THE
CARTER CENTER

Improving Mining Sector Revenue Mobilization in the Democratic Republic of Congo

Citizen Dialogue for the Maximization of Mining Revenues

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Contact Information:

Contact in Atlanta :
Maureen Donato
Senior Associate Director
The Carter Center
Tel: +1(514) 629.7999
E: maureen.donato@cartercenter.org

Contact in Kinshasa :
Romain Ravet
Senior Country Representative
The Carter Center, DRC
Tel: +243.812.711.379
E: romain.ravet@cartercenter.org

Table of Contents

Executive Summary **3**

Background *4*

The Carter Center in DRC *5*

Project Overview and Key Progress *5*

Project Accreditation, Initial Stakeholder Mapping, and Kick-Off Event 6

Increasing Technical Capacity Around Fiscal and Parafiscal Revenue Monitoring 7

Research and Analysis of Mining Revenue Flows 7

Enabling Multistakeholder Dialogue and Advocacy 8

Project Accomplishments by Objective **8**

Objective 1: Civil society partners have increased capacity to monitor and report on key fiscal and parafiscal issues in the mining sector. *8*

Outcome 1.1: Fifteen social actors were selected and organized into three expert pools in Kinshasa, Kolwezi, and Lubumbashi. 9

Outcome 1.2: Social actors and other partners in Kolwezi, Lubumbashi, and Kinshasa have increased technical expertise in mining sector taxation and analysis of fiscal and parafiscal revenues. 11

Outcome 1.3: The Carter Center and civil society partners in Kolwezi, Lubumbashi, and Kinshasa monitor and publish reports on the collection of key fiscal and parafiscal revenue flows in the mining sector. 13

Outcome 2.1: Dialogue frameworks are established, public engagement is increased, and stakeholders have increased technical expertise in tax administration and public financial management. 17

Outcome 2.2: Key issues and challenges in mining revenue collection are identified, and recommendations to improve collection practices are disseminated to stakeholders. 19

Successes & Challenges **22**

Project Visibility and Media Coverage **23**

Management and Administration **25**

Security **26**

Annexes **26**

Executive Summary

In support of the second phase of the GIZ's *Développement économique Intégré du Secteur Minier* project (DISM II), jointly funded by the German Development Cooperation and the European Union, The Carter Center launched the "Citizen Dialogue for Mining Revenue Maximization" project in the Democratic Republic of Congo (DRC) in November 2023. This project has focused on promoting sustainable and transparent governance of the mining sector to maximize public revenues and their contributions to sustainable development. Contributing to Output IV of the DISM II project, the project advances the maximization of mining revenues through transparent and effective collaboration between the mining administration, the tax administration agencies, and the Extractive Industries Transparency Initiative (EITI) by strengthening the capacity of civil society to monitor and engage in mining revenue management issues.

As such, The Carter Center partnered with social actors from civil society, media, multidisciplinary platforms, and think tanks to enhance citizen participation in collecting mining revenues for sustainable, transparent governance of the DRC's mining sector. In doing so, this project centered around two complementary objectives: strengthening the capacity of 15 selected social actors to monitor, analyze, and report on key fiscal mining streams within the mining sector, and facilitating constructive dialogue with stakeholders, in particular mining and fiscal agencies, to better foster the maximization of mining revenues.

Key accomplishments achieved during this project include the following:

- Identified and selected fifteen social actors to form three expert pools based in Kinshasa, Kolwezi, and Lubumbashi;
- Delivered a series of four rounds of training workshops for each pool, covering nine key topics to strengthen participants' technical skills in mining fiscality, revenue monitoring, and advocacy strategies;
- Provided technical support to social actors in data collection, analysis, and reporting, which led to the publication of case studies on nine key mining revenue streams;
- Contributed to the implementation of the EITI Standard by analyzing and providing inputs to the DRC-EITI reports;
- Fostered citizen participation and increased dialogue between civil society actors and mining and fiscal administrations around mining revenue collection issues;
- Successfully facilitated nine structured dialogue sessions in Kinshasa, Kolwezi, and Lubumbashi, bringing social actors, civil society, academics, media, and mining and fiscal administrations to address challenges around mining revenue maximization; and
- Conducted an in-depth analysis of the DRC's mining tax regime, resulting in the publication of a report that identified key inconsistencies and weaknesses in the DRC's tax regime, policies, and administration and offered actionable and evidence-based recommendations for reform.

Background

The Democratic Republic of Congo is one of the most mineral-rich countries on Earth, yet its people are among the poorest. Nearly 75 percent of the population lives on less than $2.15 per day, placing the country 171st out of 193 countries in the 2024 Human Development Index. The World Bank cites the DRC among the five countries with the highest number of people living in extreme poverty, which stands in stark contrast to the DRC's vast natural resource wealth.

Accounting for 95 percent of the country's exports, the DRC is the second largest copper producer and the largest producer of cobalt in the world, two minerals that are critical to the global energy transition. However, despite a massive influx of foreign investment and subsequent increases in mining production since the passage of the 2002 Mining Code, the revenues from the sector have yet to contribute adequately to the state budget or reduce poverty in the country. This disparity has partly resulted from policies and practices that benefit the political elite and foreign investors at the expense of the Congolese people, undermining the sector's contribution to inclusive growth.

Though there was strong resistance from the mining industry, the country passed a revised mining code to improve mining sector governance and increase public revenues in 2018. Among several key provisions, the revised mining code broadened the tax base by increasing mining royalties, including creating a "strategic mineral designation" that can be taxed up to ten percent. It also introduced a new 50 percent tax on companies' windfall profits resulting from sharp commodity price increases and required companies to repatriate up to 60 percent of their export revenues back to the DRC. Additionally, the revised code increased DRC's stake in each mining company from five to ten percent and removed the ten-year fiscal regime stability clause.

More than seven years later, despite projections that the new regime would increase state revenue, the government continues to lack adequate resources to meet the needs of the Congolese population. Widespread practices of tax avoidance, evasion, and fraud, along with the weak technical capacity of mining administration and tax collection agencies and international stakeholders' poor willingness to hold accountable those involved in corruption and human rights violations, have significantly undermined the effectiveness of these reforms.

Effectively addressing these challenges requires a multi-pronged approach focused on critical analysis, improving access to information, and strengthening public oversight, engagement, and dialogue between relevant stakeholders. While the existence of national multi-stakeholder institutions such as the Extractive Industries Transparency Initiative (EITI), the DRC Alternative Mining Indaba (DRC AMI), and provincial multi-stakeholder platforms like *Investissement Durable au Katanga* (IDAK) serve as crucial platforms for transparency, consensus-building, and stimulating action, there is a noticeable void of similar frameworks or more attention to dialogue on revenue management and maximization in the existing frameworks. This engagement has faced several hurdles, including access to and interpretation of complex information (such as tax and revenue data, contracts, operational costs, production data, and financial statements), effective reporting and dissemination of findings, as well as the space for constructive advocacy.

