

SUMMARY OF IGF AGM 13: 16-20 OCTOBER 2017

The 13th Annual General Meeting (AGM) of the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development took place in Geneva, Switzerland, from 17-19 October 2017, on the theme, ‘Managing Artisanal and Small-scale Mining’ (ASM).

More than 400 participants registered for the 13th AGM, including government representatives of 65 countries, and participants from international organizations, industry, and civil society.

Prior to the AGM, over 300 government delegates met at an intergovernmental workshop on 16 October, the largest gathering of member countries to take place in the history of the IGF. Following the AGM, a technical workshop on the topic of ‘Base Erosion and Profit Shifting’ (BEPS) convened on 20 October.

At the AGM, participants discussed: ASM formalization and management strategies, including license areas and ASM zones; voluntary principles on security and human rights; voluntary sustainability initiatives for the mining sector; interactions between large-scale mining (LSM) and ASM; development minerals and the Sustainable Development Goals (SDGs); multi-stakeholder engagement to develop a common vision for mining; mine closure and post-mining transition; Environmental Impact Assessments (EIA); local content policies; women and ASM; good governance for biodiversity in the mining sector; and financial benefit optimization. Several country case studies and an overview of global and regional trends in ASM were presented.

IGF members elected a new Executive Committee for 2017-2019, chaired by Alexander Medina (Dominican Republic). They expressed warm appreciation to outgoing Chair Glenn Gemerts (Suriname) for his contributions.

This summary provides a brief history of the IGF, followed by a chronological account of the intergovernmental workshop, AGM, and BEPS technical workshop.

A BRIEF HISTORY OF THE IGF

The IGF serves as a global venue for dialogue among 62 member country governments, as well as mining companies and industry associations. The IGF was created following the 2002 World Summit on Sustainable Development (WSSD), a global intergovernmental meeting that met in Johannesburg, South Africa, to assess progress since the 1992 UN Conference



A group photo of the delegations at the IGF intergovernmental workshop

on Environment and Development (UNCED, or Earth Summit), including the role of the UN Commission on Sustainable Development (CSD). Delegates at the WSSD adopted the Johannesburg Plan of Implementation, which called for, *inter alia*, support for “efforts to address the environmental, economic, health and social impacts and benefits of mining, minerals and metals throughout their life cycle, including workers’ health and safety, and use a range of partnerships, furthering existing activities at the national and international levels, among interested governments, intergovernmental organizations, mining companies and workers, and other stakeholders, to promote transparency and accountability for sustainable mining and minerals development.”

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The WSSD also encouraged governments, civil society and private sector actors to enter into voluntary partnerships focused on sustainable development objectives. The Governments of Canada and South Africa were instrumental in the establishment of the IGF, which was announced in February 2005 as a voluntary initiative for national governments interested in promoting good governance in the management of mineral resources.

The IGF is focused on improving resource governance and decision making by governments engaging in the sector, and its work is largely framed by its flagship policy guidance and assessment tool, the Mining Policy Framework (MPF). The MPF identifies best practices in six pillars of mining policy and law: the legal and policy environment; financial benefit optimization; socio-economic benefit optimization; environmental management; mine closure and post-mining transitions; and ASM. The Framework was presented at the nineteenth session of the CSD, in 2011.

In 2012, the UN Conference on Sustainable Development (UNCSD, or Rio+20) convened to assess global sustainable development policy and adopted an outcome titled, “The Future We Want.” Besides calling on the international community to negotiate a set of SDGs, the Rio+20 Outcome urged governments and businesses to promote the continuous improvement of accountability and transparency, as well as the effectiveness of relevant existing mechanisms to prevent the illicit financial flows from mining activities.

In October 2015, the International Institute for Sustainable Development (IISD) replaced the Government of Canada’s Department of Foreign Affairs, Trade and Development as the Forum’s Secretariat.

Previous AGMs of the IGF have discussed topics relating to the MPF, including: fiscal and legislative frameworks as they relate to investment decisions, revenue sharing, mine closure and abandoned mines; social benefits and engagement, including community engagement, local revenue management, operational security and human rights, education and the role of women in the mining sector; and post-mining transition and environmental management.

12th AGM: This meeting took place in Geneva, Switzerland, from 24-28 October 2016, on the theme, ‘The SDGs and Mining.’ Participants discussed synergies and gaps between the SDGs and the MPF. Strengths of the MPF were identified as: its recognition of the role of ASM in alleviating poverty; and the importance placed on setting clear legal land tenure arrangements, so as to avoid conflicts with local communities. On gaps to be addressed, participants considered that the MPF should: place greater emphasis on gender equality, particularly in relation to socioeconomic benefit optimization; strengthen its focus on sound revenue management for the provision of public goods and services; better incorporate mining infrastructure that serves multiple purposes for development, as opposed to serving mining operations alone; enhance integration of climate change mitigation and water and energy-use efficiency in transitioning mining operations away from fossil-fuel dependency; and more explicitly integrate with existing environmental and social standards.

Other topics discussed included: MPF assessments, which integrate social, economic and environmental considerations and provide a basis for granting mining licenses; linkages among mining and climate change, gender, human rights, water and employment issues; and transparency and open data. In addition the IGF Guidance for Governments on Managing Artisanal and Small-Scale Mining was presented.

INTERGOVERNMENTAL WORKSHOP

OPENING PLENARY

Glenn Gemerts (Suriname), Chair, Executive Committee, Intergovernmental Forum on Mining, Minerals and Sustainable Development (IGF), opened the meeting on Monday morning, noting the growth of the IGF over the year to 61 members. He welcomed new members Cambodia, Chad, Ecuador, Liberia, Somalia, and South Sudan.

Aïssatou Sophie Gladima, Minister of Mines and Geology, Senegal, expressed gratitude to the International Institute for Sustainable Development (IISD) and the IGF Secretariat for its support to Senegal in implementing the Mining Policy Framework (MPF). She noted this had enabled her country to develop a new mining code, including enacting new labor laws in 2016. She stated that the objectives of the Forum are closely related to Senegal’s economic development policy, the Emerging Senegal Plan.

Abdirashid Mohamed Ahmed, Minister of Petroleum and Mining, Somalia, stated that, despite the long-term civil war, in recent years Somalia has developed measures to protect artisanal mining activities. He outlined Somalia’s intention to review its mining code, saying this will lay the foundation to introduce clean energy technologies in the small-scale mining sector, improve mining technology, and protect the environment.

Greg Radford, Director, IGF Secretariat, reported on the Secretariat’s activities, highlighting: the presentation of innovative approaches at the Toronto meeting of the Prospectors and Developers Association of Canada (PDAC); organization of regional forums in partnership with the World Sustainability Organization; and a three-year cooperation agreement with



Greg Radford, Director, IGF Secretariat, and Glenn Gemerts, IGF Executive Committee



Matthew Bliss, Deputy Director, IGF Secretariat

Asia-Pacific Economic Cooperation (APEC), which will pilot a project in Papua New Guinea to operationalize APEC's mine closure checklist.

Matthew Bliss, Deputy Director, IGF Secretariat, invited delegates' feedback on the APEC Mine Closure Checklist, and noted there would be a dedicated discussion on this issue during the meeting.

Radford then highlighted the PanAfGeo, a collaboration between EuroGeoSurveys (EGS) and the Organization of African Geological Surveys (OAGS) on environmental management and ASM. Bliss expanded on this, noting that PanAfGeo's Work Package 6 on ASM had included training workshops held in various countries with diverse participants, and that Work Package 4 on environmental management regional training is led by Sweden and Botswana, with support from Senegal.

Radford also introduced previous IGF regional workshops and training programmes, which had helped draft mining laws in certain eastern African countries in recent years. He highlighted the social aspect of the post-mining transition and noted that IGF members are at different stages, requiring tailored assistance.

Hilary Morgan, Director of International Affairs and Trade Directorate, Lands & Minerals Sector, Natural Resources Canada, welcomed the growth in IGF membership, and requested clarification on some aspects of IGF's governance, including: the role of the Chair of the Executive Committee; the decision-making process; how sub-committees are created; and how observers and experts are invited to be involved.



Hilary Morgan, Director of International Affairs and Trade Directorate, Lands & Minerals Sector, Natural Resources Canada

Inviting two long-standing members of the Executive Committee to share their experiences, Jerry Ahadjie, Ghana, encouraged members to contribute as much as possible to the conversations, as the Forum provides the opportunity to discuss challenges in the mining sector from a regional perspective.

Alexander Medina Director-General, Ministry of Energy and Mines, Dominican Republic, emphasized that the mining sector serves to combat poverty. He stated that the MPF has been very useful through its focus on the six key themes (legal and policy environment; financial benefit optimization; socioeconomic benefit optimization; environmental management; post-mining transition; and ASM). He emphasized the social impacts of mining and suggested these should be monitored and managed.

On selecting a topic for policy guidance to be discussed at the 2018 AGM, Radford explained that members would vote for one of four proposed topics on the final day of the AGM: biodiversity; legal governance of Environmental Social Impact Assessment (ESIA) in permitting and contracting procedures; mine closure and post-mining transition; and water and mining.

FACILITATED DISCUSSIONS ON REGIONAL PRIORITIES

The IGF Secretariat facilitated eight small group discussions among regional groups. Countries considered: their main challenges to optimizing the contribution of the mining sector to sustainable development; identifying each country's three main priorities from the six key pillars of the MPF; and common priorities for each region.

The Anglophone African groups focused on ways to optimize social and economic benefits of mining, and on developing and enforcing existing legal frameworks. They noted that these should also apply to ASM, which, despite its informal nature, also does cause environmental degradation. They highlighted the need for accessible, robust geological information, and for capacity building of governments to address mining challenges.

