

Country by Country report

2018

RioTinto



For the last decade, we have voluntarily published our taxes and payments to governments.

In this report, for the first time, we are building on the comprehensive disclosures in our 'Taxes paid: Our economic contribution 2018' (2018 Taxes paid report) to disclose associated financial information on a country-by-country basis for all countries in which we had a taxable presence in 2018.

In 2018, we paid \$6.6 billion in taxes and royalties globally, including \$4.8 billion in Australia.

We disclose country-by-country information including total revenues, related party revenues, income tax paid, income tax accrued, number of employees and tangible assets. We also provide information about our activities in each country.

For ease of reference, we have provided the country-by-country disclosures on a regional basis with associated commentary, and through a comprehensive table at the end of this report.

Detailed information on our global payments to governments, our tax policy and approach to tax and transparency can be found in our 2018 Taxes paid report. This report complements and expands on those disclosures. We commit to making these additional disclosures on an annual basis.

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Cover image: Perth skyline

Image: Karratha, Pilbara region, Western Australia

Asia Pacific

Key countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Australia	21,718,623,832	5,905,304,661	27,623,928,493	11,772,852,773	3,164,785,264	3,487,567,937	18,451	28,148,879,082
China	48,710,810	38,306,060	87,016,870	7,375,176	5,639,048	3,715,323	198	19,830,920
Indonesia	457,025,265	20,792,149	477,817,414	219,233,787	4,165,229	–	1,615	–
Mongolia	1,185,841,510	3,556,046	1,189,397,556	(337,524,465)	298,453	124,329	2,886	9,835,769,428
New Zealand	5,003,116	607,078,210	612,081,326	178,354,038	14,601,086	1,159,835	566	263,791,926
Singapore	7,696,902,932	4,599,204,138	12,296,107,070	608,488,846	35,317,137	21,882,138	463	789,165,920

Australia

Australia is home to around half of our global assets, and is the location where we pay the most tax. We produce and export a range of commodities, including: iron ore, bauxite, alumina, aluminium, diamonds, salt and uranium.

Of the \$6.6 billion that we paid globally in taxes and royalties during 2018, \$4.8 billion was paid in Australia, including \$3.1 billion in corporate tax.

In addition, we paid \$0.6 million in corporate tax in relation to a minority interest in an equity accounted unit which is not consolidated for accounting purposes.

China

Business activities include administrative and sales and marketing support services, blending and distribution of iron ore steel powder materials.

Indonesia

For almost 25 years, we held a 40% interest in the Grasberg copper mine in Indonesia. We sold this interest in December 2018. Other activities include administrative services.

Corporate income tax paid consisted of withholding tax. No other corporate income tax was payable due to the application of losses carried forward from prior years.

Mongolia

The Oyu Tolgoi copper mine is a major contributor to the Mongolian economy.

In 2018, the operation generated \$308 million in taxes, royalties and other payments to Mongolian governments. Overall Oyu Tolgoi has paid more than \$2.3 billion in taxes and royalties since 2010.

The underground copper mine is still under construction and was therefore in an operating tax loss position for 2018.

Oyu Tolgoi is owned by the government of Mongolia, (34%) and Turquoise Hill Resources (66%) of which we own 51%.

Other activities in Mongolia include exploration, information and technology services, administration, and support services.

New Zealand

New Zealand's Aluminium Smelter (NZAS) is a joint venture owned by Rio Tinto (79.36%) and Japan's Sumitomo Chemical Company (20.64%). NZAS converts alumina into aluminum using renewable hydroelectricity.

Tax paid and accrued is lower than the statutory rate of 28% due to accounting gains that are not taxable until realised.

Singapore

With more than 450 employees based in Singapore in 2018, our commercial centre brings together our global sales and marketing, procurement and marine and logistics teams, supported by functions including market analysis, economics, commercial treasury, insurance, human resources, legal, corporate relations and finance.

The related party revenues for Singapore relate to the activities undertaken by our commercial centre and include sales of commodities as well as fees for services.

