English translation

TOGOLESE REPUBLIC
TOGO REVENUE AUTHORITY (OTR)
GENERAL COMMISSIONER'S OFFICE
Customs and Indirect Taxes Commissionerate

DIRECTORATE OF CUSTOMS OPERATIONS – LOMÉ PORT
DIVISION FOR THE CONTROL OF CUSTOMS OPERATIONS AND COLLECTION
LITIGATION SECTION

STATEMENT OF FINDINGS
No. 015/2026

On 17 August 2026, at the request of the Commissioner of Customs and Indirect Taxes, whose office is in Lomé, and pursuant to the provisions of Article 280 of Law No. 2018-007 of 25 June 2018 establishing the National Customs Code,

We, the undersigned, AKAYA Piguendéléwè, Director of Customs Operations at Lomé Port (DODLP), GNON Tchakoura, Head of the Customs Operations Division at Lomé Port 1 (DODLP 1), PALY Ateitchatou, Head of the Division for the Control of Customs Operations (DCOD), POROTE Mawaba, Head of the Litigation Section, KINHODE Codjo, Head of the Maritime Brigade, GBONYEHO Kossi Joseph, Technical Officer in the Litigation Section, HOUEDE-CODJO Junior, Technical Officer in the Maritime Brigade, and others, all serving at the Directorate of Customs Operations at Lomé Port (DODLP),

Subject: Fraudulent transhipment operation involving MT RAYYAN I and KPO AMESINU COMPANY

Certify that on 14 August 2026, at approximately 13:50, while on maritime patrol duty, a team from the Customs Maritime Brigade observed the vessel **MT RAYYAN I**, a tanker flying the Panamanian flag, in the process of transhipping fuel containers to the canoe **KPO AMESINU COMPANY** in territorial waters without authorisation.

The said canoe immediately fled after noticing the presence of the Maritime Brigade officers. It was subsequently intercepted and brought back to the quay together with its cargo and its three crew members. A detailed inventory of the cargo revealed **35 containers of diesel fuel of 25 litres each, together with approximately ten empty containers**.

It emerges from the initial questioning of the Master of the vessel **MT RAYYAN I**, Mr DMYTRO Popov, a Ukrainian national, that the vessel arrived in Togolese territorial waters on **19 May 2026** in order to carry out bunkering operations. The Master, surprised by the events, stated that he had not been aware of the operation.

On 14 August 2026, Mr **OBINNA Nuachukwu**, a Nigerian national and one of the crew members of the canoe KPO AMESINU, stated that, at the request of certain members of the crew of MT RAYYAN I, he had exchanged fishing products and drinks for fuel (diesel), amounting to **36 containers of 25 litres each**. His statement was confirmed by Messrs **AYISSOU Samuel**, a Togolese national, and **ADZIGBLEKOU Christian**, a Ghanaian national, members of the crew of the canoe KPO AMESINU.

On 17 August 2026, the Maritime Gendarmerie Group carried out a second interview on board MT RAYYAN I in the presence of Mr **KUTSONYA Ayaovi**, Managing Director of **NEW MARITIME TOGO**, the vessel's local agent.

Following a confrontation, Messrs **MISHRO Rama Kanth** and **ATIQUE U Rehman**, members of the crew of MT RAYYAN I, admitted to having discharged **35 containers of diesel residues** into the canoe KPO AMESINU in exchange for fish, packets of cigarettes and SIM cards.

It should be noted that, pursuant to Article 60, paragraph 2, of Law No. 2018-007 of 25 June 2018 establishing the National Customs Code:

"No goods may be discharged or transhipped without the written authorisation of the Customs Service. Discharging and transhipment operations must take place in the presence of Customs officers during the hours and under the conditions determined by decision of the General Commissioner."

Furthermore, pursuant to Article 362, paragraph 1:

"Smuggling means imports or exports outside customs offices or posts, as well as any violation of legal or regulatory provisions relating to the possession or transportation of goods within the customs territory."

Likewise, Article 7 concerning prohibitions provides as follows:

"For the purposes of this Code, prohibited goods are considered to be all goods whose importation or exportation is prohibited for whatever reason, or which are subject to restrictions, quality requirements, packaging requirements or specific formalities."

It is therefore established against the vessel **MT RAYYAN I**, represented by its Master, Mr **DMYTRO Popov** (Ukrainian passport No. FS338270); the shipowner **ASLAN SHIPPING SERVICES DWC-LLC**, represented by its counsel Mr **Koffi K.**, lawyer at the Bar of Togo; represented by Mr **GOUDJO Samson**, Managing Director of **SAM NEGOCE INTER TRANS**; the agency **NEW MARITIME TOGO**, represented by its Managing Director Mr **KUTSONYA Ayaovi** (passport No. G4913540; Tel. 90 15 82 25); the insurer **BUDD TOGO**, the vessel's P&I Club, represented by Mr **AGBEKODO Mensah** (National Identity Card No. 0224-477-6065; Tel. 91 15 57 44); the craft **KPO AMESINU COMPANY**, represented by Messrs **OBINNA Nuachukwu, AYISSOU Samuel and ADZIGBLEKOU Christian**; and all other persons involved, an act constituting the smuggling of prohibited goods under the aforementioned provisions.

