



## Curbing Illicit Financial Flows from Resource-rich Developing Countries: Improving Natural Resource Governance to Finance the SDGs

### Value Chain Risk Maps

February, 2019

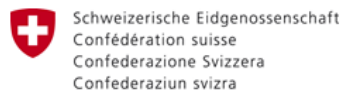
**Fritz Brugger**

NADEL Center for Development and Cooperation, ETH Zurich

**Rebecca Engebretsen**

NADEL Center for Development and Cooperation, ETH Zurich

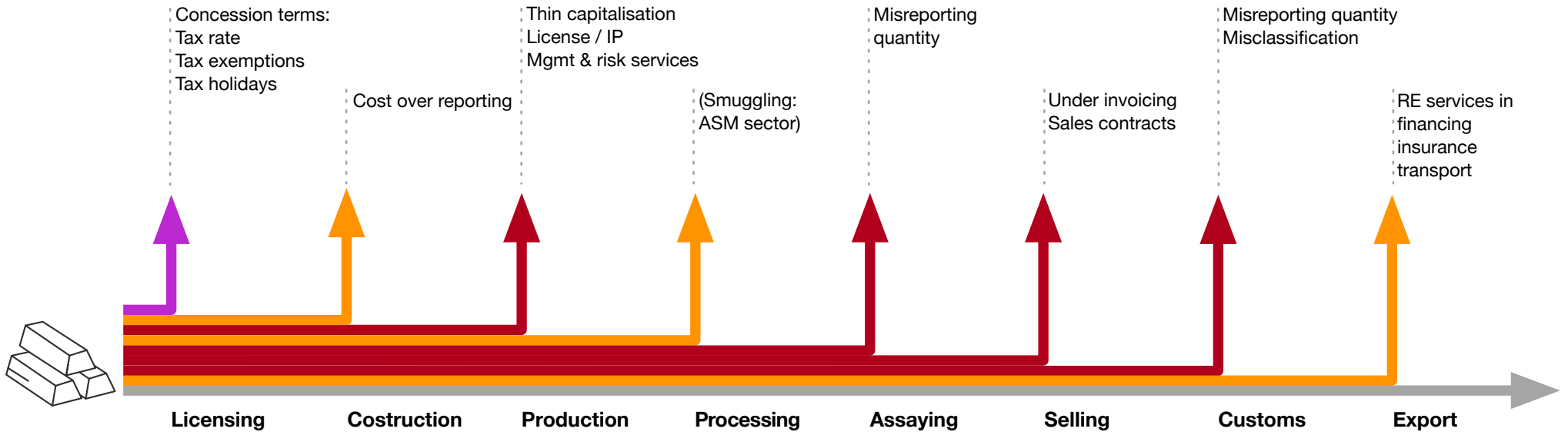
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# IFF risks in Ghana's gold value chain – DRAFT



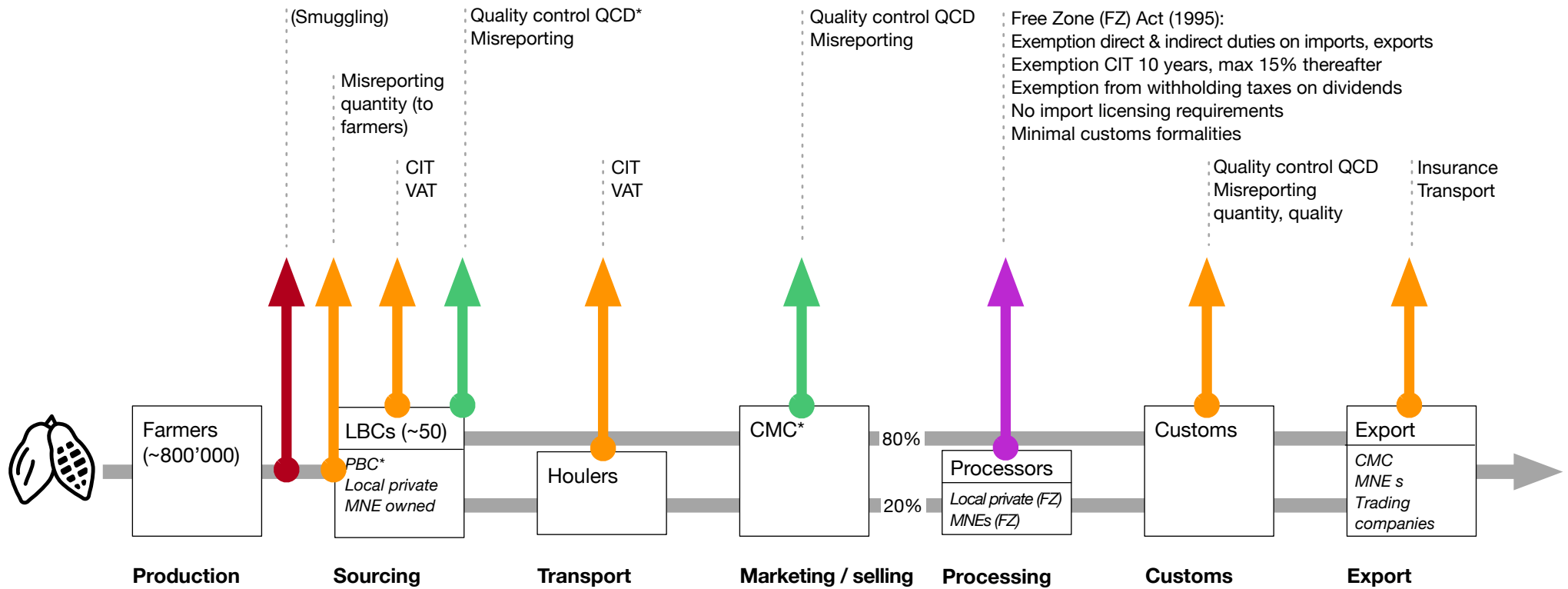
Local suppliers							
Presidency							
Minister of Mining							
Minerals Commission							
PMMC							
Mines Inspectorate							
GRA - LTP office							
GRA - Mining Audit Desk							
GRA - TP unit							
GRA - Customs							
Auditor General							
FIC							
Bank of Ghana							

