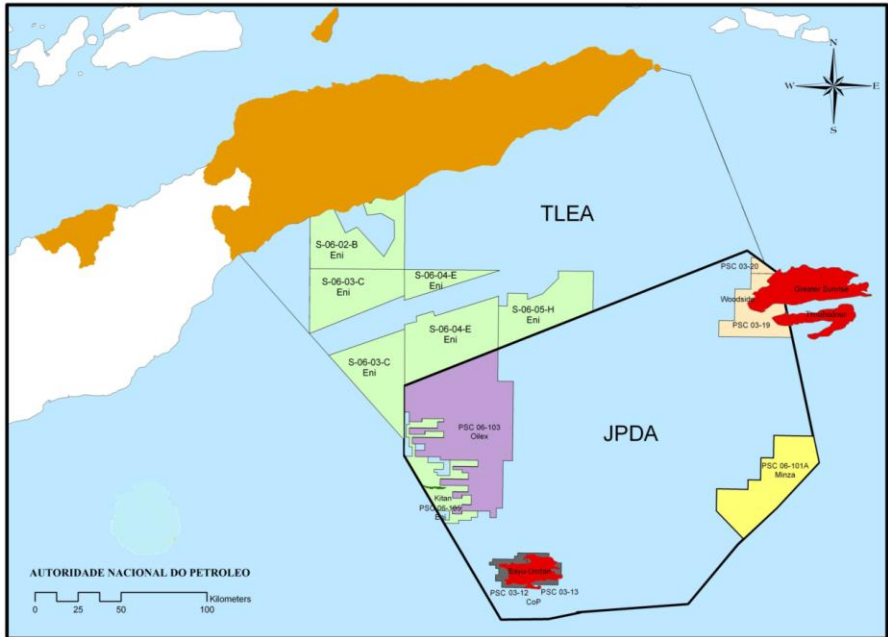


# TL-EITI

## Timor-Leste Extractive Industry Transparency Initiative

Contract Areas in TLEA and JPDA 2012



**Iniciativa Transparência Industria Estrativa  
Timor-Leste**

**Ministério Petróleo no Rekursus Minerais**

**República Demokrátika Timor-Leste**

**31 Dezembru 2011**

**LIAN :**

**TETUN**

**Da 4**

**MOORE STEPHENS**

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

**RELATÓRIU INDEPENDENTE REKONSILIASAUN BA  
TINAN 2011**

**Dezembru 2012**



Relatóriu ne'e prepara tuir pedidu hosi Multi Stakeholder Working Group ne'ebé responsavel ba Inisiativa Transparénsia Indústria Estrativa iha Timor-Leste (TL-EITI). Vizaun espresa iha relatóriu ne'e mak sira ne'ebé mai hosi Rekonsiliadór Independente 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'ós mós ba objetivu seluk ne'ebé la'ós sira ne'ebé iha intensaun ba.

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## LISTA ABREVIASAUN

|         |   |
|---------|---|
| 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 relatório ezisionál TL-EITI rua ba tinan 2010 no 2011. Ne'e aliña liu ho política 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 relatório sira daudaun ne'e tenke detallu. Relatório sira daudaun ne'e la iha konsensu tomak hosi TL-MSG nian maibé hetan bensau hosi maioria TL MSG nian.

Depois ho kuidadu konsidera implikasaun hosi publikasaun relatório 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 relatório 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.

Relatório 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 konflitu ida, Timor-Leste tenke foti medida sira hodi asegura estabilidade, nune'e nasaun bele sente desenvolvimentu ekonómiku. Relatório 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**

## SUMÁRIO EXECUTIVO

Reconciliação Datou Inicialmente Transparência Indústria Estratégica Timor-Leste nian sobre período 1 Janeiro to'o 31 Dezembro 2011, hala'o hosi *Moore Stephens* tuir ami-nia Contrato Serviço datado 30 Abril 2012 no hanesan aprova ona hosi Multi Stakeholder Working Group.

Obrigação ne'e constitui hosi reconciliação detalhada ida hosi pagamento sira ne'ebé halo no declara ona hosi companhia Mina & Gás no ba dados rendimento ne'ebé fornese hosi entidade no Agência oioin Governo Timor-Leste nian.

Objetivo principal hosi exercício reconciliação mak atu tulun Governo Timor-Leste no stakeholder relevante sira hodi determina contribuição ne'ebé setor Mina no Gás halo hela ba nasaun nia desenvolvimento econômico no social no ida-ne'e hodi hadi'a transparência no responsabilidade iha setor estratégica recursus naturais.

### Descoberta principal sira ne'ebé mai hosi serviço reconciliação

Descoberta principal resulta hosi ami-nia serviço mak hanesan tuir mai ne'e:

1. Companhia mina sira hotu no Agência Governo sira hotu uza ona formato relatório ba exercício reconciliação 2011 nian. Iha total, companhia Mina & Gás 20 no Agência governo nian 3 inclui tihá ona iha scope reconciliação.
2. Diferença total entre pagamento ne'ebé declara ona hosi companhia mina no Agência governo nian ne'ebé simu pagamento sira ne'e durante 2011, molok ami-nia serviço reconciliação, ho montante to'o **USD (4,244,840)**, hanesan tuir mai ne'e:

|                                  | Kompañia (US\$)      | Governo (US\$)       | Diferença (US\$)   | %            |
|----------------------------------|----------------------|----------------------|--------------------|--------------|
| <b>Pagamento total declarado</b> | <b>3,436,243,803</b> | <b>3,440,488,623</b> | <b>(4,244,820)</b> | <b>-0.1%</b> |

3. Depois hosi ami-nia serviço reconciliação, ami bele ajusta descrição sira hotu kona-ba declaração ne'ebé halo hosi companhia no ne'ebé halo hosi Agência governo nian:

|                                  | Kompañia (US\$)      | Governo (US\$)       | Diferença (US\$) | %        |
|----------------------------------|----------------------|----------------------|------------------|----------|
| <b>Pagamento total declarado</b> | <b>3,453,285,817</b> | <b>3,453,285,817</b> | <b>-</b>         | <b>-</b> |

Tipu ajustamento sira ne'ebé halo ona durante ami-nia serviço reconciliação, hamutuk ho sira-nia valor detalhado iha sesaun 4.3 relatório ne'e.

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

| Nú. | Kompañia                           | Kompañia (US\$)      | Governu (US\$)       | Diferensa (US\$) |
|-----|------------------------------------|----------------------|----------------------|------------------|
| 1   | ConocoPhillips (03-12) Pty Ltd     | 1,086,543,694        | 1,086,543,694        | -                |
| 2   | ConocoPhillips JPDA Pty Ltd        | 468,673,216          | 468,673,216          | -                |
| 3   | ConocoPhillips (Timor Sea) Pty Ltd | 242,981,979          | 242,981,979          | -                |
| 4   | ConocoPhillips (03-13) Pty Ltd     | 164,037,863          | 164,037,863          | -                |
| 5   | ConocoPhillips (Emet) Pty Ltd      | 28,763,272           | 28,763,272           | -                |
| 6   | ConocoPhillips (03-19) Pty Ltd     | 16,674               | 16,674               | -                |
| 7   | Eni JPDA 03-103 Limited            | 349,496,298          | 349,496,298          | -                |
| 8   | Eni JPDA 06-105 Pty Ltd            | 49,587,120           | 49,587,120           | -                |
| 9   | Eni Timor Leste SpA                | 2,185,035            | 2,185,035            | -                |
| 10  | Santos                             | 365,391,369          | 365,391,369          | -                |
| 11  | Inpex Sahul                        | 386,287,273          | 386,287,273          | -                |
| 12  | Tokyo Timor Sea Resources          | 290,213,987          | 290,213,987          | -                |
| 13  | Woodside Petroleum                 | 607,763              | 607,763              | -                |
| 14  | Minza Oil & Gas                    | 91,746               | 91,746               | -                |
| 15  | Petronas                           | 107                  | 107                  | -                |
| 16  | Oilex                              | 417,407              | 417,407              | -                |
| 17  | Reliance Exploration & Production  | 3,563,379            | 3,563,379            | -                |
| 18  | Talisman                           | 6,419,484            | 6,419,484            | -                |
| 19  | Japan Energy E and P               | 29,751               | 29,751               | -                |
| 20  | AusAid                             | 7,978,400            | 7,978,400            | -                |
|     | <b>Total</b>                       | <b>3,453,285,817</b> | <b>3,453,285,817</b> | <b>-</b>         |



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

| Nú.                                 | Fonte Rendimentu                               | Kompañia (US\$)      | Governu (US\$)       | Diferensa (US\$) |
|-------------------------------------|--|----------------------|----------------------|------------------|
| <b>Petroleum Tax Directorate</b>    |  | <b>1,319,808,422</b> | <b>1,319,808,422</b> | <b>-</b>         |
| 1                                   | Income tax                                     | 659,025,791          | 659,025,791          | -                |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 569,338,573          | 569,338,573          | -                |
| 3                                   | Branch Profits Tax                             | -                    | -                    | -                |
| 4                                   | VAT  | 16,196,460           | 16,196,460           | -                |
| 5                                   | Withholding Tax                                | 16,185,154           | 16,185,154           | -                |
| 6                                   | Wages Tax                                      | 7,399,504            | 7,399,504            | -                |
| 7                                   | Penalty / Interest                             | 51,662,940           | 51,662,940           | -                |
| 8                                   | Other Payments                                 | -                    | -                    | -                |
| <b>National Petroleum Authority</b> |  | <b>2,125,498,995</b> | <b>2,125,498,995</b> | <b>-</b>         |
| 9                                   | FTP - Condensate/Crude Oil                     | 119,655,237          | 119,655,237          | -                |
| 10                                  | FTP - Liquefied Petroleum Gas                  | 35,015,765           | 35,015,765           | -                |
| 11                                  | FTP - Gas                                      | 83,102,923           | 83,102,923           | -                |
| 12                                  | Profit oil & gas payments                      | 1,883,696,070        | 1,883,696,070        | -                |
| 13                                  | JPDA - Application Fee                         | 5,000                | 5,000                | -                |
| 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           | -                    | -                    | -                |
| <b>Central Bank of Timor-Leste</b>  |  | <b>7,978,400</b>     | <b>7,978,400</b>     | <b>-</b>         |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | 7,978,400            | 7,978,400            | -                |
| <b>Total</b>                        |  | <b>3,453,285,817</b> | <b>3,453,285,817</b> | <b>-</b>         |



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 Sustentavel 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 mineral 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 konflitu 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 / governamental 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 mineral, 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, ne'ebé governu sira hakarak hetan membru tenke halo tuir rekezitu lima:

1. Rekere atu governu hasai deklasaun 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 senior ida hodi lidera iha implementasaun EITI;
4. Rekere governu hodi estabese 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 ba 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 (sujeta ba seque/pagamentu sira ne'ebé tau hamutuk iha prosesu hodi asegura katak informasaun ne'e komprensivu, bele kompriende no atuál). Nasaun kandidatu sira fó tempu razoavel ida (baibain fulan tolnulu) 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 indústriá nian. Liután hosi ne'e, EITI manán tiha ona apoiu hosi instituisaun investimentu globál liu 80 , jere hamutuk liu hosi dólar Amerikanu (US) billaun 16.

