

August 2016

A Guide to the UK Extractive Industries Transparency Initiative (UK EITI)

Impact on Mining and Quarrying Companies

Introduction

The purpose of this guidance document is to provide mining and quarrying companies with additional guidance to build on the content of the previous guidance document that was issued in June 2015. Prior versions of this guidance, for reference purposes, can be found [here](#).

Since the UK published its first report in April 2016 (which can be found here [link]), the UK EITI multi-stakeholder group (MSG) has conducted a thorough 'lessons learned' process. This aimed to ensure that future reports are better targeted in focus and that the administrative burden is minimised for companies who remain in scope. The number of mining and quarrying companies receiving templates inviting them to participate this year has reduced.

Consistent with the new [EITI Standard](#) and the approach taken last year, the vast majority of the payments made to Government agencies above the materiality threshold will be collected from both Industry and Government and then reconciled by the Independent Administrator (IA), Moore Stephens.

It is worth noting that the second report, to be published by April 2017, will be the first time that the UK's EITI candidacy will be subject to the process of 'validation' led by the International EITI Secretariat and supported by an independent validator. The EITI Board will make the final determination of whether the requirements are met or unmet, and on the UK's overall compliance in accordance with provision 8.3.a.ii of the EITI Standard. It is hoped that this process will result in the UK becoming a fully compliant EITI country, but in order to do so, company participation will be a vital component. The UK EITI report will fail to be validated unless companies in scope respond. The UK's MSG highly values the company contributions it has received to date and encourages comprehensive participation in this validation year for the second report.

Later this year, the IA will compare company information submitted in the template to information collected by the various Government agencies; namely HMRC, The Crown Estate and the Oil & Gas

Authority (OGA). This will lead to the reconciliation process later in 2016, to establish the cause of any differences that may be identified.

Background

The Extractive Industries Transparency Initiative (EITI) is a global standard ensuring transparency of payments from natural resources. It is a voluntary initiative, implemented by countries whose governments sign up to do so:

- companies publish the payments they make to a Government for their oil, gas and mining activities
- governments disclose the payments that they receive from oil, gas and mining companies
- these figures are reconciled by an independent administrator, and then published in a report.

In May 2013, the UK Prime Minister committed the UK to implement the EITI. This commitment was made to help the British people hold decision makers to account and to help create a more open global economy which is good for business. While the initial focus of EITI was on resource rich countries where there have sometimes been historic concerns about corruption related to mineral extraction, an increasing number of countries including the UK have signed up to EITI to demonstrate transparency in the flow of payments related to extraction. You will be aware that there is increasing domestic concern about the general transparency of industry tax payments and EITI is a significant element of this wider agenda.

The UK EITI objectives set out in May 2014 aim to place more domestic information in the public domain that will increase public understanding and debate. This will allow the Government to be held to account for its policies relating to the extractive industries in the UK. Specifically, the UK EITI objectives are to:

1. Recognise and support the principles set out in the EITI Standard.
2. Enhance public accountability on the revenues from the UK's extractives industries.
3. Increase public understanding of the social and economic impacts of the UK's extractive industries and enrich public debate on the governance and stewardship of the UK's oil, gas and mineral resources.
4. Ensure information is readily accessible and presented to the public in a clear manner.
5. Support moves towards common global reporting standards in oil, gas and mining and promote a level playing field for business in the UK and internationally.
6. Support the UK Government's championing of extractives transparency and open government.

The first report, covering payments made to and received by the Government in the 2014 calendar year, was published on 15 April 2016. A total of £2,374 million payments from Oil and Gas and Mining and Quarrying companies were reported.

1. What is the relevance of EITI to the UK mining and quarrying sector?

The general concept of EITI is that extractive businesses report in-scope payments made to Government; Government agencies report the payments that they received from extractive businesses, and an Independent Administrator reconciles the two sets of data and publishes an annual report containing information on those payments.

In the UK, the bulk of payments (by value) in 2015 was reported by oil and gas companies. But payments by mining and quarrying companies are also significant and are likely to become more so.

