanal and Small-Scale Mining (ASM)²⁹

Artisanal mining involves gold, precious stones, and building materials. However, Togo shows a predominance of interest in gold-bearing minerals and precious substances.

The development of ASM in the West African sub-region is mainly explained by the geological context of Togo. Indeed, Togo occupies a very favourable geological position in West Africa and its subsoil has revealed numerous showings of gold, iron, manganese, bauxite and phosphates, of which iron and bauxite have proven in deposits. There are also several industrial rock sites (limestone, marble, granite, etc.).

Artisanal mining in Togo is particularly concerned with gold panning, the main sites of which are the following³⁰:

²⁷ https://pdgm.tg/index.php?option=com_docman&view=download&alias=380-rapport-final-enquete-emape&category_slug=rappports-d-etude&Itemid=791

²⁸ https://pdgm.tg/index.php?option=com_docman&view=download&alias=380-rapport-final-enquete-emape&category_slug=rappports-d-etude&Itemid=791

²⁹ Final State of Play Report: Detailed Audit of Artisanal and Small-Scale Mining (ASM) in Togo - PDGM-July 2017.

³⁰ Final State of Play Report: Detailed Audit of Artisanal and Small-Scale Mining (ASM) in Togo - PDGM-July 2017.

- Agbandi site: Agbandi is one of the oldest gold mining sites in Togo, located about 25 km south of the town of Blitta. The main activity on the site is gold mining on veins of which about 2,500 people worked in gold panning in this area;
- The Klabè Azafi site: artisanal gold mining activities were initiated on the Klabè-Azafi site by non-natives from the Agbandi area in the mid-1980s. The community imitated them and thus began to practice gold panning; and
- the sites of Kemeni, Kemeni Fizodè and Tebridè: these sites have almost the same characteristics as the site of Klabé Azafi. These are villages that began artisanal gold mining in the 1960s. Between 80% and 90% of the population (about 4,000 people) are involved in gold panning and agriculture, with a small proportion involved in agriculture only.

Permits for craft activities

The list of permits for active craft activities can be summarised as follows:

Table 27: List of authorisations for active craft activities

N°	Company	Main Substance	Title reference	Date of Grant	Duration (year)	Area (km ²)	Location
1	PYPY'SCO	Sand	0180/MME/CAB/DGMG/DDCM/2018	11/05/2018 Renewal in progress	1	0,34	Abaté-Kopé (Vo)
2	ATTIO & SONS	Sand	0388/MME/CAB/DGMG/D DCM/2020	07/07/2020	1	0,03	Goumou kopé (Lakes)
3	SILME BTP	Sand	0287/MME/CAB/DGMG/D DCM/2018	10/07/2018 Renewal in progress	1	0,01	Abaté-Kopé (Lakes)
4	ALINOV	Sand	0275/MME/CAB/DGMG/DDCM/2020	18/05/2020	1	0,05	Nyitakpo (Ave)
5	IMPECCALBE	Sand	0147/MME/CAB/DGMG/DDCM/2020	23/03/2020	1	2,35	Dalavé (Zio)
6	DOVE TRAVEL	Sand	0017/MME/CAB/DGMG/DDCM/2019	14/01/2019	1	0,05	Taklavé (Ave)
7	KAROS	Sand	0227/MME/CAB/DGMG/DDCM/2020	22/04/2020	1	0,0413	Goumou-kopé (Lakes)
8	IMPECCALBE	Sand	0129/MME/CAB/DGMG/DDCM/2019	19/03/2019 Renewal in progress	1	0,038	Dalavé Yotimé (Zio)
9	PROGNOSIS	Sand	0156/MME/CAB/DGMG/D DCM/2019	05/04/2019 Renewal in progress	1	0,03	Ezor-Labavi (Zio)
10	CHEERFUL	Sand	0204/MME/CAB/DGMG/DDCM/2019	08/05/2019	1	0,02	Dalavé Djévé (Zio)
11	CREA	Sand	0213/MME/CAB/DGMG/DDCM/2019	10/05/2019	1	0,01	Abaté-Kopé (Lakes)
12	SESAG	Sand	090/MME/CAB/DGMG/DDCM/2020	25/02/2020	1	0,056	Tchidame (Vo)
13	FIKOUNA OF GOD	Sand	0140/MME/CAB/DGMG/DDCM/2020	16/03/2020	1	0,0172	Akoumapé-Cléti
14	SAHARAWORLD	Sand	042/MME/CAB/DGMG/DDCM/2020	23/01/2020	1	0,04	Toka (Vo)
15	AKICOM	Sand	072/MME/CAB/DGMG/DDCM/2020	05/02/2020	1	0,01	Dalave-Atikpala
16	AGBEMEFA	Sand	071/MME/CAB/DGMG/DDCM/2020	05/02/2020	1	0,0263	Tigoé (Vo)
17	AC PARTNER	Sand	0110/MME/CAB/DGMG/DDCM/2020	09/03/2020	1	0,025	Dalavé-Lédikopé (Zio)
18	SOTESSGRAV	Sand	0111/MME/CAB/DGMG/D DCM/2020	09/03/2020	1	0,0223	Dalavé-Atchanvé (Zio)
19	SIDEGBA	Sand	012/PR/MDEM/CAB/DGMG/DDCM/2021	29/01/2021	5	1,38	Dzrekpon (Yoto)

DGMG confirmed that only one permit was granted for craft activities in 2021.

Production of Togolese gold and gold mining sites³¹

The majority of artisanal gold and diamond mining operations operate outside formal economic and legal structures, making the contribution of artisanal gold and diamond mining to the national economy almost impossible to assess.

Marketing on Togolese gold and gold mining sites³²

In Togo, the vast majority of purchases are made in localities by buyers who come from Lomé or Sokodé. Although the sale of gold at production sites, does not allow the seller (gold miner) to control prices, it nevertheless minimises the risks of transportation and theft.

5.1.11 Marketing of Precious Minerals

a) Legal framework

The marketing of precious and semi-precious mineral substances is governed by:

- Articles 44 to 46 of Law No. 96-004/PR of 26 February 1996 on the Mining Code, as amended by Law No. 2003-012³³; and
- Decree No. 2009-299/PR of 30 December 2009 sets out the provisions relating to the purchase and sale of precious and semi-precious mineral substances in Togo.

b) Marketing of Precious Minerals

In July 2017, a report was published within the framework of the Mining Development and Governance Project (PDGM), on the "detailed audit of artisanal and small-scale mining in Togo" revealed that gold production is mainly carried out in the central region of Togo, the richest areas in terms of gold production, namely:

- the prefecture of Tchaoudjo with an annual production exceeding 3 kg per year;
- Blitta Prefecture with an annual production of 1.4 kg per year;
- the prefecture of Amou for a quantity produced of 0.5 kg per year,
- For the rest of the other prefectures, production is less than 0.5 kg per year.

However, gold production data are based on estimates. In addition, according to the DGMG, gold and diamond mining in Togo is carried out in artisanal form on several alluvial sites and no industrial exploitation is currently being carried out.

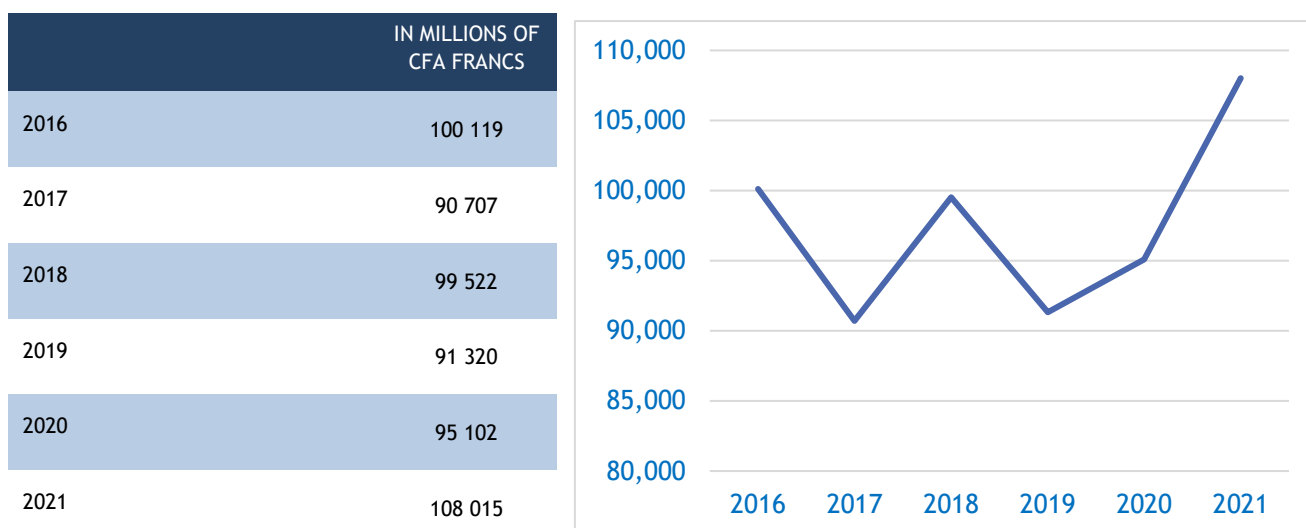
The table below illustrates exports of mining and petroleum products between 2016 and 2021.

³¹ Rapport final de l'évaluation environnementale et sociale stratégique du secteur minier au Togo-PDGM-Novembre 2018.

³² Rapport final de l'évaluation environnementale et sociale stratégique du secteur minier au Togo-PDGM-Novembre 2018.

³³ <http://www.droit-afrique.com/upload/doc/togo/Togo-Code-1996-minier.pdf>

Table 28: Evolution of exports of mining and petroleum products (in millions of FCFA)



Source: <https://www.bceao.int/sites/default/files/2022-: Balance of Payments and International Investment Position>.

5.2 Regulatory framework and context of the oil and gas sector

5.2.1 General context of the oil and gas sector

Togo has limited hydrocarbon resources compared to some of its neighbours in West Africa, such as Nigeria or Ghana. However, the hydrocarbon sector in Togo presents some activities and opportunities, although their scale is relatively modest.

The Togolese Government has carried out studies on oil exploration, but there is no exploration or exploitation of hydrocarbons in Togo³⁴.

5.2.2 Legal framework and tax regime in the hydrocarbons sector

Law No. 99-003 of 18 February 1999 on the Hydrocarbons Code is the basic text governing Togo's hydrocarbons sector. This law regulates all petroleum operations, i.e., prospecting, exploring, developing, exploiting, refining or transporting hydrocarbons.

According to the provisions of the Hydrocarbons Code, oil companies are subject to the payment of the following main royalties and taxes:

- Annual surface fee, the amount of which is fixed in the contract.
- Royalty proportional to production payable in cash or in kind, the rate and rules of assessment of which are set out in the contract.
- Signing Bonus and/or Production Bonus in the amount specified in the contract.
- Additional levy on profits from oil operations.
- Common Duty Taxes and Duties Subject to the Benefits Granted in the Oil Contract.

In 2019, the Senegalese Law Firm "HOUDA LAW" associated with the Togolese Law Firm "Me Martial AKAKPO"³⁵ presented an initial report on an analysis of the legislative, institutional and contractual framework of the hydrocarbons sector as part of the assistance of the African Legal Support Facility (FASJ) to the hydrocarbons sector. The Ministry of Mines will recruit a local firm to update the code by incorporating the recommendations made in that report. The African Facilitation will accompany the Ministry in the review of the draft code before its adoption.

³⁴ In accordance with DH confirmation

³⁵ <https://energie.gouv.tg/le-togo-veut-actualiser-les-textes-regissant-le-secteur-des-hydrocarbures/>

5.2.3 Institutional framework in the Hydrocarbons Sector

The institutional framework in the hydrocarbon sector in Togo includes several government agencies and institutions responsible for regulating, managing, and promoting the oil and gas sector. The main players in the hydrocarbon sector involved in Togo are detailed in the table below.

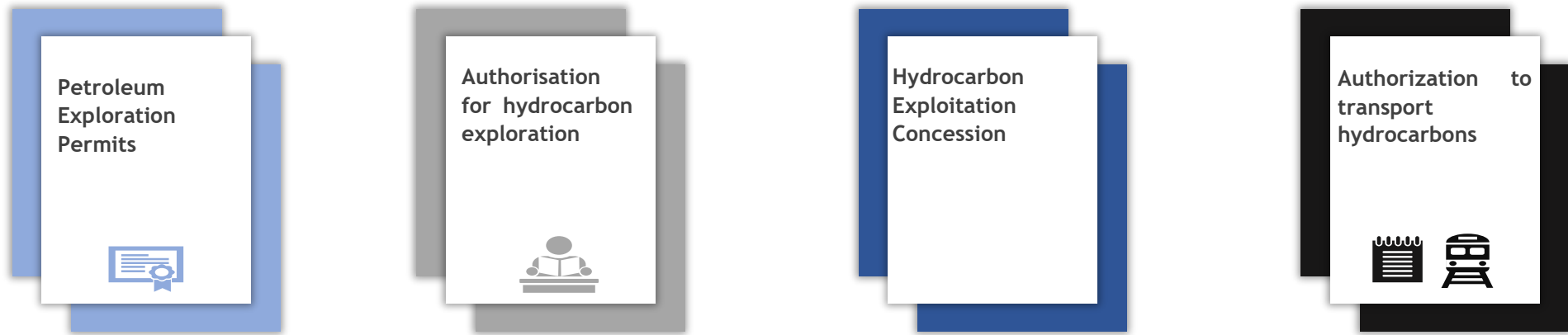
Table 29: Main players in the hydrocarbons sector

Actors	Roles
Ministry of Mines and Energy	The main role of the Ministry is to ensure good governance of the extractive sector by designing and implementing a General State Policy on Mining and Hydrocarbons. It assesses permit applications, grants prospecting rights, proposes draft contracts, negotiates and signs contracts on behalf of the State and authorises the transfer of exploitation concessions.
Directorate of Hydrocarbons	The Directorate of Hydrocarbons is responsible for implementing the national hydrocarbons policy. It also reviews applications for various authorisations, and for the control and monitoring of oil exploration and production activities, refining, storage, distribution and transport of hydrocarbons on the national territory.
Fund for the Promotion and Development of Petroleum Operations	The mission of this body is to finance all actions for the promotion and development of petroleum activities for the benefit of Togolese citizens and companies.

5.2.4 Type of Oil Securities

The Code of Hydrocarbons provides for the following types of petroleum contracts:

Figure 17: Type of oil in Togo



A maximum of three (3) years and may only be renewed twice for a period not exceeding two (2) years.

Grants, within the limits of its perimeter and indefinitely at depth, the exclusive right to prospect and explore solid, liquid and gaseous hydrocarbons. Hydrocarbon exploration permits are movable rights, indivisible, non-transferable, not subject to mortgages. When the holder of the exploration permit considers that he has discovered a commercially exploitable hydrocarbon deposit, the State grants him an exploitation concession.

No more than two (2) years and may only be renewed twice for a term of up to one (1) year.

Grants, within the defined perimeter, the non-exclusive right to carry out, concurrently with other holders of authorisations, prospecting. The authorization may relate to an area covered by a hydrocarbon exploration permit with the prior consent of the holder of the permit.

Not more than thirty (30) years and may be extended for such period and on such terms and conditions as may be agreed upon by negotiation.

Grants the right to exploit a hydrocarbon deposit. The concession is granted by the State following the discovery of a commercially exploitable hydrocarbon deposit.

For the same period as that of the hydrocarbon exploitation concession.

Grants, during the period of validity of a petroleum title, to the holder or to each of their co-holders a transport authorization which includes the right to:

- to transport the products of the farm to their own facilities, or to have them transported while retaining ownership, to points of storage, processing, loading or mass consumption;
- to occupy the land under the conditions set by law;
- to enforce, if necessary and outside oil titles, expropriation procedures for reasons of public interest.

5.2.5 Registry of Licences and Process for Granting Titles in the Oil and Gas Sector

a) License Registry

As a division of the Ministry of Mines and Energy in Togo, the Directorate of Hydrocarbons is responsible for maintaining the oil titles mentioned in the section above. The Code of Hydrocarbons stipulates that keeping of registers and maps, permits and authorisations is mandatory and should be made accessible to the public.

Oil securities are published and can be consulted free of charge in the Official Gazette after the decision of the Ministry of Mines and Energy or by decree taken by the Council of Ministers.

b) Publication of oil contracts

The Code of Hydrocarbons does not provide for the publication of petroleum contracts. Accordingly, the contracts signed by the state with ENI have not been published.

Granting of the licenses entails the signing of a petroleum contract which may take the form of a concession contract, a production sharing contract or any other type of contract authorised by Law No. 99-003 or carried out in the international petroleum industry³⁶.

The oil contract considers the following:

- the extent of the research;
- the duration of the contract;
- the name of the related petroleum products and the terms and conditions for their renewal, state intervention;
- stability, force majeure, and dispute resolution;
- services related to the environment, health, safety and rehabilitation of the site;
- transport systems;
- local services;
- services and investments, taxes and customs procedures; and
- the terms and conditions of the portion of the production that is to be sold on the local market.

The Code of Hydrocarbons does not provide for a standard model of contract but mentions that the draft contracts are proposed by the Minister of Mines and Energy to serve as a basis for negotiations with companies.

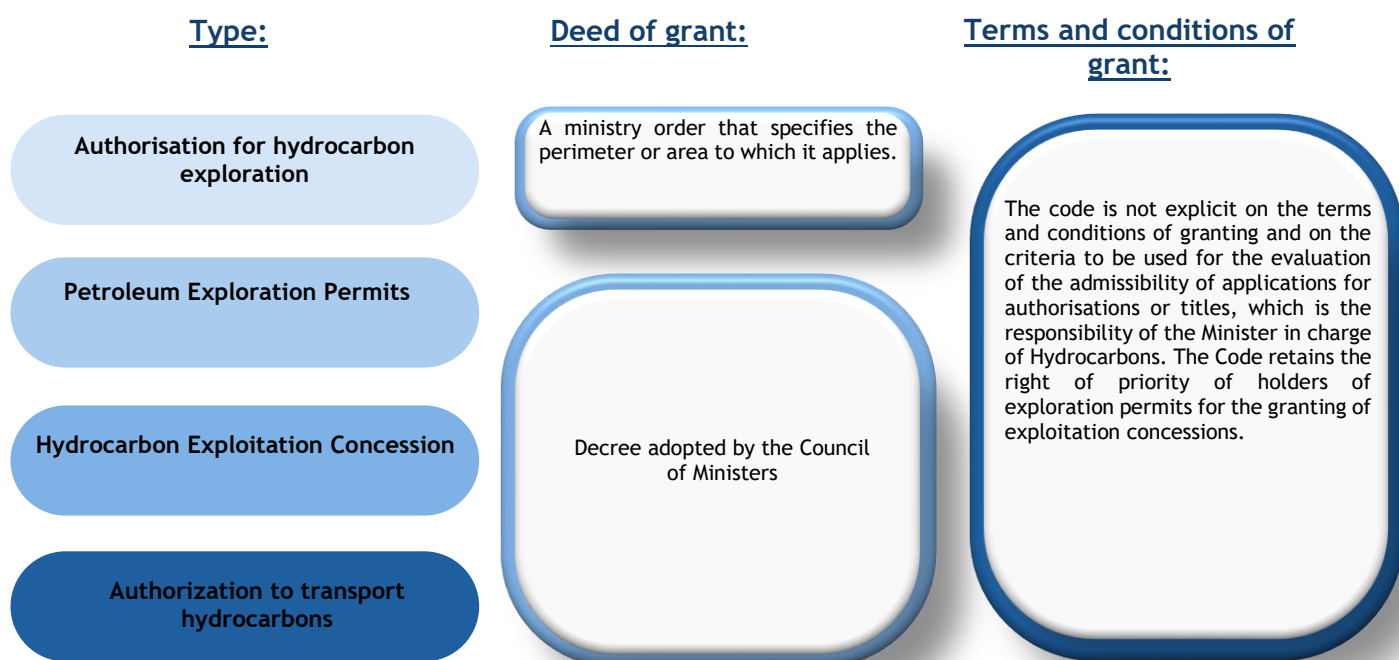
c) Granting of oil titles

There were no authorisations or permits granted in the hydrocarbons sector the financial year 2021.

The terms and conditions for granting oil titles can be summarised as follows:

³⁶ Article 3 of Law No. 99-03 on the Hydrocarbons Code of the Togolese Republic.

Figure 18: Modalities for granting oil titles in Togo



d) Transfer of Licences

We are not aware of any license transfers the year 2021,.

Additionally, the rules applicable for the transfer of permits and licenses as required by the Code of Hydrocarbons are as follows:

- Hydrocarbon exploration permits are movable rights, indivisible, non-transferable, not subject to mortgages. They are transferable subject to prior authorisation by the Council of Ministers; and
- Concessions for the exploitation of hydrocarbons are real estate rights of limited duration, distinct from the ownership of the land, and subject to mortgages. They are transferable subject to prior authorisation by the Minister.

5.2.6 State participation in the hydrocarbons sector

At the end of 2021, the Togolese Republic did not have a state-owned company that operates or holds assets in the hydrocarbon sector.

Additionally, according to the regulations in force, the Government reserves the right to take directly or through a state-owned enterprise mandated for this purpose, a stake in any legal form whatsoever in the oil operations covered by an oil contract, according to the terms and conditions stipulated in the oil contract.³⁷

We understand that in 2021, no company was in the exploitation phase, as a result of which, the Togolese State does not hold any direct or indirect stake in any oil company.

Article 4 of the Code of Hydrocarbons stipulates that: "Solid, liquid and gaseous hydrocarbon deposits are separated from the ownership of the soil. They fall under the sovereignty of the State and constitute a special public domain."

³⁷ Code of Hydrocarbons

5.2.7 Infrastructure Supplies and Barter Agreements

In accordance with Requirement 4.3 of the EITI Standard, the MSG and the Independent Administrator are required to verify the existence of agreements or sets of agreements and conventions relating to the provision of goods and services (including loans, grants or infrastructure works) in partial or full exchange for concessions for oil exploration or exploitation, of gas or minerals, or for the physical delivery of such raw materials.

At the time of the preparation of this report, we were not aware of any infrastructure supply agreements or barter agreements in the hydrocarbons sector.

5.2.8 Statement of Loans and Guarantees

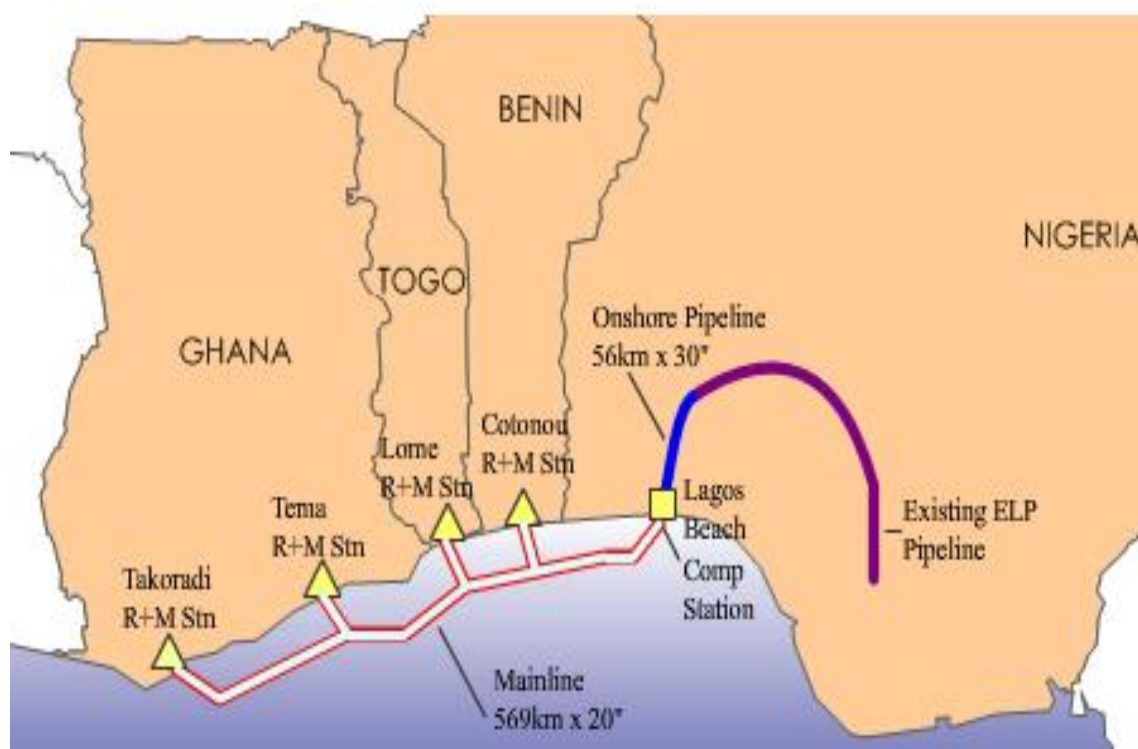
Requirement 2.6 of the 2019 EITI Standard states that "Where the government or state-owned enterprises have provided loans or guarantees to mining, oil and gas companies operating in the country, details of such transactions shall be disclosed."