The Carter Center in DRC

Since 2007, The Carter Center has been working to advance transparency and accountability in the extractive sector to ensure that the DRC's vast natural resource wealth contributes to equitable and sustainable development and the fulfillment of human rights for all Congolese people. The Center's work is centered around the role of civil society organizations as the primary agents of change, building their capacity to conduct comprehensive research, sound analysis, evidence-based reporting, and professional advocacy to advance mining sector policies and practices that promote information transparency, revenue accountability, community development, and human rights protection.

The Carter Center has successfully advocated for the disclosure of hundreds of mining contracts and related documents and worked with local partners to develop a first-of-its-kind tool to assess mining companies and government compliance with their information disclosure obligations. Since 2013, the Center and CSO partners across seven provinces have participated in each cycle of EITI reporting, providing analysis and recommendations to improve each step of the process. The Center has also worked with partners to research and analyze revenue impacts of seven major extractive sector projects, producing the first-ever civil society-led fiscal case studies of extractive operations in the DRC. These case studies have identified millions in lost revenue for the DRC treasury, uncovering questionable accounting practices, previously undisclosed tax carve-outs, and diversion of revenue away from local governments. These reports form the basis of successful advocacy campaigns focused on improving specific government and company practices, as well as national campaigns focused on improving the relevant legal frameworks and public oversight mechanisms.

In November 2017, the Center published a comprehensive report investigating the management of Gécamines, the DRC's largest state-owned company. The report found that Gécamines operates as a black box, with little oversight of the management of enormous revenues received because of its position as a gatekeeper of the DRC's lucrative copper and cobalt sector. Specifically, the report identified over three-quarters of a billion dollars in unaccounted revenue and showed that Gécamines' opaque deal-making tends to increase during electoral periods. The report has contributed to increased scrutiny of Gécamines' finances and contracting practices, as well as international investigations into individuals and companies implicated in corruption.

These and other successes were made possible by the Center's long-term, comprehensive approach to capacity building, rooted in hands-on mentoring throughout the project cycle. Collaborative project designs and implementation plans are crafted and carried out using a "learning-by-doing" methodology. This helps ensure sustainability and fosters an expert pool of extractive sector-specialized civil society actors with the skills necessary to engage and influence decision-makers.

Project Overview and Key Progress

With the support of GIZ/DISM, this project focused on addressing mining sector revenue challenges by setting up and training three pools of social actor experts to monitor and engage on key issues; to conduct critical analyses of the fiscal and parafiscal regime of the mining sector and key projects; and to support and accompany civil society partners and mining and tax

administrations in a constructive dialogue to strengthen understanding and exchange of information. By strengthening their monitoring and reporting capacity, social actors can effectively engage with communities, companies, and multiple levels of governing and administrative bodies to promote the maximization of mining revenues.

Project Accreditation, Initial Stakeholder Mapping, and Kick-Off Event

The project's accreditation process began on January 25, 2024, with a technical session led by The Carter Center and supported by GIZ senior staff. Held with the Steering Committee of Output IV of the DISM II project, the session introduced the project's objectives, methodology, and work plan. The Committee welcomed the initiative and recommended regular progress updates, tools to document impact, and alignment with both Output IV and EITI implementation in the DRC.[1]

To build stakeholder engagement, The Carter Center conducted preliminary sessions in February and March 2024 with national and provincial mining and tax authorities, as well as other relevant partners. Accreditation missions in Kinshasa, Lubumbashi, and Kolwezi served to map key stakeholders and assess existing multi-stakeholder platforms focused on mining revenue governance.[2] During these missions, the team met with civil society actors and officials from agencies including DGI (*Direction Générale des Impôts*), DGRAD (*Direction Générale des Recettes Administratives et Domaniales*), CDI (*Centre des Impôts*), DRHKAT (*Direction des Recettes du Haut-Katanga),* DRLU (*Direction des Recettes du Lualaba),* the Provincial Divisions of Mines, and the EITI Technical Secretariat. All expressed willingness to support and participate in the project.

Three key platforms were identified: the EITI, which promotes transparency, IDAK, which supports sustainable investment, and the Consultative Framework with the Inspection Générale des Finances (IGF), which focuses on anticorruption. However, none of the platforms identified focus specifically on mining revenue maximization. Consequently, stakeholders recognized this project's unique value in fostering citizen dialogue to enhance mining revenues at both provincial and national levels.

On February 21, 2024, The Carter Center officially launched the project with a public event in Kinshasa. Chaired by Ms. Ange Bulemi of COREF (*Comité d'orentiation de la réforme des finances publiques*) and moderated by EITI National Coordinator Mr. Jean-Jacques Kayembe, the event brought together forty-nine participants, including representatives from national and provincial mining and tax agencies and civil society. Following a presentation of the project's goals and timeline, participants discussed key challenges to mining revenue maximization.[3] These included limited capacity of state agencies to oversee mining operations, political interference, widespread corruption, and poor coordination among the numerous agencies involved in revenue collection. The event underscored the need for improved collaboration and transparency to strengthen revenue governance in the sector, cementing the foundation of this project.[4]

[1]The Project Accreditation Report and Terms of Reference are included in Annex 1.1.
[2] The Stakeholder Mapping and Assessment is included in Annex 1.2.
[3] The PowerPoint presentation is included in Annex 1.3.
[4] The Project Launch Report is included in Annex 1.4.

In previous reports, project activities were presented using an activity-based format, organized sequentially by objectives and outcomes. For this final report, we maintain that structure to ensure continuity and traceability. However, this overview also provides key project successes across three thematic areas that overlap with the project's objectives, including: 1) Increasing social actors' technical capacity around fiscal and parafiscal monitoring, 2) Engaging in research and analysis of mining revenue flows, and 3) Facilitating multistakeholder dialogue and advocacy.

Increasing Technical Capacity Around Fiscal and Parafiscal Revenue Monitoring

In February 2024, The Carter Center reviewed over 200 applications and selected fifteen social actors to form three pools of experts around mining revenue and taxation issues in Kinshasa, Kolwezi, and Lubumbashi. Following a four-day strategic planning workshop with the selected pools, The Carter Center conducted needs assessments to identify areas where social actors required additional technical knowledge and developed and adjusted nine targeted training modules and other tools based on the assessments. Between May 2024 and November 2024, The Carter Center facilitated four series of training workshops for social actors in each of the three cities (for a total of 12 workshops). Session 1 focused on Modules 1 through 3, providing an overview of the extractive industries value chain and the DRC's mining tax regime and parameters. Session 2 covered Modules 4 and 5, focusing on the payment circuits and the tax basis of revenue flows. Continuing the focus on mining revenue flows, Session 3 covered Modules 6 and 7, which focused on training actors on tax modeling and calculating fiscal and parafiscal revenue estimates. Finally, Session 4 concluded with Modules 8 and 9, where social actors discussed both the tactics of tax evasion and optimization and strategies for prevention.