Two Francophone groups, representing West and Central Africa, as well as one Spanish-speaking group, considered national challenges including a lack of local refineries and capacity, environmental destruction, the need to modernize laws, and the need to regulate ASM. The Francophone groups identified their main priorities as ASM and the optimization of socio-economic and financial benefits for local development. West Africa mentioned environmental management. Latin American countries, in addition to highlighting ASM, environmental management, and post-mining transition, also prioritized improving the image of mining, and discussed experiences with community resistance to mining expansion. An American and Caribbean group emphasized the challenges of improving countries' fiscal regimes and ensuring local content and land rights.

Despite similarities, regional differences emerged, including an emphasis by West African states on financing their own national research, and an emphasis by Latin American states on the impacts of mines on indigenous communities, including the importance of consultation.

The Asian and East European groups identified as regional priorities: environmental management, socioeconomic benefits, harmonizing inconsistent regulations, improving enforcement of regulations, benefiting local communities, and improving poor stakeholder engagement. They noted challenges of attracting investment and managing conflicts over environmental and local community impacts.

TRENDS AND EMERGING ISSUES REGARDING MINING CODE AND REGULATIONS

Howard Mann, IGF Secretariat, introduced four items for discussion on Monday afternoon, including: the reasons for initiating national mining code reviews; identifying three main national objectives; identifying three main changes realized through the reforms; and stakeholder engagement in the review processes. He then invited selected countries to provide feedback from their own experience.

On the reasons for initiating national mining code reviews, Argentina said this had been driven by consideration of community needs and a wish to align the frameworks with current realities. Burkina Faso shared experiences of addressing social conflicts connected to mining during the 1990s, after which the government had adjusted regulatory codes to become more development-oriented.

The Dominican Republic, Senegal and Guinea noted that recent studies in their countries had led them to allocate increased funds from mining to local development, while Senegal and Guinea explained that their revisions stemmed from the realization that funds were unequally distributed.

On national objectives and the main changes that were achieved, Mali highlighted aims to: ensure stabilization and consistency; enable innovations such as tax transfer of mining shares among companies; and increase income to his country. Honduras emphasized the importance of involving indigenous communities. Niger described his country's intention to create a

fund for the purpose of closing and rehabilitating mines. Brazil noted the importance of taxation policies and the need for new institutions to improve governance of the mining sector in his country.

India stressed the need for: transparency in the granting of mining leases; ease of doing business; and specific length of tenure. He highlighted policy changes, including: directing 20% of mining tax revenues toward projects for local community wellbeing and infrastructure development; introducing a star rating system for mines, which requires achievement of a four- to five-star rating within two years as a condition of continued operation; and using remote sensing technology to combat illegal mining through surveillance.

Morocco highlighted his country's re-energizing of its phosphate mining sector, including achievements made through policies that require EIAs for all projects, and that promote transparency. Suriname noted objectives such as the phase-out of mercury use, transparency, local content and indigenous rights.

Chad highlighted that many changes of a technical and governmental nature have occurred since Chad's existing mining code was enacted in 1995, and that new legislation is in the process of being approved. He noted that an important objective of the mining code revision is to optimize income to the state, and to direct some of the proceeds of mining operations toward building needed infrastructure. He explained that other objectives are to tighten the approvals process for major projects, regulate ASM, and manage the use of hazardous substances.

Mauritania noted that legislation had been revised to change the conditions for operating permits, and to include provisions for ensuring local content. Rwanda reported on his country's current process of aligning mining industry development with the Sustainable Development Goals (SDGs) and objectives of the Africa Mining Vision. Kazakhstan highlighted his country's objective to attract greater investment in mineral exploration.



The dais during the workshop on Trends and Emerging Issues Regarding Mining Code and Regulations (L-R) **Clémence Naré**, Outreach and Engagement Manager, IGF Secretariat; **Howard Mann**, IGF Secretariat; **Marina Ruete**, IISD; **Glenn Gemerts**, IGF Executive Committee; and **Greg Radford**, Director, IGF Secretariat

On the stakeholder involvement in revising mining codes and regulations, many countries reported having highly inclusive participatory processes. Most countries focused on the governmental ministries and departments involved, noting the cross-sectoral nature of mining, which necessitates broad engagement from each country's financial, environmental, housing, labour and agricultural sectors, among others. Many countries highlighted the involvement of local communities through civil society groups, and inclusion of the private sector and academia in discussions. Most countries reported workshops and consultations as the main *modus operandi* to ensure broad participation from all relevant sectors. Summarizing the sessions, Mann affirmed countries' progress in revising mining codes and regulations through inclusive processes and partnerships among governments, the private sector and civil society.

CONSULTATION ON LOCAL CONTENT POLICY GUIDANCE DOCUMENT

Aaron Cosby, IISD, introduced the Local Content Policy Guidance document, inviting delegates to consider challenges and solutions to ensuring local content in their countries.

Jerry Ahadjie, Ghana, outlined the experience of Ghana in promoting local content. He noted achievements including the securing of locally-procured materials and skilled local workers, and cited challenges, including a delayed lead time for delivery, inadequate capacity to meet demands, and the 'brain drain' due to unequal salaries. Describing a partnership with the African Minerals Development Centre, UN Economic Commission for Africa (UNECA), to equip Ghanaian companies to work beyond Ghana, he called for research and development, fiscal stability, and local capacity.

Cosby introduced the guidance template, which includes five major elements: local procurement of goods and services; direct employment of locals or disadvantaged persons; downstream linkages; domestic ownership and national champions in the

mining sector; and horizontal linkages. He emphasized the importance of first clarifying the definition of 'local', whether at the national or community level. He encouraged members to contribute local case study content to support the writing of the guidance.

Isabelle Ramdoo, Senior Linkages and Investment Adviser, African Minerals Development Centre, UNECA, highlighted points to consider in designing local content specifications, including sustainability of the outcome, distance of local providers from industrial areas, scale, and market size. She suggested providing incentives such as tax rebates, and noted the need to secure community agreement to proposals.

Uruguay asked whether labor conflict was considered in developing the document, and Mongolia questioned the accuracy of the definition of 'local', noting that this represents a common domestic challenge which should be considered in the guidance. Bolivia shared his country's experience in developing its mining law, which emphasizes the sovereignty of the state and the need for legal guarantees. Kenya said her country has no separate policy on local content, but has developed comprehensive regulations to ensure some local ownership of shares in mining operations. Guinea noted that the legal obligations of mine owners to employ local communities often cause frustration in his country, as non-traditional mining areas suffer from a shortage of skilled employees. Ecuador emphasized the need for governments to recognize mining as a development tool for local communities, and highlighted his country's supply-and-demand labor policy; and the need to preempt potential conflict around local labor before engaging with stakeholders.

Tanzania drew attention to the 2017 update to the Tanzanian mining act, which states that mineral rights holders are to give preference to goods produced in Tanzania, and services rendered by Tanzanian citizens.



The dais during the Consultation on Local Content Policy Guidance Document (L-R) **Aaron Cosby**, IISD; **Jerry Ahadjie**, IGF Executive Committee; **Isabelle Ramdoo**, Senior Linkages and Investment Advisor, African Minerals Development Centre/UNECA; **Glenn Gemerts**, IGF Executive Committee; and **Greg Radford**, Director, IGF Secretariat

Jamaica called attention to a national local content creation policy from the 1970s, which had resulted in a negative impact on the Jamaican economy. He therefore called for including best practices in the guidance, and asked how the local companies would be protected.

Uganda noted that a bill addressing local content in his country is before parliament, and asked to clearly define the topic in the guidance, as foreign companies may misrepresent themselves in order to be treated as local.

Cosbey then concluded that ‘worst case’ examples would be included along with ‘best practices’, and closed the session for the day.

13TH ANNUAL GENERAL MEETING

SESSION 1: OPENING PLENARY

IGF Executive Committee Chair Glenn Gemerts opened the AGM on Tuesday, and Isabelle Durant, Deputy Secretary-General, UN Conference on Trade and Development (UNCTAD) made opening remarks. Durant commended the IGF for maintaining a balance between frank discussions about mining challenges and negative impacts, and providing technical advice to overcome these issues. She observed the mining sector is a cornerstone of the global economy, and lamented that it is too often a source of health, social and environmental concerns. She stressed that achieving the SDGs by 2030, without addressing these concerns, will be impossible.

Gemerts observed that ASM is recognized as a considerable source of revenue for 80 countries, and has a diverse and often informal workforce. He called for a broad-based and inclusive approach to formalizing ASM.

Scott Vaughan, IISD President, highlighted the relevance of the SDGs to the mining sector, including concerns for gender, ecological footprints, and employment. He noted the challenges ahead for governments in regulating ASM, observing that the sector employs 40 million people, as compared to seven million employed in large-scale industrial mining.

Greg Radford, Director, IGF Secretariat, thanked IGF’s global partners and funders for their programme support, including training and capacity building for mine closure and post-mining transitions. He announced Guyana as the 62nd member of the IGF.

SESSION 2: ASM FORMALIZATION

Estelle Levin-Nally, Director, Levin Sources, moderated the session. Commenting that ASM is ‘back in fashion’ after years of inattention, she highlighted that: formalization is a slow process; there is no ‘simple dualism’ between legal

and illegal forms of mining; governance frameworks for ASM should include consideration of land, property and human rights; and to be successful, all relevant stakeholders need to play a role. She invited panelists to highlight their countries’ approaches to formalization, and their corresponding successes, challenges and opportunities.

Daniela Barragán Calderón, Ministry of Mines, Ecuador, reflected on her country’s experience of enacting a temporary moratorium on mining in 2008, stating that it was necessary in order to establish an organized approach to regulating the sector. She explained that this had resulted in the creation of a Ministry of Mines in 2015, incorporating community involvement and leading to the peaceful coexistence of mines of various sizes.