Companies will also be aware that requirements were introduced into UK law at the end of 2014 in the Reports on Payments to Governments Regulations 2014 (also known as the Accounting Directive). This is a legal requirement for certain listed and large companies active in the extractive sector to publish information on their payments to governments

2. Which mining and quarrying companies will be issued with a reporting template?

UK EITI is intended to focus on material payments to government that relate to UK extractive activities. The list of companies asked for information during 2015 has been further refined to ensure that only companies which may make significant payments to Government have been included in this second EITI cycle. All companies making material payments to The Crown Estate and the Coal Authority have been included along with other larger businesses in the Extractive sector

3. When will companies receive the data request and what's the reporting deadline?

Like last year, the data collection process for the first reporting period will be based on an Excel reporting template. These templates will be issued in the week commencing 22 August 2016. Companies will be allowed a period of 6 weeks to complete and return the template to Moore Stephens. It is hoped that this will help avoid the summer vacation period, and with fewer companies being required to take part, the reconciliation process will be shorter and simpler compared to the process last year. Reconciliation queries are expected to conclude by the end of November, avoiding the busy year end period for companies.

Moore Stephens have set up a generic inbox (UKeiti@moorestephens.com) from which companies will receive reporting templates and other communications. Issues of the security levels and options for physical or digital signatures for the reporting template have been reviewed in light of the experience from last year and are deemed to be robust.

4. How is the issue of confidentiality managed?

Last year, HMRC developed a confidentiality waiver that companies were asked to sign which enabled them to provide certain payment information to the IA that would otherwise be considered taxpayer confidential. These waivers remain valid unless they are revoked by the respective company. For the majority of companies within scope for this year's EITI templates, no changes will be required.

For some companies who, for various reasons, don't yet have a confidentiality waiver in place, they will be requested to provide one as part of this year's EITI communications. This waiver will accompany the reporting template issued by Moore Stephens. Like last year, a single waiver can be prepared covering all members of a group. Companies will need to ensure that the signatory of the waiver is duly authorised to perform this task on behalf of the relevant legal entities.

Completed waivers should be returned to Moore Stephens as soon as possible and no later than the deadline for the completion of the reporting template.

Waiver forms can also be downloaded [here](#).

5. What payment information needs to be reported?

The payment types to be included in the published UK EITI Report for mining and quarrying companies are:

- UK Corporation Tax
- Payments to the Coal Authority
- Payments to the Crown Estates Commissioners relating to UK extractive activities
- Section 106 (Town and Country Planning Act 1990) Payments

Any other payments to national or local government or public agencies, for example national insurance, aggregates levy, planning and regulatory costs, are not in scope for reporting

6. Complying with the EITI Requirements

A. Reporting template

A draft template was developed by the UK EITI reconciliation sub-group and passed over to Moore Stephens. The version that will be issued by Moore Stephens will incorporate some spreadsheet controls and enhancements.

A copy of the draft reporting template can be downloaded from [here](#).

B. Step by Step Guide

A guide has been prepared to help mining and quarrying companies with the completion of the reporting template. The instructions cover:

- Payment types
- UK Corporation Tax
- Interest
- Disclosure Threshold
- Group Reporting
- Guidance on the completion of each of the templates

The step-by-step guide can be found at Annex A.

UK Corporation Tax

UK corporation tax is levied on the whole amount of a company's profit and not separately on its extractive and other activities. Companies are not required to apportion the tax that they have paid in a reporting period between their extractive and other activities. The full amount should be reported, even in situations where the extractive activities represent a relatively small proportion of the entity's overall business.

Some companies enter into a Group Payment Arrangement (GPA) with HMRC under which a consolidated payment of corporation tax is made relating to the payment liabilities of a number of group companies. In some cases, the GPA will cover the tax liabilities of companies that do not undertake any extractive activities.

It is recognised that it is generally not possible for companies to determine with sufficient accuracy the proportion of a consolidated corporation tax payment that relates to the extractive activity.

Where a separate payment is made relating to the activities of the company that conducts the UK extractive activities (either within or outside of a GPA) that amount should be reported. Where that isn't possible, the company should report the full amount paid under the GPA. Companies are not expected to artificially apportion their payments for the purposes of reporting under UK EITI.