These technical trainings equipped the social actors with the requisite background needed to engage in coordinated research and analysis of mining revenue flows. This strengthened capacity laid the foundation for evidence-based reporting and the production of case studies used as the basis for dialogue.

Research and Analysis of Mining Revenue Flows

The project placed strong emphasis on building civil society's capacity to engage meaningfully in the EITI process, with a particular focus on collaboration with the DRC-EITI Technical Secretariat and Multi-Stakeholder Group (MSG). Through targeted training and preparatory sessions, The Carter Center supported social actors in using EITI data effectively and articulating informed positions on key transparency issues. Ahead of the October 2024 MSG meeting, the Center facilitated a strategy session that enabled civil society to align priorities, including the renegotiated Sicomines deal and the need for a national strategy for critical minerals. Their active participation led to the MSG's decision to hold a special session on these topics.

Additionally, with technical guidance from The Carter Center, the social actors identified relevant revenue streams for research. In Kinshasa, the pool examined income tax, the special tax on super profits, tax collection notices, and the Mining Fund for Future Generations (FOMIN). The Lubumbashi pool focused on road and drainage taxes, provincial and local royalties, and export duties. Meanwhile, the Kolwezi pool concentrated on provincial and local royalties, the 0.3% community development fund, and the tax on concentrated mineral exports. The Carter Center supported each pool by facilitating access to data and by accompanying them throughout the

research and analysis process. Separately, The Carter Center engaged in an independent analysis of the DRC's mining regime writ large, which was published alongside the actors' case studies on April 30, 2025.[5]

Combined, the research conducted throughout this project highlighted several systematic and structural challenges that continue to hinder effective mining revenue mobilization in the DRC. These include an overly complex and fragmented tax regime with more than 60 fiscal and parafiscal instruments, inconsistent and opaque tax calculation methods, and limited institutional capacity for auditing, forecasting, and collecting the maximum of mining revenue. Moreover, weak coordination between over a dozen separate revenue agencies, compounded by the absence of a harmonized fiscal model tailored to the DRC's context, makes it difficult to ensure transparency, compliance, and equitable distribution of mining revenues. These findings were used as the basis for subsequent dialogue sessions between social actors and mining and tax administrations.

Enabling Multistakeholder Dialogue and Advocacy

To promote inclusive dialogue and improve mining revenue governance, The Carter Center, in collaboration with selected social actors and the DRC-EITI Technical Secretariat, developed a methodological note to guide a series of multi-stakeholder dialogue sessions. This note outlined practical approaches, timelines, key stakeholders, and discussion topics based on findings from social actors--led case studies.

The first official dialogue session was launched during the 8th annual DRC Alternative Mining Indaba in Kolwezi, bringing together 32 participants from government, civil society, and the media. Between October 2024 and March 2025, eight additional dialogue sessions were held in Kinshasa, Lubumbashi, and Kolwezi. These sessions provided a platform for mining and tax agencies, civil society, and other stakeholders to engage in structured discussions on revenue collection challenges. In total, more than 200 people from mining and tax administrations, DRC-EITI, civil society, media, and academia attended the nine citizen dialogue sessions.

Project Accomplishments by Objective

With the overarching goal of maximizing public revenues from the mining sector, this project focused on two complementary objectives: strengthening social actors' capacity for monitoring and reporting on fiscal revenue flows in the mining sector (Objective 1) and creating space for public engagement and increased dialogue between key stakeholders to improve revenue mobilization (Objective 2).

Objective 1: Civil society partners have increased capacity to monitor and report on key fiscal and parafiscal issues in the mining sector.

In support of this first objective, the project implemented a series of six activities across three key outcomes. It began with the selection and organization of civil society actors into expert pools to lead targeted initiatives (Outcome 1.1). These actors then received specialized training to enhance their technical understanding of mining sector taxation and revenue analysis (Outcome 1.2).

[5] The case studies and Carter Center reports are included in Annexes 5.1 – 5.4

Building on this foundation, the Center and its partners-initiated efforts to monitor and publicly report on key fiscal and parafiscal revenue flows in the mining sector (Outcome 1.3).

Details on the activities implemented under each outcome are outlined below.

Outcome 1.1**:** *Fifteen social actors were selected and organized into three expert pools in Kinshasa, Kolwezi, and Lubumbashi.*

In February 2024, The Carter Center launched a transparent recruitment process to select fifteen civil society representatives from the media, academia, and research sectors. The Center's offices in Kinshasa and Lubumbashi widely disseminated a public call for applications through media outlets and social networks. A four-member selection committee comprising Baby Matabishi (Coordinator, Revenue and EITI Section), Nicole Mandesi (Senior Officer, Taxation), Boniface Umpula (Senior Officer, EITI), and Rose Ngalula (Director, Lubumbashi Country Office) reviewed 208 applications and interviewed 27 shortlisted candidates. The interviews focused on assessing candidates' experience and motivation around mining taxation.

Following the interviews, the committee selected fifteen best candidates who were then validated by Fabien Mayani (Head of the Human Rights and Just Transition Program) and approved by Romain Ravet (Senior Country Representative). The fifteen selected social actors (five each from Kinshasa, Kolwezi, and Lubumbashi) were organized into three expert pools, one in each city.[6] Each pool established an internal structure to manage task distribution, implement rotating moderation, and ensure consistent follow-up on activities.



Strategic planning workshop with the selected social actors from Kinshasa, Lubumbashi, and Kolwezi

Strategic Planning Workshop

From April 15–17, 2024, The Carter Center convened a strategic planning workshop in Lubumbashi, bringing together all fifteen selected social actors to lay the groundwork for the project. The workshop emphasized the importance of citizen engagement and dialogue in mining revenue management, while also clarifying participants' roles in the process.

[6] The list of selected social actors is included in Annex 2.

Alongside these foundational discussions, participants also received introductory training on mining taxation in the DRC, including Title IX of the Mining Code, which outlines the financial obligations of mining operators (including taxes, royalties, and other payments due to the state, provinces and local entities), and a detailed overview of mining revenue flows. With guidance from the Center, each regional pool identified priority revenue streams for citizen dialogue (outlined in *Table 1*) and explored potential challenges and opportunities for engaging mining and tax officials in Kinshasa, Lubumbashi, and Kolwezi.