At the time of the preparation of this report, we were not aware of any state-owned enterprises (SOEs) in the hydrocarbons sector.

5.2.9 Transportation of hydrocarbons

The West Africa Pipeline transports purified natural gas, is used as fuel in power plants, as well as for industrial applications. 85% of this gas is destined for the production of electricity in the region and the rest for industrial consumption. The basic consumers of gas are the thermal power plant of the Volta River Authority in Ghana, and the Benin Electric Community (CEB) born from the association between Benin and Togo for the production of electricity.

Figure 19: Map of the gas pipeline



Unfettered access to the pipeline system was only granted in July 2012 by AGAO. As of that date, shippers became eligible to sell their natural gas through the GAO system.

The operation of the gas pipeline is governed by the Treaty on the West African Gas Pipeline Project signed in Dakar between the partner countries on 31 January 2003³⁸ and ratified by the National Assembly on 7 September 2004 and Law No. 2004-22 of 15 December 2004 on the harmonised legal and fiscal regime applicable to the GAO project.

The pipeline is operated by the West Afrikans Gas Pipeline Company (WAPCo) and its operations are overseen by the West African Gas Pipeline Authority (WAOA). The prerogatives of these structures are as follows:

Table 30: Pipeline Operations and Supervision Structures

Structure	Prerogatives
The West African Gas Pipeline Authority (GAO Authority or AGAO)	AGAO is an international organisation established by the West African Gas Pipeline Project (WAP) Treaty between the Republic of Benin, the Republic of Ghana, the Federal Republic of Nigeria and the Republic of Togo. The GAO Authority is an international public institution with legal status and financial autonomy. AGAO represents the States (implements actions and takes decisions on behalf of States), provides assistance and acts as coordination (liaison) office, and also performs regulatory functions.
West African Gas Pipeline Company Limited (WAPCo)	WAPCo is a limited liability company, which owns and operates both the West African Gas Pipeline. The Company headquarters is located in Accra, Ghana, with an office in Badagry, Nigeria, as well as local offices in Cotonou, Benin, Lomé, Togo, and Tema and Takoradi, Ghana. It transports natural gas from Nigeria to markets in Benin, Togo and Ghana. WAPCo's shareholding consists of Chevron West African Gas Pipeline Ltd (36.9%), Nigerian National Petroleum Corporation (24.9%), Shell Overseas Holdings Limited (17.9%), Takoradi Power Company Limited (16.3%), Société Togolaise de Gaz (2%) and Société BenGaz S.A. (2%).

GAO Harmonized Tax System:

Article 5 of the treaty on the West African gas pipeline project between the Republic of Benin, the Republic of Ghana, the Federal Republic of Nigeria and the Republic of Togo, signed at the end of 2003, sets out the tax rules applicable to WAPCO in the signatory states of the treaty.

In fact, the tax on profits, taxable income and deductible expenses are distributed among each signatory state on the basis of a formula, regardless of where and how this income was generated or the expenses incurred. This formula takes into account the distance of the pipeline system in each signatory state. However, in each taxation year, the percentage allocation of each state may be adjusted by the Parties in writing by a notice signed by each appropriate minister and delivered to the corporation prior to that taxation year.

However, the calculation method has been amended and the fiscal commencement date as stipulated in the 2nd Amendment of the West African Gas Pipeline Project dated 21 November 2014, has been set at 01 November 2011.

The entry into force of this treaty offers a 5-year exemption period to WAPCO in the various signatory states. From the 6th year, the formula mentioned above becomes applicable.

5.2.10 Major exploration projects in the hydrocarbon sector

Following studies conducted by the Togolese government on oil exploration, we note that no hydrocarbon exploration or exploitation activities exist in Togo³⁹ at the date of publication of this report.

³⁸ http://www.wagpa.org/Traite_relatif.pdf

³⁹ In accordance with DH confirmation

5.3 Collection and distribution of revenues from the extractive sector

5.3.1 Budget Process

The State budget is the instrument for implementing the government's policy. The budget in Togo is promulgated by a law called the "Finance Law". This law is passed in accordance with the legislative procedure, to give the government the authority to collect revenue and make expenditure.

The legal basis for the preparation and implementation of the budget is laid down in legal texts at international, community and national level. These texts are as follows ⁴⁰:

- Universal Declaration of the Rights of Man and of the Citizen of 1789 (Article 14).
- International Monetary Fund (IMF) Code of Practice on Fiscal Transparency, 2007 (Point III).
- Directive No. 01/2009/CM/UEMOA on the Code of Transparency in the Management of Public Finances in WAEMU (Preamble).
- Directive No. 06/2009/CM/UEMOA on Finance Laws within the WAEMU (Article 74)
- Constitution of 14 October 1992 (Articles 47 and 91).
- Law No. 2014-009 of 11 June 2014 on the Code of Transparency in the Management of Public Finances in Togo (Article 2).
- Organic Law No. 2014-013 on Finance Laws in Togo (Article 74).

As part of the public finance reforms undertaken in the countries of the West African Economic and Monetary Union (UEMOA), Togo has switched from a resource budget to a program budget, with effect from the 2021 financial year..

Budget of means: it determines the means that the State gives to its services to meet their expenses without having previously set objectives and results to be achieved.

Program budget: In order to work better and solve the problems of the people, the government has decided to change the way the state budget is prepared and the money is spent. This new approach is called the programme budget or the results-based budget.

Budgeting practices are based on five (5) core principles:

- ✓ The principle of Budgetary Annuality lies in the fact that the Budget is valid for a calendar year;
- ✓ The principle of Budgetary Unity requires that public expenditure and revenue be presented in a single document. In Togo, these operations are set out in the Finance Act.
- ✓ The principle of Budgetary Universality is based on the non-compensation rule, which prohibits the offsetting of expenditure and revenue, and on the non-allocation rule, which prohibits the use of a given revenue to finance a specific expenditure.
- ✓ The principle of Budgetary Speciality, which implies that an appropriation can only be allocated to one expenditure.
- ✓ The principle of Fiscal Sincerity requires that the financial information presented in the Budget be complete, consistent and accurate.

The State budget is made up of the general budget, the ancillary budgets and the special accounts of the Treasury, whose budget cycle and the actors concerned are as follows:

⁴⁰ Source : <https://finances.gouv.tg/wp-content/uploads/2022/04/BUDGET-CITOYEN-2022.pdf>

Table 31: Budget Process

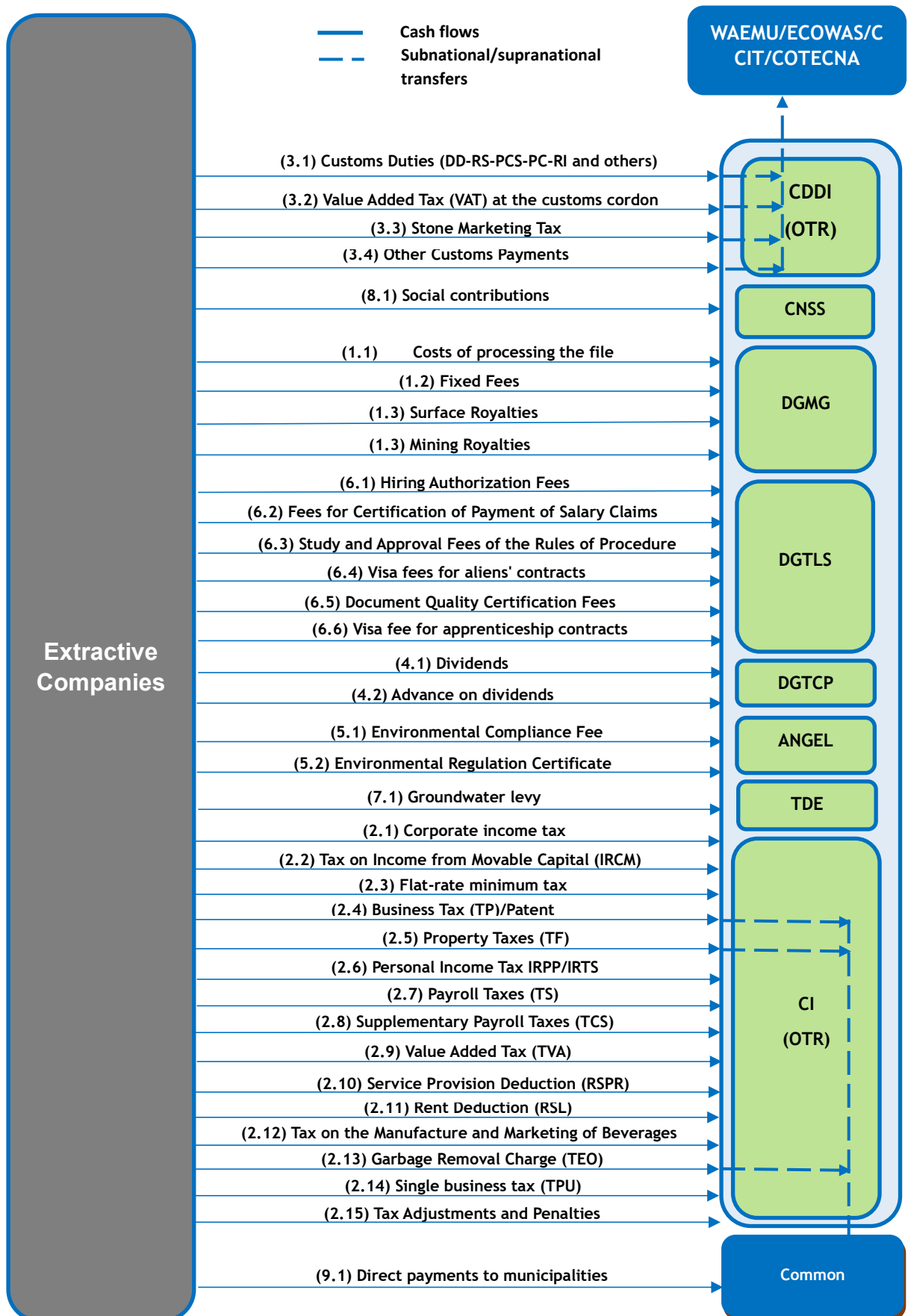
Steps	Descriptions
Preparation	The budget design phase includes the macroeconomic and budgetary framework, budget circulars and instructions, the preparation of the budget by the spending services, the organisation of budget conferences and the preparation of the draft text of the finance act. This process is triggered by the framework letter of the Head of Government (Prime Minister). The Scoping Letter is a document that outlines key spending and tax policy choices, current economic and financial constraints, and sectoral priorities.
The Budget Discussion	The budget discussion is launched by a letter from the Minister of Finance. It contains a calendar of budget discussions, and the ceilings of expenditure to be adhered to for the budget in each spending department. During the definition of the budgetary strategy or macroeconomic framework, the Minister of Finance's information is fundamentally based on the Directorate General of the Budget (DGB), the Togolese Office of Revenue and the General Directorate of Treasury and Public Accounting (DGTCP). Institutions and ministries prepare their budget proposals taking into account the guidance and budget note, the budget circular and the national policy for the economic and social development of sectoral programmes and plans that incorporate the government's priority objectives within the limits of the expenditure ceilings. This stage integrates and involves the decentralised services in a real and useful way so that their needs are taken into account. The negotiations concern both capital and operating expenditures.
Adoption	Once the budget balance is determined, the Finance Bill is submitted, discussed, presented and adopted by the Council of Ministers. The Finance Bill for the year, including the report and explanatory annexes, is tabled to the National Assembly for voting. The actual vote or adoption takes place in plenary session during the debate on the Finance Bill and its annexes, which are generally open to the public.
Execution	As soon as the Finance Act for the current year is published, the Government shall adopt regulatory or administrative provisions relating to the distribution of appropriations from the general budget, ancillary budgets and special accounts in accordance with the nomenclature in force. After the promulgation of this finance law by the President of the Republic, it becomes enforceable. The implementation of expenditure at central and decentralised level involves two major actors: the Authorising Officer and the Public Accountant. In the middle of the two is the Financial Controller. In public finance, the Minister of the Economy and Finance is the Authorising Officer for expenditure eligible for the general budget of the State. However, in practice, this exclusive prerogative is decentralised depending on whether the expenditure is carried out in a central administration or in a decentralised administration.
Control	Public expenditure is subject to controls exercised over the process of implementation of expenditure or a prior control which are carried out at the level of the Financial Control Directorate following the execution of the expenditure or a posteriori control. These audits are carried out by the Court of Auditors, the General Inspectorate of Finance (IGF) and the General State Inspectorate (IGE). They are undertaken to ensure that the regular procedures for the execution of expenditure have been properly observed or that the management of public resources has been carried out in accordance with the strict rules. Law No. 2008-019 on finance act stipulates that the Court of Auditors will have to draw up a report on the implementation of the finance laws as well as a general declaration of compliance in support of the draft regulation law submitted to the National Assembly by the government. The draft regulation bill shall be tabled and distributed no later than the end of the year following the year in which the budget is to be implemented.

5.3.2 Revenue Collection

Payments owed by extractive companies to the state are collected according to the Togolese state's budgetary revenue collection regime. Under this scheme, all payments are made in cash. Payments are made by companies to the various financial authorities, such as DGMG for instruction costs and mining royalties, CNSS for social security contributions, CI for ordinary taxes and duties, and CDDI for customs duties and taxes.

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

Figure 20: Diagram of the flow of payments from the extractive sector



5.3.3 Extractive Sector Revenue Management

All extractive revenues liquidated or recovered by public administrations are deposited in the single account of the Public Treasury. As a result, revenues from the extractive sector lose their identities as soon as they are credited to the Treasury's single account.

As a result, the use of mining and oil revenues cannot be easily traced in relation to public expenditure/investment or in relation to cost centres or projects, with the exception of certain revenues which are allocated to special funds or to the budget of local authorities according to distribution keys set by the regulations in force.

Revenues are therefore allocated within the framework of the budget process where the government prepares the budget taking into account several parameters related to sectoral policy, development priorities, the budget deficit and restrictions on state spending and where the parliament deliberates on the draft budgets and adopts the Finance Act.

5.3.4 Extractive Revenue Transfer

In Togo, transfers to regional (UMEOA and ECOWAS) or sub-national, regional and community structures are provided for by legislation.

a) Sub-national transfers:

Several taxes are collected by CI and retroceded in whole or in part to the benefit of the municipalities where the taxable property is located⁴¹. The distribution keys for these taxes in accordance with Decree No. 2021-039/PR setting the rates of compensation for tax revenues and revenues from the provision of services between the Municipalities are set out in the table below.

Table 32: Keys for repairing taxes collected by CI

Tax and similar revenue collected by OTR or other entities	Key for the distribution of local and similar tax revenues between the State / OTR / Other structures and local authorities	Local authorities share	Distribution rate of the share of local and regional authorities			
			Common	District	FACT	ASANASAP
Property Tax on Built Properties (TFPB)	50% of which 33.33% to the State and 16.67% to the OTR (Article 277 of the CGI).	50 %	25 %	13 %	7 %	5 %
Property Tax on Undeveloped Properties (TFPNB)			25 %	13 %	7 %	5 %
Housing Tax (TH)	0% (Articles 288 following of the FTC).	100 %	65 %	17 %	15 %	8 %
Patent	50% of which 30% goes to the State, 10% to the OTR, 5% to the Special Fund for the Development of Housing and 5% to the National Fund for Apprenticeship, Training and Vocational Development (Article 255 of CGI).	50 %	30 %	10 %	5 %	5 %
Business Tax (TPU) and similar direct taxes	10% to OTR	90 %	45 %	20 %	15 %	10 %
Infrastructure Protection and Maintenance Tax (TPI)	80% to the State	20 %	0	12,5%	7,5 %	0 %
Tax on Entertainment and Automatic Machines Providing a Game, Show, Audition or Entertainment (TSA)	0% (Article 288 following of the French Tax Code)	100 %	70 %	10 %	10 %	10 %
Tax on Gaming Products (TPJH)	80% to the State	20 %	5 %	10 %	0 %	5 %
Tax on the Expansion of Local Communication Companies.	Not yet defined	100 %	70 %	15 %	15 %	5 %
Tax on the distribution of water, electricity and telephone	0%	100 %	0 %	0 %	100 %	0 %
Road tax	0% (Article 288 following of the French Tax Code)	100 %	45 %	15 %	37 %	3 %
cordons Toll tax at Customs borders	0%	100 %	45 %	15 %	37 %	3 %
Non-tax and service revenue collected by municipalities or autonomous districts	Distribution rates between municipalities, autonomous districts and FACT					

⁴¹ Code Général des Impôts (CGI) as amended by act n° 2020-019 of 22 December 2020 which is the Finance Act 2021,

Tax and similar revenue collected by OTR or other entities	Key for the distribution of local and similar tax revenues between the State / OTR / Other structures and local authorities		Distribution rate of the share of local and regional authorities				
	Share State / OTR / Other structures		Local authorities share	Common	District	FACT	ASANASAP
	Common			District	FACT		
Quarrying and mining royalties	60 %			10 %	30 %		
Slaughter and Animal Health Inspection Tax	75 %			15 %	10 %		
Parking and parking fees	75 %			15 %	10 %		
Urban planning and environmental taxes or charges	60 %			10 %	30 %		
Food Inspection Fees	75 %			15 %	10 %		
Fees for emptying and cleaning gutters and septic tanks	75 %			15 %	10 %		
Cemetery Concession Products	75 %			15 %	10 %		
Taxes on the felling of forest species	75 %			15 %	10 %		
Taxes on the felling of oil palms	75 %			15 %	10 %		
Highway congestion charges	60 %			10 %	30 %		
Public Domain Occupancy Fee (RODP)	60 %			10 %	30 %		
Land Rental Products (PLT)	60 %			10 %	30 %		
Boutique Rental Products (PLB)	60 %			10 %	30 %		
Advertising Tax (TSP):							
• Fixed advertising (billboards and signs)	60 %			15 %	25 %		
• Mobile advertising (audio or display, on vehicles)	60 %			15 %	25 %		

Based on reporting templates submitted by municipalities, the revenue received from CI for the year 2021 can be broken down by municipality and by tax as follows:

Table 33: Revenue collected by municipality and tax from the CI in 2021

Common	Tax	Amount reported by the municipality
Dankpen 2 (Namon)	Single Business Tax (TPU)	4 219 287
	Property Taxes (TF)	39 526
VO 3	Single Business Tax (TPU)	466 401
	Council taxes	164 163
	Patent rights	5 853 565
	Property Taxes (TF)	190 853
VO 4	Single Business Tax (TPU)	851 754
	Council taxes	389 950
	Patent rights	75 860 861
	Other Additional Cents and Syntactical Taxes	571 450
	Property Taxes (TF)in CFA	7 356 345
	Single Business Tax (TPU)	11 484 295
YOTO 1	Council taxes	2 816 826
	Patent rights	44 273 545
	Other Additional Cents and Syntactical Taxes	1 938 949
	Property Taxes (TF)	16 017
YOTO 3	Single Business Tax (TPU)	237 291
	Council taxes	133 550
	Patent rights	367 485 526
	Business tax (TP) in FCFA	8 582 160
KOZAH 2	Property Taxes (TF)	978 571
	Withholding Rent (RSL)	737 970
	Garbage Removal Tax (TEO)	5 798
	Single Business Tax (TPU)	1 742 882
KOZAH 3	Business tax (TP)	26 274 537
	Property Taxes (TF)	4 952 201
	Garbage Removal Tax (TEO)	225
	Single Business Tax (TPU)	500 954
	Tax on Gaming Products (TPJH)	1 660 178
	Council taxes	223 272
	Other Additional Cents and Syntactical Taxes	648
TCHAOUDJO 3	Business tax (TP)	1 130 059
	Garbage Removal Tax (TEO)	319
	Single Business Tax (TPU)	1 216 163
	Tax on Gaming Products (TPJH)	755 148
	Council taxes	1 099 641
	Property taxes on built properties	471 898

Common	Tax	Amount reported by the municipality
	Other direct taxes	529 769
BLITTA 2	Single Business Tax (TPU)	2 114 512
	Council taxes	324 258
	Property taxes on built properties	147 814
	Patent rights	179 709
	Single Business Tax (TPU)	2 521 150
BLITTA 3	Council taxes	386 619
	Property taxes on built properties	176 241
	Patent rights	231 195
Total		581 294 045

b) Sub-national payments to municipalities:

Article 314 of Law No. 2007-011 on decentralisation and autonomy⁴² provides that the creation of taxes and duties falls within the scope of the law. The local council sets the rate in the list of ceilings determined by the Finance Act.

In the municipality or region, where specific activities that may be taxed are carried out, the local council may, by deliberation, create related non-fiscal taxes, subject to the approval of the supervisory authority and the Minister of Finance.

We understand that the creation and setting of taxes and payments collected at local level is a matter of the discretion of the municipalities.

The revenues collected directly from extractive companies for the year 2021, as declared by the municipalities, are broken down by municipality and by tax in the table below.

Table 34: Revenue collected by municipality and tax from companies in 2021

Names of Municipalities	Quarry Royalty	Compulsory contribution from the SNPT	Direct payments to municipalities and prefectures	Total
Dankpen 2 (Namon)			-	
VO 3	6 068 000			6 068 000
VO 4	102 308 000	116 164 589		218 472 589
YOTO 1	534 000			534 000
YOTO 3			7 121 100	7 121 100
KOZAH 2				-
KOZAH 3				-
TCHAOUJJO 3	346 250			346 250
ANIE 1			1 145 000	1 145 000
BLITTA 2				-
BLITTA 3	1 500 000			1 500 000
Total	110 756 250	116 164 589	8 266 100	235 186 939

c) Supranational transfers:

In addition to CI, CDDI imposes taxes and other levies on the revenue collected on behalf of other administrations or bodies, which is detailed below.

Table 35: Nature of the samples made by CDDI

Type of Sampling	Descriptions
Community Solidarity Levy (PCS)	Pursuant to Regulation No. 02/97-CM/UEMOA of 28 November 1997 adopting the UMEOA Common External Tariff, a withholding tax of 0.8% of the customs value of goods imported from outside UMEOA was introduced. This tax is collected by the national collection administrations and then remitted into a bank account opened at the BCEAO in the name of UMEOA.
ECOWAS Community Levy (CCP)	It was established by Article 72 of the Revised ECOWAS Treaty of 24 July 1993. The CCP rate is 0.5% of the customs (or mercurial) value of goods imported outside ECOWAS and intended for consumption.

⁴² https://www.ceni-tg.org/wp-content/uploads/2013/09/Loi_2007-013.pdf

Type of Sampling	Descriptions
Guarantee Fund (FDG)	In accordance with Article 8 of Decree No. 82-202 of 24 August 1982 establishing a guarantee fund. This tax is collected entirely on behalf of the Chamber of Commerce at the rate of 0.25% of the customs value.
Toll Tax (TP)	In accordance with the Finance Act 1978 and Municipal Decree No. 41/ML of 31/12/2001, this tax is collected entirely on behalf of the municipality on the basis of FCFA 200 /indivisible ton on goods in transit and those of diplomatic missions released for consumption.
Infrastructure Protection Tax (TPI)	It is levied at a rate of FCFA 2,000 per indivisible ton, then distributed 80% to the National Budget and 20% to SAFER.
The Tax on the Marketing of Precious Stones and Substances	In accordance with Article 4 of Decree No. 02009-299/PR of 30 December 2009 related to the purchase and sale of precious and semi-precious mineral substances in Togo, the export fees for precious and semi-precious mineral substances are set at 4.5% of the market value, of which: 3.0% are paid to the customs administration and -1.5% to DGMG.
Goods Inspection and Verification Fee (MIR)	RIV is levied on all import transactions in order to finance the fees charged by COTECNA, a private company which ensures the physical control of the goods. It is levied at the rates of: 0.75% of the value of the goods, with a minimum of FCFA 70,000 per inspection in the case of the orange circuit (operation with medium risks); and 1% of the value of the goods, with a minimum of FCFA 80,000 per inspection in the case of the red channel (operation considered to be high risk).
Right of passage to the scanner (DPS).	It is a lump sum of FCFA 50,000 per container, FCFA 10,000 for second-hand vehicles and FCFA 20,000 for new vehicles. The preferential subscription tax is levied on all vehicle import operations in order to finance the fees collected by COTECNA, which ensures the physical control of the goods

5.4 Economic contribution of the extractive sector

5.4.1 Contribution to government revenues

According to the data collected for this report, the contribution of the extractive sector to total government revenues is set out in the table below.

