

| Revenue Streams | | Definitions | Countries | Legal Entities | Paid Amount (in euros) | Public authority receiving the payment | |
|---|--|---|---|-------------------------|-------------------------|--|--|
| Payments imposed on the legal entity as a commercial entity | Taxes levied on the income, production or profits of companies | Taxes levied on the profits of a company's upstream activities, excluding taxes levied on consumption such as value added taxes, personal income taxes or sale taxes. | Gabon | Comilog SA | 34 706 700 | Ministry of Finance | |
| | Dividends | A payment to a partner or shareholder out of the profit of a company as a return on the investment made. Dividends paid to the host government as shareholder of the national state-owned company in respect of shares and any profit distributions in respect of any form of capital other than debt or loan capital. | South Africa | Mukulu | 127 972 | Ministry of Finance | |
| | Payments for infrastructure improvements | Payment required by contract law or tax law (e.g. road building) | Gabon | Comilog SA, | 1 506 260 | Territory (department) of Lébombi-Leyou | |
| Payments imposed on the legal entity as mining operator | Production entitlements | This is the host government's share of the total production. This production entitlement can either be transferred directly to the host government or to the national state-owned company. Also, this stream can either be in kind and/or in cash. | | | | | |
| | Royalties | Payments made to the government to compensate it for the right to extract (and purchase) a non-renewable natural resource. Most royalties are either ad valorem (based on a percentage of the value of output, e.g., 5% of the value of the minerals produced) or per unit (based on a fixed amount, e.g. \$10 per ton). | Gabon | Comilog SA, | 10 671 431 | Ministry of Mines | |
| | | | Argentina | Eramine Sudamerica SA | 126 104 | Mineral Industry Secretariat | |
| | | | Senegal | GCO | 2 288 140 | Ministry of Industry, Mines - Regional Service Thies | |
| | | | France (New Caledonia) | Société Le Nickel (SLN) | 1 074 430 | Public Treasury (Directorate Tax Services New Caledonia) | |
| | Contribution towards a fund for public investment | Payment to a specific public fund which purpose is focused on mining activities, for example closure and rehabilitation of mines. | | | | | |
| | Bonuses | Signature Bonus | Payment demanded by authorities in certain host countries in advance of exploration activities for the rights to develop an exploration area (bonus after signing contract). the payment is made when the lease agreement is signed, or more accurately, for the right to sign the agreement. | | | | |
| | | Discovery Bonus | Payment for each commercial discovery on a contracted territory, including the discovery of minerals in the course of additional prospecting at deposits which leads to an increase in the recoverable reserves originally identified. | | | | |
| | | Production Bonus | The bonus is paid upon reaching some milestone such as when a discovery is made, when development activities begin, or when a prescribed level of production is achieved (extraction bonus). | | | | |
| | Frees | License Fee | Payments to the host government and/or national state-owned company for receiving and/or commencing exploration and/or for the retention of a licence or concession. | France (New Caledonia) | Société Le Nickel (SLN) | 13 751 532 | Public Treasury (Directorate Tax Services New Caledonia) |
| Rental Fee | | Annual fee collected according to the surface of the land to which the title applies or which is granted to the company. | France (New Caledonia) | Société Le Nickel (SLN) | 458 252 | Public Treasury (Directorate Tax Services New Caledonia) | |
| Entry Fee | | Payments to the host government and/or national state-owned company for performing exploration work and/or collecting data (entry fees). These are likely to be made in the pre-production phase. | | | | | |
| Export Duties | | Payments to the host government and/or national state-owned company for exporting minerals. | Gabon | Comilog SA | 8 596 780 | Ministry of Finance | |

(a) This amount includes the downpayment of 30 489 800 € paid in 2015 as part of a recovery procedure of income taxes.

(b) Amounts collected on behalf of the provinces and collectivity of New Caledonia.

(c) Amounts added or corrected with regards to the version published in 2016.

