

## Decree on systematic disclosure, Mauritania (in French)

The below is a translation from French.

See for the original in French: <https://eiti.org/fr/document/decret-portant-divulgation-systematique-donnees-relatives-aux-industries-extractives>

### Decree No. 2019-141/PM on the systematic disclosure of data relating to the extractive industries

The Council of Ministers having been consulted, 20 June 2019,

#### DECREES:

**Article 1:** Pursuant to the provisions of Article 2, Decree No. 2018-135 of 27 September 2018 on the establishment, organisation and operation of the EITI National Committee (EITI multi-stakeholder group), the purpose of this decree is to establish the regulatory framework for mainstreaming the EITI through the systematic disclosure of data according to the EITI Standard.

It specifies the obligations regarding the opening of extractive industry data using a standardised approach to responsibility for and the publication and use of this data.

**Article 2:** Open data is defined by the Open Data Charter as "data and content that can be freely used, modified and shared by anyone for any purpose ". This charter describes open data as "digital data that is made available with the technical and legal characteristics necessary for it to be freely used, reused, and redistributed by anyone, anytime, anywhere".

**Article 3:** The term "mainstreaming" shall mean that the principles and requirements of the EITI Standard shall be mainstreamed into the Government's and the companies' reporting systems. The term "systematic disclosure" shall mean that the EITI reporting requirements shall be routinely met through reports in an "Open Data" format that are accessible and at source. These reports shall cover tax data and contextual information disclosed by companies and the Government.

**Article 4:** The information to be disclosed within the mainstreaming framework is the information required by the EITI Standard, according to the existing reporting scope. Any decision regarding an exception to the reporting scope is the exclusive competence of the EITI-NC.

**Article 5:** With the implementation of mainstreaming, the EITI National Committee is the main decision-making body for EITI implementation.

Consequently, it must:

- When relevant, ensure that audit and quality assurance procedures are followed for the data reported by companies and public entities involved in the EITI reporting process, and that these procedures comply with the EITI Standard and international auditing standards.
- Oversee, regulate and monitor the systematic disclosure of data by the various entities in the EITI process in accordance with the EITI Standard and the policies and decisions of the EITI-NC arising therefrom.

- Define the scope of what, how and how often data are published systematically, as stated in Article 6 below.
- From the entry into force of this Decree, define the format and frequency of EITI reporting dedicated to mainstreaming arrangements as well as review this definition every six months to adapt it to progress made in the implementation of mainstreaming.
- Coordinate outreach and capacity-building actions undertaken by the EITI-NC and stakeholders to support implementation of mainstreaming.
- Support reporting entities in their efforts to make their reports understandable and accessible.

**Article 6:** Reporting entities shall ensure that their data are published allowing their accessibility, dissemination and reuse according to the national legislation and regulations in force and to international standards on the publication of data to which Mauritania has subscribed.

To do this, they are required to:

- Make their data electronically searchable and available online, on a medium directly belonging to them in their own right or for which they are the parent body. Responsibility for the information disclosed shall pertain to the reporting entity at the source.
- Publish their data in a standard open format to be defined by the EITI-NC.
- Meet the standards of data reliability and completeness prescribed by the EITI Standard and defined by the EITI-NC.
- Publish their data using a free, open licence.
- Inform users that the data is available and usable without prior authorisation.
- Describe the data in such a way that users are reasonably informed of analytical limitations (strengths and weaknesses), legal and security requirements, and its methods of production and processing.
- Code or tag their data files in a way that makes the information interoperable and comparable with other public data, by adopting data standards approved by the EITI-NC for the dissemination of such data.
- Comply with national revenue classification systems and international standards adopted by the EITI-NC.
- Comply with the timetable decided by the EITI-NC for the computerised online disclosure of their data.
- Publish at source, as soon as possible, their data in a regular and ongoing manner.
- Make the data understandable and accessible to the general public through explanatory notes, summary fact sheets or other means of dissemination, in the appropriate languages.
- Make reasonable efforts to offer summaries, analyses and explanations on paper or in any other non-electronic format to enable users without Internet access to access them.
- Manage and update the information that they hold and retain and classify it to make it easily accessible.

**Article 7:** Documents directly published by reporting parties or documents whose publication is done under the control or supervision of the EITI-NC shall belong to the public domain, unless otherwise specified by legislation.

**Article 8:** The entities or institutions involved shall, at the behest of their supervising ministries further to a request from the Chair of the EITI National Committee and within the specified timeframe, provide the EITI National Committee with all information necessary for the fulfilment of its missions.

**Article 9:** The provisions of this decree shall be specified, as needed, by decision of the Prime Minister, particularly concerning the scope and organisation of regular or routine publications and their media.

**Article 10:** From the entry into force of this decree, the EITI-NC is required to consider mainstreaming as the standard for its EITI implementation, in accordance with the requirements of the EITI Standard. The EITI-NC shall annually evaluate progress on the implementation of systematic disclosures and shall determine new goals, including the form of its EITI Report tailored to progress on systematic disclosure, in its annual action plan for moving forward towards mainstreaming.

**Article 11:** All previous provisions contrary to this decree are hereby repealed.

**Article 12:** The Minister of Oil, Energy and Mines and the Chair of the EITI National Committee shall be responsible, each in respect of their competences, for the implementation of this Decree, which shall be published in the Official Journal of the Islamic Republic of Mauritania.

Nouakchott, 1 July 2019