### **1.1.2 Prinsípiu jerál**

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.

Emá billaun 3.5 moris iha nasaun sira ne'ebé riku iha mina, gás no minerál. Ho governasaun ne'ebé di'ak, esplorasau rekursus sira-ne'e bele hamosu rendimentu ne'ebé boot hodi hasa'e kresimentu no redus kiak. Maibé, bainhira governasaun fraku, bele rezulta iha kiak, korrupsaun, no konflitu. EITI hakarak haforsa governasaun liuhosi hadi'a transparénsia no akontabilidade iha setór estrativa.

Objetivu hosi inisiativa 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 Mineráls.

EITI nu'udar koligasaun entre governu, kompañia Mina, grupu sosiedade sivil, investidór no organizaasaun 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 direasaun 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 nian 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 dezvoltidu internasionál ida ne'ebé promove transparénsia rendimentu iha nivel lokál.

EITI nia Livru referensia (Source Book) fornese matadalan ilustrativu hodi tulun nasaun sira ne'ebe 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 konflitu ida ne'ebé aas liu, no sofre hosi governasaun ne'ebé aat. Efeitú 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 balu bele ultrapasa.

- Benefísiu ba nasaun sira ne'ebé implementa inklui atu hadia klima investimentu ne'ebé di'ak liuhosi hatudu sinál klaru ida ba investedor 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, Mineráls no gás.
- Benefísiu ba kompañia no investedor 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 indústriá estrativa nian, ne'ebé investimentu nu'udar kapital-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 akontavel liután.

#### **1.1.4 Implementasaun Nasionál**

Atu sai hanesan kandidatu EITI, nasaun aplikante tenke halo tuir rekezitu 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 halo ona hosi nasaun sira 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 duni ba rekezitu EITI nian. Se karik Relatóriu validasaun hatudu katak nasaun ida halo duni progresu maibé la kumpri kritériu EITI nian hotu, nasaun ne'e sei nafatin nu'udar kandidatu. Bainhira validasaun la hatudu progresu signifikativu ruma, Konsellu Internasionál EITI nian sei kansela/ hasai tiha estatutu kandidatu nasaun ne'e nian. Timor-Leste mos nu'udar nasaun kumpridor EITI nian. .

## 1.2 EITI em Timor-Leste

### 1.2.1 Implementação do EITI em Timor-Leste

Há hosi Juñu 2003, Governu Timor-Leste deklarara ho klaru nia komitmentu hodi implementa EITI. Iha meadu 2006, Governu Timor-Leste konvida sociedade sivil no kompania mina hodi nomea sira-nia representante hodi harii Multi Stakeholder Working Group (MSWG). Sorumutuk dahuluk MSWG nian hala'o iha Dili 15 Maiu 2007, atu garante katak Timor-Leste halo tuir ona rekeztu ida hosi rekeztu 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 mos aseita ona Termu Referénsia ba MSWG nian. Depois prosesu ne'e kompletu no submissaun ba Konsellu EITI nian kona-ba dokumentu ne'ebé rekere, Timor-Leste hetan ona admisaun nu'udar kandidatura iha 22 fulan-Fevereiru 2008.

Lihosi publikasaun no diseminasaun relatório dahuluk EITI iha Dezemburu 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 rekeztu hotu. Konsellu EITI nian hahún ba ne'e designa Timor-Leste nu'udar nasaun kumpridor iha 1 Julu 2010, nasaun dahuluk iha Sudeste Aziátiku 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 do EITI em Timor-Leste

Iha 24 Agostu 2007, Sekretariadu EITI nian estabelese liuhosi komitmentu 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 tuirmai ne'e:

- Sekretáriu Estadu Rekursus Naturais (Pontu Fokal);
- Representante na'in rua (2) hosi Ministériu Finansas;
- Representante hosi Autoridade Bankária 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 kompania mina.

MSWG dedikadu ba estratéjia EITI nian hotu, iha política no estratéjia, no ba supervizaun implementasaun prosesu EITI nian, nune'e mos avaliasaun ba nia impaktu kona-ba desenvolvimento sustentavel no hamenus kiak. Komisaun ne'e iha estrutura tripartidu inklui representante hosi governu, setór privado no sociedade sivil.

Koodenador Nasionál EITI hetan designasaun hodi jere Sekretariadu EITI nian. Sekretariadu responsabiliza implementasaun ba desizaun sira ne'ebé halo hosi

MSWG, no loron ba loron 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 Nasional do Petróleo (ANP), ne'ebé estabese liuhosi Dekretu Lei nu. 20/2008, nu'udar instituisaun ofisial ne'ebé administra atividade petróleu nian iha jurisdisaun rua ne'e (JPDA no TLEA).

Timor-Leste benefisia hosi explotausaun komersiu rekursus 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'ebé governa ba atividade marítima iha Tasi Timor. Tratadu kona-ba Atividade Marítima iha Tasi Timor, ne'ebé tama iha vigór iha 23 fulan-Fevereiru 2007, hasees tiha kestaun kona-ba baliza tasi no jurisdisaun entre nasaun rua ne'e. Tratadu ne'e fó dalan ba esplorasau no explotausaun rekursus petróleu iha JPDA ba benefísiu 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 Petroleum iha 2005 hodi fasilita uzu sustentavel ba rendimentu sira-ne'e iha tempu naruk. Osan Fundu Petróleu nian to'o ona dolar Amerikanu billaun \$6.9 iha 2010.

## 2. OBJETIVU NO SCOPE ENVOVIMENTU

### 2.1 Objetivu envovimentu

Objetivu hosi envovimentu 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 2011 hosi indústría 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 ezersísiu 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 ho MSWG;
- Hala'o 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 inkonsisténsia balu entre relatóriu Governu nian no ne'ebé hosi individu ka kompañia konsolidadu sira. Depois ezame preliminaríu, formatu relatóriu ne'e falun ami-nia deskoberta iniál ne'ebé prepara ona, halo ho detallu kona-ba montante sira ne'ebé mak konkorda ona tuir rejistu/reccods Governu nian, no ne'ebé la konsistente ka la kompletu;
- Haree tuir fali asuntu sira ne'e ho entidades 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 sira ne'ebé halo ba Governu liu hosi sira ne'ebe selu impostu ( Tax Payers) no verifika mos rendimentu sira ne'ebé Governu simu ona hosi sira ne'ebé selu impostu (Taxpayers) durante períodu ne'ebé hala'o hela revizaun; no
- Identifikasaun insufisiénsia 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 Kompañia<sup>1</sup> estrativa ne'ebé envolve iha rekonsiliação

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 ezersísiu rekonsiliação 2011 nian. Durante pasajen misaun nian, aumenta tan kompañia rua (2); *Japan Energy E and P no AusAid*<sup>2</sup>.

Kompañia ne'ebé inklui iha scope rekonsiliação 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 Oil & Gas                   |
| 5  | ConocoPhillips (Emet) Pty Ltd      | 15 | Petronas                          |
| 6  | ConocoPhillips (03-19) Pty Ltd     | 16 | Oilex                             |
| 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 ne'ebé envolve iha halibur variasaun fonte rendimentu oioin lista iha kraik;

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

<sup>1</sup> 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 palavra. Ne'e signifika katak entidade sira hotu ne'ebé halo pagamentu ba Governu konsidera hanesan Kompañia mina ka Kompañia Estrativu. Aplika hanesan ba termu setór estrativu. Entidade balu 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/kanalizaçao, kompañia esploraçao, nsst.)

<sup>2</sup> AusAid nu'udar Ajénsia Governu Austrália nian responsavel ba jere programa tulun Austrália nian iha tasi-balun. AusAid selu kustu anual kadoras nian ba Banku Sentral 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  |
|----------------------------------|--|---|
| <b>Petroleum Tax Directorate</b> |  |   |
| 1                                | Income tax                                     | Impostu kona-ba rendimentu ne'ebé bele selu impostu hosi pagadór (makselun) impostu kada tinan impostu nian. Rendimentu ne'ebé selu impostu kalkula hanesan rendimentu grosu ne'ebé bele asesu ne'ebé mai hosi pagadór (makselun) 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 sira adisionál ne'ebé bele selu hosi Kontratór ida ne'ebé iha montante pozitivu hosi resibu moos sira ne'ebé akomula mai hosi Projetu Bayu Undan ba tinan impostu ida ne'ebé define ona iha Aktu Impostu 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 sira 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 notifikasaun kona-ba pagamentu atrazadu hosi partilla Estadu nian ba Pagamentu 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  |
|-------------------------------------|--|---|
| <b>National Petroleum Authority</b> |  |   |
| 9                                   | FTP - Condensate/Crude Oil                   | Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba 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 deklarasião hosi kontratór ida. Kustu bazeia ba dimensaun deskoberta rezerva mina no gás.  |
| 16                                  | JPDA - Contract Service Fee                  | Kustu superfísio.   |
| 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.   |
| <b>Central Bank of Timor-Leste</b>  |  |   |
| 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 spesífiku sira ka ligasaun ho área operasaun mineral 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 Standards on Related Services), padraun sertu liu 4400, "envolvimentu sira ne'e hodi hala'o prosedimentu ne'ebé hatán ona kona-ba informasaun finanseiru", nune'e mós Kódigu Étiku sira IFAC nian.