Table 1 Selected Revenue Streams by Pool

Expert Pool	Revenue Streams Selected
Kinshasa	Income tax (*Impôt sur les bénéfices et profits*) and associated special tax on super profits
	Mining Fund for Future Generations (FOMIN)
	Fines on mining tax collection A and B (*Amandes de mise en recouvrement A et B*)
Lubumbashi	Export duties
	Mining royalties (25-23% and 15-14%)
	Road and drainage tax
Kolwezi	0.3% turnover Community Funds
	Concentrated Minerals Tax
	Mining royalties (25-23% and 15-14%)

The third workshop session focused on analyzing existing dialogue platforms—EITI, IDAK, and the IGF civil society framework—to assess their relevance to mining revenue transparency. Recognizing the importance of strong civil society engagement in the DRC's EITI process, The Carter Center emphasized how this project will support deeper involvement through collaboration with the EITI Technical Secretariat and the EITI-MSG, alongside other partners. The Center was also committed to providing tailored technical support to help expert pools use EITI data to analyze public enterprise finances, mining contracts, and licensing processes in future phases.

Finally, a key component of this session was identifying the current technical capacity of social actors to research, analyze, and report on issues affecting revenue maximization. On the second day, participants identified their specific training needs and areas for technical support. On the third day, each pool developed a draft roadmap outlining the next steps for capacity building, research, and citizen dialogue, which informed activities under both Outcome 1.2 and the project's second objective.[7]

[7] The Strategic Planning Workshop Report is included in Annex 3.1.

Outcome 1.2: *Social actors and other partners in Kolwezi, Lubumbashi, and Kinshasa have increased technical expertise in mining sector taxation and analysis of fiscal and parafiscal revenues.*

Following the strategic planning session, The Carter Center conducted needs assessments to identify areas where social actors required additional technical knowledge. These assessments also considered the social actors' stated priorities and areas of interest, ensuring that subsequent support was tailored to both their expressed needs and the technical demands of the project. Based on these findings, the team developed nine targeted training modules around the following topics:

1. The extractive industry value chain and mining tax parameters
2. The DRC's mining tax regime
3. Mining revenue flows and their collection (management) circuits
4. Mining taxation basis
5. Relationships between tax concepts and revenue flows
6. Tax modeling
7. Estimation of specific fiscal and parafiscal flows
8. Mining companies' tax evasion and optimization tactics
9. Political responses and recommendations to tackle tax evasion and optimization.

Between May and November 2024, Carter Center staff led training sessions on these modules for each expert pool, conducting sessions separately in Kinshasa, Lubumbashi, and Kolwezi. Overviews of each session are below.[8]

Session 1: The extractive industries' value chain and DRC's mining tax regime and parameters

In May and June 2024, The Carter Center held three-day workshops in Kinshasa, Kolwezi, and Lubumbashi to strengthen participants' understanding of the extractive industries value chain and its role in tracking mining revenue flows. The sessions covered key aspects of the DRC's mining tax regime, including fiscal and parafiscal obligations, legal frameworks, and the challenges of revenue collection. Participants also learned how to identify legal and contractual tax sources and analyze the factors influencing revenue flows. As a result, social actors gained a clearer grasp of the taxes mining companies must pay and how these revenues are managed.

Session 2: Payment circuits and the tax basis of revenue flows

In July 2024, The Carter Center held a second round of training workshops in Kinshasa, Kolwezi, and Lubumbashi, focusing on mining revenue flows and payment systems, particularly those selected by each expert pool. Over three days, participants examined mining companies' fiscal obligations, the structure of payment circuits, and challenges in revenue collection. Using case studies on royalties and income taxes, the sessions also introduced key concepts for estimating revenue flows—such as taxable income, depreciation, and operational costs—and their impact on tax liabilities. Through interactive discussions and exercises, participants deepened their understanding of how mining revenues are generated, calculated, and collected.

[8] Workshop reports are included for each session in Annexes 3.2 – 3.5



Training session photos in Kinshasa and Kolwezi

Session 3: Mining revenue flows, tax modeling, and fiscal and parafiscal revenue estimation

In September 2024, The Carter Center conducted a third round of training workshops in Kinshasa, Kolwezi, and Lubumbashi, on mining revenue flows, tax modeling, and estimating fiscal and parafiscal revenues. The sessions covered three main areas: the structure of fiscal and parafiscal obligations in the DRC's mining sector, the role of mining companies' financial statements in tax calculations, and the fundamentals of mining tax modeling. Participants explored how to categorize revenues, analyze cash flows, and use modeling results for advocacy. The training concluded with a hands-on exercise where participants estimated revenue flows and compared them to actual payments.

Session 4: Tactics used by mining companies to evade and optimize mining taxes, political responses, and recommendations to tackle these practices

In November 2024, The Carter Center facilitated the fourth round of training sessions for social actors in the three cities. These training sessions focused on strategies used by multinational companies and subsidiaries to abuse, evade, or minimize tax payments. The sessions analyzed strategies like transfer pricing, thin capitalization, domiciliation in tax havens, etc. In addition, the training sessions allowed social actors to identify risks that exacerbate the government's losses in tax revenues, such as overcharging of mining companies' operational costs, minimization of mining companies' turnovers, higher costs for consultancy contracts signed with shareholders. Finally, the training sessions analyzed tax barriers that governments can establish to reduce tax abuse, including separate taxation by mines and auditing investment costs incurred by mining companies.



Training session photos in Lubumbashi

These workshops strengthened selected social actors' understanding of the mining tax system, including revenue flows, tax modeling, and the DRC's fiscal framework. They also gained insights into tax evasion tactics and policy responses, significantly enhancing their technical expertise under Outcome 1.2 and laying the groundwork for informed research and reporting in subsequent activities under Outcome 1.3.

Outcome 1.3: *The Carter Center and civil society partners in Kolwezi, Lubumbashi, and Kinshasa monitor and publish reports on the collection of key fiscal and parafiscal revenue flows in the mining sector.*

In support of this outcome, the project carried out four key activities: conducting data collection and research (activity 1.3.1); The Carter Center producing a critical study on the mining tax regime, followed by a public report launch (activity 1.3.2); organizing training workshops to strengthen EITI engagement through analysis of reports, contracts, and financial data (activity 1.3.2); and developing technical notes based on the findings from data analysis (activity 1.3.4).

