

Appendix E: Consolidated Line Items (Forestry Sector)

No.	Tax code	Tax description	Original Templates Invoiced		Difference	Adjustments			Final Amounts		
			Company	Agency		Company	Agency	Company	Agency	Difference	
			A	B	C=B-A	D	E	F=A+D	G=B+E	H=G-F	
			US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	
1		Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-	
2		Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-	
3		Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-	
4		Corporate Profits Tax / Turnover Tax	18,000	-	(18,000)	(18,000)	-	-	-	-	
5		Import Levy	63,641	191,736	128,096	200	-	63,841	191,736	127,896	
6		Excise Tax	7,132	2,602	(4,530)	-	-	7,132	2,602	(4,530)	
7		GST	96,308	421,536	325,228	(2,339)	-	93,969	421,536	327,567	
8		ECOWAS Trade Levy (ETL)	82,983	431,702	348,719	2,172	-	85,155	431,702	346,547	
9		Pre-Shipment / Destination Inspection (GOL's share)	32,197	116,701	84,505	2,975	-	35,171	116,701	81,530	
10		Customs User Fees	-	-	-	-	-	-	-	-	
11		Administrative fees	77,703	255,810	178,108	-	-	77,703	255,810	178,108	
(a)		Business Registration	300	-	(300)	-	-	300	-	(300)	
(b)		Article of Incorporation	7,467	13,914	6,448	45	-	7,512	13,914	6,403	
(c)		Operational / Professional License	20	130	110	10	-	30	130	100	
(d)		Vehicle Registration	4,681	5,410	729	58	-	4,739	5,410	672	
(e)		Resident Permits	64,026	105,412	41,386	465	1,500	64,491	106,912	42,421	
(f)		Fire Certificate	63,900	129,325	65,425	6,750	-	70,650	129,325	58,675	
(g)		Work Permits	-	2,195	2,195	-	-	-	2,195	2,195	
12		Dividends to GOL	22,750	88,000	65,250	-	-	22,750	88,000	65,250	
13		GOL Fines	-	-	-	-	-	-	-	-	
14		Personal Income Withholding	183,556	31,546	(152,010)	(121)	-	183,435	31,546	(151,889)	
15		Non-Resident Withholding	61,913	364,321	302,408	19,204	-	81,118	364,321	283,203	
16		Board Fees Withholding	300	-	(300)	(300)	-	-	-	-	
17		Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-	
(a)		Rent / Lease	221	16,313	16,092	-	-	221	16,313	16,092	
(b)		Interest	11,648	14,178	2,530	1,390	-	13,038	14,178	1,140	
(c)		Dividends	5	-	(5)	-	-	5	-	(5)	
(d)		Professional services	0	-	(0)	-	-	0	-	(0)	
(e)		Contract Services	-	-	-	-	-	-	-	-	
(f)		Withholding Tax Other	82,451	7,370	(75,081)	(55,993)	-	26,458	7,370	(19,088)	
18		Surface Rental	-	-	-	-	-	-	-	-	
19		Minerals License fees:-	390,371	1,476,844	1,086,473	-	-	390,371	1,476,844	1,086,473	
(a)		Class (A, B, C) License	-	-	-	-	-	-	-	-	
(b)		Broker License	-	-	-	-	-	-	-	-	
(c)		Dealer License	-	-	-	-	-	-	-	-	
(d)		Fine Precious Mineral License	-	-	-	-	-	-	-	-	
(e)		Exploration License Fees	-	-	-	-	-	-	-	-	
(f)		Mining Concession	-	-	-	-	-	-	-	-	
20		Royalty	-	-	-	-	-	-	-	-	
21		Mineral Dev't & Research Fund (pd to MLME only)	26,338	-	(26,338)	-	-	26,338	-	(26,338)	
22		Scientific Research Fund	-	-	-	-	-	-	-	-	
23		Small Scale Miners payments (consolidated)	-	-	-	-	-	-	-	-	
24		Brokers payments (consolidated)	-	-	-	-	-	-	-	-	
25		Dealers payment (consolidated)	-	-	-	-	-	-	-	-	
26		Export tax	-	-	-	-	-	-	-	-	
27		Rubber/Oil Palm Development Fund	-	13,641	13,641	2,021	-	2,021	13,641	11,621	
28		Land Resource Tax	-	-	-	-	-	-	-	-	
29		Rubberwood Products -	-	-	-	-	-	-	-	-	
(a)		Local Collections	-	-	-	-	-	-	-	-	
(b)		Export Collections	-	-	-	-	-	-	-	-	
30		Rubber sales tax	-	-	-	-	-	-	-	-	
31		Block Inspection Fees	-	-	-	-	-	-	-	-	
32		Contract Administration Fee	1,300	2,000	700	-	-	1,300	2,000	700	
33		Waybill Fee	11,000	25,000	14,000	(1,000)	1,000	10,000	26,000	16,000	
34		Phyto Sanitary Fee	15,750	84,650	68,900	11,100	(7,250)	26,850	77,400	50,550	
35		Area Fee	1,700	4,900	3,200	200	-	1,900	4,900	3,000	