#### 3.1 Konsensializasaun 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 Dezembro 2011;
- klarifika asuntu téknika balu 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 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 Nacional 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 relatório 4 uza ba deklarasaun hosi kompañia estrativa no ba deklarasaun hosi ajénsia governu nian;

- Formatu relatório ba kompañia mina;
- Formatu relatório ba PTA;
- Formatu relatório ba NPA; no
- Formatu relatório ba CBTL.

formatu sira-ne'e dezeña hosi MSWG, iha ne'ebé ami introdús mudansa ki'ik oan 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 2011, 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 ho resibu 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 diferensia ka diskrepánsia ne'ebé signifikativu no koko atu estabesele tanba sa buat sira ne'e mosu; no
- Identifikasaun ba ajustamentu ne'ebé rekere. Ajustamentu sira-ne'e bele sai nu'udar montante 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 obligasaun sira ne'ebé relevante ho scope rekonsiliaaun 2011. Prosesu familiarizasaun ne'e fokus ba tipu diferente impostu nian, sira-nia modu pagamentu, frekuénsia relatóriu, korpu administrativu sira ne'ebé montante sira-ne'e refere ba, nsst.;
- ii. Kompara, tuir baze liña ho liña, pagamentu sira ne'ebé temi iha formatu relatóriu kompañia estrativa ho resibu ne'ebé temi iha formatu relatóriu hosi korpu administrative sira;
- iii. Identifika deskripánsia balu iha formatu relatóriu sira-ne'e, no deteta insidénsia impostu ne'ebé kalkula la loos no klasifika la loos;
- iv. Husu esplikaun 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 resibu ne'ebé Governu deklarara;
- vii. Komunika ho ofisiál hosi Ajénsia oioin Governu nian atu bele hetan fahe (breakdown) kona-ba montante total ne'ebe 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 ne'ebé fornese hosi parte rua ne'e, no kategoriza deskripásia sira ne'e;
- x. Halo ajustamentu ba diferença ne'ebé substáncia (iha prova) ona, nune'e atu bele respeito nafatin parte rua kompañia mina no korpu administrativu sira; no
- xi. Kompleta ami-nia servisu no prepara ami-nia relatório.

### **3.2.3 Esbosa relatório**

Ami prepara ona relatório ida kona-ba rezultadu servisu rekonsiliação. Relatório ne'e konstitui:

- Esplikasaun ida kona-ba kontestu no objetivu ami-nia misaun servisu nian;
- Dokumentasaun ba atividade EITI nian no scope servisu ami-nia
- Esplikasaun ida kona-ba aproximasaun no metodolojia ne'ebé ami adota;
- Konkluzaan numérica sira ne'ebé mosu hosi rekonsiliação pagamentu halo hosi kompañia mina no montante ne'ebé mak Governu simu hosi kompañia sira-ne'e;
- Komentáriu kona-ba frakeza ne'ebé deteta iha nivel organização, no iha sistema EITI, ne'ebé fó impaktu ba ami-nia servisu rekonsiliação; no
- Rekomendação ho intensaun hodi mitiga frakeza sira-ne'e balu iha ezersísiu futuru.

#### **4. RESULTADU REKONSILIASAUN**

Ami apresenta iha kraik ne'e rezultadu detallu ba ami-nia servisu rekonsiliação, 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 deklarala ona no ajustamentu sira ne'ebé ami rasik halo depois ami-nia servisu rekonsiliação.

Tabela sira iha kraik ne'e fó sumáriu ida kona-ba diferença entre pagamentu ne'ebé relata hosi kompañia estrativa no resibu 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 ami rasik halo bazeia ba ami-nia servisu rekonsiliação. Detallu relatório rekonsiliação ba kada kompañia inklui iha aneksu 3.

## 4.1 Reconciliação de hosi de companhia estrativa

Detalhe de hosi de reconciliação de hosi de companhia estrativa:

Figures in USD

| Companhia                            | Formato de hosi de reconciliação |                      |                    | Ajustamento       |                   |                  | Montante final       |                      |           |
|--------------------------------------|----------------------------------|----------------------|--------------------|-------------------|-------------------|------------------|----------------------|----------------------|-----------|
|                                      | Companhia                        | Governo              | Diferença          | Companhia         | Governo           | Diferença        | Companhia            | Governo              | Diferença |
| 1 ConocoPhillips (03-12) Pty Ltd     | 1,086,538,746                    | 1,091,564,196        | (5,025,450)        | 4,948             | (5,020,502)       | 5,025,450        | 1,086,543,694        | 1,086,543,694        | -         |
| 2 ConocoPhillips JPDA Pty Ltd        | 468,673,216                      | 458,851,391          | 9,821,825          | -                 | 9,821,825         | (9,821,825)      | 468,673,216          | 468,673,216          | -         |
| 3 ConocoPhillips (Timor Sea) Pty Ltd | 243,054,979                      | 246,587,404          | (3,532,425)        | (73,000)          | (3,605,425)       | 3,532,425        | 242,981,979          | 242,981,979          | -         |
| 4 ConocoPhillips (03-13) Pty Ltd     | 164,037,863                      | 163,049,824          | 988,039            | -                 | 988,039           | (988,039)        | 164,037,863          | 164,037,863          | -         |
| 5 ConocoPhillips (Emet) Pty Ltd      | 28,763,272                       | 28,642,195           | 121,077            | -                 | 121,077           | (121,077)        | 28,763,272           | 28,763,272           | -         |
| 6 ConocoPhillips (03-19) Pty Ltd     | 16,674                           | 16,288               | 386                | -                 | 386               | (386)            | 16,674               | 16,674               | -         |
| 7 Eni JPDA 03-103 Limited            | 349,496,358                      | 339,004,484          | 10,491,874         | (60)              | 10,491,814        | (10,491,874)     | 349,496,298          | 349,496,298          | -         |
| 8 Eni JPDA 06-105 Pty Ltd            | 49,588,015                       | 49,587,120           | 895                | (895)             | -                 | (895)            | 49,587,120           | 49,587,120           | -         |
| 9 Eni Timor Leste SpA                | 2,185,035                        | 2,185,035            | -                  | -                 | -                 | -                | 2,185,035            | 2,185,035            | -         |
| 10 Santos                            | 356,284,331                      | 365,391,369          | (9,107,038)        | 9,107,038         | -                 | 9,107,038        | 365,391,369          | 365,391,369          | -         |
| 11 Inpex Sahul                       | 386,287,273                      | 386,287,273          | -                  | -                 | -                 | -                | 386,287,273          | 386,287,273          | -         |
| 12 Tokyo Timor Sea Resources         | 290,213,987                      | 290,213,987          | -                  | -                 | -                 | -                | 290,213,987          | 290,213,987          | -         |
| 13 Woodside Petroleum                | 607,763                          | 607,763              | -                  | -                 | -                 | -                | 607,763              | 607,763              | -         |
| 14 Minza Oil & Gas                   | 90,566                           | 91,766               | (1,200)            | 1,180             | (20)              | 1,200            | 91,746               | 91,746               | -         |
| 15 Petronas                          | 107                              | 107                  | -                  | -                 | -                 | -                | 107                  | 107                  | -         |
| 16 Oilex                             | 415,036                          | 417,407              | (2,371)            | 2,371             | -                 | 2,371            | 417,407              | 417,407              | -         |
| 17 Reliance Exploration & Production | 3,541,247                        | 3,563,379            | (22,132)           | 22,132            | -                 | 22,132           | 3,563,379            | 3,563,379            | -         |
| 18 Talisman                          | 6,419,484                        | 6,419,484            | -                  | -                 | -                 | -                | 6,419,484            | 6,419,484            | -         |
| 19 Japan Energy E and P              | 29,851                           | 29,751               | 100                | (100)             | -                 | (100)            | 29,751               | 29,751               | -         |
| 20 AusAid                            | -                                | 7,978,400            | (7,978,400)        | 7,978,400         | -                 | 7,978,400        | 7,978,400            | 7,978,400            | -         |
| <b>Totál</b>                         | <b>3,436,243,803</b>             | <b>3,440,488,623</b> | <b>(4,244,820)</b> | <b>17,042,014</b> | <b>12,797,194</b> | <b>4,244,820</b> | <b>3,453,285,817</b> | <b>3,453,285,817</b> | <b>-</b>  |

## 4.2 Reconciliação de hosi fonte rendimento

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

| Nº | Deskrisaun pagamentu                           | Formatu sira ne'ebé orijinalemente uza |                      |                    | Ajustamentu        |                   |                    | Montante final       |                      |           |
|----|--|--|----------------------|--------------------|--------------------|-------------------|--------------------|----------------------|----------------------|-----------|
|    |  | Kompania                               | Governu              | Diferensa          | Kompania           | Governu           | Diferensa          | Kompania             | Governu              | Diferensa |
|    | <b>Petroleum Tax Directorate</b>               | <b>1,301,941,780</b>                   | <b>1,307,011,228</b> | <b>(5,069,448)</b> | <b>17,866,642</b>  | <b>12,797,194</b> | <b>5,069,448</b>   | <b>1,319,808,422</b> | <b>1,319,808,422</b> | <b>-</b>  |
| 1  | Income tax                                     | 663,968,484                            | 607,692,934          | 56,275,550         | (4,942,693)        | 51,332,857        | (56,275,550)       | 659,025,791          | 659,025,791          | -         |
| 2  | Additional Profits Tax/Supplemental Profit Tax | 577,500,695                            | 569,850,579          | 7,650,116          | (8,162,122)        | (512,006)         | (7,650,116)        | 569,338,573          | 569,338,573          | -         |
| 3  | Branch Profits Tax                             | -                                      | -                    | -                  | -                  | -                 | -                  | -                    | -                    | -         |
| 4  | VAT  | 16,196,760                             | 16,203,568           | (6,808)            | (300)              | (7,108)           | 6,808              | 16,196,460           | 16,196,460           | -         |
| 5  | Withholding Tax                                | 16,275,307                             | 14,806,527           | 1,468,780          | (90,153)           | 1,378,627         | (1,468,780)        | 16,185,154           | 16,185,154           | -         |
| 6  | Wages Tax                                      | 7,284,343                              | 8,770,657            | (1,486,314)        | 115,161            | (1,371,153)       | 1,486,314          | 7,399,504            | 7,399,504            | -         |
| 7  | Penalty / Interest                             | 20,716,191                             | 89,686,963           | (68,970,772)       | 30,946,749         | (38,024,023)      | 68,970,772         | 51,662,940           | 51,662,940           | -         |
| 8  | Other Payments                                 | -                                      | -                    | -                  | -                  | -                 | -                  | -                    | -                    | -         |
|    | <b>National Petroleum Authority</b>            | <b>2,134,302,023</b>                   | <b>2,125,498,995</b> | <b>8,803,028</b>   | <b>(8,803,028)</b> | <b>-</b>          | <b>(8,803,028)</b> | <b>2,125,498,995</b> | <b>2,125,498,995</b> | <b>-</b>  |
| 9  | FTP - Condensate/Crude Oil                     | 119,656,326                            | 119,655,237          | 1,089              | (1,089)            | -                 | (1,089)            | 119,655,237          | 119,655,237          | -         |
| 10 | FTP - Liquefied Petroleum Gas                  | 35,014,748                             | 35,015,765           | (1,017)            | 1,017              | -                 | 1,017              | 35,015,765           | 35,015,765           | -         |
| 11 | FTP - Gas                                      | 83,102,923                             | 83,102,923           | -                  | -                  | -                 | -                  | 83,102,923           | 83,102,923           | -         |
| 12 | Profit oil & gas payments                      | 1,892,504,026                          | 1,883,696,070        | 8,807,956          | (8,807,956)        | -                 | (8,807,956)        | 1,883,696,070        | 1,883,696,070        | -         |
| 13 | JPDA - Application Fee                         | -                                      | 5,000                | (5,000)            | 5,000              | -                 | 5,000              | 5,000                | 5,000                | -         |
| 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           | -                                      | -                    | -                  | -                  | -                 | -                  | -                    | -                    | -         |
|    | <b>Central Bank of Timor-Leste</b>             | <b>-</b>                               | <b>7,978,400</b>     | <b>(7,978,400)</b> | <b>7,978,400</b>   | <b>-</b>          | <b>7,978,400</b>   | <b>7,978,400</b>     | <b>7,978,400</b>     | <b>-</b>  |
| 19 | TL Exclusive Area - License Fee/Surface Fee    | -                                      | 7,978,400            | (7,978,400)        | 7,978,400          | -                 | 7,978,400          | 7,978,400            | 7,978,400            | -         |
|    | <b>Total Pagamentus</b>                        | <b>3,436,243,803</b>                   | <b>3,440,488,623</b> | <b>(4,244,820)</b> | <b>17,042,014</b>  | <b>12,797,194</b> | <b>4,244,820</b>   | <b>3,453,285,817</b> | <b>3,453,285,817</b> | <b>-</b>  |



