

Czech University of Life Sciences Prague

Faculty of Economics and Management

Agricultural Economics and Management

Department of Economics



Economic analysis of billing and VAT applications at Togo National Port

Bachelor Thesis

Author: Koboyo DOLIKE

Supervisor: Ing. Petr Prochazka, Msc; Ph.D

© CULS PRAGUE 2014

Declaration

I declare that I have worked on my bachelor thesis titled “Economic Analysis of Billing And VAT application at Togo National Port” by myself and I have used only the sources mentioned at the end of the thesis

In Prague

.....

Koboyo DOLIKE

Signature

Acknowledgments

This thesis has been written at the division of Agricultural economic and management department at Czech university of life sciences in Prague during the spring of 2013. The time frame in which this thesis has been conducted is 10 months within which I have gained knowledge on the concept of Economy analysis of billing and VAT applications at Togo National Port. Additionally, I also gained deeper knowledge on how to conduct a thesis on my own.

First and foremost I would like to thank my supervisor Ing. Petr Prochazka, Msc; Ph.D for his assistance, patience and guidance during the writing of the thesis

I would also like to thank my father Bawlam DOLIKE, my mother Sidonie PALANGA, my brothers, my sister, and my close friends for showing interest, support and encouragement throughout these months of intense works

Koboyo DOLIKE

Abstract

Togo is a country in West Africa bordered by Ghana to the West, Benin to the East and Burkina Faso to the North. It is extended at the south of the Gulf of Guinea, where its capital Lomé is located. Togo covers an area of approximately 57.000 square kilometers (22,000 sq mi) with a population of approximately 6.7 million. It serves as a regional commercial and trade center.

International trade is essential to develop a country. Given the globalization of the world s economy, no country can survive from its own produce alone .The exchange of goods and services with the outside world has become important nowadays .The port business services; provide the most effective link between Togo and the rest of the world. This trade provides more than 80 percent of goods of the country while at the same time it provides goods for our land locked countries neighbors.

Taxation is a set of techniques that allows public organizations to generate revenue and support their spending. In other terms the law of tax is a set of rules that govern the tax system .In fact to cover the public expenditure and public liabilities the state needs resources. A modern state has resources whose origins and nature are diverse in regard to the variety and those of its economic agents. The payment of these services made after purchases are recorded on some invoices .Those one exclude some taxes, but VAT is included on them.

The topic that that has been chosen to developed is extensive but also interesting. This study was developed after two months of internship in the financial and accounting department of Togo national Port.

The structure of the bachelor thesis is going to be divided into nine parts, where each part will have a title and will include several subtitles. The first part will be the introduction. In the second part the methodology used to develop the work is presented. In the third part the literature review is the presentation of the port. The billing of goods in the port and applications of VAT on suppliers is evaluated in the fifth and sixth part. The seventh part will contain the statistic (marine services, global traffic Transit traffic and foreign trade). The chapter eight will evaluate the present day problems and their possible solutions. The last parts will contain a conclusion.

Keywords: VAT, PORT, WHOLESALER, TOGO, SHIPPING, CLIENTS, BILLING

Souhrn

Togo je země v západní Africe, která západě sousedí s Ghanou, na východě s Beninem a na severu s Burkínou Faso. Leží na jihovýchodním břehu Guinejského zálivu, na jehož břehu se rovněž nalézá hlavní město Lomé. Rozloha státu je zhruba 57 tis km², na nichž žije populace o cca. 6.7 miliónech lidí. Stát slouží jako centrum obchodu pro celý region. Mezinárodní obchod je považován za základní nutnost pro rozvoj každé země, jakožto žádný stát nemůže vzhledem ke globalizačním charakterům světové ekonomiky vyžít jen z vlastní produkce. Interakce mezinárodních trhů s produkty a službami hraje v dnešní době zásadní roli. Byznys v oblasti přístavních služeb představuje pro Togo nejefektivnější spojení se zbytkem světa. Tento obchodní prostředek vává asi 80% veškerého zboží pro zemi a mimo to pomáhá zásobovat i okolní vnitrozemské státy. Danění je soubor metod, který umožňuje veřejným organizacím vytvářet výnos a zajistit prostředky na zaplacení jejich nákladů. Jiným slovy zákon o daních je základem daňového systému. Prakticky vzato, stát zkrátka potřebuje zdroje na pokrytí veřejných závazků a výloh. Moderní stát funguje ze zdrojů různého původu a povahy a těchto hospodářských subjektů. Platba za dané služby samotnou koupí je zaznamenána na několika fakturách, které nezahrnují všechny daně, ale daň z přidané hodnoty ano. Zvolené téma je jednoznačně velmi široké, ale také zajímavé. Tato studie byla vypracována na základě dvouměsíční stáže ve finančním a účetním oddělení Národního přístavu Toga. Práce je strukturována jednoduše do devíti částí, z nichž každá sestává z hlavního textu a podkapitol. Nejprve je zmíněn úvod, poté metodologie, poté rozbor literatury, kde je rovněž představen přístav v Togu, následuje fakturace zboží v tamtéž a aplikování daně z přidané hodnoty. V další části jsou uvedeny statistiky (námořní služby, světový dopravní systém a zahraniční obchod), pak následuje hodnocení aktuálních problémů a návrh možných řešení. Poslední kapitola poté poskytuje krátké shrnutí.

Klíčová slova

DPH – přístav – velkoobchodník – Togo – lodní přeprava – zákazníci - fakturace

**Economic analysis of billing and
VAT applications at Togo National
Port**

**Ekonomická analýza účtování a
žádosti o DPH v přístavu Togo**

Glossary and abbreviations

VAT: Value added tax. It is also an indirect tax

Autarky: is the quality of being self-sufficient. Usually the term is applied to political states or their economic systems.

Hinterland countries: are lands or district behind a coast or the shoreline of a river.

Direct tax: means a tax paid directly to the government by the persons on whom it is imposed

Indirect tax: (such as sales tax, a specific tax, value added tax (VAT), or goods and services

Wharf: or **quay** is a structure on the shore of a harbor or on the bank of a river or canal where ships may dock to load and unload cargo or passengers.

SE2M: Societe d Entreprise de Manutention Marine (Handling company)

SE3M: Societe d Entreprise de Moyens et de Manutations Maritime (Handling company)

Manuport: Manuport(GETMA) Togo is a subsidiary of Group Necotrans(Necotrans, International Group Of Transport And Logistics, founded in Paris in 1985 by Richard Talbot.

DGI: Direction Generale des impots /Tax headquarter

SYSCOA: West African Accounting system –General accounting Plan business

CIMA:Inter: African Conference on Insurance Markets

TP3: automobile Park in Togo port

SMOP: Service de la Main d oeuvre du port/Department of Port workers

TCC: Tax of Commerce of Chamber

BAD: Bon a delivrer /Right to deliver Invoice

DOP: Department of the port operations

BSP: Bon de sortie du Port/ Right of release from the Port invoice

CDI: Code Generale des impots/ General Tax Code

BC: Bon de commande/Right to order Invoice

BL:Bon de Livraison/Right of delivery invoice

CNCT: Conseil National des Chargeurs du Togo / National Shippers Council of Togo

PVO:Parc des vehicules d Occasions /Used Vehicles Park

FCFA: The franc CFA is the name of the common currency of 14 African member countries

NTIC: New Information technologies and communication

TPU: Taxe Professionnelle Unique /Single Business Tax

Lists of figure and tables

| | |
|---|----|
| Figure1 :Togo MAP. | 2 |
| Figure2 : Togo Port seen from satellite | 7 |
| Figure3 : Chart Marine service from 2006-2010 in N ⁰ | 29 |
| Figure4 : Chart Global Traffic from 2006-2010..... | 30 |
| Figure5 : Traffic transit from 2008-2010 in tons..... | 32 |
| Figure6 : Chart Good exported from Togo Port between 2007 to 2010 | 33 |
| Figure7 : Chart Import in Togo port between 2007 to 2010 | 34 |
| Figure8 : Share of VAT applies on categories of goods 2011 in percentage at Togo port..... | 35 |
| Figure9 : Trend Analysis on Goods exported from Togo Port..... | 36 |
| Table1 : Macroeconomic indicators | 9 |
| Table2 : Billing of containers reported in consumption | 11 |
| Table3 : Example of centralized items of handling activity on land vehicles during the 01/10/07 to 31/10/07..... | 26 |
| Table4 : VAT recovered in FCFA | 27 |
| Table5 : VAT collected in FCFA | 28 |
| Table6 : Marine services from 2006 -2010 in N ⁰ | 29 |
| Table7 : Global traffic from 2006 to 2010 in tons..... | 30 |
| Table8 : Transit traffic in tons from 2008-2010 | 31 |
| Table9 : Good exported from Togo Port between 2007 to 2010 in thousand of FCFA | 33 |
| Table10 : import in Togo Port between 2007 to 2010 in thousand of FCFA | 34 |
| Table11 : Share of VAT applies on categories of goods 2011 in percentage at Togo Port..... | 35 |
| Table12 : Estimation and prevision of Goods exported from Togo Port in FCFA..... | 36 |

Table of contents

| | |
|--|-----------|
| 1. Introduction | 1 |
| 2. Aims and Methodology..... | 3 |
| 3. Presentation of the Port (Literature review)..... | 3 |
| 3.1. Togolese growth..... | 8 |
| 4. Billing of Goods in the port..... | 9 |
| 4.1. The purpose of billing: the containerized goods released for consumption..... | 9 |
| 4.1.1. Billing containers reported consumption..... | 10 |
| 4.1.1.1. The procedure of billing containers reported consumption..... | 10 |
| 4.1.1.2. The particularity of the billing at the PAL..... | 10 |
| 4.1.1.3 Charges apply on billing of containers reported in consumption..... | 11 |
| 4.1.1.4. Compiling documents for the elaboration of the handler bill..... | 13 |
| 4.1.2. Others types of billing..... | 13 |
| 4.2. Elements of billing..... | 13 |
| 4.2.1. The steps of the billing on goods containerized declared in consumption... | 14 |
| 5. Applications of Vat on suppliers..... | 15 |
| 5.1. The mechanism of VAT and its treatment..... | 15 |
| 5.1.1. VAT concept..... | 15 |
| 5.1.1.1. Definitions and characteristics of VAT..... | 15 |
| 5.1.1.2. Field of application of the VAT..... | 17 |
| 5.1.1.3. Mechanism and Operation of the VAT..... | 20 |
| 5.1.2. Treatment of VAT on supplier invoices..... | 21 |
| 5.1.2.1. Characteristics of supplier invoices port..... | 21 |
| 5.1.2.2. Accounting and administrative processing of supplier invoices in Port... | 24 |

| | |
|--|-----------|
| 6. Statistics..... | 29 |
| 6.1. Marine Services..... | 29 |
| 6.2. Global Traffic..... | 30 |
| 6.3. Transit Traffic..... | 31 |
| 6.4. Foreign Trade..... | 32 |
| 7. Problems and possible solutions..... | 37 |
| 7.1. Problems..... | 37 |
| 7.2. Possible solutions..... | 39 |
| 8. Conclusion..... | 41 |
| Sources..... | 43 |
| Appendix..... | 45 |

1. Introduction

International trade is an essential factor for the development of a country. Due to the globalization of the economy, no country can no longer live under autarky. The exchange with others countries becomes nowadays an essential need. The Port of Lome, a company that provides services, ensures the most effective link between Togo and the rest of the world. It also brings by its policy on exchange trading, more than 80 percent of goods from the country. It also represents a free port where goods may pass without settlement of duties. Its effectiveness and facilities provides services that make the Togo port unique from the rest of the port in West Africa. The PAL (Port Autonome de Lome) Promote international trade with hinterland countries.

In another part the taxation is a set of techniques that allows organizations to generate revenue in order to support their spending. The law of taxation is a set of rules in the technical tax. It is also set of rules that govern different taxes. In fact to cover charges the state and public authorities need resources. Modern state has resources whose origins and various natures regardless to the variety of its activities and those of its economic agents. The tax in the generic sense is by far the main source of income for the state and its public entities. Every business regardless of its nature or type of activity which it engages must contribute to the development of the State must pay taxes. Tax is defined as financial benefit, which can be exceptionally and required physical or legal persons governed by public or private law by way of authority, as a definitive and without individual counterparties. Direct taxes are definitely taxes borne by the taxpayer while the indirect tax is a tax passed by the taxpayer on the others. In order to increase tax revenues, Togo introduced by the Finance Act N 95-11 of 10 March , the value added tax (VAT) which is an indirect tax to replace the general tax on business. This is how the law of taxation generates most often certain distrust, and establishes rules for the collection of VAT. In opposite of other privates and public companies, the PAL where an internship was done, doesn't make any exception to the rule. The port is a state company that provides services, and one of the Togolese companies that generate income by excellence. During the training some problems associated with the computerization of output and malfunction of the discharge section due to archives files were recorded.

Several questions were carried out as:

- What are the criteria for taxation at the PAL?
- How does PAL manage his suppliers in the same terms of tax headquarter?
- Does the regulation section have necessary information for a better management of supplier invoices?

It is in diagnostic seeking that the topic is registered as “**Economy analysis of billing and VAT applications at TOGONational Port**”

Figure1 :Togo MAP



Sources: Blog port autonome de Lome

2. Aim and Methodology

2.1. Aim

The aim of this work is to evaluate significance of the national port for the inflow of goods as well as provide ideas for improvements of port financial operations. For certain reason I choose the first company that generate the growth of Togolese economy. The Port of Lome is the only port in the West African coast through which can reach several capitals in one day.