Asia Pacific

Other countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Hong Kong	–	871,753	871,753	309,026	–	–	1	804
India	3,211,901	18,009,988	21,221,889	3,638,050	1,933,590	38,853	288	3,483,933
Japan	8,181	10,616,949	10,625,130	1,018,551	679,648	(438,166)	26	3,974,227
Kazakhstan	697,200	2,766,379	3,463,579	(10,094,011)	–	–	28	755,598
Korea, Republic Of	23,957	1,984,851	2,008,808	288,029	274,674	120,120	8	5,213
Laos	49,578	–	49,578	(1,586,381)	–	–	6	21,066
Malaysia	15,571,677	12,781,814	28,353,491	589,643	–	494,967	2	7,518,303
Papua New Guinea	1,972	48,568	50,540	(8,173,877)	5,265	4,889	6	203,884
Philippines	–	–	–	–	–	–	–	–
Taiwan	98	341,208	341,306	56,160	8,006	20,873	1	–

The primary activities in these jurisdictions for 2018 include:

- Hong Kong: sales and marketing support services
- India: group services, administrative and sales and marketing support services, blending and distribution of iron ore steel powder materials
- Japan: administrative and sales and marketing support services
- Kazakhstan – exploration
- Korea: administrative and sales and marketing support services
- Laos: exploration
- Malaysia: distribution
- Papua New Guinea: exploration
- Philippines: dormant
- Taiwan: administrative and sales and marketing support services

North and South America

Key countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Brazil	1,448,016	99,772,076	101,220,092	620,857	6,485,399	4,833,511	93	155,838,403
Canada	4,590,974,047	4,396,137,672	8,987,111,719	2,156,608,973	114,442,869	36,837,540	10,620	13,269,292,214
Chile	16,798	23,466	40,264	(48,522,523)	221,284	293,741	43	514,979
United States	5,067,787,988	500,462,948	5,568,250,936	(76,248,409)	16,613,011	3,697,153	3,792	5,174,294,935

Brazil

We have a 10% interest in the Alumar alumina refinery in São Luís, Maranhão, north east Brazil – the largest alumina refinery in South America. Alumar is accounted for as a jointly controlled asset which is proportionately consolidated.

In addition, we paid \$0.2 million in corporate tax in relation to our 12% interest in the Mineração Rio do Norte (MRN) bauxite mine in Porto Trombetas, northern Brazil, one of the country's largest bauxite mines. MRN is an equity accounted unit which is not consolidated for accounting purposes.

Canada

We are the largest mining and metals company operating in Canada, where we produce a range of commodities including iron ore, alumina, aluminium, diamonds, and ilmenite ore. From ilmenite ore, we produce high-quality titanium dioxide feedstock and remove iron to produce high-purity pig iron, steel billets and metal powders.

Corporate income tax paid is lower than the statutory rate primarily due to the utilisation of tax losses brought forward from previous years.

The majority of the related party revenues relate to the sale of aluminium, diamonds and iron ore products to related parties located in the US, UK and Singapore. Of these, the highest proportion relates to sales to a US related party, for sale to US customers.

Chile

The financial information in the table relates to exploration activity in Chile.

In addition, we paid \$321.9 million of corporate tax in Chile in relation to our 30% interest in the Escondida copper mine, the world's largest copper producer, located in Northern Chile. Escondida is an equity accounted unit which is not consolidated for accounting purposes.

United States

We have a number of operating assets in the United States.

Our Kennecott mine is a world-class, integrated copper mining operation located just outside Salt Lake City, Utah. Our operation includes a concentrator, smelter and refinery. We also mine borates, a naturally occurring mineral, from our mine in Boron, California.

The Resolution Copper project in Arizona, one of the world's largest copper deposits, is progressing to the final stage of permitting.

Although on a US consolidated group basis there was an overall accounting loss, the income tax paid represents payments to US state tax authorities.

