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Côte d'Ivoire

- ✓ EITI Status **Compliant**
- + EITI Member Since **2008**
- 🌐 Website **EITI Côte d'Ivoire** (<http://www.cnitie.ci/>)

The country is a leading producer of gold, manganese as well as oil and gas. Yet social conflicts around mining operations has been widespread, with allegations of conflict minerals, child labour and environmental damage. National EITI implementation is supporting the government's goals of becoming an emerging industrialised country by 2020 by building trust and supporting enforcement of regulations.

- ➔ A window into Ivorian state-owned companies (<https://eiti.org/news/window-ivorian-state-owned-companies>)

The strengthening of governance in Côte d'Ivoire is a priority for President Alassane Ouattara. Our efforts in transparency and accountability in the management of oil, gas and mining have enabled the accession of Côte d'Ivoire to the EITI.

HE Abdourahmane Cissé, Minister of Budget

Natural Resources

Côte d'Ivoire has rich deposits of gold, diamonds, iron, manganese, cobalt, bauxite, nickel, natural gas and petroleum. Abundant reserves of hydrocarbons are found offshore, while gold deposits are located in the central part of the country.

Commodity	Reserves	Unit	Significance
Oil	300	million barrels	
Gas	1.5	trillion Sft3	
Gold	90	million metric tons	
Diamonds	11,200,000	carats	
Iron	3,000	million metric tons	
Manganese	3,000	thousand metric tons	
Cobalt		thousand metric tons	
Bauxite	1,200	million metric tons	
Nickel	390	million metric tons	

- ➔ Sources: Section 4 in 2013 EITI Report, USGS Côte d'Ivoire Minerals Yearbook 2012 (<http://minerals.usgs.gov/minerals/pubs/country/2012/myb3-2012-iv.pdf>)
- ➔ USGS Côte d'Ivoire diamond assessment (<http://www.kimberleyprocess.com/en/system/files/documents/USGS%20Cote%20D%27Ivoire%20Fact%20Sheet%20FR.pdf>)

Further information

- ➔ Ministre de l'Industrie et des Mines (2014), Opportunités d'investir dans le secteur du diamant en Côte d'Ivoire (<http://photos.state.gov/libraries/abidjan/29158/2014%20PDF/opportunit%C3%A9-investir-diamant-ivoirien.pdf>)
- ➔ USAID (2012), Artisanal diamond mining sector assessment in Côte d'Ivoire (http://www.usaidlandtenure.net/sites/default/files/USAID_Land_Tenure_Artisanal_Mining_Assessment-Report_Cote_%20d'Ivoire.pdf)
- ➔ Diamond Development Initiative (2013), Diamond mining in Côte d'Ivoire: programming options for the artisanal sector (<http://www.ddiglobal.org/login/resources/diamond-mining-in-cote-d-ivoire.pdf>)
- ➔ Université de Cocody (2014), Ressources minières, pétrolières et gazières de la Côte d'Ivoire et problématique de la pollution d (http://www.geocotrop.be/uploads/publications/pub_381_12.pdf)

Tax and Legal Framework

Tax

The three main taxes and fees imposed on companies operating in the mining sector include royalties, salary withholding tax and industrial and commercial profits tax. In the petroleum sector the three are the state's share of profit oil, state-owned PETROCI's share of profit and cost oil, and signature bonuses. The Tax Department is the main body responsible for collecting taxes paid to the central government, while PETROCI collects the state's share of in-kind revenue. The Treasury Department is the main entity responsible for managing the allocation of these revenues. Municipal governments are responsible for levying and collecting municipal taxes and social expenditure.

Oil and gas contracts are required to be published in the Journal Officiel de la République de Côte d'Ivoire, but are not accessible online. The EITI is working to disclose these online.

Licences

Mining licences are awarded on a 'first come first served' basis, while oil and gas licenses are awarded either on a discretionary basis or through competitive tender. Thus far all oil and gas licenses have been production-sharing contracts.



Tax

Mayer Brown (2014), Côte d'Ivoire new Mining Code (<https://www.mayerbrown.com/files/Publication/841e5318-9e8e-4a5b-b104-c0dd78658ab2/Presentation/PublicationAttachment/ef079999-3e>)

WTS Côte d'Ivoire tax and investment facts 2014 (http://www.wts.com/en/img/201505_WTS_Fact_Booklet_Ivory_Coast.pdf)

KPMG Ivory Coast fiscal guide 2013/14 (<https://www.kpmg.com/Africa/en/KPMG-in-Africa/Documents/2014%20Fiscal%20Guides/Fiscal%20Guide%20Ivory%20Coast.pdf>)

World Bank Doing Business in Côte d'Ivoire 2016 (<http://www.doingbusiness.org/data/exploreeconomies/c%3CB4te-divoire/~media/giawb/doing%20business/documents/profiles/country/C>)

PwC 2012 oil and gas tax workshop: Côte d'Ivoire ([http://www.ey.com/publication/vwluassets/doing-business-in-cote-d-ivoire/\\$file/doing-business-in-cote-d-ivoire.pdf](http://www.ey.com/publication/vwluassets/doing-business-in-cote-d-ivoire/$file/doing-business-in-cote-d-ivoire.pdf))



Contracts

Official Journal of Côte d'Ivoire (<http://www.sgg.gouv.ci/jo.php>)



Licence registry

Modernisation of Côte d'Ivoire's mining cadastre

(http://www.cntigci.net/geomatique2014/images/PANEL_III/001_MODERNISATION%20DU%20CADASTRE%20IVOIRIEN-DG%20DU%20CADASTRE.pdf)



Petroleum Licences

Petroleum exploration concessions in Côte d'Ivoire (<http://www.petroci.ci/index.php?numlien=32>)

Production

Côte d'Ivoire is a leading producer of mineral commodities such as gold and manganese. The country is also a significant producer of oil and gas. Ongoing development of oil and gas fields is taking place offshore. There is also significant artisanal and informal mining of diamonds and gold, in the country's centre and West.

