



Annexe B: Collecting data on ASM payments

Data on official payments in the ASM can be collected via agencies and at different points of the ASM supply chain. Below is a list of potential agencies that MSGs may wish to engage with to collect data.

Supply chain step	Official payments that may be made to the state	Receiving agencies	Destination of revenues
Mine level	<ul style="list-style-type: none"> • Exploration/prospection license • Exploitation/mining license • Business operation license or regular fees • Cooperative/association establishment license or regular fees • Royalties on production • Transport taxes • Local/district/regional taxes • Infrastructure and services (e.g. water supply, electricity connection, etc.) • Taxes on equipment (e.g. VAT, imports) and consumables (e.g. fuel) • Environmental licenses, inspections and fines • Fines for other breaches (e.g. health and safety) • Services of public security • Employment taxes, social security 	<ul style="list-style-type: none"> • Mines ministry and agencies including mines inspectors • State-owned enterprises or mineral purchasing counters • Environment ministry and agencies including environmental inspectors • Registration authorities (for licenses, cooperatives, etc.) • State service providers (e.g. water agency, electricity agency, road services, etc.) • State security providers (e.g. police) • Specific tax collection services (e.g. social security, impots, customs, etc.) • District/local authorities <p><i>Note: these agencies may collect at national and/or district and/or local levels</i></p>	<ul style="list-style-type: none"> • Central budget • Provincial/district/local administration • Mines ministry and agencies budgets • Environment ministry and agencies budgets • Specific state service providers' budgets

Supply chain step	Official payments that may be made to the state	Receiving agencies	Destination of revenues
Processing level	<ul style="list-style-type: none"> • Business operation license or regular fees • Royalties on production • Transport taxes • Infrastructure and services charges (e.g. water supply, electricity connection) • Taxes on equipment (e.g. VAT, imports) and consumables (e.g. chemicals, fuel) • Environmental licenses, inspections and fines • State laboratory or mineral analysis fees • Services of public security • Employment taxes, social security 	<ul style="list-style-type: none"> • Mines ministry and agencies including mines inspectors • State-owned enterprises or mineral purchasing counters • Environment ministry and agencies including environmental inspectors • Registration authorities (for licenses, cooperatives, etc.) • State service providers (e.g. water agency, electricity agency, road services, etc.) • State security providers (e.g. police) • Specific tax collection services (e.g. social security, impots, customs, etc.) 	<ul style="list-style-type: none"> • Central budget • Provincial/district/local administration • Mines ministry and agencies budgets • Environment ministry and agencies budgets • Specific state service providers' budgets
Export level	<ul style="list-style-type: none"> • Business operation license or regular fees • Royalties on production • Transport taxes • Infrastructure and services charges (e.g. water supply, electricity connection) • Taxes on equipment (e.g. VAT, imports) and consumables • Environmental licenses, inspections and fines • Services of public security • Employment taxes, social security • Export taxes and fees for specific documents • Fees for services such as traceability 	<ul style="list-style-type: none"> • District/local authorities <p><i>Note: these agencies may collect at national and/or district and/or local levels</i></p>	