

**Payments to government authorities in 2021**

**Definition:**

ANAIM :	Agence National de l'Aménagement des Infrastructures Minières
ANAM :	Agence de la Navigation Maritime
AM :	Attaché Militaire
AGUIPE :	Agence Guinéenne de la Promotion de l'Emploi
ANSS :	Agence Nationale de la Sécurité Sanitaire
APIP :	Agence pour la Promotion des Investissements Privés
BCRG :	Banque Centrale de la République de Guinée
BST :	Bourse de Sous-Traitance
BGEE :	Bureau Guinéen d'Etude et d'Evaluation
BNE :	Bureau National d'Expertise
BRTT :	Bureau Régional des Transports Terrestres
CBG/CFB :	Compagnie des Bauxites de Guinée / Chemin de Fer Boké
CFP Boké :	Centre de Formation Professionnelle de Boké
CMG :	Chambre des Mines de Guinée
CNSS :	Caisse Nationale de la Sécurité Sociale
CPDM :	Centre de Promotion et de Développement Minier
CRK :	Commune Rurale de Kamsar
CRK/G :	Gendarmerie Commune Rurale Kamsar
CRS/G :	Gendarmerie Commune Rurale Sangaredi
CRS :	Commune Rurale de Sangaredi
CUB :	Commune Urbaine de Boké
CBG :	Compagnie des Bauxites de Guinée
CRDK :	CRD de Kamsar
DGD :	Direction Générale des Douanes
DNI :	Direction Nationale des Impôts
DNT :	Direction Nationale du trésor
EDG :	Electricité de Guinée
FD :	Fond Minier
FODEL :	Fonds de Développement Economique Local
GTB :	Gendarmerie Territorial de Boké
IRA :	Institut de Recherche Agronomique
OPG :	Office de la Poste Guinéenne
PGT :	Per diem payé aux agents gouvernementaux
PAF :	Police des Airs et des Frontières
RRB :	Radio Rurale de Boké
RTG :	Radio Télévision Guinéenne
RCT :	Receveur Central du Trésor
RSI :	Receveur Spécial des Impôts
SNMT :	Service National de la Médecine du Travail
RFI :	Receveur Fiscalité Immobilière
PCG :	Pharmacie Centrale de Guinée
IGNM :	Institut Guinéen de Normalisation de la Météo

<b>Name of the enterprise:</b>		Guinea Alumina Corporation S.A.			
<b>Period covered:</b>		01/01/2021 to 31/12/2021			
No.	Flow Name	Collecting Organization	Total Amounts		Comments
			GNF	USD	
<b>A</b>	<b>Cash-flow</b>				
1	Fees for examination of mining rights case files	CPDM			
2	Fixed duties	CPDM			
3	Tax on substances from quarries	DNM			
4	Fines for mining violations	DNM			
5	BCRG royalty on gold shipments	BCRG			
6	Export tax on handicraft production and industrial production (diamond)	BNE			
7	Royalty purchase counters, buyers and collectors (Art. 44)	BNE			
8	Royalty on marketing of gold (Art. 49)	BNE			
9	Corporate income tax	DNI	49,262,500,000	5,004,223.19	
10	Withholding tax (10% on local purchase and 15 % on rental)	DNI	2,543,421,702	258,367.92	
11	Personal income taxes	DNI			
12	Heritage taxes	DNI			
13	Taxes on non-mining goods and services	DNI			
14	Registration Taxes	DNI			
15	Telephone fee	DNI			
16	Salary tax	DNI	33,968,162,940	3,450,581.45	
17	Export tax on handicraft production and industrial production (gold)	DGD			
18	Customs fees (fees, royalties, levies, fines, taxes, VAT)	DGD	2,152,205,889	221,854.02	
19	Tax on mining substances	DNT	310,188,733,412	31,719,972.53	
20	Dividends	DNT			
21	Transfer capital gains tax	DNT			
22	Social Security (CNSS) contributions	CNSS	2,425,925,000	247,950.86	
23	Infrastructure leases	CBG/CFB	89,779,935,940	9,184,302.00	
24	Payments under Royalties Settlement Agreement	BCRG			

