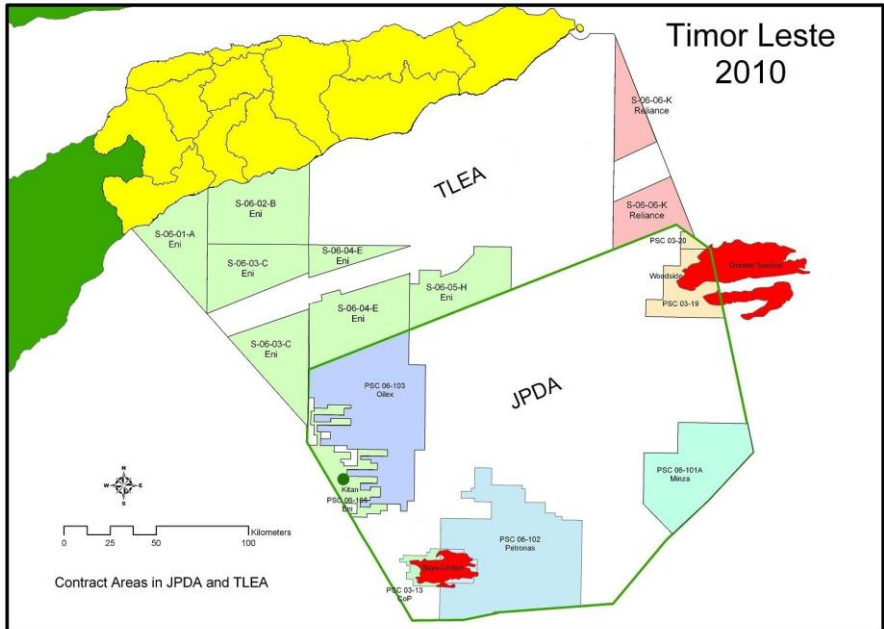


TL-EITI

Timor-Leste Extractive Industry Transparency Initiative



**Iniciativa Transparéncia Industria Estrativa
Timor-Leste**

Ministério Petróleo no Rekursus Minerais

Repúblika Demokrátika Timor-Leste

31 Dezembro 2010

LIAN :

TETUN



MOORE STEPHENS



**INISIATIVA TRANSPARÉNSIA INDUSTRIA
ESTRATIVA TIMOR-LESTE
(TL-EITI)**

**RELATÓRIU INDEPENDENTE REKONSILIASAUN BA TINAN
2010**

Dezembru 2012



Relatóriu ne'e prepara tuir pedidu hosi Multi Stakeholder Working Group ne'ebé responsavel ba Inisiativa Transparénsia Industria Estrativa iha Timor-Leste (TL-EITI). Vizaun sira espresa iha relatóriu ne'e mak sira ne'ebé mai hosi Rekonsiliadór Independente sira no la iha dalan seluk refleta opiniaun ofisiál Sekretariadu TL-EITI. Relatóriu ne'e prepara eskuzivamente ba uzu TL-EITI nian no parte sira seluk la bele uza, no la'os mós ba objetivu seluk ne'ebé la'os sira ne'ebé iha intensaun ba.

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LISTA ABREVIASUN

BPA	Banking and Payments Authority
CBTL	Central Bank of Timor-Leste
EITI	Extractive Industries Transparency Initiative
ETRS	East Timor Revenue Services
FTP	First Tranche Petroleum
IFAC	International Federation of Accountants
ISRS	International Standards on Related Services
JPDA	Joint Petroleum Development Area
MSWG	Multi-Stakeholder Working Group
NPA	National Petroleum Authority
PSC	Petroleum Sharing Contract
PTA	Petroleum Tax Directorate
TL	Timor-Leste
TLEA	Timor-Leste Exclusive Area
TL-EITI	Timor-Leste Extractive Industries Transparency Initiative
VAT	Value Added Tax
WHT	Withholding Tax

MENSAGEN

Dala ida tan, kongratulasaun ba sira ne'ebé envolve iha TL-EITI.

Ami prodús ona relatóriu ezesionál TL-EITI rua ba tinan 2010 no 2011. Ne'e aliña liu ho polítika governu nian atu hodi sai kompletamente transparente ho nia povu kona-ba jere Rekursus Naturais nasaun nian.

Ia kleur tan Timor Leste, sei fo sai /publika kontratu no informasaun desagregadu.

Ha'u hatene katak, ba razaun ida ka seluk, la'ós ema hotu-hotu iha hanoin hanesan katak relatóriu sira daudaun ne'e tenke detallu. Relatóriu sira daudaun ne'e la iha konsensu tomak hosi TL-MSG nian maibé hetan bensaun hosi maioria TL MSG nian.

Depois ho kuidadu konsidera implikasaun hosi publikasaun relatóriu detallu ida hanesan ne'e, no ho kuidadu haree ba buat ne'ebé loos no falsu, ha'u to'o ba konkluzau katak buat ne'ebé loos boot liu duke buat falsu, ne'e duni nu'udar Pontu fokal TL MSG nian ha'u husu atu publikasaun ba relatóriu 2010 no 2011 ne'ebé aseita ona hosi maioria MSG-TL nian.

Informasaun sira ne'e valor tebes no iha ona ema sira nia liman kona-ba osan hira mak sira nia rekursu lori mai nasaun, ez. 2008-billiaun \$US2.5, 2009-billiaun \$US1.7, 2010-billiaun \$US2.1 no 2011-billiaun \$US3.4.

Relatóriu detallu ida hanesan ne'e populasaun sei fó konfiansa ba sira nia Governu ne'ebé bele tradús ba instabilidade nasaun ida nian. Nu'udar nasaun pós konfliktu ida, Timor-Leste tenke foti medida sira hodi asegura estabilidade, nune'e nasaun bele sente dezvoltamentu ekonómiku. Relatóriu sira ne'e iha sira nia dalan rasik ne'ebé sei kontribui ba estabilidade iha ita nia nasaun.

Dala ida tan kongratulasaun ba hotu-hotu



Alfredo Pires

Alfredo Pires
Ministro Petróleo no Rekursus Minerais

SUMÁRIU EZEKUTIVU

Rekonsiliaun Datoluk Inisiativu Transparénsia Indústria Estrativu Timor-Leste nian kobre períodu 1 Janeiro ba 31 Dezembru 2010, hala'o hosi *Moore Stephens* tuir ami nia Kontratu Servisu datadu 30 Abril 2012 no hanesan aprova ona hosi Multi Stakeholder working Group (MSWG).

Obrigásaun ne'e konstitui hosi rekonsiliaun detalladu ida hosi pagamentu sira ne'ebé halo no deklarara ona hosi kompañia Mina & Gás no ba dadus rendimentu ne'ebé fornese hosi entidade no Ajénsia oioin Governu Timor-Leste nian.

Objetivu prinsipál hosi ezersísiu rekonsiliaun mak atu tulun Governu Timor-Leste no stakeholder/parseirus relevante sira hodi determina kontribuisaun ne'ebé setór Mina no Gás halo hela ba nasaun nian dezvoltamentu ekonómiku no sosiál no ida ne'e hodi hadi'a transparénsia no responsabilidade iha setór estrativa rekursus naturais.

Deskoberta prinsipál sira ne'ebé mai hosi servisu rekonsiliaun

Deskoberta prinsipál sira rezulta hosi ami nia servisu mak hanesan tuir mai ne'e:

1. Kompañia mina sira hotu no Ajénsia Governu sira hotu uza ona formatu relatóriu ba ezersísiu rekonsiliaun 2010 nian. Iha total, kompañia Mina & Gás 20 no Ajénsia Governu nian 3 inklui tiha ona iha scope rekonsiliaun.
2. Diferensa total entre pagamentu sira ne'ebé deklarara ona hosi kompañia mina no Ajénsia Governu nian ne'ebé simu pagamentu sira ne'e durante 2010, molok ami nia servisu rekonsiliaun, ho montante to'o **USD (7,572,601)**, hanesan tuir mai ne'e:

	Kompañia (US\$)	Governu (US\$)	Diferensa (US\$)	%
Pagamentu total deklaradu	2,157,291,800	2,149,719,199	7,572,601	0.4%

3. Depois hosi ami nia servisu rekonsiliaun, ami bele ajusta deskripsiaun sira hotu kona-ba deklasaun ne'ebé halo hosi kompañia no ne'ebé halo hosi Ajénsia Governu nian:

	Kompañia (US\$)	Governu (US\$)	Diferensa (US\$)	%
Pagamentu total deklaradu	2,149,721,568	2,149,721,568	-	0.0%

Tipu ajustamentu sira ne'ebé halo ona durante ami nia servisu rekonsiliaun, hamutuk ho sira nia valór sira detalladu iha sesaun 4.3 relatóriu ne'e.

4. Ami halo iha tabela kraik ne'e sumáriu ida kona-ba montante ne'ebé deklarada ona hosi kompañia estrativa sira iha ezersísiu rekonsiliaun nia rohan.

Nú.	Kompañia	Kompañia (US\$)	Governu (US\$)	Diferensa (US\$)
1	ConocoPhillips (03-12) Pty Ltd	720,537,387	720,537,387	-
2	ConocoPhillips JPDA Pty Ltd	303,844,825	303,844,825	-
3	ConocoPhillips (Timor Sea) Pty Ltd	153,998,136	153,998,136	-
4	ConocoPhillips (03-13) Pty Ltd	106,728,004	106,728,004	-
5	ConocoPhillips (Emet) Pty Ltd	18,061,806	18,061,806	-
6	ConocoPhillips (03-19) Pty Ltd	6,558	6,558	-
7	Eni JPDA 03-103 Limited	200,932,221	200,932,221	-
8	Eni JPDA 06-105 Pty Ltd	6,989,354	6,989,354	-
9	Eni Timor Leste SpA	318,858	318,858	-
10	Santos	220,135,671	220,135,671	-
11	Inpex Sahul	226,552,562	226,552,562	-
12	Tokyo Timor Sea Resources	167,637,643	167,637,643	-
13	Woodside Petroleum	689,050	689,050	-
14	Minza Oil & Gas	90,330	90,330	-
15	Petronas	11,564,779	11,564,779	-
16	Oilex	4,476,530	4,476,530	-
17	Reliance Exploration & Production	104,880	104,880	-
18	Talisman	-	-	-
19	Japan Energy E and P	11,374	11,374	-
20	AusAid	7,041,600	7,041,600	-
	Total	2,149,721,568	2,149,721,568	-

5. Ami tau iha tabela kraik ne'e sumáriu pagamentu sira deklarada ona liuhosi impostu iha ezersísiu rekonsiliaun nia rohan.

Nú.	Rendimentu Tributáriu	Kompañia (US\$)	Governu (US\$)	Diferensa (US\$)
Petroleum Tax Directorate		897,109,913	897,109,913	-
1	Income tax	443,226,998	443,226,998	-
2	Additional Profits Tax/Supplemental Profit Tax	377,246,383	377,246,383	-
3	Branch Profits Tax	1,791,360	1,791,360	-
4	VAT	34,575,091	34,575,091	-
5	Withholding Tax	13,376,590	13,376,590	-
6	Wages Tax	6,136,664	6,136,664	-
7	Penalty / Interest	20,756,827	20,756,827	-
8	Other Payments	-	-	-
National Petroleum Authority		1,245,273,790	1,245,273,790	-
9	FTP - Condensate/Crude Oil	74,882,547	74,882,547	-
10	FTP - Liquefied Petroleum Gas	30,196,332	30,196,332	-
11	FTP - Gas	59,561,680	59,561,680	-
12	Profit oil & gas payments	1,076,609,231	1,076,609,231	-
13	JPDA - Application Fee	-	-	-
14	JPDA - Seismic Data Fee	-	-	-
15	JPDA - Development Fee	3,064,000	3,064,000	-
16	JPDA - Contract Service Fee	960,000	960,000	-
17	TL Exclusive Area - Application Fee	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-
Central Bank of Timor-Leste		7,337,865	7,337,865	-
19	TL Exclusive Area - License Fee/Surface Fee	7,337,865	7,337,865	-
Total		2,149,721,568	2,149,721,568	-



Tim Woodward
Partner
Moore Stephens LLP
18 Dezembru 2012

150 Aldersgate Street
London EC1A 4AB

1. INTRODUSAUN

1.1 Inisiativa Transparénsia Indústria Estrativa (EITI)

1.1.1 Harii

Inisiativa Transparénsia Indústria Estrativa (EITI) fó sai dahuluk iha Sorumutuk Mundiál kona-ba Dezenvolvimentu Sustentável iha Johannesburg tinan 2002 (the 'Earth Summit 2002'), no ofisialmente lansa iha Londres iha 2003. Ida ne'e harii ho rekoñesimentu katak, bainhira mina, gás no minerál bele tulun hodi hasa'e padraun moris iha mundu tomak, iha nasaun sira ne'ebé rekursus sira ne'e la jere ho apropriadu, bele hamosu korrupsaun no konfliktu no, ba ema barak, kualidade moris ne'ebé tuun loos.