## 4.3 Ajustamentu

### 4.3.1 Ba kompañia mina

Ajustamentu sira ne'ebé halo ho respeitu ba formatu relatório 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)   | 59,119,318        |
| Impostu selu relata maibé liu ona hosi período ne'ebé kobre (b)          | (42,003,411)      |
| Montante impostu ne'ebé la relata loloos                                 | (73,893)          |
| <b>Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata</b> | <b>17,042,014</b> |

- (a) Ne'e pagamentu sira ne'ebé halo ona, maibé kompañia la relata. Ajustamentu significativu (99% hosi USD 59,119,318 ajustamentu totál) ne'ebé halo ba Santos no AusAid nian.

Santos uza baze akreditasaun (accruals basis) hodi relata pagamentu sira no la deklarara Lukru Mina & Pagamentu Gás ne'ebé halo iha fulan-Janeiru 2011 (kait ho deklarasaun Novembru no Dezembru 2010).

Durante ami-nia servisu rekonsiliação, AusAid falla atu hatama ninia formatu relatório tanba la bele kontaktu kompañia. BCTL deklarara katak, iha 2011, nia simu totál USD 7,978,400 liga ho Kustu Anual Kadoras nian hosi AusAid. Montante ne'e Governu Austrália konfirma liuhosi karta ofisial ida.

- (b) pagamentu sira ne'ebé relata ona, maibé selu la tuir período rekonsiliação, i.e. molok 1 Janeiro 2011 ka depois 31 Dezembro 2011. 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 2011 nian ne'ebé selu iha Janeiro no Fevereiro 2012.

Konfirmasaun simu ona hosi kompañia 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 deklarare rezolve hanesan tuirmai ne'e:

Figura ihaUSD

|                                    | Impostu ne'ebé selu la relata | Impostu ne'ebé selu ona maibé la tuir períodu selu nian | Montante impostu ne'ebé relata la loos | Ajustamentu total kompañia estrativa nian |
|------------------------------------|-------------------------------|---|--|---|
| ConocoPhillips (03-12) Pty Ltd     | 5,906                         | -   | (958)                                  | 4,948                                     |
| ConocoPhillips (Timor Sea) Pty Ltd | -                             | -   | (73,000)                               | (73,000)                                  |
| Eni JPDA 03-103 Limited            | -                             | -   | (60)                                   | (60)                                      |
| Eni JPDA 06-105 Pty Ltd            | -                             | -   | (895)                                  | (895)                                     |
| Santos                             | 51,088,848                    | (41,981,750)  | (60)                                   | 9,107,038                                 |
| Minza Oil & Gas                    | -                             | -   | 1,180                                  | 1,180                                     |
| Oilex                              | 2,371                         | -   | -                                      | 2,371                                     |
| Reliance Exploration & Production  | 43,793                        | (21,661)  | -                                      | 22,132                                    |
| Japan Energy E and P               | -                             | -   | (100)                                  | (100)                                     |
| AusAid                             | 7,978,400                     | -   | -                                      | 7,978,400                                 |
| <b>Total</b>                       | <b>59,119,318</b>             | <b>(42,003,411)</b>                                     | <b>(73,893)</b>                        | <b>17,042,014</b>                         |

Ajustamentu sira-ne'ebé halo ona ba pagamentu sira ne'ebé kompañia deklaraliuhosi dirasaun 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 períodu selu nian | Montante impostu ne'ebé relata la loos | Impostu ne'ebé klasifika la loos | Ajustamentu total kompañia estrativa nian |
|--|-------------------------------|---|--|----------------------------------|---|
| Petroleum Tax Directorate                      | 17,961,098                    | (21,661)  | (72,795)                               | -                                | 17,866,642                                |
| Income tax                                     | 5,688,076                     | -   | (2,061,871)                            | (8,568,898)                      | (4,942,693)                               |
| Additional Profits Tax/Supplemental Profit Tax | -                             | -   | 801,669                                | (8,963,791)                      | (8,162,122)                               |
| VAT  | -                             | -   | (300)                                  | -                                | (300)                                     |
| Withholding Tax                                | 36,889                        | (21,661)  | (400)                                  | (104,981)                        | (90,153)                                  |
| Wages Tax                                      | 9,275                         | -   | 905                                    | 104,981                          | 115,161                                   |
| Penalty / Interest                             | 12,226,858                    | -   | 1,187,202                              | 17,532,689                       | 30,946,749                                |
| <b>National Petroleum Authority</b>            | <b>33,179,820</b>             | <b>(41,981,750)</b>                                     | <b>(1,098)</b>                         | <b>-</b>                         | <b>(8,803,028)</b>                        |
| FTP - Condensate/Crude Oil                     | 906                           | -   | (1,995)                                | -                                | (1,089)                                   |
| FTP - Liquefied Petroleum Gas                  | -                             | -   | 1,017                                  | -                                | 1,017                                     |
| Profit oil & gas payments                      | 33,173,914                    | (41,981,750)  | (120)                                  | -                                | (8,807,956)                               |
| JPDA - Application Fee                         | 5,000                         | -   | -                                      | -                                | 5,000                                     |
| <b>Central Bank of Timor-Leste</b>             | <b>7,978,400</b>              | <b>-</b>  | <b>-</b>                               | <b>-</b>                         | <b>7,978,400</b>                          |
| TL Exclusive Area - License Fee/Surface Fee    | 7,978,400                     | -   | -                                      | -                                | 7,978,400                                 |
| <b>Total</b>                                   | <b>59,119,318</b>             | <b>(42,003,411)</b>                                     | <b>(73,893)</b>                        | <b>-</b>                         | <b>17,042,014</b>                         |

### 4.3.2 Ba Ajénsia Governu nian

Ajustamentu ne'ebé halo ona bazeia ba montante sira ne'ebé deklarara ona hosi 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 (a)  | 10,492,200           |
| Montante impostu ne'ebé relata la loos (b)                               | 2,304,994            |
| <b>Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata</b> | <b>12,797,194</b>    |

- (a) Ne'e pagamentu sira ne'ebé simu, maibé ajénsia governu nian la relata. Ajustamentu signifikativu sira ne'ebé halo bazeia ba Diresaun Impostu Petróleu no liga ba Eni JPDA 03-103 Ltd. PTD la inklui iha ninia formatu relatório montante ne'ebé simu ona hosi Eni JPDA 03-103 Ltd iha 3 Marsu 2011 ba Impostu ba rendimentu no Multa.
- (b) Ne'e pagamentu ne'ebé ajénsia governu nian relata la loos tanba erru. Ajustamentu signifkadu sira ne'ebé halo bazeia ba PTD no liga ho entidade ConocoPhillips nian.

PTD relata la loos (ba ConocoPhillips JPDA Pty Ltd) USD 711,899 ba Impostu Adisionál Lukru nian USD 7,711,899 tanba hakerek sala. Impostu ne'e simu kalkula ba USD 7,000,000.

Iha adisaun, PTD relata la loos montante balu iha Impostu ba rendimentu, Impostu Adisionál Lukru no Multa/Juru tuir entidade ConocoPhillips. Valór ajustamentu sira ne'ebé halo ona ho montante (4,694,986).

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

Ajustamentu sira ne'ebé halo ona ba pagamentu ne'ebé ajénsia governu no kompañia deklarara, rezolve hanesan tuir mai ne'e:

*Figura ihaUSD*

| Kompañia                           | Impostu ne'ebé simu la relata | Montante impostu ne'ebé relata la loos | Ajustamentu Totál Governu nian |
|------------------------------------|-------------------------------|--|--------------------------------|
| ConocoPhillips (03-12) Pty Ltd     | -                             | (5,020,502)                            | (5,020,502)                    |
| ConocoPhillips JPDA Pty Ltd        | -                             | 9,821,825                              | 9,821,825                      |
| ConocoPhillips (Timor Sea) Pty Ltd | -                             | (3,605,425)                            | (3,605,425)                    |
| ConocoPhillips (03-13) Pty Ltd     | -                             | 988,039                                | 988,039                        |
| ConocoPhillips (Emet) Pty Ltd      | -                             | 121,077                                | 121,077                        |
| ConocoPhillips (03-19) Pty Ltd     | 386                           | -                                      | 386                            |
| Eni JPDA 03-103 Limited            | 10,491,814                    | -                                      | 10,491,814                     |
| Minza Oil& Gás                     | -                             | (20)                                   | (20)                           |
| <b>Totál</b>                       | <b>10,492,200</b>             | <b>2,304,994</b>                       | <b>12,797,194</b>              |

Ajustamentu sira-ne'e halo ona ba pagamentu ne'ebé deklarada hosi ajénsia governu liuhosi dirasaun impostu rezolve hanesan tuir mai ne'e:

Figura ihaUSD

| Fonte rendimentu                               | Impostu ne'ebé simu la relata | Impostu ne'ebé relata la loos | Impostu ne'ebé la klasifika loloos | Ajustamentu Total Governu nian |
|--|-------------------------------|-------------------------------|------------------------------------|--------------------------------|
| <b>Petroleum Tax Directorate</b>               | <b>10,492,200</b>             | <b>2,304,994</b>              | <b>-</b>                           | <b>12,797,194</b>              |
| Income tax                                     | 5,591,743                     | 4,630,404                     | 41,110,710                         | 51,332,857                     |
| Additional Profits Tax/Supplemental Profit Tax | -                             | (110,069)                     | (400,937)                          | (512,006)                      |
| VAT  | -                             | -                             | (7,108)                            | (7,108)                        |
| Withholding Tax                                | 386                           | (20)                          | 1,378,261                          | 1,378,627                      |
| Wages Tax                                      | -                             | -                             | (1,371,153)                        | (1,371,153)                    |
| Penalty / Interest                             | 4,900,071                     | (2,214,321)                   | (40,709,773)                       | (38,024,023)                   |
| <b>Total</b>                                   | <b>10,492,200</b>             | <b>2,304,994</b>              | <b>-</b>                           | <b>12,797,194</b>              |

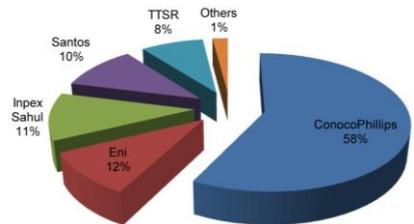
## 5. ANALIZA INDIKADÓR XAVE IHA SETÓR MINA

### 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 resibu setór mina nian.

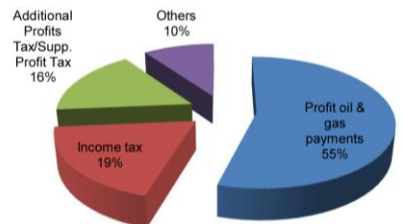
| Kompañia                    | Pagamentu Governu nian (USD) | % hosi pagamentu total |
|-----------------------------|------------------------------|------------------------|
| ConocoPhillips (6 entities) | 1,991,016,698                | 58%                    |
| InpexSahul                  | 401,268,453                  | 12%                    |
| Santos                      | 386,287,273                  | 11%                    |
| Eni (3 entities)            | 365,391,369                  | 10%                    |
| Tokyo Timor Sea Resources   | 290,213,987                  | 8%                     |
| Others (7 companies)        | 19,108,037                   | 1%                     |
| <b>Total oil sector</b>     | <b>3,453,285,817</b>         | <b>100%</b>            |



### 5.2 Kontribuisaun ne'ebé halo liuhosi pagamentu sira ne'e

Resibu sira ne'ebé signifkadu liu hotu, bazeia ba kontribuisaun hanesan tuir mai ne'e:

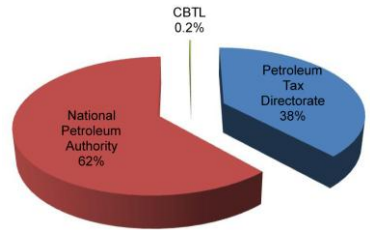
| Kompañia  | Pagamentu Governu nian (USD) | % hosi pagamentu total |
|---|------------------------------|------------------------|
| Profit oil & gas payments                       | 1,883,696,071                | 55%                    |
| Income tax                                      | 659,025,791                  | 19%                    |
| Additional Profits Tax/ Supplemental Profit Tax | 569,338,573                  | 16%                    |
| Others (16 payment streams)                     | 341,225,382                  | 10%                    |
| <b>Total oil sector</b>                         | <b>3,453,285,817</b>         | <b>100%</b>            |



### 5.3 Kontribuisaun ne'ebé halo hosi ajénsia governu nian

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

| Ajénsia Governu                | Pagamentu Governu nian (USD) | % hosi pagamentu total |
|--------------------------------|------------------------------|------------------------|
| National Petroleum Authority   | 2,125,498,995                | 62%                    |
| Petroleum Tax Directorate      | 1,319,808,422                | 38%                    |
| Central Bank of Timor-Leste    | 7,978,400                    | 0.2%                   |
| <b>Total extractive sector</b> | <b>3,453,285,817</b>         | <b>100%</b>            |



## 6. DESKOBRIUNTU NO REKOMENDASAUN

### 1. Baze dadus TL-EITI

to'o oras ne'e dadauk hatudu katak, Sekretariadu TL-EITI la iha bazedadus komprensivu ida hosi kompañia estrativa hotu ne'ebé halo operasaun iha setór mina. Ami komprende 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 ezersísiu rekonsiliação. 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 Rekonsiliação – scoping/peskiza Estudu

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

Ami nota liu tan katak iha kustu balu 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 dadus hosi kompañia mina no ajénsia governu nian no preparaun ba relatóriu nian.

*Ami rekomena ba tinan iha futuru katak hala'o scope estudu ida molok kada ezersísiu akontese atu hodi bele define didiak scope rekonsiliação, 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 resibu hosi kompañia mina no ajénsia governu nian*

### 3. Formato relatório ne'ebé certifica ona

Tuir rekomendasaun 12 no 13 regras EITI 2011 rekere MSWG tenki asegura katak kompañia mina no ajénsia governu relata bazeia ba konta bankária 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 relatório ne'ebé certifica ona hosi auditór ruma.

*Ami rekomena atu ba tinan sira ne'ebé sei mai katak MSWG foti pasu nesesáriu hodi asegura katak relatório sira ne'ebé kompañia mina no ajénsia governu nian hatama ona certifica hosi designadu auditór esternál ida (iha kazu kompañia estrativa nian), ka entidade/autoridade públiku ida iha kazu ajénsia governu nian.*



## 7 KONKLUZAUN

Ami-nia konkluzaun hosi servisu rekonsiliaaun ne'ebé hala'o iha tinan ne'e ba 31 Dezembru 2011 bele sumariza hanesan tuir mai ne'e:

1. Ami nota katak iha deskripansia lubun ida entre pagamentu ne'ebé kompañia deklara no resibu ne'ebé ajénsia governu nian deklara. Ami konsege ajusta deskripansia sira-ne'e hotu, no respeitu nafatin parte rua nia deklarasaun ne'ebé halo hosi kompañia no ajénsia governu nian .
2. Halo ona ajustamentu signifikante lubun ida hodi rekonsilia montante sira ne'ebé orijinalmente relata ona iha formatu relatoriu ne'ebé submete tiha ona. Deskripansia individuál barak liu mai hosi formatu relatóriu mosu hosi razaun tuir mai ne'e:
  - a. Pagamentu ne'ebé kompañia mina no ajénsia governu nian klasifika la loos to'o montante USD tokon 120 iha valór absoluta;
  - b. Montante balun ne'ebé kompañia mina selu ho total USD tokon 59, la relata iha sira-nia formatu relatóriu;
  - c. Pagamentu sira balun kompañia mina halo ho total tokon USD 42 relata kona-ba período ne'ebé la loos (fora hosi 2011);
  - d. Pagamentu ne'ebé kompañia mina no ajénsia governu relata la loos to'o montante tokon USD 11 iha valór absoluta; no
  - e. Montante balun ne'ebé simu ona hosi Dirasaun Impostu Petroleu nian ho total tokon USD 10.5, la relata iha sira-nia formatu relatóriuAsuntu sira-ne'e hotu mosu molok tinan relatóriu nian no ami fiar katak asuntu ne'ebé fasilmente bele trata.
3. Ikus liu, ami halo ona rekomendasaun lubun ida ba hadi'a iha prosesu rekonsiliaaun ne'ebé deskreve iha Sesaun 6 iha leten.

## **ANEKSU**

**Aneksu 1: Detallu kompañia mina ne'ebé inklui iha scope rekonsiliaun EITI 2011**

| No. | Kompañia                          | Data deskobre | Atividade                      | Nasionalidade | Produutu 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                      | Tokyo/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**

| Referéncia lisensa | Operadór           | Kompañia  | Produutu ne'ebé estraé/prodús | Tipu lisensa | Emite/hasai | Hotu/mate  | Área |
|--------------------|--------------------|---|-------------------------------|--------------|-------------|------------|------|
| JPDA 03-12         | ConocoPhillips     | ConocoPhillips<br>Santos<br>Inpex Sahul<br>Eni<br>Tokyo Timor Sea Resources                             | Condensate, LPG,<br>LNG       | PSC          | 02/04/2003  | 06/02/2022 | JPDA |
| JPDA 03-13         | ConocoPhillips     | ConocoPhillips<br>Santos<br>Inpex Sahul   | Condensate, LPG,<br>LNG       | PSC          | 02/04/2003  | 16/12/2021 | JPDA |
| JPDA 03-19         | Woodside Petroleum | Woodside petroleum<br>Shell Development<br>Osaka Gas Sunrise<br>Conoco Phillips                         | Gas                           | PSC          | 02/04/2003  | 04/10/2026 | JPDA |
| JPDA 03-20         | Woodside Petroleum | Woodside petroleum<br>Shell Development<br>Osaka Gas Sunrise<br>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           | Petronas Carigali<br>Korean Gas<br>Samsung Oil & Gas<br>LG  | na                            | PSC          | 29/12/2006  | 29/12/2010 | JPDA |
| JPDA 06-103        | Oilex              | Oilex<br>Japan Energy Corporation<br>Videocon<br>Bharat PetroResources<br>GSPC<br>Pan Pacific Petroleum | na                            | PSC          | 15/01/2007  | 15/01/2014 | JPDA |

| Referénsia Iisensa | Operadór | Kompañia   | Produutu ne'ebé estraee/prodús | Tipu Iisensa | Emite/hasai | Hotu/mate  | Área |
|--------------------|----------|--|--------------------------------|--------------|-------------|------------|------|
| JPDA 06-105        | Eni      | Eni<br>Inpex<br>Talisman   | Light Crude Oil                | PSC          | 22/09/2006  | 09/07/1905 | JPDA |
| S-06-01 (Block A)  | Eni      | Eni<br>GALP Exploracao Producao<br>Petrolífera<br>Korea Gas Corporation                    | na                             | PSC          | 03/11/2006  | 03/11/2010 | TLEA |
| S-06-02 (Block B)  | Eni      | Eni<br>GALP Exploracao Producao<br>Petrolífera<br>Korea Gas Corporation                    | na                             | PSC          | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-03 (Block C)  | Eni      | Eni<br>GALP Exploracao Producao<br>Petrolífera<br>Korea Gas Corporation                    | na                             | PSC          | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-04 (Block E)  | Eni      | Eni<br>GALP Exploracao Producao<br>Petrolífera<br>Korea Gas Corporation                    | na                             | PSC          | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-05 (Block H)  | Eni      | Eni<br>GALP Exploracao Producao<br>Petrolífera<br>Korea Gas Corporation                    | na                             | PSC          | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-06 (Block K)  | Reliance | Reliance Exploration &<br>Production<br>Oil India Limited<br>India Oil Corporation Limited | na                             | PSC          | 16/11/2006  | 16/11/2011 | TLEA |