C. Interest and penalties

As a pragmatic measure, it has been agreed that any interest or penalty payments should be included as an element of the payment with which they are associated. For example, interest payable or repayable that relates to UK Corporation Tax should be added to, or deducted from, the associated tax payment or repayment and a single figure reported showing the total.

This approach is likely to be different from that taken by many companies to their reports under the UK Reports on Payments to Governments Regulations 2014. Those regulations do not require the reporting of interest or penalties.

The treatment of interest and penalties is summarised in the Step by Step Guide.

D. Payments to the Crown Estate

All payments to the Crown Estate should be reported, regardless of whether the payment relates to dredging to extract aggregates for use in the UK or overseas, or material for beach replenishment.

F. Payments to the Coal Authority

Payments to The Coal Authority for licences and royalty payments (production related rents) are in scope of EITI and should be reported. As these payments apply to individual mines (projects), we ask that the data be reported at the site level.

G. Section 106 Payments

Section 106 payments are made by businesses to local planning authorities in relation to the granting of planning permissions. These payments usually take the form of monetary transfers or infrastructure works undertaken by the company outside the mining or quarrying site, or on the site. There are also Community Infrastructure Levy (CIL) payments required in certain circumstances.

It has been agreed that only off-site payments or expenditure (in cash or in kind) should be in scope of UK EITI reporting, as onsite provisions only directly benefit the company itself, not the Government or the local community. It was also agreed that CIL payments will be out of scope. Therefore payments for local community benefits/projects or expenditure on infrastructure improvements such as road improvements should be reported but not expenditure carried out within sites, subject to the materiality thresholds which follow.

H. Materiality threshold

As a pragmatic measure, it has been agreed that the £86,000 disclosure threshold will be applied at the group level for each payment type. For EITI Corporation Tax, Coal Authority, Crown Estate and S106 payments will only have to be reported if the company payments for each payment type exceed £86,000.

This approach is likely to be different from that taken by many companies to their reports under the UK Payments to Government Regulations 2014. The approach to the materiality threshold is summarised in the Step by Step Guide.

6. What information needs to be provided on the beneficial ownership of companies and politically exposed persons (PEPs)?

A. Overview

The requirements around beneficial ownership are focused on private, unlisted entities. The approach to beneficial ownership is aligned with the related provisions of the Small Business, Enterprise and Employment Act 2015.

Broadly speaking, private companies will be asked to provide information on any individuals that have a material influence on the company either through a direct shareholding, one or more intermediary entities (e.g. companies partnerships, trusts) or by other means. Information will also be requested for such individuals with political influence.

From 30 June 2016, companies are required to submit information to Companies House on people with significant control (PSC) with their confirmation statements. The threshold for beneficial ownership under the UK EITI shadows these requirements. Therefore, companies that have filed this information at Companies House can choose to confirm that they have filed this information and provide the link to the relevant page at Companies House. The requirements for listed companies (and their subsidiaries) are extremely modest. Companies that are members of a group for which the parent is listed will only be asked to confirm that listed status as listed companies are already required to publish on beneficial ownership.

Data protection considerations may mean that in some cases the information requested may not be provided by beneficial owners, or may be provided without the consent necessary for its processing. See the additional guidance below relating to the Data Protection Act 1988.

B. Politically Exposed Persons

In accordance with the decision of the UK EITI MSG, for the purposes of the UK EITI, declarations are also required from private, unlisted entities in respect of politically exposed persons (PEPs) who directly or indirectly ultimately own or control more than five per cent (5%) of a company that is reporting material payments to the UK Government under the UK EITI.

All private, unlisted entities reporting under the UK EITI should complete the PEP declaration, in addition to the beneficial ownership declaration.

C. Beneficial Ownership

Definition: A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity, with control defined consistently with the interpretative provisions applying to the new public register of persons with significant control of UK companies introduced in the Small Business, Enterprise and Employment Act 2015 (the “PSC Register”).