Nune'e, inisiativa ne'e nia intensaun mak atu hadi'a transparénsia liuhosi kompañia iha setór Mineráls publika sira nia pagamentu impostu no Ajensia / governamentál sira mos fó sai/publika montante ne'ebé simu ona hosi kompañia sira ne'e. Nune'e, EITI promove governasaun ne'ebé di'ak liu-liu iha nasaun sira ne'ebé riku ho mina, gás no rekursus minerál, no buka hodi hatun risku diversaun ka uza fundu ne'ebé la loos ne'ebé hamosu liuhosi dezenvolve indústria estrativa nasaun ida nian. Ida ne'e funsiona liuhosi governu sira nia kooperasaun hamutuk, kompañia setór privadu, grupu sociedade sivil, investedór no organizaun internasionál.

Iha estrutura formál ida ba simu nasaun sira tama ba EITI, iha ne'ebé governu sira hakarak hetan membru tenke halo tuir rekezitu lima:

1. Rekere atu governu hasai deklarasaun públiku ida ne'ebé klaru kona-ba nia intensaun hodi implementa EITI;
2. Rekere atu governu iha kompromisu hodi servisu ho sociedade sivil no kompañia Mina sira iha implementasaun EITI;
3. Rekere governu hodi nomeia ema seniór ida hodi lidera iha implementasaun EITI;
4. Rekere governu hodi estabesele Multi Stakeholder Working Group hodi hamatan/ haree prosesu implementasaun EITI; no
5. MSWG, halao konsultasaun ho xave stakeholder EITI nian, tenke aseita no publika tomak planu servisu (work plan); konstitui alvu sira ne'ebé bele sukat, no tempu ba implementasaun no inkorpora avaliasaun ba aumenta koñesimentu (capacity building)

Bainhira simu ona nu'udar kandidatu EITI nian, nasaun ne'e tuirmai servisu hodi sai nasaun kumpridor EITI. Ne'e envolve nomeasaun ba administradór ida ne'ebé "bele fiar, independente", no fó sai no disemina informasaun kona-ba kompañia estrativa nia pagamentu mina, gás no Mineráls ba governu tuir padraun (sujea ba seque/pagamentu sira ne'ebé tau hamutuk iha prosesu hodi asegura katak informasaun ne'e kompriensivu, bele kompriende no atuál). Nasaun kandidatu sira fó tempu razoável ida (bainbain fulan tolu-nulu) hodi bele sai kumpridor ho padraun EITI nian.

Ikus-ikus ne'e, 62 kompañia mina, gás no Mineráls ne'ebé boot tebes mak apoiu no ativa partisipa iha prosesu EITI, liuhosi komitmentu internasionál no asosiasaun indústría nian. Liután hosi ne'e, EITI manan tiha ona apoiu hosi instituisaun investimentu globál liu 80, jere hamutuk liu hosi dolár Amerikanu (US) biliaun 16.

1.1.2 Prinsípiu jerál sira

EITI estabelese padraun internasionál ida hodi fo posivel ba kompañia atu publika kona-ba hira mak sira selu no governu sira hodi fó sai/publika kona-ba hira mak sira simu.

Ema biliaun 3.5 moris iha nasaun sira ne'ebé riku iha mina, gás no minerál. Ho governasaun ne'ebé di'ak, esplorasauun rekursus sira ne'e bele hamosu rendimentu ne'ebé boot hodi hasa'e kresimentu no redus ki'ak. Maibé, bainhira governasaun fraku, bele rezulta iha ki'ak, korrupsaun, no konfliktu. EITI hakarak haforsa governasaun liuhosi hadi'a transparénsia no akontabilidade iha setór estrativu.

Objetivu hosi inisiativa ne'e mak atu enkoraja governasaun ne'ebé di'ak iha nasaun sira ne'ebé riku iha rekursus liuhosi verifikasaun no publikasaun kona-ba pagamentu kompañia nian no rendimentu governu nian hosi mina, gás no Minerál.

EITI nu'udar koaligásaun entre governu, kompañia Mina, grupu sosiedade sivil, investidór no organizausaun internasionál. Iha 2005, EITI hala'o prosesu konsultasaun ne'ebé luan no ezaustivu hodi halo mapamentu futuru inisiativu nian. Ne'e hala'o hosi Grupu Asesoria Internasionál (IAG), ne'ebé prodús relatóriu ida konstitui estrutura governasaun EITI nian, metodolojia ne'ebé aprova ona no diresaun futuru nian.

EITI iha nia metodolojia ida ne'ebé forte no fleksivel ne'ebé asegura padraun globál ida mantein liuhosi implementasaun hosi nasaun sira ne'ebé diferente. Konsellu EITI no Sekretariadu Internasionál mak sai nu'udar garantór metodolojia ne'e. Implementasaun ne'e rasik, sei sai nu'udar responsabilidade kada nasaun. EITI, iha rede ida, nu'udar padraun dezenvolidu internasionál ida ne'ebé promove transparénsia rendimentu iha nivel lokál.

EITI nia Livru referensia (Source Book) fornese matadalan ilustrativu hodi tulun nasaun sira ne'ebé hakarak hodi implementa inisiativa, no mos ba kompañia no stakeholder seluk ne'ebé hakarak apoiu atu implementa. Regra EITI ne'e, inklui liña matadalan validasaun nian, estabelese ona metodolojia ne'e duni nasaun sira presiza halo tuir hodi sai kumpridor ho EITI.

1.1.3 Vantajen

Implementasaun EITI bele fornese benefísiu ne'ebé ho eskalaun boot:

- Nasaun sira ne'ebé riku iha Rekursus Naturais hanesan mina, gás no minerál iha tendénsia ida hodi ekonomikamente sei fraku, iha insidénsia konfliktu ida ne'ebé aas liu, no sofre hosi governasaun ne'ebé aat. Efeito sira hanesan ne'e la bele evita no espera katak liuhosi enkoraja transparénsia ne'ebé boot liu iha nasaun

sira ne'ebé riku iha rekursus sira ne'e, impaktu negativu potenciál balun bele ultrapasa.

- Benefísiu ba nasaun sira ne'ebé implementa inklui atu hadia klima investimentu ne'ebé di'ak liuhosi hatudu sinál klaru ida ba investedór no instituisaun finanseiru internasionál sira katak governu nia komitmentu ba transparénsia ne'e boot liu. EITI mós tulun atu haforsa akontabilidade no boa governasaun, nune'e mós promove estabilidade ekonómika no polítika. Ida ne'e, iha retornu, bele kontribui ba prevensaun konfliktu bazeia ba atividade setór mina, Minerál no gás.
- Benefísiu ba kompañia no investedór konsentra ba iha ultrapasa risku polítika no reputasaun. Instabilidade polítika ne'ebé kauza governasaun ne'ebé fo'er nu'udar ameasa klaru ida ba investimentu. Iha indústría estrativa nian, iha ne'ebé investimentu sira nu'udar kapitál-intensivu no dependente ba estabilidade tempu naruk nian bele hamosu retornu, hamenus instabilidade hanesan ne'e sai benefisiál ba negósiu. Transparénsia pagamentu sira ne'ebé halo ba governu ida bele mós tulun hodi hatudu kontribuisaun ne'ebé sira nia investimentu halo ba nasaun.
- Benefísiu ba sosiedade sivil mai hosi aumenta montante informasaun iha espasu públiku kona-ba rendimentu sira ne'ebé governu jere hodi sidadaun sira nia naran, liuhosi ne'e, halo governu sira akontável liután.

1.1.4 Implementasaun Nasionál

Atu sai hanesan kandidatu EITI, nasaun aplikante tenke halo tuir rekeztu lima ne'e. Bainhira halo tuir ona, implementasaun EITI envolve atividade eskalaun ida hodi haforsa transparénsia rendimentu hosi Rekursus Naturais. Atividade sira ne'e dokumentadu nu'udar parte hosi nasaun sira nia planu asaun.

Atu sai-no nafatin-hanesan estatutu nu'udar kandidatu, ka hodi mantein kumpridor-EITI, nasaun tenke halo kompletu prosesu validasaun EITI nian. Validasaun nu'udar norma internasionál ida, nu'udar elementu fundamentál EITI nian. Ne'e fo permite ba avaliasaun independente ida ba progresu ne'ebé halao ona hosi nasaun ne'ebé implementa liga ho EITI, no ba medida ne'ebé sira tenke adota hodi dezenvolve lalais no ho posivel susesu. Avaliasaun ne'e hala'o hosi revizór independente ida, tuir metodolojia ne'ebé determina ona iha matadalan EITI nian. Konsellu Administrativu EITI supervizona prosesu validasaun no revee relatóriu validasaun.

Se, iha avaliasaun Konsellu Internasionál EITI nian, nasaun ida halo tuir kritériu validasaun sira hotu, nasaun ne'e sei hetan rekoñesimentu nu'udar kumpridor ba duni rekeztu EITI nian. Se karik Relatóriu validasaun hatudu katak nasaun ida halo duni progresu maibé la kumpri kriteria EITI nian hotu, nasaun ne'e sei nafatin nu'udar kandidatu. Bainhira validasaun la hatudu progresu signifkativu ruma, Konsellu Internasionál EITI nian bele kansela/hasai tiha estatutu kandidatu nasaun ne'e nian. Timor-Leste mos nu'udar nasaun kumpridor EITI nian.

1.2 EITI iha Timor-Leste

1.2.1 Implementasaun EITI iha Timor-Leste

Hahú hosi Juñu 2003, Governu Timor-Leste deklara ho klaru ninia komitmentu hodi implementa EITI. Iha meadu 2006, Governu Timor-Leste konvida sociedade sivil no kompañia mina hodi nomea sira nia representante hodi harii Multi Stakeholder Working Group (MSWG). Sorumutuk dahuluk MSWG nian hala'o iha Dili iha 15 Maiu 2007, atu garante katak Timor-Leste halo tuir ona rekezitu ida hosi rekezitu sira EITI nian hodi sai nu'udar kandidatu. Timor-Leste nia governu foin eleitu kontinua servisu kona-ba prosesu EITI nian, no depois tinan ida ne'e finaliza ona Planu Servisu Timor-Leste nian, nune'e mós hatan kona-ba Termu Referénsia ba MSWG nian. Depois prosesu ne'e kompletu no submisaun ba Konsellu EITI nian kona-ba dokumentu ne'ebé rekere, Timor-Leste hetan ona admisaun nu'udar nasaun kandidatura iha 22 Fevereiro 2008.

Lihosi publikasaun no diseminasaun relatório dahuluk EITI iha Dezembro 2009, Timor-Leste kompleta ona rekerementu final ba validasaun ne'ebé aliña ho Planu Servisu TL-EITI nian.