➤ Ecobank (2013), Cote d'Ivoire: A regional oil products hub in the making (<http://www.ecobank.com/upload/20130429102712145656rbw5nj8vpb.pdf>)

➤ Netherlands-African Business Council, Côte d'Ivoire 2014 country factsheet (<https://www.nabc.nl/uploads/content/files/Factsheet%20C%3CB4te%20d'Ivoire%20-%202014.pdf>)

➤ Deutsche Bank (2015), Frontier country report Côte d'Ivoire (https://www.dbresearch.com/PROD/DBR_INTERNET_EN-PROD/PROD000000000359197/C%3CB4te_d'Ivoire.pdf)

Government revenue

The latest EITI disclosures (2013) show that Côte d'Ivoire received USD 687 million from extractive industry taxation. Over 90% of these revenues came from hydrocarbons, mainly crude oil, with the rest from mining, with gold as the major commodity. Revenues were collected through the state's share of profit oil (35%), PETROCI's share of in-kind revenue (profit oil and cost oil) (31%) and signature bonuses (3.4%).

➤ African Development Bank (2015), Côte d'Ivoire : Transparence budgétaire et élargissement de l'assiette fiscale

(http://www.afdb.org/fileadmin/uploads/afdb/Documents/Generic-Documents/Signature___Projet_dappui_au_renforcement_de_la_comp%3CA9titiv%3CA9_du_secteur_industriel_en_C%3CB4te_dIvoire_VP_Aly_Abou-Sabaa.pdf)

➤ African Development Bank, Côte d'Ivoire Economic Outlook 2015

(http://www.africaneconomicoutlook.org/fileadmin/uploads/aeo/2015/CN_data/Cn_Long_FR/Cote_d_Ivoire_2015.pdf)

➤ African Development Bank, Côte d'Ivoire Economic Outlook 2014

(http://www.africaneconomicoutlook.org/fileadmin/uploads/aeo/2014/PDF/CN_Long_EN/Cote_divoire_EN.pdf)

Distribution

Municipal governments manage collect only municipal taxes and social expenditures. All other extractives revenues flow through Treasury and are allocated by the annual budget, the Loi des Finances.

- IMF (2015), Côte d'Ivoire: eighth review under extended credit facility (<https://www.imf.org/external/pubs/ft/scr/2015/cr15341.pdf>)
- IMF (2015), Côte d'Ivoire: poverty reduction strategy paper (<https://www.imf.org/external/pubs/ft/scr/2015/cr15148.pdf>)
- Millenium Challenge Corporation, Côte d'Ivoire fiscal 2016 ranking (<https://assets.mcc.gov/documents/score-fy16-english-ci-cote-d-ivoire.pdf>)
- Lazard Asset Management (2015), Ivory Coast (<http://www.lazardassetmanagement.com.au/inst/docs/sp0/9714/EmergingMarketsSovereign-IvoryCoast.pdf?pagename=Sovereign%20Outlook>)

Implementation

EITI is updating its workplan, including plans to follow up on recommendations of EITI reporting. The Ministry of Mining and Industry has contracted Spatial Dimensions to develop an online Flexicadastre (<http://www.spatialdimension.com/News/News/ArticleID/289/Cote-dIvoire-to-implement-a-modern-Mining-Cadastre-System>) for mining.

Innovations

- EITI Cote d'Ivoire produced a film to raise awareness about the EITI, called "Pétrole, gas et or de la Cote d'Ivoire, combien gagne-t-on?"
- EITI is collaborating with the Abidjan office of the Kimberley Process on diamonds.
- EITI is providing input to the drafting of new oil and mining codes, with a view to make EITI reporting mandatory.

Governance

The government issued Presidential Decree 2008-25 (<http://san.capitalafrique.com/cnitie.ci/files/upload/1276775007261.pdf>) establishing the EITI multi-stakeholder group, known as the National Council for implementation of EITI Principles (Comité National pour la mise en œuvre des principes de l'ITIE), on 21 February 2008. Inter-Ministerial Decree 037/MEF/MMPE (http://san.capitalafrique.com/cnitie.ci/files/upload/CNITIE_-_Arret_2012-02-17_037_Modificatif_Portant_Nomination_Membres.pdf) renewed the mandate of National Council members on 17 February 2012. The EITI is seeking to include requirements to participate in EITI reporting in new mining, oil and gas legislation.

Contacts



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EITI Responsibilities: Central and North Africa

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Promoting public awareness about how countries manage their oil, gas and mineral resources

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