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36	Stumpage Fee	766,338	453,045	(313,293)	(4,360)	6,250	761,978	459,295	(302,683)
37	Auction Fee	1,183,433	2,260,441	1,077,008	179,983	391,575	1,363,416	2,652,016	1,288,601
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-	-
39	Sawmill Permit Fees	604,848	223,289	(381,559)	35,454	-	640,301	223,289	(417,012)
40	Chainsaw Lumber Fees (PI Sawers)	-	2,500	2,500	-	-	-	2,500	2,500
41	Bid Premium	-	28,659	28,659	750	-	750	28,659	27,909
42	Timber Export Licence Fees	563,991	396,984	(167,007)	1,756	-	565,747	396,984	(168,763)
43	Log Export Fees	3,788	15,413	11,625	8,213	-	12,001	15,413	3,412
44	Non Timber Forest Products -	1,268,301	2,206,112	937,811	(425,284)	-	843,017	2,206,112	1,363,095
(a)	Local Collections	841	3,529	2,688	-	-	841	3,529	2,688
(b)	Export collections	-	-	-	-	-	-	-	-
45	Chain of Custody Management Fee (PSI)	-	40,270	40,270	-	-	-	40,270	40,270
46	Research Vessels Tonnage Tax	157,086	616,616	459,529	61,506	-	218,592	616,616	398,024
47	Mobile Offshore Drilling Unit Certification Fees	-	-	-	-	-	-	-	-
48	Supply Vessel Annual Tonnage Tax	-	-	-	-	-	-	-	-
49	Inspection Fees	-	-	-	-	-	-	-	-
50	Permit Fees for Vessel Crew	-	-	-	-	-	-	-	-
51	Casualty Investigation Fees	-	-	-	-	-	-	-	-
52	Reflag Fees	-	-	-	-	-	-	-	-
53	EIA:Iron Ore: Industrial	-	-	-	-	-	-	-	-
54	EIA:Gold: Class A	-	-	-	-	-	-	-	-
55	EIA:Gold: Class B	-	-	-	-	-	-	-	-
56	EIA:Gold: Class C	-	-	-	-	-	-	-	-
57	EIA:Diamond: Class A	-	-	-	-	-	-	-	-
58	EIA:Diamond: Class B	-	-	-	-	-	-	-	-
59	EIA:Diamond: Class C	-	-	-	-	-	-	-	-
60	EIA:Bitite	-	-	-	-	-	-	-	-
61	EIA:Offshore Oil	-	-	-	-	-	-	-	-
62	EIA:Seismic Survey	-	-	-	-	-	-	-	-
63	EIA:Rock Quarry: Large	-	-	-	-	-	-	-	-
64	EIA:Rock Quarry: Medium	-	-	-	-	-	-	-	-
65	EIA:Timber Sale Contract	-	-	-	-	-	-	-	-
66	EIA:Private Use Permit: < 50k hectares	-	-	-	-	-	-	-	-
67	EIA:Private Use Permit: > 50k hectares	-	-	-	-	-	-	-	-
68	EIA:Forestry Management Contract: Large	-	-	-	-	-	-	-	-
69	EIA:Forestry Management Contract: Medium	-	-	-	-	-	-	-	-
70	EIA:Wood Processing: Large	-	-	-	-	-	-	-	-
71	EIA:Wood Processing: Medium	-	-	-	-	-	-	-	-
72	EIA:Wood Processing: Small	-	-	-	-	-	-	-	-
73	Aviation Development Fees	-	-	-	-	-	-	-	-
74	Aircraft Inspection Fees	-	-	-	-	-	-	-	-
75	Temporary Air Service Permit	-	-	-	-	-	-	-	-
76	Land Permit Fees	-	-	-	-	-	-	-	-
77	Oil License Fees	-	-	-	-	-	-	-	-
78	Social Welfare Contribution	-	-	-	-	-	-	-	-
79	Annual Training	-	-	-	-	-	-	-	-
80	Hydrocarbon Development Fund	-	-	-	-	-	-	-	-
81	NOCAL / GOL Production shares under PSA	-	-	-	-	-	-	-	-
82	Attendance fees	-	-	-	-	-	-	-	-
83	Rural Energy fund	-	-	-	-	-	-	-	-
84	NOCAL Others**	-	-	-	-	-	-	-	-
85	Rubber Wood Chips	-	-	-	-	-	-	-	-
86	Logs	-	134,613	134,613	-	-	-	134,613	134,613
87	Stevedoring Tariff	-	-	-	-	-	-	-	-
88	Storage Tariff	-	-	-	-	-	-	-	-
89	Auxiliary Rates	-	-	-	-	-	-	-	-
90	General Cargo	-	-	-	-	-	-	-	-
91	Towage	-	-	-	-	-	-	-	-
92	Pilotage	-	-	-	-	-	-	-	-
93	Mooring & Unmooring	-	-	-	-	-	-	-	-

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94	Contribution Directly to University	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	2,283	-	(2,283)	(2,283)	-	-	-	-
(b)	LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others* (Helicopter Landing Charges)	-	1,300	1,300	-	-	-	1,300	1,300
(e)	LEC payments	233,698	528,191	294,493	115,701	-	349,398	528,191	178,793
(f)	Bur of Imm and Nat (visa extension fees)	-	287	287	-	-	-	287	287
		6,112,267	10,716,486	4,604,219	(59,731)	393,075	6,052,536	11,109,561	5,057,025