Iha 6 Abril 2010 MSWG aprova relatório final validasaun nian, ne'ebé fó sai katak Timor-Leste kumpri ho rekezitu hotu. Konsellu EITI nian bazeia ba ne'e designa Timor-Leste nu'udar nasaun kumpridor iha 1 Julu 2010, nasaun dahuluk iha Sudeste Aziatiku ne'ebé konsege hetan estatutu "kumpridor" no nasaun kumpridor datoluk EITI nian iha mundu. Timor-Leste presiza hetan ninia revalidasaun estatutu iha Juñu 2015

1.2.2 Governasaun EITI iha Timor-Leste

Iha 24 Agostu 2007, Sekretariadu EITI nian estabelese liuhosi kompromisu hosi MSWG. Sekretáriu Estadu Rekursus Naturais hetan designasaun nu'udar pontu fokál ba prosesu EITI nian iha Timor-Leste. Sekretáriu Estadu Rekursus Naturais xefia MSWG. MSWG kompostu hosi membru sira tuir mai ne'e:

- Sekretáriu Estadu Rekursus Naturais (Pontu Fokal);
- Representante na'in rua (2) hosi Ministériu Finansa;
- Representante hosi Autoridade Bankaria no Pagamentu (BPA);
- Representante na'in rua (2) hosi Sekretáriu Estadu Rekursus Naturais;
- Representante na'in tolu (3) hosi Sociedade Sivil; no
- Representante na'in tolu (3) hosi kompañia mina.

MSWG dedikadu ba estratejia sira hotu EITI nian, iha política no estratejia, no ba supervizaun implementasaun prosesu EITI nian, nune'e mós avaliasaun ba nia impaktu kona-ba desenvolvimentu sustentável no hamenus ki'ak. Komisaun ne'e iha estrutura tripartidu inklui representante hosi governu, setór privadu no sociedade sivil.

Koodenadór Nasionál EITI hetan designasaun hodi jere Sekretariadu EITI nian. Sekretariadu responsabiliza ba implementasaun ba desizaun sira ne'ebé halo hosi MSWG, no hala'o atividade ba prosesu implementasaun EITI nian iha Timor-Leste.

1.3 Kontestu nasionál setór mina iha Timor-Leste

Setór petróleu Timor-Leste nian iha jurisdisaun diferente rua ho rejime legál no fiskál ne'ebé relevante; Área Dezenvolvimentu Petróleu Konjunta (JPDA), ne'ebé Austrália no Timor-Leste jere hamutuk no Área Eskluzivu Timor-Leste (TLEA) no projesaun rai-maran nian.

Autoridade Nacional do Petróleo (ANP), ne'ebé estabese liuhosi Dekretu Lei nú. 20/2008, nu'udar instituisaun ofisiál ne'ebé administra atividade petróleu nian iha jurisdisaun rua ne'e (JPDA no TLEA).

Timor-Leste benefisia hosi explotaun komersiu rekursu mina rai iha Área Dezenvolvimentu Petróleu Konjunta (JPDA) iha Tasi Timor, ne'ebé fahe ho Austrália. Austrália no Timor-Leste iha tratadu tolu entre sira ne'eb'e governa atividade marítima iha Tasi Timor. Tratadu kona-ba Atividade Maritima iha Tasi Timor, ne'ebé tama iha vigór iha 23 Fevereiru 2007, hases tiha kestaun kona-ba baliza tasi no jurisdisaun entre nasaun rua ne'e. Tratadu ne'e fó dalan ba esplorasauun no explotaun rekursus petróleu iha JPDA ba benefisu nasaun rua nian.

Rendimentu Mina no gás mosu iha 2005 nu'udar projetu sira ne'ebé boot liu iha Área Dezenvolvimentu Petróleu Konjunta (JPDA) ne'ebé Timor-Leste fahe ho Austrália la'o daudaun hela. Governu Timor-Leste estabese Fundu Petróleum iha 2005 hodi fasilita uzu sustentável ba rendimentu sira ne'e iha tempu naruk. Osan Fundu Petróleu nian to'o ona dollar Amerikanu biliaun \$6.9 iha 2010.

2. OBJETIVU NO SCOPE ENVOLVIMENTU

2.1 Objektivu envolvimentu

Objetivu hosi envolvimentu ne'e atu hala'o rekonsiliaun detallu ida kona-ba pagamentu ne'ebé relevantes halo hosi kompañia mina no gás no dadus rendimentu ne'ebé fornese hosi Ajénsia governu Timor-Leste nian ho nia scope ne'ebé define ona hosi MSWG, atu hodi prodús no halo disponivel dadus sira kona-ba rendimentu sira ne'ebé hetan iha 2010 hosi indústria mina iha Timor-Leste. Espesifikamente, responsabilidade prinsipál hala'o hodi hetan objetivu ne'e inklui:

- Revizaun ida ba dokumentasaun ne'ebé prepara ona hosi Sekretariadu EITI, hanesan a lista hotu kompañia mina ne'ebé envolve iha ezersísu rekonsiliaun, fluku rendimentu no impostu, no formatu relatóriu;
- Revizaun ida ba formatu relatóriu ne'ebé prepara ona hosi Sekretariadu Tékniku hodi asegura kumprimentu ho regulamentu sira ne'ebé prevalese iha Timor-Leste. Ba finalidade ida ne'e, ami halo ona alterasaun balun ba formatu relatóriu, ne'ebé diskute no aseita tiha ona hosi MSWG;
- Halao diskusaun ho stakeholder sira kona-ba progresu ne'ebé halo ona iha nomeasaun ne'e no preparasaun ba formatu relatóriu ne'ebé altera ona;
- Hala'o ezame preliminaríu ida ba relatóriu hotu ne'ebé simu ona hosi stakeholder sira ne'ebé halo relatóriu hodi identifika inkonsisténcia balun entre relatóriu Governu nian no ne'ebé hosi individu ka kompañia konsolidadu sira. Depois ezame preliminaríu, formatu relatóriu ne'e falun ami nia deskoberta inisial ne'ebé prepara ona, halo ho detallu kona-ba montante sira ne'ebé mak konkorda ona tuir rejistu/records Governu nian, no ne'ebé la konsistente ka la kompletu;
- Haree tuir fali asuntu sira ne'e ho entidade sira ne'ebé identifika hanesan hatama relatóriu ne'ebé la konsistente ka la kompletu iha inisialmente hala'o liuhosi investigásaun ba entidades relevantes ne'ebé relata nune'e mós husu esplikasau no dokumentu adisionál;
- Preparasaun Relatóriu Finál ida, ne'ebé inklui ona rekonsiliaun no verifikasaun ba pagamentu ne'ebé halo ba Governu liu hosi sira ne'ebé selu impostu (Tax payers) no verifika rendimentu ne'ebé Governu simu ona hosi sira ne'ebé selu impostu (Tax payers) durante período ne'ebé hala'o hela revizaun;
- Identifikasaun insufiéncia balun no provizaun rekomendasaun kona-ba prátika ne'ebé di'ak liu atu hodi hadi'a sistema relatóriu no prosesu implementasaun EITI iha Timor-Leste.

2.2 Kompañia¹ estrativa ne'ebé envolve iha rekonsiliaun

Termu referénsia estabelese ona hosi MSWG ne'ebé defni scope servisu kona-ba asesmentu ne'ebé kobre kompañia sira ne'ebé halo operasaun iha setór mina no gás

Hahú hosi envolvimentu ne'e, no bazeia ba lista relatório stakeholder nian ne'ebé prepara ona hosi MSWG, kompañia 18 inklui ona iha ezersísium rekonsiliaun 2010 nian. Durante pasajen misaun nian, aumenta tan kompañia rua (2); *Japan Energy E and P no AusAid*².

Kompañia ne'ebé inklui iha scope rekonsiliaun tau iha tabela kraik ne'e:

1	ConocoPhillips (03-12) Pty Ltd	11	Inpex Sahul
2	ConocoPhillips JPDA Pty Ltd	12	Tokyo Timor Sea Resources
3	ConocoPhillips (Timor Sea) Pty Ltd	13	Woodside Petroleum
4	ConocoPhillips (03-13) Pty Ltd	14	Minza Mina & Gás
5	ConocoPhillips (Emet) Pty Ltd	15	Petronas
6	ConocoPhillips (03-19) Pty Ltd	16	Minaex
7	Eni JPDA 03-103 Limited	17	Reliance Exploration & Production
8	Eni JPDA 06-105 Pty Ltd	18	Talisman
9	Eni Timor Leste SpA	19	Japan Energy E and P
10	Santos	20	AusAid

Tabela ida ne'ebé detallu liu kona-ba lisensa hosi kompañia sira inklui iha aneksu 2.

2.3 Sentru ba halibur pagamentu kompañia mina nian

Ajénsia Governu nian ne'ebé envolve iha halibur variasaun fonte rendimentu oioin lista iha kraik;

- Diresaun Impostu Petróleu (PTA);
- Autoridade Nasional do Petróleo (ANP); no
- Banku Sentrál Timor-Leste (CBTL).

¹ Termu ' Kompañia Estrativa' ka 'Kompañia Mina' refere ba entidade ida ne'ebé halo pagamentu no la'ós sempre refere ba kompañia iha sentidu restritu iha palarva. Ne'e signífika katak entidade sira hotu ne'ebé halo pagamentu ba Governu konsidera hanesan Kompañia Mina ka Kompañia Estrativu. Aplika hanesan ba termu setór estrativu. Entidade balun ne'ebé la hala'o atividade estrativa maibé konsidera sira hanesan ' kompañia estrativa/indústria estrativa' tanba sira liga ba setór estrativa (hanesan kompañia jestaun ba kadoras/kanalizasaun, kompañia esplorasun, nsst.)

² AusAid nu'udar Ajénsia Governu Austrália nian responsavel ba jere programa tulun Austrália nian iha tasi-balun. AusAid selu kustu anuál kadoras nian ba Banku Sentrál Timor-Leste. AusAid sei trata hanesan kompañia mina iha relatório ne'e.

2.4 Fonte rendimentu no impostu sujeitu ba servisu rekonsiliaun

Rendimentu no impostu sira ne'ebé relevante ba servisu rekonsiliaun fahe ba kategoria tolu tuir Ajénsia Governu nian ne'ebé mak simu no detallu hanesan tuir mai ne'e:

Nú.	Fonte Rendimentu	Deskrisaun
Petroleum Tax Directorate		
1	Income tax	Impostu kona-ba rendimentu ne'ebé bele selu impostu hosi pagadór impostu kada tinan impostu nian. Rendimentu ne'ebé selu impostu kalkula hanesan rendimentu grosu ne'ebé bele asesu ne'ebé mai hosi pagadór impostu iha tinan impostu nian permite dedusaun ne'ebé menus tuir Regulamentu prezente kona-ba despeza ne'ebé hasai hodi hamosu rendimentu grosu.
2	Additional Profits Tax/Supplemental Profit Tax	Impostu ba rendimentu adisionál ne'ebé bele selu hosi Kontratór ida ne'ebé iha montante pozitivu hosi resivu moos sira ne'ebé akomula mai hosi Projetu Bayu Undan ba tinan impostu ida ne'ebé define ona iha Aktu Impostu ba Kontratór Bayu Undan nian (Timor-Leste 2003)
3	Branch Profits Tax	Impostu ne'ebé bele aplika ba subsidiáriu kompañia estranjeiru ho 15% depois impostu ba rendimentu nian. Impostu ne'e konsetualmente hanesan ho impostu estra.
4	VAT	Impostu ba Sasán no Servisu no Impostu kona-ba Fa'an Sasán Luxu.
5	Withholding Tax (WHT)	Ne'e impostu ida iha ne'ebé kualkér ema ka kompañia halo pagamentu ruma rekere atu hatun hosi pagamentu sira ne'e no haruka ba Servisu Rendimentu Timor-Leste nian (ETRS). Pagamentu sira ne'ebé atrai WHT inklui jestaun no kustu konsultóriu, husu pagamentu, selu aluga no pagamentu sira ba kontratór ne'ebé la iha uma.
6	Wages Tax	Impostu ba saláriu funsionáriu sira nian
7	Penalty / Interest	Multa ka juru ba pagamentu atrasadu iha partilla Estadu nian ba direitu autorál no lukru hosi mina/gás nian.
8	Other Payments	Kualkér impostu sira seluk hosi sira ne'ebé temi ona iha leten.