2.2. Methodology

According to the methodology some interviews of senior executives as well as customers of the port services were carried out. To fulfill all the requirements knowledge of statistics, microeconomics and accounting subjects which are being studied was used. The literature review is conducted using the method of synthesis, induction. The analytical has been done using the methods of quantitative data analysis such as statistical method of distribution and calculation. Comparative analysis of goods and services in terms of their export to other West African countries was conducted.

3. Presentation of the Port (Literature Review)

A. Background

The port is located on the gulf of guinea between 6.10 on the north latitude and 1.21 on the east longitude of the Atlantic Ocean. It is created by order n 12 of 7 April in a form of public institution with commercial, industrial nature and financial autonomy. But the decree **n 91-027/PMRT of 2 October 1991** transformed the PAL in a public company. Its registered capital is 3.5 billion divided into 35.000 shares of 100.000 CFA each.

- **History**

Initially it was the wharf, the work of the German colonization made like a gate between Togo and the rest of the world. This history of PAL goes back to the early 20th century. In fact it is in **1900** that was built the first wharf of Lome by Germans at the current PALM BEACH Hotel. Built on metal piles, the wharf of Lome was rebuilt successively in **1904, 1912** and **1928** as a result of various fires and hurricanes. In **1950** with the increase in traffic and the inadequacy of the existing wharf, Togolese leaders decided to provide the country with a deep water port that can accommodate large ships. By an economic and technical agreement signed on **July 2, 1960** between the German republic and the republic of Togo. The Lackner office was then responsible for feasibility studies. This leads to the construction of a port in successive stages **according to the Evolution of traffic. The first stone was laid on 23 November 1962.** The work was entrusted to a group of German companies in **1964** will be fully completed during **1968** and the PAL was launched on **26 April 1968**. But before the work, the history of the port retains the date of **21 January 1967** as the date of arrival of the Brite Hugo Stinnes first boat that docked in PAL. Let us note that in Togo, the involvement of the private sector in maritime sector goes back at year **2002** with the concession operations handling. It is first the company Progosa through its subsidiaries, "Societe d Entreprise de Manutention Marine" (**SE2M**) and "Societe d Entreprise de Moyens et de Manutations Maritime" (**SE3M**), who has received the first from the political authorities the license to manage containers and handling operations while SE3M is specializes in handling conventional. Other companies of international scope, for example "**Manuport**" and "**Ecomarine** International" received soon after from the state the management of handling operations.

- **The PAL goals**

The PAL has for aims the operation of facilities, handling of the ground side and management of the port area.

It manages for this purpose:

-The Compulsory pilot for ships over 300 tons or 750 m³, it covers both the movements on their entry to the port after moving.

The Towing on the movement of entry or exit, the movements within the pelvis for all vessels over 1250m³ or 500tonnes

The mooring, which provided by mooring staff is to immobilize the ship dock

Handling: It focuses on the operations of loading or unloading of ships containing wheat, clinker, goods and hydrocarbon.

The PAL also provides the port police and support it, thanks to the financial autonomy that it enjoys, the work of expansion, improvement and renewal of infrastructure, even as the management of human resources and goods.

B. The PAL activities

Since its creation, the PAL serves as liaison between the various economic operators who make transactions by sea. In fact it ensures navigation, handling, manage the field, and maintains facilities and infrastructures.

- **Navigation**

It consists in lead the ships from one place to another in the pelvis. It is the marine navigation that regards any kind of ships. It also deals with the control, mooring, stay in dock, supply of fuel and food.

- **Handling**

The Handling is defines as the loading and unloading of goods from ship and their transfer to the places of storage. It consists of side handling and ground handling

- **Domain Management**

It relates to what belongs to the domain of the PAL and includes the following services:

- The supply of electricity, water and phone
- Rental of land, office and shop
- The environment

- **Maintenance of facilities and infrastructure**

For the sake of rapidity, efficiency, the PAL got for himself good equipments. These equipments are sometimes available to internal or external companies at the PAL as rental.

The maintenance of the infrastructure and facilities contributes to more marine traffic and ensure the competitiveness of the Port.

C. Organizational structure of the PAL

Any organization or any social group achieves its objectives without organizing its staff. The PAL as any other company with an organizational structure organizes and shares different tasks. In the following lines we will turn the chart of PAL and function of each structural department.

Number of staff at the PAL

The port had 900 agents and nearly 2,000 Dockers professionals and casual until the end of 2007.

The different structural department

Considering the need for various tasks that it performs, the PAL is a service provider company with a hierarchic - functional structure. We distinguish:

The control organs

That is divided into:

- The Supervisory Board
- The administration board

The headquarter

Under the control of the Board of Directors, it is ensured by the CEO. He is helped in his task by a vice CEO who assumes the Temporary work in case of absence and employees who take the role of advisors. This department applies the decisions taken by the Board of Directors and prepares the major orientations for a proper management of the company. It has a general secretariat. It has 10 departments under his supervision in order to improve the effectiveness of the port services

- The department of the management control
- The department of the General administration
- The department of human resources
- The sales department

- The technical department
- Social and health center department
- Port operations department
- The harbor master department
- The Fiscal and Accounting Department
- Accounting Section
- Financial section
- Solidarity on sea section

It should be notice that each department is subdivided into services and each service division. The last department is divided into section. The work will focus on the fiscal and accounting department where the internship was made.

Figure2: Togo Port seen from satellite



Sources: Blog port autonome de Lome

3.1. Togolese Growth

The primary sector dominates the Togolese economy, contributing 38% to gross domestic product (GDP) in 2012, ahead of the tertiary sector (23%) and secondary sector (21%). Agriculture as a share of GDP remains a mainstay of the sector at 27%. Estimated growth of 5.0% for 2012 will come mainly from the primary and secondary sectors, in particular cotton, phosphate, and construction and public works, up from 2011. Together, these two sectors added 4.1% to real growth in 2012 (1.6% and 2.5% respectively), compared to 2.8% in 2011 (1.9% and 0.9% respectively). A public investment program continues which includes investment in roads and, combined with the revival of the phosphate and cotton sectors, is expected to support growth in 2013 and 2014, which could reach 5.3% and 5.5% respectively.

In 2012 the government prioritized investments and improving the macroeconomic situation. Despite increased fiscal revenue (+4.2% over 2011), at about 16.9% the tax burden remains lower than the 17% standard set by the West African Economic and Monetary Union (WAEMU). The deficit in the overall balance widened from -1.2% in 2011 to -3.1% in 2012. The expected 2.3% inflation rate for 2012 – under the community ceiling of 3% – is due to an estimated 4.5% fall in the price of communication services.

Politically, the conduct of legislative elections initially planned for the end of 2012 and postponed until 2013 will be a determining factor in maintaining calm in the country.

Togo's population is very young, with 60% aged fewer than 25. Youth unemployment and underemployment are particularly high at 8.1% and 20.5% respectively. Progress has been made on the Millennium Development Goals (MDGs), but it is unlikely that many will be met by 2015. The most notable progress has been made in primary education for all, with the primary school net enrolment ratio increasing from 74.6% in 2006 to 81.8% in 2011. Poverty fell by three percentage points over the same period, but extreme poverty rose from 28.6% to 30.4%, and a greater focus must be placed on growth to help the poor.

As for natural resource management, reforms linked to the “**Societe nouvelle des phosphates duTogo (SNPT)**”, the state-run phosphate company created in 2009, have begun to produce results. Production expanded by 28.4% in 2012. Improved governance in the cotton sector also helped production jump by 49.4% in 2012. Clinker and cement achieved an annual growth rate of over 5%.

Table1: Macroeconomic indicators

| | 2011 | 2012 | 2013 | 2014 |
|----------------------------|------|------|------|------|
| Real GDP growth | 4.9 | 5 | 5.3 | 5.5 |
| Real GDP per capita Growth | 2.8 | 2.9 | 3.2 | 3.4 |
| CPI inflation | 3.6 | 2.3 | 2.4 | 2.7 |
| Budget Balance% GDP | -1.2 | -3.1 | -3.6 | -3.9 |
| Current account% GDP | -6.4 | -6.2 | -3.9 | -4.7 |

Source: Ministere of Finance (SENITI)

4. Billing of Goods At the PAL

The purpose of billing here focuses on services related to goods unloaded or loaded and in some cases; there are several kinds of goods at the port undergoing the process of billing.

4.1. The purpose of billing: the containerized goods released for consumption

It is necessary to clarify what it meant by billing containerized goods. It s about making invoices for goods that are placed in a container it mean a metal rectangular box used to transport, protect goods from one port to another. The type of container is often based on the volume and nature of the goods

This bill relates to the services provided in relation to the product or commodity unloaded. These are services related to the operations of loading, unloading or movement of these goods to their storage location. These goods are classified according to their nature and category

And among these containerized goods, some are reported in consumption or in transit following the declaration of the customs; others are the subject of export and re-export

How this billing does works?

4.1.1. Billing containers reported consumption

This bill relates to the containerized goods declared to consumption. Goods are declared as consumption when it is for domestic consumption. It is in this case subject to clearance customs. Billing of containerized goods also leads to billing of the container concerned. We'll see how it is established and what are the charges received.

4.1.1.1 .The procedure of billing containers reported consumption

The procedure is defined as a scheme established, describing in logical way the billing. It is a set of things who has to be done in order to reach the transaction management or administration. The exploration of the way, invoices of goods for consumption at the port are established will take place, and the handlers that the port has conceded its handling.

- **The billing based on the weight of the container**

Compared to the billing of containerized goods released for consumption, the port in its calculations take into account the nature of the goods ,bound charges determined by the scale of the current pricing, and the weight of the container.

- **The billing in units**

It consists to charge containers according to their size (20feets or 40feets), and does not take into account the weight of these ones. The handling is the manipulation that faces offloaded containers from the dock till storage yard. E.g. TP3 for full containers, Stores for goods grouped. The handling has been granted successively two private companies (SE2M, Manuport)

4.1.1.2 .The particularity of the billing at the PAL

The port has a particular operating in matters of billing. With its calculation method, for containerized goods declared for consumption, the port takes a fee on each goods.

- The fee of passage is calculated relatively to the gross weight of the goods plus (+) the tare container
- Tax of Commerce of Chamber (TCC) is fixed and calculated by type of goods
- The contribution of SMOP is 5 percent on the amount of Passage charge
- The value added tax (VAT) is calculated on the sum of charges on goods, on passage and on the contribution of SMOP without the TCC

4.1.1.3 Charges apply on billing of containers reported in consumption

The fee is paid on charge of fixed term. Therefore it exists for the port, several charges including three often imputed to containerize the goods declared to consumption.

- Charges applied on billing of containers reported in consumption
- Charges imputed to containerized goods declared to consumption
- Techniques of calculations of fees

To illustrate the billing of containers in consumption, the table below was developed for a precise idea on tax collection.

Table2: Billing of containers reported in consumption

| Articles | Billings of 20ft containers | | Billings of 40ftcontainers | |
|--------------------------|---------------------------------|----------|---------------------------------|----------|
| | Personal items or used clothing | Foods | Personal items or used clothing | Foods |
| Charge on goods | 1250 fcfa | 975Fcfa | 1250Ffcfa | 975fcfa |
| Charge on Passage | 1400 fcfa | 1400fcfa | 1400fcfa | 1400fcfa |
| Tax TCC | 300 fcfa | 100fcfa | 300Ffcfa | 100Ffcfa |

Sources: Own computation, Source of data: *Direction commerciale du PAL*

Source: *Direction commerciale duPAL* confere la grille de tarification portuaire (baremes des redevances) due 01/02/97, pages 22, 25, &29

Example 1: Personal items or used clothing

Let take a 20fts goals container weighing 10 tons and containing clothing materials, the invoice will be as:

| | | |
|----------------------|---------------------------|-------------|
| -Charges on goods: | 1250fcfa *10t | =12500 fcfa |
| -Charges on passage: | 1400fcfaf*(10t+2.2t) | = 17080fcfa |
| -TCC: | 300fcfa*10t | = 3000fcfa |
| -Contribution SMOP: | 17080fcfaf*5%=854 fox | |
| -VAT: | (12500+17080+854fcfa)*18% | =5479 fcfa |
| -District: | | =+37 fcfa |
| <hr/> | | |
| Total | | =38950fcfa |

Example2: Foods

Let take a 40fts goals container weighing 10 tons and containing Foods items, the invoice will be as:

| | | |
|---------------------|--------------------------|------------|
| Charges on goods: | 975fcfa*10t | =9750fcfa |
| Charges on passage: | 1400fcfa*(10t-4t) | =19600fcfa |
| TCC: | 100fcfa*10t | =1000fcfa |
| Contribution SMOP: | 19600fcfa*5% | =980fcfa |
| VAT: | (9750+19600+980fcfa)*18% | =5460fcfa |
| District:+=10fcfa | | |
| <hr/> | | |
| Total: | | =36800fcfa |

4.1.1.4. Compiling documents for the elaboration of the handler bill

Container handling is an important part in the process to receive the imported goods which will be the object consumption. For this, the handling company works closely with, customs services, freight agents and the port.

To invoice it various partners, the handling company will need during it billing following documents:

- The exchange of waybill: certify from recording home
- Original of deliver order (BAD): Documents giving by the freight agent after exchange of the waybill
- The customs service declaration covering the words<delivery order issued >:

4.1.2. Others types of billing

They are mainly related to containerized goods reported in transit and in export

- **Invoice of goods containerized in transit:** It concerns goods that are offloaded and transiting through the port of LOME to other country following the declaration. Most of these goods goes in the countries of the hinterland like: Burkina Faso, Mali or Niger
- **Billing of goods containerized released for export:** it concerns goods exported from Togo to others countries. These goods are often raw materials or Annuity Products like coffee cocoa, cotton, etc.....

