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# **The gold sector in Madagascar: at the heart of illicit practices**

The case of Dabolava and Betsiaka

**Authors**

Clément Rabenandrasana  
Ignace Harris  
Daniel Rabemazava

**Series editor**

Sophie Lemaître

**CMI** CHR.  
MICHELSEN  
INSTITUTE

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[www.U4.no](http://www.U4.no)

[U4@cmi.no](mailto:U4@cmi.no)

**Cover photo**

Sieving river sand for gold nuggets or powder at a stream in Betsiaka, Madagascar.

Daniel Rabemazava (copyrighted)

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In Madagascar, illicit practices such as corruption and money laundering are increasing at all levels of the gold mining value chain. Numerous cases of gold trafficking come to light. What are the causes behind this poor governance? Who are the actors involved? You will find our recommendations for ensuring that the gold sector can finally be a major source of development for the Malagasy government and population. Dive with us to the core of the illicit practices of the gold value chain in Madagascar!

## Main points

- In Madagascar, the state has adopted various measures to improve the governance of gold exploitation and has devised a national strategy for the governance of the gold industry to combat illicit practices. But some links in the chain are not playing their role.
- Corruption, illegal exploitation of natural resources and gold laundering, fraud and tax evasion, smuggling and money laundering are identified as drivers of the increase in illicit practices in the gold sector.
- Other problems such as the legal vacuum that exists in relation to bedrock mining, a lack of communication between state institutions, the poor distribution of roles between institutions, the practice of exploiting gold outside of authorised locations and counterfeiting in the gold sector were also identified.
- Strategic recommendations are made to the administrative bodies responsible for mining and all ministries involved in mining activities to clarify the role and positioning of each institution, strengthen their capacity to enforce legislation and control the actors involved, and put in place an internal anti-corruption policy.
- Concrete recommendations for each phase, from the exploitation to export – including marketing, transport and processing – of gold, are proposed with the identification of the actors for each measure.
- The application of the proposed measures and the strengthening of awareness campaigns to formalise the sector should enable the Malagasy State to put a stop to the losses it faces in gold mining and, instead, benefit from this potential major source of development.

# Table of contents

<b>The state's commitment to improving governance</b>	<b>1</b>
<b>Analysis of illicit financial flows</b>	<b>2</b>
<b>Recommendations</b>	<b>8</b>
<b>References</b>	<b>15</b>



## About the authors

### **Clément Rabenandrasana**

Clément Rabenandrasana, a geological engineer by training, is the Executive Secretary of a civil society platform working in the extractive industries sector in Madagascar. In addition, he is a researcher and doctoral student at the Doctoral School of Natural Resource Management and Development at the University of Antananarivo. Clément worked for 8 years as a geologist in exploration projects for gold, uranium and rare minerals in the North and South of Madagascar. He then worked as a technical advisor in artisanal mining, notably in the governance section of the gold sector of the Environmental Management Support Programme of the German Cooperation in Madagascar (GIZ Madagascar).

### **Ignace Harris**

Ignace Harris is a research consultant specialising in anti-corruption and illicit financial flows in the mining sector. He holds a Master's degree in Political Science. He has worked primarily with international organisations and coalitions promoting anti-corruption and transparency in the extractive industries. Ignace's previous work includes assessing the opportunities and challenges in implementing the Extractive Industries Transparency Initiative, assessing corruption risks in mining licences and the environmental risks of large-scale mining projects. In addition to his research on the governance of mining resources, he is also interested in the issues and challenges of community-based management of forest resources. Ignace is also involved in the promotion of human rights and gender through an NGO based in South Africa.

### **Daniel Rabemazava**

Daniel Rabenandrasana, who has a degree in Marketing, Communication and Journalism and a Master's degree in Humanitarian and Development Studies from the Madagascar Institut d'Etudes Politiques, is a consultant in Gender, Development and Communication. He is an activist for the protection of women's rights and the fight against gender-based violence. He is currently in charge of communication and documentation at the NGO Women Lead Movement Madagascar. Daniel is also a photojournalist and has won three times the Regards Croisés regional competition in the Indian Ocean, in the category of professional reportage. He is specialised in storytelling and photographic story making. He is a trainer at the Institute of Photography Training of Madagascar and at the Academy of Arts and Culture of Madagascar. He is also a member of the board of the Union of Professional Photographers of Madagascar.