North and South America

Other countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Argentina	2,216,162	–	2,216,162	(34,160,012)	5,435	5,435	–	–
Aruba	–	–	–	(27,240)	–	–	–	–
Bermuda	–	–	–	(524,164)	–	–	–	–
Bolivia	–	–	–	(7,353)	–	–	–	–
British Virgin Islands	–	–	–	–	–	–	–	–
Colombia	144,535	–	144,535	(11,739,885)	–	76,626	–	–
Jamaica	–	–	–	(2,987,696)	–	–	–	–
Mexico	–	–	–	(96,900)	–	–	–	–
Peru	3,498,762	1,199,019	4,697,781	(20,367,033)	(157,094)	–	74	17,525,450
Venezuela	–	–	–	–	–	–	–	–

The primary activities in these jurisdictions for 2018 include:

- Argentina: exploration
- Aruba: holding company – this entity is dormant and is targeted for liquidation (refer to page 25 of our 2018 Taxes paid report)
- Bermuda: holding company; no tax benefit is obtained from this entity (refer to page 25 of our 2018 Taxes paid report)
- Bolivia: exploration
- British Virgin Islands: holding shares; this entity is dormant and is targeted for liquidation (refer to page 25 of our 2018 Taxes paid report)
- Colombia: exploration
- Jamaica: rehabilitation
- Mexico: exploration
- Peru: exploration, including our La Granja copper project, and administrative services
- Venezuela – dormant

Europe

Key countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Belgium	477,852,296	6,872,149	484,724,445	30,124,850	1,476,525	1,461,540	53	35,332,031
France	1,313,018,899	213,061,147	1,526,080,046	211,431,316	–	19,065,423	798	59,281,609
Iceland	2,034,609	555,536,447	557,571,056	(42,101,140)	(1,998)	–	399	496,051,561
Luxembourg	12,583,026	446,521,173	459,104,199	41,076,423	3,958,453	12,890,271	1	–
Netherlands	25,109,291	467,955,737	493,065,028	(25,931,938)	2,213,593	22,566,128	127	1,935,052
Serbia	1,217,842	–	1,217,842	(32,543,045)	–	–	34	137,982
United Kingdom	2,936,805,859	1,904,593,216	4,841,399,075	3,146,021,860	35,473,499	139,685,985	287	52,575,455

Belgium

Our main business activities in Belgium are the sorting, selling and marketing of diamonds from our diamond mines in Australia and Canada, and a non-Rio Tinto mine in Zimbabwe.

Our business in Belgium qualifies for the Diamond Tax Regime. This results in an effective tax rate for 2018 that is lower than the general statutory corporate tax rate in Belgium.

France

In 2018, the main business activity in France was our aluminium smelter in Dunkerque. This was sold in December 2018. The activities that remain in France are related to legacy businesses, sales and marketing services, and research and development.

The profit before tax includes an accounting gain on the sale of Dunkerque which did not result in a gain for tax purposes due to the tax cost base of the assets. In addition, the French tax group generated an operating loss for tax purposes. Consequently, no corporate income tax was payable in 2018.

Iceland

Our primary business activity in Iceland is the ISAL aluminium smelter, which produces some of the highest quality, lowest carbon footprint aluminium in the world, with 100% of our electricity generated from clean, renewable hydropower, supplied by the power company Landsvirkjun.

Luxembourg

The Turquoise Hill Resources Group provides mine development funding in relation to the Oyu Tolgoi project through a Luxembourg financing entity where the application of a Double Tax Agreement reduces withholding taxes. This funding arrangement is transparent to the revenue authorities, underpinned by revenue authority rulings, and subject to international tax rules (specifically controlled foreign corporation rules) in the UK and Canada.

Netherlands

Business activities in the Netherlands include manufacturing and production of anode; storage, packaging and distribution of borates; and other holding structure activities. In addition, the Netherlands is the location of the holding company for TRQ's investment in Oyu Tolgoi LLC (OT LLC), the owner of the Oyu Tolgoi Project in Mongolia.

Serbia

Serbia is home to our Jadar lithium-borate project. The deposit contains jadarite, a mineral we discovered in 2004. This project is in the pre-feasibility stage.

UK

Our corporate headquarters are located in the UK, where we have Corporate functions such as investor relations, treasury, finance and sales and marketing activities. The UK is the holding jurisdiction for most of the group's non-Australian operations. In addition, the UK provides funding to our operations globally.

Unrelated party revenues and profit before tax includes the sale of our interest in the Grasberg copper-gold mine in Indonesia by the UK holding company. The effective tax rate in the UK is lower than the standard statutory rate of 19% because the divestment was not subject to tax under UK law.