na:la disponivel

### Aneksu 3: Folla rekonsiliaaun hosi Kompañia Mina

| Kompañia nia naran :                |  | ConocoPhillips (03-12) Pty Ltd |              |                      | Períodu relatóriu :  |                    |                      | 2011      |       |
|-------------------------------------|--|--------------------------------|--------------|----------------------|----------------------|--------------------|----------------------|-----------|-------|
| N°                                  | Deskrisaun pagamentu                           | Per Kompañia                   |              |                      | Per Governu          |                    |                      | Diferensa |       |
|                                     |  | Orijinál                       | Ajusta       | Finál                | Orijinál             | Ajusta             | Finál                |           | Finál |
| <b>Petroleum Tax Directorate</b>    |  | <b>349,644,361</b>             | <b>-</b>     | <b>349,644,361</b>   | <b>354,664,863</b>   | <b>(5,020,502)</b> | <b>349,644,361</b>   | <b>-</b>  |       |
| 1                                   | Income tax                                     | 170,318,121                    | (2,167,061)  | 168,151,060          | 152,931,955          | 15,219,105         | 168,151,060          | -         |       |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 157,228,279                    | (2,135,732)  | 155,092,547          | 160,113,049          | (5,020,502)        | 155,092,547          | -         |       |
| 3                                   | Branch Profits Tax                             | -                              | -            | -                    | -                    | -                  | -                    | -         |       |
| 4                                   | VAT  | 5,250,609                      | -            | 5,250,609            | 5,250,609            | -                  | 5,250,609            | -         |       |
| 5                                   | Withholding Tax                                | 1,025,449                      | -            | 1,025,449            | 1,025,449            | -                  | 1,025,449            | -         |       |
| 6                                   | Wages Tax                                      | 6,788,121                      | -            | 6,788,121            | 6,788,121            | -                  | 6,788,121            | -         |       |
| 7                                   | Penalty / Interest                             | 9,033,782                      | 4,302,793    | 13,336,575           | 28,555,680           | (15,219,105)       | 13,336,575           | -         |       |
| 8                                   | Other Payments                                 | -                              | -            | -                    | -                    | -                  | -                    | -         |       |
| <b>National Petroleum Authority</b> |  | <b>736,894,385</b>             | <b>4,948</b> | <b>736,899,333</b>   | <b>736,899,333</b>   | <b>-</b>           | <b>736,899,333</b>   | <b>-</b>  |       |
| 9                                   | FTP - Condensate/Crude Oil                     | 99,738,622                     | (1,069)      | 99,737,553           | 99,737,553           | -                  | 99,737,553           | -         |       |
| 10                                  | FTP - Liquefied Petroleum Gas                  | 35,014,748                     | 1,017        | 35,015,765           | 35,015,765           | -                  | 35,015,765           | -         |       |
| 11                                  | FTP - Gas                                      | 83,102,923                     | -            | 83,102,923           | 83,102,923           | -                  | 83,102,923           | -         |       |
| 12                                  | Profit oil & gas payments                      | 516,064,092                    | -            | 516,064,092          | 516,064,092          | -                  | 516,064,092          | -         |       |
| 13                                  | JPDA - Application Fee                         | -                              | 5,000        | 5,000                | 5,000                | -                  | 5,000                | -         |       |
| 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           | -                              | -            | -                    | -                    | -                  | -                    | -         |       |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>                       | <b>-</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>           | <b>-</b>             | <b>-</b>  |       |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                              | -            | -                    | -                    | -                  | -                    | -         |       |
| <b>Total Pagamentus</b>             |  | <b>1,086,538,746</b>           | <b>4,948</b> | <b>1,086,543,694</b> | <b>1,091,564,196</b> | <b>(5,020,502)</b> | <b>1,086,543,694</b> | <b>-</b>  |       |

Kompañia nia naran : ConocoPhillips JPDA Pty Ltd

Períodu relatóriu : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompañia       |             |                    | Per Governu        |                  |                    | Diferensa<br>Finál |
|-------------------------------------|--|--------------------|-------------|--------------------|--------------------|------------------|--------------------|--------------------|
|                                     |  | Orijinál           | Ajusta      | Finál              | Orijinál           | Ajusta           | Finál              |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>181,300,814</b> | -           | <b>181,300,814</b> | <b>171,478,989</b> | <b>9,821,825</b> | <b>181,300,814</b> | -                  |
| 1                                   | Income tax                                     | 92,917,139         | (4,620,013) | 88,297,126         | 81,427,161         | 6,869,965        | 88,297,126         | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 84,325,142         | 2,676,361   | 87,001,503         | 77,179,678         | 9,821,825        | 87,001,503         | -                  |
| 3                                   | Branch Profits Tax                             | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 4                                   | VAT  | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 5                                   | Withholding Tax                                | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 6                                   | Wages Tax                                      | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 7                                   | Penalty / Interest                             | 4,058,533          | 1,943,652   | 6,002,185          | 12,872,150         | (6,869,965)      | 6,002,185          | -                  |
| 8                                   | Other Payments                                 | -                  | -           | -                  | -                  | -                | -                  | -                  |
| <b>National Petroleum Authority</b> |  | <b>287,372,402</b> | -           | <b>287,372,402</b> | <b>287,372,402</b> | -                | <b>287,372,402</b> | -                  |
| 9                                   | FTP - Condensate/Crude Oil                     | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 11                                  | FTP - Gas                                      | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 12                                  | Profit oil & gas payments                      | 287,212,402        | -           | 287,212,402        | 287,212,402        | -                | 287,212,402        | -                  |
| 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           | -                  | -           | -                  | -                  | -                | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | -                  | -           | -                  | -                  | -                | -                  | -                  |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                  | -           | -                  | -                  | -                | -                  | -                  |
| <b>Total Pagamentus</b>             |  | <b>468,673,216</b> | -           | <b>468,673,216</b> | <b>458,851,391</b> | <b>9,821,825</b> | <b>468,673,216</b> | -                  |

| Kompañia nia naran :                |  | ConocoPhillips (Timor Sea) Pty Ltd |                 |                    | Períodu relatóriu : |                    |                    | 2011               |  |
|-------------------------------------|--|------------------------------------|-----------------|--------------------|---------------------|--------------------|--------------------|--------------------|--|
| N°                                  | Deskrisaun pagamentu                           | Per Kompañia                       |                 |                    | Per Governu         |                    |                    | Diferensa<br>Finál |  |
|                                     |  | Orijinál                           | Ajusta          | Finál              | Orijinál            | Ajusta             | Finál              |                    |  |
| <b>Petroleum Tax Directorate</b>    |  | <b>95,500,073</b>                  | <b>(73,000)</b> | <b>95,427,073</b>  | <b>99,032,498</b>   | <b>(3,605,425)</b> | <b>95,427,073</b>  | -                  |  |
| 1                                   | Income tax                                     | 48,816,761                         | (2,061,871)     | 46,754,890         | 42,471,748          | 4,283,142          | 46,754,890         | -                  |  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 44,053,206                         | 801,669         | 44,854,875         | 48,387,300          | (3,532,425)        | 44,854,875         | -                  |  |
| 3                                   | Branch Profits Tax                             | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 4                                   | VAT  | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 5                                   | Withholding Tax                                | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 6                                   | Wages Tax                                      | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 7                                   | Penalty / Interest                             | 2,630,106                          | 1,187,202       | 3,817,308          | 8,173,450           | (4,356,142)        | 3,817,308          | -                  |  |
| 8                                   | Other Payments                                 | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| <b>National Petroleum Authority</b> |  | <b>147,554,906</b>                 | <b>-</b>        | <b>147,554,906</b> | <b>147,554,906</b>  | <b>-</b>           | <b>147,554,906</b> | -                  |  |
| 9                                   | FTP - Condensate/Crude Oil                     | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 11                                  | FTP - Gas                                      | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| 12                                  | Profit oil & gas payments                      | 147,554,906                        | -               | 147,554,906        | 147,554,906         | -                  | 147,554,906        | -                  |  |
| 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           | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>                           | <b>-</b>        | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>           | -                  |  |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                                  | -               | -                  | -                   | -                  | -                  | -                  |  |
| <b>Total Pagamentus</b>             |  | <b>243,054,979</b>                 | <b>(73,000)</b> | <b>242,981,979</b> | <b>246,587,404</b>  | <b>(3,605,425)</b> | <b>242,981,979</b> | -                  |  |



| Kompañia nia naran :                |  | ConocoPhillips (03-13) Pty Ltd |             |                    | Períodu relatório : |                |                    | 2011               |  |
|-------------------------------------|--|--------------------------------|-------------|--------------------|---------------------|----------------|--------------------|--------------------|--|
| N°                                  | Deskrisaun pagamentu                           | Per Kompañia                   |             |                    | Per Governu         |                |                    | Diferensa<br>Finál |  |
|                                     |  | Orijinál                       | Ajusta      | Finál              | Orijinál            | Ajusta         | Finál              |                    |  |
| <b>Petroleum Tax Directorate</b>    |  | <b>63,503,648</b>              | -           | <b>63,503,648</b>  | <b>62,515,609</b>   | <b>988,039</b> | <b>63,503,648</b>  | -                  |  |
| 1                                   | Income tax                                     | 32,521,304                     | (1,580,763) | 30,940,541         | 26,046,734          | 4,893,807      | 30,940,541         | -                  |  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 29,555,443                     | 900,391     | 30,455,834         | 31,956,878          | (1,501,044)    | 30,455,834         | -                  |  |
| 3                                   | Branch Profits Tax                             | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 4                                   | VAT  | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 5                                   | Withholding Tax                                | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 6                                   | Wages Tax                                      | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 7                                   | Penalty / Interest                             | 1,426,901                      | 680,372     | 2,107,273          | 4,511,997           | (2,404,724)    | 2,107,273          | -                  |  |
| 8                                   | Other Payments                                 | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| <b>National Petroleum Authority</b> |  | <b>100,534,215</b>             | -           | <b>100,534,215</b> | <b>100,534,215</b>  | -              | <b>100,534,215</b> | -                  |  |
| 9                                   | FTP - Condensate/Crude Oil                     | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 11                                  | FTP - Gas                                      | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 12                                  | Profit oil & gas payments                      | 100,534,215                    | -           | 100,534,215        | 100,534,215         | -              | 100,534,215        | -                  |  |
| 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           | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| <b>Central Bank of Timor-Leste</b>  |  | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                              | -           | -                  | -                   | -              | -                  | -                  |  |
| <b>Total Pagamentus</b>             |  | <b>164,037,863</b>             | -           | <b>164,037,863</b> | <b>163,049,824</b>  | <b>988,039</b> | <b>164,037,863</b> | -                  |  |