Table 36: Contribution of the extractive sector to government revenues in 2021 compared to 2020

Indicators	2020		2021	
	(In FCFA billion)	Rate %	(In FCFA billion)	Rate %
Government revenue (*)	703,39		779,6	
Revenues from the extractive sector (**)	17,53	2,50%	19,84	2,54%

Source (*) In accordance with the Table of State Financing Operations (TOFE) 2020 and 2021

(**) In accordance with the Table of State Financing Operations (TOFE) 202 and 2021

5.4.2 Contribution to GDP

The contribution of the extractive sector to the country's GDP is presented in the table below.

Table 37: Contribution of the extractive sector to GDP in 2021 compared to 2020

Indicators	2020		2021	
	(In FCFA billion)	Rate %	(In FCFA billion)	Rate %
GDP at market prices (nominal)	4 195,78		4 447,17	
Nominal GDP of mining and quarrying	62,67	1,5%	62,56	1,4%

Source: Balance of Payments and International Investment Position 2021

5.4.3 Contribution to exports

In accordance with the annual report published by the Central Bank of West African States (BCEAO) on the balance of payments and international investment position-Togo⁴³ 2021, exports from the extractive sector in Togo amount mainly to clinker, phosphate and the re-export of petroleum products and which in 2021 represent respectively 3.33%, 6.55% and 3.66% of Togo's total exports. The breakdown of the export figures is shown in the table below.

⁴³ <https://www.bceao.int/sites/default/files/2023-04/Balance%20des%20paiements%20du%20Togo%20au%20titre%20de%20l%27ann%C3%A9e%202021.pdf>

Table 38: Contribution of the extractive sector to exports in 2021 compared to 2020

Indicators	2020 (In FCFA billion)	Weight %	2021 (In FCFA billion)	Weight %
Togo's total exports	990,91		1093,12	
<i>Clinkers (1)</i>	45,66	4,61%	36,41	3,33%
<i>Phosphate (2)</i>	49,45	4,99%	71,6	6,55%
<i>Re-export of petroleum products (3)</i>	34,01	3,43%	40,05	3,66%
<i>Total contribution from the extractive sector (1)+(2)+(3)</i>	129,11	13,03%	148,06	13,54%
<i>Export of other products</i>	861,80	86,97%	945,06	86,46%

Data related to the marketing of precious mineral substances are detailed in Section 4.3.2 of this report.

5.4.4 Contribution to job creation

According to the general report of the Employment Statistical Yearbook carried out by the National Institute of Statistics and Economic and Demographic Studies (INSEED),⁴⁴ the percentage of the working population newly registered with CNSS in the extractive sector is 1.4% of the total number of new registrations as illustrated in the table below.

Table 39: Distribution of newly registered workers with CNSS according to the companies' activities

Industries	Men	Women	Total
<i>B1-Agriculture, Hunting and Forestry</i>	77%	23%	1,0%
<i>B2-Fisheries, Fish Farming, Aquaculture</i>	-	-	0,0%
<i>B3-Mining and quarrying</i>	92%	8%	1,4%
<i>B4-Manufacturing Activities</i>	71%	29%	7,2%
<i>B5-Electricity, gas and water production and distribution</i>	76%	24%	2,5%
<i>B6-Construction</i>	90%	10%	8,6%
<i>B7-Trade, Repair of Motor Vehicles and Household Goods</i>	76%	24%	23,0%
<i>B8-Hotels & Restaurants</i>	58%	42%	1,3%
<i>B9-Transport, activities of transport auxiliaries and communication</i>	69%	31%	6,3%
<i>B10-Financial Activities</i>	53%	47%	3,9%
<i>B11-Real Estate, Rental and Business Services</i>	75%	25%	0,8%
<i>B12- Public Administration</i>	82%	18%	18,0%
<i>B13-Education</i>	74%	26%	4,9%
<i>B14-Health and Social Work</i>	53%	47%	4,8%
<i>B15-Activities of collective or personal nature</i>	53%	47%	0,1%
<i>B16-Activities of households as employers of domestic workers</i>	84%	16%	1,1%
<i>B17-Activities of Extraterritorial Organisations</i>	57%	43%	15,1%
Total	72%	28%	100,0%

Source: INSEED

The figures disclosed in the reporting templates of extractive companies indicate that the five (05) companies included in the reconciliation scope employed 4,088 persons, made up of 3,780 men and 308 women in 2021.

⁴⁴ Source : <https://inseed.tg/>

Details of the number of employees for 2021 as reported by the companies selected in the scope are presented in Appendix 3 of this report.

5.5 Auditing Practices in Togo

5.5.1 Extractive companies

Togo is one of the 17 member states of the Organisation for the Harmonisation of Business Law in Africa (OHADA), which introduces strict obligations in terms of accounting and auditing of companies.

According to Article 702 of the Uniform Act of the Companies Law and the Economic Interest Grouping of OHADA,⁴⁵ public limited companies that do not make a public offering are required to appoint an Auditor and an alternate auditor. Public limited companies offering public offerings are required to appoint at least two Statutory Auditors and two alternates.

For limited liability companies, Article 376 of the OHADA Uniform Act stipulates that the appointment of an Auditor is mandatory if one of the following three thresholds is met:

- balance sheet total greater than one hundred and twenty-five million (FCFA 125,000,000);
- annual turnover of more than two hundred and fifty million (FCFA 250,000,000); and
- permanent staff of more than fifty (50) employees.

Companies included in the reconciliation scope were asked to confirm whether their financial statements for 2021 had been audited. The information collected is presented in Annex 4 of this report.

5.5.2 State-owned enterprise

In addition to certifying that the accounts have been prepared under the principles of the OHADA Uniform Act, the accounts of state-owned enterprises are audited and certified by the Court of Auditors, which must send its report to the relevant supervising Ministry.

Article 11 of Organic Law No. 98-014 of 10 July 1998 empowers the Court of Auditors to audit the accounts and management of public authorities, companies and public establishments, as well as social security institutions and all public or semi-public bodies, regardless of their legal status or name.

5.5.3 Government Administrations

The Court of Auditors: Legal framework:

The Togolese Court of Auditors Created by Constitution on 14 October 1992. Its structure was set out in the Organic Law No. 98-014 of 10 July 1998 which described its organisation and functioning. However, the Court only became operational in September 2009, following the vote of Organic Law No. 2009/003 of 15 April 2009 on the status of magistrates and the signature of Decree No. 2009/049 of 24 March 2009 which stipulates the modalities of implementation and the Organic Law of 10 July 1998⁴⁶.

The main legislations governing public finances and which are the subject of particular attention during the audits performed by the Court of Auditors are as follows:

- the OHADA Treaty and Uniform Acts;
- Directive No. 01/2009/CM/UEMOA on the Code of Transparency in the Management of Public Finances within UEMOA;
- Directive No. 06/2009/CM/UEMOA on the Finance Act within UEMOA;
- Directive No. 07/2009/CM/UEMOA on the general regulations on public accounting within the UEMOA;
- Directive No. 08/2009/CM/UEMOA on the State budget nomenclature within UEMOA;

⁴⁵ <http://www.droit-afrique.com/images/textes/Ohada/AU/OHADA%20-%20AU%20Societes.pdf>.

⁴⁶ Public report for the period 2009-2015 <https://www.courdescomptes.tg/wp-content/uploads/2017/11/Rapport-Public-pour-la-période-2009-2015.pdf>

- Directive No. 09/2009/CM/UEMOA on the State Chart of Accounts (PCE) within UEMOA;
- Directive No. 10/2009/CM/UEMOA on the table of State financial operations (TOFE) within the UEMOA;
- Organic Law No. 2008-019 on Finance Act;
- Law No. 2007-011 of 13 March 2007 on decentralisation and devolution;
- Law No. 2009-013 on public procurement and delegation of public services;
- the General Tax Code as amended by Law No. 2020-019 of 22 December 2020 on the 2021 Finance Act;
- the Customs Code;
- the Common External Tariff;
- Decree No. 2008-091/PR on the general regulations on public accounting;
- Decree No. 2008-092/PR on the legal regime applicable to public accountants; and
- Order No. 032/MEF/SG/DGTCP/DCP on the nomenclature of supporting documents for state expenditure.

Structure of the Court of Auditors:

The Court is headed by a First President elected for a three-year term renewable from among the Master Counsellors. The First President is responsible for the general direction of the Court. He represents the Court in dealings with public authorities and other partners. He is assisted in his administrative tasks by the Secretary General.

Under the authority of the First President, the Secretary General is responsible for the management of the Central Registry and all the administrative and technical services of the Court.

The Court of Auditors comprises the seat and the Public Prosecutor's Office:

The seat comprises the First President, the Presidents of the Chambers, the Master Councillors, the Referendum Counsellors and the Auditors.

The Court meets in solemn sitting, in chambers, in all chambers combined, or in mixed chambers.

The Superior Council of the Court of Auditors provided for by Article 45 of Organic Law No. 2009-003 of 15 April 2009 on the status of the judges of the Court to hear disciplinary matters, among others, was set up following Ordinance No. 2010-04/PP of 27 August 2010 of the First President, on the procedures for the election of magistrates' delegates to the Superior Council of the Court of Auditors. Following this ordinance, each college elected its representatives to sit on the Council.

The Public Prosecutor's Office is held by an Attorney General and Advocates General.

Mission of the Court of Auditors:

The Court of Auditors audits the public accounts. It audits the accounts and management of public institutions and public enterprises. It assists Parliament and the Government in monitoring the implementation of finance laws. It carries out any study of finance and public accounting that is requested of it by the Government, the National Assembly or the Senate⁴⁷.

The chamber responsible for auditing the accounts of the state carries out regular controls and performance or management control over the accounts of the state's public administrations and services, i.e. the general budget, the ancillary budgets and the special accounts of the Treasury. It prepares the report on the draft regulation bill and the general declaration of compliance⁴⁸.

Its mission consists, in accordance with the powers of the Court of Auditors and the general principles of public finance control prescribed by the ISSAI Standards,⁴⁹ to:

- auditing the State's accounts with regard to the truth and fairness of the underlying transactions;
- assess the compliance of the operations or practices used with the laws, regulations, directives and standards in force;

⁴⁷ Article 107 of the Constitution of 14 October 1992 (<http://www.antogo.tg.refer.org/IMG/pdf/CONSTITUTION.pdf>)

⁴⁸ <http://courdescomptestogo.org/index.php/organisations-et-attributions1>

⁴⁹ Publiques International Standards of Supreme Audit Institutions

- examine the conformity between the individual accounts of the principal accountants and the accounts of the Ministry of Finance, Chief Authorising Officer of the State Budget, for the purposes of the declaration of conformity; and
- prepare and submit a preliminary draft report to the plenary of the Court for adoption.

The Court of Auditors prepares an annual report⁵⁰ on the implementation of the Finance Act and a general declaration of compliance in support of the draft regulation law submitted to the National Assembly by the Government. The Court of Auditors also gives its opinion on the internal control system and the management control system, on the quality of accounting process and accounts and on the annual performance reports.

5.5.4 Assessment of Audit Practices

To ensure the reliability of the data for this report, the existing Monitoring and Audit Framework (IAF) for extractive companies and government agencies has been detailed in Section 1.5 of this report.

The assessment of CSF is based on key factors such as the accounting standards followed, the audit requirements, the auditing standards followed when entities are audited, and the publication of reports.

The evaluation of CSF is summarised in the table below.

Table 40: Evaluation of the Control and Audit Framework (IAF) in Togo

	Published Accounts	Published audit reports	External Auditor	Accounting standards applied	Audit of accounts (frequency)	Auditing standards applied
Extractive companies	No	No	Yes	OHADA Accounting Rules	Mandatory(Annual)	International Standards on Auditing (ISA)
SNPT	No	No	Yes			
TDE	No	No	Yes			
Government Agencies	No	No	Yes	Decree No. 2015-054/PR on the General Regulation on Public Accounting		INTOSAI International Standards

5.6 Beneficial Ownership

5.6.1 Overview of the 2019 EITI Beneficial Ownership Standard

The EITI Standard states that "to address the issue of beneficial ownership, the MSG should agree on an appropriate definition of the term 'beneficial owner'. The definition should be aligned with Rule 3.11 (d) (i) and take into account relevant international standards and national legislation (Rule 3.11 (d) [ii]).

Directive No. 02/2015/CM/UEMOA⁵¹ stipulates that the "Beneficial Owner" means "the natural person(s) who ultimately own(s) or control(s) a client and/or the natural person on whose behalf a transaction is carried out. Also included in this definition are persons who ultimately exercise effective control over a company or legal entity.

5.6.2 Legal Framework for Beneficial Ownership in Togo

Togo does not currently have a beneficial ownership disclosure policy or a public register of beneficial ownership of companies operating in the extractive sector.

⁵⁰ <https://www.courdescomptes.tg/documentations/les-rapports-de-contrôle/>

⁵¹ [Lien vers la Directive n° 02/2015/CM/UEMOA](#)

Nevertheless, the concept of the real and ultimate beneficiary has been dealt with in Article 1101 of the Criminal Code,⁵² which stipulates that: Any company carrying out an extractive activity or oil or gas exploitation, regardless of its legal form:

(1) is required to declare that it is sincere and to communicate to the competent authority, within forty-five (45) days of the entry into force of this Code, all information allowing the identification of the persons, whether or not resident in the territory of the Togolese Republic, who are the real and ultimate beneficiaries of this undertaking in any legal, economic or financial form whatsoever;

(2) shall declare true and communicate to the competent authority, within sixty (60) days of its occurrence, any change, with supporting documents, relating to the identification of the persons referred to in this section.

The same article introduced penalties of imprisonment and fines for failure to declare, amend, late submission, false or inaccurate declaration of such information.

The 2021 Finance Act⁵³ introduced amendments to Article 280 of the Book of Tax Procedures by imposing on companies and legal arrangements regardless of the sector of economic activity the obligation to:

- hold information about their legal owners and beneficial owners;
- keep a register of beneficial owners who must be declared to the Administration when filing the annual income tax return; and
- hold information on the identity of associates and their partners ... during all transactions involving the acquisition of goods and services.

According to the provisions of the 2021 Finance Act, the procedures for identifying the beneficial owners and keeping the register will be determined by order of the Minister of Finance. As a result, a set of sanctions have been introduced.

The EITI Togo Steering Committee has launched a study on beneficial ownership as part of the implementation of the above-mentioned roadmap and to comply with Requirement 2.5 of the 2019 EITI Standard. This study which was finalised in March 2021, proposed a guidance note allowing the systematic disclosure of the beneficial owners of companies operating in the extractive sector in Togo.⁵⁴

5.6.3 Data collection for the EITI report

Referring to the above definition, the Steering Committee selected a specific form that has been submitted to the extractive companies in order to collect this information.

The Steering Committee has decided to disclose beneficial ownership data as part of the EITI Report for companies included in the reconciliation scope.

A definition has been adopted by the Steering Committee which has been provided for in the Fourth Directive on Money Laundering of the European Union which states that the "Beneficial Owner" means any person who ultimately owns or controls the customer and/or the person for whom a transaction is executed, or an activity is carried out. Beneficial owners include, at least in the case of companies: (i) the person(s) who ultimately owns or controls a legal entity, by virtue of the direct or indirect ownership or control of a sufficient percentage of shares or voting rights in that legal entity, including through bearer shares, other than a company listed on a regulated market that is subject to disclosure obligations in accordance with European Union legislation or equivalent international standards. A percentage of 25% of the shares plus one is proof of ownership or control by participation, and it applies to any level of direct or indirect ownership; (ii) if it is unclear whether the persons referred to in point (i) are the beneficial owners, the natural person(s) exercising control over the management of the legal entity by other means.

⁵² [Link to Togo's penal code](#) Page 223

⁵³ [Link to the 2021 finance Act](#)

⁵⁴ https://itietogo.org/wp-content/uploads/2021/06/Etude-sur-la-PR_ITIE-Togo-version-finale.pdf

The Committee decided to also opt for the disclosure of information on politically exposed persons. In this case, the companies included in the reconciliation perimeter were asked to report if the beneficial owner is in one of the following two situations:

- persons of foreign nationality who hold or have held important public functions in a foreign country, for example, heads of state or government, high-ranking politicians, high-ranking government officials, high-ranking judges and military personnel, heads of state-owned enterprises and senior leaders of political parties; and
- Togolese citizens who hold or have held important public functions in the country, for example, Heads of State or Government, high-ranking politicians, high-ranking government officials, high-ranking judges and military personnel, heads of public enterprises and senior officials of political parties.

5.6.4 Results of the analysis of the collected data

We present in Annex 2 of this Report the information on the capital structure and/or beneficial ownership reported by the extractive companies.

5.6.5 Ultimate Ownership Information Disclosure Roadmap Released

In accordance with Requirement 2.5 (b) of the 2016 EITI Standard, "By 1 January 2017, the MSG shall publish a roadmap for the disclosure of beneficial ownership information in accordance with its clauses (c) to (f). The MSG will set milestones and timelines for its roadmap and assess the implementation of this roadmap as part of its annual progress report".

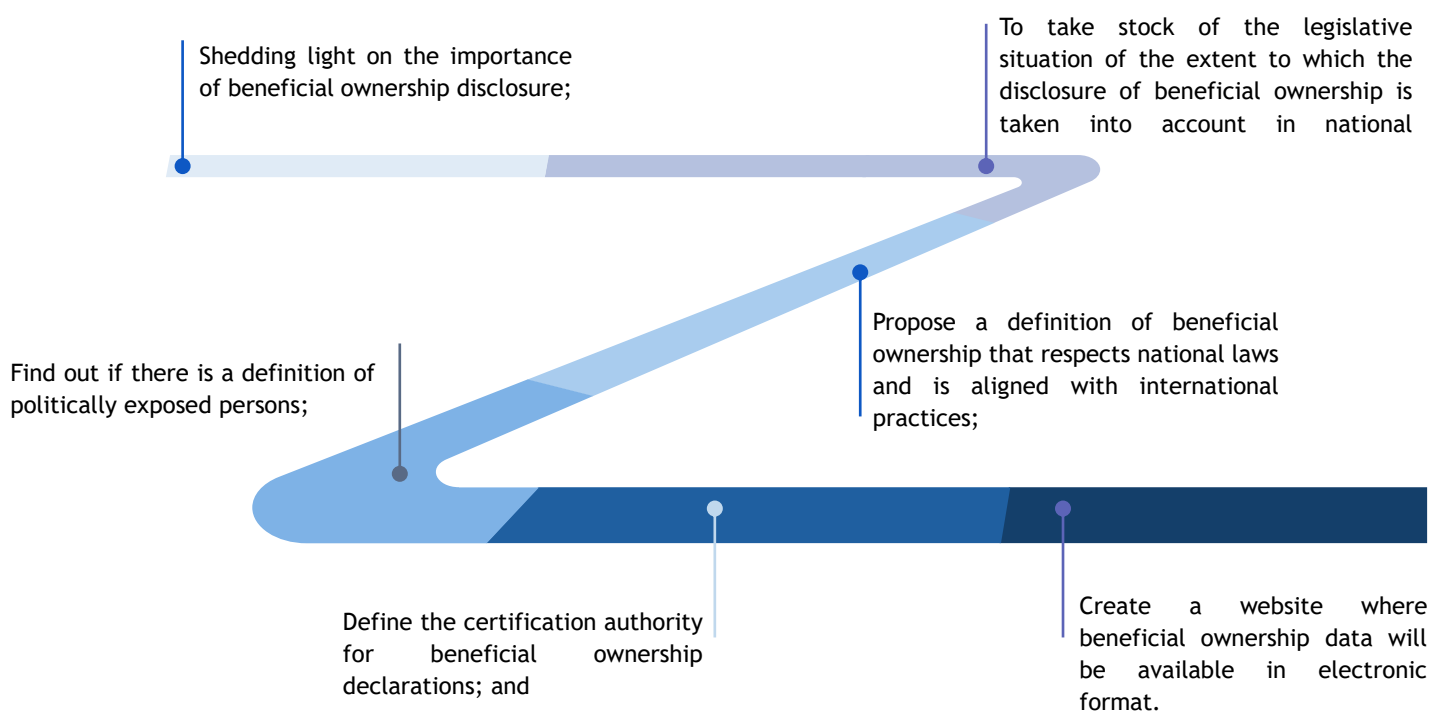
In this context, the EITI Togo Steering Committee set up a commission that drew up the roadmap to plan the actions to be carried out to make effective the publication of the identity of the beneficial owners of extractive companies in Togo by 1 January 2020 at the latest, the date of entry into force of the relevant requirement.

An ad-hoc committee from the EITI-SC, assisted by a member of the Technical Secretariat, was set up on 19 July 2016. The Commission has drawn up a work plan for the implementation of the roadmap.

At the end of the committee's work, the roadmap was published on the EITI Togo website in December 2016⁵⁵.

This roadmap is structured around the following activities:

⁵⁵ https://eiti.org/sites/default/files/documents/feuille-de-route_pr.pdf



The implementation of these activities should result in the establishment of a public beneficial ownership register within the timeframe set by the EITI Standard, i.e. 1 January 2020.

As part of the implementation of the roadmap activities, the Technical Secretariat of the Togo EITI recruited an expert to prepare the guidelines for the implementation of the EITI requirement on beneficial ownership. According to the confirmation of the Technical Secretariat, this study was finalised by the consultant and validated by the EITI-SC in March 2021.

The objective of the study was to propose a guidance note allowing the systematic disclosure of the identity of the BOs of companies operating in the extractive sector Togo:

- actions to ensure the systematic disclosure of BOs data;
- the means of obtaining assurances from participating companies as to the accuracy of the beneficial ownership information they provide;
- any measures necessary to feed into the MSG's discussion and decisions on the definition of beneficial ownership, thresholds, joint transaction disclosures and reporting requirements for politically exposed persons; and
- milestones and timelines for the implementation of the roadmap as part of its annual progress report.

The findings and recommendations of this report revolve around the following points:

- definition of beneficial ownership;
- definition of politically exposed persons (PEPs);
- scope of beneficial ownership;
- register of beneficial ownership data;
- data assurance; and
- legislative process.

5.7 Reporting financial data by project

According to Requirement 4.7 of the 2019 EITI Standard, "one report per project is required, provided that it complies with the recognised standards of the United States Securities and Exchange Commission (SEC) and future requirements of the European Union."

The Togo EITI Steering Committee has adopted the following definition of the project:

- The mining title(s) granted to a company for a specific mineral resource in the same geographic area where the entire deposit is contained:
 - where the deposit comprises several minerals, the mining administration will agree on the specificity of the deposit, but will not deviate from the context of Requirement 4.7 of EITI Standard 2019; and
 - where the permit includes multiple deposits, the mining administration may decide on the definition of the project without deviating from the context of Requirement 4.7 of the 2019 EITI Standard.
- Where sub-contracting of mining work between the company holding the title and a third-party company.

However, reporting forms should take into account the particularity of information that cannot be disaggregated.

6 RECONCILIATION

6.1 Reconciling Payment Flows

We set out below are the detailed results of the reconciliation work as well as the discrepancies between the amounts paid by the extractive companies and the amounts received by the different government agencies.

We have highlighted the initial amounts carried forward, the adjustments we made as a result of the reconciliation work, and the final amounts and final differences that have not been reconciled.

The tables below summarise the discrepancies between the payment flows reported by extractive companies and the revenue flows reported by the government.

These tables include the consolidated figures from the declarations of each of the extractive companies and the declarations of the collecting agencies, the adjustments made by us on the basis of the reconciliation work and the residual unreconciled variances.