Europe

Other countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Germany	52,836	12,603,818	12,656,654	3,990,773	(146,324)	474,250	19	26,050
Italy	–	–	–	–	–	–	–	–
Jersey	–	–	–	(21,251,000)	–	–	–	–
Malta	–	155,746	155,746	135,664	11,598	13,607	–	–
Russia	3,858,554	–	3,858,554	5,876,812	–	–	6	–
Spain	14,668,049	6,737,031	21,405,080	3,737,814	117,105	610,094	22	3,802,438
Switzerland	2,030,970	57,421,039	59,452,009	11,625,908	1,328,347	1,605,976	17	452,347
Turkey	945,886	–	945,886	945,886	–	–	–	–

The primary activities in these jurisdictions for 2018 include:

- Germany – administration and sales and marketing support services
- Italy – dormant
- Jersey – internal group financing activities (refer to page 25 of our 2018 Taxes paid report)
- Malta – insurance activities
- Russia – dormant
- Spain – sales and distribution activities
- Switzerland – insurance activities; sales, marketing and distribution activities; administrative and management activities
- Turkey – dormant; this entity was deregistered in 2018

Africa

Key countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Guinea	–	157,151	157,151	(15,661,112)	–	–	71	–
Madagascar	77,076,473	32,748,971	109,825,444	(31,503,557)	–	39,616	459	763,987,128
Namibia	22,459,968	217,892,782	240,352,750	13,985,048	2,190	281,726	967	177,300
South Africa	880,829,257	80,588,898	961,418,155	126,755,369	59,338,225	53,975,501	1,965	1,460,463,494

Guinea

Our company and Chinalco, which own 45.05% and 39.95% of Simandou respectively, continue to work with the government of Guinea (which owns 15% of the project) to explore ways to optimise, develop and fund the world-class Simandou iron ore deposit and the trans-Guinean infrastructure needed to support the mine.

In 2018, we paid corporate income tax of \$38 million in Guinea in relation to our minority interest in the Sangaredi bauxite mine. Sangaredi is an equity accounted unit, which is not consolidated for accounting purposes.

Madagascar

QIT Madagascar Minerals (QMM), near Fort Dauphin in the Anosy region of south-eastern Madagascar, produces ilmenite which is a major source of titanium dioxide.

Although the mine has been producing for many years, the production level is ramping up to its nameplate capacity. Accordingly, QMM incurred operating tax losses.

QMM is owned by the Government of Madagascar (20%) and Rio Tinto (80%).

Namibia

Our operations in Namibia in 2018 included the Rossing Uranium mine, which was subsequently sold in July 2019. Other business activities in Namibia include minerals exploration.

South Africa

South Africa is home to the Richards Bay Minerals (RBM) operation. RBM is a world leader in heavy mineral sands extraction and refining and is South Africa's largest mineral sands producer. RBM mines the vast mineral rich sands of the northern KwaZulu-Natal province and produces predominantly ilmenite, rutile and zircon.

RBM is a joint venture between Rio Tinto (74%) and Blue Horizon – a consortium of investors and our host Communities Mbonambi, Sokhulu, Mkhwanazi and Dube – which owns 24%. The remaining shares are held in an employee trust.

Africa

Other countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Botswana	–	–	–	(1,196,297)	–	–	1	21,092
Gabon	–	–	–	(11,353)	–	–	–	–
Mauritius	–	–	–	–	–	–	–	–
Morocco	–	–	–	–	–	–	–	13,122
Mozambique	908	–	908	(1,114,572)	–	–	–	647,446
Zambia	–	–	–	(10,786,809)	–	–	16	342,471

The primary activities in these jurisdictions for 2018 include:

- Botswana – exploration
- Gabon – dormant
- Mauritius – dormant
- Morocco – dormant
- Mozambique – Mutamba Mineral Sands project
- Zambia – exploration

Middle East

Key countries

Tax Jurisdiction	Unrelated Party Revenues	Related Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Oman	–	431,686	431,686	118,486	44,862	44,862	2	1,504
United Arab Emirates	101,700	625,226	726,926	106,043	–	–	2	2,012,740

The primary activities in Oman and United Arab Emirates for 2018 include:

- Oman – administrative and support services; we also have a 20% ownership in the Sohar Aluminium Smelter, which is not consolidated for accounting purposes.
- United Arab Emirates – administrative and support services. Subsequent to 2018, this entity is dormant and is targeted for liquidation.