Nú.	Fonte Rendimentu	Deskrisaun
National Petroleum Authority		
9	FTP - Condensate/Crude Oil	Pagamentu ba produsaun ida ne'ebé bazeia ba kontratu fahe produsaun entre Governu Timor-Leste no kompañia ne'ebé relasiona ho fa'an kondensadu.
10	FTP - Liquefied Petroleum Gas	Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba fa'an LPG.
11	FTP - Gas	Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba fa'an gás naturál.
12	Profit oil & gas payments	Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba lukru kona-ba fa'an kondensadu, LPG no gás naturál.
13	JPDA - Application Fee	Kustu ne'ebé tau hamutuk ho aplikasaun ba kontratu fahe produsaun.
14	JPDA - Seismic Data Fee	Kustu bele selu ba NPA bainhira kompañia ida hetan dadus seismiku iha JPDA.
15	JPDA - Development Fee	Aplika bainhira deskobre komersiál deklarasiun hosi kontratór ida. Kustu bazeia ba dimensaun deskoberta rezerva mina no gás.
16	JPDA - Contract Service Fee	Kustu superfísiu.
17	TL Exclusive Area - Application Fee	Kustu bele selu bainhira kompañia ida aplika hodi kompete iha ronde lisensia nian.
18	TL Exclusive Area - Seismic Data Fee	Kustu bele selu ba NPA bainhira kompañia ida hetan dadus seismiku iha TLEA.
Central Bank of Timor-Leste		
19	TL Exclusive Area - License Fee/Surface Fee	Kustu ida aplika kona-ba konesaun ho lisensia ida. Lisensia nu'udar akordu ida entre kompañia estrativa ida ho Governu kona-ba Área jeográfiku ka jeolójiku espesífiku ka ligásaun ho Área operasaun minerál nian. Lisensia mós uza hodi defini permisaun, pozisaun propriedade ida, Área kontratu ida, fatin aluga ka bloku.

3. APROXIMASAUN NO METODOLOJIA

Ami hala'o ami nia envolvimentu rekonsiliaisaun ne'ebé aliña ho ISRS, (International Standard on Related Services), padraun sertu liu 4400, "envolvimentu sira ne'e hodi hala'o prosedimentu ne'ebé hatan ona kona-ba informasaun finanseiru", nune'e mós Kódigu Étiku IFAC nian.

3.1 Konsiensializasaun Jerál no Planeamentu

Ami nia vizita ba Sekretariadu EITI iha Timor-Leste hahú iha 14 Maiu 2012 ho enkontru abertura ida ho membru Sekretariadu no MSWG, durante ne'e ami bele:

- diskute ami nia planu ba ezersísiu rekonsiliaisaun;
- diskute scope rekonsiliaisaun ba tinan nia rohan 31 Dezembru 2010;
- klarifika asuntu téknika balun no halo rekomendasaun.

Durante faze ne'e, ami hala'o enkontru ho Stakeholder sira ne'ebé envolve iha prosesu EITI Timor-Leste nian atu hodi komunika ba sira ajenda servisu ami nia, nune'e mós pasu xave sira prosesu rekonsiliaisaun nian. stakeholder sira ne'ebé ami hasoru mak lista iha tabela kraik ne'e:

Sekretariu Estadu Rekursus Naturais

Diresaun Impostu Petróleu (PTA);

Autoridade Nasinal do Petróleo (NPA); no

Banku Sentrá Timor-Leste (CBTL).

3.2 Metodolojia ne'ebé adota ona

3.2.1 Deklarasaun pagamentu nian – halibur dadus

Formatu relatóriu 4 uza ba deklarasaun hosi kompañia estrativa no ba deklarasaun hosi ajénsia governu nian;

- Formatu relatóriu ba kompañia mina nian;
- Formatu relatóriu ba PTA;
- Formatu relatóriu ba NPA; and
- Formatu relatóriu ba CBTL.

Formatu sira ne'e dezeña hosi MSWG, iha ne'ebé ami introdús mudansa ki'ik oan sira atu hodi fasilita servisu rekonsiliaisaun.

Formatu sira ne'e diskute no aprova ona hosi MSGW molok haruka ba kompañia no Ajénsia Governu nian, ne'ebé seleSIONA tuir ami nia scope servisu, hanesan detallu iha parágrafu 2.2 no 2.3 relatóriu ne'e.

3.2.2 Servisu Rekonsiliaaun

Tuir Termu Referénsia, ami nia objetivu mak atu prodús relatóriu EITI nian, liuhosi halibur dadus kona-ba pagamentu sira ne'ebé halo hosi kompañia mina ba Governu durante 2010, no montante sira ne'ebé Governu simu hosi kompañia iha período hanesan, no rekonsilia dadus sira ne'e. Ami nia servisu kompostu hosi pasu hanesan tuir mai ne'e:

- Rekonsiliaaun pagamentu ne'ebé deklarara hosi kompañia mina sira ho resivu ne'ebé ministériu no ajénsia governu nian deklarara. Rekonsiliaaun ne'e hala'o pagamentu ho pagamentu, tuir Ajénsia ne'ebé simu osan sira ne'e;
- Identifikasaun ba diferenSA ka diskrepánsia ne'ebé signifikativu, no koko atu estabese tanba sa buat sira ne'e mosu; no
- Identifikasaun ba ajustamentu ne'ebé rekere. Ajustamentu sira ne'e bele sai nu'udar montante sira ne'ebé kompañia deklarara, ka montante ne'ebé governu deklarara.

Ami bele defini servisu ne'ebé hala'o ho espesifiku liután;

- i. Familiariza ami nia an ho pagamentu, impostu no obrigáaun sira ne'ebé relevante ho scope rekonsiliaaun 2011. Prosesu familiarizasaun ne'e fokus ba tipu diferente impostu sira nian, sira nia modu pagamentu, frekuénsia relatóriu, korpu administrativu sira ne'ebé montante sira ne'e refere ba, hsst.;
- ii. Kompara, tuir baze liña ho liña, pagamentu sira ne'ebé temi iha formatu relatóriu kompañia estrativa ho resivu ne'ebé temi iha formatu relatóriu hosi korpu administrative sira;
- iii. Identifika deskripansia balun iha formatu relatóriu sira ne'e, no deteta insidénsia impostu ne'ebé kalkula la loos no klasifika la loos;
- iv. Husu esplikasaun no klarifikasaun kona-ba deskripánsia sira ne'ebé identifika ona hosi kompañia no ajénsia governu nian. Pedidu sira ne'e bele halo liuhosi telefone, e-mail, ka liuhosi vizita ba fatin entidade sira ne'e nian;
- v. Halo ajustamentu ba deskripánsia, no finaliza figura sira ne'e ba kompañia ne'ebé servisu iha setór estrativa no ajénsia governu nian;
- vi. Identika diferenSA liu liu iha parte impostu nian, entre pagamentu ne'ebé deklarara hosi kompañia ne'ebé servisu iha setór mina no resivu ne'ebé Governu deklarara;
- vii. Komunika ho ofisial hosi Ajénsia oioin Governu nian atu bele hetan fahe (breakdown) kona-ba montante total ne'ebé inklui ona iha sira nia formatu relatóriu;

- viii. Rekonsilia dadus detallu ne'ebé simu hosi parte rua nian kompañia mina no ajénsia governu nian, ho nia impostu, ho nia data no ho nia tipu pagamentu;
- ix. Analiza esplikasaun sira ne'ebé fornese hosi parte rua ne'e, no kategoriza deskripánsia sira ne,e;
- x. Halo ajustamentu ba diferenza ne'ebé substánsia (iha prova) ona, nune'e atu respeitu nafatin parte rua kompañia mina no korpu administrativu sira; no
- xi. Kompleta ami nia servisu no prepara ami nia relatóriu.

3.2.3 Esbosa relatóriu

Ami prepara ona relatóriu ida kona-ba rezultadu sira ami servisu rekonsiliaun. Relatóriu ne'e konstitui:

- Esplikasaun ida kona-ba kontestu no objetivu sira ami nia misaun servisu nian;
- Dokumentasaun ba atividade sira EITI nian no scope servisu ami nia
- Esplikasaun ida kona-ba aproximasaun no metodolojia ne'ebé ami adota;
- Konkluzau numerika sira ne'ebé mosu hosi rekonsiliaun pagamentu sira halo hosi kompañia mina no montante ne'ebé mak Governu simu hosi kompañia sira ne'e;
- Komentáriu sira kona-ba frakeza ne'ebé deteta iha nivel organizaun, no iha sistema EITI, iha ne'ebé fó impaktu ba ami nia servisu rekonsiliaun; no
- Rekomendasau ho intensaun hodi mitiga frekeza sira ne'e balun iha ezersísui futuru.

4. RESULTADU REKONSILIASAUN

Ami apresenta iha kraik ne'e rezultadu detallu ba ami nia servisu rekonsiliaun, nune'e mós diferença ne'ebé nota entre montante ne'ebé selu ona hosi kompañia estrativa no montante ne'ebé ajénsia governu simu ona.

Ami relata ona montante ne'ebé inisialmente deklarara ona no ajustamentu sira ne'ebé ami rasik halo depois ami nia servisu rekonsiliaun.

Tabela sira iha kraik ne'e fó sumáriu ida kona-ba diferença entre pagamentu ne'ebé relata hosi kompañia estrativa no resivu ne'ebé Ajénsia oioin governu nian relata. Tabela sira ne'e inklui figura konsolidadu bazeia ba formatu relatório hosi kada kompañia mina no Ajénsia Governu nian, ajustamentu sira ne'e ami rasik halo bazeia ba ami nia servisu rekonsiliaun. Detallu relatório rekonsiliaun ba kada kompañia inklui iha aneksu 3.

4.1 Rekonsiliaisaun hosi kompañia estrativa

Detallu hosi ami nia rekonsiliaisaun kona-ba pagamentu ne'ebé halo no simu ona hosi kompañia estrativa :

Figures in USD

Nú.	Kompañia	Formatu sira ne'ebé orijinamente uza			Ajustamentu			Montante final		
		Kompañia	Governu	Diferensa	Kompañia	Governu	Diferensa	Kompañia	Governu	Diferensa
1	ConocoPhillips (03-12) Pty Ltd	720,531,855	720,537,387	(5,532)	5,532	-	5,532	720,537,387	720,537,387	-
2	ConocoPhillips JPDA Pty Ltd	303,844,825	303,844,825	-	-	-	-	303,844,825	303,844,825	-
3	ConocoPhillips (Timor Sea) Pty Ltd	153,998,136	153,998,136	-	-	-	-	153,998,136	153,998,136	-
4	ConocoPhillips (03-13) Pty Ltd	106,728,004	106,728,004	-	-	-	-	106,728,004	106,728,004	-
5	ConocoPhillips (Emet) Pty Ltd	18,061,806	18,061,806	-	-	-	-	18,061,806	18,061,806	-
6	ConocoPhillips (03-19) Pty Ltd	6,558	6,558	-	-	-	-	6,558	6,558	-
7	Eni JPDA 03-103 Limited	200,932,221	200,932,221	-	-	-	-	200,932,221	200,932,221	-
8	Eni JPDA 06-105 Pty Ltd	6,973,586	6,989,354	(15,768)	15,768	-	15,768	6,989,354	6,989,354	-
9	Eni Timor Leste SpA	318,858	318,858	-	-	-	-	318,858	318,858	-
10	Santos	234,794,815	220,135,671	14,659,144	(14,659,144)	-	(14,659,144)	220,135,671	220,135,671	-
11	Inpex Sahul	226,552,562	226,552,562	-	-	-	-	226,552,562	226,552,562	-
12	Tokyo Timor Sea Resources	167,637,643	167,637,643	-	-	-	-	167,637,643	167,637,643	-
13	Woodside Petroleum	689,050	689,050	-	-	-	-	689,050	689,050	-
14	Minza Oil & Gas	90,330	90,330	-	-	-	-	90,330	90,330	-
15	Petronas	11,564,672	11,564,779	(107)	107	-	107	11,564,779	11,564,779	-
16	Oilex	4,476,530	4,474,161	2,369	-	2,369	(2,369)	4,476,530	4,476,530	-
17	Reliance Exploration & Production	78,925	104,880	(25,955)	25,955	-	25,955	104,880	104,880	-
18	Talisman	-	-	-	-	-	-	-	-	-
19	Japan Energy E and P	11,424	11,374	50	(50)	-	(50)	11,374	11,374	-
20	AusAid	-	7,041,600	(7,041,600)	7,041,600	-	7,041,600	7,041,600	7,041,600	-
Total		2,157,291,800	2,149,719,199	7,572,601	(7,570,232)	2,369	(7,572,601)	2,149,721,568	2,149,721,568	-

