

## Appendix E: Consolidated Line Items (Agriculture Sector)

| No. | Tax code | Tax description                                     | Original templates lodged |            | Difference | Adjustments |             | Final Amounts |            | Difference |
|-----|----------|---|---------------------------|------------|------------|-------------|-------------|---------------|------------|------------|
|     |          |   | Company                   | Agency     |            | Company     | Agency      | Company       | Agency     |            |
|     |          |   | 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)     | 51,500                    | 50,000     | (1,500)    | (1,500)     | -           | 50,000        | 50,000     | -          |
| 4   |          | Corporate Profits Tax / Turnover Tax                | 22,821                    | -          | (22,821)   | (22,821)    | -           | -             | -          | -          |
| 5   |          | Import Levy   | 15,575,544                | 14,970,141 | (605,403)  | (872,847)   | 6,750       | 14,702,698    | 14,976,891 | 274,193    |
| 6   |          | Excise Tax  | 62,463                    | 64,556     | 2,093      | 1,750       | (343)       | 64,213        | 64,213     | -          |
| 7   |          | GST   | 89,423                    | 55,277     | (34,146)   | 1,218       | 62,975      | 90,641        | 118,252    | 27,611     |
| 8   |          | ECOWAS Trade Levy (ETL)                             | 4,380                     | 60,889     | 56,509     | 18,101      | (2,555)     | 22,481        | 58,333     | 35,852     |
| 9   |          | Pre-Shipment / Destination Inspection (GOL's share) | 153,422                   | 252,431    | 99,009     | 60,266      | (36,450)    | 213,688       | 215,981    | 2,293      |
| 10  |          | Customs User Fees                                   | -                         | -          | -          | -           | -           | -             | -          | -          |
| 11  |          | Administrative fees                                 | 616,059                   | 863,672    | 247,613    | 227,753     | (19,860)    | 843,812       | 843,812    | -          |
|     | (a)      | Business Registration                               | -                         | -          | -          | -           | -           | -             | -          | -          |
|     | (b)      | Article of Incorporation                            | 6,510                     | 13,555     | 7,045      | 3,390       | -           | 9,900         | 13,555     | 3,655      |
|     | (c)      | Operational / Professional License                  | -                         | 88         | 88         | 30          | -           | 30            | 88         | 58         |
|     | (d)      | Vehicle Registration                                | 1,597                     | 925        | (672)      | 521         | 1,366       | 2,118         | 2,291      | 173        |
|     | (e)      | Resident Permits                                    | 156,836                   | 224,406    | 67,570     | 46,830      | (725)       | 203,666       | 223,681    | 20,015     |
|     | (f)      | Fire Certificate                                    | 25,030                    | 48,605     | 23,575     | 12,100      | (3,820)     | 37,130        | 44,785     | 7,655      |
|     | (g)      | Work Permits  | 1,340                     | 1,390      | 50         | 20          | -           | 1,360         | 1,390      | 30         |
| 12  |          | Dividends to GOL                                    | 75,880                    | 109,000    | 33,120     | 26,750      | 4,630       | 102,630       | 113,630    | 11,000     |
| 13  |          | GOL Fines   | -                         | -          | -          | -           | -           | -             | -          | -          |
| 14  |          | Personal Income Withholding                         | 508,408                   | 673,951    | 165,543    | 13,984      | (78,919)    | 522,392       | 595,032    | 72,640     |
| 15  |          | Non-Resident Withholding                            | 3,987,890                 | 4,473,817  | 485,927    | 109,966     | (192,311)   | 4,097,856     | 4,281,506  | 183,650    |
| 16  |          | Board Fees Withholding                              | 277,655                   | 368,068    | 90,413     | 13,296      | (77,117)    | 290,951       | 290,951    | -          |
| 17  |          | Withholding on Payments to Third Parties for        | -                         | -          | -          | -           | -           | -             | -          | -          |
|     | (a)      | Rent / Lease  | -                         | -          | -          | -           | -           | -             | -          | -          |
|     | (b)      | Interest  | 4,469                     | 23,709     | 19,240     | 3,300       | (14,440)    | 7,769         | 9,269      | 1,500      |
|     | (c)      | Dividends   | -                         | -          | -          | -           | -           | -             | -          | -          |
|     | (d)      | Professional services                               | -                         | -          | -          | -           | -           | -             | -          | -          |
|     | (e)      | Contract Services                                   | -                         | -          | -          | -           | -           | -             | -          | -          |
|     | (f)      | Withholding Tax Other                               | 835,062                   | 3,199,865  | 2,364,803  | 384,197     | (1,979,306) | 1,219,259     | 1,220,560  | 1,301      |