6.1.1 Reconciliation by company

The reconciliation of payment flows by company are broken down as follows:

Table 41: Reconciliation of Disaggregated Cash Payments by Company Code

Figures expressed in FCFA

No	Society	Declarations Initially Received			Adjustments			Adjusted amounts		
		Extractive Company	Government(b)	Difference(c) = (a - b)	Extractive Company(d)	Government	Difference(f) = (c-d)	Extractive Company(g) = (a+d)	Government(h) = (b+e)	Difference(i) = (g-h)
1	SCANTOGO MINES	11 143 144 802	11 154 994 396	(11 849 594)	-	-	-	11 143 144 802	11 154 994 396	(11 849 594)
2	WACEM SA	2 278 900 742	2 278 560 742	340 000	-	-	-	2 278 900 742	2 278 560 742	340 000
3	SNPT	3 024 677 653	2 833 020 504	191 657 149	-	-	-	3 024 677 653	2 833 020 504	191 657 149
4	MIDNIGHT SUN SA	575 839 729	692 478 903	(116 639 174)	-	-	-	575 839 729	692 478 903	(116 639 174)
5	TDE SA	484 184 535	644 070 982	(159 886 447)	(17 388 290)	-	(17 388 290)	466 796 245	644 070 982	(177 274 737)
Total		17 506 747 461	17 603 125 527	(96 378 066)	(17 388 290)	-	(17 388 290)	17 489 359 171	17 603 125 527	(113 766 356)

6.1.2 Reconciliation by Type of Payment Flow

The reconciliation of payment flows by government agency and by type of flow are as follows:

Table 42: Reconciliations of cash payments disaggregated by flow

Figures expressed in FCFA

N°	Nature of payment	Declarations Initially Received			Adjustments			Adjusted amounts		
		Extractive Company	Government(b)	Difference(c) = (a - b)	Extractive Company(d)	Government	Difference(f) = (c-d)	Extractive Company(g) = (a+d)	Government(h) = (b+e)	Difference(i) = (g-h)
A. Direct Payments		17 506 747 461	17 603 125 527	(96 378 066)	(17 388 290)	-	(17 388 290)	17 489 359 171	17 603 125 527	(113 766 356)
Directorate General of Mines and Geology (DGMG)		1 656 009 757	1 656 009 757	-	-	-	-	1 656 009 757	1 656 009 757	-
1.1	Costs of processing the file	-	-	-	-	-	-	-	-	-
1.2	Fixed Fees	-	-	-	-	-	-	-	-	-
1.3	Surface Royalties	6 537 750	6 537 750	-	-	-	-	6 537 750	6 537 750	-
1.4	Mining Royalties	1 649 472 007	1 649 472 007	-	-	-	-	1 649 472 007	1 649 472 007	-
1.5	Penalties for Mining Violations	-	-	-	-	-	-	-	-	-
Tax Commission (CI)		8 220 402 141	8 162 153 604	58 248 537	(17 388 290)	-	(17 388 290)	8 203 013 851	8 162 153 604	40 860 247
2.1	Corporate Income Tax (CIT)	1 764 300 881	1 709 353 204	54 947 677	1 789 279	-	1 789 279	1 766 090 160	1 709 353 204	56 736 956
2.2	Tax on Income from Movable Capital (IRCM)	-	68 219 528	(68 219 528)	68 219 528	-	68 219 528	68 219 528	68 219 528	-
2.3	Flat-rate minimum tax (MFI)	92 599 384	155 409 770	(62 810 386)	-	-	-	92 599 384	155 409 770	(62 810 386)
2.4	Business tax (TP)	1 110 938 127	1 094 532 540	16 405 587	(16 405 587)	-	(16 405 587)	1 094 532 540	1 094 532 540	-
2.5	Property Taxes (TF)	11 785 886	9 830 996	1 954 890	-	-	-	11 785 886	9 830 996	1 954 890
2.6	Personal Income Tax IRPP/IRTS	405 574 082	413 149 105	(7 575 023)	(982 703)	-	(982 703)	404 591 379	413 149 105	(8 557 726)
2.7	Payroll Taxes (TS)	-	5 821 856	(5 821 856)	5 821 856	-	5 821 856	5 821 856	5 821 856	-
2.8	Supplementary Payroll Taxes (TCS)	-	-	-	-	-	-	-	-	-
2.9	Value Added Tax (VAT)	3 562 960 700	3 706 944 065	(143 983 365)	142 316 589	-	142 316 589	3 705 277 289	3 706 944 065	(1 666 776)
2.10	Deduction for the provision of services (RSPS)	894 823 827	827 003 613	67 820 214	(68 219 528)	-	(68 219 528)	826 604 299	827 003 613	(399 314)
2.11	Withholding Rent (RSL)	50 697 424	52 153 046	(1 455 622)	-	-	-	50 697 424	52 153 046	(1 455 622)
2.12	Tax on the Manufacture and Marketing of Beverages	-	-	-	-	-	-	-	-	-
2.13	Garbage Removal Tax (TEO)	-	-	-	-	-	-	-	-	-
2.14	Single Business Tax (TPU)	-	-	-	-	-	-	-	-	-
2.15	Tax Adjustments and Penalties Paid to the OIC	178 258 374	-	178 258 374	(149 927 724)	-	(149 927 724)	28 330 650	-	28 330 650
2.16	Registration Fees	141 814 556	116 780 881	25 033 675	-	-	-	141 814 556	116 780 881	25 033 675
2.17	Vehicle Taxes	6 648 900	2 955 000	3 693 900	-	-	-	6 648 900	2 955 000	3 693 900
Commissariat of Customs and Excise (CDDI)		5 007 832 017	5 395 876 331	(388 044 314)	-	-	-	5 007 832 017	5 395 876 331	(388 044 314)
3.1	Customs Duty (DD-RS-PCS-PC-RI and others)	5 007 832 017	2 315 933 090	2 691 898 927	(317 721 351)	-	(317 721 351)	4 690 110 666	2 315 933 090	2 374 177 576
3.2	Value Added Tax (VAT) at the customs cordon	-	2 856 986 257	(2 856 986 257)	306 374 391	-	306 374 391	306 374 391	2 856 986 257	(2 550 611 866)
3.3	Tax on the marketing of precious stones and substances	-	-	-	-	-	-	-	-	-
3.4	Other Payments	-	222 956 984	(222 956 984)	11 346 960	-	11 346 960	11 346 960	222 956 984	(211 610 024)
Directorate General of the Treasury and Public Accounting (DGTCP)		456 546 072	456 546 072	-	-	-	-	456 546 072	456 546 072	-
4.1	Dividends	456 546 072	456 546 072	-	-	-	-	456 546 072	456 546 072	-
4.2	Dividend Advances	-	-	-	-	-	-	-	-	-

N°	Nature of payment	Declarations Initially Received			Adjustments			Adjusted amounts		
		Extractive Company	Government(b)	Difference(c) = (a - b)	Extractive Company(d)	Government	Difference(f) = (c-d)	Extractive Company(g) = (a+d)	Government(h) = (b+e)	Difference(i) = (g-h)
	National Agency for Environmental Management (ANGE)	-	-	-	-	-	-	-	-	-
	5.1 Environmental Compliance Fee	-	-	-	-	-	-	-	-	-
	5.2 Environmental Regularization Certificate	-	-	-	-	-	-	-	-	-
	Directorate General of Labour and Social Laws (DGTLS)	10 053 328	8 460 062	1 593 266	-	-	-	10 053 328	8 460 062	1 593 266
	6.1 Hiring Authorization Fees	10 053 328	8 430 062	1 623 266	-	-	-	10 053 328	8 430 062	1 623 266
	6.2 Salary Claim Payment Certificate Fees	-	30 000	(30 000)	-	-	-	-	30 000	(30 000)
	6.3 Study Fees and Approval of the Rules of Procedure	-	-	-	-	-	-	-	-	-
	6.4 Visa Fees for Foreigners' Contracts	-	-	-	-	-	-	-	-	-
	6.5 Document Quality Certification Fees	-	-	-	-	-	-	-	-	-
	6.6 Visa fee for apprenticeship contracts	-	-	-	-	-	-	-	-	-
	Togolese Water Company (ToE)	-	-	-	-	-	-	-	-	-
	7.1 Groundwater withdrawal tax	-	-	-	-	-	-	-	-	-
	National Social Security Fund (CNSS)	1 800 356 823	1 807 915 112	(7 558 289)	-	-	-	1 800 356 823	1 807 915 112	(7 558 289)
	8.1 Social security contributions	1 800 356 823	1 807 915 112	(7 558 289)	-	-	-	1 800 356 823	1 807 915 112	(7 558 289)
	Municipalities and Regions of Mining Localities	312 495 738	116 164 589	196 331 149	-	-	-	312 495 738	116 164 589	196 331 149
	9.1 Direct payments to municipalities and regions	312 495 738	116 164 589	196 331 149	-	-	-	312 495 738	116 164 589	196 331 149
	Other Jurisdictions	43 051 585	-	43 051 585	-	-	-	43 051 585	-	43 051 585
	10.1 Other significant payments made to the State > 10 million CFA francs	43 051 585	-	43 051 585	-	-	-	43 051 585	-	43 051 585
	Total	17 506 747 461	17 603 125 527	(96 378 066)	(17 388 290)	-	(17 388 290)	17 489 359 171	17 603 125 527	(113 766 356)

6.2 Adjustment of declarations

The adjustments to payment flows presented below have been made on the basis of supporting documentation and confirmations provided by reporting entities.

6.2.1 Extractive companies

The adjustments made to extractive companies' reporting can be summarised as follows:

Table 43: Summary of Extractive Sector Reporting Adjustments

Adjustments to corporate reporting	Amount (FCFA)
Taxes Paid Outside of the Reconciliation Period	-17 388 290
Total	(17 388 290)

These are payment flows fell outside the reconciliation period as reported by TDE SA, as substantiated by the receipt relating to business tax (TP) for an amount of FCFA 16,405,587 paid in January 2022.

6.2.2 Government Agencies

No adjustments were made to the returns of government agencies.

6.3 Final Variances Not Reconciled

a) Residual variances by origin

As a result of the adjustments, the remaining unreconciled differences on payment flows amounting to (FCFA 113,766,356) are as follows:

Table 44: Residual variances by origin

Detail of variances	Total Payments (FCFA)
State-deferred taxes not confirmed by the extractive company	(431 265 496)
Detail not submitted by the State (b)	191 237 149
Taxes deferred by the extractive company not confirmed by the State (c)	79 790 045
Details not submitted by the Extractive Company (d)	46 376 325
Not significant < 10,000,000 FCFA (e)	95 621
Total Differences	(1136 356)

a) These are taxes not deferred by extractive companies although they are declared by the collecting agencies. These amounts are broken down by company and by flow as follows:

Table 45: Variances resulting from receipts reported by the State not confirmed by the Extractive Company

Tax	Total	TDE SA	MIDNIGHT SUN SA	SCANTOGO MINES
Value Added Tax (VAT) at the customs cordon	(2 550 611 866)	(77 432 968)	(166 156 458)	(2 307 022 440)
Customs Duty (DD-RS-PCS-PC-RI and others)	2 412 799 561	(84 350 230)	-	2 497 149 791
Other Payments	(211 610 024)	(2 452 715)	(5 472 098)	(203 685 211)
Flat-rate minimum tax (MFI)	(62 810 386)	(3 150 430)	(59 659 956)	-
Personal Income Tax IRPP/IRTS	(8 557 726)	(8 557 726)	-	-
Social security contributions	(7 288 820)	(7 288 820)	-	-
Value Added Tax (VAT)	(1 666 776)	9 040 787	(10 707 563)	-
Hiring Authorization Fees	1 623 266	-	-	1 623 266
Withholding Rent (RSL)	(1 455 622)	(1 455 622)	-	-

Tax	Total	TDE SA	MIDNIGHT SUN SA	SCANTOGO MINES
Registration Fees	(1 207 789)	(1 207 789)	-	-
Deduction for the provision of services (RSPS)	(449 314)	(449 314)	-	-
Salary Claim Payment Certificate Fees	(30 000)	-	(30 000)	-
Total	(431 265 496)	(177 304 827)	(242 026 075)	(11 934 594)

- b) These are the receipts declared by the municipalities to SNPT which are not detailed.
- c) These are the differences resulting from the reporting template submitted by the extractive company and not confirmed by the government agencies. These variances are broken down by payment flow and company in the table below.

Table 46: Variances resulting from taxes deferred by the extractive company not confirmed by the State

Tax	Total	MIDNIGHT SUN SA	SNPT	SCANTOGO MINES
Tax Adjustments and Penalties Paid to the OIC	28 330 560	28 330 560		
Vehicle Taxes	3 223 900	2 803 900	420 000	
Direct payments to municipalities and regions	5 094 000	5 094 000		
Other significant payments made to the State> CFAF 10 million	43 051 585	43 051 585		
Property Taxes (TF)	90 000			90 000
Total	79 790 045	79 280 045	420 000	90 000

- d) This relates to MIDNIGHT, for which the company did not submit details of some of the payments declared.
- e) These are the variances relating to amounts considered to be immaterial.

b) Final Residual Variance by Extractive Company by Payment Stream

Table 47: Unreconciled differences disaggregated by company code

Figures expressed in FCFA

Society	Customs Duty (DD-RS-PCS-PC-Rl and others)	Value Added Tax (VAT) at the customs cordon	Direct payments to municipalities and regions	Corporate Income Tax (CIT)	Other	Total
SCANTOGO MINES	2 497 149 791	(2 307 022 440)	-	-	(201 976 945)	(11 849 594)
WACEM SA	-	-	-	-	340 000	340 000
SNPT	-	-	191 237 149	-	420 000	191 657 149
MIDNIGHT SUN SA	(38 621 985)	(166 156 458)	5 094 000	56 736 956	26 308 313	(116 639 174)
TDE SA	(84 350 230)	(77 432 968)	-	-	(15 491 539)	(177 274 737)
Total	2 374 177 576	(2 550 611 866)	196 331 149	56 736 956	(190 400 171)	(113 766 356)

7 ANALYSIS OF EITI DATA

7.1 Analysis of Total Extractive Revenues

The State's income from the extractive sector after reconciliation is detailed in the table below by type of income and by sector of activity.

Table 48: Summary of Reconciled Revenues and Unilateral Declaration for 2021

Financial Authorities/Administrations	Reconciled amounts (a)	Unilateral declaration by the government entity (b)	Unilateral declaration by corporations(c)	Reported revenue (d) = (a)+(b) + (c)	Total Revenue by Sector			
					Large-scale mining	Small-scale mining	Exploitation of building materials	Groundwater mining
Directorate General of Mines and Geology (DGMG)	1 656 009 757	86 150 814	-	1 742 160 571	1 657 348 357	45 180 924	39 631 290	-
Tax Commission (CI)	8 162 153 604	806 226 716	-	8 968 380 320	7 332 496 782	454 274 852	502 988 989	678 619 697
Customs and Excise (CDDI)	5 395 876 331	447 912 160	-	5 843 788 491	4 974 743 433	257 420 105	201 289 530	410 335 423
Directorate General of the Treasury and Public Accounting (DGTCP)	456 546 072	-	-	456 546 072	456 546 072	-	-	-
National Agency for Environmental Management (ANGE)	-	4 574 048	-	4 574 048	-	-	4 405 331	168 717
Directorate General of Labour and Social Laws (DGTLS)	8 460 062	120 000	-	8 580 062	8 430 062	50 000	90 000	10 000
National Social Security Fund (CNSS)	1 807 915 112	296 689 133	-	2 104 604 245	1 735 385 093	135 040 948	130 226 803	103 951 401
Municipalities and regions of mining localities	116 164 589	-	-	116 164 589	116 164 589	-	-	-
Social Contributions	-	-	595 719 702	595 719 702	595 719 702	-	-	-
Total	17 603 125 527	1 641 672 871	595 719 702	19 840 518 100	16 876 834 090	891 966 829	878 631 943	1 193 085 238

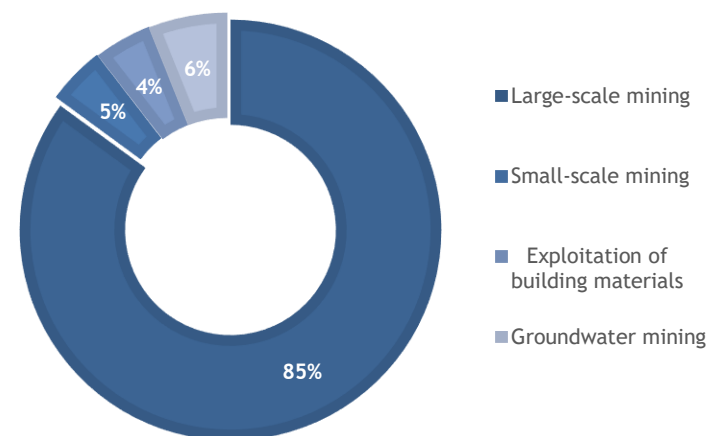
Source: EITI Reporting.

7.1.1 Analysis of Total Revenues - Contribution by Sector

The analysis of total revenues by sector indicates an improvement in total revenues of FCFA 2.31 billion in 2021 compared to 2020, when the large-scale mining sector contributed 85% of the total extractive revenues in FY 2021. The table below shows the contribution of each sector:

Table 49: Analysis of Total Revenues - Contribution by Sector

Government Entity	2021 Revenues		2020 Revenues		Variance	
	(FCFA billion)	% Total Payment	(FCFA billion)	% Total Payment	(FCFA billion)	%
Large-scale mining	16,88	85%	14,68	84%	2,20	15,0%
Groundwater mining	1,19	6%	1,19	7%	0,00	0,3%
Small-scale mining	0,89	4%	0,50	3%	0,40	79,9%
Exploitation of building materials	0,88	4%	1,17	7%	(0,29)	-25,0%
Total	19,84	100%	17,53	100%	2,31	13%



SOURCE: EITI REPORTING.

The variance comes mainly from the payments of the two companies SCANTOGO and SNPT which improved by FCFA 1.95 billion, and which operate in large-scale mining, from FCFA 10.31 billion to FCFA 11.16 billion for SCANTOGO and from FCFA 2.25 billion to FCFA 3.36 billion for SNPT.

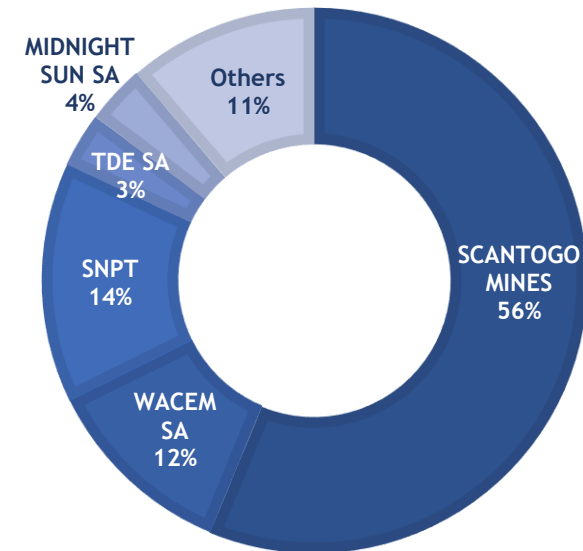
7.1.2 Total Revenue Analysis - Contribution by Extractive Company

The analysis of total revenues by company indicates that the five (5) extractive companies selected for reconciliation contributed approximately 89% of total extractive revenues in fiscal year 2021.

Table 50: Analysis of Total Revenues - Contribution by Extractive Company

Sectors	2021		2020		Variation
	Reported Revenue (CFA)	% of total payout	Reported Revenue (CFA)	% of total payout	
SCANTOGO MINES	11,15	56%	10,31	59%	0,84
SNPT	3,36	17%	2,25	13%	1,11
WACEM SA	2,35	12%	2,11	12%	0,24
MIDNIGHT SUN SA	0,69	3%	0,29	2%	0,40
TDE SA	0,64	3%	0,80	5%	(0,16)
Other extractive companies	1,64	8%	1,77	10%	(0,12)
Total	19,84	100%	17,53	100%	2,31

SOURCE: EITI REPORTING.



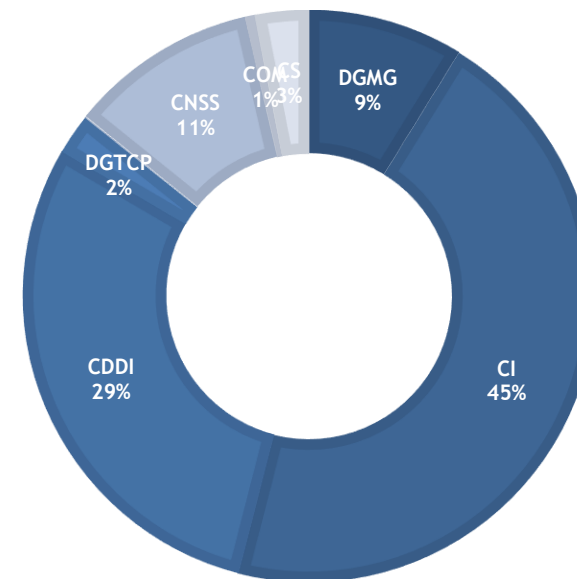
The increase in revenues collected in 2021 comes mainly from receipts from the companies SNPT, SCANTOGO and MIDNIGHT accounting for increases of FCFA 1.1 billion, FCFA 0.8 billion and FCFA 0.4 billion respectively.

7.1.3 Analysis of total revenues by government agency

In the fiscal year 2021, CI and CDDI collected the largest amounts of revenues as shown in the table below.

Table 51: Analysis of total revenues by government agency

Government Entity	2021 Revenues		2020 Revenues		Variance	
	(FCFA billion)	%	(FCFA billion)	%	(FCFA billion)	%
Tax Commission (CI)	8,97	45%	7,36	42%	1,61	21,8%
Commissariat of Customs and Excise (CDDI)	5,84	29%	3,83	22%	2,01	52,5%
National Social Security Fund (CNSS)	2,10	11%	2,19	12%	(0,09)	-3,9%
Directorate General of Mines and Geology (DGMG)	1,74	9%	1,97	11%	(0,23)	-11,5%
Social Contributions	0,60	3%	1,22	7%	(0,62)	-51,1%
Directorate General of the Treasury and Public Accounting (DGTCP)	0,46	2%	0,65	4%	(0,19)	-29,3%
Municipalities and regions of mining localities	0,12	1%	0,31	2%	(0,19)	-62,5%
Directorate General of Labour and Social Laws (DGTLs)	0,01	0%	0,01	0%	0,00	31,9%
National Agency for Environmental Management (ANGE)	0,00	0%	0,00	0%	0,00	575,8%
Total	19,84	100%	17,53	100%	2,31	13%



The increase in revenues collected in 2021 by government agency shows that DGDDI and CI account for FCFA 2.01 billion and FCFA 1.61 billion respectively.

7.2 Social Payments

According to the data reported by the extractive companies, compulsory and voluntary social expenditures amount to FCFA 595,719,702 and are broken down as shown in the table below.

Table 52: Details of Mining Companies' Social Expenditure

Companies	Mandatory social payments	Voluntary Social Payments	TOTAL
WACEM	-	69 166 048	69 166 048
SNPT	526 553 654	-	526 553 654
Total	526 553 654	69 166 048	595 719 702

Source: EITI Reporting.

Details of social payments reported by mining companies are presented in Annex 5 of this report.

7.3 Unilateral declarations

In accordance with EITI Requirement 4.1.d, government agencies are required to provide aggregate information on the amount of total revenue received from each of the payment streams agreed as part of the EITI report, including revenue that is below the agreed materiality threshold.

Government agencies were asked to unilaterally disclose aggregate revenue streams collected from extractive entities that were not included in the scope. Extractive companies unilaterally disclosed social and environmental contributions paid to third parties in accordance with EITI Requirement 6.1.a. These unilateral disclosures can be summarised as follows:

Table 53: Details of unilateral declarations

Government Agencies	Unilateral declaration by the government (c) = (a) - (b)	%
Tax Commission (CI)	806 226 716	49,1%
Commissariat of Customs and Excise (CDDI)	447 912 160	27,3%
National Social Security Fund (CNSS)	296 689 133	18,1%
Directorate General of Mines and Geology (DGMG)	86 150 814	5,2%
National Agency for Environmental Management (ANGE)	4 574 048	0,3%
Directorate General of Labour and Social Laws (DGTLS)	120 000	0,0%
Total	1 641 672 871	100%

Source: EITI Reporting.

Details of unilateral declarations by company and by company are presented in Appendix 1 of this report.

7.4 Extractive sector production and exports

7.4.1 Extractive sector production

Based on the reporting templates submitted by extractive companies included in the reconciliation scope, the production of the mining, quarrying and groundwater sector in quantity and value is summarised in the table below.

Table 54: 2021 Extractive Sector Production

Companies	Extracted product	Quantity produced	Unit	Estimated value (in FCFA)	Mining Royalties Paid
SCANTOGO MINES	CLAY	410 420	TONNES	54 038 533	4 104 200
	LIMESTONE	2 324 627	TONNES	1 086 763 123	1 137 050 616
	CLINKER	1 407 684	TONNES	NC	NC
	DOLOMITE	106 688	TONNES	49 876 490	52 184 568
WACEM SA	RAW LIMESTONE	1 035 875	TM	20 717 499 400	NC
SNPT	Crude Phosphate	3 249 726	TM	72 669 319 310	NC
MIDNIGHT SUN SA	NC	NC	NC	NC	NC
TDE SA	WATER	33 488 387	M3	19 590 706 395	NC
Extra-perimeter companies					
GRANUTOGO SA	Aggregate	159 831	TONNES	10 655 412	10 655 400
SAD TOGO	SAND	125 912	M3	270 364 941	NC
TOGO MATERIALS	gneiss	27 976	M3	335 715 969	NC
TOGO CAREER	CRUSHED GRAVEL	158 031	M3	1 405 000 000	15 803 040
ETS LAGUDA & FILS	SAND	1 045	M3	12 540 000	NC
NATIVITE INVESTS COMPANY	SAND	6 292	M3	7 550 400	NC
THE EAGLES	Gravel 5/15	21	M3	252 000	NC
	Gravel 5/25	21	M3	241 500	NC
	crushed gravel	3 940	M3	37 430 000	NC
	CRUSHEDSAND	2 940	M3	5 880 000	NC
CRYSTAL SARL	WATER	1 569 684	L	270 864 638	NC
TOTAL				114 168 203 251	

Source: EITI Statement

NC: Not disclosed

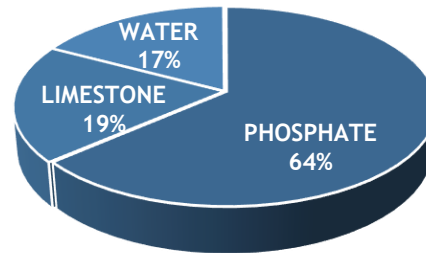
Based on the data reported by the extractive companies and following the reconciliation exercise, the production data is presented in the table below.