4.2. Elements of billing

- **Cash invoice:** establishes to the various customers, give rise to immediate resolution of this one before any operation of removal of goods
- **Credit invoice:** established and sent to the customer whom operates on credit, is granted to companies that legally installed and which have in advance a bank guarantee may cover their projected traffic volume; they also used a form of guarantee. These clients have a maximum time of payment fixed to one month.

4.2.1. The steps of the billing on goods containerized declared in consumption

1-After submitting the waybill in the department of the port operations (DOP) and other customs service's formalities, the client or freight forwarder present himself at the counter of the admissibility and control section with the file containing the above documents (deliver order, Lading certified, the declaration of customs service, cargo tracking note, weighing and payment of the invoice by the handler).

After the verification of the conformity of the papers. The agent proceed to a second investigation to see the conformity of the documents signed by the department of the port operations (DOP)

If the application is correct and complete, he agrees by a statement "ok"and the document becomes acceptable for the rest of system

2-The file is sent to the biller who after analyzing the file establishes the invoice

Using, the software<**Cargo-billing**> established only for billing at the PAL. In case of Irregularities, the documents are rejected.

3-The bill established go through the head of the billing section that control again and put a stamp <**PAYABLE**> with his signature.

4-The head of admissibility section control ounce more to see if the head of billing section signed the documents already

5- The cashier calls customers in order of arrival of their invoices for settlement at the counter

6- The customer joins the insurance bill introduced in the record and to the admissibility and control section to obtain a stamp and a number in daily order

7- It passes to another section for the establishment of order Release from the port (BSP)

8- The BSP established is returned to the head of billing section with the file that was used for his establishment. This one after verification of the final documents, signs the output. This allows the client to proceed in removal of goods.

9-The customer will have the original documents and the billing services will keep the copies in the archives

5. Application of VAT on Suppliers

5.1. The mechanism of VAT and its treatment

In this chapter, the discussion will be around the origin, characteristics and scope of application of VAT in the first place. Then discuss the mechanism of treatment of VAT at the PAL

5.1.1. VAT concept

In this section it will successively be the matter of definition, the characteristics of the field of application and operation of the VAT.

5.1.1.1. Definitions and characteristics of VAT

A. History and definition of VAT

1. Definition of VAT

The Value Added Tax (VAT) is an indirect tax on consumption that is directly bill to customers on goods that they consume or services that they use. This tax is not applied to companies; they only play a role of intermediary between the State and the client. At the final consumption of the product or service, the tax on the selling price is equal to the sum of VAT intermediate acquitted on the added value by each of the operators.

It is perceived by a system of fractioned payments on the Contributed added value by each of the operators involved in the system of production and distribution

2. History of the VAT

The value added tax was invented by the French finance inspector Maurice Laure, the vice CEO of French taxes headquarters. His idea seduced political leaders. In fact on the April 10, 1954, Laure system was put in place and touched first of all big companies.

The former general tax on business remained a cumulative tax, at least in part. This situation does not allow for tax neutrality regarding the various stakeholders through a

circuit of production or distribution (Producers, wholesalers, sellers, consumers). In reality, there is cumulative tax deduction because the law was limited

Indeed to correct this imperfection, the Togolese government introduced by the Finance Act No 95-11 of 10 March laying on Finance Act 1995 for managing a new tax is who is the value added Tax (VAT).

It is rightly we can say that 1 July 1995 materialize a milestone in the process of materialization of the Togolese Taxation. It is indeed the date of introducing the value added tax

A- Characteristics of VAT

The VAT is a tax on expenditure. It therefore included in the price and support by the final consumer. The VAT presents some particularities. It has a very enlarge base.

- **The VAT is a single tax**, because at the outcome of the economic system, the tax burden is based on the amount of the final sale price. The number of stakeholders in determining the final cost does not t has effect on the amount of tax. Everything happens as if the property was not tax just once at the stage of final consumption.

- **The VAT is a real tax**, it hits the use of resources that mean, the expense or consumption of goods or services by physical persons or legal entities. They are no function on any personal conditions on consumer or the debtor, as the age, the marital status, disability, and person's expenses unlike personal taxes.

-**The VAT is an indirect tax**, it is paid to the treasure trove, not directly by the final consumer real-indebted, but all companies indebted by the Legal nature, ensure the production and distribution of services.

- **The VAT is a tax on the value< ad valorem>**, it is perceived as a proportion of the value of products and not with reference to the physical quality or characteristic of the product (volume or quantity)

- **It is based on the system of deductions**, at different stages of economic circuit, each indebted legal:

- ❖ Computes and invoice on the customer, the VAT due in respect of sales or services that he realized (VAT collected or gross VAT)
- ❖ Deduced from this tax, the tax that strikes the elements of cost of operation performed (Deductible VAT).
- ❖ Pays to the treasurer only the difference between the tax collected and the tax Deductible (Net VAT due)

If the VAT cannot be deductible in whole on the VAT collected, the debtor has a VAT credit carried over the following statements:

- **The VAT is a tax at fractioned payment**, Splits because each operator charges the VAT on its own added value. The fee for a product or service consumed is collected by the Treasury in multiple payments of each stage of the production or distribution.
- **The VAT is a tax on consumption**. It strikes income at the time of use that mean when we have expenditure or a consumption of goods and services.
- **The VAT is a tax at single rate (18%)** that allows lighten management task for the taxpayer and the tax authorities.

5.1.1.2. Field of application of the VAT

The field of application of the VAT is defined in two ways: First persons subject to taxable operations, and secondly the rules of territory. However, some operations escape between themselves to the VAT charging, because they benefit from an exemption.

A. Taxable persons to the VAT

These are natural or legal persons who perform to an independent manner, whether habitual or occasional manner of operations affected by the VAT, regardless of the legal status of these people, their situation in relation to other taxes and form or the nature of their intervention. But the assimilated (Home workers) wage earners and legal persons of public law, who don't act for profit, are not subject to VAT.

B. Taxable operations in VAT

There are first taxable operations in accordance with their nature or the quality of their actor, these are the transactions contemplated by Article 308a310 of **CGI**. Then taxed operations by express provision of law.

1. The taxable operations by their nature

The principle is quite simple: are compulsorily subject to VAT the supply of goods (sales, contribution in society,) and services (rentals, transportation ...) that come from an economic activity for consideration

1. Taxable operators by express provision of the law

These are taxable operations pursuant to an express provision of the lawmaker. These are operations that normally placed outside the scope of application of the VAT, are reinstated pursuant to an express provision of law, such as:

- The self-same deliveries of goods and services, for example a manufacturing company office for the purposes of the business delivers furniture free at the headquarters of the company. This operation is necessarily subject to the VAT. In other hand, this category also includes the construction and sale of new buildings.
- The operations contributing to the production and delivery of building.
- Some purchases are unaccountable

B. Non-taxable transactions and exemptions

Conversely, some operations normally liable to VAT beyond the taxation levied by express provision of law. Resale's in the verifications made by the retail trade subject to the single tax professional (**TPU**).When the number of deal is less than a 10 million, import and sale of some products listed limited by the law such as books, fertilizers, social slot,and consumption of water and of electricity, agricultural material.

They are also exempt business or operations subject to another tax such as:

- They are made by insurance companies and reinsurance operations that are subject to the tax of insurance and conventions as couriers and middlemen of insurance
- The operations subject to tax on the consumption of oil products (**TCCP**)
- The operations of carriers subject al income tax road haulers (**IRTR**)
- The operations of building disposals in any property or usufruct, goodwill or clientele subject to the formality of registration and operations that is within the scope of application of the entertainment tax and the levy on games.

It also has operations exempt by law, such as:

- The activities of fishing and agriculture.
- Some liberal professions (school education, consultation and medical care, paramedical and veterinary).
- The bodies of general utility.
- Exports of products subject to VAT are exempt from VAT by applying a zero rate of tax base.

D. Territoriality of VAT

1. Territoriality of the VAT in the way of shipping on orders of goods

Delivery of goods is subject to VAT when the good is in Togo:

- Either at the time of departure to the purchaser.
- Either at the time of deliverance to the purchaser.

In the first case, the goods are dispatched or carried; in the second case the good is not moved.

Regardless to the imports, the property is taxable to the VAT in its implementation at the customs sense in Togo.

2. Territoriality of VAT in matter of delivery service

The services and assimilated operations are taxable when the provider has Togo like the place of this activity or a permanent establishment from which the service is rendered or failing that home or habitual residence

5.1.1.3. Mechanism and Operation of the VAT

A. Mechanism of the VAT

The mechanism of operation of Vat based on collected or billed VAT, VAT deductible or recoverable, the net VAT payable (or Vat due) and credit of Vat. On invoices paid by the port, the VAT duty is referred to its suppliers.

VAT is a unique and comprehensive tax based on the technique of fractioned payments. VAT which is the elements of the strike price of a taxable transaction is deductible VAT applicable to this operation then the VAT payer must precede so.:

-First, the taxpayer calculates the VAT on the amount of its operations imposed. It determines and gross or collected VAT.

-In a second time, the debtor may recover the tax charged on purchases, services and works that contribute to the achievement of its operations deductible, it is the deductible VAT. The difference or net VAT must be paid to the Treasury.

B. Operation of Vat: The right to deduction

The right of deduction is a taxable right recognized to recover tax charged to it by its suppliers of goods and services. Deduction ensures the neutrality of VAT for the taxpayer.

The right to deduction can only be justified if the cost of goods and services acquired by a taxpayer is effectively reflected in the price of taxable operations that he realized.

1. Operations offering right to deduction

The operations deductible wait for deliveries of goods or services made by a taxable.

The operations subject to VAT is therefore deductible.

As an exception, that relate to the export operations (taxed at zero), although they do not actually support the VAT deductible by express provision of law.

1. Conditions of exercise of the right deduction

If the company must collect the tax on sales that she realized she has the right to deduct the charge that it its suppliers. For that property or service entitles a deduction, it must meet certain conditions at the same time:

- Be subject of a regular invoice
- Being the owner of the taxpayer claiming the deduction
- Being exclusively necessary for exclusion.

The conditions of exercise of the right of deduction are utmost important as the subject should not be abused to evade the payment of tax.

The right to deduction of VAT invoiced in the month of accounting bills mentioning it or any other document serving.

Every time this right performs:

- For real estate and other services work in the month of payment
- For delivery itself even in the month of allocation of property.

If the amount of the allowable deduction is greater than the amount of tax payable in respect of a given statement, the surplus is deducted from the tax payable in respect of declarations or further. This is a surplus of tax credit.

5.1.2. Treatment of VAT on supplier invoices

5.1.2.1. Characteristics of supplier invoices port

A. Definitions and types of bills

1. Definitions

The supplier invoice is a record made by a seller or service provider reflecting exactly, of an essentially accounting and tax point of view, the conditions of operations of buying and selling between the parties realized.

It is a document certifying a commercial transaction-related training to its order and its eventual expense.

It can be drafted freely; the establishment and issuance of an invoice are indeed subject to many obligations.

Invoices must indicate the following items:

The number of tax-identification of the company. Invoices established by a no supplier registers, shall not be regarded as sufficient evidence to cause the opening of the deduction right to the customer

- The date of the invoice
- The full-identity providers.
- The very precise identity of the costumer. A liable person cannot recover that VAT invoices issued in his name.
- The nature and the object of the deal
- The rate and amount of tax due
- The price-duty free
- The total amount of the customer
- Eventually the exonerated mention.

These particulars that are required are responding to a concern, built on legal bases, the purchasing existing between supplier and buyer and above what is important also is to facilitate the processing of supplier invoices.

2. Typology of supplier invoices

There are two types of supplier invoices as:

-The bill must: It isa document, which states the conditions under which a trader has sold goods and services to a client

The invoice have: It is a document by which a supplier acknowledges that he owes a certain sum of money his client

B. Characteristics of supplier invoices port

The bill generally is established by the supplier, and the customer establishes an order.

1. Common features of the bills at the PAL and the type of PAL Customer

The invoice is established in triplicate and contains the following essential information:

- The number of the invoice
- The date of establishment

- The name of the vessel, its tonnage and place of its origin.
- The account number of the customer.
- The client name
- The meaning of the sales manager and a controller agent own

Invoices benefits have more credits; indicate an increase in the eventual case of nonpayment at maturity.

Every customer who conducts regular way its activities with the port sees attributes him a particular account number. The majority of cash customers ranges are referred to a same account on a different spot

The invoice number includes the billing year, the number of the activity or service provided and a sequence of digits differentiating an invoice of another.

For example, for an invoice number < 20082001441 >

- 2008**: Identifies an invoice 2008
- 2**: The number of the activity that here is the handling edge
- 001441**: Means the particular issue of the invoice

2. Particular Characteristics

At the port, there are five types of invoices that match each activity that the Port exercises. It comes to:

Invoice of shipping: It is established in euro, which has a fixed parity with the CFA suddenly avoiding the exchange differences at the time of settlement. It is sent to all services related to navigation, at the company that chartered the ship even if other clients who have their goods in the ship. We find on this bill the services such as steering input, the input towing, fee stay in dock, control output.

Invoice handling: They are established in Euro. They address to major customer who takes care in its turn to charge others who benefited from the service.

Invoice handling land: It is the most frequent. Charges on passage of goods, storage of empty containers, the rite of passage in the store, weighing and control as well as many other benefits listed on this bill. It is written in CFA Francs

Various bills: They relate the rental of equipment, such as port cranes or lift trucks, and any other service not included in other bills. The amount is also in FCFA. Processing invoices at the Port follows a precise system

5.1.1.2. Accounting and administrative processing of supplier invoices in Port

A. Administrative treatment

The Port performs 9 activities which are all services: Navigation, board handling, ground handling goods for consumption, federal, benefits from workshops, ground handling of goods for consumption, the federal, handling vehicles of pre-consumption, loan to Dockers, ground handling of goods in transit, handling of land vehicles in transit.