Mandakhbat Sereenov, Ministry of Mining and Heavy Industry, Mongolia, recalled that harsh weather had destroyed Mongolia’s herding industry in the late 1990s, prompting a boom in ASM. He recounted Mongolia’s process of formalizing and legalizing ASM, and stressed the importance of empowering people working in ASM, including by taking into account traditional practices when drafting and establishing regulations.

Serge Hervé Boyogueno, Director of Mines, Cameroon, recounted how dam development had exposed rich mineral resources and led to an increase in semi-mechanized informal mining. He regretted that the slow process of formalizing ASM had allowed environmental degradation to occur before the government was able to provide funding for rehabilitation, capacity building and research, using a percentage of the profits from registered mining operations.

Mamadou Barry, World Bank, introduced DELVE, a global online data platform for ASM, observing that having data is necessary to tailor responses to country-specific problems. He explained that the database helps to break silos and establish collaboration.

In response to a question on how to address ‘mafia control’ of illegal mining operations, Barragán mentioned avoiding concentration of mining zones, and setting standards for recognizing legitimate mining activities. Barry called for ‘ASM hubs’ as demonstration centers that promote technical knowledge.

One country emphasized the importance of eliminating potential conflict arising between formal and informal mining sectors through constant stakeholder engagement. Further discussion focused on opposition to government taxes and mobility of artisanal miners, with another country suggesting that the regulation of the informal mining sector should be decentralized to allow for immediate response to “gold rushes.” The session concluded with the screening of a video on ASM.



Session Moderator **Estelle Levin-Nally**, Director, Levin Sources



Scott Vaughan, IISD President



The dais during the session on Formalization and Management Strategies for ASM – License Areas and ASM Zones (L-R) **Matthew Bliss**, Deputy Director, IGF Secretariat; **John Kanyangira**, Director, Support Services in Mining Investment and Business Development, Rwanda; **Alexander Medina**, Director General of the Mining, Ministry of Energy and Mines, Dominican Republic; **Gudrun Franken**, Head of Unit Mining and Sustainability, Federal Institute for Geoscience and Natural Resources (BGR), Germany; **Yeni Srihartati**, Head of Social Services, Community and Villages Empowerment Department in Belitung Timur Local Government, Indonesia; and **Willison Mutagwaba**, Managing Director, MTL Consulting Company Limited

SESSION 3: FORMALIZATION AND MANAGEMENT STRATEGIES FOR ASM – LICENSE AREAS AND ASM ZONES

Gudrun Franken, Federal Institute for Geoscience and Natural Resources, Germany, facilitated the session.

Alexander Medina, Director-General, Ministry of Energy and Mines, Dominican Republic, described a pilot programme in his country's gem extraction sector with artisanal miners, saying ASM provides employment opportunities for the rural poor, who, without the protection of the law, are vulnerable to exploitation.

Yeni Srihartati, Belitung Timur Local Government, Indonesia, described her country's four-stage process to formalizing ASM: preparation, identifying, arranging, and regulating 'the people's mining area,' and managing 'the people's mining permits.' She highlighted the need for strong leadership, regulatory certainty, and law enforcement.

John Kanyangira, Rwanda Mines, Petroleum and Gas Board, noted that the request for formalization of the ASM sector in Rwanda had come from the artisanal miners themselves, who faced challenges in accessing finance and in transitioning from manual to mechanized mining. He highlighted Rwanda's demarcation of mining districts as part of its strategy for ASM transformation.

Willison Mutagwaba, Managing Director, MTL Consulting Company Ltd, shared the experiences of several African countries in adopting zoning approaches, citing advantages such as: improving access to mineral rights; addressing conflicts between large-scale mining and ASM; making rural land-use planning the norm; improving government revenue collection; and improving management through extension service provision. He noted zoning is only the first step in formalizing ASM, and encouraged countries to move beyond this stage.

During the ensuing discussion, members discussed, among other issues: incentives for small-scale miners to legalize their operations; ways to solve problems resulting from the mobility

of artisanal miners; challenges arising from environmental impact assessments; conflicts caused by miners from outside communities; and the imperative to simplify mining licensing processes.

SESSION 4: VOLUNTARY PRINCIPLES ON SECURITY AND HUMAN RIGHTS

Facilitator Ronald Roosdorp, Director for International Trade Policy and Economic Governance, Ministry of Foreign Affairs, Netherlands, introduced the voluntary principles (VPs) as a guide for oil and gas, and mining companies.

J.J. Messner, Executive Director, Fund for Peace, explained that the VPs provide an added layer of safeguards, and help mitigate and de-escalate conflict and violence, including for ASMs. He noted that NGOs advocate for the VPs and are engaged in related policy development and implementation. He stated that, despite imperfections, the VPs contribute to the safety of communities.

Brent Bergeron, Goldcorp Inc, explained the VPs are part of his company's Sustainability Excellence Management System, which help ensure there are regular consultations with communities. He provided an example from Marlin Mine in Guatemala, emphasizing that the VPs should be used as a proactive measure to demonstrate that the rights of communities are respected.

Benjamin Aryee, Ministry of Lands and Natural Resources, Ghana, explained that Ghana has adopted the VPs because the government has ultimate responsibility for the security of its citizens. He explained that, from a government perspective, the necessary components for implementing the VPs are a legal framework, stakeholder engagement, and political will.

Alan Bryden, Assistant Director, Geneva Centre for the Democratic Control of Armed Forces, presented a toolkit on 'Addressing Security and Human Rights Challenges in Complex Environments,' published jointly with the International Committee of the Red Cross. He explained that the toolkit promotes conflict prevention approaches.



The dais during the session on Voluntary Principles on Security and Human Rights (L-R) **Alan Bryden**, Assistant Director and Head of the Public-Private Partnerships Division, Geneva Centre for the Democratic Control of Armed Forces (DCAF); **J. J. Messner**, Executive Director, Fund for Peace; **Ronald Roosdorp**, Director for International Trade Policy and Economic Governance, Ministry of Foreign Affairs, Netherlands; **Benjamin Aryee**, Adviser on Mining, Ministry of Lands & Natural Resources, Ghana; and **Brent Bergeron**, Executive Vice President, Corporate Affairs and Sustainability, Goldcorp Inc.

In comments from the floor, participants asked: who would typically lead implementation of the VPs within governments, and what challenges they face; whether private companies feel pressure from investors and clients to engage with the VPs; and if the Netherlands, as the Government Chair of the VP Initiative, will examine the question of gender within the VPs, given that men and women experience security risks differently. Panelists responded that governments typically lead VP initiatives, but require synergistic action with corporations and civil society organizations, where challenges include funding and committed support. Bergeron stated that his company felt pressure from socially responsible investors to sign on to the VPs, and Messner added that this is a risk mitigation measure. Roosdorp noted that his country will look more closely at gender in the VPs.

SESSION 5: GLOBAL, ENVIRONMENTAL SOCIAL AND GOVERNANCE (ESG) TRENDS

Monica Gichuhi, Cabinet Secretary Advisor on Policy, Strategy and Institutional Reforms, Ministry of Mining, Kenya, facilitated the session.

Michael Stanley, World Bank, presented the Mining Investment and Governance Review (MINGov), a tool developed by the Bank to analyze the mining sector and its context to facilitate work on mining regulation, governance and investment. He said the tool aims to give government and regional intergovernmental organizations access to policy and institutional analyses that affect the sustainable development of the mining sector, including its investment climate, effectiveness of public institutions in developing and monitoring the sector, as well as the costs and benefits to stakeholders.

Gregory Kituku, Ministry of Mining, Kenya, outlined the objectives of Kenya's Environmental Governance Programme (EGP), supported by the UN Development Programme (UNDP) to assess environmental governance in the mining sector. He explained the programme seeks to: identify gaps and priority areas for future learning and technical support; strengthen the relationship between the different stakeholders; and strengthen the role of the environment, gender, human rights and the rule of law in the mining sector. He also described the purpose of the mining sector's Strategic Environmental and Social Assessment, which is to assess environmental governance at national and community level by increasing the level of attention to the environment, social priorities and human rights, and to improve sector capacity for managing environmental and social risks.

Matthew Bliss, IGF, briefed members on the process of conducting the MPF assessment and said the findings are based on surveys through various means among IGF members and stakeholders. He highlighted three main concerns that will require refinement in the areas of post-mining transition, socio-economic optimization, and ASM.

Gichuhi posed questions to the panelists on each tool, and Stanley invited countries to approach the World Bank at any time for assistance. On the main benefit resulting from using the tools, Kituku said they strengthen planning and decision-making processes, thus saving time and money. Regarding the complementarity of the MPF assessment with the MINGov and EGP diagnostic tools, Bliss noted an added advantage of the MPF is that it identifies gaps and needs, which then informs the design of capacity building and training material.



The dais during the session on Global, ESG Trends (L-R) **Matthew Bliss**, Deputy Director, IGF Secretariat; **Michael Stanley**, Global Lead Extractives, World Bank; **Monica Gichuhi**, Cabinet Secretary Advisor, Policy, Strategy and Institutional Reforms, Ministry of Mining, Kenya; and **Gregory Kituku**, Assistant Director of Mines, Ministry of Mining, Kenya



The dais during the session on Voluntary Sustainability Initiatives for the Mining Sector (L-R) **Laura Turley**, IISD; **Matthew Wenban-Smith**, Director, OneWorldStandards Ltd; **Alan Young**, Director, Materials Efficiency Research Group; **Sahr Wonday**, Director General, National Minerals Agency, Sierra Leone; and **Gudrun Franken**, Head of Unit Mining and Sustainability, Federal Institute for Geoscience and Natural Resources (BGR), Germany

In discussion with participants, Stanley noted that government priorities vary from country to country, depending on the maturity of each country's mining sector. Bolivia raised the issue of how to assign historical responsibility for long-term environmental damage committed by "invading" countries. Kituku suggested that Bolivia should develop strong environmental laws to regulate mining activities, and at the same time establish an environmental fund for future rehabilitation projects. The session concluded with panelists advising countries to embark on preparatory tasks such as summarizing the country's laws and regulations, or putting stakeholder lists together.

