

ENDNOTE 11

Different figures for mining sector revenues appear in the 2013-2015 EITI reports, depending on whether or not flows of payments for Value Added Tax (VAT) are included in the statistics. The EITI took those payments into account for its work reconciling the payment declarations by companies and state agencies, but did not consider VAT payments in determining the revenues of the extractives sectors (see p. 12, EITI report DRC 2014). Global Witness has used the figures that do not include VAT, which should be reimbursed to companies. Total payments to government including VAT would be higher. To calculate mining sector revenue each year, Global Witness added EITI figures for mining companies' contributions to the budget (including state-owned company contributions), funds withheld by tax and government agencies, and funds paid into state-owned enterprises. To avoid

double counting, we have subtracted any tax payments (both those that reached the treasury and those withheld by tax agencies) by state-owned companies from the reported figures in EITI for the revenues of those companies. We have also separated figures for the provincial tax agency, DRKAT, and for smaller government agencies (which EITI reports together as "other" beneficiaries) from those of the three national tax agencies. This allows for two different figures for withheld funds: one which includes DRKAT and the smaller government agencies, and one which just refers to the national tax agencies and state-owned companies. We left corporate social responsibility payments out of these calculations, as this is money that is – ostensibly at least – already flowing to the Congolese people. The breakdown of figures is as follows, figures shown in millions of US dollars:

Year	Company payments that reached the treasury	Funds withheld by national tax agencies	Funds withheld by state-owned companies	Total withheld by national tax agencies and state-owned companies	Funds withheld by provincial tax agency, DRKAT	Funds withheld by smaller government agencies and others**	Total withheld including provincial and other government agencies
2013	575.7	52.6	95.9	148.5	129.6	70.2	348.3
2014	761.2	61.2	253.2	314.4	162.4	48.2	525
2015	967.8	65.6	225.1*	290.7*	106.8	53.5	451*
Total	2303.1	179.4	574.2*	753.6*	398.8	171.9	1324.3*

Year	Total mining revenues	Percentage of mining revenues withheld by national tax agencies and state-owned companies	Percentage of mining revenues withheld in total
2013	924	16%	37.7%
2014	1286.2	24.4%	40.8%
2015	1418.8	20.5%	31.8%
Total	3629	20.8%	36.5%

* These figures include \$83.5m royalty and signature bonus payments originally due to Gécamines which were in fact redirected to a Cayman Islands company ultimately owned by Dan Gertler, a close friend of Congo's President Joseph Kabila. These payments are included here as they are funds which did not reach the treasury. See Box 1 for further details.

** This includes monies paid for a Taxe Promotion de l'Industrie (FPI), Fonds National d'Entretien Routier (FONER) and payments to provincial bodies, SAESSCAM and the Office Congolais de Contrôle (OCC) among others. See DRC EITI report 2014, Annex 14, and DRC EITI report 2015, Annex 15, for more information.