Table 55: Summary of Production Data

Extracted product	2021		2020		Difference
	(FCFA billions)	%	(FCFA billions)	%	
PHOSPHATE	72,67	63,65%	57,15	53,31%	15,52
LIMESTONE	21,8	19,10%	25,17	23,47%	-3,37
WATER	19,59	17,16%	23,98	22,37%	-4,39
CLAY	0,05	0,05%	0,21	0,20%	-0,16
DOLOMITE	0,05	0,04%	0,05	0,04%	0
Other	0		0,65	0,06%	-0,65
TOTAL	114,17	100%	107,21	100%	6,95

Source: EITI Reporting

Figure 21: Contribution to production by substance



Total production increased in 2021 by FCFA 7 billion compared to 2020. This is explained by the decrease in water and limestone production by FCFA 4 and 3 billion respectively, while SNPT recorded a net increase in the phosphate production of FCFA 15.5 billion.

The production of Togo's mineral products for the years 2019, 2020 and 2021 as reported by DGMG is illustrated in the table below.

Table 56: Production of mineral products of the Togolese Republic

Product	Units	Quantity produced 2019	Quantity produced 2020	Quantity produced 2021
Phosphate	Tonnes	703 573	1 321 345	1 456 386
Limestone	Tonnes	3 651 472	3 520 783	3 360 502
Diamond	Carat	16,47	0	0

Source: EITI Statement

7.4.2 Extractive sector exports

The exports broken down by type of ore and by country of destination as declared by the five extractive companies included in the reconciliation scope amount to FCFA 95,228,867,441 and are presented in the table below.

Table 57: 2021 Extractive Sector Exports

Companies	Exported product	Weight	Unit	FOB Value FCFA	Consignee Entity of the Shipment	Recipient's country of the expedition
SCANTOGO MINES	CLINKER	675 000	Tonnes	25 194 112 735	CIMBURKI CIMAF/ DIAMOND CEMENT BURKINA	BURKINA FASO
	CLINKER	25 532	Tonnes	1 053 557 056	CIMBENIN	Benin
WACEM SA	CLINKER	89 992	Tonnes	3 467 030 420	DCGL-AFLAO	GHANA
	CLINKER	170 000	Tonnes	2 814 300 000	DCB	BURKINA FASSO
	RAW LIMESTONE	60 307	Tonnes	2 412 268 000	DCGL-AFLAO	GHANA
SNPT	MERCHANT PHOSPHATE	1 386 811	Tonnes	60 287 599 230		INDIA/PHILIPIN A/AUSTRALIA/ SOUTH KOREA
MIDNIGHT SUN SA	NC	NC	NC	NC	NC	NC
TDE SA	NA	NA	NA	NA	NA	NA
Company outside the scope						
VOLTIC TOGO SARL	MINERAL WATER	NC	NC	17 742 500	WHITE STAR	BENIN
TOTAL				95 246 609 941		

Source: EITI Statement

NC: Not disclosed

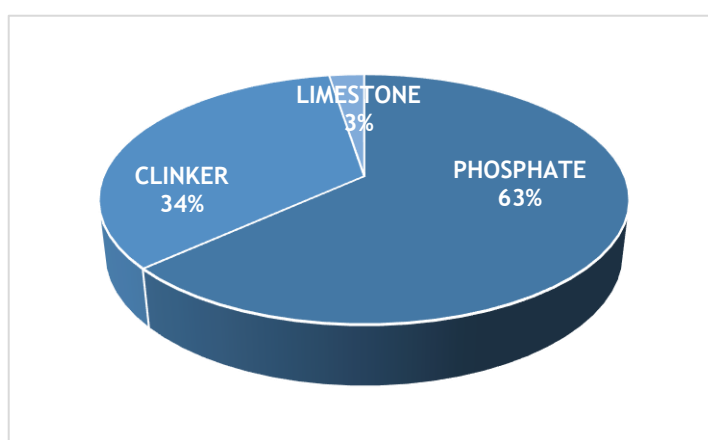
Based on data reported by extractive companies and following the reconciliation exercise, mining exports by substance for the year 2021 are shown in the table below.

Table 58: Summary of Export Values

Product exported	2021		2020		Difference
	(FOB in FCFA billion)	%	(FOB in FCFA billion)	%	
MERCHANT PHOSPHATE	60,29	63,30%	49,47	48,84%	10,82
CLINKER	32,53	34,15%	49,52	48,89%	(16,99)
RAW LIMESTONE	2,41	2,53%	2,26	2,23%	0,15
MINERAL WATER	0,02	0,02%	0,03	0,03%	(0,01)
Total	95,25	100%	101,28	100%	(6,03)

Source: EITI Reporting

Figure 22: Export contribution by substance



There was a slight decrease in exports in 2021 compared to 2020. This is explained by a decrease in clinker exports of FCFA 16.99 billion.

8 FINDINGS AND RECOMMENDATIONS

8.1 Improvements in the reporting templates

EITI Requirement 4.9 of the 2019 EITI Standard states that: "(a) The EITI shall require an assessment of whether such payments and revenues are subject to credible independent audit, in accordance with applicable international standards. Disclosures by companies and governments in accordance with Requirement 4 must therefore be subject to a reliable and independent verification procedure, in accordance with international auditing standards. The expectation is that disclosures under Requirement 4 include an explanation of the audit and quality assurance procedures to which the data has been subjected, and that there is the possibility of unfettered access to the documentation in question."

We found that some reporting entities did not fill in their reporting templates properly. The main issue we identified in the course of our work have been detailed below:

- reporting templates have not been certified by independent auditors;
- payment receipt numbers are not systematically entered in the reporting templates submitted by companies;
- Part 1 of the reporting templates "Material Safety Data Sheet" has not been completed by the companies; and
- the total amount of taxes and duties declared by CDDI does not always match that declared by the companies. These inconsistencies have resulted in significant adjustments and unreconciled discrepancies.

In addition, we found that reporting templates submitted at the reporting entity level are not up to date with regards to:

- the reconciliation period;
- taxes not applicable; and
- the names of the entities that are not applicable.

We recommend that the EITI Technical Secretariat in Togo, with the support of the Steering Committee, raise awareness among reporting entities on the importance of complying with the instructions provided for the completion of the reporting templates and on the importance of providing comprehensive information requested.

8.2 Difficulty in obtaining EITI data

The EITI Standard requires the publication of reconciliation data as well as contextual data on the extractive sector, including:

- declarations from government agencies and extractive companies;
- data on the legal, fiscal and institutional framework and on the policy for the publication of contracts;
- an overview of the extractive sector in terms of region, project, reserve and governance;
- the sector's contribution to the economy; and
- a description of the permitting process, data.

We found that the contextual data required was not available or not up-to-date, in other cases it was not centralised and dispersed across several government agencies.

Additionally, we saw an increase in the number of focal points at the level of government agencies instead of designating a single focal point for each government agency. This has had the effect of making the required information even more dispersed within the same institution.

We recommend that an up-to-date database is maintained at the level of the EITI Technical Secretariat, which would include all contact details of companies operating in the extractive sector as well as focal points at the level of government agencies.

This database should be regularly updated by regular contact between extractive companies, government agencies and the EITI Secretariat.

8.3 Data submission by project

EITI Requirement 4.7 of the 2019 EITI Standard states that: "EITI data is required to be disaggregated by individual project, company, government entity and revenue stream.

A project means operational activities that are governed by a single contract, license, lease, concession or other agreement of a similar legal nature, which sets out the basis of payment obligations to the Crown. However, if there is a multiplicity of interrelated contracts, the multi-stakeholder group will clearly identify and document the cases in which it is a single project."

In the mining sector, several permit holders work in different communes in Togo and, therefore, they may hold multiple permits. For the purposes of EITI reporting, government agencies were unable to report EITI data at project level, as was the case for this report, where CDDI and CI were unable to report revenue collected by project.

Disaggregated project-level data needs to be made available by government agencies: payment flows, exports, and production.

In order to achieve this objective, government agencies must maintain an adequate system by including relevant modules for export data reporting, revenue collection, and production data at the project level.

Table 59: Follow-up on recommendations from previous reports

N°	Recommendation	Actions taken to address this deficiency
1	<p>Reporting financial data by project</p> <p>It was recommended that the EITI-SC carries out a technical feasibility study and sets up an effective mechanism for the collection of financial data by project in the Togolese context. The Steering Committee was also invited to raise awareness among all stakeholders about the completion of project-specific data in the reporting templates.</p>	<p>Recommendation not implemented:</p> <p>A review of the reporting templates of all entities selected in the reconciliation scope revealed the lack of reporting of financial data by project.</p>
2	<p>Failure to publish the progress report</p> <p>It was recommended that the EITI-SC invites stakeholders to prepare and publish the progress report for the year 2018, in order to assess the impact of EITI during that year. This annual report should contain:</p> <ul style="list-style-type: none"> ▪ a summary of the activities undertaken under the EITI programme over the past year and a description of the results of these activities; ▪ an assessment of the progress made on each EITI Requirement and the steps taken to go beyond the Requirements. This includes all actions taken to address issues identified by the MSG as priorities for EITI implementation; ▪ an overview of the MSG's responses to the recommendations from the reconciliation of information and Validation, and the progress made, in accordance with Requirement 7.3; ▪ an assessment of progress towards the objectives set out in the MSG work plan; and ▪ an explicit account of efforts undertaken to strengthen the impact of EITI implementation on natural resource governance. 	<p>Recommendation partially implemented:</p> <p>The 2018, 2019 and 2020 progress reports have been published on the EITI-Togo website. In addition, the 2021 Progress Report is currently being prepared.</p>
3	<p>Extractive Sector Inclusiveness and Gender Equality:</p> <p>It was recommended that the EITI-SC invites stakeholders to consider gender and inclusiveness in the extractive sector in order to comply with the 2019 EITI Standard through:</p> <ul style="list-style-type: none"> ▪ better representation of the feminine gender in the organisations in charge of implementing the EITI in Togo; and ▪ prepare a study on gender balance in the extractive sector. 	<p>Recommendation not implemented:</p> <p>No action plan has been put in place to consider the gender issue in the extractive sector in the Togolese EITI sector.</p>
4	<p>Implementation of an open data policy as part of the implementation of the EITI in Togo:</p> <p>It was recommended that the EITI-SC take appropriate steps to address these shortcomings in order to improve transparency and comply with the requirements of the EITI Standard. This can be achieved by, but is not limited to:</p> <ul style="list-style-type: none"> ▪ the setting-up of an open data platform for EITI with direct interface with government agencies' information systems; ▪ speeding up the process of setting up the IT application for the management of the mining cadastre and allowing the disclosure of relevant information on shareholders and ultimate owners of extractive companies; ▪ upgrading the information systems of government agencies involved in the EITI process to enable the systematic publication of data to be published in the EITI report; and ▪ capacity building and raising awareness among public servants on transparency and open data disclosure. 	<p>Recommendation partially implemented:</p> <p>As part of PDGM, DGGM has launched, the Mining Cadastre (SCM), Geological and Mining Information (GIMS), and Electronic Data Management (EDM) Systems since 2019.</p> <p>However, data on extractive sector revenues, outputs and exports, beneficial ownership, government participation and social expenditure have not yet been published.</p>
5	<p>Reconciling sub-national transfers from local and municipal authorities:</p> <p>In order to comply with Requirement 5.2 of the 2016 EITI Standard and to make reconciliation possible, it was recommended that the Steering Committee takes the necessary measures to raise awareness among local communities to ensure better involvement of reporting entities at local level in the EITI process for future years.</p>	<p>Recommendation partially implemented:</p> <p>15 municipalities submitted their reporting templates for the year 2021.</p>
6	<p>Compliance with the reliability mechanism for the data retained by the EITI Steering Committee:</p>	<p>Recommendation partially implemented:</p>

N°	Recommendation	Actions taken to address this deficiency
	<p>In view of the above, it is recommended that the Steering Committee should:</p> <ul style="list-style-type: none"> ▪ take the necessary awareness-raising measures regarding extractive companies and government agencies in order to comply with the adopted data reliability mechanism; and ▪ allow reasonable timelines for each stage of EITI reporting, including data certification. 	<p>The review of the statements issued by the various stakeholders allowed us to identify similar cases for the 2021 financial year. (See Section 1.6 of the report).</p>
7	<p>Tracking Export and Production Variances:</p> <p>It was recommended that the EITI-SC takes appropriate measures to invite stakeholders to analyse the source of the discrepancies, provide adequate explanations and take the necessary actions to address the situation.</p>	<p>Recommendation not implemented:</p> <p>Similar cases were noted during the 2021 EITI report.</p>
8	<p>Disclosure of beneficial ownership data:</p> <p>It was recommended that the Steering Committee (SC-EITI) should:</p> <ul style="list-style-type: none"> ▪ raise awareness among companies to report beneficial ownership data for future EITI reports; and ▪ consider holding a training workshop dedicated to beneficial ownership to explain to stakeholders the definition and modalities of disclosure of information 	<p>Recommendation not implemented:</p> <p>Similar cases were noted during the 2021 EITI report.</p>
9	<p>Implementation of the Beneficial Ownership Roadmap:</p> <p>We recommend that the Steering Committee (EITI-SC) takes appropriate measures to speed up the implementation of the adopted roadmap and meet the deadlines set by the EITI Standard. This involves, in particular:</p> <ul style="list-style-type: none"> ▪ the establishment of a system for the management and monitoring of implementation; ▪ allocating human, financial and material resources; and ▪ buy-in from identified stakeholders. 	<p>Recommendation partially implemented:</p> <p>A study on the implementation of beneficial ownership requirements was carried out by EITI Togo in February 2021. Implementation of the Beneficial Ownership Registry is underway at OTR.</p>
10	<p>Improving the traceability and management of sub-national transfers:</p> <p>As part of strengthening the local impact of the extractive sector in Togo and promoting the equitable development of regions impacted by extractive activities, it is recommended to work to:</p> <ul style="list-style-type: none"> ▪ segregate the distributions by company and payment stream to assess the contribution of the extractive sector to sub-national transfers; ▪ publish the breakdown of sub-national payments; ▪ publish the criteria applied and the amounts transferred for each year ▪ publish the uses of the funds transferred to the communities/regions/municipalities; and ▪ offset up a mechanism for the participation of civil society and other stakeholders in decision-making on the funds allocated. 	<p>Partially implemented:</p> <p>A transfer tracking system has been set up within OTR. However, the transfer of funds to each beneficiary provided for by the regulations in force is not systematic and is not made public.</p>
11	<p>Efficiency of the licensing system:</p> <p>It was recommended that more stringent analytical criteria, in terms of technical and financial capacity, be provided for the conduct of evaluations of applications for the granting of mining titles and authorisations.</p>	<p>Recommendation not implemented:</p> <p>The assessment of the implementation of this recommendation could not be carried out due to the lack of permits granted during the year 2021.</p>
12	<p>Clearance of export and production discrepancies:</p> <p>It was recommended that appropriate measures are taken to analyse the source of these discrepancies, assess their impact on the EITI Report and take the necessary actions to remedy the situation.</p>	<p>Recommendation not implemented:</p> <p>Similar cases were noted during the 2021 EITI report.</p>
13	<p>Certified Financial Statements:</p> <p>In order to improve the credibility of data disclosed in EITI reports, it was recommended that steps are taken to encourage reporting companies to submit their audited financial statements.</p>	<p>Recommendation partially implemented:</p> <p>The review of the declarations issued by the stakeholders allowed us to note the non-submission of the certified financial statements for the 2021 financial year. (See Section 1.6 of this report).</p>

N°	Recommendation	Actions taken to address this deficiency
14	<p>Lack of data on the craft sector:</p> <p>It was recommended that the stakeholders in the sector increase the number of studies and researches on this sector,</p>	<p>Recommendation partially implemented:</p> <p>No update on the studies carried out in 2019 has been made on the handicraft/+ sector.</p>
15	<p>Lack of implementing legislation for the Mining Code and licensing criteria:</p> <p>It was recommended to encourage the legislative authorities to promulgate a text implementing the Mining Code, the modalities of granting as well as the technical and financial criteria for awarding licenses.</p>	<p>Not implemented.</p>
16	<p>Lack of Employment Statistics in the Togolese Republic:</p> <p>It was recommended that the authorities are encouraged to establish a periodicity for the collection of statistical data on employment in the extractive sector.</p>	<p>Not implemented.</p>
17	<p>Use computerized receipts for all OTR payments</p> <p>It was recommended that:</p> <ul style="list-style-type: none"> ▪ CDDI: implements the ASYCUDA system at the level of all customs offices and to issue computerised receipts for all payments for the benefit of OTR ; and ▪ CI to systematically collect and centralise all taxes collected (at the level of senior management and regional offices) prior to the launch of EITI reconciliation. 	<p>Implemented.</p>
18	<p>Lack of adequate controls for mining export operations:</p> <ul style="list-style-type: none"> ▪ The regulations governing the export of mineral resources must provide for a procedure involving both CDDI and DGMG to ensure that, for any export of minerals, the taxes and duties due have been paid. This allows for a more rigorous monitoring of exports and a guarantee of the collection of taxes and duties. ▪ The procedure must provide for an authorisation issued by DGMG before any mineral export operation. This authorisation must specify the product, quantity, price and country of destination. This can be reinforced by the presence of a DGMG officer during export operations. 	<p>Implemented.</p>
19	<p>Lack of statistics on the extractive sector:</p> <p>It was recommended to put in place the necessary monitoring mechanisms to ensure the monitoring of production by reinforcing the presence of DGMG officers in the field and to submit activity reports periodically as provided for in Article 37 of the Mining Code.</p>	<p>Recommendation partially implemented:</p> <p>A quarterly mining inspection tour was put in place to check each mining company and collect production data.</p>
20	<p>Payments for the exploitation of water resources that have yet to come into effect:</p> <p>It was recommended to the Steering Committee to take the necessary steps to speed up the publication of the decree implementing the provisions of the Water Code.</p>	<p>Not implemented.</p>
21	<p>Lack of monitoring of companies in which the State has a stake</p> <p>In accordance with Article 55 of the Mining Code, the government takes a free participation of ten percent (10%) of the capital of the investment in extractive activities, with the exception of artisanal activities.</p> <p>During our intervention, we noted that the none of the government agencies held a comprehensive list of these shareholdings, nor do they monitor the results and achievements of the companies in which they hold these shareholdings.</p>	<p>Partially implemented.</p> <p>We note that the State's shareholdings in extractive companies, communicated by DGMG, were inconsistent compared to the information provided by the companies.</p>

ANNEXES

Annex 1: Unilateral Declarations by Government Administrations for Companies Not Included in the Reconciliation Perimeter

Companies	NIF	Directorate General of Mines and Geology (DGMG)in CFA	Commissariat des Impôts (CI)in CFA	Commissariat of Customs and Indirect Taxes (CDDI)in CFA	National Agency for Environmental Management (ANGE)in CFA	Directorate General of Labour and Social Laws (DGTL)in CFA	National Social Security Fund (CNSS)	Total
VOLTIC TOGO SARL	1000174006	-	147 408 553	26 940 726	-	-	76 092 155	250 441 434
TOGO CAREER	1000175347	12 655 290	129 950 480	5 759 909	-	-	48 037 190	196 402 869
MASTER EQUIPEMENT SARL	NC	-	20 939 430	141 428 069	-	-	-	162 367 499
TOGO RAIL SA	1000174447	2 235 600	76 763 324	66 790 481	-	-	11 155 838	156 945 243
SAD TOGO	1000118827	19 665 900	26 707 263	-	-	20 000	64 948 271	111 341 434
SHEHU DAN FODIO SA	NC	100 000	89 946 624	-	-	10 000	8 089 354	98 145 978
STAR-BTP SA	1000166617	-	-	74 801 206	-	-	-	74 801 206
SAMARIA	1000163008	-	14 245 670	54 211 802	50 391	-	4 500 000	73 007 863
GRANUTOGO SA	1000165159	10 689 724	60 897 709	-	-	-	925 022	72 512 455
ECOBA-K SARL	NC	-	55 195 505	8 462 480	-	-	7 931 345	71 589 330
TOGO MATERIALS	1000746654	4 178 400	29 011 555	18 209 574	-	-	6 411 290	57 810 819
SOCIÉTÉ TOGOLAISE D'AUTOMOBILE ET DE REPRÉSENTATION (STAR) SA	1000166617	-	40 040 484	-	-	10 000	-	40 050 484
COLAS AFRICA TOGO BRANCH	NC	100 000	22 706 807	15 000	-	-	16 250 055	39 071 862
CRYSTAL SARL	1000165258	-	11 538 648	9 672 885	-	-	12 685 788	33 897 321
TOGOLAISE DES GRANDS CAOUS (TGC) SA	-	-	-	-	-	-	29 284 710	29 284 710
ENTREPRISE DES ORAIS DU TOGO (EMT)	1000175671	2 865 000	-	18 805 439	-	50 000	-	21 720 439
MODERN TECHNOLOGY ENTERPRISE (EMT)	1000175671	-	13 560 537	-	-	-	-	13 560 537
SBI INTERNATIONAL AG TOGO SA	1000166023	-	10 000 000	-	-	-	-	10 000 000
SIAFA SARLU	1000532021	-	7 389 034	2 568 102	-	-	-	9 957 136
POMAR TOGO	NC	1 038 600	8 700 570	-	-	-	-	9 739 170
OPTION TRANSIT	NC	-	1 557 935	5 766 625	-	-	2 171 500	9 496 060
GLOBAL MERCHANTS	1000165699	7 791 000	379 406	-	-	-	-	8 170 406
CECO	1000175086	1 750 000	6 306 763	-	-	-	-	8 056 763
KOATO GAP	1001654421	-	-	7 460 610	-	-	-	7 460 610
IT SUPPORT & CONSULTING (ACI)	1000450697	7 034 300	365 181	-	-	-	-	7 399 481
THE RAISE 2 NOBLE	1000152154	-	1 069 446	5 760 391	-	-	-	6 829 837
DZI NAKPOE MINERALS (DNM)	1001128442	6 401 500	77 500	-	-	-	-	6 479 000
SOCIETE GENERALE DES MINES (SGM) SARL	NC	-	2 140 398	-	-	-	3 384 638	5 525 036
SILME BTP	1000142578	-	4 878 565	-	-	-	-	4 878 565
ICA INVEST	NC	300 000	-	-	-	-	3 926 456	4 226 456
XING FA SARLU	NC	300 000	3 847 284	10 000	-	-	-	4 157 284
SNTC SARL	1000085005	-	3 915 000	-	-	-	-	3 915 000
HELSS	1000268529	-	3 896 462	-	-	10 000	-	3 906 462
U.S.XIN-ALAFIA	1000530232	-	2 041 124	-	-	-	-	2 041 124
BAMFAT	1000049401	-	1 543 919	-	-	-	-	1 543 919
COGEMAT	1000044415	-	786 102	625 027	-	10 000	-	1 421 129
NATIVITE INVESTS COMPANY	1000934547	1 044 500	-	-	150 000	-	-	1 194 500
ETS 3FCI	NC	1 146 000	30 000	-	-	-	-	1 176 000
SESAG	1000444546	1 130 000	-	-	-	-	-	1 130 000
SAHARA WORLD	1001221812	1 100 000	-	-	-	-	-	1 100 000