SESSION 6: VOLUNTARY SUSTAINABILITY INITIATIVES FOR THE MINING SECTOR

Alan Young, Director, Materials Efficiency Research Group, noted that voluntary sustainability initiatives (VSI) had initially focused on specific minerals, such as gold and diamonds, and in recent years have become a broader but uncoordinated movement.

Laura Turley, IISD, presented theoretical perspectives on VSIs as responses to the expansion or contraction of national regulatory policy, and to broaden support for progressive policy interventions.

Matthew Wenban-Smith, Director, OneWorldStandards Ltd, noted that, in the absence of coordination, mining-related standards have proliferated, and that the question is not whether or not there are standards, but how to maximize their impacts on the ground. He explained the approach taken in analyzing a range of VSIs for a report currently being prepared with IISD on 'Standards, Mining and the Minerals and Metals Supply Chain,' which identifies and highlights differences between initiatives.

Sahr Wonday, Director General, National Minerals Agency, Sierra Leone, discussed the success of the Diamond Development Initiative and its Maendeleo Diamond Standards in his country. He noted that the Initiative benefits artisanal miners by improving socio-economic conditions and safety, as well as minimizing their impact on the environment.

Gudrun Franken, Federal Institute for Geosciences and Natural Resources, Germany, outlined the German and European perspective on voluntary initiatives, noting that European mining production only represents a small portion of global mining and therefore most initiatives address the supply chain. She encouraged governments to follow discussions on standards, as they may affect markets and buyers, and to prioritize capacity to enforce compliance. She called for the harmonization of standards.

SESSION 7: LSM AND ASM: CHALLENGES AND NEW INDUSTRY APPROACHES

Estelle Levin-Nally, Director, Levin Sources, facilitated the session, which opened discussions on Wednesday. She introduced the topic, underscoring: the key role of governments; an understanding of ASM worker motivations; and a focus on profit, rather than asset protection.

David Noko, AngloGold Ashanti, shared his company's experience in addressing ASM, which exists on eight of their ten country sites. Emphasizing their commitment to lasting solutions, he explained that the company had established a country-wide framework to navigate regulatory complexity, developed a strategic approach of 'co-existence' and inclusivity, and formed relationships based on trust.

Nick Cotts, Newmont Mining Corporation, noting the need to keep learning about the complexity of ASM, shared the company's experiences over the past decade with its Merian mine



The dais during the session on LSM and ASM (L-R) **Greg Radford**, Director, IGF Secretariat; **Nick Cotts**, Group Executive, Sustainability and External Relations, Newmont Mining; **Estelle Levin-Nally**, Director, Levin Sources; **Glenn Gemerts**, Policy Advisor, Ministry of Natural Resources, Suriname; and **David Noko**, Executive Vice President, Sustainable Development, AngloGold Ashanti

in Suriname. Warning that no ‘plug-and-play’ solution exists, he outlined lessons learned, which include: promoting inclusive and legitimate engagement with small-scale miners through participatory approaches; forming partnerships and helping miners become more efficient through technology transfer; and monitoring, evaluating and reinforcing sustainable ASM practices.

Glenn Gemerts, Suriname, recalled the emergence and expansion of ASM since the 1980s was linked to political turbulence, and clarified that ASM produces as much as gold as LSM in his country. He stressed the importance of finding solutions to land rights issues, and called for more collaboration among different stakeholders to help small-scale miners acquire education and seek alternative economic activities.

Participants discussed: companies’ long-term visions in transforming natural capital to human capital; government involvement in encouraging collaboration between LSM and ASM; and the potential for ASM to sustain a country’s mining industry, potentially maintaining opportunities for LSM.

SESSION 8: DEVELOPMENT MINERALS AND THE SDGS

Daniel Franks, Chief Technical Advisor, African, Caribbean and Pacific Group of States (ACP)-EU Development Minerals Programme, UNDP, facilitated the session. He explained that the term ‘development minerals’ includes less-valued materials such as gypsum, sand and gravel, noting that their total production value far exceeds that of precious metals and gemstones. Citing the positive impact of tarred roads in remote areas in Madagascar on the livelihoods of the rural poor, he emphasized the potential that mining of development minerals can have in achieving the SDGs, by bringing needed infrastructure to developing countries.

Ernest Gbwaboubou, Minister of Mines, Industry and Technological Development, Cameroon, described development of Cameroon’s mining code in 2016, and mapping of over 480 mining sites in the country. He called for better national institutional frameworks, and for strengthening legal capacity to support ASM development.

Rajjeli Taga, Director, Mineral Resources Department, Fiji, explained how the ACP-EU Development Minerals Programme assisted her country to rebuild its infrastructure following the damage of Tropical Cyclone Winston in 2016. Observing that

quarries far outnumber metal mines in her country, she noted that demand for construction materials post-cyclone exceeded local capacity, and highlighted that the programme worked to promote the industry locally by providing training and access to finance, and assisting quarries to meet standards.

Harivao Fenosoa Razanakolona Rajaonarisoa, Interregional Directorate of the Ministry to the Presidency in charge of Mines and Petroleum, Madagascar, described measures toward improving management and development of Madagascar’s previously neglected small-scale mining industry. She noted that these measures include: formalizing quarry mining operations, capacity building, and preparing guidelines on environment, health and safety issues.

Jennifer Hinton, Carleton University, presented the preliminary findings of a baseline study on the role of development minerals in Uganda, highlighting the potential of the sector to contribute to employment for Uganda’s population, more than half of which is under 15 years of age. She reported that, since development minerals contribute to almost a third of the economy, the sector, if it is supported and thriving, could potentially increase GDP by 2% and reduce the trade deficit. She commended the progress made in reforming the current legal framework to address gender and other gaps, and mitigate conflict and unfair revenue capture by land and site owners.

Antonio Pedro, Director, UNECA, highlighted the crucial role of development minerals in the Africa Mining Vision through their positive characteristics of scalability, growth prospects, and employment potential, and noted the sector poses fewer barriers to entry than precious metals. He stressed the need to mainstream development minerals, and to convince policy makers to focus on the role of this sector to fulfill the 2030 Agenda for Sustainable Development.

Maximin Emagna, ACP, outlined the background of the ACP-EU Development Minerals Programme, which was launched in 2015 in Brussels. He noted that the programme responds to recommendations by ACP ministers to establish frameworks that will attract private investment in the development minerals sector, improve exploration opportunities, support ASM, and monitor the social and environmental impacts of the industry. He highlighted the importance of bringing partners together representing the whole value chain.



The dais during the session on Development Minerals and the SDGs (L-R) **Greg Radford**, Director, IGF Secretariat; **Daniel Franks**, UNDP; **Ernest Gbwaboubou**, Minister of Mines, Industry and Technological Development, Cameroon; **Rajjeli Taga**, Director, Mineral Resources Department, Fiji; **Jennifer Hinton**, Director, Auranta Minerals and Adjunct Professor, Carleton University; **Antonio Pedro**, UN Economic Commission for Africa (UNECA); **Harivao Fenosoa Razanakolona Rajaonarisoa**, Head of Department of Administration and Control of Operations, Interregional Directorate of the Ministry to the Presidency in charge of Mines and Petroleum, Madagascar; and **Maximin Emagna**, ACP Group of States



The dais during the session on Government, Community and Industry Engagement to Develop a Common Vision for Mining (L-R) **Greg Radford**, Director, IGF Secretariat; **Tom Butler**, CEO, ICMM; **Kojo Busia**, African Minerals Development Centre; **Moreblessings Chidaushe**, Norwegian Church Aid, South Africa; **Mutuso Dhlwayo**, Executive Director of Zimbabwe Environmental Law Association; **Gofaone Molefhe**, Ministry of Mineral Resources, Green Technology and Energy Security, Botswana; and **Malvern Mudiwa**, Marange Development Trust

SESSION 9: GOVERNMENT, COMMUNITY AND INDUSTRY ENGAGEMENT TO DEVELOP A COMMON VISION FOR MINING

Moreblessings Chidaushe, Norwegian Church Aid, Southern Africa, facilitated the session. She explained that the session's objective of developing a common vision for mining was borne out of the Alternative Mining Indaba that was created as a space for voices from communities living in mining areas.

Tom Butler, CEO, International Council on Mining and Metals, emphasized the need to better integrate the African Mining Vision at the national level. Referring to successful public-private-community partnerships in a number of African and Latin American countries, he stressed the need for strong local champions to ensure operationalization of the Vision.

Kojo Busia, African Minerals Development Centre, stated that mining partnerships used to be established between governments and the private sector through contractual or legal instruments, which often led to unequal access and gaps between the political elite and civil society. He said that, by contrast, the African Mining Vision, at its core, emphasizes the engagement of all stakeholders. He recommended that long-term visions be tailored to each country based on their political and economic situations.

Mutuso Dhlwayo, Executive Director, Environmental Law Association, Zimbabwe, noted that enabling dialogue between governments, mining companies and local communities, requires understanding the complexities and tensions between the different groups. He identified obstacles to realizing any collective mining vision, including: lack of respect for one another; absence from 'the table' during decision making; restricted access to information; host communities bearing a disproportionate burden of risk compared with their share of benefits; and lack of access to remedies in the case of human rights violations.

Malvern Mudiwa, Marange Development Trust, recounted his experience of community relocation and subsequent environmental pollution, due to unregulated diamond mining

industries. He admonished mining companies for their ignorance of local community rights, and called for empowerment and capacity building of local communities.