Details for each of these activity streams are as follows:

Activity 1.3.1: Supporting data collection, analysis, and reporting on revenue flows

Following the third round of training, The Carter Center supported social actors as they began collecting and analyzing data on their selected revenue flows. As described in Table 1, the Kinshasa pool focused on income taxes and the special tax on super profits, AMR tax collection notices, and the Mining Fund for Future Generations (FOMIN). In Lubumbashi, the team examined road and drainage taxes, provincial and local royalties, and export duties. Meanwhile, the Kolwezi pool gathered data on provincial and local royalties, the 0.3% community fund, and the tax on concentrated mineral exports.

As anticipated, accessing reliable data proved challenging. However, with the support of The Carter Center's networks and partnerships with mining and tax agencies, social actors were able to obtain key information and begin drafting technical notes based on their findings. *Table 2*

presents the technical notes prepared by each pool of social actors, which were later consolidated into the case study reports published on April 30, 2025.[9]

Table 2 List of notes prepared by social actors

Technical notes	**Description**
Identification of mining tax parameters	This note describes key parameters and problems influencing revenue maximization, including mining statistics, mineral pricing, mineral grade, and mineral quantity.
Description of mining revenue flows	This note describes each selected revenue flow, detailing its rationale, objectives, legal basis, taxpayer rate, and payment terms.
Inventory of mining tax sources and obligations	This is a broader list of the various sources of mining tax obligations.
Diagrams of mining revenue collection circuits and procedures.	These schemes describe mining revenue collection procedures before they go to the national, provincial, and local treasuries. They also indicate actors involved in the mining revenue collection process.
Notes on methodology and legal basis for calculating mining tax	This report describes the calculation methods of revenue flows.
Financial cascade and tax model and revenue flows	Diagram illustrating the hierarchy of calculation and payment of revenues. For example, mining royalties and 0.3% community funds must be calculated before the income tax as they are calculated on gross turnover, etc.
Description of revenue estimates and actual payments	Note comparing the estimated revenues based on legal obligations and parameters with actual amounts paid by a mining company.

The notes and supporting information revealed key challenges limiting the optimization of selected mining revenues and served as the foundation for the nine dialogue sessions held between October 2024 and March 2025 with mining and tax agencies in Kinshasa, Lubumbashi, and Kolwezi under Objective 2. These notes were later refined with insights and recommendations from the sessions

[9] These case studies are included in Annexes 5.1 – 5.3

and informed both the case study reports and The Carter Center's broader analysis of the mining tax regime as part of Activity 1.3.2 below.

Activity 1.3.2: Research, data collection, and critical analysis on the mining tax regime

While supporting social actors and facilitating dialogue sessions, The Carter Center also conducted a comprehensive analysis of the DRC's mining tax regime. Informed by findings from the dialogue sessions and social actors' case studies, the research identified major structural barriers to revenue optimization, including a complex and fragmented tax system, limited institutional capacity, and the absence of clear frameworks for revenue calculation and oversight. The final report was published on April 30, 2025, and details of the findings and launch are presented in greater detail under Outcome 2.2.[10]

Activity 1.3.3: Supporting EITI engagement

In addition to research on selected revenue streams, this project prioritized capacity building and direct engagement with the DRC-EITI Technical Secretariat, the Multi-Stakeholder Group, and other key actors to support civil society's meaningful participation in the EITI process. A core focus was training social actors to use EITI data effectively and contribute to national transparency efforts, which assisted with improving the scoping report for the EITI-DRC's 2022 Annual Report and facilitated civil society engagement in the EITI-MSG meeting in October 2024.

Improved Scoping Report for the EITI-DRC 2022 Annual Report

The Carter Center led several initiatives to strengthen civil society's role in EITI implementation during this project. This included improving the draft scoping report for the DRC-EITI 2022 Annual Report and preparing social actors for the October 2024 EITI meeting. In this regard, the Center hosted a workshop in Kinshasa in May 2024 where civil society participants reviewed the draft scoping report and proposed key recommendations—such as raising the materiality threshold for revenue flows to $50,000, broadening the definition of state-owned enterprises (SOEs), including all local bodies managing the 0.3% community fund, and ensuring more comprehensive and consistent data from state agencies.[11]





[10] The Carter Center's analysis on the DRC mining regime is included in Annex 5.4 and the accompanying press release is in Annex 5.5.

[11] This report is included in Annex 4.1



EITI workshop photos in Kinshasa and Lubumbashi

With its institutional support, the Center also organized three additional workshops in Bunia (May 2024) and Bukavu and Goma (June 2024), enabling broader civil society input into the scoping process and reinforcing inclusive participation in EITI reporting. [12]



EITI workshop photos in Bukavu

Facilitated civil society preparation for the DRC-EITI Multistakeholder Group's October Meeting

In preparation for the DRC-EITI Multi-Stakeholder Group (MSG) meeting on October 22, 2024, The Carter Center facilitated a dedicated session to help civil society actors align key priorities and strengthen their participation. This preparatory meeting focused on two critical issues: the outcomes of the renegotiated Sicomines deal between China and the DRC, and the urgent need for the DRC government to develop a comprehensive strategy for managing critical minerals.

The session enabled civil society representatives to refine their statements and formulate targeted questions, which they effectively presented during the MSG meeting. As a direct result of their

[12] Civil Society Reports are included in Annex 4.

engagement, the MSG agreed to convene a special *ad hoc* meeting to further examine the Sicomines renegotiation and to adopt recommendations for a national strategy on critical minerals.



Civil society's workshop photos for defining priorities ahead of an EITI-MSG meeting in Kinshasa

Objective 2: The Carter Center and civil society partners engage with mining administration, tax and revenue agencies, and the EITI Multi-stakeholder Group in a constructive dialogue to improve mining tax mobilization.

This project actively fostered constructive dialogue between civil society actors and key institutions involved in mining revenue governance, including mining administration bodies, tax and revenue agencies, and the EITI Multi-Stakeholder Group. Drawing on The Carter Center's deep expertise in the Congolese mining sector, the initiative prioritized engagement with provincial mining divisions, the DGI, DGA, DGRAD, provincial revenue directorates, COREF, CTR, CTCPM, and the DRC-EITI Executive Committee.

Through this engagement, the project facilitated nine dialogue sessions between October 2024 and March 2025 around findings from the above critical analyses of selected revenue streams and data from EITI-DRC reports. These dialogues laid the groundwork for collaborative partnerships aimed at strengthening domestic revenue mobilization in the mining sector as recommended by the EITI Standard. Together with these stakeholders, The Carter Center and the expert pools worked to improve transparency and advocate enhanced revenue collection practices to ensure that mining revenues are maximized and more effectively managed.

Details of these activities are below.