Companhia a ser auditada :

ConocoPhillips (Emet) Pty Ltd

Período do relatório :

2011

| Nº                                  | Descrição do pagamento                         | Per Companhia     |           |                   | Per Governo       |                |                   | Diferença Final |
|-------------------------------------|--|-------------------|-----------|-------------------|-------------------|----------------|-------------------|-----------------|
|                                     |  | Orijinal          | Ajusta    | Final             | Orijinal          | Ajusta         | Final             |                 |
| <b>Petroleum Tax Directorate</b>    |  | <b>11,360,387</b> | -         | <b>11,360,387</b> | <b>11,239,310</b> | <b>121,077</b> | <b>11,360,387</b> | -               |
| 1                                   | Income tax                                     | 5,857,010         | (232,261) | 5,624,749         | 4,710,041         | 914,708        | 5,624,749         | -               |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 5,198,414         | 87,003    | 5,285,417         | 5,565,277         | (279,860)      | 5,285,417         | -               |
| 3                                   | Branch Profits Tax                             | -                 | -         | -                 | -                 | -              | -                 | -               |
| 4                                   | VAT  | -                 | -         | -                 | -                 | -              | -                 | -               |
| 5                                   | Withholding Tax                                | -                 | -         | -                 | -                 | -              | -                 | -               |
| 6                                   | Wages Tax                                      | -                 | -         | -                 | -                 | -              | -                 | -               |
| 7                                   | Penalty / Interest                             | 304,963           | 145,258   | 450,221           | 963,992           | (513,771)      | 450,221           | -               |
| 8                                   | Other Payments                                 | -                 | -         | -                 | -                 | -              | -                 | -               |
| <b>National Petroleum Authority</b> |  | <b>17,402,885</b> | -         | <b>17,402,885</b> | <b>17,402,885</b> | -              | <b>17,402,885</b> | -               |
| 9                                   | FTP - Condensate/Crude Oil                     | -                 | -         | -                 | -                 | -              | -                 | -               |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                 | -         | -                 | -                 | -              | -                 | -               |
| 11                                  | FTP - Gas                                      | -                 | -         | -                 | -                 | -              | -                 | -               |
| 12                                  | Profit oil & gas payments                      | 17,402,885        | -         | 17,402,885        | 17,402,885        | -              | 17,402,885        | -               |
| 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           | -                 | -         | -                 | -                 | -              | -                 | -               |
| <b>Central Bank of Timor-Leste</b>  |  | -                 | -         | -                 | -                 | -              | -                 | -               |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                 | -         | -                 | -                 | -              | -                 | -               |
| <b>Total Pagamentos</b>             |  | <b>28,763,272</b> | -         | <b>28,763,272</b> | <b>28,642,195</b> | <b>121,077</b> | <b>28,763,272</b> | -               |

Kompañia nia naran :

ConocoPhillips (03-19) Pty Ltd

Períodu relatóriu :

2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompañia  |          |               | Per Governu   |            |               | Diferensa<br>Finál |
|-------------------------------------|--|---------------|----------|---------------|---------------|------------|---------------|--------------------|
|                                     |  | Orijinál      | Ajusta   | Finál         | Orijinál      | Ajusta     | Finál         |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>16,674</b> | <b>-</b> | <b>16,674</b> | <b>16,288</b> | <b>386</b> | <b>16,674</b> | <b>-</b>           |
| 1                                   | Income tax                                     | -             | -        | -             | -             | -          | -             | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -             | -        | -             | -             | -          | -             | -                  |
| 3                                   | Branch Profits Tax                             | -             | -        | -             | -             | -          | -             | -                  |
| 4                                   | VAT  | -             | -        | -             | -             | -          | -             | -                  |
| 5                                   | Withholding Tax                                | 16,674        | -        | 16,674        | 16,288        | 386        | 16,674        | -                  |
| 6                                   | Wages Tax                                      | -             | -        | -             | -             | -          | -             | -                  |
| 7                                   | Penalty / Interest                             | -             | -        | -             | -             | -          | -             | -                  |
| 8                                   | Other Payments                                 | -             | -        | -             | -             | -          | -             | -                  |
| <b>National Petroleum Authority</b> |  | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>      | <b>-</b>   | <b>-</b>      | <b>-</b>           |
| 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           | -             | -        | -             | -             | -          | -             | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>      | <b>-</b>   | <b>-</b>      | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -             | -        | -             | -             | -          | -             | -                  |
| <b>Total Pagamentus</b>             |  | <b>16,674</b> | <b>-</b> | <b>16,674</b> | <b>16,288</b> | <b>386</b> | <b>16,674</b> | <b>-</b>           |

Kompania nian naran :

Eni JPDA 03-103 Limited

Período relatório : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania       |              |                    | Per Governu        |                   |                    | Diferensa<br>Finál |
|-------------------------------------|--|--------------------|--------------|--------------------|--------------------|-------------------|--------------------|--------------------|
|                                     |  | Orijinál           | Ajusta       | Finál              | Orijinál           | Ajusta            | Finál              |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>143,670,678</b> | <b>-</b>     | <b>143,670,678</b> | <b>133,178,864</b> | <b>10,491,814</b> | <b>143,670,678</b> | <b>-</b>           |
| 1                                   | Income tax                                     | 68,154,526         | 5,591,743    | 73,746,269         | 68,154,526         | 5,591,743         | 73,746,269         | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 75,516,152         | (10,491,814) | 65,024,338         | 65,024,338         | -                 | 65,024,338         | -                  |
| 3                                   | Branch Profits Tax                             | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 4                                   | VAT  | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 5                                   | Withholding Tax                                | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 6                                   | Wages Tax                                      | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 7                                   | Penalty / Interest                             | -                  | 4,900,071    | 4,900,071          | -                  | 4,900,071         | 4,900,071          | -                  |
| 8                                   | Other Payments                                 | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| <b>National Petroleum Authority</b> |  | <b>205,825,680</b> | <b>(60)</b>  | <b>205,825,620</b> | <b>205,825,620</b> | <b>-</b>          | <b>205,825,620</b> | <b>-</b>           |
| 9                                   | FTP - Condensate/Crude Oil                     | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 11                                  | FTP - Gas                                      | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| 12                                  | Profit oil & gas payments                      | 205,825,680        | (60)         | 205,825,620        | 205,825,620        | -                 | 205,825,620        | -                  |
| 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           | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>           | <b>-</b>     | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                  | -            | -                  | -                  | -                 | -                  | -                  |
| <b>Total Pagamentus</b>             |  | <b>349,496,358</b> | <b>(60)</b>  | <b>349,496,298</b> | <b>339,004,484</b> | <b>10,491,814</b> | <b>349,496,298</b> | <b>-</b>           |

Kompania nia naran :

Eni JPDA 06-105 Pty Ltd

Períodu relatóriu : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania      |              |                   | Per Governu       |          |                   | Diferensa<br>Finál |
|-------------------------------------|--|-------------------|--------------|-------------------|-------------------|----------|-------------------|--------------------|
|                                     |  | Orijinál          | Ajusta       | Finál             | Orijinál          | Ajusta   | Finál             |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>46,421,099</b> | <b>(875)</b> | <b>46,420,224</b> | <b>46,420,224</b> | <b>-</b> | <b>46,420,224</b> | <b>-</b>           |
| 1                                   | Income tax                                     | 26,150,354        | -            | 26,150,354        | 26,150,354        | -        | 26,150,354        | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -                 | -            | -                 | -                 | -        | -                 | -                  |
| 3                                   | Branch Profits Tax                             | -                 | -            | -                 | -                 | -        | -                 | -                  |
| 4                                   | VAT  | 10,756,866        | (300)        | 10,756,566        | 10,756,566        | -        | 10,756,566        | -                  |
| 5                                   | Withholding Tax                                | 9,355,863         | 6,865        | 9,362,728         | 9,401,133         | (38,405) | 9,362,728         | -                  |
| 6                                   | Wages Tax                                      | 158,016           | (7,440)      | 150,576           | 112,171           | 38,405   | 150,576           | -                  |
| 7                                   | Penalty / Interest                             | -                 | -            | -                 | -                 | -        | -                 | -                  |
| 8                                   | Other Payments                                 | -                 | -            | -                 | -                 | -        | -                 | -                  |
| <b>National Petroleum Authority</b> |  | <b>3,166,916</b>  | <b>(20)</b>  | <b>3,166,896</b>  | <b>3,166,896</b>  | <b>-</b> | <b>3,166,896</b>  | <b>-</b>           |
| 9                                   | FTP - Condensate/Crude Oil                     | 2,756,916         | (20)         | 2,756,896         | 2,756,896         | -        | 2,756,896         | -                  |
| 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           | -                 | -            | -                 | -                 | -        | -                 | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>          | <b>-</b>     | <b>-</b>          | <b>-</b>          | <b>-</b> | <b>-</b>          | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                 | -            | -                 | -                 | -        | -                 | -                  |
| <b>Total Pagamentus</b>             |  | <b>49,588,015</b> | <b>(895)</b> | <b>49,587,120</b> | <b>49,587,120</b> | <b>-</b> | <b>49,587,120</b> | <b>-</b>           |