Gofaone Molefhe, Ministry of Mineral Resources, Green Technology and Energy Security, Botswana, stressed the importance of recognizing unique country and community contexts. He lamented the prevalence of 'information asymmetry' among mining stakeholders, and inadequate management of stakeholders' expectations.

In an open discussion, government delegates and civil society participants shared their experiences and commented on: expanding the level of leadership from communities; developing strategies to improve involvement from youth; and the importance of understanding community priorities and needs. On engaging and empowering local communities, Busia emphasized the importance of setting a long-term vision for community capacity building.

SESSION 10: MINE CLOSURE AND POST-MINING TRANSITION

Hilary Morgan, Director of International Affairs and Trade Directorate, Lands & Minerals Sector, Natural Resources Canada, moderated the session. She introduced the draft APEC Mine Closure Checklist and invited participants' feedback.

Lassana Guindo, National Mine Closure Commission, Mali, highlighted the impacts of mine closures and provided examples from Mali, underscoring the importance of community involvement from the beginning, in association with the mining company and government.

Mark Freberg, Teck Resources, described his company's involvement in APEC, and the organization's approach to mine closure and managing closed sites. He underscored the importance of beginning the closure process early. Using an example from a closed mine turned 'solar energy farm' in Canada, he affirmed that transition opportunities are available for post-mining operations.



The dais during the session on Mine Closure and Post-Mining Transition (L-R) **Matthew Bliss**, Deputy Director, IGF Secretariat; **Roger Gunson**, Mineral Resources Authority, Papua New Guinea; **Hilary Morgan**, Director of International Affairs and Trade Directorate of the Lands and Minerals Sector, Natural Resources Canada; **Mark Freberg**, Director, Permitting and Closure, Teck Resources; and **Lassana Guindo**, National Mine Closure Commission, Mali



The dais during the session on ASM Case Studies (L-R) **Alec Crawford**, IGF Secretariat; **Holger Grundel**, Senior Manager, Levin Sources; **Seydou Keita**, Ministry of the Environment, Sanitation and Sustainable Development, Mali; **Rokhaya Samba**, Ministry of Industry and Mines, Senegal; and **John Tychsen**, Geological Survey of Denmark and Greenland (GEUS); and **Ahmed Taleb Mohamed**, Technical Advisor to the Minister of Mining, Mauritania

Roger Gunson, Mineral Resources Authority, Papua New Guinea (PNG), explained that PNG has so far not regulated mine closures, but is in the process of establishing legislation to do so. Using the case of the Misima mine, which had built port landing facilities and water supply infrastructure during operations, he underscored the importance of planning ahead to determine what infrastructure assets communities would want to keep after mining operations cease, to ensure that post-closure assets can continue to benefit local communities.

Participants posed questions on: how to address the social aspects of closure; government approaches to abandoned mines; duration of company support to mines post-closure; how to manage unpredictability during and following closure; and state versus company responsibilities. They called for flexible closure plans that can evolve over time to address evolving factors. Freberg noted that his company is required to provide a bond and operating manual to guarantee future maintenance of the site.

SESSION 11: ASM CASE STUDIES

Rokhaya Samba, Ministry of Industry and Mines, Senegal, facilitated the discussion, inviting panelists to share their experiences on a range of issues, including illicit financial flows from gold mining, developing ASM management strategies, and responding to gold rushes.

John Tychsen, Geological Survey of Denmark and Greenland, introduced the PanAfGeo Project, funded by the EU and IGF, which provides training to governments and academia in seven African countries to conduct geographical surveys.

Holger Grundel, Levin Sources, presented findings of a baseline study of the ASM gold sector in Mongolia and a toolkit to address illicit financial flows in ASM, noting that understanding the underlying political economy is essential for designing successful reforms.

Seydou Keita, Ministry of the Environment, Sanitation and Sustainable Development, Mali, reviewed the country's history and evolution of gold mining since the colonial period.

He presented a 10-year national project that has introduced sustainable industries including bee keeping, fish farming, animal raising, and gardening to communities to replace mining activities.

Ahmed Taleb Mohamed, Director-General of Mines, Ministry of Petroleum, Energy and Mines, Mauritania, described his government's response to the recent gold rush in his country, highlighting the rapid organization and introduction of new technologies to miners. He described measures towards formalizing the sector, including a baseline study, workshops to sensitize new miners, mapping of mining areas, and regulation.

Addressing questions and comments, panelists acknowledged the important role of women in ASM. They referred to the independent women miners of Ethiopia, who, they suggested, should form associations to protect their rights.

SESSION 12: EIA FOR ASM-LSM

Rob Stevens, Canadian International Resources and Development Institute (CIRDI), moderated the session. He noted that, in some areas EIA requirements are the same for ASM as for LSM, whereas in other areas, small-scale miners may fall below the production threshold for triggering an EIA requirement. He proposed that governments conduct Strategic Environmental Impact Assessment of designated ASM zones. He emphasized the value of training, and of taking a 'single window' approach to licensing, including providing miners with forms and guidebooks to follow.

Justine Shirley Seyire Dzadzra, Environmental Protection Agency, Ghana, highlighted that ASM in Ghana accounts for more than one-third of Ghana's total gold production, employs up to one million people, and has existed for the last 1,000 years. She stated that the EIA requirements for ASM are minimal, unless mining activities are in an environmentally-sensitive area. She noted strategies for environmental management, including the posting of indemnity bonds by ASM operators, investigating complaints, and using technology for monitoring.



The dais during the session on EIA for ASM-LSM (L-R) **Matthew Bliss**, Deputy Director, IGF Secretariat; **Rob Stevens**, Director, Partnerships and Learning, CIRDI; **Justine Shirley Seyire Dzadzra**, Principal Programme Officer, Mining Department, Environmental Protection Agency, Ghana; and **Godfrey Scott**, Senior Environmental Officer, Guyana Geology Mines Commission



The dais during the session on Local Content Policies in the Mining Sector (L-R) **Aaron Cosby**, IISD; **Isabelle Ramdoo**, African Minerals Development Centre/UNECA; **Richard Morgan**, Head of Government Relations, Anglo American; **Jane Korinek**, Economist and Trade Policy Analyst, OECD; **Somine Dolo**, Kanaga Consulting; and **Jeff Geipel**, Venture Leader for Mining Shared Value, Engineers Without Borders Canada

Godfrey Scott, Guyana Geology Mines Commission, explained the legislative infrastructure for EIA in Guyana. He noted that all projects are screened for risk, but that, based on size, many ASM are exempt from EIA requirements. He noted current strategies include training and continual revision of the EIA model.

In the ensuing discussion, participants raised questions regarding when to engage the public in the EIA, how indigenous people are involved, whether 'historic use' is taken into account, and how to control mercury usage.

SESSION 13: IGF GENERAL COUNCIL

This meeting took place in a closed session on Thursday.

SESSION 14: LOCAL CONTENT POLICIES IN THE MINING SECTOR: LESSONS, CHALLENGES AND NEW TOOLS

Aaron Cosby, IISD, facilitated the session, which took place in parallel to the IGF Council session on Thursday. He explained the importance of designing local content policies to create strong upstream and downstream linkages, create employment, and promote spillover benefits to other sectors and the general public.

Isabelle Ramdoo, African Minerals Development Centre, UNECA, described tools available for developing local content policies. She noted that most policies focus on increasing fiscal revenue through taxation, and she urged a greater focus on increasing employment opportunities and national income through measures such as supporting local supply-chain and workforce development, and developing in-country industrial capacity.

Richard Morgan, Anglo American, stressed that local content initiatives should be business-led and should take practical steps to integrate local suppliers into large contracts. He highlighted the case of Zimele, his company's enterprise development initiative, which aims to establish independent and sustainable economic activities.

Jane Korinek, Organisation for Economic Co-operation and Development (OECD), introduced a policy study conducted in 10 mineral-rich countries. She advised local enterprises to take part in supplier development programs.

Somine Dolo, Kanaga Consulting, reported on World Bank studies that have revealed challenges to implementing local content policies, including: countries' trade deficits; lack of a skilled and literate workforce; lack of credit facilities for more than 70% of small and medium enterprises (SMEs); and regulatory barriers.

Jeff Geipel, Engineers Without Borders Canada, presented on the Local Procurement Reporting Mechanism, a standardized tool for mining companies to report on local procurement, which, he stated, is the single largest payment type made by companies, yet lacks a common reporting mechanism. He noted that increased reporting drives performance, and explained that the tool serves to: improve internal management; empower suppliers and governments to engage in collaboration with mine sites; and increase transparency in procurement to deter corruption.

SESSION 15: WOMEN AND ASM

Caroline Ngonze, ACP-EU Development Minerals Programme, UNDP, moderated the session, noting the disparity between the extent of women's involvement in mining, and their low representation among mining license holders.

Fitsum Weldegiorgis, International Institute for Environment and Development (IIED), described IIED's 'action dialogue process' that has engaged with women miners in Tanzania and Ghana. Noting that women represent 40-50% of the sector in Africa, he recommended supporting associations of women miners to help improve their access to finance, geological data, and technology.

Gabriela Flores, IIED, acknowledged the negative image of ASM and called for working with national partners and implementing communication strategies that will help women to access the support they need.



The dais during the session on Women and ASM (L-R) **Gabriela Flores**, IIED; **Fitsum Weldegiorgis**, IIED; **Caroline Ngonze**, UNDP; **Amina Tahiru**, Zenon Group, Ghana; **Shamsa Diwani**, Executive Director, Gemstyles Company Limited; and **Harivao Fenosoa Razanakolona Rajaonarisoa**, Madagascar



The dais during the session on Achieving Good Governance for Biodiversity in the Mining Sector (L-R) **Stephen Edwards**, IUCN; **Eugenie Regan**, The Biodiversity Consultancy; **Annelisa Grigg**, UN Environment World Conservation Monitoring Centre; and **Alec Crawford**, IGF Secretariat

Amina Tahiru, Managing Director, Zenon Group, Ghana, suggested that women are more likely than men to provide financial security to their families and communities, prioritize their children's education, strive for environmental sustainability, and engage in economic diversification and value-added activities, such as training for jewelry making. To help advance the role of women in mining, she recommended: providing small loans; ensuring "an equal playing field"; and offering technical support.