Companies	NIF	Directorate General of Mines and Geology (DGMG)in CFA	Commissariat des Impôts (CI)in CFA	Commissariat of Customs and Indirect Taxes (CDDI)in CFA	National Agency for Environmental Management (ANGE)in CFA	Directorate General of Labour and Social Laws (DGTLs)in CFA	National Social Security Fund (CNSS)	Total
IMM COMMUNICATION AFRICA (ICA)	1000898066	-	1 070 747	-	-	-	-	1 070 747
THE EAGLES	1000161118	-	-	100 714	-	-	895 521	996 235
SOTESGRAV	100004245	961 500	26 500	-	-	-	-	988 000
ETS IMPECCABLE	NC	967 500	-	-	-	-	-	967 500
FISSO	1001238927	960 000	-	-	-	-	-	960 000
FIOKOUNA OF GOD	1001713635	936 000	-	-	-	-	-	936 000
COSMOS HEALTH OUTFIT-TOGO (CHO-TOGO)	1000615142	-	788 982	-	-	-	-	788 982
AT CHEF JEAN'S TABLE (A.T.C.J.)	1000619508	-	664 000	-	-	-	-	664 000
SAINT PAUL	1000417333	-	663 182	-	-	-	-	663 182
FO-YA TOGO	1000595685	-	645 000	-	-	-	-	645 000
SEMALO	1000572751	-	575 500	-	-	-	-	575 500
MM MINING SA	NC	-	50 000	523 120	-	-	-	573 120
DJIDODO	1000143811	-	399 328	-	-	-	-	399 328
ROSAMSA.	1000042354	-	352 000	-	-	-	-	352 000
CLEMENCE DIVINE-FONTAINE INTERNATIONALE TOGO (CD-FIT)	1000831405	-	304 834	-	-	-	-	304 834
SEATES	1000289592	300 000	-	-	-	-	-	300 000
Celescica Leleng	1000561159	-	295 502	-	-	-	-	295 502
SALIF 94	1000041130	-	268 270	-	-	-	-	268 270
PAKEYENDOU	1000167310	-	267 672	-	-	-	-	267 672
L'EAU LA VIE SARL	1000159336	-	242 708	-	-	-	-	242 708
THE GLORY OF GOD	1000149211	-	229 377	-	-	-	-	229 377
BOKOO	1000386317	-	195 530	-	-	-	-	195 530
B-SV (BEATITUDES-SV)	1000308894	-	190 250	-	-	-	-	190 250
BADAMA	1000048033	-	167 938	-	-	-	-	167 938
ETS 2ESG	-	-	-	-	150 000	-	-	150 000
ETS AHIALE PS23	-	-	-	-	150 000	-	-	150 000
ETS AMEKANOU HOUENOMAD	-	-	-	-	150 000	-	-	150 000
ETS ATM	-	-	-	-	150 000	-	-	150 000
ETS EDEM ADJRA	-	-	-	-	150 000	-	-	150 000
ETS EUREKA TECHNOLOGIES	-	-	-	-	150 000	-	-	150 000
ETS GLOKPO & SONS	-	-	-	-	150 000	-	-	150 000
ETS GROUP LEADER INTER	-	-	-	-	150 000	-	-	150 000
ETS LLAMA SAPPHIRE	-	-	-	-	150 000	-	-	150 000
ETS MARANATHA	-	-	-	-	150 000	-	-	150 000
ETS MAWUELE AMENUVEVE	-	-	-	-	150 000	-	-	150 000
ETS ROSADE	-	-	-	-	150 000	-	-	150 000
ETS UNIQUENESS	-	-	-	-	150 000	-	-	150 000
MAWUTEKPE WOLA	-	-	-	-	150 000	-	-	150 000
NAEL SHOP	-	-	-	-	150 000	-	-	150 000
PGS SARL	-	-	-	-	150 000	-	-	150 000
STE 3FCI SARL	NC	-	-	-	150 000	-	-	150 000
STE ECODES SARL	-	-	-	-	150 000	-	-	150 000
STE INROS LAKCNER	-	-	-	-	150 000	-	-	150 000
STE JDK GROUP SARL	-	-	-	-	150 000	-	-	150 000
STE RAKAKO BTP SARL	-	-	-	-	150 000	-	-	150 000
STE SE2S SARL	-	-	-	-	150 000	-	-	150 000

Companies	NIF	Directorate General of Mines and Geology (DGMG)in CFA	Commissariat des Impôts (CI)in CFA	Commissariat of Customs and Indirect Taxes (CDDI)in CFA	National Agency for Environmental Management (ANGE)in CFA	Directorate General of Labour and Social Laws (DGTLs)in CFA	National Social Security Fund (CNSS)	Total
STE TOP SUPPLIES SARL		-	-	-	150 000	-	-	150 000
SCOOPS KOATO	1001654421	-	138 425	-	-	-	-	138 425
IMM Corporation AFRICA (ICA)		-	131 000	-	-	-	-	131 000
TKS	1000942932	100 000	19 000	-	-	-	-	119 000
LINAMA	1000838881	-	118 000	-	-	-	-	118 000
AKM	NC	100 000	-	-	-	-	-	100 000
ALMACAR	1000360197	100 000	-	-	-	-	-	100 000
ETS LAGUDA & FILS	1001080545	100 000	-	-	-	-	-	100 000
CHEERFUL	1001210087	100 000	-	-	-	-	-	100 000
MOREGY	1000108450	-	100 000	-	-	-	-	100 000
ECOB CARRIERE & ENINAM SARL	1000041805	-	87 250	-	-	-	-	87 250
TPI GROUP SARL		-	-	-	77 193	-	-	77 193
GENERAL CONSTRUCTION OF TOGO		-	-	-	65 982	-	-	65 982
AKICOM	1000740955	-	65 000	-	-	-	-	65 000
YORDAN	1000066816	-	65 000	-	-	-	-	65 000
SOLTRANS		-	64 150	-	-	-	-	64 150
HEALTHY WATER		-	-	-	63 936	-	-	63 936
THEY OF THE GRACES		-	-	-	60 570	-	-	60 570
STE TRANTSETULA		-	-	-	60 570	-	-	60 570
SAMI SARL		-	-	-	59 515	-	-	59 515
UNION AT NOVOR		-	-	-	58 162	-	-	58 162
ETS MAWUTODZI		-	-	-	56 297	-	-	56 297
TOGO DREDGING		-	-	-	55 035	-	-	55 035
SANDMEN SARL		-	-	-	55 003	-	-	55 003
STE ZAM ZAM	NC	-	-	-	54 390	-	-	54 390
STE GEFSA		-	-	-	52 500	-	-	52 500
THE FOUR BROTHERS		-	-	-	50 847	-	-	50 847
BLEWU & SONS		-	-	-	49 547	-	-	49 547
SAMANTA	1000745817	-	44 000	-	-	-	-	44 000
HASMIYOU FOUSSENI & SONS	NC	-	41 000	-	-	-	-	41 000
AUTO TURN		-	-	-	35 470	-	-	35 470
SEVEN GOLDEN CANDLESTICKS	1000825177	-	35 293	-	-	-	-	35 293
YESUS KALETO SARL		-	-	-	34 550	-	-	34 550
STE FELICIA		-	-	-	34 090	-	-	34 090
OMICAP	1001083654	-	31 250	-	-	-	-	31 250
AL HALAL FRIDGE	1001358077	-	22 000	-	-	-	-	22 000
THE FAUCET	NC	-	20 000	-	-	-	-	20 000
PERLEWATER SARL	1000382532	-	10 750	-	-	-	-	10 750
GNS		-	-	-	-	10 000	-	10 000
Total		86 150 814	806 226 716	447 912 160	4 574 048	120 000	296 689 133	1 641 672 871

Annex 2: Mining Company Profile, Capital Structure and Beneficial Ownership

No.	Company Name	N°	Name/Entity	% Participation	Nationality of the Entity	Publicly traded (yes/no)	Stock Exchange	Owners & % Ownership
1	SCANTOGO MINES	1	SCANCEM	90%	NORWEGIAN	Yes	NC	NA
		2	TOGOLESE STATE	10%	TOGO	Yes	NC	NA
2	WACEM SA	1	STATE	10%	TOGOLESE	NA	NA	NA
		2	KENELM Ltd	43%	UNITED KINGDOM	NO		
		3	Mr MOTAPARTI PRASAD	26%	INDIAN	NO		Mr MOTAPARTI PRASAD
		4	KAZITOM Ltd	17%	PANAMA	NO		
		5	QUARTZ Ltd	4%	UNITED KINGDOM	NO		
3	SNPT	1	TOGOLESE STATE	100%	TOGOLESE	NA	NA	NA
4	MIDNIGHT SUN SA		NC	NC	NC	NC	NC	NC
5	TDE SA	1	TOGOLESE STATE	100%	TOGOLESE	NO		STATE

Source: EITI declarations of companies included in the reconciliation scope.

NC: Not disclosed

NA: Not applicable

Annex 3: Reported Number of Employees

No.	Company Name	Local National Membership		Expatriate workforce		Number of subcontractors		Total Effective		Total Number of Employees
		Man	Wife	Man	Wife	Man	Wife	Man	Wife	
Companies included in the scope										
1	SCANTOGO MINES	156	16	6	0	537	58	699	74	773
2	WACEM SA	259	1	44	0	525	16	828	17	845
3	SNPT	1 261	65	0	0	500	21	1 761	86	1 847
4	MIDNIGHT SUN SA	106	5	0	0	13	0	119	5	124
5	TDE SA	373	126	0	0	0	0	373	126	499
	Subtotal	2 155	213	50	0	1 575	95	3 780	308	4 088
Extra-scope companies										
	MINING AND CONTRACTING OPERATIONS (MCO)	3		0		0		3	0	3
	AFRICAN TRADE AND ENGINEERING INSTITUTE (ACI)	13		0		6		19	0	19
	GRANUTOGO SA	1		0		0		1	0	1
	SAD TOGO	32		12		0		44	0	44
	TOGO RAIL SA	23		2		0		25	0	25
	TOGO MATERIALS	30		5		0		35	0	35
	TOGO CAREER	121		8		0		129	0	129
	NATIVITE INVESTS COMPANY	1		0		0		1	0	1
	THE EAGLES	15		0		0		15	0	15
	SAMARIA	39		0		0		39	0	39
	CRYSTAL SARL	71		0		0		71	0	71
	Subtotal	349	0	27	0	6	0	382	0	382
	TOTAL	2 504	213	77	0	1 581	95	4 162	308	4 470

Source: EITI reports of companies included in the reconciliation scope

NC: Not disclosed

NS: Declaration Form Not Provided

Annex 4: Reliability of declarations

No.	Company Name	NIF	Name	Function	Such	Email	Declaration Form Received	Audited Financial Statements	Declaration form signed by the Director	Auditor-Certified Declaration Form
1	SCANTOGO MINES	1000161343	DEGBOE Marcel	Head of Reporting & Planning	00228 22 27 06 59	Marcel.Edoh.Degboe@hcafrica.com	YES	NO	YES	YES
2	WACEM SA	1000144378	AMOUZOU Yawovi Agbemapley	Accounting Director	00228 99 14 42 44	accountsMgr.wacem@diamondcement.com	YES	NO	NO	NO
3	SNPT	1000160416	Atcho Essoguilline	Head of Debt Section	90015924	a.atcho@snptogo.com	YES	NO	YES	NO
4	MIDNIGHT SUN SA	1000145152	AGBADJI K. Afla	Chief Financial Officer	90 09 73 97	afla.agbadji@midnightsun-grp.com	YES	YES	NO	NO
5	TDE SA	1000166680	VOVOMELE Attakuma	Administrative, Financial and Accounting Director	90 08 89 79 / 22 57 54 24	avovomele@tde.tg	YES	YES	NO	NO

NC: Not Released / NA: Not Applicable / NS: Not Submitted

Annex 5: Declaration of Social Payments

Mandatory social payments

Society	Identity of the Beneficiary (Name, Position)	Region/Municipality of the beneficiary	Cash payments		In-kind payments (in the form of a project)		Legal basis for payment (Agreement Ref, Order, Decree, etc.)
			Amount	Date	Description	Project cost incurred during 2021	
SNPT	Relocation of mining villages	NC	526 553 654	NC	NC	1 032 078 745	NC
Total			526 553 654			1 032 078 745	

NC: Not disclosed

Voluntary Social Payments

Society	Beneficiary	Recipient's Region	Cash payments		In-kind payments (in the form of a project)	
			Amount	Date	Description	Project cost incurred during 2021
WACEM SA	PREFECTURE DE YOTO	Maritime	2 500 000	20/04/2021	NC	NC
	TABLIGBO HOSPITAL	Maritime	7 750 000	22/04/2021	NC	NC
	TABLIGBO HOSPITAL	Maritime	12 493 750	22/04/2021	NC	NC
	TABLIGBO HOSPITAL	Maritime	14 542 943	22/04/2021	NC	NC
	ARABIA FOOTBALL CLUB	Maritime	1 500 000	26/05/2021	NC	NC
	TOGBUI K LOUIS ROIS AMEDEDJISSO	Maritime	100 000	04/06/2021	NC	NC
	AGBODJI KOMLAN	Maritime	300 000	07/07/2021	NC	NC
	TOGBUI AGBOLETE KODJO KINI	Maritime	150 000	21/07/2021	NC	NC
	TABLIGBO HOSPITAL	Maritime	6 200 000	25/08/2021	NC	NC
	TABLIGBO HOSPITAL	Maritime	9 995 000	25/08/2021	NC	NC
	TABLIGBO HOSPITAL	Maritime	11 634 355	25/08/2021	NC	NC
	MINISTRY OF DEFENCE	Maritime	1 000 000	06/10/2021	NC	NC
	MABALO FAMILY	Maritime	500 000	14/10/2021	NC	NC
	CHIEF ABALO	Maritime	100 000	03/11/2021	NC	NC
	VILLAGE DE WOGBLAVI	Maritime	200 000	04/12/2021	NC	NC
	TOGBUI FIAWOBEYEPE VIAGBO VI	Maritime	200 000	04/12/2021	NC	NC
Total			69 166 048			

NC: Not disclosed

Annex 6: Company Reconciliation Sheets

1- SCANTOGO MINES

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
A. Direct Payments		11 143 144 802	-	11 143 144 802	11 154 994 396	-	11 154 994 396	(11 849 594)	
Directorate General of Mines and Geology (DGMG)		1 105 605 281	-	1 105 605 281	1 105 605 281	-	1 105 605 281	-	
1.1	Costs of processing the file	-	-	-	-	-	-	-	
1.2	Fixed Fees	-	-	-	-	-	-	-	
1.3	Surface Royalties	2 712 750	-	2 712 750	2 712 750	-	2 712 750	-	
1.4	Mining Royalties	1 102 892 531	-	1 102 892 531	1 102 892 531	-	1 102 892 531	-	
1.5	Penalties for Mining Violations	-	-	-	-	-	-	-	
Tax Commission (CI)		4 783 953 888	-	4 783 953 888	4 783 868 888	-	4 783 868 888	85 000	
2.1	Corporate Income Tax (CIT)	-	-	-	-	-	-	-	
2.2	Tax on Income from Movable Capital (IRCM)	-	68 219 528	68 219 528	68 219 528	-	68 219 528	-	
2.3	Flat-rate minimum tax (MFI)	-	-	-	-	-	-	-	
2.4	Business tax (TP)	599 576 368	-	599 576 368	599 576 368	-	599 576 368	-	
2.5	Property Taxes (TF)	90 000	-	90 000	-	-	-	90 000	Taxes deferred by the extractive company not confirmed by the State
2.6	Personal Income Tax IRPP/IRTS	268 278 918	-	268 278 918	268 278 918	-	268 278 918	-	
2.7	Payroll Taxes (TS)	-	-	-	-	-	-	-	
2.8	Supplementary Payroll Taxes (TCS)	-	-	-	-	-	-	-	
2.9	Value Added Tax (VAT)	2 981 143 027	-	2 981 143 027	2 981 143 027	-	2 981 143 027	-	
2.10	Deduction for the provision of services (RSPS)	881 092 441	(68 219 528)	812 872 913	812 872 913	-	812 872 913	-	
2.11	Withholding Rent (RSL)	48 394 924	-	48 394 924	48 394 924	-	48 394 924	-	State-deferred taxes not confirmed by the extractive company
2.12	Tax on the Manufacture and Marketing of Beverages	-	-	-	-	-	-	-	
2.13	Garbage Removal Tax (TEO)	-	-	-	-	-	-	-	
2.14	Single Business Tax (TPU)	-	-	-	-	-	-	-	
2.15	Tax Adjustments and Penalties Paid to the OIC	-	-	-	-	-	-	-	
2.16	Registration Fees	3 093 210	-	3 093 210	3 098 210	-	3 098 210	(5 000)	Not significant < 500,000 FCFA
2.17	Vehicle Taxes	2 285 000	-	2 285 000	2 285 000	-	2 285 000	-	
Commissariat of Customs and Excise (CDDI)		4 398 533 241	-	4 398 533 241	4 412 091 101	-	4 412 091 101	(13 557 860)	
3.1	Customs Duty (DD-RS-PCS-PC-RI and others)	4 398 533 241	-	4 398 533 241	1 901 383 450	-	1 901 383 450	2 497 149 791	State-deferred taxes not confirmed by the extractive company
3.2	Value Added Tax (VAT) at the customs cordon	-	-	-	2 307 022 440	-	2 307 022 440	(2 307 022 440)	State-deferred taxes not confirmed by the extractive company
3.3	Tax on the marketing of precious stones and substances	-	-	-	-	-	-	-	
3.4	Other Payments	-	-	-	203 685 211	-	203 685 211	(203 685 211)	State-deferred taxes not confirmed by the extractive company
Directorate General of the Treasury and Public Accounting (DGTCP)		456 546 072	-	456 546 072	456 546 072	-	456 546 072	-	
4.1	Dividends	456 546 072	-	456 546 072	456 546 072	-	456 546 072	-	
4.2	Dividend Advances	-	-	-	-	-	-	-	
National Agency for Environmental Management (ANGE)		-	-	-	-	-	-	-	
5.1	Environmental Compliance Fee	-	-	-	-	-	-	-	
5.2	Environmental Regularization Certificate	-	-	-	-	-	-	-	

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
Directorate General of Labour and Social Laws (DGTLs)		10 053 328	-	10 053 328	8 430 062	-	8 430 062	1 623 266	
6.1	Hiring Authorization Fees	10 053 328	-	10 053 328	8 430 062	-	8 430 062	1 623 266	State-deferred taxes not confirmed by the extractive company
6.2	Salary Claim Payment Certificate Fees	-	-	-	-	-	-	-	
6.3	Study Fees and Approval of the Rules of Procedure	-	-	-	-	-	-	-	
6.4	Visa Fees for Foreigners' Contracts	-	-	-	-	-	-	-	
6.5	Document Quality Certification Fees	-	-	-	-	-	-	-	
6.6	Visa fee for apprenticeship contracts	-	-	-	-	-	-	-	
Togolese Water Company (ToE)		-	-	-	-	-	-	-	
7.1	Groundwater withdrawal tax	-	-	-	-	-	-	-	
National Social Security Fund (CNSS)		388 452 992	-	388 452 992	388 452 992	-	388 452 992	-	
8.1	Social security contributions	388 452 992	-	388 452 992	388 452 992	-	388 452 992	-	State-deferred taxes not confirmed by the extractive company
Municipalities and Regions of Mining Localities		-	-	-	-	-	-	-	
9.1	Direct payments to municipalities and regions	-	-	-	-	-	-	-	
Other Jurisdictions		-	-	-	-	-	-	-	
10.1	Other significant payments made to the State> 10 million CFA francs	-	-	-	-	-	-	-	
Total Cash payments (*)		11 143 144 802	-	11 143 144 802	11 154 994 396	-	11 154 994 396	(11 849 594)	
Social Expenditure (section reserved only for Extractive Companies)		-	-	-	-	-	-	-	
11.1	Compulsory social expenditure	-	-	-	-	-	-	-	
11.2	Voluntary social expenditure	-	-	-	-	-	-	-	
Total social expenditure		-	-	-	-	-	-	-	
Transfers (section reserved only for Financial Agencies)		-	-	-	361 688 071	-	361 688 071	-	
12.1	Transfers to municipalities and prefectures of payments collected by the CI	-	-	-	299 788 184	-	299 788 184	-	
12.2	Transfers in respect of customs revenue	-	-	-	-	-	-	-	
12.3	Other Transferred Revenues	-	-	-	61 899 887	-	61 899 887	-	
Barter Transactions		-	-	-	-	-	-	-	
13.1	Total commitment/works budget	-	-	-	-	-	-	-	
13.2	Value of commitments/works incurred from 1/1/2021 to 31/12/2021	-	-	-	-	-	-	-	
13.3	Cumulative value of commitments/works incurred as of 31/12/2021	-	-	-	-	-	-	-	
Total Payments		11 143 144 802	-	11 143 144 802	11 154 994 396	-	11 154 994 396	(11 849 594)	

2- WACEM SA

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
A. Direct Payments		2 278 900 742	-	2 278 900 742	2 278 560 742	-	2 278 560 742	340 000	
Directorate General of Mines and Geology (DGMG)		550 404 476	-	550 404 476	550 404 476	-	550 404 476	-	
1.1	Costs of processing the file		-	-	-	-	-	-	
1.2	Fixed Fees		-	-	-	-	-	-	
1.3	Surface Royalties	3 825 000	-	3 825 000	3 825 000	-	3 825 000	-	
1.4	Mining Royalties	546 579 476	-	546 579 476	546 579 476	-	546 579 476	-	
1.5	Penalties for Mining Violations		-	-	-	-	-	-	
Tax Commission (CI)		1 541 213 140	-	1 541 213 140	1 540 873 140	-	1 540 873 140	340 000	
2.1	Corporate Income Tax (CIT)	1 254 526 900	-	1 254 526 900	1 254 526 900	-	1 254 526 900	-	
2.2	Tax on Income from Movable Capital (IRCM)		-	-	-	-	-	-	
2.3	Flat-rate minimum tax (MFI)		-	-	-	-	-	-	
2.4	Business tax (TP)	45 156 656	-	45 156 656	45 156 656	-	45 156 656	-	
2.5	Property Taxes (TF)	7 224 982	-	7 224 982	7 224 982	-	7 224 982	-	
2.6	Personal Income Tax IRPP/IRTS	13 748 246	-	13 748 246	13 748 246	-	13 748 246	-	
2.7	Payroll Taxes (TS)		-	-	-	-	-	-	
2.8	Supplementary Payroll Taxes (TCS)		-	-	-	-	-	-	
2.9	Value Added Tax (VAT)	204 955 530	12 005 351	216 960 881	216 960 881	-	216 960 881	-	
2.10	Deduction for the provision of services (RSPS)	2 455 475	-	2 455 475	2 405 475	-	2 405 475	50 000	Not significant< 500,000 FCFA
2.11	Withholding Rent (RSL)		-	-	-	-	-	-	
2.12	Tax on the Manufacture and Marketing of Beverages		-	-	-	-	-	-	
2.13	Garbage Removal Tax (TEO)		-	-	-	-	-	-	
2.14	Single Business Tax (TPU)		-	-	-	-	-	-	
2.15	Tax Adjustments and Penalties Paid to the OIC	12 005 351	(12 005 351)	-	-	-	-	-	
2.16	Registration Fees		-	-	180 000	-	180 000	(180 000)	Not significant< 500,000 FCFA
2.17	Vehicle Taxes	1 140 000	-	1 140 000	670 000	-	670 000	470 000	Not significant< 500,000 FCFA
Commissariat of Customs and Excise (CDDI)		9 899 823	-	9 899 823	9 899 823	-	9 899 823	-	
3.1	Customs Duty (DD-RS-PCS-PC-RI and others)	9 899 823	(18 874)	9 880 949	9 880 949	-	9 880 949	-	
3.2	Value Added Tax (VAT) at the customs cordon		-	-	-	-	-	-	
3.3	Tax on the marketing of precious stones and substances		-	-	-	-	-	-	
3.4	Other Payments		18 874	18 874	18 874	-	18 874	-	
Directorate General of the Treasury and Public Accounting (DGTCP)		-	-	-	-	-	-	-	
4.1	Dividends		-	-	-	-	-	-	
4.2	Dividend Advances		-	-	-	-	-	-	
National Agency for Environmental Management (ANGE)		-	-	-	-	-	-	-	
5.1	Environmental Compliance Fee		-	-	-	-	-	-	
5.2	Environmental Regularization Certificate		-	-	-	-	-	-	

