

**TEMPLATE C: "THIS TEMPLATE IS TO BE FILLED OUT BY MDAs for revenues received from LARGE SCALE MINING COMPANIES AND PROSPECTING AND EXPLORATION COMPANIES"**

**NOTE: (1) Complete One Template for period ending 2006 and One for period ending 2007. (2) Separate and detailed instruction is provided.**

**SIERRA LEONE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVES (SLEITI)**

**Name of Reporting Institution (MDA):** \_\_\_\_\_ **Address:** \_\_\_\_\_

**Name of Company on Which Report is Based:** \_\_\_\_\_

<b>License No (s):</b>	<b>Acquisition No:</b>	<b>Type of License (s):</b>	<b>Duration:</b>	<b>Expiry date (s) of License (s):</b>	<b>Location of Leased Area:</b>	<b>Type (s) of Mineral Mined:</b>
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**Report on revenues received from specific mining company for the financial year ending 31<sup>st</sup> December, 200\_\_**

Line #	TYPE OF PAYMENT	Explanatory notes (Event/transaction that trigger payment - e.g. regulations, law, agreement, etc)	Basis of Tax/Fee Paid (e.g. rate applied, criteria, etc)	Payment From (see list below OR specify if payment is made through third-party)	Total Amount - Currency (US\$) (actual currency paid in US dollars or Leones -No currency conversion required)	Total Amount - Currency (Le) (actual currency paid in Leones or US dollars -No currency conversion required)	Method of Payments (i.e. Cheques/Wire Transfer, Cash, etc)	Payment Ref # (if amount represents multiple payments, attach list & breakdown of amounts)	Date(s) of Payment(s) - (format as: dd/mm/yyyy)	Where was transaction received? (specify name of bank, office, etc)	Comments/ Additional Information (if more space is needed go to end of worksheet)
	A	B	C	D	E	F	G	H	I	J	K
<b>1</b>	<b>TAXES AND FEES</b>				0	0					
(a)	Corporate tax	In accordance with the provision in the Income Tax Act and surtax (temporary imposition) act. % of chargeable business income.									
(b)	Agricultural Development Fund	Amounts paid as a percentage of revenue generated by sales of minerals produced for agric devel. in the area of mineral deposit.									
(c)	Royalty	Amounts paid as a percentage of revenue generated by sales of precious stones & other minerals export building & industrial minerals.									
(d)	Customs duty on prospecting and exploration equipment	In accordance with provision in the Mines and Minerals Act									
(e)	Import, customs and excise duties and other levies on mining equipment, consumable mining stores	Levies on mining equipments, consumable mining stores, etc.									
(f)	Exclusive prospecting license	Fees paid per squared mile depending on mineral									[Provide license #]
(g)	Non-exclusive prospecting license	Fees paid per squared mile depending on mineral									[Provide license #]
(h)	Exploration license	Fees paid per squared mile depending on mineral									[Provide license #]
(i)	Mining lease	Fees paid per square mile depending on mineral and type of deposit									

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(j)	Taxes from employees(PAYE)	Pay As You Earn government tax paid, per year.									
(k)	Payroll taxes	For expatriate employees									
(l)	Minor taxes	Should not exceed \$250,000 per annum									
(m)	Import inspection fees	Percentage of CIF price of all goods imported and percentage of gross sales price of goods exported.									
(n)	Road user's fuel levy	Applicable for petrol and diesel used by company vehicles but not off-highway vehicles.									
(o)	Port/Harbour charges	Compulsory pilotage rate, buoyage fees									
(p)	Fuel and lubricants imported	As per any special agreement									[Specify agreement & date]
(q)	Freight levy (specify)	Fees paid on exported and imported items on behalf of the company									
(r)	Dividends to Govt/profit sharing	Percentage of total profits paid to government and community									
(s)	Other customs related charges-specify	As applicable									

**SIERRA LEONE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVES (SLEITI)**

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License No (s):	Acquisition No:	Type of License (s):	Duration:	Expiry date (s) of License (s):	Location of Leased Area:	Type (s) of Mineral Mined:
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(t)	Community Development Fund	Royalty paid from diamond export operations to the CDF, per year									
(u)	NASSIT Payments	Payments made to National Security and Insurance Trust, per year									
<b>2</b>	<b>PAYMENTS AT LOCAL LEVEL</b>				0	0					
(a)	Surface rent	Fees paid per year per acre or part thereof. Specify distribution under comments.									
(b)	Dividends to community/profit sharing	Percentage of total profits paid government and community									
(c)	Other payments(Specify)	Indicate any other mining related payments at local level..i.e. District or Local Councils									
<b>3</b>	<b>PAYMENT FOR SERVICES (SPECIFY BELOW)</b>				0	0					
(a)		Indicate any other mining related payments for services to any of the MDAs									
(b)											

SIERRA LEONE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVES (SLEITI)

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4	<b>WITHHOLDINGS</b>	(On dividends and profits remitted in accordance with Income Tax Act )			0	0					
(a)	Interest	Amounts reported as related to interest-generated revenue									
(b)	Dividends	Amounts reported as related to dividend-generated revenue									
(c)	Resident contractors	Amounts reported as related to resident contractors									[Provide contractor(s) info]
(d)	Non resident contractors	Amounts reported as related to non-resident contractors									[Provide contractor(s) info]
5	<b>ADDITIONAL DISCLOSURES (SPECIFY BELOW)</b>				0	0					
(a)		Payment to MDA, local authorities & other parties not listed in the under Line # 1 thru 4									
(b)											

Additional Comment/Information: \_\_\_\_\_

TOTAL 0 0

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**Management sign-off**

I acknowledge on behalf of..... the need to supply fair and accurate information in accordance with the guidelines provided and have endeavored to do so.

Name of Authorizing Officer:  
 Position/Title:  
 Signature:  
 Date:  
 Contact Phone:  
 Contact Email:

**Auditor's Report**

We have examined the foregoing SLEITI reporting template of ..... and have:

(a) tested the extraction of the payments data included on the reporting template; and  
 (b) reviewed that the company has reconciled the cash-based payment details it has included in their template to their accrual-based financial statements.

Based on this examination, we report that nothing has come to our attention that would lead us to believe that the information disclosed in the template does not represent a fair and accurate summary of payments made to the stated government agencies in accordance with the instructions on the template.

Name and Address of Audit Company:  
 Auditor's Name:  
 Auditor's Position/Title:  
 Signature:  
 Date:  
 Contact Phone:  
 Contact Email:

**LIST OF INDUSTRIAL MINING COMPANIES, DIAMOND EXPORTERS/DEALERS (MINING COMPANIES)**

**Industrial Mining Companies: Code (Column-D)**

- (1) Sierra Rutile Ltd (SR)
- (2) Koidu Holdings (KH)
- (3) London Mining Co. (LM)
- (4) African Minerals (AM)
- (5) Cluf Gold (CG)
- (6) Sierra Minerals (SM)

**Diamond Exporters/Dealers:**

- (7) Isham Mackie (IM)
- (8) Kassim Basma (KB)
- (9) Andre Hope (AH)