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| 18  | Surface Rental  | -         | -         | -           | -       | -         | -         | -         | -       |
| 19  | Minerals License fees:-                               | 507,569   | 511,769   | 4,200       | 1,200   | -         | 508,769   | 511,769   | 3,000   |
| (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 Development & Research Fund (pd to MLME only) | -         | -         | -           | -       | -         | -         | -         | -       |
| 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                      | 108,100   | 33,100    | (75,000)    | -       | 74,600    | 108,100   | 107,700   | (400)   |
| 28  | Land Resource Tax                                     | -         | -         | -           | -       | -         | -         | -         | -       |
| 29  | Rubberwood Products -                                 | -         | -         | -           | -       | -         | -         | -         | -       |
| (a) | Local Collections                                     | -         | -         | -           | -       | -         | -         | -         | -       |
| (b) | Export Collections                                    | -         | -         | -           | -       | -         | -         | -         | -       |
| 30  | Rubber sales tax                                      | -         | 17,988    | 17,988      | 600     | (4,320)   | 600       | 13,668    | 13,068  |
| 31  | Block Inspection Fees                                 | 3,325,741 | 2,297,118 | (1,028,623) | 762,584 | 1,917,003 | 4,088,325 | 4,214,120 | 125,795 |
| 32  | Contract Administration Fee                           | -         | -         | -           | -       | -         | -         | -         | -       |
| 33  | Waybill Fee   | -         | -         | -           | -       | -         | -         | -         | -       |
| 34  | Phyto Sanitary Fee                                    | -         | -         | -           | -       | -         | -         | -         | -       |
| 35  | Area Fee  | 5,840     | -         | (5,840)     | -       | 5,690     | 5,840     | 5,690     | (150)   |
| 36  | Stumpage Fee  | -         | -         | -           | -       | -         | -         | -         | -       |
| 37  | Auction Fee   | -         | -         | -           | -       | -         | -         | -         | -       |
| 38  | Forest Product Fee (processed materials)              | -         | -         | -           | -       | -         | -         | -         | -       |
| 39  | Sawmill Permit Fees                                   | -         | -         | -           | -       | -         | -         | -         | -       |
| 40  | Chainsaw Lumber Fees (Pit Sawers)                     | -         | -         | -           | -       | -         | -         | -         | -       |
| 41  | Bid Premium   | -         | -         | -           | -       | -         | -         | -         | -       |
| 42  | Timber Export Licence Fees                            | -         | -         | -           | -       | -         | -         | -         | -       |

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|----|-----|--|---|-------|-------|-------|---------|-------|-------|---|
| 43 |     | Log Export Fees                                  | - | -     | -     | -     | -       | -     | -     | - |
| 44 |     | Non Timber Forest Products -                     | - | -     | -     | -     | -       | -     | -     | - |
|    | (a) | Local Collections                                | - | -     | -     | -     | -       | -     | -     | - |
|    | (b) | Export collections                               | - | -     | -     | -     | -       | -     | -     | - |
| 45 |     | Chain of Custody Management Fee (PSI)            | - | 1,600 | 1,600 | -     | (1,600) | -     | -     | - |
| 46 |     | Research Vessels Tonnage Tax                     | - | -     | -     | -     | -       | -     | -     | - |
| 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:Bitrite                                      | - | -     | -     | -     | -       | -     | -     | - |
| 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                       | - | 7,500 | 7,500 | 7,500 | -       | 7,500 | 7,500 | - |
| 71 |     | EIA:Wood Processing: Medium                      | - | -     | -     | -     | -       | -     | -     | - |
| 72 |     | EIA:Wood Processing: Small                       | - | 8,000 | 8,000 | 8,000 | -       | 8,000 | 8,000 | - |
| 73 |     | Aviation Development Fees                        | - | -     | -     | -     | -       | -     | -     | - |
| 74 |     | Aircraft Inspection Fees                         | - | -     | -     | -     | -       | -     | -     | - |

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| 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                                     | -          | -          | -         | -       | -         | -          | -          | -       |
| 87           | Stevedoring Tariff                       | -          | -          | -         | -       | -         | -          | -          | -       |
| 88           | Storage Tariff                           | -          | -          | -         | -       | -         | -          | -          | -       |
| 89           | Auxiliary Rates                          | -          | -          | -         | -       | -         | -          | -          | -       |
| 90           | General Cargo                            | -          | -          | -         | -       | -         | -          | -          | -       |
| 91           | Towage                                   | -          | -          | -         | -       | -         | -          | -          | -       |
| 92           | Pilotage                                 | -          | -          | -         | -       | -         | -          | -          | -       |
| 93           | Mooring & Unmooring                      | -          | -          | -         | -       | -         | -          | -          | -       |
| 94           | Contribution Directly to University      | -          | -          | -         | -       | -         | -          | -          | -       |
| 95           | Other Administrative Fees                | -          | -          | -         | -       | -         | -          | -          | -       |
| (a)          | GIS Map(s)                               | -          | -          | -         | -       | -         | -          | -          | -       |
| (b)          | LTA fees                                 | -          | -          | -         | -       | -         | -          | -          | -       |
| (c)          | Survey Fees                              | 515        | 1,731      | 1,216     | 266     | (950)     | 781        | 781        | -       |
| (d)          | Others*(Helicopter Landing Charges)      | -          | -          | -         | -       | -         | -          | -          | -       |
| (e)          | LEC payments                             | 3,086      | 91,634     | 88,548    | 599     | (86,349)  | 3,685      | 5,285      | 1,600   |
| (f)          | Bur of Imm and Nat (visa extension fees) | 2,191      | -          | (2,191)   | (2,094) | 97        | 97         | 97         | (0)     |
| <b>Total</b> |  | 26,409,332 | 28,424,784 | 2,015,452 | 804,958 | (425,955) | 27,214,290 | 27,998,829 | 784,538 |