<b>B Other significant payments</b>					
25	Other significant payments (>700 million GNF, equivalent to 100,000 USD), including but not limited to:	AM	300,000,000	30,660.67	
	- Income on the transfer of holdings	AGUIPE	1,443,253,455	147,865.07	
		ANSS	256,250,000	27,482.78	
	- Advances and Loans	APIP	100,000,000	9,940.36	
	- Other extraordinary payments on mining rights	BST	299,074,596	30,036.62	
		CMG	2,317,785,770	230,325.78	
		CRK	141,976,812	14,527.53	
		CRK/Gendarmerie	1,202,108,700	128,926.01	
		CRS/Gendarmerie	837,941,053	89,869.08	
		OPG	2,400,000	243.36	
		EDG	236,215,197	23,480.64	
		PGT	777,707,200	83,409.00	
		SNMT	583,640,550	59,922.03	
		RRB	13,400,000	1,377.28	
		PAF	50,005,146	5,363.05	
	RFI	212,091,032	21,529.26		
<b>C Subnational payments</b>					
26	Surface royalty	Préfecture (Boke) RDC (Kamsar & Sangaredi)			N/A. GAC is exempted from this royalty
27	Contribution to local Development	Commune Urbaine de Boke,	14,197,553,574	1,425,886.67	Payments to the FODEL Account (Fonds de Développement Economique Local)
28	Other contributions to local development	DNI Branch of RDC (Kamsar & Sangaredi), CRD Kamsar & Sangaredi			Tax on office and guest-houses rental (CFU)
<b>D Social payments</b>					
29	Social transfers and projects (mandatory contributions)	Prefecture of Boke, RDC (Kamsar & Sangaredi)			Payment to the FODEL Account (Fonds de développement Economique Local)
30	Social transfers and projects (voluntary contributions)	Prefecture of Boke, RDC (Kamsar & Sangaredi)			Payment to the FODEL Account (Fonds de développement Economique Local)



E Subnational transfers					
31	Transfers for taxes on the operation of quarries, made to the prefectures, RDC and other municipalities				Enterprises not affected by this flow
32	Transfers for taxes on the operation of quarries, made to the Mining Investment Fund				Enterprises not affected by this flow
33	Transfers for fixed duties, made to the Mining Investment Fund				Enterprises not affected by this flow
34	Transfers for mining infrastructure leases, made to the Mining Investment Fund				Enterprises not affected by this flow

In the event that no payments have been made over the period from 1 January 2021 to 31 December 2021, the corresponding cell must be filled by stating "None".

**Signature and stamp of the enterprise**

**Certification of Management**

I, the undersigned for and in the name of Guinee Alumina Corporation, hereby declare that the information contained in this aggregated form is accurate, reliable and complete. I confirm, in particular that:

1. All of the data are accurate and complete and duly reflect all payments made between 1 January 2021 and 31 December 2021.
2. The declared data are consistent with the definitions appearing in the instructions for completing declaration forms, which we have applied strictly in completing the declaration forms.
3. All data declared in cash were determined on a cash basis, in accordance with the receipts and supporting documents used in completing the form.
4. The data declared in cash do not contain any payment made prior to 1 January 2021 or after 31 December 2021
5. All of the declared data relate to genuine receipts and supporting evidence, which we make to available to the Independent Administrator and the Steering Committee of EITI Guinea.
6. The declared data have been certified by the enterprise's external auditor in accordance with the declaration appearing below or with the certification letter prepared and attached to the present declaration form.

Name: Youssuff SYLLA

Title: Director General

DocuSigned by:

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Signature and stamp of the enterprise



Sections II and III of the declaration are attached to this declaration file.

**Certification of audit (to be completed below or via a separate certification letter)**

1. I, the undersigned external auditor of the declaring enterprise, certify that I have reviewed the present declaration and confirm that I have verified the reliability and completeness of the data and information provided.
2. I certify without reservation that these data are consistent with the enterprise's accounting data
3. Based on this review, I certify that I have not identified any significant discrepancies that call into question the reliability and completeness of the data and information provided in the present declaration.

Name

*Kadobuno René Marie*

Title

*Associé Gérant*

Name of the auditing firm/service

Signature and stamp of the external auditor

*[Signature]*  
**FFA**  
Immeuble de l'Arct. avêché  
Corniche Sud  
BP: 1762 Conakry  
Tél: 00224 654 99 99 09 / +224 621 99 99 09