4.2 Rekonsiliação hosi fonte rendimentu

Tabela iha kraik ne'e hatudu fonte pagamentu total relata hosi ajensia governu nian no kompania mina, ho konsiderasaun ba ajustamentu sira hotu

Figures in USD

N°	Deskrisaun pagamentu	Formatu sira ne'ebé orijinamente uza			Ajustamentu			Montante final		
		Kompania	Governu	Diferensa	Kompania	Governu	Diferensa	Kompania	Governu	Diferensa
	Petroleum Tax Directorate	897,121,773	897,107,544	14,229	(11,860)	2,369	(14,229)	897,109,913	897,109,913	-
1	Income tax	447,320,724	451,875,651	(4,554,927)	(4,093,726)	(8,648,653)	4,554,927	443,226,998	443,226,998	-
2	Additional Profits Tax/Supplemental Profit Tax	374,624,347	373,635,557	988,790	2,622,037	3,610,827	(988,790)	377,246,384	377,246,384	-
3	Branch Profits Tax	1,626,747	-	1,626,747	164,613	1,791,360	(1,626,747)	1,791,360	1,791,360	-
4	VAT	27,745,017	34,887,090	(7,142,073)	6,830,074	(311,999)	7,142,073	34,575,091	34,575,091	-
5	Withholding Tax	20,513,323	13,104,377	7,408,946	(7,136,734)	272,212	(7,408,946)	13,376,589	13,376,589	-
6	Wages Tax	5,857,857	6,094,508	(236,651)	278,807	42,156	236,651	6,136,664	6,136,664	-
7	Penalty / Interest	12,828,898	17,510,361	(4,681,463)	7,927,929	3,246,466	4,681,463	20,756,827	20,756,827	-
8	Other Payments	6,604,860	-	6,604,860	(6,604,860)	-	(6,604,860)	-	-	-
	National Petroleum Authority	1,259,927,402	1,245,273,790	14,653,612	(14,653,612)	-	(14,653,612)	1,245,273,790	1,245,273,790	-
9	FTP - Condensate/Crude Oil	74,882,304	74,882,547	(243)	243	-	243	74,882,547	74,882,547	-
10	FTP - Liquefied Petroleum Gas	30,191,043	30,196,332	(5,289)	5,289	-	5,289	30,196,332	30,196,332	-
11	FTP - Gas	59,561,680	59,561,680	-	-	-	-	59,561,680	59,561,680	-
12	Profit oil & gas payments	1,091,268,375	1,076,609,231	14,659,144	(14,659,144)	-	(14,659,144)	1,076,609,231	1,076,609,231	-
13	JPDA - Application Fee	-	-	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-	-	-
15	JPDA - Development Fee	3,064,000	3,064,000	-	-	-	-	3,064,000	3,064,000	-
16	JPDA - Contract Service Fee	960,000	960,000	-	-	-	-	960,000	960,000	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	242,625	7,337,865	(7,095,240)	7,095,240	-	7,095,240	7,337,865	7,337,865	-
19	TL Exclusive Area - License Fee/Surface Fee	242,625	7,337,865	(7,095,240)	7,095,240	-	7,095,240	7,337,865	7,337,865	-
	Total Pagamentus	2,157,291,800	2,149,719,199	7,572,601	(7,570,232)	2,369	(7,572,601)	2,149,721,568	2,149,721,568	-

4.3 Ajustamentu

4.3.1 Ba kompañia mina

Ajustamentu sira ne'ebé halo ho respeitu ba formatu relatóriu sira ne'ebé halo hosi kompañia mina bele sumariza hanesan tuir mai ne'e:

Ajustamentu ba pagamentu kompañia estrativu	MontanteTotál
Impostu selu la relata (a)	25,160,873
Impostu selu relata maibé liu ona hosi períodu ne'ebé kobre (b)	(32,736,362)
Montante impostu ne'ebé la relata loloos	5,257
Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata	(7,570,232)

- (a) Ne'e pagamentu sira ne'ebé halo ona, maibé kompañia la relata. Ajustamentu significativu (99% hosi USD 25,160,873 ajustamentu totál) ne'ebé halo ba Santos no AusAid nian.

Santos uza baze akreditasaun (accruals basis) sira hodi relata pagamentu no la deklarara Lukru Mina & Pagamentu Gás ne'ebé halo iha fulan Janeiru no Feveireiru 2010 (kait ho deklarasaun iha fulan Novembru no Dezembru 2009).

Durante ami nia servisu rekonsiliausaun, AusAid falla atu hatama ninia formatu relatóriu tanba la bele kontaktu kompañia. BCTL deklarara katak, iha 2010, simu totál USD 7,041,600 liga ho Kustu Anuál Kadoras nian hosi AusAid. Montante ne'e Governu Austrália konfirma liuhosi karta ofisiál ida.

- (b) pagamentu sira ne'ebé relata ona, maibé selu la tuir períodu rekonsiliausaun, i.e. molok 1 Janeiru 2010 ka depois 31 Dezembru 2010. Ajustamentu significativu sira halo ba Santos nian. Hanesan temi iha leten, kompañia uza baze akreditasaun (accruals basis) sira hodi relata pagamentu no deklarara ona pagamentu ba Lukru Mina & Gás ne'ebé kait ho Novembru no Dezembru 2010 nian ne'ebé selu iha Janeiru no Feveireiru 2011.

Konfirmasaun simu ona hosi kompañia sira kona-ba montante sira ne'e, ne'ebé inisialmente ajénsia governu sira deklarara.

Ajustamentu sira ne'ebé halo ona ba pagamentu sira ne'ebé kompañia mina deklarara rezolve hanesan tuir mai ne'e:

Figura iha USD

Kompañia	Impostu ne'ebé selu la relata	Impostu ne'ebé selu ona maibé la tuir período selu nian	Montante impostu ne'ebé relata la loos	Ajustamentu total kompañia estrativa nian
ConocoPhillips (03-12) Pty Ltd	-	-	5,532	5,532
Eni JPDA 06-105 Pty Ltd	15,993	-	(225)	15,768
Santos	18,045,905	(32,705,049)	-	(14,659,144)
Petronas	-	107	-	107
Reliance Exploration & Production	57,375	(31,420)	-	25,955
Japan Energy E and P	-	-	(50)	(50)
AusAid	7,041,600	-	-	7,041,600
Total	25,160,873	(32,736,362)	5,257	(7,570,232)

Ajustamentu sira ne'ebé halo ona ba pagamentu sira ne'ebé kompañia deklarara liuhosi impostu, rezolve hanesan tuir mai ne'e:

Figures in USD

Fonte rendimentu	Impostu ne'ebé selu la relata	Impostu ne'ebé selu ona maibé la tuir período selu nian	Montante impostu ne'ebé relata la loos	Impostu ne'ebé klasifika la loos	Ajustamentu total kompañia estrativa nian
Income tax	15,993	-	-	(4,109,719)	(4,093,726)
Additional Profits Tax/Supplemental Profit Tax	-	-	-	2,622,037	2,622,037
Branch Profits Tax	-	-	-	164,613	164,613
VAT	-	-	(100)	6,830,174	6,830,074
Withholding Tax	330	(31,313)	(175)	(7,105,576)	(7,136,734)
Wages Tax	3,405	-	-	275,402	278,807
Penalty / Interest	-	-	-	7,927,929	7,927,929
Other Payments	-	-	-	(6,604,860)	(6,604,860)
FTP - Condensate/Crude Oil	-	-	243	-	243
FTP - Liquefied Petroleum Gas	-	-	5,289	-	5,289
Profit oil & gas payments	18,045,905	(32,705,049)	-	-	(14,659,144)
TL Exclusive Area - License Fee/Surface Fee	7,095,240	-	-	-	7,095,240
Total	25,160,873	(32,736,362)	5,257	-	(7,570,232)

4.3.2 Ba Ajénsia Governu nian

Ajustamentu ne'ebé halo ona bazeia ba montante sira ne'ebé deklara ona ajénsia governu nian no kompañia , sumariza hanesan tuir mai ne'e:

Ajustamentu ba pagamentu Governu nian	Montante Totál (USD)
Impostu ne'ebé simu la relata (hosi Oillex)	2,369
Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata	2,369

Ajustamentu sira ne'ebé halo ona kona-ba pagamentu ne'ebe deklara hosi ajénsia governu nian, liuhosi dirasaun impostu, rezolve hanesan tuir mai ne'e:

Figura ihaUSD

Fonte rendimentu	Impostu ne'ebé simu la relata	Impostu ne'ebé la klasifika loloos	Ajustamentu Totál ba Governu nian
Petroleum Tax Directorate			
Income tax	-	(8,648,653)	(8,648,653)
Additional Profits Tax/Supplemental Profit Tax	-	3,610,827	3,610,827
Branch Profits Tax	-	1,791,360	1,791,360
VAT	-	(311,999)	(311,999)
Withholding Tax	223	271,989	272,212
Wages Tax	2,146	40,010	42,156
Penalty / Interest	-	3,246,466	3,246,466
Total	2,369	-	2,369

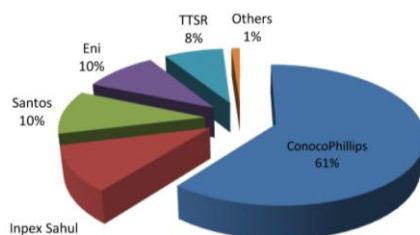
5. ANALIZA INDIKADÓR XAVE IHA SETÓR MINA

5.1 Kontribuisaun ne'ebé halo hosi kompañia mina

Tabela iha kraik sumariza pagamentu, depois kompañia halo ajustamentu no fluksu sira ne'ebé ajénsia oioin governu nian relata ona.

Tabela ne'e inklui figura konsolidadu sira depois ajustamentu, bazeia ba deklarasaun ne'ebé kada kompañia estrativa halo no balun ne'ebé ajénsia governu nian halo. Figura sira ne'e fornese ba ita dadus detallu hosi kompañia nian tuir resivu hosi setór mina nian.

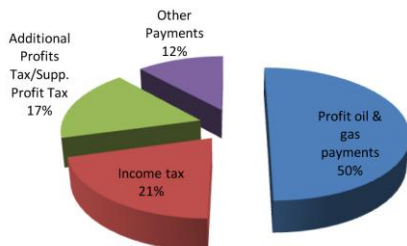
Kompañia	Pagamentu Governu nian (USD)	% hosi pagamentu total
ConocoPhillips (6 entities)	1,303,176,716	61%
InpexSahul	226,552,562	10%
Santos	220,135,671	10%
Eni (3 entities)	208,240,433	10%
Tokyo Timor Sea Resources	167,637,643	8%
Sira seluk (kompañia 8)	23,978,543	1%
Total setór mina	2,149,721,568	100%



5.2 Kontribuisaun ne'ebé halo hosi pagamentu sira ne'e

Resivu sira ne'ebé signifikadu liu hotu, bazeia ba kontribuisaun hanesan tuir mai ne'e:

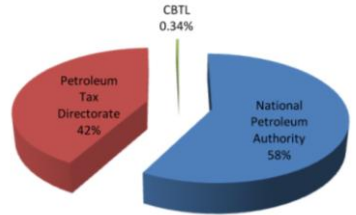
Fonte Pagamentu	Pagamentu Governu nian (USD)	% hosi pagamentu total
Profit oil & gas payments	1,076,609,231	50%
Income tax	443,226,998	21%
Additional Profits Tax/ Supplemental Profit Tax	377,246,384	17%
Others(16 payment streams)	252,638,955	12%
Total oil sector	2,149,721,568	100%



5.3 Kontribuisaun ne'ebé halo hosi Ajénsia Governu nian

Tabela iha kraik ne'e sumariza pagamentu sira depois ajustamentu hosi ajénsia governu nian.