This customs offence is classified as a **third-class offence**, provided for and punishable under Article 361, paragraph 2, of Law No. 2018-007 of 25 June 2018 establishing the National Customs Code (CDN), resulting in:

- imprisonment for **one (1) to three (3) years**;
- confiscation of the object of the fraud;
- confiscation of the means of transport;
- confiscation of objects used to conceal the fraud; and
- a fine equal to **four times the value of the confiscated objects**, calculated as follows:

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MT RAYYAN I

Description	Value	Customs duties	Domestic value
Vessel MT RAYYAN I	5,730,000,000	1,948,200,000	7,678,200,000
Diesel – 10,009.910 m^3	6,540,975,700	2,701,422,964	9,242,398,664
Total customs duties		**4,649,622,964**	
Fine		(7,678,200,000 + 9,242,398,664) × 4	**67,682,394,656**
Fine + confiscation – MT RAYYAN I			**84,602,993,320**

KPO AMESINU COMPANY

Description	Value	Customs duties	Domestic value
Canoe KPO AMESINU COMPANY	2,500,000	850,000	3,350,000
875 litres of diesel	578,576	237,216	815,792
Fine		(3,350,000 + 815,792) × 4	**16,663,168**
Total customs duties		**1,087,216**	
Fine + confiscation – KPO AMESINU COMPANY			**20,828,960**

Total general customs duties: 4,650,710,180 CFA francs

GRAND TOTAL: 84,623,822,280 CFA francs

Consequently:

The vessel **MT RAYYAN I**, the shipowner **ASLAN SHIPPING SERVICES DWC-LLC**, the agency **NEW MARITIME TOGO**, **SAM NEGOCE INTER TRANS**, **BUDD TOGO**, and all persons concerned are liable to the OTR for:

- confiscation of the means of transport;
- confiscation of objects used to conceal the fraud;
- confiscation of the object of the fraud (diesel fuel); and
- a fine equal to four times the value of all confiscated objects;

representing a total fiscal penalty of **eighty-four billion six hundred and two million nine hundred and ninety-three thousand three hundred and twenty (84,602,993,320) CFA francs**, together with imprisonment of **one (1) to three (3) years** for the defendants.

The canoe **KPO AMESINU COMPANY**, and all persons concerned, are liable to the OTR for:

- confiscation of the means of transport;
- confiscation of objects used to conceal the fraud;
- confiscation of the object of the fraud (diesel fuel); and
- a fine equal to four times the value of all confiscated objects;

representing a total fiscal penalty of **twenty million eight hundred and twenty-eight thousand nine hundred and sixty (20,828,960) CFA francs**, together with imprisonment of **one (1) to three (3) years** for the defendants.

We informed the Master of MT RAYYAN I, the shipowner ASLAN SHIPPING SERVICES DWC-LLC, NEW MARITIME TOGO, SAM NEGOCE INTER TRANS, BUDD TOGO and all persons concerned of our intention to draw up this Statement of Findings on **21 August 2026**, and asked them to appear at our office at **14:00** to attend, have their statements recorded therein and sign it.

We informed them that they had the right to be assisted by legal counsel in order to discuss or respond to the Administration's proposals.

Having attended the premises of the **Directorate of Customs Operations at Lomé Port** on **21 August 2026**, we drew up this Statement of Findings in the presence of Messrs **AMEKOUDI K. Koffi, GOUDJO Samson, KUTSONYA Ayaovi and AGBEKODO Mensah**.

Having reviewed the case file, **Me. AMEKOUDI K. Koffi**, lawyer at the Bar of Togo and counsel for the shipowner, stated that the vessel and its shipowner were unaware of the isolated acts of diesel trafficking, according to the statements made by the Master and the vessel's crew.

Counsel further stated that, in any event, his client acknowledged the acts committed by members of the crew of MT RAYYAN I and requested the indulgence of the Customs Administration.

He further added that **MT RAYYAN I has been operating in Togolese waters for more than six months**, and is therefore a commercial partner of Togo, and could never have intended to organise fraud or smuggling in Togolese waters.

We read this Statement of Findings to them and invited them to sign it, which they agreed to do.

Done in Lomé, on the day, month and year stated above.

THE PARTIES CONCERNED
THE OTR OFFICERS