Basis of Preparation

The country-by-country data in this report has been prepared on the following basis:

- Rio Tinto includes Rio Tinto plc, Rio Tinto Limited and subsidiaries, associates and joint arrangements (hereafter and above – “Rio Tinto” or “the Group”). The scope of reporting is described further below.
- This report shows consolidated country data for entities that are consolidated or proportionately consolidated in the 2018 Annual Report. This includes subsidiaries, joint arrangements, joint operations and permanent establishments.
- Data is prepared based on a 100% basis for all operations in which we have a controlling interest, and on our share where we do not have a controlling interest. Unless otherwise stated the results of equity accounted units are not included.
- Amounts disclosed for a relevant jurisdiction relate to the activities of entities which are tax resident in that jurisdiction. Amounts relating to entities which are incorporated in a jurisdiction but which have tax residency in another jurisdiction are disclosed against the jurisdiction of tax residency.
- Amounts for permanent establishment are included in the jurisdiction in which the permanent establishment has a taxable presence.
- The nature of our business varies between countries. In many locations, we have more than one type of activity.
- This report uses consolidated data (as opposed to aggregated data) for Related Party Revenues, Total Revenues, Profit/(loss) before Income Tax and Tangible Assets. This approach has been taken as a significant portion of our revenues and profits are generated in Australia where corporate groups use consolidated reporting for tax purposes. We consider that this method appropriately reflects our global revenues and profits.
- Due to this report being prepared using consolidated financial data, it is not possible to draw conclusions about a single entity, business or venture.
- We use International Financial Reporting Standards (IFRS) data and US dollars, using a consolidated financial reporting system, with additional reliance placed on data from local accounting systems and records, internal human resources data, and other sources as appropriate.
- The financial information taken from our consolidated group reporting system has been prepared under our general financial controls. This report has not been subject to an external audit, statement or opinion.
- This report is prepared by reference to the Global Reporting Initiative Tax & Payments to Governments standard of the Global Sustainability Standards Board.
- It is the responsibility of the management of our company to ensure that appropriate procedures are in place to prepare reporting in line with, in all material respects, this Basis of Preparation.
- All data, unless otherwise stated, are prepared for the year from 1 January to 31 December 2018.
- Where an acquisition is completed in the year, or a company is newly consolidated in the year, the numbers relating to that business are included from the date of acquisition; where a disposal has been completed in the year, the numbers relating to that disposal have been included up to the point of disposal.

- Additionally, where full information for non-controlled and divested entities’ country-by-country data, consistent with the basis of preparation, has not been available, no information on the country-by-country data for that business is reported (none in 2018).

Restatements

The measuring and reporting of the data may in some circumstances involve a degree of estimation. In exceptional circumstances, restatements of prior year reported data may be required (none in 2018).

Definitions

Definitions of the key country-by-country reporting terms and the basis upon which the data has been prepared as follows:

Equity accounted units

Equity accounted units (EAUs) are jointly controlled entities and associates. Under the equity accounting method the investment is recorded initially at cost to the group, including any goodwill on acquisition. In subsequent periods the carrying amount of the investment is adjusted to reflect the group’s share of the EAUs’ retained post-acquisition profit or loss and other comprehensive income.

Tax Jurisdiction

Tax Jurisdiction is the country in which the constituent entities are resident for tax purposes or where they have a taxable presence which may be subject to taxation by the tax authority of that country.

Total Revenues

Total Revenues is the sum of net revenue categories in the group accounts (income statement), being consolidated sales revenue, other operating income, finance income, net gains/(losses) on disposals of interest in business, profit/(loss) related to interest in undeveloped projects, and net exchange gains/(losses). On a jurisdictional basis, where any of the latter three categories are in a net loss position, the loss has not been included in the reported revenue for that jurisdiction.

Total Revenues are the aggregate of revenues from related parties and unrelated parties, which are also disclosed separately.

Related-party revenues

Related-party revenues is the total amount of revenue of all our entities in the relevant tax jurisdiction from transactions with associated enterprises outside that jurisdiction, including transactions between entities considered to be related parties for the purpose of transfer pricing rules. Dividends from related parties are excluded.