Ajénsia Governu	Pagamentu Governu nian (USD)	% hosi pagamentu total
National Petroleum Authority	1,245,273,790	58%
Petroleum Tax Directorate	897,109,913	42%
Central Bank of Timor-Leste	7,337,865	0.34%
Total oil sector	2,149,721,568	100%



6. DESKOBRIUNTU NO REKOMENDASAUN

1. Bazedadus TL-EITI

To'o oras ne'e dadauk hatudu katak, Sekretariadu TL-EITI la iha bazedadus kompriensivu ida hosi kompañia estrativa hotu ne'ebé halo operasaun iha setór mina. Ami kompriende katak situasaun ida ne'e mosu tanba la iha komunikasaun formál entre Sekretariadu EITI ho ajénsia governu nian kona-ba kompañia mina ne'ebé halo operasaun iha setór mina. Iha kazu ne'e halo kontaktu ho kompañia estrativu sira sai susar tanba la iha kontaktu detallu ne'ebé disponivel.

Ami rekomena katak Sekretariadu TL-EITI tenke kria bazedadus ida kona-ba kompañia estrativa depois ami nia ezersisitu rekonsiliaisaun. Sekretariadu depois tenke komunika ho ajénsia governu nian hodi asegura katak nia hetan ona informasaun ne'ebé adekuaudu regularmente no atualiza nia bazedadus konsekuentemente. Ba objetivu ne'e, ami fiar katak ne'e vitál kualkér entrada foun ba setór mina bele rejista ho Sekretariadu TL-EITI nian nu'udar parte hosi prosesu molok ka iha tempu hanesan bainhira sira hetan lisensa ba halo operasaun. Rekomenda mós atu halo revizaun regulár ida hamutuk ho ajénsia governu nian kona-ba lista kompañia mina ne'ebé hetan ona lisensa hodi halo operasaun iha setór mina.

2. Scope Rekonsiliaisaun – Scoping/peskiza estudu

Ami nota katak kompañia rua halo operasaun iha Timor-Leste la inklui iha scope rekonsiliaisaun, ex. Japan Energy no AusAid.

Ami nota liután katak iha kustu balun ne'ebé selu ba BCTL, hanesan kustu anuál kadoras mina nian no kustu esplorasau ne'ebé la inklui iha formatu relatóriu ne'ebé prepara no aprova ona hosi MSWG. Iha parte seluk iha fonte rendimentu sira balun ne'ebé inklui iha formatu relatóriu ne'ebé kompañia la halo pagamentu.

Situasaun ne'e kauza adiatamentu atu rekolha dados hosi kompañia mina no ajénsia governu nian no preparasaun ba reletóriu nian.

Ami rekomena ba tinan iha futuru katak hala'o scope estudu ida molok kada ezersisiu akontese atu hodi bele define didiak scope rekonsiliaisaun, inklui:

- Atividade sira ne'ebé sei konsidera (mina, gás, mineral, nsst...);
- Fonte rendimentu sira ne'ebé sei rekonsilia;
- Kompañia estrativa ne'ebé sei relata; no
- Ajénsia governu nian ne'ebé inklui iha prosesu.

Scope estudu ne'e sei lori ba definisaun no dezeńu formatu relatóriu ne'ebé sei uza ba deklarasaun pagamentu no resivu hosi kompañia mina no ajénsia governu nian.

3. Formatu relatóriu ne'ebé sertifika ona

Tuir rekomendasun 12 no 13 regras EITI 2011 rekere MSWG tenki asegura katak kompañia mina no ajénsia governu relata bazeia ba konta bankaria ne'ebé audit ona tuir padraun internasionál.

Ami nota katak la iha instrusaun ne'ebé fó ba kompañia mina no ajénsia governu nian hodi hatama formatu relatóriu ne'ebé sertifika ona hosi auditór ruma.

Ami rekomenda atu ba tinan sira ne'ebé sei mai katak MSWG foti hakat nesesaríu hodi asegura katak relatóriu sira ne'ebé kompañia mina no Ajénsia governu nian hatama ona sertifika hosi designadu auditór esternál ida (iha kazu kompañia estrativu nian), ka entidade/autoridade públiku ida iha kazu Ajénsia Governu nian.

7. KONKLUSAUN

Ami nia konklusaun hosi servisu rekonsiliausaun ne'ebé hala'o iha tinan 31 Dezembru 2010 bele sumariza hanesan tuir mai ne'e:

1. Ami nota katak iha deskripánsia lubuk ida entre pagamentu ne'ebé kompañia deklarara no resivu ne'ebé ajénsia governu nian deklarara. Ami konsege ajusta deskripánsia sira ne'e hotu, no respeitu mos parte rua nian deklarasaun ne'ebé halo hosi kompañia no ajénsia governu nian.
 2. Halo ona ajustamentu signifikante lubuk ida hodi rekonsilia montante sira ne'ebé orijinalmente relata ona iha formatu relatoriu ne'ebé submete tiha ona. Deskripánsia individuál barak liu mai hosi relatóriu kompañia Mina mosu hosi razaun sira tuir mai ne'e:
 - a. Pagamentu sira ne'ebé kompañia mina no ajénsia governu nian klasifika la loos to'o montante USD tokon 53 iha valór absoluta;
 - b. Pagamentu balun kompañia mina halo ho totál USD tokon 32,7 relata kona-ba períodu ne'ebé la loos (fora hosi 2010) no
 - c. Montante balun ne'ebé kompañia mina selu ho totál USD tokon 25, la relata iha sira nia formatu relatóriu;
- Asuntu sira ne'e hotu mosu molok tinan relatóriu nian no ami fiar katak bele trata sira ho fasilmente.
3. Ikus liu, ami halo ona rekomendasaun lubuk ida ba hadi'a iha prosesu rekonsiliausaun ne'ebé deskreve iha Sesaun 6 iha leten.

ANEKSU

Aneksu 1: Detallu kompañia mina ne'ebé inklui iha scope rekonsiliaun EITI 2010

No.	Kompañia	Data deskobre	Atividade	Nasionalidade	Produitu ne'ebé estraie
1	ConocoPhillips	1917	Oil & Gas	USA	Natural Gas; Patio Heater; BP Crude Oil; Natural Gas Connection; Commercial Natural Gas; Liquid Natural Gas
2	Eni	1926	Oil & Gas	Italy	na
3	Santos	1954	Oil & Gas	Australia	Oil; Natural Gas; Lubricant Petrochemical
4	Inpex Sahul	1986	Oil & Gas	Australia	Oil & Gas
5	Tokyo Timor Sea Resources	1970	Oil & Gas	Japan	na
6	Woodside Petroleum	1954	Oil & Gas	Australia	Oil & Gas
7	Minza Oil & Gas	na	Oil & Gas	Japan	Oil & Gas
8	Petronas	1974	Oil & Gas	Malaysia	na
9	Oilex	na	Oil & Gas	Australia	Oil & Gas
10	Reliance Exploration & Production	1958	Petroleum refining & Marketing	India	Petroleum Refining
11	Talisman	1992	Oil & Gas industries	Canada	Oil & Gas
12	Japan Energy E and P	na	na	na	na
13	AusAid	na	na	na	na

na: la disponivel

Aneksu 2: Detallu ba lisensa no kompañia mina nian

Referénsia lisensa	Operadór	Kompañia	Produitu ne'ebé estreae/prodús	Tipu lisensa	Emite/hasai	Hotu/mate	Área
JPDA 03-12	ConocoPhillips	ConocoPhillips Santos InpexSahul Eni Tokyo Timor Sea Resources	Condensate, LPG, LNG	PSC	02/04/2003	06/02/2022	JPDA
JPDA 03-13	ConocoPhillips	ConocoPhillips Santos InpexSahul	Condensate, LPG, LNG	PSC	02/04/2003	16/12/2021	JPDA
JPDA 03-19	Woodside Petroleum	Woodside petroleum Shell Development Osaka Gas Sunrise Conoco Phillips	Gas	PSC	02/04/2003	04/10/2026	JPDA
JPDA 03-20	Woodside Petroleum	Woodside petroleum Shell Development Osaka Gas Sunrise Conoco Phillips	Gas	PSC	02/04/2003	13/11/2026	JPDA
JPDA 06-101 A	Minza Oil & Gas	Minza Oil & Gas	na	PSC	09/03/2007	09/03/2014	JPDA
JPDA 06-102	Petronas	PetronasCarigali Korean Gas Samsung Oil & Gas LG	na	PSC	29/12/2006	29/12/2010	JPDA
JPDA 06-103	Oilex	Oilex Japan Energy Corporation Videocon Bharat PetroResources GSPC Pan Pacific Petroleum	na	PSC	15/01/2007	15/01/2014	JPDA

Referéncia lisensa	Operadór	Kompañia	Produitu ne'ebé estrae/prodús	Tipu lisensa	Emite/hasai	Hotu/mate	Área
JPDA 06-105	Eni	Eni Inpex Talisman	Light Crude Oil	PSC	22/09/2006	09/07/1905	JPDA
S-06-01 (Block A)	Eni	Eni GALP ExploracaoProducaoPetrolifera Korea Gas Corporation	na	PSC	03/11/2006	03/11/2010	TLEA
S-06-02 (Block B)	Eni	Eni GALP ExploracaoProducaoPetrolifera Korea Gas Corporation	na	PSC	03/11/2006	03/11/2013	TLEA
S-06-03 (Block C)	Eni	Eni GALP ExploracaoProducaoPetrolifera Korea Gas Corporation	na	PSC	03/11/2006	03/11/2013	TLEA
S-06-04 (Block E)	Eni	Eni GALP ExploracaoProducaoPetrolifera Korea Gas Corporation	na	PSC	03/11/2006	03/11/2013	TLEA
S-06-05 (Block H)	Eni	Eni GALP ExploracaoProducaoPetrolifera Korea Gas Corporation	na	PSC	03/11/2006	03/11/2013	TLEA
S-06-06 (Block K)	Reliance	Reliance Exploration & Production Oil India Limited India Oil Corporation Limited	na	PSC	16/11/2006	16/11/2011	TLEA

na: la disponivel

Anejo 3: Folia de reconciliação da Companhia

Companhia a ser :		ConocoPhillips (03-12) Pty Ltd			Período relatório :			2010	Diferença Final
Nº	Descrição do pagamento	Per Companhia			Per Governo				
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Final		
Petroleum Tax Directorate		262,085,843	-	262,085,843	262,085,843	-	262,085,843	-	
1	Income tax	117,632,681	470,320	118,103,001	118,832,936	(729,935)	118,103,001	-	
2	Additional Profits Tax/Supplemental Profit Tax	102,647,408	-	102,647,408	102,647,408	-	102,647,408	-	
3	Branch Profits Tax	1,200,255	164,613	1,364,868	-	1,364,868	1,364,868	-	
4	VAT	21,342,360	-	21,342,360	21,342,360	-	21,342,360	-	
5	Withholding Tax	4,173,721	(176,800)	3,996,921	3,996,921	-	3,996,921	-	
6	Wages Tax	5,522,808	176,800	5,699,608	5,699,608	-	5,699,608	-	
7	Penalty / Interest	9,566,610	(634,933)	8,931,677	9,566,610	(634,933)	8,931,677	-	
8	Other Payments	-	-	-	-	-	-	-	
National Petroleum Authority		458,446,012	5,532	458,451,544	458,451,544	-	458,451,544	-	
9	FTP - Condensate/Crude Oil	67,677,684	243	67,677,927	67,677,927	-	67,677,927	-	
10	FTP - Liquefied Petroleum Gas	30,191,043	5,289	30,196,332	30,196,332	-	30,196,332	-	
11	FTP - Gas	59,561,680	-	59,561,680	59,561,680	-	59,561,680	-	
12	Profit oil & gas payments	298,041,605	-	298,041,605	298,041,605	-	298,041,605	-	
13	JPDA - Application Fee	-	-	-	-	-	-	-	
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-	
15	JPDA - Development Fee	2,814,000	-	2,814,000	2,814,000	-	2,814,000	-	
16	JPDA - Contract Service Fee	160,000	-	160,000	160,000	-	160,000	-	
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-	
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-	
Central Bank of Timor-Leste		-	-	-	-	-	-	-	
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-	
Total Pagamentos		720,531,855	5,532	720,537,387	720,537,387	-	720,537,387	-	