This U4 Brief in English is a short version of the full report *Le secteur de l'or à Madagascar : au cœur des pratiques illicites. Le cas de Dabolava et Betsiaka*, available in French.

Africa loses USD 88.6 billion annually to illicit financial flows. In Madagascar, gold exploitation could be a major source of development for the government and the population in the medium to long term. Unfortunately, the precious metal only makes a small group of people rich and does not contribute to the overall development of the country.

This study aims to provide an in-depth analysis of illicit financial flows related to the artisanal and small-scale gold mining (ASGM) industry in Madagascar.

## The state's commitment to improving governance

The Malagasy state has adopted measures to improve governance in the artisanal and small-scale gold mining industry, such as the introduction of laws relating to the Mining Code and its implementing regulations, the adoption of regulations relating to the gold regime, and the creation of the National Agency for the Gold Industry (ANOR). It has also established a national strategy for the governance of the gold sector, which is to go hand in hand with awareness-raising campaigns to formalise the industry actors' roles. In addition, the Central Bank of Madagascar set up a national gold reserve in 2020 to harmonise the marketing of gold in Madagascar.

Despite these measures, as of 2020, there is still a huge difference between the official data and the quantities of gold leaving the country. It is estimated that nearly 2 tonnes of gold are smuggled out of Madagascar each year. In addition to illegal gold exports, the Malagasy state lost huge sums of money in 2020 due to the non-repatriation of foreign currency by gold exporters.

While the Malagasy government's willingness to fight against weak governance in the gold sector is clear, there remains a paradoxical relationship between the series of measures adopted to formalise the gold industry, its low contribution to the state coffers and the trafficking intercepted.

## Analysis of illicit financial flows

This study was conducted taking into account the context of the gold sector in Madagascar. The methodological approach used included reviewing the literature on illicit financial flows, identifying the drivers of such flows, conducting visits to selected sites in Dabolava and Betsiaka, and determining the risks and magnitude of illicit financial flows associated with artisanal and small-scale gold mining in Madagascar.

The illicit financial flows analysed in this study refer to corruption, illegal exploitation of natural resources, smuggling and trafficking, money laundering, tax fraud and international commercial fraud.

This analysis shows that both informality and lack of transparency predominates in the gold sector. In addition to the public and private actors recognised by the legal provisions, other actors have been identified whose complicity facilitates gold trafficking.

The main form of illicit financial flows in the gold sector is corruption, which has infected the entire value chain, from the administrative phase of issuing mining permits and operating licences to the export stage. Corruption is a common practice, whether at the extraction sites recognised by the Mining Code, in the mining fields and gold corridors, or at the bedrock (fatana) extraction sites.



Weighing of gold powder brought by a gold panner to a category I collector in Dabolava, Menabe – Madagascar

Credit: Daniel Rabemazava

Table: Summary of illicit financial flows (IFF) risks in the ASGM industry value chain

Phase	The problems identified	Link with IFF (Yes/No)	Possible forms of IFF (if applicable)	Related illicit financial flows
Administrative and installation	Mechanised gold panning: a silent provision	Yes	The authorities can take advantage of the miners' ignorance of Decree 7903/2013 on mechanised gold panning to abuse their position. The miners, believing that they are in an unofficial position, feel obliged to pay a certain amount to be able to continue mining gold with mechanised tools.	Corruption
	Moratorium on the granting of mining permits	Yes	The moratorium on the granting of mining permits has increased the risk of corruption, including political interference and the payment of bribes to speed up the granting of mining permits.	Corruption
	Legal vacuum in relation to gold mining in the fatana	Yes	This legal vacuum has given rise to several forms of corruption, including favouritism, bribery, influence peddling and abuse of office along the gold value chain.  For example: favouritism by the authorities in the settlement of disputes in the fatana; competition between fatana owners leading to arbitrary arrests; sponsors paying bribes to law enforcement for the custody of a team that found gold in a fatana that was 30 metres deep. In addition, parliamentary assistants are reported to have intervened at local authority level in a conflict settlement in the fatana in exchange for a percentage of production when gold is sold.	Corruption
	Low registration rate of gold panners/miners	Yes	Gold panners are victims of abuse of power and racketeering by the authorities during checks.	Corruption