**Issues**

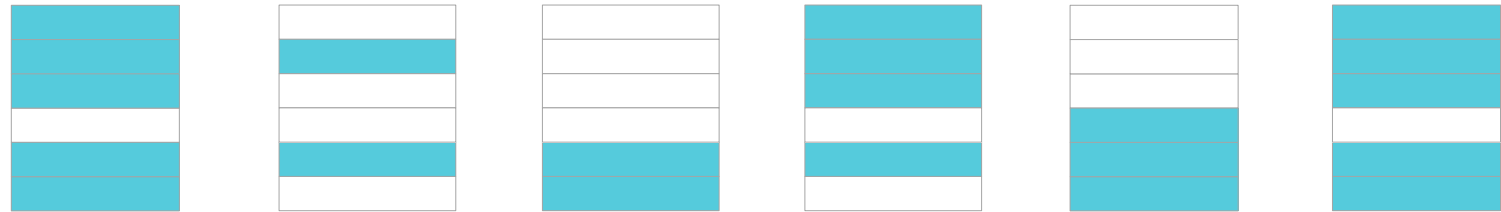
- Staffing
- Audit expertise
- Loss carry forward
- VAT, CIT
- Expertise, technology
- Information asymmetry
- Collusion
- TP audit capacity
- Unspecific TP regulation
- RE sales contract

■ Low IFF risk      ■ High IFF risk      ASM Artisanal and small-scale mining      LTP Large taxpayer  
■ Medium IFF risk      ■ Tax incentives      FIC Financial Intelligence Center      MNE Multinational enterprise  
 GRA Ghana Revenue Authority      PMMC Precious Minerals Marketing Company      TP Transfer pricing  
 RE Related entity

# IFF risks in Ghana's cocoa value chain – DRAFT

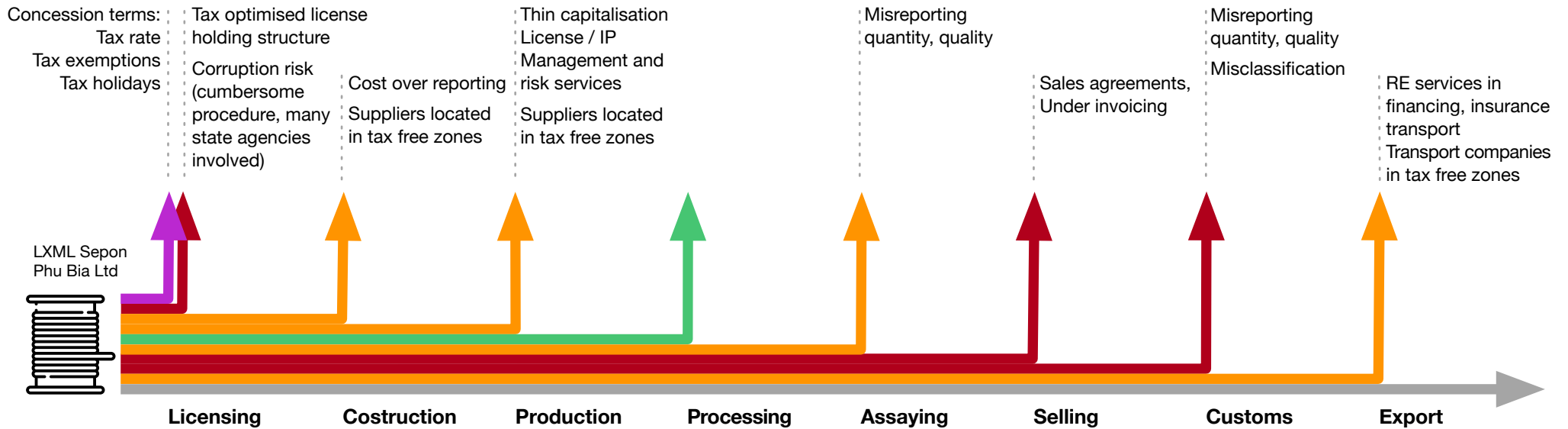


GRA - LTP office  
 GRA - CIT unit  
 GRA - TP unit  
 GRA - Customs  
 Auditor General  
 COCOBOD