Kompañia nia naran :		ConocoPhillips JPDA Pty Ltd			Períodu relatóriu :			2010	
N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final	
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Final		
Petroleum Tax Directorate		136,049,864	-	136,049,864	136,049,864	-	136,049,864	-	
1	Income tax	80,337,929	-	80,337,929	80,337,929	-	80,337,929	-	
2	Additional Profits Tax/Supplemental Profit Tax	55,711,935	-	55,711,935	55,711,935	-	55,711,935	-	
3	Branch Profits Tax	-	-	-	-	-	-	-	
4	VAT	-	-	-	-	-	-	-	
5	Withholding Tax	-	-	-	-	-	-	-	
6	Wages Tax	-	-	-	-	-	-	-	
7	Penalty / Interest	-	-	-	-	-	-	-	
8	Other Payments	-	-	-	-	-	-	-	
National Petroleum Authority		167,794,961	-	167,794,961	167,794,961	-	167,794,961	-	
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-	
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-	
11	FTP - Gas	-	-	-	-	-	-	-	
12	Profit oil & gas payments	167,634,961	-	167,634,961	167,634,961	-	167,634,961	-	
13	JPDA - Application Fee	-	-	-	-	-	-	-	
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-	
15	JPDA - Development Fee	-	-	-	-	-	-	-	
16	JPDA - Contract Service Fee	160,000	-	160,000	160,000	-	160,000	-	
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-	
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-	
Central Bank of Timor-Leste		-	-	-	-	-	-	-	
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-	
Total Pagamentus		303,844,825	-	303,844,825	303,844,825	-	303,844,825	-	

Kompañia nia naran :

ConocoPhillips (Timor Sea) Pty Ltd

Períodu relatóriu :

2010

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate		68,744,394	-	68,744,394	68,744,394	-	68,744,394	-
1	Income tax	34,766,956	-	34,766,956	36,595,080	(1,828,124)	34,766,956	-
2	Additional Profits Tax/Supplemental Profit Tax	30,677,821	-	30,677,821	30,677,821	-	30,677,821	-
3	Branch Profits Tax	381,498	-	381,498	-	381,498	381,498	-
4	VAT	-	-	-	-	-	-	-
5	Withholding Tax	-	-	-	-	-	-	-
6	Wages Tax	-	-	-	-	-	-	-
7	Penalty / Interest	2,918,119	-	2,918,119	1,471,493	1,446,626	2,918,119	-
8	Other Payments	-	-	-	-	-	-	-
National Petroleum Authority		85,253,742	-	85,253,742	85,253,742	-	85,253,742	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	85,253,742	-	85,253,742	85,253,742	-	85,253,742	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		153,998,136	-	153,998,136	153,998,136	-	153,998,136	-

Kompañia nia naran :

ConocoPhillips (03-13) Pty Ltd

Períodu relatóriu :

2010

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál	
Petroleum Tax Directorate		48,050,004	-	48,050,004	48,050,004	-	48,050,004	-
1	Income tax	28,534,574	-	28,534,574	28,534,574	-	28,534,574	-
2	Additional Profits Tax/Supplemental Profit Tax	19,515,430	-	19,515,430	19,515,430	-	19,515,430	-
3	Branch Profits Tax	-	-	-	-	-	-	-
4	VAT	-	-	-	-	-	-	-
5	Withholding Tax	-	-	-	-	-	-	-
6	Wages Tax	-	-	-	-	-	-	-
7	Penalty / Interest	-	-	-	-	-	-	-
8	Other Payments	-	-	-	-	-	-	-
National Petroleum Authority		58,678,000	-	58,678,000	58,678,000	-	58,678,000	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	58,678,000	-	58,678,000	58,678,000	-	58,678,000	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		106,728,004	-	106,728,004	106,728,004	-	106,728,004	-

Kompañia nia naran :

ConocoPhillips (Emet) Pty Ltd

Períodu relatóriu :

2010

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál	
Petroleum Tax Directorate		8,006,830	-	8,006,830	8,006,830	-	8,006,830	-
1	Income tax	4,007,767	-	4,007,767	4,223,380	(215,613)	4,007,767	-
2	Additional Profits Tax/Supplemental Profit Tax	3,609,900	-	3,609,900	3,609,900	-	3,609,900	-
3	Branch Profits Tax	44,994	-	44,994	-	44,994	44,994	-
4	VAT	-	-	-	-	-	-	-
5	Withholding Tax	-	-	-	-	-	-	-
6	Wages Tax	-	-	-	-	-	-	-
7	Penalty / Interest	344,169	-	344,169	173,550	170,619	344,169	-
8	Other Payments	-	-	-	-	-	-	-
National Petroleum Authority		10,054,976	-	10,054,976	10,054,976	-	10,054,976	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	10,054,976	-	10,054,976	10,054,976	-	10,054,976	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		18,061,806	-	18,061,806	18,061,806	-	18,061,806	-

Kompañia nia naran :

ConocoPhillips (03-19) Pty Ltd

Períodu relatóriu :

2010

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate		6,558	-	6,558	6,558	-	6,558	-
1	Income tax	-	-	-	-	-	-	-
2	Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3	Branch Profits Tax	-	-	-	-	-	-	-
4	VAT	-	-	-	-	-	-	-
5	Withholding Tax	6,558	-	6,558	6,558	-	6,558	-
6	Wages Tax	-	-	-	-	-	-	-
7	Penalty / Interest	-	-	-	-	-	-	-
8	Other Payments	-	-	-	-	-	-	-
National Petroleum Authority		-	-	-	-	-	-	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		6,558	-	6,558	6,558	-	6,558	-

Kompañia nia naran :

Eni JPDA 03-103 Limited

Períodu relatóriu : 2010

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál	
Petroleum Tax Directorate		80,799,596	-	80,799,596	80,799,596	-	80,799,596	-
1	Income tax	40,232,869	-	40,232,869	40,232,869	-	40,232,869	-
2	Additional Profits Tax/Supplemental Profit Tax	40,566,727	-	40,566,727	40,566,727	-	40,566,727	-
3	Branch Profits Tax	-	-	-	-	-	-	-
4	VAT	-	-	-	-	-	-	-
5	Withholding Tax	-	-	-	-	-	-	-
6	Wages Tax	-	-	-	-	-	-	-
7	Penalty / Interest	-	-	-	-	-	-	-
8	Other Payments	-	-	-	-	-	-	-
National Petroleum Authority		120,132,625	-	120,132,625	120,132,625	-	120,132,625	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	120,132,625	-	120,132,625	120,132,625	-	120,132,625	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		200,932,221	-	200,932,221	200,932,221	-	200,932,221	-

Kompañia nia naran :		Eni JPDA 06-105 Pty Ltd			Períodu relatóriu :			2010	Diferensa Finál
N°	Deskrisaun pagamentu	Per Kompañia			Per Governu				
		Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál		
Petroleum Tax Directorate		6,563,586	15,768	6,579,354	6,579,354	-	6,579,354	-	
1	Income tax	-	15,993	15,993	15,993	-	15,993	-	
2	Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-	
3	Branch Profits Tax	-	-	-	-	-	-	-	
4	VAT	3,675,797	(100)	3,675,697	3,675,697	-	3,675,697	-	
5	Withholding Tax	2,887,789	(125)	2,887,664	2,887,664	-	2,887,664	-	
6	Wages Tax	-	-	-	-	-	-	-	
7	Penalty / Interest	-	-	-	-	-	-	-	
8	Other Payments	-	-	-	-	-	-	-	
National Petroleum Authority		410,000	-	410,000	410,000	-	410,000	-	
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-	
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-	
11	FTP - Gas	-	-	-	-	-	-	-	
12	Profit oil & gas payments	-	-	-	-	-	-	-	
13	JPDA - Application Fee	-	-	-	-	-	-	-	
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-	
15	JPDA - Development Fee	250,000	-	250,000	250,000	-	250,000	-	
16	JPDA - Contract Service Fee	160,000	-	160,000	160,000	-	160,000	-	
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-	
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-	
Central Bank of Timor-Leste		-	-	-	-	-	-	-	
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-	
Total Pagamentus		6,973,586	15,768	6,989,354	6,989,354	-	6,989,354	-	

Kompañia nia naran :		Eni Timor Leste SpA			Períodu relatóriu :			2010	Diferensa Finál
N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Finál		
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál			
Petroleum Tax Directorate	76,233	-	76,233	76,233	-	76,233	-		
1 Income tax	-	-	-	-	-	-	-		
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-		
3 Branch Profits Tax	-	-	-	-	-	-	-		
4 VAT	-	-	-	-	-	-	-		
5 Withholding Tax	41,106	-	41,106	41,106	-	41,106	-		
6 Wages Tax	35,127	-	35,127	35,127	-	35,127	-		
7 Penalty / Interest	-	-	-	-	-	-	-		
8 Other Payments	-	-	-	-	-	-	-		
National Petroleum Authority	-	-	-	-	-	-	-		
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-		
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-		
11 FTP - Gas	-	-	-	-	-	-	-		
12 Profit oil & gas payments	-	-	-	-	-	-	-		
13 JPDA - Application Fee	-	-	-	-	-	-	-		
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-		
15 JPDA - Development Fee	-	-	-	-	-	-	-		
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-		
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-		
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-		
Central Bank of Timor-Leste	242,625	-	242,625	242,625	-	242,625	-		
19 TL Exclusive Area - License Fee/Surface Fee	242,625	-	242,625	242,625	-	242,625	-		
Total Pagamentus	318,858	-	318,858	318,858	-	318,858	-		

Kompañia nia naran : Santos

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál	
Petroleum Tax Directorate	97,388,317	-	97,388,317	97,388,317	-	97,388,317	-
1 Income tax	45,364,855	147,306	45,512,161	51,387,142	(5,874,981)	45,512,161	-
2 Additional Profits Tax/Supplemental Profit Tax	45,418,602	2,622,037	48,040,639	44,429,812	3,610,827	48,040,639	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	-	-	-	-	-	-	-
6 Wages Tax	-	-	-	-	-	-	-
7 Penalty / Interest	-	3,835,517	3,835,517	1,571,363	2,264,154	3,835,517	-
8 Other Payments	6,604,860	(6,604,860)	-	-	-	-	-
National Petroleum Authority	137,406,498	(14,659,144)	122,747,354	122,747,354	-	122,747,354	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	137,406,498	(14,659,144)	122,747,354	122,747,354	-	122,747,354	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	234,794,815	(14,659,144)	220,135,671	220,135,671	-	220,135,671	-

Kompañia nia naran :

InpexSahul

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	105,862,951	-	105,862,951	105,862,951	-	105,862,951	-
1 Income tax	61,511,889	(4,727,345)	56,784,544	56,784,544	-	56,784,544	-
2 Additional Profits Tax/Supplemental Profit Tax	44,351,062	-	44,351,062	44,351,062	-	44,351,062	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	-	-	-	-	-	-	-
6 Wages Tax	-	-	-	-	-	-	-
7 Penalty / Interest	-	4,727,345	4,727,345	4,727,345	-	4,727,345	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	120,689,611	-	120,689,611	120,689,611	-	120,689,611	-
9 FTP - Condensate/Crude Oil	7,204,620	-	7,204,620	7,204,620	-	7,204,620	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	113,484,991	-	113,484,991	113,484,991	-	113,484,991	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	226,552,562	-	226,552,562	226,552,562	-	226,552,562	-