These activities generate needs in material or satisfy their services. The port places orders to its suppliers, who after delivery of the bills. When they send the invoices to purchase on credit or not arrive at the port, they follow the following circuit:

- **Headquarter**
- **Secretary of administrative departments**
- **Service of stock supply**
- **D.A.G**
- **Management control**
- **Financial and accounting departments**

B. The accounting treatment

When the invoice has arrived, we look in the nomenclature the code of each supplier and the numbers corresponding to each invoice before consideration support.

It is to establish a ticket provider for each invoice to be entered.

The operation code is the code 51 and the asset is 52 (invest) or ventilation code.

When the entry is a normal invoice, it is represented by the letter "F".

When the entry is a having invoice, it is represented by the letter "A".

To cancel an invoice the same elements of the bill is taken up by changing only the letter F with the letter A. Then, we establish a new ticket for this bill with the necessary corrections and move on to the normal input of the invoice.

1. Regulations of expenditure menus (or subsidy)

The port makes available for each branch a certain amount for the execution of some immediate needs. Once the need is executed, the invoice or voucher is sent to the regularization and the establish a cash desk note

After verification and signature of the chief concerned the cash desk note or the invoice are sent to the expenditure fund to be written. Record is established with account numbers necessary

2. The operation of tax accounts at the PAL

To find a difference between the state of control and centralization tax of the ledger, the customer section has two alternatives. Or it compares the state of provisional control of the month with the state of definitive control of the month.

Or it compares the bill of the month concerned with the status of definitive control of the month.

The use of certain technical terms returns very often: the credit of VAT or VAT due.

The credit of VAT or VAT paid is the balance that the State must pay to the port. Against the VAT due or VAT to pay (credit balance) is the VAT that the port should pay to taxes service no later than 15 months after the bill of sale or service.

At the end of each month, the statements published by the Customer section on the fees is establish as follow:

| | | |
|--------|--|----------|
| 411100 | . Customer Group | (k+y+z)F |
| 70**** | Service supplies | XF |
| 446100 | Tax of Commerce chamber charged | YF |
| 443200 | VAT fractured | ZF |
| | Centralization of invoices issued in the month | |

a. The collection of VAT at the port

The port being a business of providing services, all benefits are not subject to VAT. Certain activities such as board handling, navigation, loan to docker's personnel and ground handling of goods in transit are not charged by the VAT.

| | | | |
|--------|--|---------|----|
| 411100 | Customer Group | (x+y) F | |
| 443200 | VAT fractured on service supplied | | XF |
| 70**** | Service supplies | | YF |
| | Centralization of issued invoices in the month | | |

Table3: Example of centralized items of handling activity on land vehicles during the 01-10-07 to 31-10-07

| Account | Code | Elements | Amount |
|--------------|--------|------------------------|-------------|
| 443200 | MT347 | VAT 18% on consumption | 23.7491.20 |
| 706660 | MT603 | Levy on goods imported | 60.230 |
| 706670 | MT355 | Vehicles Storage | 2.880.000 |
| 706775 | MT705 | Levy on passage | 140.040 |
| 707807 | MT1095 | SMOP | 71.707.400 |
| TOTAL | | | 155.688.678 |

Source: Own computation, Source of data: *Direction commerciale duPAL*

b. The deduction of VAT at the port

All purchases or services which are invoiced by the VAT on the port suppliers must be recovered if the port is not the final consumer. So profit is then bills TTC. The difference between the collected VAT and the VAT recoverable may be a credit VAT or VAT payable (the one, the port must pay to the tax service)

c. Payment of the VAT at the port

At the End of each month, the port calculates the amount of VAT paid to the State. The software used (**cargo**) make the output of the amount of billings and the amount of VAT.

For any company the VAT is paid. Indeed, the port calculates the VAT on the sale price claims from its customers (**gross VAT**), then calculates the VAT which himself has even paid to the suppliers on purchases of goods, services, office supplies, investments.... (**VAT deductible**), and finally declare and pay to the tax service on the difference between the gross VAT and VAT deductible. It is the net VAT. The balance is paid monthly to taxes service.

Table4:VAT recovered in FCFA

| N CODE | NAME | INVOICE AMOUNT DUTY FREE | VAT |
|---------------|-------------|---|----------------|
| XX | TOGO3000 | 1.420.000 | 255.600 |
| XX | KOKOLAZ | 30.000 | 5.400 |
| XX | JOHNYIVI | 850.000 | 153.000 |
| XX | CHLOE | 50.000 | 3000 |
| TOTAL | | 2.350.000 | 423.000 |

Source: Own computation, Source of data: *Direction commerciale duPAL*

Example: VAT of September 2007

Table5: VAT COLLECTED IN FCFA

| INVOICE NUMBER | DATE OF BILLING | VAT AMOUNT | DATE OF VAT PAYMENT | AMOUNT RECOVERED ON VAT | AMOUNT TO RECOVER ON VAT |
|----------------|-----------------|---------------|---------------------|-------------------------|--------------------------|
| 20074000903 | 20-07-05 | 12500 | 27-03-07 | 12500 | 00 |
| 20074000948 | 20-06-12 | 18000 | 21-02-13 | 18000 | 00 |
| 20074000903 | 21-08-01 | 9500 | 21-08-01 | 9500 | 00 |
| 20074000948 | 05-06-02 | 10000 | | | 10000 |
| 20074000903 | 06-02-03 | 11200 | 06-02-03 | 11200 | 00 |
| 20074000948 | 12-11-04 | 7500 | 13-08-07 | 7500 | 00 |
| 20074000903 | 14-04-07 | 35200 | | 00 | 35200 |
| 20074000948 | 15-05-06 | 18500 | | 00 | 18500 |
| 20074000903 | 22-11-11 | 21400 | | 00 | 21400 |
| 20074000948 | 26-03-10 | 8500 | 26-03-10 | 8500 | 00 |
| TOTAL | | 152300 | | 67200 | 85100 |

Source: Own computation, Source of data: *Direction commerciale duPAL*

NET VAT TO BE PAID = VAT collected – VAT deductible

=67.200-423.000

= **-355.800 FCFA**

The net VAT to be paid is negative, that means the port has a debt on VAT about **355.800**

FCFA

6. Statistics

6.1. MARINE SERVICES

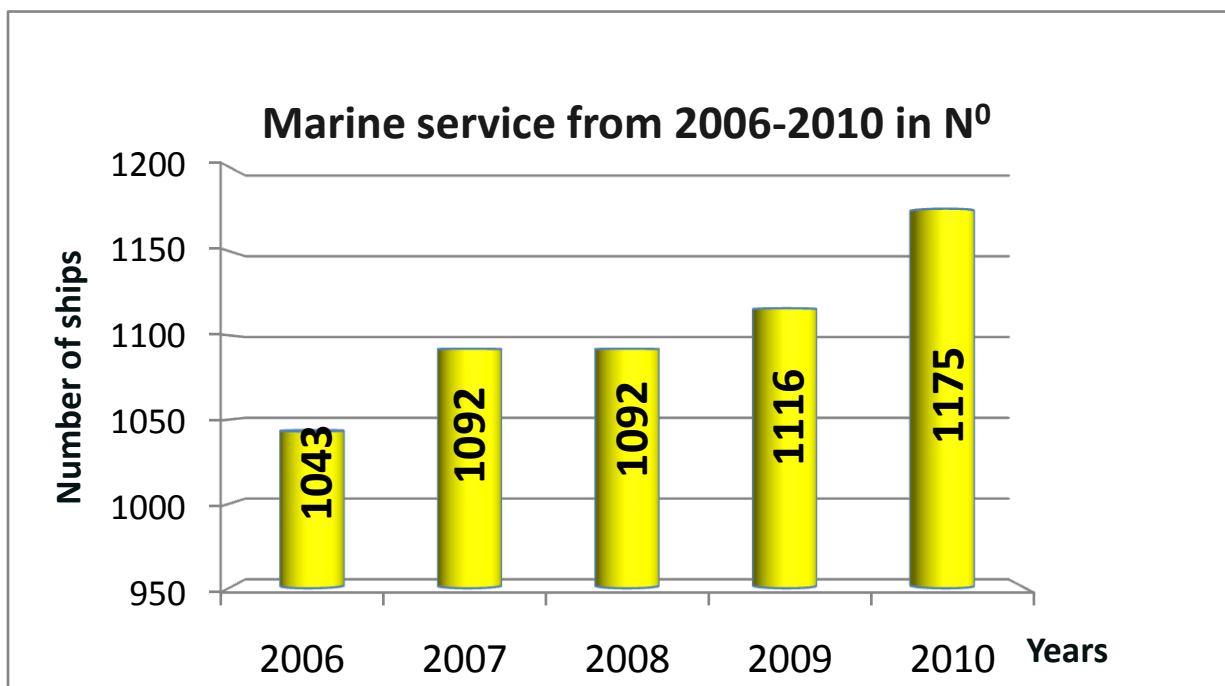
The PAL welcomes all types of ships from different continents operated by major shipping companies: including container ships oil tankers, ore carriers, cargo, grain, fridges, the tankers, barges and other ships.

Table6: Marine services from 2006 -2010 in N⁰

| 2006 | 2007 | 2008 | 2009 | 2010 |
|------|------|------|------|------|
| 1043 | 1092 | 1092 | 1116 | 1175 |

Sources: Blog port autonome de Lome

Figure3: Chart Marine service from 2006-2010 in N



Sources: Blog port autonome de Lome

Marine traffic has experienced a gradual change between 2006 and 2010. We notice the presence of 1043 ships in 2006 and 1,175 in 2010. It is important to notice that there were no changes in Marine service between 2007 and 2008.

6.2. GLOBAL TRAFFIC

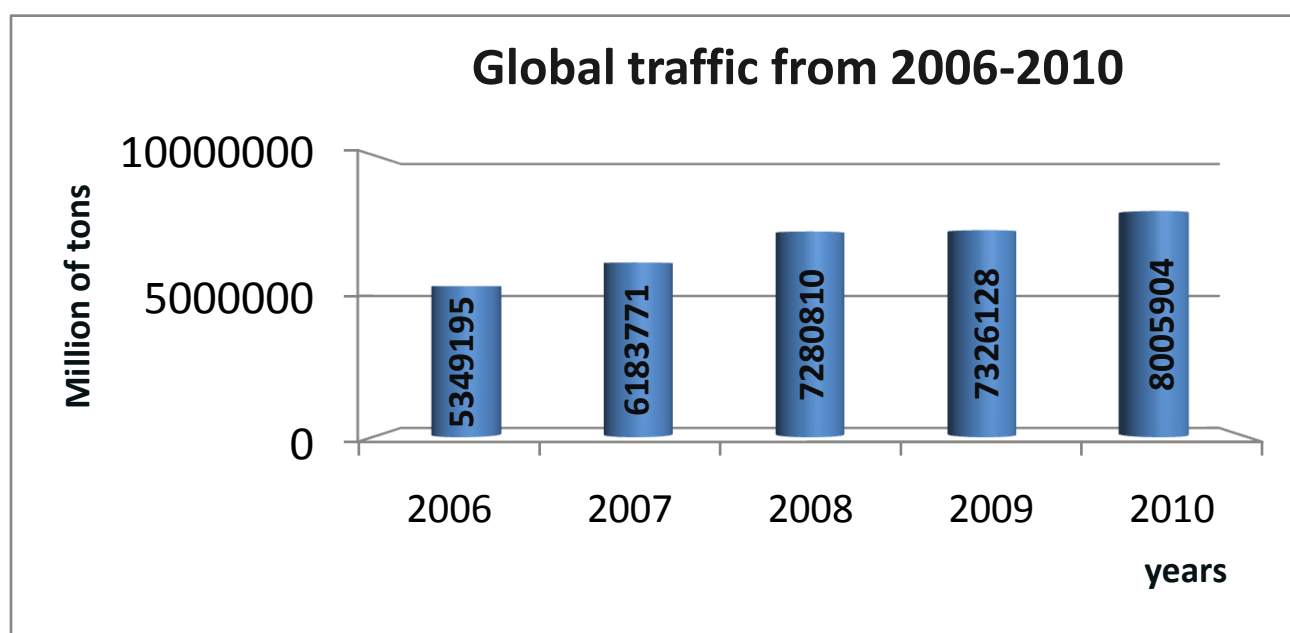
- Overall traffic has experienced over the last five years an extraordinary growth. It has registered an increase of 9.27% between 2009 and 2010 and reached 8 million tons.
- In 2010, container traffic is estimated at more than 51.53% of the total traffic against 26.33% for the solid cargo, 11.74% for the conventional and 10.40% for the liquid cargo.