Unrelated-party revenues

The term 'unrelated party' includes non-consolidated joint ventures and associates for the purposes of our 2018 Annual Report. Unrelated-party revenues exclude external dividend income.

Permanent Establishment

A permanent establishment is a taxable presence determined by reference to either the domestic legislation within a jurisdiction or under the relevant double tax agreement.

Profit/(loss) before tax

The profit or loss before tax is generally calculated using group accounting policies. Local statutory accounts are required to comply with local accounting standards and therefore may be different from the disclosures in this report. The local statutory accounting profit or loss is the basis for the calculation of taxable profits in individual countries or locations.

Taxes are payable on taxable income rather than the accounting profit or loss. Local tax laws commonly adjust the profit or loss in order to determine the taxable income on which tax is payable. There are many types of adjustments that are made to profit and loss in determining taxable income including adjustments for tax depreciation, items of revenue which are exempt for tax purposes, differences in timing of deductions for expenses and utilisation of prior year losses. Profit before tax shows the accounting result but not the profits subject to tax after compliance with local tax laws.

Corporate income tax paid

This is the jurisdictional share of income tax paid (borne) by the group in the year. In some cases, it may include payments made in relation to previous years under the relevant jurisdictions' tax instalment program. Corporate income tax paid includes withholding tax paid in the jurisdiction, including withholding tax on dividends.

In this report we have also provided details of our share of tax paid in relation to equity accounted units, consistent with our Taxes paid report. Refer to page 12 for a summary of this information.

Income tax accrued – current year

This is the current tax charge on profit or loss for the year. This does not include deferred tax, adjustments to current tax in respect of prior periods, movements in uncertain tax positions or withholding taxes on dividends received.

Number of employees

This is the average number of employees in the year on a full time equivalent basis, including permanent and temporary staff on a long term contract. Some countries show no employees on average for the year. This is typically due to the entities in the relevant jurisdiction not having full time employees located in the country due to the nature of the activities of the constituent entities.

Tangible assets

The data reported comprises the net accounting value of property, plant and equipment and inventories as at the closing balance sheet date on 31 December 2018. It does not include cash or cash equivalents, intangibles or financial assets. The data has been prepared on a consolidated basis.