Meaning of person with significant control: A person with significant control over a company is defined as an individual that (either alone or as one of a number of joint holders of the share or right in question) meets one of the following conditions:

1. The individual holds, directly or indirectly, more than 25% of the shares in the company. The 25% threshold is calculated with reference to the nominal value of the shares in the case of a company with share capital. If the company does not have a share capital, the condition is met by an individual holding a right to share in more than 25% of the entity’s capital or profits.
2. The individual holds, directly or indirectly, more than 25% of the voting rights in the company. Voting rights held by the company itself are disregarded for this purpose.
3. The individual holds the right, directly or indirectly, to appoint or remove a majority of the board of directors of the company.
4. The individual has the right to exercise, or actually exercises, significant influence or control over the company. (The Secretary of State for Business Innovation and Skills is

required to issue guidance on the meaning of 'significant influence or control' and regard must be had to that guidance (once available) in interpreting this condition).

5. The trustees of a trust or the members of a firm that is not a legal person exercise control of the company through one or more of 1 to 4 above in their capacity as such or would do if they were individuals, and the individual has the right to exercise, or actually exercises, significant control or influence over the activities of that trust or firm

Publicly listed company requirements: Publicly listed entities, including wholly-owned subsidiaries of publicly listed entities, are not required to disclose information on their beneficial owners.

Reporting Requirement: Private companies that do not have reportable payments under UK EITI for the relevant period are not required to provide beneficial ownership information. Private companies that do have payments to report for the period and that have beneficial owners (as defined above), will be asked to provide the following information regarding each of these persons:

1. Name of the beneficial owner:
2. Month and year of birth.
3. Nationality.
4. Country of residence.
5. Date when beneficial interest was acquired.
6. Service address.
7. Method of control.

Due Diligence: The reporting entity should take reasonable steps to ensure that the information provided on beneficial ownership is accurate and reliable.

Relevant date: The disclosures should be based on knowledge held when the report information is supplied to the independent administrator.

D. Politically Exposed Persons

Definition: UK EITI has adopted the EU's definition of politically exposed person as described in the new EU Fourth Money Laundering Directive. The term 'politically exposed person' means a natural person who is or who has been entrusted with prominent public functions and includes the following, and their family members and persons known to be their close associates:

- (a) heads of State, heads of government, ministers and deputy or assistant ministers;
- (b) members of parliament or of similar legislative bodies;
- (c) members of the governing bodies of political parties;
- (d) members of supreme courts, of constitutional courts or of other high-level judicial bodies, the decisions of which are not subject to further appeal, except in exceptional circumstances;
- (e) members of courts of auditors or of the boards of central banks;
- (f) ambassadors, *chargés d'affaires* and high-ranking officers in the armed forces;

- (g) members of the administrative, management or supervisory bodies of State-owned enterprises;
- (h) directors, deputy directors and members of the board or equivalent function of an international organisation.

No public function referred to in points (a) to (h) shall be understood as covering middle-ranking or more junior officials

The full definition can be found here: <http://data.consilium.europa.eu/doc/document/ST-5933-2015-REV-4/en/pdf>, on pages 44-46.

Ownership Threshold: Reporting entities should disclose information in relation to any politically exposed persons (PEP) owners, where the PEP owner(s) hold a share in the reporting entity of more than 5%.

Reporting Requirement: Reporting entities that have owners that meet both the definition of politically exposed person and satisfy the ownership threshold test, will be asked to provide the following information:

1. Name of the PEP.
2. Month and year of birth.
3. Nationality.
4. Country of residence.
5. Date when beneficial interest was acquired.
6. Service address.
7. Name of public office holder.
8. Public office position and role.
9. Date when office was assumed
10. Date when office was left, if applicable.
11. If the PEP beneficial owner is not the public office holder, the PEP beneficial owner's connection with the public office holder.

Due Diligence: The disclosures in relation to politically exposed persons should reflect the actual knowledge of the reporting entity based on the information available to it in the ordinary course of business. There is no requirement for the entity to perform incremental due diligence.

Relevant date: The disclosures should be based on knowledge held when the report information is supplied to the independent administrator.