Shamsa Diwani, Executive Director, Gemstyles Company Limited, Tanzania, shared her experience of a women's association jewelry-making initiative. She recommended providing lapidary training and business skills through dedicated centers to help improve the economic status of women.

Harivao Fenosa Razanakolona Rajaonarisoa, Interregional Directorate of the Ministry to the Presidency in charge of Mines and Petroleum, Madagascar, noted examples of government action, including: lapidary training; promoting women to decision-making roles; providing financial support; and strengthening women's associations.

Jennifer Hinton, Carleton University, noted that women's work is still invisible in ASM, and there remains opposition to women's right to work. She encouraged participants to ask whose power is being legitimized, and who is being left behind as formalization of ASM, for example, through the establishment of cooperatives, takes place.

Participants called for the promotion of women's associations and for women to take the leading role in improving their participation in the sector.

SESSION 16: ACHIEVING GOOD GOVERNANCE FOR BIODIVERSITY IN THE MINING SECTOR

Eugenie Regan, The Biodiversity Consultancy, presented on national government mitigation hierarchy policies, and introduced the Global Inventory of Biodiversity Offset Policies, an online database, which also includes the Biodiversity Richness versus Mining Contribution Index. She reported that policies to offset the impacts of mining activities on biodiversity have improved, especially in the mining, oil, gas and renewable energy sectors, for example, in high-biodiversity countries, including China, Indonesia, and the US.

Stephen Edwards, International Union for Conservation of Nature, encouraged countries with a high dependence on mining to take action on biodiversity issues.

Annelisa Grigg, UN Environment World Conservation Monitoring Centre, presented on a recent project to determine the extent to which biodiversity has been mainstreamed into country policies regulating the extractive industries. She emphasized the need for strong and aligned legal, policy and 'best practice' frameworks, better valuation of natural resources, communicating such valuations, and supporting dialogue across ministries.

In response to participants' questions on the application of good practices in the mining sector locally, panelists highlighted examples, adding that community engagement remains a challenge. Grigg acknowledged that declines in biodiversity have not yet been quantified, and noted that engaging with local actors will provide greater depth and accuracy of how natural resources are managed. She underscored the need to find the balance between maintaining political aspirations, optimizing economic benefits to local communities, and protecting natural resources.

SESSION 17: ARTISANAL AND SMALL-SCALE GOLD MINING (ASGM)

Kirsten Dales, CIRDI, facilitated the session and introduced the topic of ASGM, observing that the sector is the number one anthropogenic source of mercury emissions.

Sheila Logan, Minamata Convention Secretariat, outlined the provisions of the Convention with regard to ASGM. She highlighted the requirement for parties to determine if ASGM in their territory is 'more than insignificant', in which case a national action plan should be developed and submitted to the Minamata Secretariat. She noted that health surveillance, training of healthcare workers and awareness raising about mercury poisoning are important parts of a multi-stakeholder strategy.

Roger Gunson, Mineral Resources Authority, PNG, stated that a key issue in managing ASGM is obtaining good data, and enabling cooperation among mining, environmental and health authorities. He commented that, in PNG, mining is a traditional livelihood of indigenous peoples, and opportunities in the sector can help prevent out-migration to urban areas with limited employment options. He reported that PNG is working towards a national action plan on mercury.

Gregory Kituku, Ministry of Mining, Kenya, stated that the greatest challenges to reducing mercury use in his country are that: mercury is readily available; it is familiar to users; there is a lack of appropriate alternatives; and there has been insufficient sensitization to date on the dangers of mercury exposure.



The dais during the session on ASGM (L-R) **Alec Crawford**, IGF Secretariat; **Kirsten Dales**, CIRDI; **Roger Gunson**, Mineral Resources Authority, Papua New Guinea; **Eulienne Watson**, Ministry of Natural Resources, Guyana; **Gregory Kituku**, Ministry of Mining, Kenya; and **Sheila Logan**, Minamata Convention Secretariat

Eulienne Watson, Ministry of Natural Resources, Guyana, acknowledged that, in Guyana, alternatives to mercury are unaffordable, so its use continues despite public awareness of its dangers. She noted that mercury also occurs naturally in the environment, and that slash-and-burn cultivation contributes to the release of soil mercury.

In comments from the floor, a member country highlighted various issues related to the social context of ASGM formalization, including the role of mining in traditional livelihoods, and the political dimensions of criminalizing mining activities in indigenous and remote communities.

SESSION 18: FINANCIAL BENEFIT OPTIMIZATION

Session facilitator Rokhaya Samba, Ministry of Industry and Mines, Senegal, invited panelists to consider how to balance the needs of investors and governments. Anton M elard de Feuardent, Fair Links, reminded delegates that tax policies represent a balance between risk and rewards for private investors, and that comprehensive economic modeling can provide a basis for a fair division of mining revenue between investors and the state, especially in cases where commodity prices sharply increase or decrease.

Pietro Toigo, African Development Bank, explained that the complexity of the value chain requires a range of responses for optimizing financial benefits, including: designing fiscal frameworks; framing model contracts; negotiating contracts, agreements and concessions; and conducting fiscal forecasting, revenue administration and audits. He cautioned that governments have a built-in disadvantage in terms of their inability to monitor implementation of agreements, due to capacity constraints and “a whole ecosystem of institutions” that need strengthening.

Ousmane Cisse, Ministry of Industry and Mines, Senegal, recalled the Senegal’s renewal of its mining code in 2016, following decades of ‘loose control’ of the mining sector, the

resulting environmental degradation, and huge fiscal losses. He emphasized the importance of carrying out financial modeling and adequate feasibility studies before negotiating with potential mining investors, so as to ensure that mining industry activities align with the state economic and social development plan.

Participants posed questions on: limiting the impacts on investor confidence when governments alter agreements during periods of fiscal strain; the importance of harnessing expertise from outside government and across ministries; and the necessity for governments to be conversant in financial models to understand business processes and avoid monetary shortfalls. De Feuardent encouraged governments from developing countries to embark on comprehensive modeling exercises.

SESSION 19: CLOSING PLENARY

Yanchun Zhang, Chief, Commodity Policy Implementation and Outreach Section, Special Unit on Commodities, UNCTAD, facilitated the final session, inviting three panelists from UNCTAD’s Special Unit on Commodities to present their research findings and project activities relating to extractives.

Taro Boel, UNCTAD, discussed the need to improve the development impacts of the extractive industries in Chad and Congo. He presented UNCTAD’s activities to promote development outcomes, including: capacity building through facilitating collaboration between educational institutions and the private sector on programmes to upgrade local workforce skills; training of officials on methodologies to develop strategies and plans for local participation in extractive industries; and improving entrepreneurs’ knowledge of potential opportunities through a web portal.

Romain Perez, UNCTAD, highlighted linkages between ASM and the SDGs. He outlined the positive impacts of ASM, such as creating jobs, improving household income, and reducing migration to urban areas, while also noting the negative



The dais during the session on Financial Benefit Optimization (L-R) **Matthew Bliss**, IGF Secretariat; **Pietro Toigo**, African Development Bank; **Rokhaya Samba**, Ministry of Industry and Mines, Senegal; **Ousmane Cisse**, Ministry of Industry and Mines, Senegal; and **Anton M elard de Feuardent**, Fair Links



The dais during the closing plenary (L-R) **Taro Boel**, UNCTAD; **Orlands Kofi Tetteh**, Minerals Commission, Ghana; **Yanchun Zhang**, UNCTAD; **Romain Perez**, UNCTAD; **Alexandra Laurent**, UNCTAD; and **Glenn Gemerts**, Ministry of Natural Resources, Suriname

associations of ASM with social unrest, poor sanitation and health problems. He concluded that regulation and formalization are important to transforming the ASM “resource curse” into a “blessing.”

Alexandra Laurent, UNCTAD, presented the 2016 State of Commodity Dependence report, explaining that it is a tool for countries to assess how commodity-dependent they are in relation to global, sub-regional and country trends.

Orlands Kofi Tetteh, Minerals Commission, Ghana, discussed the importance of ASM to his country’s economic wellbeing, which comprised 39% of Ghana’s total gold production in 2016.

Lamenting the mining-related impacts on water and the environment, he described recent laws, policies and regulations formalizing ASM activities, which, he said, had reversed environmental degradation through reforestation and soil conservation practices undertaken by miners.

Zhang commended the role of IGF in addressing ASM and improving the situation of small-scale miners who have often been ignored and marginalized. She affirmed UNCTAD’s readiness to work with countries and provide policy assistance to achieve the SDGs.

Greg Radford, Director, IGF Secretariat, announced the new Executive Committee for 2017-2019, which includes: Rokhaya Samba (Senegal), Vincent Kedi (Uganda), Mandakhbat Sereenov (Mongolia), Gudrun Franken (Germany), Roberto Sarudiansky (Argentina), and Alexander Medina (Dominican Republic) as the Chair. He announced a tie had resulted from the vote on the theme for the next AGM between ‘Legal Governance of ESIA in Permitting and Contracting Processes,’ and ‘Mine Closure and Post-Transition Mining.’ The tie would be broken, he explained, through an electronic vote to be organized after this meeting.

Outgoing IGF Chair Glenn Gemerts (Suriname), closed the meeting, thanking all for their participation and support. He called for continued work towards sustainable development in the sector, and welcomed incoming IGF Chair Medina.

Medina gavelled the meeting to a close at 6.16 pm on Thursday.