■ Low IFF risk    ■ High IFF risk    \* COCOBOD subsidiary company    CMC\* Coco Marketing Company    LBC Licensed buying company    QCD\* Quality Control Department  
■ Medium IFF risk    ■ Tax incentives    CIT Corporate income tax    FZ Free Zone    GRA Ghana Revenue Authority    MNE Multinational enterprise    TP Transfer pricing    VAT Value Added Tax  
 PBC\* Produce buying company

# IFF risks in Lao's copper value chain – DRAFT

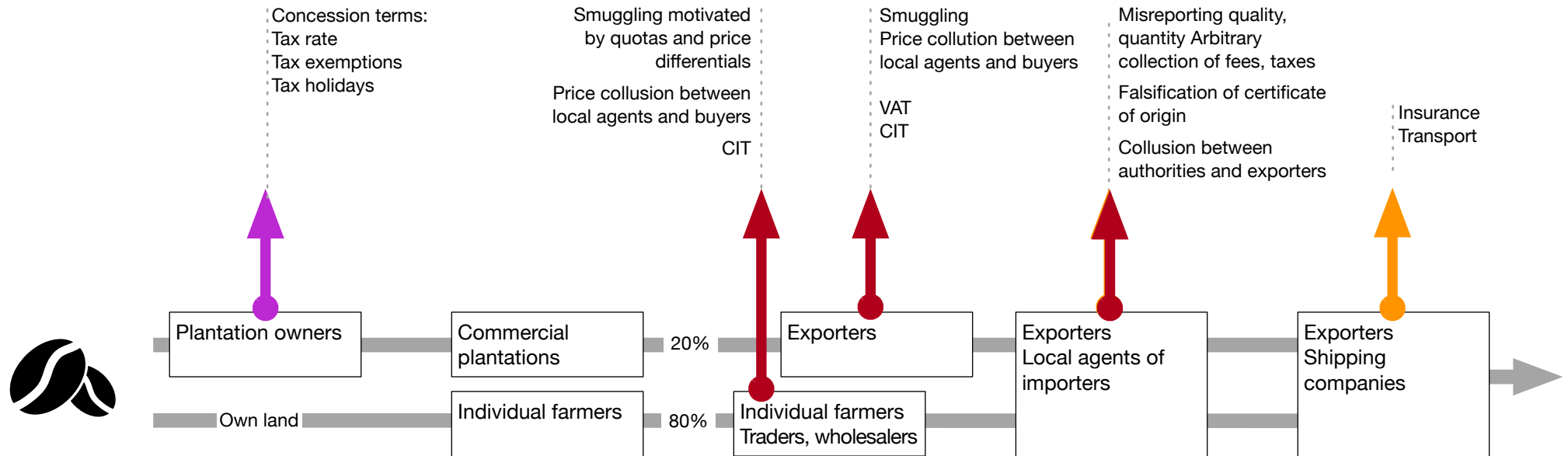


(Local) suppliers

National Assembly	Licensing								
Prime Minister Office	Licensing								
Mgmt of Investment	Licensing		Costruction						
MPI	Licensing		Costruction						
MPI One Stop Service	Licensing								
MPI Province			Production						
MEM	Licensing		Production		Processing				Export
MEM - D-GM	Licensing				Processing				
MEM - D-MM	Licensing					Assaying		Selling	
MEM - Province	Licensing						Selling		Customs
MEM - D-NRE	Licensing								
Bank of Laos			Production						
MoF - Customs Dep		Costruction						Customs	
MoF - Tax Dep							Selling		Export
MoF -SAM						Assaying			
D & V authorities			Production						

■ Low IFF risk    ■ High IFF risk    CPMI Committee for Promotion & Management of Investment    D-N Department of Natural Resources    P- Province  
■ Medium IFF risk    ■ Tax incentives    D District    MEM Ministry of Mines    RE Related entity  
 Dep Department    MoF Ministry of Finance    SAM State Asset Management Dep  
 D-MM Department of Mining Management    MPI Ministry of Planning and Investment    V Village

# IFF risks in Lao's coffee value chain – DRAFT



	Licensing	Cherry production Post harvest activities	Commercialization	Customs	Export
<i>Central level actors</i>					
CPMI					
MoIC					
MPI					
<i>Sub-national level</i>					
P-MPI					
P-MoF					
P-Trade Dept					
P-Transport Dept					
P-Finance Dept					
P-AFO					
P-TED					
P-Commerce					
P-Customs Office					
D-Authorities					
LCA					

■ Low IFF risk     ■ High IFF risk     CPMI Committee for Promotion & Management of Investment     LCA Lao Coffee Association     MPI Ministry of Planning and Investment  
■ Medium IFF risk     ■ Tax incentives     D- District     MoF Ministry of Finance     P- Province  
D-TED District Technology and Environment Division     MoIC Ministry of Industry and Commerce     P-AFO Province Agriculture and Forestry Office