	Conflicts between fatana/mining permit holders and landowners	Yes	Operators (exploration and mining permit holders, fatana holders and gold panners) bribe the authorities to avoid this legal obligation.	Corruption
Exploitation	Protection provided in the fatana	Yes	Collaboration between fatana operators and local authorities: local authorities at district level, law enforcement and magistrates offer support and back-up if there is a dispute in the fatana. In return, they receive their share of production after the gold is sold.	Corruption
	Circulation of cash at fatana level	Yes/No	The origin of the funds remains questionable. No money laundering can be confirmed. However, given the dubious origin, there is certainly a suspicion of money laundering.	Money laundering
	Sponsors not falling under the Mining Code	No	Due to a legal vacuum concerning fatana, it is difficult to establish the type of IFF concerned.	N/A
	Gold exploitation within a protected area	Yes	Gold extracted from within the protected area is introduced into legal circulation with the complicity of the authorities. Payment of bribes to obtain the certificate of origin.	Illegal exploitation of natural resources Gold laundering Corruption
	False declaration regarding the origin of gold from the fatana	Yes	Mining infringement. Risk of paying bribes to the municipal official to whom the gold will be declared.	Corruption
Transport	Use of false passes and/or payment of a bribe	Yes	Corruption of law enforcement officials during the transport of gold.	Corruption
Marketing	Setting of purchase prices by sponsors	No	Legal vacuum	N/A
	Lack of communication between state	No	Problem with the governance of the Malagasy gold industry.	N/A

	institutions: municipality, INSTAT (National Institute of Statistics), ANOR, Public Treasury			
	Disparate distribution of institutional roles: ANOR and Directorate of Mines	No	Problem with the governance of the Malagasy gold industry.	N/A
	Circulation of counterfeit notes in the purchase of gold	Yes	Problem with the control system at state level.	Money laundering
	Conducting collectors' activities outside authorised locations	Yes	Problem with the control system at state level. Payment of bribes to agents who control collectors' cards.	Corruption
Processing	Presence of informal craftspeople and jewellers	Yes	Conducive to the abuse of office by mining inspectors and the payment of bribes.	Corruption
	Hallmarking: rarely applied by the administration and scarcely respected by jewellers	No	It is a mining offence.	N/A
Export	Payment of bribes at Ivato International Airport	Yes	The exporter offers a bribe to the officials in charge of checking the documentation during the gold export procedures.	Corruption
	Reduction in the amount of the purchase invoice which serves as the basis for calculating the	Yes	Deliberate and illegal action by the exporter, leading to a reduction in the amount of the mining royalty	Tax fraud



	mining royalty, which is based on the first sale on export			
	Undervaluing gold quality	Yes	The outdated equipment of the National Laboratory of Extractive Industries cannot identify gold when the quality is higher than 18 carats.	Tax evasion
	Influence of political elites on export by air	Yes	In collusion with politically exposed persons (PEPs), the exporters allegedly transported gold on board an airline plane without having undergone any type of inspection or paying taxes (possible influence peddling and abuse of office).	Corruption
	Gold trafficking by sea, with Nosy-Be and Sainte-Marie as exit points	Yes	Violation of the export prohibition regulations. Bribes and influence peddling to get gold out of Madagascar.	Smuggling and trafficking Corruption
	Non-repatriation of currency	No	Mining infringement.	N/A
	Concealment of non-repatriated currency	Yes	Proceeds from the sale of non-repatriated gold are used to purchase goods (clothing, phones, electronic equipment, etc.) in the names of Chinese or Malagasy companies, and then exported to Madagascar. These goods are sold wholesale to circulate the funds used and reinvested in gold mining.	Money laundering
Other	In case of infringement: settlement mechanism	Yes	Lack of guidance on the settlement mechanism with the risk of arbitrary decisions and payment of bribes to settle the infringement.	Corruption

Certain problems also contribute to illicit financial flows, such as the legal vacuum in relation to gold exploitation in the fatana, the lack of communication between state institutions, the disparate distribution of the roles in institutions, the exercise of collectors' activities outside authorised locations, and the circulation of counterfeit notes in the purchase of gold.

