

**MINISTRY OF ECONOMY
AND FINANCE**

SECRETARIAT GENERAL Initialled

GENERAL DIRECTORATE OF TREASURY
AND PUBLIC ACCOUNTING Initialled

DIRECTORATE OF STUDIES AND
FINANCIAL AND ACCOUNTING LEGISLATION Initialled

REPUBLIC OF TOGO
Labour-Freedom-Homeland

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ORDER N° 191 /MEF/SG/DGTCP/DELFIC/2023
Setting the Royalties for Transshipment Operations at Sea

THE MINISTER OF ECONOMY AND FINANCE,

Upon proposal of the Minister of Maritime Economy, Fisheries and Coastal Protection;

Having regard to Organic Law No. 2014-013 dated June 27, 2014 on Finance Laws;

Having regard to Law No. 2014-009 dated June 11, 2014 on the Code of Transparency in the management of public finances;

Having regard to Decree No. 2015-054/PR dated August 27, 2015 on general regulations governing public accounting;

Having regard to Decree No. 2017-112/PR dated September 29, 2017 establishing the powers of the Minister and the organization and functioning of the Ministry of Economy and Finance;

Having regard to Decree No. 2020-076/PR dated September 28, 2020 appointing the Prime Minister;

Having regard to Decree No. 2020-080/PR dated October 1, 2020 on the composition of the Government, together with the modifying laws;

Having regard to Decree No. 2021-077/PR dated July 24, 2021 regulating the transshipment operations at sea;

Having regard to Decree No. 2021-124/PR dated November 19, 2021 pursuant to the creation, powers and functioning of the royalty and non-tax revenue single window for maritime sector;

ORDERS:

Article 1: This Order sets the royalties provided for in the provisions of Decree No. 2021-077/PR dated July 24, 2021, regulating transshipment operations at sea in waters under Togolese jurisdiction.

Article 2: For the purposes of this Decree, transshipment at sea shall be defined as any operation involving the transfer of all or part of a cargo from one vessel to another at open sea, without using a maritime terminal on land.

Article 3: The entry and exit of vessels from waters under Togolese jurisdiction for transshipment operations at sea shall give rise to the payment of royalties, the amounts of which are set as follows:

For foreign vessels

- CFA F 120,000 for entry authorization ;
- CFA F 50,000 for exit authorization;

For vessels flying the Togolese flag

- CFA F 100,000 for entry authorization;
- CFA F 25,000 for exit authorization;



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Article 4: Transshipment operations at sea shall give rise to the payment of a royalty for the prevention of damage to the environment for the constitution of an emergency environmental fund. This royalty is set as follows:

- CFA F 12/ ton for foreign vessels;
- CFA F 10/ton for vessels flying the Togolese flag.

Sending and receiving vessels shall be subject to environmental damage prevention royalties. Each party to the transshipment operation shall pay its own environmental prevention royalty.

Intermediaries and representatives in Togo shall be jointly and severally liable for payment of the environmental prevention royalty.

Article 5: Transshipment operations at sea shall give rise to the payment of a maritime royalty, which is set as follows:

- CFA F 150/ton for foreign vessels, with a minimum tax of CFA F 1,000,000 per operation;
- CFA F 100/ton for vessels flying the Togolese flag, with a minimum tax of CFA F 750,000 per operation;

Only sending vessels shall be subject to maritime royalty.

Receiving vessels may be subject to this fee on behalf of the sending vessel.

In the event of non-payment of the maritime royalty, both vessels (sender and receiver) involved in the transshipment operation, their intermediaries and their representatives in Togo, shall be jointly and severally liable for payment of the maritime royalty.

Article 6: Invoicing, collection and recovery of royalties due to the Public Treasury are carried out through the single window for non-tax revenues from the maritime sector.

Entry and exit authorizations royalties shall be allocated to the High Council for Sea.

Maritime royalties and fees for preventing damage to the marine environment shall be allocated to the Ministry of Maritime Affairs.

Royalties for preventing damage to the marine environment shall be paid into the POLMAR fund.

Royalties relating to transshipment operations at sea shall be distributed between the State and the administrations concerned in accordance with regulations in force.

Article 7: Failure to comply with the provisions of this Order shall be punished in accordance with the regulations in force in Togo.

Article 8: The amount of royalties set out in Articles 3, 4 and 5 above may be revised in the light of changing economic conditions and the need to protect the marine environment.

Article 9: All previous provisions contrary to this decree shall be hereby repealed namely those of the Order No 026 /MEF/SG/DGTCP/DELFI/2022-dated March 09, 2022 setting the Royalties for Transshipment Operations at Sea.

Article 10: The Director General of the Treasury and Public Accounting, the Director of Maritime Affairs, the Director of Environment, the Coordinator of the non-tax revenue window for maritime sector, and the Commissioner of Customs and Indirect Taxation are each responsible for the execution of this Order, which will be published in the Official Journal of the Republic of TOGO.

Done in Lomé, on **SEPT 08, 2023**

The Minister of Economy
and Finance

SIGNED
Sani YAYA

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AMPLIFICATIONS:

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|--|---|
| PR/CAB. | 1 |
| PM/CAB. | 1 |
| SGG. | 1 |
| MEMPPC/CAB. | 1 |
| MERF/CAB. | 1 |
| MEF/CAB. | 1 |
| SG/MEF. | 1 |
| High Council for Sea /Haut Conseil pour la Mer | 1 |
| DGBF. | 1 |
| DNCF. | 1 |
| DGTCP. | 1 |
| GRM. | 1 |
| Court of Audit /Cour des Comptes | 1 |
| CJ/MEF. | 1 |
| Official Journal of the Republic of TOGO | 1 |

For Amplification
The Secretary General

Stamp and Signature
(Illegible)

Kpowbié Tchasso AKAYA