Table 7: Global traffic from 2006 to 2010 in tons

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Import | 3 833 737 | 4 424 354 | 5 000 144 | 4 737 048 | 5 504 122 |
| Export | 1 264 061 | 1 414 665 | 1 683 754 | 1 738 370 | 1 731 123 |
| Transshipment | 251 397 | 344 752 | 596 912 | 850 710 | 770 659 |
| Total | 5 349 195 | 6 183 771 | 7 280 810 | 7 326 128 | 8 005 904 |

Sources: Blog port autonome de Lomé

Figure 4: Chart Global Traffic from 2006-2010



Sources: Blog port autonome de Lomé

Observation : The arrival of containers at the coast of the port has gradually increase from 2006 to 2008.It bécane stable for a wear. In 2010 the Wight of the containers recache It peau to about 8005904 tons

6.3 .Transit Traffic

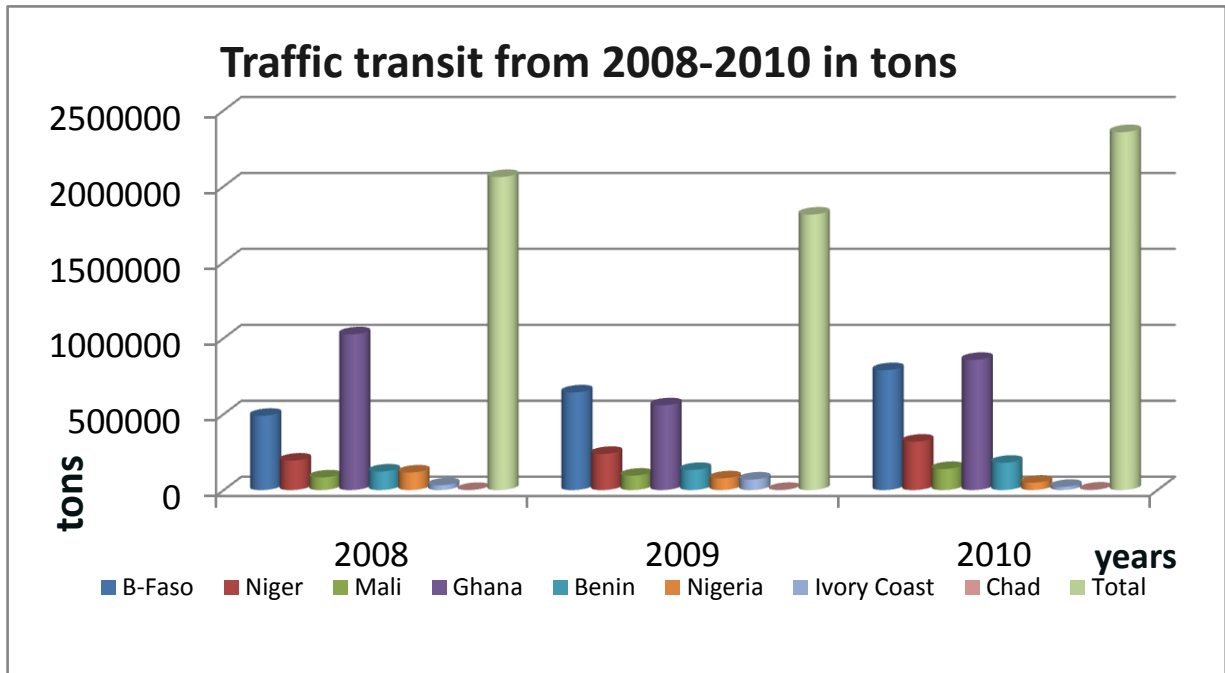
Sub-regional integration tool, the Port of LOME is the channel of transit of goods from landlocked countries such as BURKINA FASO, MALI, NIGER and CHAD, but also other countries such as GHANA, IVORY COAST, BENIN and NIGERIA.

Table8: Transit traffic in tons from 2008-2010

| | 2008 | 2009 | 2010 |
|---------------------|-------------|-------------|-------------|
| Burkina Faso | 488 990 | 643 247 | 789 427 |
| Niger | 194 183 | 237 924 | 318 853 |
| Mali | 83 012 | 94 726 | 138 895 |
| Ghana | 1 025 233 | 558 238 | 857 222 |
| Benin | 122 085 | 132 204 | 179 550 |
| Nigeria | 115 663 | 77 291 | 48 588 |
| Ivory coast | 31 388 | 69 323 | 21 046 |
| Chad | 741 | 1 140 | 3 043 |
| Total | 2 061 295 | 1 814 093 | 2 356 624 |

Sources: Blog port autonome de Lome

Figure5: Traffic transit from 2008-2010 in tons



Sources: Blog port autonome de Lome

The Global traffic transits from neighboring countries in the sub-region experienced a fluctuation in the years 2008 to 2010. It decreased to about 12% in 2009 but went up to about 30% in 2010. The goods from GHANA are usually the most important followed by BURKINA FASO and BENIN. However, there is a small inflow of goods from CHAD and Ivory Coast

6.4. Foreign Trade

Togo has experienced both a balance of trade deficit as well as a balance of payment deficit over various years.

Major exportable items of Togo are phosphates, cotton, manufactures and coffee. Togo exports to the countries such as Benin, Ghana, Mali and Netherlands.

Important importable items of the country are capital goods, fuel and energy, and food stuffs. For imports it depends upon the countries such as Italy, Germany, South Africa and China, France, USA etc....

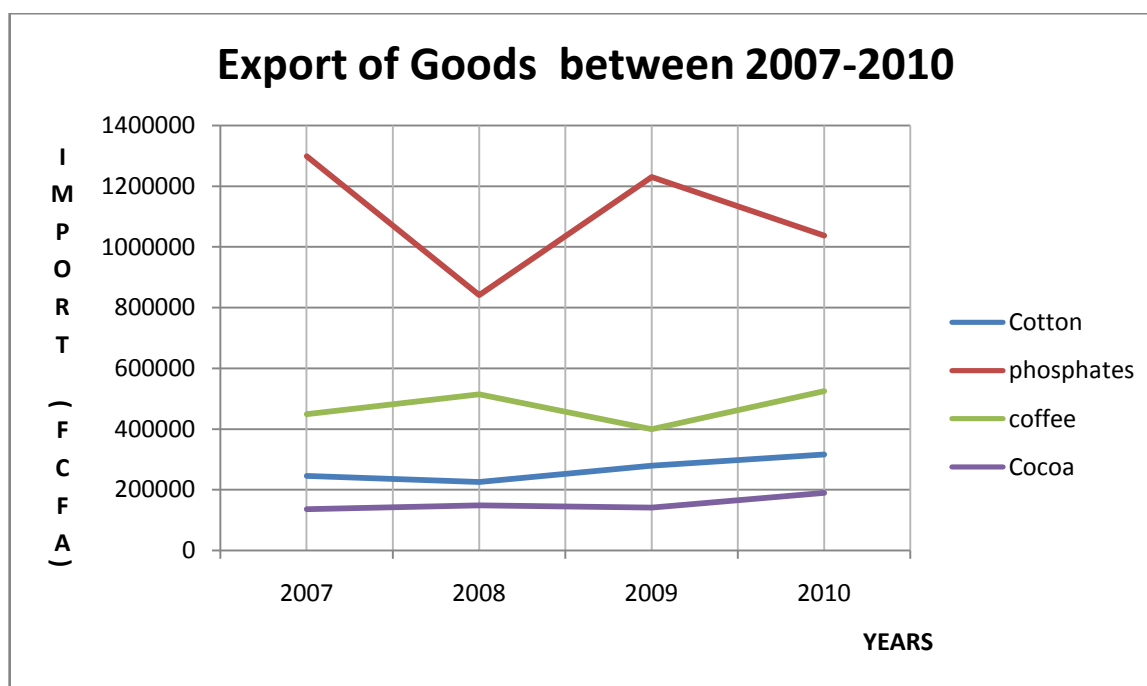
A. Export

Table9: Good exported from Togo Port between 2007 to 2010 in thousand of FCFA

| | 2007 | 2008 | 2009 | 2010 |
|-------------------|---------|--------|---------|---------|
| Cotton | 245311 | 224788 | 278798 | 315897 |
| Phosphates | 1297982 | 840873 | 1229805 | 1036543 |
| Coffee | 44152 | 513771 | 398860 | 524229 |
| Cocoa | 136097 | 148578 | 141716 | 189709 |

Source: Blog Port autonome de Lome

Figure6: Chart Good exported from Togo Port between 2007 to 2010



Source: computation Source of data's Blog Port autonome de Lome

Observation: In our Chart we observe that the phosphates is the good more exported from the port and the less exported is Cocoa because Togo is not a major producer of Cocoa. In the year 2009 the export of rise about 1200000 FCFA. The export of the major goods rise also as phosphates

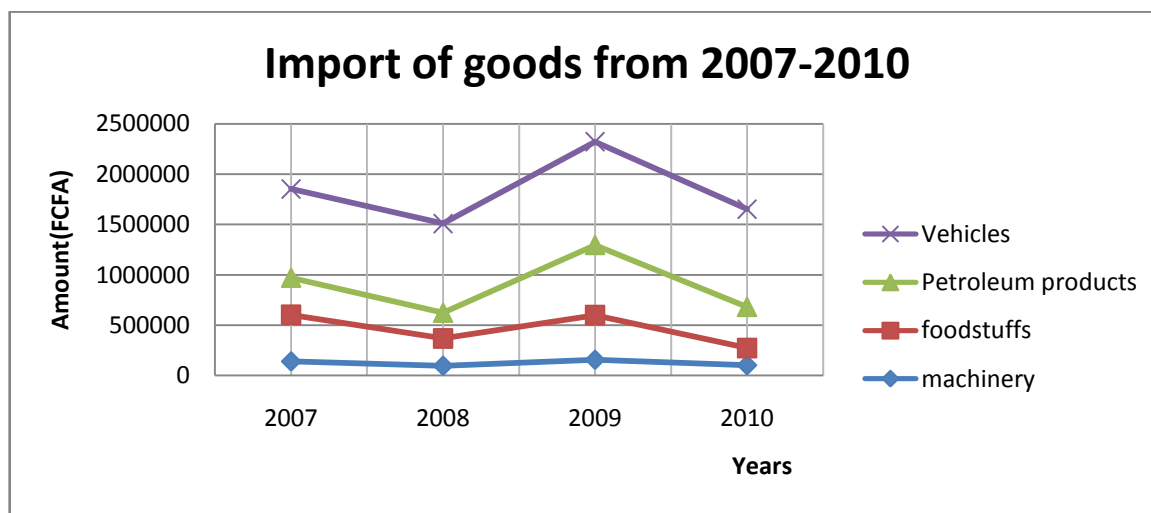
B. Import

Table10:import in Togo Port between 2007 to 2010 in thousand of FCFA

| | 2007 | 2008 | 2009 | 2010 |
|---------------------------|--------|--------|---------|--------|
| Machinery | 141144 | 97451 | 157277 | 103270 |
| Foodstuffs | 461761 | 271134 | 441373 | 169919 |
| Petroleum Products | 368806 | 255498 | 697399 | 408446 |
| Vehicles | 881209 | 885495 | 1026098 | 972045 |

Source: Blog Port autonome de Lome

Figure7: Chart Import in Togo port between 2007 to 2010



Source: Own Computation Source of data's Blog Port autonome de Lome

Observation: In our chart we observe that the vehicles are more imported in the Port followed by the Petroleum products, the machinery is the less to be imported because we don't have much machinery in the Country. We are looking for more instead. The year 2009 all the products experienced an increase.

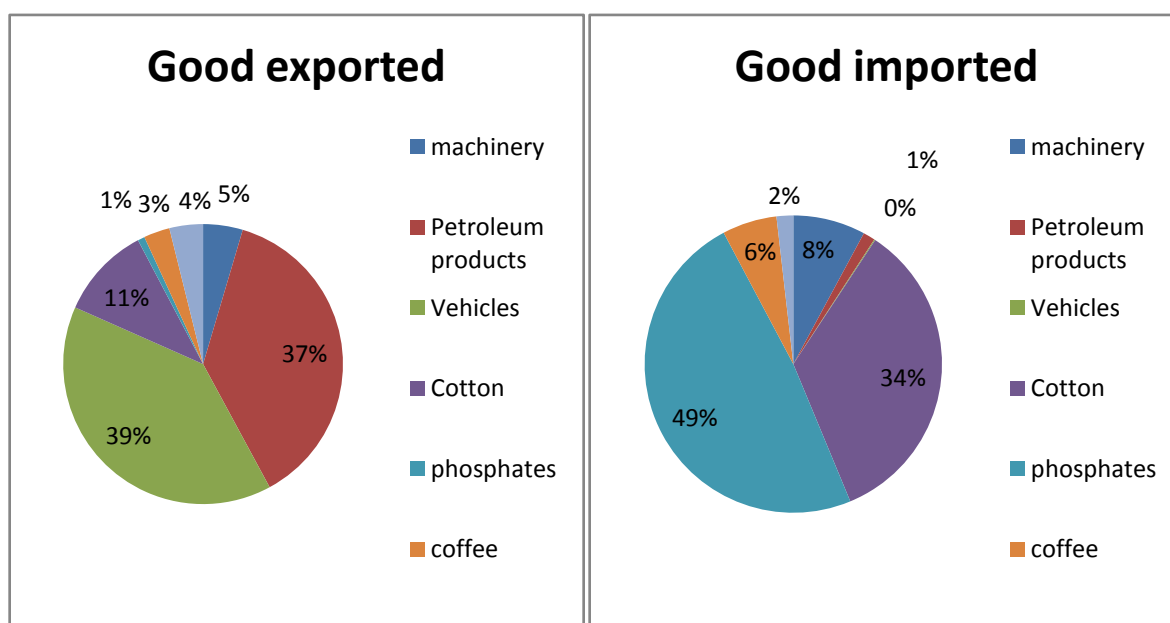
C. Share of VAT on categories of goods

Table11: Share of VAT apply on categories of goods 2011 in percentage at Togo port

| | A(y) | B(y) |
|-------------------|------|------|
| Machinery | 8.5 | 13.9 |
| Petroleum | 69.7 | 2.3 |
| Vehicles | 73.4 | 0.2 |
| Cotton | 19.8 | 60.8 |
| Phosphates | 1.5 | 85.6 |
| Coffee | 5.6 | 10.5 |
| Cocoa | 7.2 | 3.2 |

Source: Own computation Source of data's Blog Port autonome de Lome

Figure8: Share of VAT apply on categories of goods 2011 in percentage at Togo port