*The main form of illicit financial flows in the gold industry is corruption, which has infected the entire value chain, from the administrative phase of issuing mining permits and operating licences to the export stage.*

## Recommendations

All forms of corruption and illicit practices associated with the industry, as well as the stages in the value chain where they occur, the methods and mechanisms used, the actors involved, and the institutional points of vulnerability have been highlighted in this analysis. These aspects allow us to understand why and how not only the Malagasy state loses out in gold mining, but also the local population, which should be able to benefit from the fruits of its labour.

Strategic recommendations are provided to the mining administration and all ministries involved in mining activities, based on the factors and problems identified. These recommendations include strengthening communication between state institutions, clarifying roles and responsibilities between institutions in charge of managing the gold sector, and strengthening the capacity of the mining administration to enforce legislation.

Numerous recommendations are also proposed for all actors concerned, at each phase of mining: mining administration, but also the General Tax Directorate, gold panners/miners and sponsors/landowners, decentralised local authorities, civil society organisations, anti-corruption bodies, licensed collectors, and counters, permit holders, the Ministry of Mines and Strategic Resources, ANOR, jewellers, casters.

The effective implementation of these recommendations as well as the strict application of legislation and the fight against corruption should enable the Malagasy state to manage revenues in a more transparent manner so that they can be used for the country's development, and so that the country as a whole can finally benefit from gold mining.



Sieving sand from a pond to find gold (Diana, Betsiaka, Mantelimara sector).

Credit: Daniel Rabemazava copyrighted

## Table of recommendations

Actors	Strategic recommendations
<p>Mining administration – all the ministries involved in mining activities: Ministry of Mines, Ministry of Finance, Ministry of National Defence, Ministry of Justice, Ministry of the Interior and Decentralisation</p>	<ul style="list-style-type: none"> <li>• Amend the 2005 Mining Code and related subsequent regulations, including Decree No. 2006-910 of 19 December 2006 setting out its implementing provisions, and Decree No. 2015-1035 of 30 June 2015 on the gold regime to include bedrock extraction, its form of local governance. Legislation must be in line with reality. The settlement mechanism is to be removed in the revision of the Mining Code.</li> <li>• Update and implement the ASGM Sustainable Development Strategy developed in 2018. This strategy was developed by stakeholders in the small-scale mining industry to ensure that the activities of the ASGM industry are reconciled with the objective of sustainable development, taking into consideration the economic, social and environmental context. However, it has not been implemented.</li> <li>• Remove the suspension of the granting of new permits while guaranteeing access to the perimeters to nationals.</li> <li>• Popularise the regulations in force. Dissemination of regulations and awareness-raising mechanisms are necessary given the lack of knowledge of the laws in force.</li> <li>• Strengthen communication between state institutions, particularly between the municipality, the tax office and the Directorate of Statistics, the Public Treasury and ANOR, by putting in place a digital platform for data exchange between these institutions.</li> <li>• Clarify the roles and responsibilities between the institutions in charge of managing the ASGM industry, i.e. the interregional mining directorates, ANOR, decentralised local authorities, mining administrative offices, etc.</li> <li>• Strengthen the capacity of the mining administration to enforce national mining legislation and monitor the compliance of private actors in the ASGM industry.</li> <li>• Strengthen local management. Local management involves the mining services, ANOR and the municipalities. When it operates in an effective manner, those concerned will be encouraged to participate further in improving the governance of the ASGM industry.</li> <li>• Establish an internal anti-corruption policy in accordance with the provisions of Article 6 of Anti-corruption Law 2016-020 of 22 August 2016.</li> <li>• Disclose on a systematic and annual basis contextual information on the gold sector: contribution of the gold industry, quantity exported and the names of companies exporting gold.</li> <li>• Intensify the training of regional and local authorities, taking care to train not only elected officials, but also the permanent civil servants who will ensure continuity during and after elections. This training should cover: procedures, current regulations, advocacy, taxation.</li> </ul>
<b>Actors</b>	<b>Recommendations by phase</b>