TECHNICAL WORKSHOP ON TAX BASE EROSION AND PROFIT SHIFTING (BEPS)

OPENING SESSION

Howard Mann, IGF Secretariat, introduced the one-day BEPS workshop on Friday, explaining that corporations’ tax avoidance strategies are difficult to address, as they stay within the bounds of technical legality. He noted that BEPS in mining had been identified as the leading issue of concern to IGF government members, and is a particular risk to developing countries that do not have sectoral tax expertise. He described the upcoming two-year IGF-OECD BEPS in Mining Program, which aims to assist governments to develop country capacity for addressing the issue.

Dan Devlin, Senior Tax Adviser, Extractive Industries, OECD, explained that the programme is offering new tools to combat BEPS, and invited participants to provide country-specific views and perspectives.

Janvier Nkurunziza, Special Unit on Commodities, UNCTAD, cautioned that each case is unique. He reported on some common characteristics of BEPS, including capital flight, legal capital outflows, profit-sharing, non-financial outflows in the form of materials such as diamonds, and other illicit outflows, such as undeclared exports. On the latter, he lamented the difficulty of measuring export under-invoicing, mainly due to poor data quality and discrepancies in reported figures. He recommended strengthening monitoring systems and developing strong mechanisms for transparency. He urged partners to carry out due diligence processes and share data with each other so as to increase transparency of market and price information.



Janvier Nkurunziza, Special Unit on Commodities, UNCTAD

KEYNOTE ADDRESS

Elfrieda Tamba, Commissioner General, Liberia Revenue Authority, gave the keynote address, describing her experience of increasing tax revenue by 500% in her country. She noted that tax avoidance and evasion, exacerbated by low technical capacity within the government, had resulted in relatively low revenue from the minerals resource sector, relative to its potential. She identified the main challenges as: tax base erosion, undervaluation of exports, and mining license transfers. Tamba explained that in Liberia, compliance is improving through efforts to change the taxation culture, for example, through education and stakeholder engagement, and the training of government officials, which, she said, has improved inspection capacity.



Elfrieda Tamba, Commissioner General, Liberia Revenue Authority

TRANSFER MISPRICING IN MINING

Alexandra Readhead, IGF, explained that transfer pricing, despite being a legitimate business practice, may be used to unfairly reduce the tax paid by companies, when it gives a distorted appearance of profit or loss by mis-stating the cost of transactions between a parent company and its subsidiaries operating in different countries or tax regimes. To detect if transfer pricing is being abused, she suggested applying the 'arm's length principle' when monitoring transactions between related entities, to ascertain that transactions are benchmarked to the prevailing market rates.



Alexandra Readhead, IGF

On the principles that underpin analyzing and uncovering transfer mispricing practices, Devlin identified: establishing rules, procedures, and documentation; understanding how the industry works in order to identify unreasonable declarations; and using available information networks to reveal dishonest practices. He acknowledged the challenges of sifting through large amounts of data and the cost of accessing commercial information. He observed that the OECD has made great strides in understanding the mechanisms of transfer pricing and uncovering mispricing. Participants posed questions about the extent to which the approach can apply to trade-related commodities, how different minerals should be addressed, and ways to monitor and control such practices.

Readhead stressed the need for countries to develop adequate legislation and to have correct documentation available to the tax authority on the different industries.

Thulani Shongwe, African Tax Administration Forum (ATAF), addressed transfer pricing audit challenges in Africa, which include exploiting capital allowances and marketing hubs. He highlighted ATAF assistance to countries to address the issue, including through a risk assessment model, improved accessibility to data, training opportunities, and a legislation modernization guide. He explained that legislation revision can benefit governments by placing the burden of proving transaction price on the taxpayer rather than on the revenue administrator.

Readhead noted that transfer pricing may take place through transferring mineral commodities or obtaining goods and services through marketing or procurement hubs in another country. She highlighted several criteria to determine whether transfer mispricing is taking place. She noted, for example, that a marketing hub should: provide real expertise to the mining operation, such as knowledge about the characteristics of the commodity and the ability to find customers; have the ability to make decisions; and take on significant risk. In the case of a procurement hub, she suggested that its work should: be critical to the operation of the mine; create value, for example, through sourcing products in bulk; and promote group synergy. She argued that if a hub creates little value for the business, then its remuneration should be correspondingly small.

Devlin presented a [toolkit](#) aimed at providing practical guidance to developing countries to better protect their tax bases, which was prepared by the Platform for Collaboration on Tax (PCT), a joint initiative of the International Monetary Fund (IMF), OECD, UN and World Bank Group. He explained that the toolkit addresses transfer pricing and proposes ways in which developing countries can overcome the lack of data needed to implement transfer pricing rules, which has significant impact on the amount of tax an individual government can collect from a multinational enterprise.

Participants posed questions on how to: tax income on foreign transfers; encourage companies to procure locally; and address price fixing practices. Regarding local procurement, panelists suggested using the upcoming IGF document and available databases. Mann reiterated that the IGF-OECD BEPS in Mining Program will help governments reduce the opportunity for legal tax avoidance.

MINERAL VALUATION – COMBATING MISPRICING BY STRENGTHENING MINERAL TESTING FACILITIES

Readhead, IGF, started the afternoon session by underscoring the importance of mineral valuation to avoid product underpricing. She introduced two strategies for governments to conduct mineral valuation: direct measurement of mineral quality; and monitoring company valuation processes. She compared the pros and cons of the two measures, indicating the former is an independent but costly approach, whereas the latter



(L-R) **Alexandra Readhead**, IGF; **Sahr Wonday**, Director General, National Minerals Agency, Sierra Leone; **Matthieu Delorme**, Executive Vice President - Commodities, Cotecna Inspection SA; **Alhousseine Kaba**, General Inspector, Guinea; and **Mohamed Lamine Nabe**, Guinea

is efficient and less expensive, but prone to risk. She suggested that governments raise financing for mineral valuation through public-private partnerships.

On the challenges governments face when undertaking valuation of mineral exports, Matthieu Delorme, Cotecna Inspection SA, highlighted three distinct processes: quantification, sampling, and testing. He cautioned that mineral sampling and testing pose the greatest challenges to governments, as mineral samples are heterogeneous, and there are opportunities for corruption to occur in the chain of custody between the collection point and the laboratory. He cautioned that unless a country has appropriately qualified staff and the laboratories are adequately equipped and internationally accredited, governments could invest millions of dollars in facilities without achieving results.

Sahr Wonday, Director General, National Minerals Agency, Sierra Leone, stated that exports are evaluated based on quantity, quality and price. He noted that his government is now involved in evaluations of quantity with corporations, but that determining the quality of export minerals is the main challenge, as the country lacks a national laboratory and has to rely on companies' internal systems.

Alhousseine Kaba, Ministry of Mines and Geology, Guinea, stated that his country is home to two-thirds of the world's bauxite reserves, and therefore the government needs to have an accurate view of the quantity and quality of exports. He noted that presently, the government relies on companies' data on quality to determine tax levels. He added that Guinea does not have its own national laboratory facilities to conduct testing, and is commencing government training on quality assessment.

In discussion, participants called for enhancing beneficiation studies to help ASM miners. Addressing a question on whether countries can share their testing facilities with other countries or related experiences with other countries, panelists described a collaboration between Tanzania and its neighbours, where the latter send mineral samples to Tanzania for testing, while constructing their own laboratory facilities.

DEBT FINANCING IN MINING – PROTECTING THE MINING TAX BASE AGAINST EXCESSIVE INTEREST DEDUCTIONS

Devlin presented on tax base erosion via interest deductions. He said these can be difficult to address, since debt finance is a legitimate part of the financing mix required to fund large investments in mining. He emphasized two considerations

for mining firms when deciding how a mining entity will be financed, including: the mix of funding; the timing of when financing will be raised; and how the mining entity will be financially structured in the host country. He suggested a number of tools to address the issue of tax evasion through debt, including through: 'thin capitalization' rules that require adequate capital for start-up; imposing maximum allowable interest rates; and creating rules to prevent companies from taking out back-to-back loans.

Participants posed questions on how governments can address tax avoidance that takes place through off-shore sales, indirect sales of mining companies, and debt accrual. Devlin referred to an International Monetary Fund study currently examining many of these issues, and said that the IGF will follow this closely to determine how applicable the findings are to the mining sector.

TAX INCENTIVES FOR MINING INVESTMENT – MINIMIZING PROFIT SHIFTING AS A RESULT OF INCENTIVES

Readhead introduced the session on tax incentives for mining investment, which aimed to assist governments in decision making on appropriate offers to companies. She noted that incentives in the mining sector are difficult to administer as they occur at many levels and are not always necessary. In regards to BEPS' impact on tax incentives, she stated that governments often fail to take corporate behavioural responses into account, including the possibility that companies may abuse the scheme.

Iain Steel, Budget Strengthening Initiative, Liberia, presented on the findings of financial models regarding the implementation of tax incentives to the mining industry, which reduces national fiscal revenue. He provided an example of revenue losses in three incentive scenarios, and called for countries to consider corporate behavioral responses before applying incentives.

Readhead highlighted strategies to limit tax incentives that may promote BEPS. She recommended limiting the most damaging incentives, and avoiding giving tax relief to outbound payments to foreign entities.

In discussion, participants asked about assessing employment benefits adequately, and the potential for renegotiation after a contract has been signed. Readhead noted that contracts have both positive and negative characteristics, and Mann warned against deviating from existing contracts, to avoid jeopardizing the viability of the venture and causing unrest among employees and mining communities.