E. Data Protection

The requested information on beneficial ownership will be 'personal data' and therefore subject to the requirements of the Data Protection Act 1998 (DPA). Companies holding personal data will data controllers and/or processors for the purposes of the DPA.. Companies should therefore fully consider the requirements of the DPA when responding to the information requested in the beneficial ownership template, bearing in mind also that the UK EITI is a voluntary process such that Schedule 2 Condition 3 of the DPA (see extract below) appears to be inapplicable.

The following extract from the DPA sets out the conditions under which the processing of personal data is permissible.

SCHEDULE 1: THE PRINCIPLES

- 1 *Personal data shall be processed fairly and lawfully and, in particular, shall not be processed unless—*
 - (a) *at least one of the conditions in Schedule 2 is met; and*
 - (b) *in the case of sensitive personal data, at least one of the conditions in Schedule 3 is also met. (Note: as the BO and PEP information would not be classified as ‘sensitive personal data’ Schedule 3 of the DPA does not apply and has not been set out below)*
- 2 *Personal data shall be obtained only for one or more specified and lawful purposes, and shall not be further processed in any manner incompatible with that purpose or those purposes.*
- 3 *Personal data shall be adequate, relevant and not excessive in relation to the purpose or purposes for which they are processed.*
- 4 *Personal data shall be accurate and, where necessary, kept up to date.*
- 5 *Personal data processed for any purpose or purposes shall not be kept for longer than is necessary for that purpose or those purposes.*
- 6 *Personal data shall be processed in accordance with the rights of data subjects under this Act.*
- 7 *Appropriate technical and organisational measures shall be taken against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data.*
- 8 *Personal data shall not be transferred to a country or territory outside the European Economic Area unless that country or territory ensures an adequate level of protection for the rights and freedoms of data subjects in relation to the processing of personal data.*

SCHEDULE 2: CONDITIONS RELEVANT FOR PURPOSES OF THE FIRST PRINCIPLE: PROCESSING OF ANY PERSONAL DATA

- 1 *The data subject has given his consent to the processing.*
- 2 *The processing is necessary—*
 - (a) *for the performance of a contract to which the data subject is a party; or*
 - (b) *for the taking of steps at the request of the data subject with a view to entering into a contract.*
- 3 *The processing is necessary for compliance with any legal obligation to which the data controller is subject, other than an obligation imposed by contract.*
- 4 *The processing is necessary in order to protect the vital interests of the data subject.*

5 *The processing is necessary—*

(a) for the administration of justice;

(aa) for the exercise of any functions of either House of Parliament;

(b) for the exercise of any functions conferred on any person by or under any enactment;

(c) for the exercise of any functions of the Crown, a Minister of the Crown or a government department;

(d) for the exercise of any other functions of a public nature exercised in the public interest by any person

Companies should consider only including the requested information on the EITI template if informed written consent has been obtained from the individual to whom the data relates. In seeking consent from the relevant individual, the company should consider explaining the purpose of the request and how the information will be disclosed on the EITI template and how it will be subsequently published by Moore Stephens in the UK EITI report.

The outcome of the company's consideration of the data protection issue will determine whether the company can provide a full or qualified attestation in relation to the information requested in the beneficial ownership template.

7. What happens after the reporting templates are returned to the independent administrator?

Moore Stephens will spend some time analysing the disclosures made by companies and the reports that they receive from government bodies. It is likely that there will be some differences between the payment amounts disclosed by some companies and the data provided by the relevant government body. During this period Moore Stephens will produce a compilation of those differences, covering the names of the companies, the relevant payment type and the unreconciled amounts.

During the period from mid-October to late November, Moore Stephens will work with the relevant companies and government bodies to review the unreconciled payments with a view to determining why those differences arise and to complete the reconciliation, where possible.

8. What information will be included in the UK EITI Report?

The second UK EITI Report that will be published in early spring 2017, will show the amounts paid for each of the reportable payments by each reporting company in the 2015 calendar year. Information will also be included relating to beneficial owners and politically exposed persons. An important part of the report will, like last year, be the contextual information on the mining and quarrying and oil &

gas sectors to put the payment information into the context of the economic and social benefit of the extractive industries to the UK.