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
Directorate General of Labour and Social Laws (DGTLs)		-	-	-	-	-	-	-	
6.1	Hiring Authorization Fees		-	-		-	-	-	
6.2	Salary Claim Payment Certificate Fees		-	-		-	-	-	
6.3	Study Fees and Approval of the Rules of Procedure		-	-		-	-	-	
6.4	Visa Fees for Foreigners' Contracts		-	-		-	-	-	
6.5	Document Quality Certification Fees		-	-		-	-	-	
6.6	Visa fee for apprenticeship contracts		-	-		-	-	-	
Togolese Water Company (ToE)		-	-	-	-	-	-	-	
7.1	Groundwater withdrawal tax		-	-		-	-	-	
National Social Security Fund (CNSS)		177 383 303	-	177 383 303	177 383 303	-	177 383 303	-	
8.1	Social security contributions	177 383 303	-	177 383 303	177 383 303	-	177 383 303	-	
Municipalities and Regions of Mining Localities		-	-	-	-	-	-	-	
9.1	Direct payments to municipalities and regions		-	-		-	-	-	
Other Jurisdictions		-	-	-	-	-	-	-	
10.1	Other significant payments made to the State > 10 million CFA francs		-	-		-	-	-	
Total Cash payments (*)		2 278 900 742	-	2 278 900 742	2 278 560 742	-	2 278 560 742	340 000	
Social Expenditure (section reserved only for Extractive Companies)		69 166 048	-	69 166 048					
11.1	Compulsory social expenditure		-	-					
11.2	Voluntary social expenditure	69 166 048	-	69 166 048					
Total social expenditure		69 166 048	-	69 166 048	-	-	-	-	
Transfers (section reserved only for Financial Agencies)		-	-	-	31 275 985	-	31 275 985		
12.1	Transfers to municipalities and prefectures of payments collected by the CI				26 190 819	-	26 190 819		
12.2	Transfers in respect of customs revenue					-	-		
12.3	Other Transferred Revenues				5 085 166	-	5 085 166		
Barter Transactions		-	-	-	-	-	-	-	
13.1	Total commitment/works budget		-	-		-	-	-	
13.2	Value of commitments/works incurred from 1/1/2021 to 31/12/2021		-	-		-	-	-	
13.3	Cumulative value of commitments/works incurred as of 31/12/2021		-	-		-	-	-	
Total Payments		2 278 900 742	-	2 278 900 742	2 278 560 742	-	2 278 560 742	340 000	

3- SNPT

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
A. Direct Payments		3 024 677 653	-	3 024 677 653	2 833 020 504	-	2 833 020 504	191 657 149	
Directorate General of Mines and Geology (DGMG)		-	-	-	-	-	-	-	
1.1	Costs of processing the file		-	-		-	-	-	
1.2	Fixed Fees		-	-		-	-	-	
1.3	Surface Royalties		-	-		-	-	-	
1.4	Mining Royalties		-	-		-	-	-	
1.5	Penalties for Mining Violations		-	-		-	-	-	
Tax Commission (CI)		999 424 184	-	999 424 184	999 004 184	-	999 004 184	420 000	
2.1	Corporate Income Tax (CIT)	352 002 828	-	352 002 828	352 002 828	-	352 002 828	-	
2.2	Tax on Income from Movable Capital (IRCM)		-	-		-	-	-	
2.3	Flat-rate minimum tax (MFI)		-	-		-	-	-	
2.4	Business tax (TP)	316 194 640	-	316 194 640	316 194 640	-	316 194 640	-	
2.5	Property Taxes (TF)		-	-		-	-	-	
2.6	Personal Income Tax IRPP/IRTS	72 009 586	-	72 009 586	72 009 586	-	72 009 586	-	
2.7	Payroll Taxes (TS)		-	-		-	-	-	
2.8	Supplementary Payroll Taxes (TCS)		-	-		-	-	-	
2.9	Value Added Tax (VAT)	239 337 219	-	239 337 219	239 337 219	-	239 337 219	-	
2.10	Deduction for the provision of services (RSPS)	11 275 911	-	11 275 911	11 275 911	-	11 275 911	-	
2.11	Withholding Rent (RSL)	2 302 500	-	2 302 500	2 302 500	-	2 302 500	-	
2.12	Tax on the Manufacture and Marketing of Beverages		-	-		-	-	-	
2.13	Garbage Removal Tax (TEO)		-	-		-	-	-	
2.14	Single Business Tax (TPU)		-	-		-	-	-	
2.15	Tax Adjustments and Penalties Paid to the OIC		-	-		-	-	-	
2.16	Registration Fees	5 881 500	-	5 881 500	5 881 500	-	5 881 500	-	
2.17	Vehicle Taxes	420 000	-	420 000		-	-	420 000	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
Commissariat of Customs and Excise (CDDI)		552 229 389	-	552 229 389	552 229 389	-	552 229 389	-	
3.1	Customs Duty (DD-RS-PCS-PC-RI and others)	552 229 389	(317 702 477)	234 526 912	234 526 912	-	234 526 912	-	
3.2	Value Added Tax (VAT) at the customs cordon		306 374 391	306 374 391	306 374 391	-	306 374 391	-	
3.3	Tax on the marketing of precious stones and substances		-	-		-	-	-	

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
3.4	Other Payments		11 328 086	11 328 086	11 328 086	-	11 328 086	-	
Directorate General of the Treasury and Public Accounting (DGTCP)		-	-	-	-	-	-	-	
4.1	Dividends		-	-	-	-	-	-	
4.2	Dividend Advances		-	-	-	-	-	-	
National Agency for Environmental Management (ANGE)		-	-	-	-	-	-	-	
5.1	Environmental Compliance Fee		-	-	-	-	-	-	
5.2	Environmental Regularization Certificate		-	-	-	-	-	-	
Directorate General of Labour and Social Laws (DGTLS)		-	-	-	-	-	-	-	
6.1	Hiring Authorization Fees		-	-	-	-	-	-	
6.2	Salary Claim Payment Certificate Fees		-	-	-	-	-	-	
6.3	Study Fees and Approval of the Rules of Procedure		-	-	-	-	-	-	
6.4	Visa Fees for Foreigners' Contracts		-	-	-	-	-	-	
6.5	Document Quality Certification Fees		-	-	-	-	-	-	
6.6	Visa fee for apprenticeship contracts		-	-	-	-	-	-	
Togolese Water Company (ToE)		-	-	-	-	-	-	-	
7.1	Groundwater withdrawal tax		-	-	-	-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)		1 165 622 342	-	1 165 622 342	1 165 622 342	-	1 165 622 342	-	
8.1	Social security contributions	1 165 622 342	-	1 165 622 342	1 165 622 342	-	1 165 622 342	-	
Municipalities and Regions of Mining Localities		307 401 738	-	307 401 738	116 164 589	-	116 164 589	191 237 149	
9.1	Direct payments to municipalities and regions	307 401 738	-	307 401 738	116 164 589	-	116 164 589	191 237 149	Détail non soumis par l'Etat
Other Jurisdictions		-	-	-	-	-	-	-	
10.1	Other significant payments made to the State> 10 million CFA francs		-	-	-	-	-	-	
Total Cash payments (*)		3 024 677 653	-	3 024 677 653	2 833 020 504	-	2 833 020 504	191 657 149	
Social Expenditure (section reserved only for Extractive Companies)		526 553 654	-	526 553 654					
11.1	Compulsory social expenditure	526 553 654	-	526 553 654					
11.2	Voluntary social expenditure		-	-					
Total social expenditure		526 553 654	-	526 553 654					
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	-	-	-	-	
12.1	Transfers to municipalities and prefectures of payments collected by the CI								
12.2	Transfers in respect of customs revenue								
12.3	Other Transferred Revenues								

N°	Payment Type	By the company			By the Government			Final Difference	Comment
		Original	Adjust.	Definitive	Original	Adjust.	Definitive		
Barter Transactions		-	-	-	-	-	-		
13.1	Total commitment/works budget		-	-		-	-		
13.2	Value of commitments/works incurred from 1/1/2021 to 31/12/2021		-	-		-	-		
13.3	Cumulative value of commitments/works incurred as of 31/12/2021		-	-		-	-		
Total Payments		3 024 677 653	-	3 024 677 653	2 833 020 504	-	2 833 020 504	191 657 149	

4- MIDNIGHT SUN

N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs		575 839 729	-	575 839 729	692 478 903	-	692 478 903	(116 639 174)	
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
1.1	Costs of processing the file	-	-	-	-	-	-	-	
1.2	Fixed Fees	-	-	-	-	-	-	-	
1.3	Surface Royalties	-	-	-	-	-	-	-	
1.4	Mining Royalties	-	-	-	-	-	-	-	
1.5	Penalties for Mining Violations	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)		411 626 394	-	411 626 394	365 861 143	-	365 861 143	45 765 251	
2.1	Corporate Income Tax (CIT)	157 771 153	-	157 771 153	101 034 197	-	101 034 197	56 736 956	Détail non soumis par l'Entreprise Extractive
2.2	Tax on Income from Movable Capital (IRCM)	-	-	-	-	-	-	-	
2.3	Flat-rate minimum tax (MFI)	-	-	-	59 659 956	-	59 659 956	(59 659 956)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.4	Business tax (TP)	84 388 115	-	84 388 115	84 388 115	-	84 388 115	-	
2.5	Property Taxes (TF)	1 834 890	-	1 834 890	-	-	-	1 834 890	Détail non soumis par l'Entreprise Extractive
2.6	Personal Income Tax IRPP/IRTS	3 657 930	-	3 657 930	3 657 930	-	3 657 930	-	
2.7	Payroll Taxes (TS)	-	-	-	-	-	-	-	
2.8	Supplementary Payroll Taxes (TCS)	-	-	-	-	-	-	-	
2.9	Value Added Tax (VAT)	-	-	-	10 707 563	-	10 707 563	(10 707 563)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.10	Deduction for the provision of services (RSPS)	-	-	-	-	-	-	-	
2.11	Withholding Rent (RSL)	-	-	-	-	-	-	-	
2.12	Tax on the Manufacture and Marketing of Beverages	-	-	-	-	-	-	-	
2.13	Garbage Removal Tax (TEO)	-	-	-	-	-	-	-	
2.14	Single Business Tax (TPU)	-	-	-	-	-	-	-	
2.15	Tax Adjustments and Penalties Paid to the OIC	28 330 560	-	28 330 560	-	-	-	28 330 560	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
2.16	Registration Fees	132 839 846	-	132 839 846	106 413 382	-	106 413 382	26 426 464	Détail non soumis par l'Entreprise Extractive
2.17	Vehicle Taxes	2 803 900	-	2 803 900	-	-	-	2 803 900	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
Commissariat des Douanes et Droits Indirects (CDDI)		47 169 564	-	47 169 564	257 420 105	-	257 420 105	(210 250 541)	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	47 169 564	-	47 169 564	85 791 549	-	85 791 549	(38 621 985)	Détail non soumis par l'Entreprise Extractive
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	166 156 458	-	166 156 458	(166 156 458)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	

N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
3.4	Autres paiements		-	-	5 472 098	-	5 472 098	(5 472 098)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)		-	-	-	-	-	-	-	
4.1	Dividends		-	-		-	-	-	
4.2	Dividend Advances		-	-		-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)		-	-	-	-	-	-	-	
5.1	Environmental Compliance Fee		-	-		-	-	-	
5.2	Environmental Regularization Certificate		-	-		-	-	-	
Direction Générale du travail et de lois Sociales (DGTLS)		-	-	-	30 000	-	30 000	(30 000)	
6.1	Hiring Authorization Fees		-	-		-	-	-	
6.2	Salary Claim Payment Certificate Fees		-	-	30 000	-	30 000	(30 000)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
6.3	Study Fees and Approval of the Rules of Procedure		-	-		-	-	-	
6.4	Visa Fees for Foreigners' Contracts		-	-		-	-	-	
6.5	Document Quality Certification Fees		-	-		-	-	-	
6.6	Visa fee for apprenticeship contracts		-	-		-	-	-	
Togolaise des Eaux (TdE)		-	-	-	-	-	-	-	
7.1	Groundwater withdrawal tax		-	-		-	-	-	
National Social Security Fund (CNSS)		68 898 186	-	68 898 186	69 167 655	-	69 167 655	(269 469)	
8.1	Social security contributions	68 898 186	-	68 898 186	69 167 655	-	69 167 655	(269 469)	Non significatif < 500 000 FCFA
Municipalities and Regions of Mining Localities		5 094 000	-	5 094 000	-	-	-	5 094 000	
9.1	Direct payments to municipalities and regions	5 094 000	-	5 094 000	-	-	-	5 094 000	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
Other jurisdictions		43 051 585	-	43 051 585	-	-	-	43 051 585	
10.1	Other significant payments made to the State> 10 million CFA francs	43 051 585	-	43 051 585	-	-	-	43 051 585	Taxes reportée par l'entreprise extractive non confirmée par l'Etat
Total Cash payments (*)		575 839 729	-	575 839 729	692 478 903	-	692 478 903	(116 639 174)	
Social Expenditure (section reserved only for Extractive Companies)		-	-	-	-	-	-	-	
11.1	Compulsory social expenditure		-	-		-	-	-	
11.2	Voluntary social expenditure		-	-		-	-	-	
Total social expenditure		-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	50 632 869	-	50 632 869		
12.1	Transfers to municipalities and prefectures of payments collected by the CI		-	-	42 194 058	-	42 194 058		
12.2	Transfers in respect of customs revenue		-	-		-	-		

N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
12.3	Other Transferred Revenues				8 438 812	-	8 438 812		
Transactions de Troc									
		-	-	-	-	-	-		
13.1	Total commitment/works budget		-	-		-	-		
13.2	Value of commitments/works incurred from 1/1/2021 to 31/12/2021		-	-		-	-		
13.3	Cumulative value of commitments/works incurred as of 31/12/2021		-	-		-	-		
Total des paiements		575 839 729	-	575 839 729	692 478 903	-	692 478 903	(116 639 174)	

5- TDE

N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
A. Paiements directs		484 184 535	(17 388 290)	466 796 245	644 070 982	-	644 070 982	(177 274 737)	
Direction Générale des Mines et de la Géologie (DGMG)		-	-	-	-	-	-	-	
1.1	Costs of processing the file	-	-	-	-	-	-	-	
1.2	Fixed Fees	-	-	-	-	-	-	-	
1.3	Surface Royalties	-	-	-	-	-	-	-	
1.4	Mining Royalties	-	-	-	-	-	-	-	
1.5	Penalties for Mining Violations	-	-	-	-	-	-	-	
Commissariat des Impôts (CI)		484 184 535	(17 388 290)	466 796 245	472 546 249	-	472 546 249	(5 750 004)	
2.1	Corporate Income Tax (CIT)	-	1 789 279	1 789 279	1 789 279	-	1 789 279	-	
2.2	Tax on Income from Movable Capital (IRCM)	-	-	-	-	-	-	-	
2.3	Flat-rate minimum tax (MFI)	92 599 384	-	92 599 384	95 749 814	-	95 749 814	(3 150 430)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.4	Business tax (TP)	65 622 348	(16 405 587)	49 216 761	49 216 761	-	49 216 761	-	
2.5	Property Taxes (TF)	2 636 014	-	2 636 014	2 606 014	-	2 606 014	30 000	Non significatif < 500 000 FCFA
2.6	Personal Income Tax IRPP/IRTS	47 879 402	(982 703)	46 896 699	55 454 425	-	55 454 425	(8 557 726)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.7	Payroll Taxes (TS)	-	5 821 856	5 821 856	5 821 856	-	5 821 856	-	
2.8	Supplementary Payroll Taxes (TCS)	-	-	-	-	-	-	-	
2.9	Value Added Tax (VAT)	137 524 924	130 311 238	267 836 162	258 795 375	-	258 795 375	9 040 787	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.10	Deduction for the provision of services (RSPS)	-	-	-	449 314	-	449 314	(449 314)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.11	Withholding Rent (RSL)	-	-	-	1 455 622	-	1 455 622	(1 455 622)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.12	Tax on the Manufacture and Marketing of Beverages	-	-	-	-	-	-	-	
2.13	Garbage Removal Tax (TEO)	-	-	-	-	-	-	-	
2.14	Single Business Tax (TPU)	-	-	-	-	-	-	-	
2.15	Tax Adjustments and Penalties Paid to the OIC	137 922 463	(137 922 373)	90	-	-	-	90	Non significatif < 500 000 FCFA
2.16	Registration Fees	-	-	-	1 207 789	-	1 207 789	(1 207 789)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
2.17	Vehicle Taxes	-	-	-	-	-	-	-	
Commissariat des Douanes et Droits Indirects (CDDI)		-	-	-	164 235 913	-	164 235 913	(164 235 913)	
3.1	Droit de Douane (DD-RS-PCS-PC-RI et autres)	-	-	-	84 350 230	-	84 350 230	(84 350 230)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
3.2	Taxe sur la Valeur Ajoutée (TVA) au cordon douanier	-	-	-	77 432 968	-	77 432 968	(77 432 968)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
3.3	Taxe sur la commercialisation des pierres et substances précieuses	-	-	-	-	-	-	-	

N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
3.4	Autres paiements		-	-	2 452 715	-	2 452 715	(2 452 715)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)		-	-	-	-	-	-	-	
4.1	Dividends		-	-		-	-	-	
4.2	Dividend Advances		-	-		-	-	-	
Agence Nationale de Gestion de l'Environnement (ANGE)		-	-	-	-	-	-	-	
5.1	Taxe sur la délivrance de conformité environnementale		-	-		-	-	-	
5.2	Certificat de régularisation environnementale		-	-		-	-	-	
Direction Générale du travail et de lois Sociales (DGTLS)		-	-	-	-	-	-	-	
6.1	Taxes d'autorisation d'embauche		-	-		-	-	-	
6.2	Frais d'attestation de paiement de créance de salaire		-	-		-	-	-	
6.3	Frais d'étude et de visa des règlements intérieurs		-	-		-	-	-	
6.4	Taxes de visa des contrats des étrangers		-	-		-	-	-	
6.5	Frais de certification de la qualité de documents		-	-		-	-	-	
6.6	Taxe de visa des contrats d'apprentissage		-	-		-	-	-	
Togolaise des Eaux (TdE)		-	-	-	-	-	-	-	
7.1	Taxe de prélèvement d'eau dans la nappe		-	-		-	-	-	
Caisse Nationale de Sécurité Sociale (CNSS)		-	-	-	7 288 820	-	7 288 820	(7 288 820)	
8.1	Cotisations sociales		-	-	7 288 820	-	7 288 820	(7 288 820)	Taxes reportée par l'Etat non confirmée par l'entreprise extractive
Communes et Régions des localités minières		-	-	-	-	-	-	-	
9.1	Paiements directs aux communes et aux régions		-	-		-	-	-	
Autres administrations		-	-	-	-	-	-	-	
10.1	Autres paiements significatifs versés à l'Etat > 10 millions de FCFA		-	-		-	-	-	
Total Paiements en numéraire (*)		484 184 535	(17 388 290)	466 796 245	644 070 982	-	644 070 982	(177 274 737)	
Dépenses Sociales (rubrique réservée uniquement aux Sociétés Extractives)		-	-	-	-	-	-	-	
11.1	Dépenses sociales obligatoires		-	-		-	-	-	
11.2	Dépenses sociales volontaires		-	-		-	-	-	
Total dépenses sociales		-	-	-	-	-	-	-	
Transferts (rubrique réservée uniquement aux Régies Financières)		-	-	-	30 833 064	-	30 833 064		
12.1	Transferts aux communes et aux préfectures des paiements recouverts par le CI		-	-	25 911 388	-	25 911 388		
12.2	Transferts au titre des recettes Douanières		-	-		-	-		
12.3	Autres recettes transférées		-	-	4 921 676	-	4 921 676		

N°	Type de paiement	Par la société			Par le gouvernement			Différence finale	Commentaire
		Originale	Adjust.	Définitif	Originale	Adjust.	Définitif		
Transactions de Troc									
13.1	Total budget de l'engagement/travaux	-	-	-	-	-	-		
13.2	Valeur des engagements/travaux encourus du 1/1/2021 au 31/12/2021		-	-		-	-		
13.3	Valeur cumulée des engagements/travaux encourus au 31/12/2021		-	-		-	-		
Total des paiements		484 184 535	(17 388 290)	466 796 245	644 070 982	-	644 070 982	(177 274 737)	

Annex 7: Définition des flux de paiement

Code	Nomenclature des flux	Définition du flux
Direction Générale des Mines et de la Géologie (DGMG)		
1.1	Costs of processing the file	Fees for the application file for a mining title or a marketing authorization, payable to the treasurer at the general directorate of mines and geology before processing the file (Art. 49 of the Mining Code).
1.2	Fixed Fees	Fees collected at the time of the request for allocation, renewal or transfer of mining titles and the amount and terms of which are determined by regulation (Art. 49 of the Mining Code).
1.3	Surface Royalties	Tax paid by holders of mining titles, artisanal and quarry exploitation authorizations, research and small and large-scale exploitation permits. This royalty is set by regulation, on an annual basis and is paid in advance from the date the title is awarded (Art. 50 of the Mining Code).
1.4	Mining Royalties	Any holder of a mining title pays a mining royalty on the mineral substances produced or sold. The amounts of these royalties are decided by interministerial decree, specifying the payment conditions (Art. 51 of the Mining Code).
1.5	Penalties for Mining Violations	These are the amounts paid by mining companies following violations of the regulations governing the mining sector (Art. 58 of the Mining Code).
Commissariat des Impôts (CI)		
2.1	Corporate Income Tax (CIT)	The corporate tax rate is set at 27% of taxable profit (Art 113 CGI 2019). Taxable profit is the net profit determined on the basis of the overall results of operations of any kind carried out by companies, including, in particular, ancillary income, financial income, capital gains on the sale of any asset either during or at the end of operations and capital gains on the revaluation of balance sheets free (Article 97 of the 2019 FTC).
2.2	Tax on Income from Movable Capital (IRCM)	The IRCM is deducted at source from dividends, directors' fees, annuities, and other income from shares, shares and bonds made available to beneficiaries. The terms and conditions for the taxation of income from movable capital are set out in Articles 79 and 80 of the 2019 FTC.
2.3	Flat-rate minimum tax (MFI)	Companies and other legal entities subject to corporate income tax are liable to a flat-rate minimum tax. It is due in the event of a deficit or when the tax result does not allow a tax higher than this to be determined. A rate of turnover excluding VAT for the last financial year shall be applied. Under no circumstances may its amount be less than six hundred thousand (600,000) FCFA for taxpayers who are subject to the normal real taxation regime (Art 120 CGI 2019).
2.4	Business tax (TP)	The business tax is payable each year by natural or legal persons who habitually carry out a self-employed professional activity. The basis for calculating the business tax is made up of two elements determined during a reference period, namely: the overall turnover including all taxes and the rental value of the premises and deposit land.
2.5	Property Taxes (TF)	According to Article 275 of the GGI 2019, the rate of the property tax on built properties (TFPB) is set at 15% of the net cadastral income. In the case of properties built for residential use, actually occupied by their owners, the ascendants or direct descendants of these owners, the tax rate is set at 4%. According to Article 276 of the GGI 2019, the rate of property tax on undeveloped properties (TFPNB) is set at 2% of the market value.
2.6	Personal Income Tax IRPP/IRTS	In accordance with the 2019 French Tax Code, income in the category of salaries and wages, pensions and life annuities is subject to withholding tax on each payment made, when the employer or the beneficiary is domiciled or established in Togo, regardless of the place of tax residence of the beneficiary of this income.
2.7	Payroll Taxes (TS)	In accordance with the FTC, the basis of the tax is the total amount of remuneration and benefits in kind actually allocated during the calendar year to all staff who fall into the category of salaries and wages subject to income tax. The tax rate is equal to 7% of the defined base, of which 1% must be allocated to a national fund for apprenticeship, training and professional development and 1% must be paid to a special housing development fund
2.8	Supplementary Payroll Taxes (TCS)	In accordance with the French Tax Code, the additional tax to the income tax is annexed to the calculation of the latter tax and represents 25% of the total tax due in this respect. The revenue from the tax includes a minimum of CHF 6,000 per taxpayer and a ceiling of CHF 200,000 per income tax credit. However, for taxpayers who receive exclusively or principally salaries, wages, pensions and life annuities, the amount of the additional tax is set at CHF 1,500 if the income tax revenue is equal to or greater than CHF 1,500. If the same income is

Code	Nomenclature des flux	Définition du flux
		less than CHF 1,500 or zero, an additional tax of CHF 3,000 is systematically withheld per taxpayer as a minimum tax.
2.9	Value Added Tax (VAT)	The VAT rate is a single rate of 18% applicable to all activities and products except those exempted under Article 180 of the 2019 French Tax Code.
2.10	Deduction for the provision of services (RSPS)	In accordance with the French Tax Code, natural or legal persons, whether or not they are liable to corporate income tax or income tax (IRPP) in the BIC, BNC, or BA categories, are required to withhold fees, brokerages, commissions and all other similar remuneration, paid to third parties domiciled in Togo and not part of the company.
2.11	Withholding Rent (RSL)	In accordance with the French Tax Code, legal or natural persons governed by public or private law are required to withhold rent from the owners of buildings, other than those used for housing, that they lease and to remit the amount to the public accountant within fifteen days of the date on which the deduction was made.
2.12	Tax on the Manufacture and Marketing of Beverages	In accordance with the General Tax Code, the duties due in respect of the special tax on the manufacture and trade of beverages are paid. This tax does not constitute a tax on extraction.
2.13	Garbage Removal Tax (TEO)	In accordance with the CGI, the garbage collection tax is established annually on built and unbuilt properties located in Togo in the parts of the communes where a garbage collection and destruction service operates.
2.14	Single Business Tax (TPU)	According to Article 134 of the 2019 French Tax Code, the TPU under the declarative regime is determined by applying the following rates to the tax base: - 2% of turnover for production and/or trading activities; - 8% of revenue for service activities.
2.15	Tax Adjustments and Penalties Paid to the OIC	Tax reminders following the tax audit. They are subject to penalties and fines.
2.16	Registration fees	Registration fees are fixed, proportional or progressive depending on the nature of the deeds and transfers. (Art 301 CGI 2019). No less than five thousand (5,000) FCFA may be levied for the registration of deeds and transfers whose sums and values would not produce five thousand (5,000) FCFA of proportional or progressive duty (Art 311 CGI 2019).
2.17	Vehicle Taxes	In accordance with the CGI, vehicle tax is due on registered vehicles. It is an annual tax payable by any natural or legal person with the exception of legal persons of general interest. The rate of the annual tax on company vehicles is set at: - 150,000 CFA francs for vehicles with a fiscal power not exceeding 7 HP; - 200,000 CFA francs for other vehicles.
Commissariat of Customs and Excise (CDDI)		
3.1	Customs Duty (DD-RS-PCS-PC-RI and others)	In accordance with Article 53 of the Mining Code, holders of a prospecting permit, an exploration permit, an exploitation permit, its service providers and suppliers benefit from the temporary admission regime for all capital goods, machinery, utility vehicles, tools, spare parts and consumables (except petroleum products) imported for mining activities related to the mining title. These benefits include exemption from all customs duties and taxes, statistical tax and VAT on the import and export of all such goods.
3.2	Value Added Tax (VAT) at the customs cordon	In accordance with Article 52 of the Mining Code, holders of an exploration permit, an exploration permit, an exploitation permit, are exempt from value added tax on all services, capital goods, machinery, commercial vehicles, tools, spare parts and consumables (except petroleum products) imported or purchased locally for the purpose of mining activities. As a result, mining companies pay VAT at the customs cordon on imports of goods and services unrelated to mining activity.
3.3	Tax on the marketing of precious stones and substances	In accordance with Article 4 of Decree No. 2009-299/PR of 30 December 2009 on the purchase and sale of precious and semi-precious mineral substances in Togo, the export fees for precious and semi-precious mineral substances are set at 4.5% of the market value, of which:
Directorate General of the Treasury and Public Accounting (DGTCP)		
4.1	Dividends	These are dividends paid to the Togolese Government directly into the Treasury account. Indeed, Article 55 of the Mining Code stipulates that the government takes a free participation of ten percent (10%) of the capital of the investment except in artisanal activities.
4.2	Dividend Advances	These are dividends paid to the Togolese Government directly into the Treasury account. Indeed, Article 55 of the Mining Code stipulates that the government takes a free participation of ten percent (10%) of the capital of the investment except in artisanal activities.