Exploitation	
<p>Mining administration – all the ministries involved in mining activities: Ministry of Mines, Ministry of Finance, Ministry of National Defence, Ministry of Justice, Ministry of the Interior and Decentralisation</p>	<ul style="list-style-type: none"> <li>• Review the gold panning value chain to adjust the categories of actors with authority under mining law: landowners, hole owners, sponsors, etc.</li> <li>• Formalise and supervise their role while ensuring that they are recognised as actors by law and that their responsibilities, rights and obligations are specified.</li> <li>• Move from “corridors” to “reserved zones” for gold panning to reduce gold extraction in the fatana: a well-defined perimeter exclusively dedicated to artisanal gold mining for a given period of time: management zone decided by the Council of Ministers.</li> <li>• Streamline the administrative organisation of the structures responsible for supervising gold mining activity to avoid overlapping competences and the duplication of tasks: strengthen the reach of the mining administration office in areas with high gold potential, which would then be a sort of one-stop shop at local level.</li> <li>• Provide users with brochures on procedures and fees in Malagasy and French.</li> <li>• Establish service standards to prevent and combat corruption.</li> <li>• Update data at the Mining Registry Office of Madagascar (BCMM) and ANOR levels.</li> <li>• Annual publication by the municipalities and regions of the beneficiaries of dividends from gold mining activities.</li> </ul>
<p>General Tax Directorate</p>	<ul style="list-style-type: none"> <li>• Adopt a specific tax regime for gold exploitation that is much more appropriate than the regime applicable to mining as a whole.</li> <li>• Reduce the number of taxes, duties and fees to be paid by gold panners and mine workers at ASGM sites and opt for a single collector or, at the very least, reduce the number of collecting administrations: overall tax, statistical card and gold panning card.</li> <li>• Give more responsibility to local authorities, especially municipalities, for the collection of taxes.</li> <li>• Strengthen the capacities of decentralised territorial authorities.</li> </ul>
<p>Panners/miners – sponsors and landowners</p>	<ul style="list-style-type: none"> <li>• Submit to traceability initiatives put in place by the mining administration, among others: creating and putting into operation of the mining administration office.</li> <li>• Advocate to the authorities to ensure that they are recognised as actors by law and that their responsibilities, rights and obligations are specified.</li> <li>• Promote/invest in the creation of cooperatives.</li> <li>• Based on the ASGM Sustainable Development Strategy, normalise artisan miners according to the following three pillars: the restructuring, formalising and professionalising of artisans.</li> <li>• Raise awareness among landowners of their rights and obligations in relation to mining activity.</li> <li>• Facilitate the granting of land titles to traditional landowners</li> </ul>

Decentralised territorial authorities: municipality and region	<ul style="list-style-type: none"> <li>• In collaboration with the anti-corruption bodies (SAMIFIN, BIANCO), set up a mechanism to control the origin of funds used by the actors concerned: sponsors, collectors.</li> <li>• Develop cooperation with the mining administration and the General Tax Directorate to strengthen the fight against tax fraud, including false declarations.</li> </ul>
Civil society organisations	<ul style="list-style-type: none"> <li>• Support efforts to promote and raise awareness about responsible gold mining practices.</li> <li>• Participate in efforts to collect information and report suspicious behaviour of actors (including sponsors) to public authorities.</li> </ul>
The anti-corruption bodies: BIANCO, SAMIFIN	<ul style="list-style-type: none"> <li>• Make officials aware of the incompatibility between their duties and interference in gold mining.</li> <li>• Apply administrative sanctions and stricter measures for civil servants who hold a dual function.</li> <li>• Develop public services (e.g. anti-corruption hotlines) that operators, including gold panners/miners, can use to report interference by officials in gold mining.</li> <li>• Strengthen collaboration with decentralised local authorities to carry out due diligence on the origin of funds used by sponsors and collectors.</li> </ul>
Marketing	
Mining administration	<ul style="list-style-type: none"> <li>• In collaboration with the private sector, establish a central buying office or gold market near gold mining sites. This is convenient for gold panners/miners, who can sell their gold directly on site, and also for the state and the decentralised local authorities, which can control gold circulation in order to prevent tax evasion and fraud.</li> <li>• Introduce and define the legal concepts of “clean artisanal gold” on the basis of environmental, social and fiscal standards to promote a buy-back incentive mechanism for this category of artisanal gold.</li> <li>• Introduce “clean gold” certification labels that attest to the fact that the gold has been produced in a responsible manner.</li> </ul>
General Tax Directorate and Public Treasury	<ul style="list-style-type: none"> <li>• In collaboration with ANOR, the decentralised local authorities and mining administration, organise regular awareness campaigns to inform collectors and gold panners/miners of their rights and obligations: taxes and duties.</li> </ul>
Panners/miners – the collectors	<ul style="list-style-type: none"> <li>• Panners/miners – the collectors integrate a central buying office or a gold market near the gold sites set up by the mining administration in collaboration with the private sector.</li> </ul>
Decentralised territorial authorities: municipality and region	<ul style="list-style-type: none"> <li>• In collaboration with the mining administration and the Public Treasury, implement the collection at source of mining royalties and dividends from small mines, particularly on gold produced by gold panning.</li> <li>• Strengthen collaboration with decentralised local authorities to</li> </ul>