Contacts

Government

For more information on EITI, please contact Margaret Sutherland by phone on 020 7215 3585 or by e mail at margaret.sutherland@bis.gsi.gov.uk.

Industry

For more information on this guidance please contact one of the following:

Call Jerry McLaughlin by phone on 020 7963 8013 or by e mail at Jerry.McLaughlin@mineralproducts.org if you have any general questions regarding the scope of EITI for quarrying companies

Call Dr Patrick Foster by phone on 01326 371828 or by e mail at P.J.Foster@exeter.ac.uk if you have any general questions regarding the scope of EITI for mining companies

Call Stephen Blythe (Independent Consultant) on 07774 127368 or by e mail at blythejs@outlook.com if you have any questions regarding the specific reporting requirements

Annex 1: Step by Step Guide for Completion of Template for payments made in 2015 Calendar Year (Mining and Quarrying)

Introduction

These instructions are designed to help Mining and Quarrying companies complete the Mining reporting template. All payments are made in GBP (£) to the nearest pound. This may contrast with the reporting currency used under the UK Government Payments Regulations 2014 where other currencies are permitted.

General Notes

Corporation Tax

UK corporation tax is levied on the whole amount of a company's profit and not separately on its extractive and other activities. Companies are not required to apportion the tax that they have paid in a reporting period between their extractive and other activities. The full amount should be reported, even in situations where the extractive activities represent a relatively small proportion of the entity's overall business.

Some companies enter into a Group Payment Arrangement (GPA) with HMRC under which a consolidated payment of corporation tax is made relating to the payment liabilities of a number of group companies. In some cases, the GPA will cover the tax liabilities of companies that do not undertake any extractive activities.

It is recognised that it is generally not possible for companies to determine with sufficient accuracy the proportion of a consolidated corporation tax payment that relates to the extractive activity.

Where a separate payment is made relating to the activities of the company that conducts the UK extractive activities (either within or outside of a GPA) that amount should be reported. Where that isn't possible, the company should report the full amount paid under the GPA. Companies are not expected to artificially apportion their payments for the purposes of reporting under UK EITI.

Interest and Penalties

If any interest and penalties arise during the reporting period, including interest received on repayments, the relevant amounts should be included in the relevant reporting template as an element of the associated reportable payment. Interest and penalties do not need to be separately disclosed.

Disclosure Threshold

Wherever possible, the requirements of the UK EITI process will be aligned with the UK Government Payments Regulations 2014.

For the purposes of UK EITI, as a pragmatic measure, this threshold should be applied to each payment type at a group level.

Therefore, if the group as a whole pays more than £86,000 or receives more than £86,000 by way of repayment in relation to any of the individual payment types that will be included in the published EITI report it should include all of the payments or repayments of that type made in the year notwithstanding any individual payment may fall below that threshold.

The following examples illustrate how the threshold should be applied in practice:

1. A company with only one coal licence pays a licence fee of £75,000. It does not need to make any entry on the template.
2. Two companies that are subsidiaries of the same parent company each have one coal licence. Each company pays a licence fee of £75,000 in 2015. Both payments should be entered on the template.
3. Two companies that are subsidiaries of the same parent make payments of Corporation Tax in the 2015. Company A pays £100,000 and Company B pays £50,000. Both payments should be entered on the template.
4. Two companies that are subsidiaries of the same parent make payments of Corporation Tax, with a third company receiving a repayment. Company A pays £100,000, Company B pays £50,000 and Company C receives a repayment of £50,000. Both payments and the repayment should be entered on the template.
5. Two companies that are subsidiaries of the same parent make payments of Corporation Tax, with a third company receiving a repayment. Company A pays £40,000, Company B pays £40,000 and Company C receives a repayment of £100,000. Both payments and the repayment should be entered on the template.
6. Two companies that are subsidiaries of the same parent each make Section 106 payments in respect of two operation sites. Each company pays £25,000 in relation to their sites in 2015, leading to a total payment of £100,000. Each payment should be entered on the template.