Outcome 2.1: *Dialogue frameworks are established, public engagement is increased, and stakeholders have increased technical expertise in tax administration and public financial management.*

To support this outcome, the project conducted a series of coordinated activities aimed at strengthening dialogue and technical capacity among stakeholders. It began with a comprehensive mapping of tax and mining administration services, combined with a needs assessment to identify institutional gaps and opportunities for engagement (Activity 2.1.1). Building on this foundation,

the project developed guiding principles and operational tools for the dialogue sessions. (Activity 2.1.2).

Activity 2.1.1 (combined with Activity 1.1.1) Initial Stakeholder Mapping of tax and mining administration services and needs assessments

As detailed in the Project Overview and Key Successes section, The Carter Center conducted field missions in Kinshasa, Lubumbashi, and Kolwezi to map key stakeholders and assess existing platforms related to mining revenue governance.[13] This process identified three main platforms: the Extractive Industries Transparency Initiative (EITI), Investissement Durable au Katanga (IDAK), and the Consultative Framework between civil society and the General Inspectorate of Finance (IGF). While each plays a vital role with the EITI in promoting transparency, IDAK in supporting sustainable investment in Haut-Katanga and Lualaba, and the IGF platform in addressing corruption. None are specifically focused on maximizing mining revenues. As a result, stakeholders recognized the value of establishing a dedicated citizen dialogue platform to address this gap and strengthen revenue mobilization at both the provincial and national levels.

Activity 2.1.2: Develop operating tools and principles of dialogue frameworks.

In coordination with DRC-EITI Technical Secretariat, The Carter Center and social actors developed a methodological note that provided guidelines and methodological approaches for the dialogue sessions.[14] The note described practical approaches, timelines for conducting and facilitating dialogue sessions and follow-up of recommendations, key stakeholders involved as well as key topics to be discussed based on key findings from the case studies.[15]

Activities 2.1.3/4: Establish dialogue frameworks in each of the three cities and facilitate dialogue sessions with mining and tax agencies

Rather than establishing new frameworks, The Carter Cener and social actors relied on existing multistakeholder platforms, particularly the DRC-EITI MSG and its Technical Secretariat. Following technical harmonization and agenda setting, the EITI Technical Secretariat played a key role in gathering stakeholders, and co-hosting dialogue sessions alongside The Carter Center and social actors in Kinshasa, Lubumbashi, and Kolwezi. This approach fostered and reinforced the inclusion of the citizen dialogue in the EITI-DRC priorities and timelines

Based on these joint preparations, The Carter Center, social actors, and the DRC-EITI Technical Secretariat hosted nine dialogue sessions in Kinshasa, Lubumbashi, and Kolwezi from October 2024 to March 2025. While the dialogue sessions hosted in Kinshasa focused on challenges relating to the collection of income tax (*Impôt sur les bénéfices et profits*), special tax on super profits, and the Mining Fund for Future generations (FOMIN), and fines for delayed and or mispaid mining tax A and B (*Avis de mise en recouvrement A et B).*[16]

During the 8th annual DRC Alternative Mining Indaba, held in Kolwezi from October 2–4, 2024, The Carter Center and its civil society partners convened the project's first official dialogue

[13] The Stakeholder Mapping and Assessment is included in Annex 1.2.
[14] This is included in the Project Accreditation Report and Terms of Reference in Annex 1.1.
[15] The Methodological Approach is included in Annex 6.1
[16] Reports from each dialogue session are included in Annex 6

session. The event brought together 32 participants, including representatives from national, provincial, and local mining and tax agencies, civil society organizations, and the media. Following the opening remarks and an overview of the citizen dialogue methodology, social actors presented key challenges for each of the three revenue streams under discussion. These presentations, grounded in data collected throughout the project, were followed by open dialogue with participants.

Similar to the first session, the eight subsequent dialogue sessions held in Kinshasa, Lubumbashi, and Kolwezi between February and March 2025 revealed several persistent challenges to maximizing selected revenue streams. These included inconsistent fiscal instruments, unreliable mining statistics, weak coordination between mining and tax authorities, and the absence of integrated digital systems linking tax administration agencies.

During these dialogue sessions, stakeholders were able to identify and analyze these key challenges limiting the maximization of selected mining revenues based on findings from social actors' case studies. These challenges were approved by stakeholders and have been consolidated in the case studies' reports and The Carter Center's critical analysis on the mining tax regime as described under Outcome 2.2.

Outcome 2.2: *Key issues and challenges in mining revenue collection are identified, and recommendations to improve collection practices are disseminated to stakeholders.*

To advance this outcome, the project focused on identifying systemic challenges in mining revenue collection and developing actionable solutions. It began by working with civil society actors and institutional partners to pinpoint key obstacles hindering effective revenue mobilization (Activity 2.2.1, combined with activities under Outcome 1.3 concerning research and reporting). These findings informed the development of targeted recommendations and roadmaps aimed at improving collection practices across the sector (Activity 2.2.2).

Once finalized, these recommendations were shared through a series of advocacy and awareness-raising workshops held in Kinshasa, Kolwezi, and Lubumbashi (Activity 2.2.3). These sessions brought together stakeholders from government, civil society, and the private sector to discuss proposed reforms, encourage collaboration, and promote the adoption of improved practices in mining revenue collection.

Details for each activity are below.

<u>Activity 2.2.1: Identify key issues and challenges on improving revenue collection practices.</u>

The case studies conducted by social actors, along with The Carter Center's critical analysis of the DRC mining tax regime (activities in support of Outcome 1.3), identified several key challenges in mining revenue collection. The main gaps and shortcomings include:

1. Complexity and Fragmentation of the Tax System
    a. Excessive number and complexity of fiscal and parafiscal payments (over 60 in total), which often result in significant fines due to delays or errors in payment.

b. An overly complex taxation framework, with more than 60 fiscal and parafiscal instruments that are difficult to track and monitor.

c. Fragmented revenue collection system, involving three main departments and 15 separate agencies with limited coordination and collaboration between agencies.

2. Structural and Policy Gaps

a. Lack of a harmonized economic and fiscal model tailored to the specific context of the DRC mining sector.

b. Inconsistencies in the mining tax regime, including rigid structures and disproportionately high rates for certain tax instruments.

c. Absence of systematic modeling for mining projects limits effective forecasting and planning.

3. Capacity and Oversight Limitations

a. Tax agencies are bloated with preliminary data showing over 40,000 staff, many lacking clear job descriptions, or defined roles.

b. Limited operational capacities to collect the full amount of mining revenues.

c. Insufficient tools and capacity within tax agencies to effectively audit and verify the financial and fiscal statements submitted by mining companies.

d. Outdated systems and the lack of tax administration digitalization

4. Transparency and Data Challenges

a. Complex and opaque calculation methods for the special tax on super profits.

b. Limited access to complete and reliable feasibility studies used to estimate mining companies' super profits

c. Limited national capacity in mining statistics, hindering accurate calculation of some key mining revenues, such as mining royalties, export duties, concentrated minerals tax, etc.

d. Lack of audits on project operational costs, which impact income tax calculations and subsequent tax exemptions granted to some mining companies. This is particularly true in the case of the Sicomines deal, which is in contradiction to the Mining Code.