Code	Nomenclature des flux	Définition du flux
National Agency for Environmental Management (ANGE)		
5.1	Environmental Compliance Fee	Tax levied at the rate of 5% of the environmental assessment fee of the impact assessment report.
5.2	Environmental Regularization Certificate	Amount paid to obtain the environmental regulation certificate for structures that have not been subject to an environmental impact study before the start of their activities.
Directorate General of Labour and Social Laws (DGTLs)		
6.1	Hiring Authorization Fees	In accordance with the inter-ministerial decree n°009/MEF/MYESS on the pricing of various services and distribution of the revenues of the General Directorate of Labour and Social Laws, the recruitment authorization fees amount to 25% of the salary subject to contributions.
6.2	Salary Claim Payment Certificate Fees	In accordance with the inter-ministerial decree n°009/MEF/MYESS on the pricing of various services and distribution of the revenues of the General Directorate of Labour and Social Laws, the fees for the certificate of payment of salary claims amount to 10,000 CFA francs.
6.3	Study Fees and Approval of the Rules of Procedure	In accordance with the inter-ministerial decree n°009/MEF/MYESS on the pricing of various services and distribution of the revenues of the General Directorate of Labour and Social Laws, the study and approval fees of the internal regulations amount to 10,000 CFA francs.
6.4	Visa Fees for Foreigners' Contracts	In accordance with the inter-ministerial decree n°009/MEF/MYESS on the pricing of various services and distribution of the revenues of the General Directorate of Labour and Social Laws, the visa fees for foreigners' contracts amount to 20% of the salary subject to contributions.
6.5	Document Quality Certification Fees	In accordance with the inter-ministerial decree n°009/MEF/MYESS on the pricing of various services and distribution of the revenues of the General Directorate of Labour and Social Laws, the fee for certifying the quality of documents amounts to 10,000 CFA francs.
6.6	Visa fee for apprenticeship contracts	In accordance with Interministerial Order No. 009/MEF/MYESS on the pricing of various services and the distribution of the revenues of the General Directorate of Labour and Social Laws, the visa fees for apprenticeship contracts amount to 2,000 CFA francs.
Togolese Water Company (ToE)		
7.1	Groundwater withdrawal tax	In accordance with Interministerial Order No. 31/MCITDZF/MEMEPT on the setting of tariffs for the sale of water and signed on 11 October 2001, companies operating aquifers must pay withdrawal taxes which are determined by water meters placed by the TdE on boreholes using the water table. These boreholes are invoiced each month at a price of 100 FCFA per m3.
National Social Security Fund (CNSS)		
8.1	Social security contributions	Contributions to the National Social Security Fund are established by the Social Security Code. It is mandatory for all employers and employees subject to the Labour Code without distinction of any kind.

Annex 8 : License or approval application file

Annex 8.1 List of documents and information to be provided in order to obtain permits and authorizations

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

DIRECTION GENERALE DES MINES
ET DE LA GEOLOGIE

DIRECTION DES RECHERCHES
GEOLOGIQUES ET MINIERES

REPUBLIQUE TOGOLAISE
Travail – Liberté - Patrie

DOSSIER DE DEMANDE D'AUTORISATION DE PROSPECTION

Le dossier de demande comprend :

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

Les frais afférents :

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

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

DOSSIER DE DEMANDE DE PERMIS DE RECHERCHE

Le dossier de demande comprend :

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

Les frais afférents :

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

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend : (en trois exemplaires)

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

Les frais afférents :

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

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

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

Le dossier de demande comprend :

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

Les frais afférents :

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

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

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

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

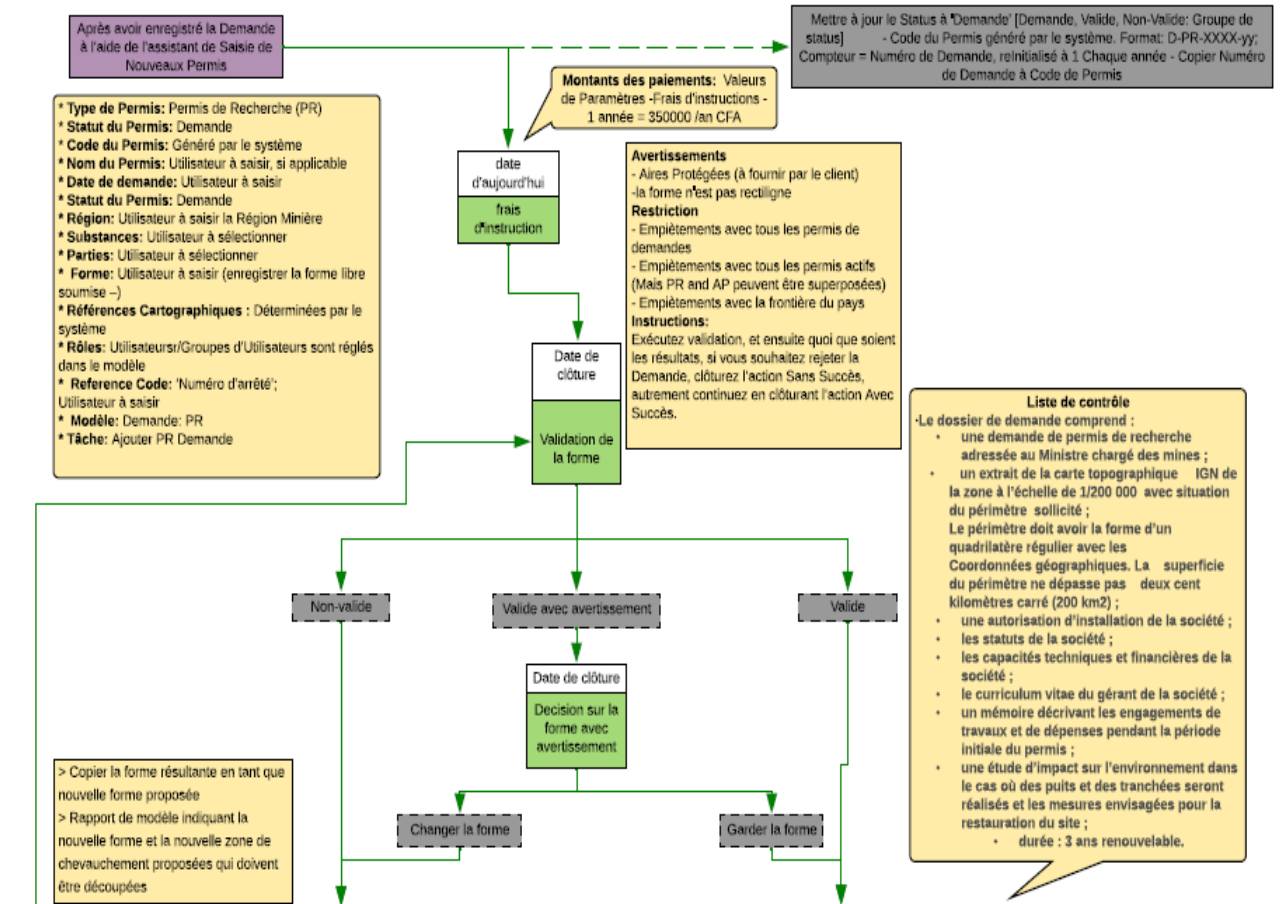
1. d'une demande d'autorisation de commercialisation des substances minérales précieuses et semi-précieuses ;
2. du curriculum vitae du requérant (personne physique) ou curriculum vitae du gérant (personne morale);
3. d'une copie légalisée d'une pièce d'identité :
 - passeport valide pour les étrangers,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

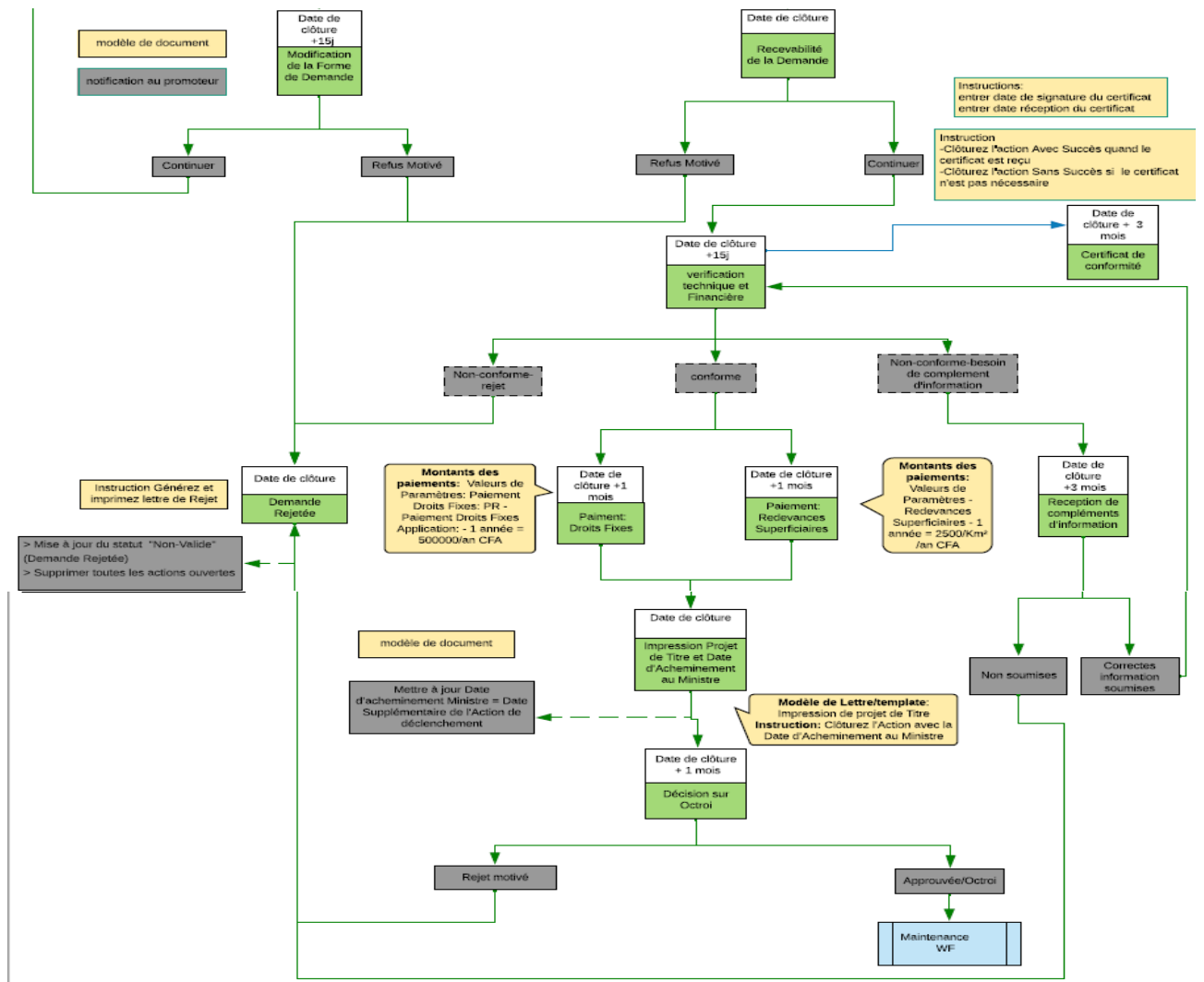
Annex 8.2 List of documents and information to be provided in order to obtain approval for the production, operation and marketing of packaged water

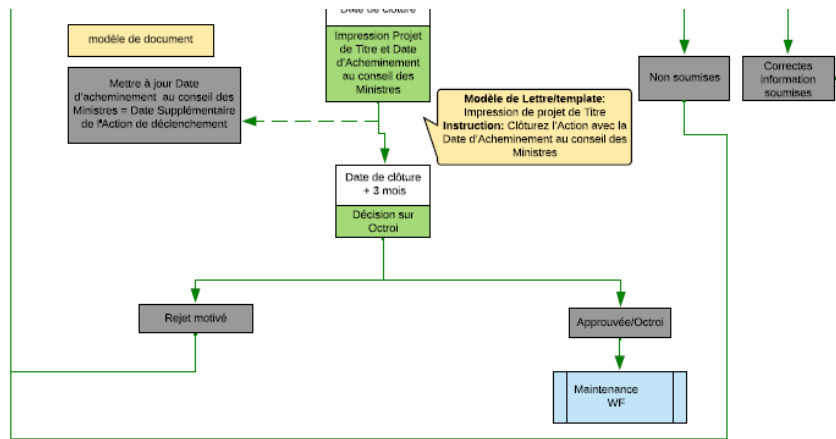
N°	DESIGNATIONS
01	1-AUTORISATION DE CAPTAGE OU PRELEVEMENT D'EAU
02	2-CREATION D'ENTREPRISE
03	2-1-Autorisation d'installation
04	2-2-Carte d'opérateur économique
05	2-3- Statuts pour les sociétés
06	3- CONFORMITE ENVIRONNEMENTALE
07	2-1-Certificat de régularisation environnementale ou Certificat de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

Annex 9 : Illustration diagrams of the procedure for granting mining permits

Annex 9.1 : Diagram illustrating the procedure for granting research permits







Annex 10 : Monitoring of corrective measures resulting from the second validation of Togo

EITI requirement	First validation (08 Mai 2018)		Second validation (September 11, 2020)	
	Level of progress	Corrective actions	Level of progress	Follow-up on corrective actions
Requirement 1.4: MSG Governance	Inadequate	The MSG should update its internal governance document to include provisions that ensure that (i) MSG representation includes appropriate stakeholders; (ii) clear procedures are in place regarding alternate members of the Steering Committee and the replacement of members of this Committee; (iii) MSG members communicate with their constituencies; (iv) a mechanism is in place to resolve conflicts of interest; (v) the policy of the Steering Committee on daily allowances is clear and transparent. The MSG should consider adopting the ministerial order renewing the MSG.	Significant	<u><i>The corrective action on supervision by the MSG has been implemented and Togo has made significant progress on Requirement 1.4.</i></u> Togo must ensure that the procedures for nomination and renewal of representatives to the EITI Multi-Stakeholder Group are public and implemented in a fair, open and transparent manner. In particular, civil society and business colleges will need to develop and publish clear guidelines on appointments and representation, establishing internal regulations or a civil society code of conduct. The MSG may also wish to strengthen the capacity of civil society groups to ensure active participation in the technical aspects of EITI implementation. In preparation for its work on systematic disclosures, the Multi-Stakeholder Group is encouraged to carry out capacity building activities for its members, to ensure that they provide effective oversight of all aspects of EITI disclosures during the transition to systematic disclosures. This will require a revision of Article 20 of the 2010 Decree establishing the Togo EITI, which entrusts responsibility for extractive data collection to the Independent Administrator. The MSG will need to ensure that they share responsibility for ensuring EITI data disclosure.
Requirement 1.5: Work plan	Significant	The MSG should ensure that the work plan sets clear implementation objectives that are linked to the EITI Principles and reflect national priorities, as well as agreed activities and responsible parties.	Significant	<u><i>The corrective action on the work plan has been implemented and Togo has made significant progress with considerable improvements regarding Requirement 1.5.</i></u> Togo will need to ensure that national priorities are clearly identified and linked to clear EITI implementation objectives beyond reporting. The MSG will also ensure the inclusion in the work plan of ongoing activities, with a view to implementing reforms in various key areas such as contract transparency and systematic disclosures. The MSG is encouraged to include measures to address legal and regulatory barriers to implementation, as well as capacity building activities to ensure effective oversight of the EITI process. Togo is encouraged to strengthen college coordination processes for the development of the EITI work plan and to ensure that all colleges from government, industry and civil society are consulted on future updates to work plans. Togo could consider publishing updates on the implementation of the work plan more regularly, to clarify how the MSG and the secretariat monitor implementation.

EITI requirement	First validation (08 Mai 2018)		Second validation (September 11, 2020)	
	Level of progress	Corrective actions	Level of progress	Follow-up on corrective actions
Requirement 2.4- Contract Disclosure Policy	Significant	The MSG will need to clarify government policy on contract transparency, including relevant legal provisions, actual disclosure practices and any planned or ongoing government reforms.	Satisfying	<u><i>The corrective action on the contract disclosure policy has been fully implemented and Togo has made satisfactory progress on Requirement 2.4.</i></u> To strengthen implementation, the MSG is encouraged to take into account the new provisions of Requirement 2.4, paying particular attention to establishing a system for all licenses and contracts which must be systematically published from 1 January 2021. The MSG is also encouraged to include in its work plan detailed activities for comprehensive contract disclosure. The MSG may also wish to assess the completeness of contract disclosures and contract data published in various repositories, and consider bringing together all mining contract disclosures into a single repository to avoid duplication of effort.
Requirement 2.6- State participation	Significant	The MSG will need to disclose details relating to the conditions applicable to the SOE's equity participation, including its level of responsibility for covering expenditure at different stages of the project cycle (such as fully paid, free equity or interest earned), for example, on the website of the company concerned. The MSG will also present details of loans and loan guarantees provided to SNPT.	Satisfying	<u><i>The corrective measure regarding state participation has been fully implemented and Togo has made satisfactory progress on Requirement 2.6.</i></u> To strengthen implementation and improve citizens' access to information on the rules and practices governing extractive SOEs' relationships with the government, the SNPT could consider broadening the scope of its own separate systematic disclosures, e.g. example via a website where company statutes, audited financial statements and disclosures relating to SNPT operations beyond the extractive industries could be published. The MSG could also clarify the full legal and commercial conditions related to the purchase of an additional stake by the State, beyond the 10% non-paying stake in extractive companies.
Requirement 4.3- Barter agreement	Significant	The MSG should endeavour to fully understand the terms of the barter agreements and contracts involved, the identity of the parties involved, the resources that have been pledged by the State, the value of the consideration in terms of financial flows and economic (for example, infrastructure works) and the level of materiality of these agreements compared to conventional contracts. The Multi-Stakeholder Group and the Independent Administrator should ensure that the EITI Report presents these agreements, at a level of detail equal to that which applies to the disclosure and	Satisfying	<u><i>The corrective measure regarding infrastructure supplies and barter agreements has been fully implemented and Togo has made satisfactory progress on Requirement 4.3.</i></u> To strengthen implementation, Togo is encouraged to ensure that annual disclosure of the implementation of barter agreements is accompanied by a mechanism to ensure data reliability.

EITI requirement	First validation (08 Mai 2018)		Second validation (September 11, 2020)	
	Level of progress	Corrective actions	Level of progress	Follow-up on corrective actions
		reconciliation of other payments and revenue streams.		
Requirement 4.5- State Enterprise Transactions	Significant	The Multi-Stakeholder Group must ensure that the SNPT provides the detailed information requested by the Independent Administrator in order to be able to further the reconciliation procedure with the government figures.	Satisficing	<u><i>The corrective measure regarding transactions between state-owned enterprises and the government has been fully implemented and Togo has made satisfactory progress on Requirement 4.5.</i></u> To strengthen implementation, Togo may wish to examine ways to systematically disclose significant payments from state-owned enterprises to the government, by regularly publishing on the Internet the audited financial statements of SNPT or any other enterprise in a barter agreement with the State.
Requirement 5.2- Subnational transfers	Significant	The MSG should communicate with the OTR to disclose the revenue sharing formula for all transfers between state entities at the national and subnational levels that relate to revenues from the extractive sector, including any discrepancies between the transfer amounts calculated in accordance with the relevant revenue sharing formula and the amounts that were actually transferred between the central government and each of the national entities concerned.	Satisficing	<u><i>The corrective measure regarding subnational transfers has been fully implemented and Togo has made satisfactory progress on Requirement 5.2.</i></u> To strengthen implementation, Togo is encouraged to redouble its efforts to increase local government participation in the EITI reporting process and may wish to consider ways to strengthen the quality of disclosures relating to subnational transfers.

Annex 11 : Personnel contacted during the mission

Moore Insight	
Paul Stockton	Director
Ben Toorabally	Mission Director
Rached Maalej	Team Leader
Fidelys Rafenomanana	Manager
Bilel Yahyaoui	Manager
Nejm Zitouni	Manager
Tsiritiana Andrianarison	Senior

Steering Committee	
DEDJI Affo Tchitchi	Chair of the Governance Committee of the EITI Steering Committee
PIGNAN GNANSA Palakassi	Chair of the Finance and Rapid Regulations Committee of the EITI Steering Committee
SOGLE Damégare	Chair of the Implementation Committee of the EITI Steering Committee
KOUGBLENOU Kossi Pius	Chair of the Validation Committee of the EITI Steering Committee
TEDIHOU Pidénam	Chair of the Monitoring and Outreach Committee of the EITI Steering Committee

EITI National Secretariat	
Didier Kokou AGBEMADON	EITI National Coordinator
AMEKUDZI Koffi Séwonou	Head of EITI Administration and Capacity Building Unit
DZIVENOU Mensah Kwami Kumah	Head of EITI Information and Communication Unit
FANGLA Awoéfa	Assistant to the EITI National Coordinator

Directorate General of Mines and Geology (DGMG)	
Marcel D. SOGLE	Director General of Mines and Geology

Revenue Authority (CI)	
KOLANI Liman	CPPS/CI Programs Coordinator

Commissariat of Customs and Excise (CDDI)	
LOOKY DJOBO Sayo G.	Head of Tax Statistics Division

Directorate General of the Treasury and Public Accounting (DGTCP)	
Nikabou KOYABI	Central Inspector of the Treasury - Head of Miscellaneous Operations Division

National Agency for Environmental Management (ANGE)	
Dr. Koffi Efanam Adadji	Managing director

Directorate General of Labour and Social Laws (DGTLS)	
N'SOUGAN Yaovi Amegnonna	Labour Inspector/DGT Revenue Manager

Togolese Water Company (ToE)	
KODJO Afi Egonam	Sales & Marketing Advisor

National Social Security Fund (CNSS)	
GNITOU Lassimalaba	Director of Collection and Registration

Court of Auditors	
Prosper Tchalouw PILOUZOUÉ	Advisor

FOR MORE INFORMATION:

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