	carry out due diligence on the origin of funds used by gold buyers in the local market.
Civil society organisations	<ul style="list-style-type: none"> <li>• Raise awareness among gold panners/miners and collectors of the benefits of their integration into a central buying office or a gold market near the gold sites set up by the mining administration in collaboration with the private sector.</li> </ul>
The anti-corruption bodies: BIANCO, SAMIFIN	<ul style="list-style-type: none"> <li>• In collaboration with local banks, encourage or force the inclusion of gold buyers, including collectors, into the banking system.</li> </ul>
Transport	
Mining administration	<ul style="list-style-type: none"> <li>• Train traffic police on mining-related transport violations.</li> <li>• Request the persons responsible for checks to declare their assets.</li> <li>• Improve the pass system to prevent gold laundering and corruption.</li> <li>• Develop an application for use by the mining police to check mining permits, passes and authorisations.</li> </ul>
Licensed collectors and counters, permit holders	<ul style="list-style-type: none"> <li>• Encourage licensed collectors, gold counters and permit holders to report cases of corruption, and ensure their anonymity and witness protection.</li> </ul>
The anti-corruption bodies: BIANCO, SAMIFIN	<ul style="list-style-type: none"> <li>• Deploy more means (human, financial and material resources) to BIANCO's regional branches.</li> <li>• Strengthen the collaboration of the anti-corruption bodies with the decentralised local authorities in areas with high mining potential, including gold.</li> <li>• Reinvigorate and reactivate the network system of actors set up between 2015 and 2017 in BIANCO's regional branches: i.e. people at local level who can feed information on a permanent basis, sort of whistleblowers for corruption, suspected money laundering and other types of IFF.</li> <li>• Establish the dismemberment of SAMIFIN in regions with high gold potential.</li> </ul>
Processing	
Ministry of Mines and Strategic Resources, ANOR	<ul style="list-style-type: none"> <li>• Update the equipment used in the Mining Laboratory to better identify the quality of the gold.</li> <li>• Promote the establishment of gold refining and processing companies in Madagascar to transform raw gold into monetary gold in order to increase government revenues, improve the traceability of the gold supply chain and the formalising of the Malagasy gold industry.</li> <li>• Facilitate the formalising of jewellers.</li> </ul>
Jewellers, casters	<ul style="list-style-type: none"> <li>• Comply with the provisions put in place by Malagasy legislation for the transformation of gold into jewellery, the export and import of jewellery.</li> </ul>
Export	



<p>Mining administration – Anti-corruption bodies – Ministry of Defence</p>	<ul style="list-style-type: none"><li>• Strengthen anti-corruption and prevention measures at international airports in Madagascar, in collaboration with BIANCO.</li><li>• Strengthen surveillance of Madagascar’s coastline to combat the illicit export of gold by sea.</li><li>• Reflect on and put in place an action plan to combat gold smuggling and trafficking. In fact, in the long term, the suspension of gold exports encourages smuggling.</li></ul>
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