The Carter Center's critical study also highlighted the DRC government's lack of systematic tax modeling for mining projects, the limitations of the tax declaration system (exacerbated by poor governance and limited operational capacities for the tax administration), and the complexity of the mining sector's tax repository, which comprises more than sixty payments.

Additionally, both the case studies and the critical analysis emphasized that mining revenue maximization is hindered by weak coordination and the fragmented structure of the Congolese tax administration. This system is divided among three primary departments: DGI (the Tax Directorate), DGRAD (the Non-Tax Revenue Directorate), and DGDA (the Customs and Excise Directorate), alongside various other national, provincial, and decentralized agencies.

These findings were presented to stakeholders on April 30, 2025, during the release of the social actors' case studies and The Carter Center's critical analysis on the DRC mining tax regime.



Photos of the publication event of the Carter Center's report and social actors' case study notes in Kinshasa

Activity 2.2.2: Develop recommendations and roadmaps to improve collection practices.

As part of the above reporting process, social actors and The Carter Center formulated several practical recommendations to ensure the maximization of mining revenue. In its analysis of the DRC Tax Regime, The Carter Center emphasized the urgent need for legislative reform to streamline tax payments, introduce adaptive tax instruments, and formalize the interinstitutional body responsible for fiscal modeling of mining projects. Additionally, The Carter Center urged the Prime Minister and the Minister of Finance to establish a unified revenue authority and modernize the tax administration by promoting inter-agency coordination, implementing integrated digital systems, and launching a structured capacity-building program for tax administration personnel.

In their analyses, the three pools of social actors also proposed the following recommendations to improve revenue management:

1. Strengthen oversight and verification of tax payments to reduce delayed and missed payments and their associated fines.
2. Digitize the tax administration by implementing effective software solutions (such as Isis Régie, Logirad, Sydonia adopted by the DRC government, and others) to interconnect all tax administration services involved in tax collection and those of the tax base.
3. Expedite the implementation of the Central Bank's integrated database linking financial administrations (including DGI, DGRAD, and ASYCUDA) to improve the traceability of companies' payments.

4. Ensure the open availability of feasibility studies with reliable data to support accurate revenue projections.
5. Enhance coordination mechanisms between state agencies involved in the mining revenue mobilization chain
6. Invest in the development of essential infrastructure, particularly energy-related, to support local processing of mineral concentrates into finished products, thereby increasing their added value before export.

Activity 2.2.3: Disseminate recommendations and roadmap through advocacy and awareness-raising workshops in Kinshasa, Kolwezi, and Lubumbashi

The Carter Center and its partners developed actionable recommendations based on the project's implementation. However, due to time constraints, this project was unable to finalize the roadmap for the advocacy campaign or effectively disseminate the recommendations from the dialogue sessions, case study reports, and the critical analysis of the mining tax regime.

Successes & Challenges

The project achieved several notable successes, particularly in strengthening the role of social actors' technical capacity for monitoring and reporting on mining tax and revenues, as well as engaging in dialogue with key stakeholders. Key accomplishments include:

1. **Increased technical capacity for social actors:** With the support of GIZ/DISM, The Carter Center organized a series of twelve workshops for fifteen social actors, covering nine key topics related to the mining tax regime and revenue management. Through this targeted training and ongoing technical support, participants significantly strengthened their expertise and have established themselves as recognized civil society experts in their respective regions. Following this project, these actors continue to actively monitor mining revenues in their provinces, and some have extended their engagement by authoring academic articles and participating in public debates and other initiatives focused on improving transparency and accountability in mining revenue collection.

2. **Published case studies and analyses:** Carter Center staff supported social actors in publishing high-quality case studies on nine distinct mining revenue streams. Independently, The Carter Center also produced a comprehensive report analyzing the DRC's mining tax regime. Together, these publications identified systemic and institutional barriers to effective revenue collection and maximization, while offering practical, evidence-based recommendations to inform policy and reform efforts.

3. **Contribution to EITI reporting:** The Carter Center team and social actors played a crucial role in reviewing and providing recommendations for the scoping report of the EITI-DRC 2022 report. During a workshop hosted by the DRC-EITI Multistakeholder Group in Lubumbashi and aimed at compiling and harmonizing recommendations for the scoping report, the National Coordinator of DRC-EITI highlighted that the inputs from The Carter Center and social actors were very useful.

4. **Fostered dialogue and collaboration:** This project fostered constructive dialogue between civil society actors and tax administration around mining revenue collection through a series of nine dialogue sessions in Kinshasa, Kolwezi, and Lubumbashi. Not only did the dialogue sessions foster citizen participation in mining revenue collection, but they also provided actionable recommendations to improve and maximize mining revenue collection, particularly local and provincial royalties, FOMIN funds, tax income,0.3% community funds, and how to reduce collection notices.

However, in addition to our successes, this project faced two key challenges. The first challenge, though anticipated, involved limited access to mining sector data. This sector is known for its opacity, and The Carter Center has consistently faced difficulties in obtaining reliable information. These challenges stem from inconsistent reporting by mining companies and relevant agencies, limited institutional cooperation, and weak data transparency mechanisms. Despite these obstacles, The Carter Center supported social actors in navigating data gaps by helping them access hard-to-obtain information and conduct meaningful analysis, even in the absence of complete or perfect data.

The second challenge was the limited time available to complete the project's final activities, specifically, the dissemination of key recommendations and the execution of advocacy and awareness-raising campaigns based on the project's findings. From the outset, this project faced implementation delays due to the DRC's 2023 general elections, which postponed the project's launch and initial activities to the first quarter of 2024, as well as the prohibition against pre-financing activities. These setbacks had a cascading effect, ultimately impacting the completion of the final activities, which were postponed for the first quarter of 2024. These delays impacted the implementation of the project's final activities.

In an attempt to mitigate this, The Carter Center explored the possibility of a three-month, no-cost extension to properly implement the advocacy and awareness-raising campaigns; however, this was not positively received. As a result, The Carter Center plans to execute these remaining activities using its own institutional funds in the coming months to amplify the impact of the project's outcomes.