INVESTMENT TREATIES AND STABILIZATION CLAUSES

Mann led the final session of the workshop. He explained that investment treaties are rules on government treatment of foreign investors, while stabilization clauses are provisions in a contract or law that fixes a legal regime to the time an investment was made. Noting that stabilization clauses are enforced as written, he clarified that they are exclusively applied to developing countries, not developed countries, and that they affect how governments address BEPS. He provided alternatives to the use of stabilization clauses, recommending that, if used, they should have a limited scope. Stating that arbitration tribunals determine the applicability of laws on investment treaties, he observed that the burden and risk of inconsistency fall on governments. He underscored that paying taxes is the highest level of action an investor can take on corporate social responsibility.



Howard Mann, IGF Secretariat

Addressing a question on the right to regulate clauses, Mann stated that a balanced treaty could provide more social stability, and called for careful drafting of national decisions. Countries shared their experiences of increasing mining royalties and service tax collection, through a revision of long-term stabilization clauses with foreign mining companies, which, in both countries, has led to demonstrations, strikes and social instability.

CLOSING SESSION

Concluding the workshop, Readhead commended the collective knowledge in the room and encouraged countries to continue sharing their expertise and concerns. Devlin highlighted the importance of conveying these messages to ministers and policy makers in order to bring about good financial governance in the mining sector, and Mann thanked all who had contributed to the workshop and closed the session.

UPCOMING MEETINGS

World Resources Forum 2017: This meeting offers first-hand information about emerging issues, global trends, progress and innovation in resources and raw materials management. **dates:** 24-25 October 2017 **location:** Geneva, Switzerland **contact:** WRF Secretariat **phone:** +41-71-554-0900 **email:** info@wrforum.org **www:** www.wrforum.org

Conference on Land Policy in Africa (CLPA-2017): The Conference will convene under the theme, 'The Africa We Want: Achieving socioeconomic transformation through inclusive and equitable access to land by the youth,' which supports the African Union declaration of 2017 as the Year of Youth. It aims to deepen capacity for land policy in Africa through improved access to knowledge and information on land policy

development and implementation. **dates:** 14-17 November 2017 **location:** Addis Ababa, Ethiopia **contact:** UNECA **email:** eca-africalandconference@un.org **www:** <http://www.uneca.org/clpa2017>

53rd Meeting of the GEF Council: The GEF Council will approve projects to realize global environmental benefits in the GEF's focal areas, provide guidance to the GEF Secretariat and implementing agencies, and to discuss its relations with the conventions for which it serves as the financial mechanism. In addition, the 23rd Least Developed Countries Fund and the Special Climate Change Fund Council Meeting will be held on Thursday, 30 November. On Monday, 27 November, there will be a consultation with civil society organizations. **dates:** 28-30 November 2017 **location:** Washington DC, US **contact:** GEF Secretariat **phone:** +1-202-473-0508 **fax:** +1-202-522-3240/3245 **email:** secretariat@thegef.org **www:** www.thegef.org/events/53rd-gef-council-meeting

UNFCCC COP 23: During COP 23, parties will meet to, *inter alia*, continue preparations for entry into force of the Paris Agreement. **dates:** 6-17 November 2017 **location:** Bonn, Germany (chaired by Fiji) **contact:** UNFCCC Secretariat **phone:** +49-228 815-1000 **fax:** +49-228-815-1999 **email:** secretariat@unfccc.int **www:** <http://unfccc.int/>

UN Environment Assembly (UNEA): The third meeting of the Assembly, with the overarching theme of pollution, aims to deliver a number of tangible commitments to end the pollution of air, land, waterways, and oceans, and to safely manage chemicals and waste. Four events will take place in Nairobi in conjunction with the Assembly, including the Global Major Groups and Stakeholders Forum (27-28 November), the Open-ended Meeting of the Committee of Permanent Representatives (29 November - 1 December), Science, Policy and Business Forum (2-3 December), and Sustainable Innovation Expo (4-6 December). **dates:** 4-6 December 2017 **location:** Nairobi, Kenya **contact:** UN Environment Secretariat **phone:** +254-20-762-1234 **email:** beatpollution@unenvironment.org **www:** www.unep.org/environmentassembly/assembly

World Economic Forum Annual Meeting 2018: This Meeting in Davos-Klosters gathers the world's leaders at the beginning of each year to discuss challenges related to the global, regional, and industry agendas. **dates:** 23-26 January 2018 **location:** Davos-Klosters, Switzerland **www:** <https://www.weforum.org/events/world-economic-forum-annual-meeting-2018>

Investing in African Mining Indaba: The meeting is dedicated to the successful development of mining interests in Africa and beyond. The event unites investors, mining companies, governments, and other stakeholders to learn and network to support sustainable development of mining on the continent. **dates:** 5-8 February 2018 **location:** Cape Town, South Africa **www:** <https://www.miningindaba.com/ehome/index.php?eventid=283869&>

Prospectors and Developers Association of Canada (PDAC) 2018 Convention: The PDAC International Convention, Trade Show and Investors Exchange is the world's leading Convention for people, companies and organizations connected

with mineral exploration. The event is expected to convene over 1,000 exhibitors, 3,800 investors and 24,000 attendees from 130 countries, and offer technical sessions, short courses, and networking events. **dates:** 4-7 March 2018 **location:** Toronto, Canada **contact:** info@pdac.ca **www:** <http://www.pdac.ca/convention>

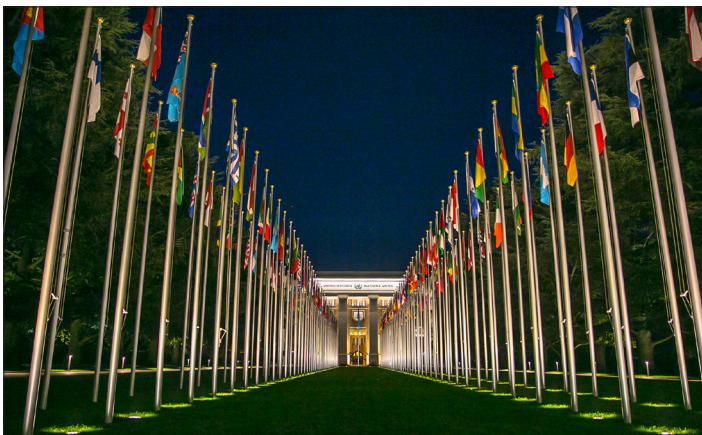
Symposium 2018 on Mines and the Environment:

The Symposium is the result of a collaboration between the Research Institute on Mines and Environment (RIME) UQAT-Polytechnique, the Unité de Recherche et de Service en Technologie Minérale (URSTM), and many government actors and mining companies. The objectives of the Symposium are to share recent knowledge and research developments and to discuss common practices to find solutions that reconcile profitability and environmental protection. **dates:** 17-20 June 2018 **location:** Rouyn-Noranda, Québec, Canada **contact:** info@pdac.ca nbakka@cim.org **www:** <http://www.infomine.com/events/Symposium.2018.on.Mines.and.the.Environment--IM43045.aspx>

HLPF 2018: The sixth HLPF, convening under the auspices of ECOSOC, will address the theme of “Transformation towards sustainable and resilient societies.” The forum will also review Goals 6, 7, 11, 12, and 15, as well as Goal 17, which is reviewed every year. **dates:** July 2018 (TBD) **location:** UN Headquarters, New York **contact:** UNDESA **email:** <https://sustainabledevelopment.un.org/contact/> **www:** <https://sustainabledevelopment.un.org/hlpf>

International Conference on ASM & Quarrying: To foster global dialogue about the development opportunities and challenges of this sector. A wide spectrum of commodities will be discussed ranging from the well-known, such as gold, diamonds, tin, tungsten, tantalum, and colored stones, to those that have yet to receive significant attention, such as Development Minerals like, sand, gravel, and clay. **dates:** 11-13 September, 2018 **location:** Livingstone, Zambia **www:** <http://www.asmconference.org/>

IGF 14th Annual General Meeting: The Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development serves as a unique global venue for dialogue between member country governments, mining companies, industry associations and civil society. **dates:** 15-19 October 2018 **location:** Geneva, Switzerland **e-mail:** Secretariat@IGFMining.org **www:** <http://igfmining.org/>



A view of the Palais des Nations, venue of the meeting

Second Meeting of the Conference of the Parties to the Minamata Convention on Mercury: COP2 is scheduled to convene in 2018. **dates:** 19-23 November 2018 **location:** Geneva, Switzerland **contact:** Interim Secretariat of the Minamata Convention **fax:** +41-22-797-3460 **email:** mercury.chemicals@unep.org **www:** www.mercuryConvention.org

ACRONYMS

ACP	African, Caribbean and Pacific Group of States
ATAF	African Tax Administration Forum
AGM	Annual General Meeting
APEC	Asia-Pacific Economic Cooperation
ASM	artisanal and small-scale mining
ASGM	artisanal and small-scale gold mining
BEPS	base erosion and profit shifting
CEO	Chief Executive Officer
CIRDI	Canadian International Resources and Development Institute
CSD	UN Commission on Sustainable Development
EIA	Environmental Impact Assessment
ESIA	Environmental Social Impact Assessment
EGP	Government of Kenya Environmental Governance Programme
EGS	EuroGeoSurveys
EU	European Union
IGF	Intergovernment Forum on Mining, Minerals, Metals and Sustainable Development
IIED	International Institute for Environment and Development
IISD	International Institute for Sustainable Development
LSM	large-scale mining
MinGOV	Mining Investment and Governance Review
MPF	Mining Policy Framework
OAGS	Organization of African Geological Surveys
OECD	Organisation for Economic Co-operation and Development
PDAC	Prospectors and Developers Association of Canada
PNG	Papua New Guinea
SDGs	Sustainable Development Goals
UNCED	UN Conference on Environment and Development
UNCSD	UN Conference on Sustainable Development
UNCTAD	UN Conference on Trade and Development
UNDP	UN Development Programme
UNECA	UN Economic Commission for Africa
VSI	Voluntary Sustainability Initiative
VP	Voluntary Principle
WSSD	World Summit on Sustainable Development