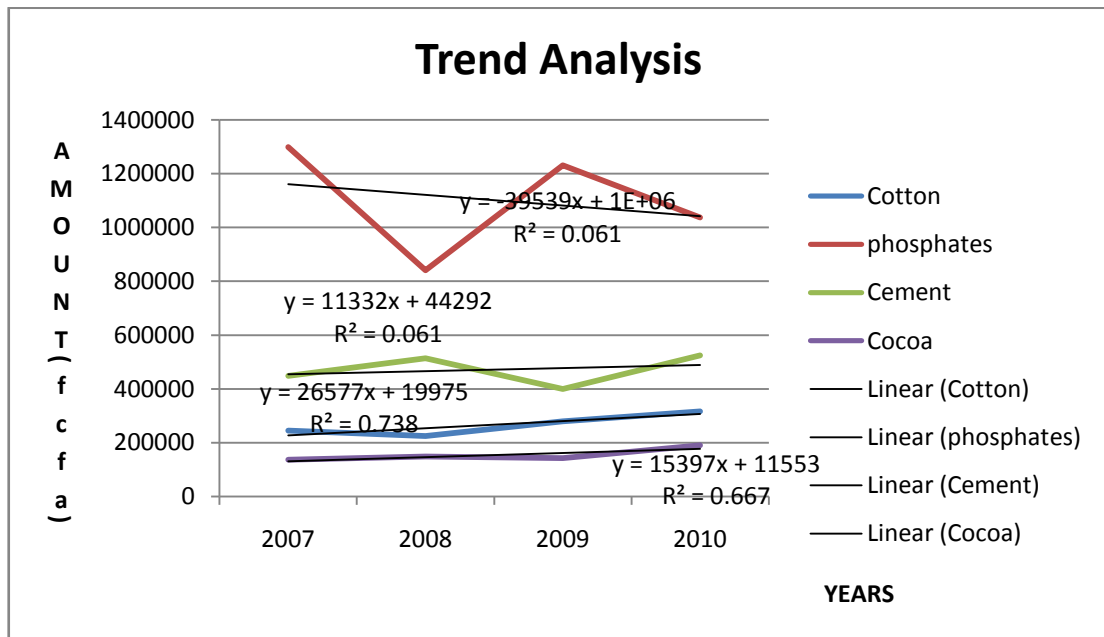
Source: Own Computation Source of data's Blog Port autonome de Lome

D-Trend Analysis

Table12: Estimation and prevision of Goods exported from Togo Port in FCFA

| | 2007 | 2008 | 2009 | 2010 | 2011+ | 2012+ | 2013+ | 2014* |
|-------------------|---------|--------|---------|---------|---------|---------|---------|----------|
| Cotton | 245311 | 224788 | 278798 | 315897 | 2095601 | 3275810 | 2159324 | 3615668 |
| Phosphates | 1497982 | 840873 | 1229805 | 1036543 | 3275787 | 1155329 | 2252452 | 42566269 |
| Cement | 448152 | 513771 | 398860 | 524229 | 1155325 | 2365445 | 3155845 | 5256626 |
| Cocoa | 136097 | 148578 | 141716 | 189709 | 1925172 | 2549350 | 4526684 | 12026600 |

Figure9: Trend Analysis on Goods exported from Togo Port



Source: Own Computation Source of data's Blog Port autonome de Lome

Observation: The method used is the Linear Trend Analysis. The Respective Adjusted R2 is:

Phosphates: $y = -39539x + 17706$ $R^2 = 0.0614$

Cement: $y = 11332x + 442923$ $R^2 = 0.0618$

Cotton: $y = 26577x + 199757$ $R^2 = 0.7389$

Cocoa $y = 15397x + 115532$ $R^2 = 0.6675$

The product with the highest R2 is cotton. The values found from 2011 to 2013 are estimated .In 2014 the values are estimated.

8. Problems and possible solutions

8.1. Problems

A. The problems identified in the Section of output at the port

The output section of the port makes sure to issue vouchers outputs to customers and enable them to remove their Goods

In order to secure billing, the port has introduced computerization of the BSP, which allows customers to proceed at the removal of their goods in a short time and secure its information. This **BSP** presents two known faults such as:

- Problem of lucidity that means that the user did not have the preview before the printing of the sheet to see if the number of containers is high
- The second problem is purely informatics: The numbers of BSP are not given by computers, that mean is not automatic.

These numbers are actually written by hand. It can cause a lot of disagreement such as:

- The section responsible can forget to put numbers on the BSP
- He can repeat numbers
- The BSP can be fake, because a costumer can bring himself a number

B. The problems faced in clearance and control records at the port

The clearance and control section is one of the departments of billing and Customer service and whose role is to check and control the invoices already issued and the audit of the date of arrival of ships in the current month, the year and proceed to their storage. However, this section also faces some difficulties to clear these files.

We need to know that this section is not well organized. Currently its operation does not meet the claims files of certain customers in a relatively short time. The port being a commercial

provider services company, it faces sometimes from customers certain claims, following a mistaken billing.

To do this, the Clearance section and control proceed in search of claims files in archives in order to enable the right service to check whether the claim is real

In the absence of proper records , the searching for claims files takes a long time because the archiving of the port still have records who have, more than ten years for example. Because the files are not daily archives, there is a big problem in keeping these files. Sometimes it doesn't allow agents to move freely in their office

They searching of claims files become very difficult because they are not archives which are a huge waste of time, and sometimes penalize the concerned customers. So, in view to solve these problems, I think it appropriate to propose possible solutions to allow proper archiving of drafts folders.

C. Failure in terms of forms of deductibility of VAT on invoices

VAT deductible must be subject to a regular billing. The invoice is regular when it relates:

- The reference number of the vendor ID (Invoice)
- The nature of the transaction (sale, service delivery, **LASM**)
- The duty free-base
- The rate and amount of VAT
- The value of all tax included in the transaction

At the Level of control, when one of these items is missing, the right of deduction does not play, the rules are very strict.

It results from the analysis of supplier invoices received by the Port that some of them do not meet the formal requirements for deductibility of the VAT. Often these bills do not include tax identification of numbers, or the tax amount is not mentioned. Sometimes these items exist, they are false.

D. The failure as a quality of the port suppliers (System of taxation of suppliers)

It was found that the tax system of suppliers was not well established, so the port cannot identify very quickly the quality or the tax system of suppliers. Now all suppliers of the port

are not subject to a system. Some are subject to the system of real; others are subject to the TPU and package. According to the tax administration only those who are real are allowed to mention the VAT on their invoices.

Usually suppliers of the port are economic operators (natural or legal persons) who have no legal existence. They don't have any tax ID or if they do, they usually are not in good standing with the tax administration. In these circumstances, the formal requirements for deductibility are not respected.

In addition, we see that most of these providers are not real and therefore cannot charge VAT to their customers as the port. Which justifies the rejection of deductibility of the VAT that the port pays to its suppliers?

8.2. Possible solutions

- **IT informatics rehabilitation on the proper output:** A better solution furnished to the BSP, would secure more work. The port of Lome has reached a level of computerization very appreciable and is part of ports that use New Information technologies and communication (NTIC).

We propose that the port, especially commercial department to make the computer team renew a new system to enable a better view of the BSP when the number of containers is high

- **The destruction of old records:** The solution is to destroy these old files and therefore have the space for new files. Indeed, the length of retention of business records being ten years, records that have served to the establishment of the bill that would exceed ten years don't have any legal value in the commercial matters
- **The establishment of an electronic storage system:** The electronic storage is the set of actions, tools and methods used to collect, identify copy, classify and maintain at long-term electronic content on a secure carrier in order to use them and make it available.

The port can define its own policy of electronic storage by the creation of a specialized service from this user storage to determine the medium storage (hard disk, CD-RW, magnetic tape, or USB) that it can use

- **Need to create an internal structure for accounting and expense only for Taxation services:** The port is a large company that has a large number of suppliers. To clearly identify the quality of its suppliers and well manage the VAT, the port must create an internal structure for accounting and financial services only responsible for the management of Taxation

Indeed, this structure task will not only be the management, the control of the payment of VAT on suppliers invoices, but rather, all the problems related to various taxes and fees and especially in Tax Matters, to check the tax system of operators economic with which the port is connected.

- **For closer collaboration between the DGI and the PAL in taxation:** For more effective management of VAT at port, the **DGI** must help the port in the management of VAT, in particular, and all taxes in general. The collaboration of the DGI will include the implement within these large companies a free working relationship which will be marked by the need to assist and facilitate the understanding of the tax rules, the determination of the base and other administrative formalities involved in tax Matters.
- **Sensibility of informal providers on the benefits related to the formal:** The state should promote informal providers to be registered in the commercial register and household credit in order to avoid the penal penalties, held detailed accounting operations, a deposit of periodic declarations and pay the tax. It is a kind of legal advertisement for the business man.
- **Intervention of the state in the business formalization:** Any business at it creation must register himself at the **RCCM**. The state must intervene to facilitate formalities.

9. Conclusion

It shows that the organization and payroll is a huge task for the company, for its scope and requirements. It is therefore important that a thorough study be made before its implementation and periodic checks be made for the detection of possible failures that can cause malfunctions of the system put in place. The following findings were discovered and used to assess the organization of the port management of container and suppliers:

- The Port of Lomé has a perfectly manageable and organizational structure in line with modernism
- Internal communications and quality approach enable the PAL to continue the improvement of its working conditions.
- The Port of Lomé has chosen an internal service processing and data management.

Any business regardless of its nature or type of activity in which it engages and whatever the economic system must contribute to the development of the State. So must that business pay the tax? VAT is an indirect tax on perceived consumption.

It is obvious that any business being on the Togolese territory must establish structures for efficient management of VAT. Good management of government contributes to the sustainability of the growth of the company. It was established that the problems associated with the billing at the port are precisely billing of containerized goods put into consumption. In reality, it comes from general problems of the services in charge of managing the billing and its impact in the billing procedure.

So we discovered some problems relating to first, the annual holding of the BSP that generates confusion of numbers and possibly the faking of documents and secondly the archiving. To do this, we propose that the port calls the designer of the software used to customize the numbering of the BSP, which would avoid the use of hand writing numbers in order on BSP.

Furthermore, relatively to the archiving we proposed a system of storage which can be either internal or external: Internal, when the system of electronic archiving is realized within the port and external when it is entrusted to a specialized company in the field.

Finally, we anticipated the need to create an internal structure only responsible for the management of taxation, a close collaboration between the DGI and PAL in the tax area, the awareness of informal providers on the benefits related to the formal and the intervention of the State in the formalization of businesses

We believe that these contributions we proposed will help the accounting service, and more security as to the billing at the PAL. The credibility and seriousness that it will cause can help in the amelioration of the PAL

Bibliography

1-<http://epubl.ltu.se/1402-1773/2009/283/LTU-CUPP-09283-SE.pdf> Access 15-6-2013

2-<http://www.republicoftogo.com/Toutes-les-pages-CMS/Economie/Port-de-Lome> Access 15-6-2013

3-<http://economie.jeuneafrique.com/tag/Port-Autonome-De-Lom%C3%A9.html> Access 20-8-2013

4-**Mande issiaka, Faranirina Rajoanah**. Editions L'Harmattan Histoire africaine en Afrique: Travaux de jeunes historiens africain 2008, ISBN 2296210872, 9782296210875

USA International Business Publications, Int'l Business Publications. Togo Mineral & Mining Sector Investment and Business Guide, 2007, ISBN 1433049619, 9781433049613

5-**WenSaa, Ogma Yagla**, Harmatan, La construction de la nation Togolaise, 200 pages ISBN: 2296218873, 9782296218871

6-International Monetary Fund, Togo - Statistical Annex 1996108 PAGES. ISBN: 1463917392, 9781463917395,

7-**Daniel Gouadain, Mohamed El Bachir Wade, Secundair De Boeck**, General ledger accounting system OHADA 2002 ISBN 2843711460, 9782843711466, 378 pages

8-<http://www.togoport.tg/> Access 15-04-2013

9-**Jacques Njampiep**, Mastering the law and practice of the OHADA accounting system, www.publibook.com, 2008.

- 10-**Alain Soriano, François Coutureau, Philippe Noirhomme**, VATpackage: Les nouvelles règles applicables aux prestations de services, Cahiers de fiscalité pratique – Séminaires, ISSN 2031-1346, Éditions Larcier, 2010
- 11-**Anne-Lise Pietri-Levy, John Barzman, Eric Barré**, Port environments, Publication Université de l'Havre Rouen 2003
- 12-**Auzias Dominique, Jean Paul Labourdette** TOGO, Lonely planet 8-12-2010
- 13-**Buckley, G.** (1997) 'Microfinance in Africa: Is it either the problem or solution' 'World Development, Volume 25, N7, pp 1081-1993
- 14-**Chijorga, M, M & Cassimon** (1999) "Micro Enterprise Financing: Is there a best model?" In Rutashobya and Olomi (eds). African Entrepreneurship and Small business Management, DUP, Dares Salaam
- 15-**Pilipinas, B, S.**, (2002) " Note on microfinance"
- 16-Code general des impots, edition 2007
- 17-Plan comptable SYSCOA, Plan Comptable general, Foucher 1997
- 18-Cabinet d Etudes .de Formation et de Conseil en Fiscalite , Séminaires sur la Taxe sur la Valeur Ajoutée (TVA), 2007
- 19-<http://www.africaneconomicoutlook.org/en/countries/west-africa/togo/> access 3-4-2014
- 20-http://www.economywatch.com/world_economy/togo/export-import.html access 3-4-2014

Interviews and Meetings

All interviews and meetings have been of great value for the work with the thesis even if not all have been reference material in the final thesis layout.