Group Reporting

One set of templates should be completed for all companies that are subsidiaries of a common ultimate parent company. If, for whatever reason, a company decides to send a separate set of templates to the Independent Administrator, it should explain its reasons for doing so. This would have no impact on the application of the disclosure threshold, which should continue to be applied at the group level.

Annex 1 - Tax and Licence Summary

Overview

This template is used to produce a summary of the detailed payments information contained in the supporting worksheets. Companies are required to provide information on the amounts paid to, or repaid by, the UK government in respect of certain payment types in the year ended 31 December 2015.

Detailed Requirements

Reporting group: Enter the name that is generally used to identify the enterprise that conducts the operations that give rise to the payments included in the report e.g. Aggregate Industries

Columns

Payments (£): Enter the sum of all payments of the relevant type made during the reporting period.

Repayments (£): Enter the sum of all repayments of the relevant type made during the reporting period.

Net Payment (£): Enter the net sum representing the sum of all payments and repayments of the relevant type made during the reporting period.

Rows

1. *Corporation Tax (£):* Enter the sums of the amounts shown for payments and repayments across all legal entities included in the CT Template.

2. *Payments to the Coal Authority (£):* Enter the sums of payments and repayments across all legal entities included in the Coal Licensing and Permissions Charges Template.

3. *Payments to the Crown Estate (£):* Enter the sums of payments and repayments across all legal entities included in the Crown Estate Template.

4. *Section 106 (Town and Country Planning Act 1990) Payments (£):* Enter the sums of payments and repayments across all legal entities included in the Section 106 Payments Template.

5. *Sum of Reported Payments (£):* Enter the sums of payments and repayments shown in 1 to 4 above.

Contact Details - Name of contact person, Telephone number and E-mail address: Enter the particulars for the individual who should be contacted if the Independent Administrator has any questions.

Signature: Enter the name of the senior company official who has been appointed to be the authorised person for this purpose.

CELLS IN GREEN ARE DETERMINED BY FORMULAE AND ARE READ ONLY. CELLS FOR DATA ENTRY ARE COLOURED WHITE.

Template 2 - Corporation Tax

Reporting Entity (Name): Enter the name of the legal entity or the GPA that made the payment or received the repayment. More than one entry might be required.

UTR: Enter the Unique Taxpayer Reference for the entity or the GPA that made the payment or received the repayment.

CT Payment (£)

Payment (£): Enter the total amount of all payments made by the reporting entity in the reporting period in sterling, rounded to the nearest pound.

Repayment (£): Enter the total amount of all repayments made by the reporting entity in the reporting period in sterling, rounded to the nearest pound.

NET (£): Enter the sum of the payment and repayment amounts shown above.

Template 3 – The Coal Authority

Reporting Entity (Name): Enter the names of the legal entities for which payments were made or repayments were received during the reporting period.

Site: Enter the mine or site name to which the payments relate.

License Number: Enter the license number to which the payments relate

Payment of Licence Fee (£): Enter the total amount of licence payments made by the reporting entity for that site in the reporting period in sterling, rounded to the nearest pound.

Repayment of Licence Fee (£): Enter the total amount of repayments for licences made to the reporting entity in the reporting period in sterling, rounded to the nearest pound.

Royalty payments (£): Enter the total amount of royalty payments made by the reporting entity for that site in the reporting period in sterling, rounded to the nearest pound.

Royalty repayment (£): Enter the total amount of all repayments made to the reporting entity in the reporting period in sterling, rounded to the nearest pound.

SUM (£): Enter the sum of the payments and repayments shown above.

Template 4: The Crown Estate

Reporting Entity (Name): Enter the name of the legal entity that made the payment to the Crown Estate.

License Number or other reference: Enter the relevant reference, if appropriate.

Payment (£): Enter the amount paid in sterling, rounded to the nearest pound.

Repayment (£): Enter the total amount of repayments made by the reporting entity in the reporting period in sterling, rounded to the nearest pound.

NET (£): Enter the sum of the payments and repayments shown above.

If, exceptionally, a refund is received during the year, the amount should be shown in brackets.

Template 5 – Section 106 Payments

Reporting entity (Name): Enter the name of the entity that paid the Section 106 payments during the reporting period.