Our 2018 Country by Country report

Tax Jurisdiction	Unrelated-Party Revenues	Related-Party Revenues	Total Revenues	Profit/(Loss) Before Income Tax	Total Corporate Income Tax Paid/(Refunded)	Income Tax Accrued – Current Year	Number of Employees	Tangible Assets
Argentina	2,216,162	–	2,216,162	(34,160,012)	5,435	5,435	–	–
Aruba	–	–	–	(27,240)	–	–	–	–
Australia	21,718,623,832	5,905,304,661	27,623,928,493	11,772,852,773	3,164,785,264	3,487,567,937	18,451	28,148,879,082
Belgium	477,852,296	6,872,149	484,724,445	30,124,850	1,476,525	1,461,540	53	35,332,031
Bermuda	–	–	–	(524,164)	–	–	–	–
Bolivia	–	–	–	(7,353)	–	–	–	–
Botswana	–	–	–	(1,196,297)	–	–	1	21,092
Brazil	1,448,016	99,772,076	101,220,092	620,857	6,485,399	4,833,511	93	155,838,403
British Virgin Islands	–	–	–	–	–	–	–	–
Canada	4,590,974,047	4,396,137,672	8,987,111,719	2,156,608,973	114,442,869	36,837,540	10,620	13,269,292,214
Chile	16,798	23,466	40,264	(48,522,523)	221,284	293,741	43	514,979
China	48,710,810	38,306,060	87,016,870	7,375,176	5,639,048	3,715,323	198	19,830,920
Colombia	144,535	–	144,535	(11,739,885)	–	76,626	–	–
France	1,313,018,899	213,061,147	1,526,080,046	211,431,316	–	19,065,423	798	59,281,609
Gabon	–	–	–	(11,353)	–	–	–	–
Germany	52,836	12,603,818	12,656,654	3,990,773	(146,324)	474,250	19	26,050
Guinea	–	157,151	157,151	(15,661,112)	–	–	71	–
Hong Kong	–	871,753	871,753	309,026	–	–	1	804
Iceland	2,034,609	555,536,447	557,571,056	(42,101,140)	(1,998)	–	399	496,051,561
India	3,211,901	18,009,988	21,221,889	3,638,050	1,933,590	38,853	288	3,483,933
Indonesia	457,025,265	20,792,149	477,817,414	219,233,787	4,165,229	–	1,615	–
Italy	–	–	–	–	–	–	–	–
Jamaica	–	–	–	(2,987,696)	–	–	–	–
Japan	8,181	10,616,949	10,625,130	1,018,551	679,648	(438,166)	26	3,974,227
Jersey	–	–	–	(21,251,000)	–	–	–	–
Kazakhstan	697,200	2,766,379	3,463,579	(10,094,011)	–	–	28	755,598
Korea, Republic Of	23,957	1,984,851	2,008,808	288,029	274,674	120,120	8	5,213
Laos	49,578	–	49,578	(1,586,381)	–	–	6	21,066
Luxembourg	12,583,026	446,521,173	459,104,199	41,076,423	3,958,453	12,890,271	1	–
Madagascar	77,076,473	32,748,971	109,825,444	(31,503,557)	–	39,616	459	763,987,128
Malaysia	15,571,677	12,781,814	28,353,491	589,643	–	494,967	2	7,518,303
Malta	–	155,746	155,746	135,664	11,598	13,607	–	–
Mauritius	–	–	–	–	–	–	–	–
Mexico	–	–	–	(96,900)	–	–	–	–
Mongolia	1,185,841,510	3,556,046	1,189,397,556	(337,524,465)	298,453	124,329	2,886	9,835,769,428
Morocco	–	–	–	–	–	–	–	13,122
Mozambique	908	–	908	(1,114,572)	–	–	–	647,446
Namibia	22,459,968	217,892,782	240,352,750	13,985,048	2,190	281,726	967	177,300
Netherlands	25,109,291	467,955,737	493,065,028	(25,931,938)	2,213,593	22,566,128	127	1,935,052
New Zealand	5,003,116	607,078,210	612,081,326	178,354,038	14,601,086	1,159,835	566	263,791,926
Oman	–	431,686	431,686	118,486	44,862	44,862	2	1,504
Papua New Guinea	1,972	48,568	50,540	(8,173,877)	5,265	4,889	6	203,884
Peru	3,498,762	1,199,019	4,697,781	(20,367,033)	(157,094)	–	74	17,525,450
Philippines	–	–	–	–	–	–	–	–
Russia	3,858,554	–	3,858,554	5,876,812	–	–	6	–
Serbia	1,217,842	–	1,217,842	(32,543,045)	–	–	34	137,982
Singapore	7,696,902,932	4,599,204,138	12,296,107,070	608,488,846	35,317,137	21,882,138	463	789,165,920
South Africa	880,829,257	80,588,898	961,418,155	126,755,369	59,338,225	53,975,501	1,965	1,460,463,494
Spain	14,668,049	6,737,031	21,405,080	3,737,814	117,105	610,094	22	3,802,438
Switzerland	2,030,970	57,421,039	59,452,009	11,625,908	1,328,347	1,605,976	17	452,347
Taiwan	98	341,208	341,306	56,160	8,006	20,873	1	–
Turkey	945,886	–	945,886	945,886	–	–	–	–
United Arab Emirates	101,700	625,226	726,926	106,043	–	–	2	2,012,740
United Kingdom	2,936,805,859	1,904,593,216	4,841,399,075	3,146,021,860	35,473,499	139,685,985	287	52,575,455
United States	5,067,787,988	500,462,948	5,568,250,936	(76,248,409)	16,613,011	3,697,153	3,792	5,174,294,935
Venezuela	–	–	–	–	–	–	–	–
Zambia	–	–	–	(10,786,809)	–	–	16	342,471

Total corporate income tax paid / (refunded) per table above

Rio Tinto's share of non-consolidated entities

Australia	619,635
Brazil	196,960
Chile	321,898,078
Guinea	38,737,561

Total corporate income tax paid: Taxes paid report

3,830,586,614

Note: For the purposes of our Taxes paid report, countries where taxes paid in the year are less than \$0.1m are excluded from reporting. Therefore, the total corporate income tax paid (\$3,830.6m) is higher than the figure in the Taxes paid report (\$3,830.4m).