Project Visibility and Media Coverage

The Carter Center regularly shared messaging and updates on project activities on its social media platforms. However, several events also received local media coverage, a selection of which are as follows:

Project Launch Event:

- RDC: Le Centre Carter lance le dialogue citoyen pour la maximisation des recettes minières - *Tsieleka.com*
- RDC: Ténue à Kinshasa du Dialogue Citoyen pour la Maximisation des Recettes Minières - *Mines.CD*

- Mines: En collaboration avec le COREF, Le Centre Carter lance le dialogue citoyen sur la mobilisation des recettes minières en RDC" - *Oisillons Groupe*
- RDC: des experts en atelier de renforcement des capacités à Kinshasa pour une participation citoyenne à la maximasation des recettes minières - *DeskEco*
- Dialogue Citoyen pour la Maximisation des Recettes minières - *X (CongoMines)*
- Ce dialogue vise à renforcer la participation citoyenne ds la mobilisation des revenus du secteur minier. Il favorise les échanges constructifs entre les acteurs sociaux & les services étatiques autour des défis&pistes de solutions sur la maximisation des recettes minières en RDC- *X (CongoMines)*
- Réalisé sous la supervision du Comité de pilotage du projet DISMII, ce dialogue bénéficie du soutien financier de @UEenRDC et de la Coopération Allemande - *X (CongoMines)*
- Dialogue Citoyen pour la Maximisation des Recettes minières - *Facebook (Programme Gouvernance des Industries Extractives)*

Strategic Planning Workshop:

- Lubumbashi : le Centre Carter outille des acteurs sociaux sur les enjeux et défis de la collecte des recettes minières - *DeskEco*
- Lubumbashi: participation des acteurs sociaux au dialogue citoyen pour la maximisation des recettes - *Acp.cd*
- Lubumbashi: Le Centre Carter et les acteurs sociaux entament la planification stratégique du dialogue citoyen pour la maximisation des recettes minières en RDC - *Oisillons Groupe*
- RDC: le Centre Carter et les acteurs sociaux ont clôturé les travaux de l'atelier de planification stratégique du dialogue citoyen pour la maximisation des recettes minières" - *Ecomine.cd*
- La maximisation des recettes minières au centre du dialogue citoyen - *La Guardia Magazine*
- Le Centre Carter et les acteurs sociaux ont clôturé les travaux de l'atelier de planification stratégique du dialogue citoyen pour la maximisation des recettes minières - *Mines.CD*
- @CarterCenter facilite l'atelier de planification stratégique du dialogue citoyen pour la maximisation des recettes minières avec les acteurs sociaux - *X (CongoMines)*
- @CarterCenter facilite l'atelier de planification stratégique du dialogue citoyen pour la maximisation des recettes minières avec les acteurs sociaux - *Facebook (CongoMines)*

Citizen Dialogue Sessions:

- Kolwesi: Le Centre Carter lance le dialogue citoyen pour la maximisation des recettes minières en RDC - *Mines.CD*
- RDC/Maximisation des recettes minières: Les défis de la mobilisation au centre des échanges de deux Jours entre le Centre Carter et les administrations fiscales dans le Cadre du dialogue citoyen à Kinshasa - *Oisillons Groups*
- *#Kolwezi: Le Centre Carter* @CongoMines lance le dialogue citoyen pour la maximisation des recettes minières en RDC - *X (CongoMines)*
- @CarterCenter et les acteurs sociaux facilitent à Kolwezi la première session de dialogue citoyen sur la mobilisation des recettes minières issues de l'exploitation des minerais de transition de RDC - *X (CongoMines)*
- Ce dialogue est organisé sous la supervision du ministère des finances COREF et bénéficie du soutien financier de @UEenRDC et de la coopération allemande à travers le Projet DISM de la GIZ - *X (CongoMines)*

Contributions to DRC-EITI reporting:

- Société civile poursuivent les travaux d'améliorations du projet de rapport ITIE 2022 - *X (CongoMines)*
- Dialogue citoyen sur la maximisation des recettes minières en RDC - *X (CongoMines)*
- Carter Center poursuit les sessions de renforcement des capacités des acteurs sociaux sur la fiscalité et la parafiscalité minières - *X (CongoMines)*
- Ce renforcement des capacités techniques prépare la recherche et dialogue avec les services étatiques pour la mobilisation des revenues du secteur minier - *X (CongoMines)*
- Dialogue citoyen pour la maximisation des recettes minière - *X (CongoMines)*

Publication Of Case Studies and Critical Analysis On The Mining Tax Regime:

- RDC: Une étude appelle à rationaliser le régime fiscal du secteur minier pour maximiser les recettes publiques - *Mines.CD*
- RDC: sept ans après son entrée en vigueur, le régime fiscal du Code minier révisé jugé limité pour la maximisation des recettes (étude) - *DeskEco*
- RDC: le Centre Carter demande la modernisation l'administration fiscale pour la maximisation des recettes minières (Etude) - *Tsieleka.com*

Management and Administration

As detailed above, we successfully selected fifteen social actors and signed consultancy contracts with each to formalize our technical and administrative partnership. These social actors were

very active and committed to implementing project activities. With technical and administrative support from the Carter Center team, social actors were able to carry out their assigned tasks, resulting in project achievements.

Security

Nothing to report

Annexes

Annex 1: Project Launch Reports and Materials

- 1.1 Project Accreditation and TOR
- 1.2 Stakeholder Mapping and Assessment
- 1.3 Project Launch Presentation
- 1.4 Project Launch Report

Annex 2: Selected Social Actors

Annex 3: Training Workshop Reports

- 3.1 Strategic Planning Workshop
- 3.2 Session 1 (Modules 1-2)
- 3.3 Session 2 (Modules 3-4)
- 3.4 Session 3 (Modules 5-7)
- 3.5 Session 4 (Modules 8-9)

Annex 4: EITI Activity Reports and Analyses

- 4.1 Memo on the scoping of DRC-EITI 2022 reports
- 4.2 Kinshasa Pool Analysis
- 4.3 Lualaba – EITI Implementation
- 4.4 Bukavu CSO Analysis
- 4.5 Ituri CSO Analysis

Annex 5: Publications

- 5.1 Kinshasa Pool Case Studies
- 5.2 Kolwezi Pool Case Studies
- 5.3 Lubumbashi Pool Case Studies
- 5.4 Carter Center Analysis of DRC Tax Regime
- 5.5 Carter Center Press Release

Annex 6: Citizen Dialogue Sessions

- 6.1 Methodological Note
- 6.2 Dialogue Session Report – Kolwezi, October 2024
- 6.3 Dialogue Session Report - Kinshasa, November 2024
- 6.4 Dialogue Session Report – Kolwezi, February 2025
- 6.5 Dialogue Session Report – Lubumbashi, February 2025

6.6 Dialogue Session Report - Kinshasa, March 2025
6.7 Dialogue Session Report – Kolwezi, March 2025
6.8 Dialogue Session Report – Lubumbashi, March 2025