6-7-2013 Interview with the CEO of the Togo port Admiral Fogan.k. ADEGNON

10-8-2013 Interview with Colonel Rock Gnassingbe vice CEO of Togo port

15-8-2013 Interview with Mr Payadowa BoukpeSSI head of the fiscal and accounting department of the port

15-12-2013 Interview with Mr Bawlam Dolike CEO of 3s –ca-sarl client of Togo port

15-12-2013 Interview with Mrs Sidonie Dolike CEO of BAKOSSIME client of Togo port.

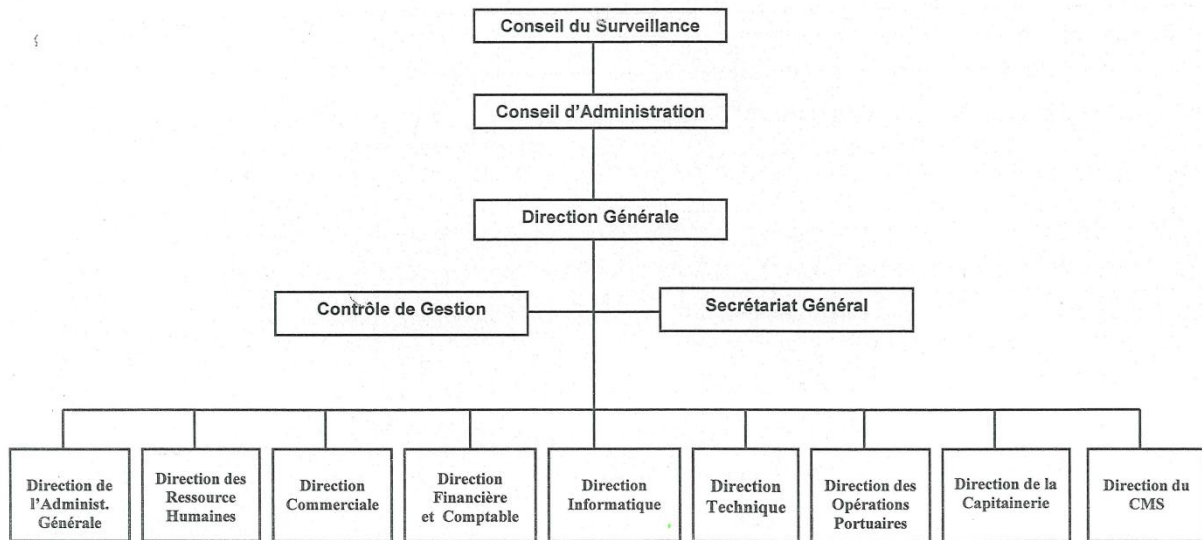
Numerous interviews were also held with some workers of the Port

Appendix

1. organizational chart Of the port
2. The Fiscal and Accounting Department organizational chart
3. Invoice of the Client GETMA
4. Bill of landing of the client BENITA
5. Custom service declaration
6. Good to deliver of DELMAS
7. Invoice of Handling company SE2M
8. Good to deliver from the port
9. Invoice settle in cash to the client Michael K
10. Invoice in credit for the client ATI
11. Invoice of the Carriers
12. Settlement of Containerization

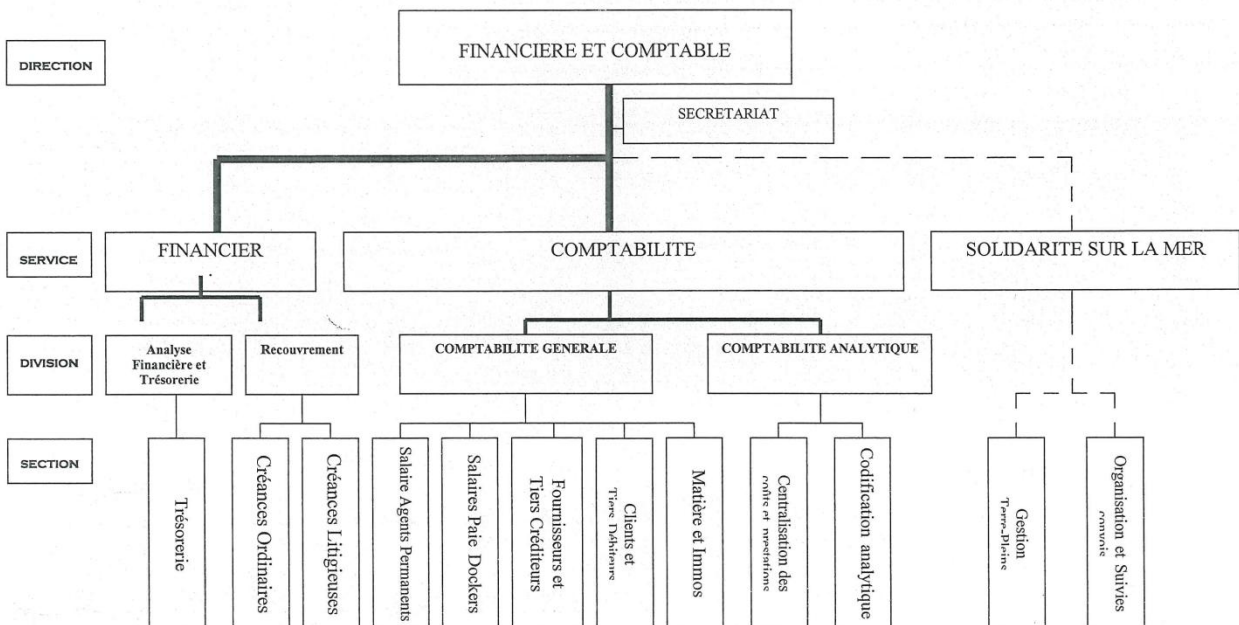
ANNEXE 1

ORGANIGRAMME DU PORT AUTONOME DE LOME, NOVEMBRE 2007



ANNEXE 2

ORGANIGRAMME DE LA DIRECTION FINANCIERE ET COMPTABLE, Novembre 2007



PORT AUTONOME DE LOME



Boite Postale 1225
Tél. : 27-47-42, 47-45, 33-91 à 33-92
Télex : "TCGOPORT" 5243
UTB 60104 - BTG 9030590510-1-83
C.O.E. N° : 950113V

FACTURE 200930009906 Du 11/06/2009

Navire MAERSK MARYLAND Du 21/03/2009 au 22/03/2009
T.J.N.: 10 384,00 BL : 751224383
T.J.B.: 23 953,00
Volume : 60 398,00
Port : BEIRUT

N° Compte C452000
Client : CLIENT GETMA
P/C ATLANTIC TELECOM TOGO

TERRE

SAGBO BSP 12436 DU 15-05-09 01 TC 20' MSKU 217 538 - 5; HUNLEDE

| CODE | LIBELLE | QUANTITE | TARIF | MAJORA | REDUCT | BASE | CHARGE FIXE | MONTANT |
|------------------------|----------------------------|----------|------------|--------|--------|---------|-------------|------------------|
| 70800000 | REDEVANCE MARCHANDISE CONS | 1,0000 | 975,0000 | 0,00 | 0,00 | 8,0000 | 0,00 | 7 800,00 |
| 70940000 | REDEVANCE PASSAGE MARCH | 1,0000 | 1 400,0000 | 0,00 | 0,00 | 10,2000 | 0,00 | 14 280,00 |
| 43610000 | TCC | 1,0000 | 300,0000 | 0,00 | 0,00 | 8,0000 | 0,00 | 2 400,00 |
| 76811000 | SMOP 5%() | 1,0000 | 1,0000 | 0,00 | 0,00 | 1,0000 | 0,00 | 714,00 |
| 43660000 | TVA 18% SUR CONSOMMATION | 1,0000 | 1,0000 | 0,00 | 0,00 | 1,0000 | 0,00 | 4 102,00 |
| 76990001 | ARRONDISSEMENT FACTURE | 1,0000 | 1,0000 | 0,00 | 0,00 | 1,0000 | 0,00 | 4,00 |
| Montant à payer | | | | | | | | 29 300,00 |

Annexe n°4



CREDIT

ARRETE A LA SOMME DE : VINGT-NEUF MILLE TREIS CENTS OUA

Visa Agent du Contrôle Majoration de 10% en cas de non paiement avant : 26/07/2009
Visa Directeur Commercial
Facture Etablie selon conditions d'imposition PAL Payable sans escompte ni ristourne

BON A DELIVRER DATE : 05/11/2009

DELMAS TOGO RUE B1 D10 Annexe n°5

A : LOME TERMINAL DUPLICATA

010472A
M-M-09

SUR PRESENTATION DE RECEPTION OBL PAR MOUVI
VEUILLEZ DELIVRER LES MARCHANDISES Validité Début : 05/11/2009 Fin : 07/11/2009

CI-DESSOUS A : CLIENTS DIVERS EC
SAIMEX SARL
BP 189 LOME TOGO
MANUT: SE2M
DEPOTAGE: TP3

NOM DU NAVIRE : NORTHERN FAITH VOYAGE : 259W
PORT DECHARGEMENT : LOME ARRIVE LE: 02/11/2009
PORT CHARGEMENT : SHANGHAI
NUMERO DE B/L : DSSB601506 No ARTICLE:
No AUTORITE PORT :
POSTE A QUAI : LOME TERMINAL

MARQUES ET NOS : COLIS : DESIGNATION DES MARCHANDISES : POIDS : VOLUME

HU0207593 : 1:20' DRY TARE: 2000,000:
AL 1439879 : : SAID TO CONTAIN : : :
ETC ITEM NO.2681 : : 290 COLIS : 3886,000: 28,00
C/NO : : OFFICE CHAIRS FURNITURES GOODS AS : :
: : PER PRO-FORMA INVOICE 53941 FREIGHT: : :
: : PAYABLE AT LE HAVRE : : :

LA MARCHANDISE REPRISE AU PRESENT BON A DELIVRER NE PEUT ETRE
DELIVREE QU'APRES ACCOMPLISSEMENT DES FORMALITES DOUANIERES
REGLEMENTAIRES ET PAIEMENT DE L'ACCONAGE ET FRAIS ANNEXES.
BON A DELIVRER EMIS PAR : SIGNATURE
BON A DELIVRE CONTROLE PAR : SIGNATURE

LE 05 NOV. 2009
TEL. 271 12 74 FAX. 227 48 21

SHIPPER
DIRECT GLOBAL SOURCING LTD
21/F YUE THAI COMMERCIAL BLDG
128 CONNAUGHT ROAD CENTRAL HONGKONG

AW259WDEL/MW259W
BILL OF LADING NUMBER
DSS8601506

ORIGINAL
BILL OF LADING

CONSIGNEE
SARAMEX 295,80 DU 13 JANVIER-B.P
19-LOME-TOGO-AFRICA

EXPORT REFERENCES
OK
TOP

DELMAS

SERVICE : ASAF

ETS BENITA
MEUBLES

NOTIFY PARTY: Carrier not to be responsible for failure to notify
GLOBASIA HK LIMITED
LEVEL 28, THREE PACIFIC PLACE
1 QUEEN'S ROAD EAST
HONG KONG

| | | | |
|--|--|--|------------------------------------|
| PRE CARRIAGE BY | PLACE OF RECEIPT | FREIGHT TO BE PAID AT | NUMBER OF ORIGINAL BILLS OF LADING |
| | LE HAVRE | THREE (3) | |
| OCEAN VESSEL | PORT OF LOADING | PORT OF DISCHARGE | FINAL PLACE OF DELIVERY |
| SHANGHAI | SHANGHAI | LOME | |
| CONTAINER NO AND NO OF PACKAGES | NO AND KIND OF PACKAGES | DESCRIPTION OF PACKAGES AND GOODS AS STATED BY SHIPPER | GROSS WEIGHT TARE MEASUREMENT |
| 290 CARTONS | 1 X 20ST | 290 CARTONS | 3866,000 2000 28,000 |
| DESCRIPTION OF PACKAGES AND GOODS AS STATED BY SHIPPER | OFFICE CHAIRS FURNITURES GOODS AS PER PRO-FORMA INVOICE 53941 | | |
| SHIPPER'S LOAD, STOW AND COUNT | FREIGHT PAYABLE AT LE HAVRE | | |
| DATE OF ISSUE | PLACE AND DATE OF ISSUE | Signed as agent only for DELMAS S.P.A. | |
| 26 SEP 2009 | SHANGHAI | AS AGENT FOR CARRIER DELMAS | |

Weight in Kgs. Total: 1 CONTAINER(S) 3866,000 2000 28,000

COPIE CONFORME
A L'ORIGINAL ACCOMPLI
DELMAS TOGO

Annexe n° 6

Inspecteurs FEYELAS AGNINA / Circuite Rouge
CEDEAO/UEMOA
DOUANES TOGOLAISES

Annexe n° 7

1. DECLARATION
A. BUREAU DE DEDOUANEMENT
Code Bureau 19121
Designation: BUREAU DE LOME
Ref. Manifeste: 2009-1424
Enregistrement declaration Numero: C 27942
Date: 10/11/2009 Heure: 09:14

2. Expéditeur/Exportateur
SARAMEX
128 CONNAUGHT ROAD CENTRAL HONGKONG

3. Compléments
4. Liste

5. Total Articles
6. Total colis
7. N° du répertoire du déclarant

8. Importateur / Destinataire
SARAMEX S.A.
225, BOULEVARD DU 13 JANVIER
BP 19-LOME

9. Responsable financier Crédit/Garantie

10. C.P. Provenance
11. C.C.P. transaction
12. Elément de valeur
13. PA

14. Déclarant / Représentant
ETS BENITA
RUE DE L'OCAN
BP 9058

15. a. Pays d'exportation / Exportation
15. b. C.P. expéd.
17. a. C.P. d'origine
17. b. Pays de destination

18. Identité & nat. du moyen de transport dép. 7 arr.
19. Cl.
20. Code Conditions et lieu de livraison

21. Identité & nat. du moyen de transport franchissant frontière
22. Code Monnaie et mont. total facture
23. Taux de change
24. Nature transp.