Local Authority: Enter the name of the local authority with responsibility for the location to which the payment relates.

Unique Reference: Enter the reference number relating to the Section 106 payment.

Payment (£): Enter the amount paid in sterling, rounded to the nearest pound.

Repayment (£): Enter the total amount of repayments made by the reporting entity in the reporting period in sterling, rounded to the nearest pound.

NET (£): Enter the sum of the payments and repayments shown above.

Template 6 - Beneficial Ownership

Company identification

Full legal name of the company: Enter full legal name

Unique identification number: Enter company registration number

Contact address: Enter the company's registered address

Preliminary questions to assist companies to identify whether the BO template should be completed:

1. Is the company a publicly listed company, or a wholly owned subsidiary of a publicly listed company?

- Yes – there is no need to complete the remainder of the form
- No – please go to the following question

2. Is the company reporting payments to the UK Government under the UK EITI?

- Yes – please go to the following question
- No – there is no need to complete the remainder of the form

3. Has the company filed information to Companies House on people with significant control (PSC) as part of its confirmation statement

- Yes – please provide a link to the confirmation statement and go the section “Additional identification for Politically Exposed Persons (PEP)” below

URL to PSC information in confirmation statement:

- No – please complete the remainder of the form (Beneficial ownership and PEP identification)

Declaration prepared by: Name, Position, Email address, Telephone number

Beneficial ownership identification

Identity of the beneficial owner:

Name: Enter full name

Month and year of birth: Enter mm/yyyy

Nationality: Enter nationality

Country of residence: Enter country name

Date when beneficial interest was acquired: Enter dd/mm/yyyy

Service address: Residential addresses are not required. Enter a contact address

Method of control: Enter either 1,2,3,4 or 5 from the list shown below

Possible methods of control:

1. The individual holds, directly or indirectly, more than 25% of the shares in the company. The 25% threshold is calculated with reference to the nominal value of the shares in the case of a company with share capital. If the company does not have a share capital, the condition is met by an individual holding a right to share in more than 25% of the entity's capital or profits.
2. The individual holds, directly or indirectly, more than 25% of the voting rights in the company. Voting rights held by the company itself are disregarded for this purpose.
3. The individual holds the right, directly or indirectly, to appoint or remove a majority of the board of directors of the company.
4. The individual has the right to exercise, or actually exercises, significant influence or control over the company. (The Secretary of State for Business Innovation and Skills is required to issue guidance on the meaning of 'significant influence or control' and regard must be had to that guidance in interpreting this condition).
5. The trustees of a trust or the members of a firm that is not a legal person exercise control over the company through one or more of 1. to 4. in their capacity as such or would do if they were individuals, and the individual has the right to exercise, or actually exercises, significant control or influence over the activities of that trust or firm.

Additional identification for Politically Exposed Persons (PEP)

Identity of the PEP:

Name: Enter full name

Month and year of birth: Enter mm/yyyy

Nationality: Enter nationality

Country of residence: Enter country name

Date when interest was acquired: Enter dd/mm/yyyy

Service address: Residential addresses are not required. Enter a contact address

Political Connection

Name of public office holder: Enter name

Public office position and role: Enter details

Date when office was assumed: Enter dd/mm/yyyy

Date when office was left, if applicable: Enter dd/mm/yyyy

If the PEP beneficial owner is not the public office holder, PEP beneficial owner's connection with the public office holder: Enter details

Beneficial ownership attestation

The company should select one of the following forms of attestation as appropriate.

1. Full Attestation

“I, undersigned, for and on behalf of [company], confirm that all information provided in the above beneficial ownership declaration is, to the best of my knowledge, accurate and reliable.”

Attestation prepared by: Name, Position, Signature

2. Qualified Attestation

“I, undersigned, for and on behalf of [company], confirm that all information provided in the above beneficial ownership declaration is, to the best of my knowledge, accurate and reliable, subject to the following qualifications:

- Information was not received from one or more beneficial owners; and/or
- One of more beneficial owners did not give satisfactory consent for the disclosure of information; and/or
- Other – please specify.”

Attestation prepared by: Name, Position, Signature