Kompañia nia naran : Tokyo Timor Sea Resources

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	67,056,666	-	67,056,666	67,056,666	-	67,056,666	-
1 Income tax	34,931,204	-	34,931,204	34,931,204	-	34,931,204	-
2 Additional Profits Tax/Supplemental Profit Tax	32,125,462	-	32,125,462	32,125,462	-	32,125,462	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	-	-	-	-	-	-	-
6 Wages Tax	-	-	-	-	-	-	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	100,580,977	-	100,580,977	100,580,977	-	100,580,977	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	100,580,977	-	100,580,977	100,580,977	-	100,580,977	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	167,637,643	-	167,637,643	167,637,643	-	167,637,643	-

Kompañia nia naran :

Woodside Petroleum

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	369,050	-	369,050	369,050	-	369,050	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	70,191	-	70,191	70,191	-	70,191	-
5 Withholding Tax	44,180	-	44,180	65,428	(21,248)	44,180	-
6 Wages Tax	254,679	-	254,679	233,431	21,248	254,679	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	320,000	-	320,000	320,000	-	320,000	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	320,000	-	320,000	320,000	-	320,000	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	689,050	-	689,050	689,050	-	689,050	-

Kompañia nia naran : Minza Oil & Gas

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	10,330	-	10,330	10,330	-	10,330	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	880	-	880	880	-	880	-
6 Wages Tax	9,450	-	9,450	9,450	-	9,450	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	80,000	-	80,000	80,000	-	80,000	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	80,000	-	80,000	80,000	-	80,000	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	90,330	-	90,330	90,330	-	90,330	-

Kompañia nia naran : **Petronas**

Períodu relatóriu : **2010**

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	11,564,672	107	11,564,779	11,564,779	-	11,564,779	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	6,830,174	6,830,174	7,150,065	(319,891)	6,830,174	-
5 Withholding Tax	11,564,672	(6,924,647)	4,640,025	4,346,965	293,060	4,640,025	-
6 Wages Tax	-	94,580	94,580	67,749	26,831	94,580	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	-	-	-	-	-	-	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	11,564,672	107	11,564,779	11,564,779	-	11,564,779	-

Kompañia nia naran : Oilex

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál	
Petroleum Tax Directorate	4,396,530	-	4,396,530	4,394,161	2,369	4,396,530	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	2,656,669	-	2,656,669	2,648,777	7,892	2,656,669	-
5 Withholding Tax	1,706,844	-	1,706,844	1,703,807	3,037	1,706,844	-
6 Wages Tax	33,017	-	33,017	41,577	(8,560)	33,017	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	80,000	-	80,000	80,000	-	80,000	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	80,000	-	80,000	80,000	-	80,000	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	4,476,530	-	4,476,530	4,474,161	2,369	4,476,530	-

Kompañia nia naran : Reliance Exploration & Production

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	78,925	(27,685)	51,240	51,240	-	51,240	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	78,925	(35,112)	43,813	46,450	(2,637)	43,813	-
6 Wages Tax	-	7,427	7,427	4,790	2,637	7,427	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	-	-	-	-	-	-	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	53,640	53,640	53,640	-	53,640	-
19 TL Exclusive Area - License Fee/Surface Fee	-	53,640	53,640	53,640	-	53,640	-
Total Pagamentus	78,925	25,955	104,880	104,880	-	104,880	-

Kompañia nia naran : Japan Energy E and P

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Final	
Petroleum Tax Directorate	11,424	(50)	11,374	11,374	-	11,374	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	8,648	(50)	8,598	8,598	-	8,598	-
6 Wages Tax	2,776	-	2,776	2,776	-	2,776	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	-	-	-	-	-	-	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	-	-	-	-	-	-
19 TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus	11,424	(50)	11,374	11,374	-	11,374	-

Kompañia nia naran : AusAid

Períodu relatóriu : 2010

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
	Orijinal	Ajusta	Final	Orijinal	Ajusta	Finál	
Petroleum Tax Directorate	-	-	-	-	-	-	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	-	-	-	-	-	-	-
6 Wages Tax	-	-	-	-	-	-	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	-	-	-	-	-	-	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	7,041,600	7,041,600	7,041,600	-	7,041,600	-
19 TL Exclusive Area - License Fee/Surface Fee	-	7,041,600	7,041,600	7,041,600	-	7,041,600	-
Total Pagamentus	-	-	-	7,041,600	-	7,041,600	-

Aneksu 4: Modelu relatóriu EITI Timor-Leste 2010

Kompañia mina

Timor-Leste Extractive Industries Transparency Initiative

Input Template for Extractive Industries

Name of Company:

Reporting period:

Flows of Financial Payments in USD to the Government of Timor-Leste

REPORT TO BE COMPLETED ON PAYMENT BASIS

Description of Payment	Cash	Kind	
	(USD)	Value	Description

1. Benefit Stream be reported by International Companies only

1 a) National State-Owned/ Joint Venture Company equity share of Host Government Production			
1 b) Production received by National State-Owned/ Joint Venture Company			
1 c) National State-Owned/ Joint Venture Company production entitlement			
1 d) Production entitlement received on behalf of the Host Government			

2. Payments to Host Government

2 a) Petroleum Tax Directorate

i) Income tax payments			
ii) Additional profits tax payments/Supplemental Profit Tax			
iii) Branch profits tax payments			
iv) VAT payments			
v) With Holding Tax payments			
vi) Wages Tax			
vii) Penalty/ Interest			
viii) Other Payments (Specify)			

2 b) National Petroleum Authority

i) First Tranche Petroleum Payments (FTP)

- Condensate			
- Liquefied Petroleum Gas			
- Gas			

ii) Profit oil & gas payments

iii) Other Payments:

JPDA Fee:

- Application fee			
- Seismic data fee			
- Development fee			
- Contract service fee			

Timor Leste Exclusive Area:

- Application fee			
- Seismic data fee			
- License fee/Surface fee			

2c. Other

a) Other payments to Government/ Person			
Government agency/ National State-Owned/ Joint Venture Company name:			
Government agency/ National State-Owned/ Joint Venture Company Representative name:			
Payment description:			

3. Total

Total Payments Made	0	0	0
----------------------------	----------	----------	----------

Confidentiality - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

Management Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:

Diresaun Impostu Petróleu

Timor-Leste Extractive Industries Transparency Initiative

Input Template for Petroleum Tax Directorate

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

Description of Payment	Cash (USD)	Kind	
		Value	Description
a) Petroleum Tax Directorate			
i) Income Tax Payments			
ii) Additional Profit Tax Payments/Supplemental Petroleum Tax Payments			
iii) Branch Profit Tax Payments			
iv) VAT Payments			
v) Withholding Tax Payments			
vi) Wages Tax			
vii) Penalty/ Interest			

Confidentiality - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

Petroleum Tax Directorate Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amounts disclosed above agree to the total of the individual company template completed, with the exception of:

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:

Autoridade Nacional do Petróleo

Timor-Leste Extractive Industries Transparency Initiative

Input Template for the National Petroleum Authority

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

Description of Payment	Cash (USD)	Kind	
		Value	Description
3 b) National Petroleum Authority			
i) FTP (First Tranche Petroleum / Royalties)			
- Condensate			
- Liquefied Petroleum Gas			
- Gas			
ii) Profit Oil & Gas Payments			
iii) Other Payments:			
JPDA Fee:			
- Application fee			
- Seismic data fee			
- Development fee			
- Contract service fee			
Timor-Leste Exclusive Area:			
- Application fee			
- Seismic data fee			
- License fee/Surface fee			

Confidentiality - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

National Petroleum Authority Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amount disclosed above agrees to the total of the individual company templates completed, with the exception of:

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:

Banku Sentrál Timor-Leste

Timor-Leste Extractive Industries Transparency Initiative

Input Template for Banking and Payment Authority

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

Description of Payment	Cash (USD)	Kind	
		Value	Description
a) Banking & Payments Authority			
i) Article 6.1(a) Payments			
ii) Article 6.1(b) Payments (Payments from the National Petroleum Authority)			
iii) Article 6.1(d) Payments			
iv) Article 6.1(e) Payments			

Confidentiality - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

Central Bank Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amounts disclosed above agree to the total of the individual company template completed, with the exception of:

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:

Aneksu 5: Lista ema sira ne'ebé envolve iha prosesu rekonsiliaisaun

Independente Auditor – Moore Stephens LLP

Tim Woodward	Partner
Radhouane Bouzaiane	Senior manager / Team Leader
Dian Perawati	Audit Senior
Rita Freitas	Audit assistant

Sekretariadu TL-EITI

Elda Guterres da Silva	National Coordinator for EITI Timor-Leste
Trifonio Flor Sarmiento	Outreach Officer

Sekretariu Estadu Rekursus Naturais

Alfredo Pires	Secretary of State for Natural Resources
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Kompania Petroleu

Brendan Augustin	Woodside Petroleum
Mary Beveridge	Woodside Petroleum
Balraj Singh Sidhu	Petronas
Seitaro KAYAMA	Inpex Sahul
Christine Starr	Oilex
James Booth	ConocoPhillips
Troy Sumpton	ConocoPhillips
Andrew Tay	Eni
Hitoshi Tagawa	Tokyo Timor Sea Resources
Ben J Opie	Tokyo Timor Sea Resources
Michael Lawry	Santos
Dino Gandara Rai	Minza Oil & Gas
Winnie Cho	Talisman Energy Inc
Susindar Kandasamy	Japan Energy
Vinay Kothari	Reliance

Autoridade Nacional do Petróleo

Emanuel Angelo Lay

Commercial Director - Commercial

Honesia Araujo

Marketing and Revenue Management
Officer

Diresaun Impostu Petroleu

Joao Demetrio Xavier

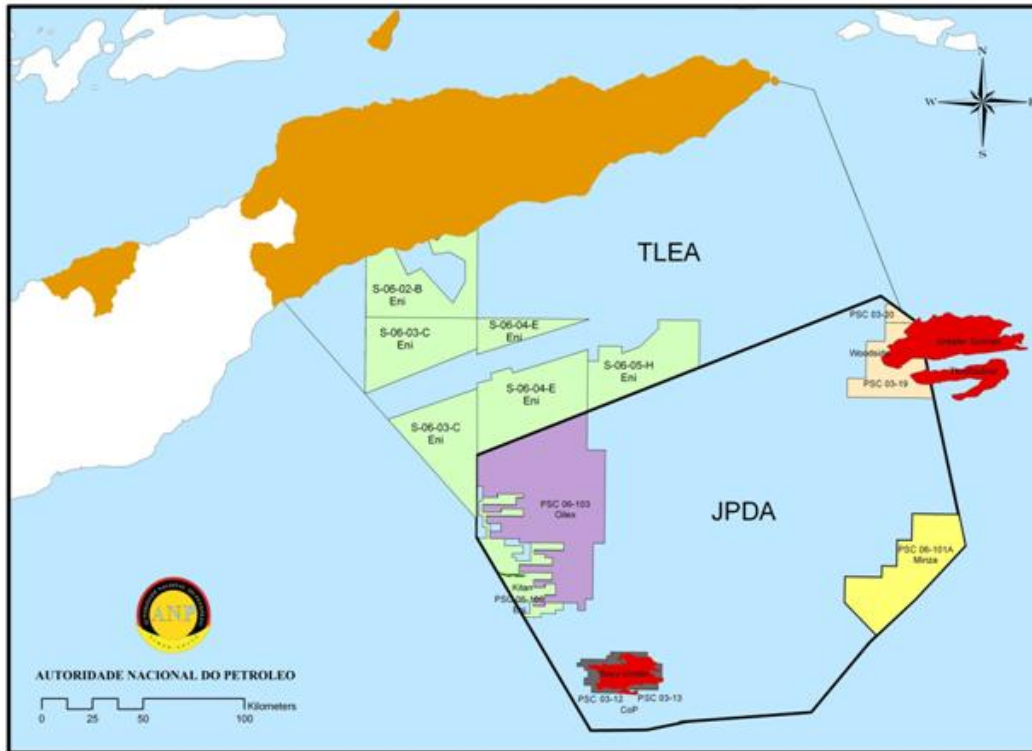
Acting Head of Operations Department

Banco Sentrá Timor-Leste

Fernando da Silva Carvalho

Chief Accountant

Aneksu 6: Área kontratu iha TLEA no JPDA



Aneksu 7: Mina no Gas Matan iha rai leten Timor-Leste