25. Mode transport
26. Mode transport à la frontière
27. Lieu de charg./décharg.

28. Données Financières et Bancaires
Conditions de paiement:

29. Bureau d'entrée / sortie
30. Localisation des marchandises
Banque
N° de domiciliation bancaire

31. Marques et N° des colis
32. Art. N
33. Nomenclature tarifaire

34. C.P. Origine
35. Masse brute (kg)
36. Préférence tar.
37. Régime douanier
38. Masse nette (kg)
39. Contingent
40. Déclaration sommaire / document précédent

41. Mentions spéciales
42. Prix Article
43. Unité compl. Stat.
44. Valeur en douane

45. Taux d'ajustement
46. Valeur en douane

| Code Taxe | Base Taxable | Taux | Montant | MP |
|-----------|--------------|-------|---------|----|
| CO | 6106154 | 20,00 | 1221234 | 1 |
| RS | 6106154 | 1,00 | 61062 | 1 |
| TP1 | 6106154 | 4 | 2000,00 | 1 |
| PCS | 6106154 | 1,00 | 61062 | 1 |
| PC | 6106154 | 1,00 | 61062 | 1 |
| BIC | 7518571 | 1,00 | 75186 | 1 |
| TVA | 7518571 | 18,00 | 1353342 | 1 |

Total Droits et Taxes de l'Article: 2840946

50. Principal obligé
Signature: BOUDA B. Payé/baie
Inspecteur des Douanes
N° 1186

51. Bureaux de pass. prévus & pays

52. Garantie non valable pour

53. Bureau de destination et pays

54. Résultat du contrôle du bureau de destination
Nombre et N° de Scellés

55. Cachet et Signature du Chef de Bureau
Date: 10/11/2009

BELMAS
 NORTHERN FAITH / 2555
 4/11/2009 Depart : 11/11/2009
 SHANGHAI
 33757 DSSB601505
 2555 Kg
 1
 9181-BELMAS
 TRANSIT BENITA
 S/C SAIMEX SARL
 GERARD/0221936 TOGO
 Dossier : N° client 0000886f
 Compte : 720 /00002010
 No Contribuable :
 No facture & Echéance Emis par :
 9709487 11/11/2009 FIAVEL
 Page 1 / 1

| DESCRIPTION | MONTANT | TOTAL |
|-------------------------------|-------------|---------|
| 020759 (CF2) | | |
| Acco plein Imp Togo | 10*8000CFA | 80.000 |
| Acco 20' Import | 40*4520CFA | 180.800 |
| Acco 20' Boas Terminal Import | 20*4520CFA | 90.400 |
| Acco 20' Boas | 10*18000CFA | 180.000 |
| S.P. | 125200CFA | 125.200 |
| SNOR | 5260CFA | 5.260 |
| Total prestations S.T. | | 125.200 |
| Total débeurs | | 7.327 |
| Total S.T. | | 7.327 |
| 125200*12% | | 15.024 |
| valent EURO | 236,48 EUR | |

PAYE

CAISSE SE2M-2
11 NOV. 2009
PAYE

Annexe n°10

CINQUANTE CING MILLE CENT VINGT TROIS

FACTURE A VOTRE DEBIT pour CFA 155.122

ECOBANK 7010121402497401 B.I.A LOME 001 36 021 187-02

VOIR AU VERSO NOS CONDITIONS GENERALES

Annexe n°11



PORT AUTONOME DE LOME
Direction Commerciale
BP : 1225 Tél : 227 47 42 / 227 47 91
Lomé - TOGO

REPUBLIQUE TOGOLAISE
TRAVAIL - LIBERTE - PATRIE

010422 A

BON DE SORTIE DU PORT COMPTANT N°
Navire **NORTHERN FAITH** Du 03/11/2009 au 04/11/2009
BL : 601506 Facture Port N° : 200930019354
TGHU 020 759 - 3 DE MEUBLES.....

Client : BENITA PIC SAIMEX

| MARQUES | NUMERO | POIDS | NOMBRE | SCELLES | PLOMBS | TAILLE |
|---------|----------|----------|--------|---------|---------|--------|
| TGHU | 020759-3 | 4 260,00 | 1,00 | | 1439879 | 20 |

VALABLE DU : 10/11/2009 AU : 12/11/2009

N° Facture Manutentionnaire : N° 9709487 ET 9709488 DU 11/11/2009
N° déclaration : C 25942
Nom de l'opérateur : AGBEGNON_R
Date d'émission : 25/11/2010

La Direction Commerciale
(Nom et Signature de l'Emetteur)

PORT AUTONOME DE LOME



Boite Postale 1225
Tél. : 27-47-42 à 47-45, 33-91 à 33-92
Télex "TOGOPORT" 5243
UTB 60164 - BTCI 9030590510-1-83
C.O.E. N° : 950113V

FACTURE 200360004736 DU 19/05/2003

Navire **GRANDE AMERICA** Du **26/05/2003** au **26/05/2003**
T.J.N.: 10 427,00 BL : 0005RO
T.J.B.: 20 234,00
Volume : 80 264,00
Port : AMSTERDAM

N° Compte C442600
Client : **CLIENT DIVERS COMPTANT**
MICHAEL K.

ANNEXE 3

TERRE

| CODE | LIBELLE | QUANTITE | TARIF | MAJORA | REDUCT | BASE | CHARGE FIXE | MONTANT |
|------------------------|----------------------------|----------|-------------|--------|--------|-----------|-------------|-------------------|
| 70801000 | REDEVANCE VO CONSOMMATION | 1,0000 | 11 565,0000 | 0,00 | 0,00 | 11 565,00 | 0,00 | 12 833,00 |
| 70201000 | MANUTENTION TERRE VO CONSO | 1,0000 | 3 950,0000 | 0,00 | 0,00 | 3 950,00 | 0,00 | 32 390,00 |
| 70241000 | TRANSPORT EQUIPES VO CONS | 1,0000 | 1 500,0000 | 0,00 | 0,00 | 1 500,00 | 0,00 | 1 035,00 |
| 70942000 | RDVO UTILITAIRE | 1,0000 | 1 401,5000 | 0,00 | 0,00 | 1 401,50 | 0,00 | 40 500,00 |
| 43610000 | TCC | 1,0000 | 4 060,0000 | 0,00 | 0,00 | 4 060,00 | 0,00 | 2 460,00 |
| 70945000 | REDEVANCE PASSAGE VO | 1,0000 | 11 480,0000 | 0,00 | 0,00 | 11 480,00 | 0,00 | 11 480,00 |
| 70281000 | PESAGE CONTROLÉ DE POIDS | 1,0000 | 1 853,0000 | 0,00 | 0,00 | 1 853,00 | 0,00 | 1 853,00 |
| 76811000 | SMOP 5% | 1,0000 | 4 362,0000 | 0,00 | 0,00 | 4 362,00 | 0,00 | 4 362,00 |
| 43660000 | TVA 18% SUR CONSOMMATION | 1,0000 | 18 801,0000 | 0,00 | 0,00 | 18 801,00 | 0,00 | 18 801,00 |
| 76990001 | ARRONDISSEMENT FACTURE | 1,0000 | 36,0000 | 0,00 | 0,00 | 36,00 | 0,00 | 36,00 |
| Montant à payer | | | | | | | | 125 750,00 |

COMPTANT

ARRETE A LA SOMME DE CENT VINGT CINQ MILLE SEPT CENT CINQUANTE CFA

Visa Agent du Contrôle Visa Directeur Commercial

PORT AUTONOME DE LOME



Boite Postale 1225
Tél. : 27-47-42 à 47-45, 33-91 à 33-92
Télex "TOGOPORT" 5243
UTB 60164 - BTCI 9030590510-1-83
C.O.E. N° : 950113V

FACTURE 200260007667 DU 10/09/2002

Navire **SEA TARAK** Du **17/10/2001** au **17/10/2001**
T.J.N.: 16 891,00 BL : 0051/0195
T.J.B.: 27 421,00
Volume : 43 035,00
Port : HAMBOURG - BRUNSBUTTEL

N° Compte C453900
Client : **ETABLISSEMENT A.T.I.**

ANNEXE 4

TERRE

| CODE | LIBELLE | QUANTITE | TARIF | MAJORA | REDUCT | BASE | CHARGE FIXE | MONTANT |
|------------------------|----------------------------|----------|-------------|--------|--------|-----------|-------------|-------------------|
| 70801000 | REDEVANCE VO CONSOMMATION | 1,0000 | 3 750,0000 | 0,00 | 0,00 | 3 750,00 | 0,00 | 3 750,00 |
| 70201000 | MANUTENTION TERRE VO CONSO | 1,0000 | 6 645,0000 | 0,00 | 0,00 | 6 645,00 | 0,00 | 6 645,00 |
| 70241000 | TRANSPORT EQUIPES VO CONS | 1,0000 | 1 000,0000 | 0,00 | 0,00 | 1 000,00 | 0,00 | 1 000,00 |
| 70941000 | RDVO TOURISTIQUE | 1,0000 | 25 000,0000 | 0,00 | 0,00 | 25 000,00 | 0,00 | 25 000,00 |
| 43610000 | TCC | 1,0000 | 900,0000 | 0,00 | 0,00 | 900,00 | 0,00 | 900,00 |
| 70945000 | REDEVANCE PASSAGE VO | 1,0000 | 4 710,0000 | 0,00 | 0,00 | 4 710,00 | 0,00 | 4 710,00 |
| 70281000 | PESAGE CONTROLÉ DE POIDS | 1,0000 | 1 000,0000 | 0,00 | 0,00 | 1 000,00 | 0,00 | 1 000,00 |
| 70801000 | REDEVANCE VO CONSOMMATION | 1,0000 | 2 347,5000 | 0,00 | 0,00 | 2 347,50 | 0,00 | 2 347,50 |
| 70201000 | MANUTENTION TERRE VO CONSO | 1,0000 | 6 525,0000 | 0,00 | 0,00 | 6 525,00 | 0,00 | 6 525,00 |
| 70942000 | RDVO UTILITAIRE | 1,0000 | 45 000,0000 | 0,00 | 0,00 | 45 000,00 | 0,00 | 45 000,00 |
| 76811000 | SMOP 5% | 1,0000 | 4 494,0000 | 0,00 | 0,00 | 4 494,00 | 0,00 | 4 494,00 |
| 43660000 | TVA 18% SUR CONSOMMATION | 1,0000 | 18 084,0000 | 0,00 | 0,00 | 18 084,00 | 0,00 | 18 084,00 |
| 76990001 | ARRONDISSEMENT FACTURE | 1,0000 | 44,5000 | 0,00 | 0,00 | 44,50 | 0,00 | 44,50 |
| Montant à payer | | | | | | | | 119 500,00 |

CREDIT

ARRETE A LA SOMME DE : CENT DIX-NEUF MILLE HING CENTS CFA

Visa Agent du Contrôle Majoration de 10% en cas de non paiement avant : 25/10/2002 Visa Directeur Commercial

Facture Etablie selon conditions d'imposition PAI Payable sans acompte ni décaissement

Annexe n°8

**BON DE REGULARISATION
BORDEREAU DE SUIVI DE CARGAISON - TOGO**

Bordereau Spécial destiné aux marchandises non couvertes par un BSC au débarquement
Date: 10/11/2009 09:47 0008302 0013751

CONSIGNATAIRE: CHARGEUR
Nom et adresse: Nom et adresse:

Navire: NORTHERN FAITH Date de débarquement: 02/11/2009
Port d'embarquement: SHANGHAI N° B/L: 601506

TRANSITAIRE: DESTINATAIRE
TRANSIT BENITA SAIMEX SARL

MARCHANDISE
Incotem: 290 COLIS OFFICE CHAIRS FURNITURES GOODS AS
Genre/Description: 290 COLIS OFFICE CHAIRS FURNITURES GOODS AS
Marques: IGHU.020759/3
Réf. / N° CNT / Chassis: CONTENEURS
Unité de paiement: 3886 KILOGRAMME
Poids / Volume: 3886 KILOGRAMME
Montant du BSC encaissé: 70.000 F CFA Valeur de la marchandise:

CONTRÔLEUR: CAISSIER
Cachet et Signature: Cachet et Signature
SORGUE Birere

Il est rappelé que le BSC est un document obligatoire conforme aux normes ISPS. Il est nécessaire au suivi et à la gestion des marchandises au port de LOME. Il est exigible à l'embarquement et doit être établi par le chargeur au port d'embarquement. A défaut de présentation, lors des formalités d'enlèvement d'un BSC original, obligation est faite de se conformer à l'établissement d'un bordereau de régularisation avec ses conséquences. Le CNCT vous remercie par avance d'exiger de vos chargeurs la mise en conformité avec cette réglementation.
33AE87 SAT
Exemplaire blanc: Client Exemplaire Jaune: DOUANE Exemplaire Rose: C.N.C.T. Exemplaire Bleu: ONT Exemplaire Vert: SAIM

Annexe n°9



PORT AUTONOME LOME
BP 1225 LOME - TOGO
TEL: 228-227-47-42 FAX: 228-227-26-27
PONT BASCULE CONTENEURS

Importation le 19/03/2009 à 11:57 Ticket : 93164 RECEPTION
Exportation le 07/02/2009 à 15:01 Véhicule : S23.11

DESIGNATION : 6 SDV
QUANTITE : 256 MATERIELS MEDICAUX

VIRAGE/ATE : CGM NYALA
NUMERO N°1 : GESU 427 452/9 40
NUMERO N°2 :

P1 : 23000 kg
P2 : 7080 kg
NET : 15920 kg

[Signature]
S. K. SORGUE BIRERE