| Kompañia nia naran : |  | Eni Timor Leste SpA |          |                  | Períodu relatóriu : |             |                  | 2011               |  |
|----------------------|--|---------------------|----------|------------------|---------------------|-------------|------------------|--------------------|--|
| N°                   | Deskrisaun pagamentu                           | Per Kompañia        |          |                  | Per Governu         |             |                  | Diferensa<br>Finál |  |
|                      |  | Orijinál            | Ajusta   | Finál            | Orijinál            | Ajusta      | Finál            |                    |  |
|                      | <b>Petroleum Tax Directorate</b>               | <b>2,185,035</b>    | <b>-</b> | <b>2,185,035</b> | <b>2,185,035</b>    | <b>-</b>    | <b>2,185,035</b> | <b>-</b>           |  |
| 1                    | Income tax                                     | -                   | -        | -                | -                   | -           | -                | -                  |  |
| 2                    | Additional Profits Tax/Supplemental Profit Tax | -                   | -        | -                | -                   | -           | -                | -                  |  |
| 3                    | Branch Profits Tax                             | -                   | -        | -                | -                   | -           | -                | -                  |  |
| 4                    | VAT  | -                   | -        | -                | -                   | -           | -                | -                  |  |
| 5                    | Withholding Tax                                | 2,158,909           | -        | 2,158,909        | 793,309             | 1,365,600   | 2,158,909        | -                  |  |
| 6                    | Wages Tax                                      | 26,126              | -        | 26,126           | 1,391,726           | (1,365,600) | 26,126           | -                  |  |
| 7                    | Penalty / Interest                             | -                   | -        | -                | -                   | -           | -                | -                  |  |
| 8                    | Other Payments                                 | -                   | -        | -                | -                   | -           | -                | -                  |  |
|                      | <b>National Petroleum Authority</b>            | <b>-</b>            | <b>-</b> | <b>-</b>         | <b>-</b>            | <b>-</b>    | <b>-</b>         | <b>-</b>           |  |
| 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           | -                   | -        | -                | -                   | -           | -                | -                  |  |
|                      | <b>Central Bank of Timor-Leste</b>             | <b>-</b>            | <b>-</b> | <b>-</b>         | <b>-</b>            | <b>-</b>    | <b>-</b>         | <b>-</b>           |  |
| 19                   | TL Exclusive Area - License Fee/Surface Fee    | -                   | -        | -                | -                   | -           | -                | -                  |  |
|                      | <b>Total Pagamentus</b>                        | <b>2,185,035</b>    | <b>-</b> | <b>2,185,035</b> | <b>2,185,035</b>    | <b>-</b>    | <b>2,185,035</b> | <b>-</b>           |  |

| Kompañia nia naran :                |  | Santos             |                    |                    | Períodu relatóriu : 2011 |             |                    | Diferença<br>Finál |
|-------------------------------------|--|--------------------|--------------------|--------------------|--------------------------|-------------|--------------------|--------------------|
| N°                                  | Deskrisaun pagamentu                           | Per Kompañia       |                    |                    | Per Governu              |             |                    |                    |
|                                     |  | Orijinál           | Ajusta             | Finál              | Orijinál                 | Ajusta      | Finál              |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>133,375,957</b> | <b>17,914,934</b>  | <b>151,290,891</b> | <b>151,290,891</b>       | -           | <b>151,290,891</b> | -                  |
| 1                                   | Income tax                                     | 69,127,363         | 4,230,114          | 73,357,477         | 64,478,773               | 8,878,704   | 73,357,477         | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 64,248,594         | -                  | 64,248,594         | 64,248,594               | -           | 64,248,594         | -                  |
| 3                                   | Branch Profits Tax                             | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 4                                   | VAT  | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 5                                   | Withholding Tax                                | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 6                                   | Wages Tax                                      | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 7                                   | Penalty / Interest                             | -                  | 13,684,820         | 13,684,820         | 22,563,524               | (8,878,704) | 13,684,820         | -                  |
| 8                                   | Other Payments                                 | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| <b>National Petroleum Authority</b> |  | <b>222,908,374</b> | <b>(8,807,896)</b> | <b>214,100,478</b> | <b>214,100,478</b>       | -           | <b>214,100,478</b> | -                  |
| 9                                   | FTP - Condensate/Crude Oil                     | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 11                                  | FTP - Gas                                      | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| 12                                  | Profit oil & gas payments                      | 222,908,374        | (8,807,896)        | 214,100,478        | 214,100,478              | -           | 214,100,478        | -                  |
| 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           | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>                 | <b>-</b>    | <b>-</b>           | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                  | -                  | -                  | -                        | -           | -                  | -                  |
| <b>Total Pagamentus</b>             |  | <b>356,284,331</b> | <b>9,107,038</b>   | <b>365,391,369</b> | <b>365,391,369</b>       | <b>-</b>    | <b>365,391,369</b> | <b>-</b>           |

Kompania nia naran :

Inpex Sahul

Períodu relatóriu : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania       |          |                    | Per Governu        |          |                    | Diferensa<br>Finál |
|-------------------------------------|--|--------------------|----------|--------------------|--------------------|----------|--------------------|--------------------|
|                                     |  | Orijinál           | Ajusta   | Finál              | Orijinál           | Ajusta   | Finál              |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>147,097,938</b> | <b>-</b> | <b>147,097,938</b> | <b>147,097,938</b> | <b>-</b> | <b>147,097,938</b> | <b>-</b>           |
| 1                                   | Income tax                                     | 80,600,123         | -        | 80,600,123         | 80,600,123         | -        | 80,600,123         | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 63,220,702         | -        | 63,220,702         | 63,220,702         | -        | 63,220,702         | -                  |
| 3                                   | Branch Profits Tax                             | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 4                                   | VAT  | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 5                                   | Withholding Tax                                | 15,207             | -        | 15,207             | 15,207             | -        | 15,207             | -                  |
| 6                                   | Wages Tax                                      | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 7                                   | Penalty / Interest                             | 3,261,906          | -        | 3,261,906          | 3,261,906          | -        | 3,261,906          | -                  |
| 8                                   | Other Payments                                 | -                  | -        | -                  | -                  | -        | -                  | -                  |
| <b>National Petroleum Authority</b> |  | <b>239,189,335</b> | <b>-</b> | <b>239,189,335</b> | <b>239,189,335</b> | <b>-</b> | <b>239,189,335</b> | <b>-</b>           |
| 9                                   | FTP - Condensate/Crude Oil                     | 16,515,304         | -        | 16,515,304         | 16,515,304         | -        | 16,515,304         | -                  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 11                                  | FTP - Gas                                      | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 12                                  | Profit oil & gas payments                      | 222,674,031        | -        | 222,674,031        | 222,674,031        | -        | 222,674,031        | -                  |
| 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           | -                  | -        | -                  | -                  | -        | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                  | -        | -                  | -                  | -        | -                  | -                  |
| <b>Total Pagamentus</b>             |  | <b>386,287,273</b> | <b>-</b> | <b>386,287,273</b> | <b>386,287,273</b> | <b>-</b> | <b>386,287,273</b> | <b>-</b>           |



Kompania nia naran :

Tokyo Timor Sea Resources

Periodu relatóriu : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania       |             |                    | Per Governu        |             |                    | Diferensa<br>Finál |
|-------------------------------------|--|--------------------|-------------|--------------------|--------------------|-------------|--------------------|--------------------|
|                                     |  | Orijinál           | Ajusta      | Finál              | Orijinál           | Ajusta      | Finál              |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>117,886,546</b> | -           | <b>117,886,546</b> | <b>117,886,546</b> | -           | <b>117,886,546</b> | -                  |
| 1                                   | Income tax                                     | 63,731,783         | (4,102,581) | 59,629,202         | 54,947,519         | 4,681,683   | 59,629,202         | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 54,154,763         | -           | 54,154,763         | 54,154,763         | -           | 54,154,763         | -                  |
| 3                                   | Branch Profits Tax                             | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 4                                   | VAT  | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 5                                   | Withholding Tax                                | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 6                                   | Wages Tax                                      | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 7                                   | Penalty / Interest                             | -                  | 4,102,581   | 4,102,581          | 8,784,264          | (4,681,683) | 4,102,581          | -                  |
| 8                                   | Other Payments                                 | -                  | -           | -                  | -                  | -           | -                  | -                  |
| <b>National Petroleum Authority</b> |  | <b>172,327,441</b> | -           | <b>172,327,441</b> | <b>172,327,441</b> | -           | <b>172,327,441</b> | -                  |
| 9                                   | FTP - Condensate/Crude Oil                     | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 10                                  | FTP - Liquefied Petroleum Gas                  | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 11                                  | FTP - Gas                                      | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 12                                  | Profit oil & gas payments                      | 172,327,441        | -           | 172,327,441        | 172,327,441        | -           | 172,327,441        | -                  |
| 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           | -                  | -           | -                  | -                  | -           | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | -                  | -           | -                  | -                  | -           | -                  | -                  |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                  | -           | -                  | -                  | -           | -                  | -                  |
| <b>Total Pagamentus</b>             |  | <b>290,213,987</b> | -           | <b>290,213,987</b> | <b>290,213,987</b> | -           | <b>290,213,987</b> | -                  |

Kompania nia naran :

Woodside Petroleum

Períodu relatóriu : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania   |        |                | Per Governu    |        |                | Diferensa<br>Finál |
|-------------------------------------|--|----------------|--------|----------------|----------------|--------|----------------|--------------------|
|                                     |  | Orijinál       | Ajusta | Finál          | Orijinál       | Ajusta | Finál          |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>287,763</b> | -      | <b>287,763</b> | <b>287,763</b> | -      | <b>287,763</b> | -                  |
| 1                                   | Income tax                                     | -              | -      | -              | -              | -      | -              | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -              | -      | -              | -              | -      | -              | -                  |
| 3                                   | Branch Profits Tax                             | -              | -      | -              | -              | -      | -              | -                  |
| 4                                   | VAT  | -              | -      | -              | -              | -      | -              | -                  |
| 5                                   | Withholding Tax                                | 11,732         | -      | 11,732         | 11,732         | -      | 11,732         | -                  |
| 6                                   | Wages Tax                                      | 276,031        | -      | 276,031        | 276,031        | -      | 276,031        | -                  |
| 7                                   | Penalty / Interest                             | -              | -      | -              | -              | -      | -              | -                  |
| 8                                   | Other Payments                                 | -              | -      | -              | -              | -      | -              | -                  |
| <b>National Petroleum Authority</b> |  | <b>320,000</b> | -      | <b>320,000</b> | <b>320,000</b> | -      | <b>320,000</b> | -                  |
| 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           | -              | -      | -              | -              | -      | -              | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | -              | -      | -              | -              | -      | -              | -                  |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -              | -      | -              | -              | -      | -              | -                  |
| <b>Total Pagamentus</b>             |  | <b>607,763</b> | -      | <b>607,763</b> | <b>607,763</b> | -      | <b>607,763</b> | -                  |

Kompania nia naran :

Minza Oil & Gas

Períodu relatório : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania  |              |               | Per Governu   |             |               | Diferensa<br>Finál |
|-------------------------------------|--|---------------|--------------|---------------|---------------|-------------|---------------|--------------------|
|                                     |  | Orijinál      | Ajusta       | Finál         | Orijinál      | Ajusta      | Finál         |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>10,566</b> | <b>1,180</b> | <b>11,746</b> | <b>11,766</b> | <b>(20)</b> | <b>11,746</b> | <b>-</b>           |
| 1                                   | Income tax                                     | -             | -            | -             | -             | -           | -             | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -             | -            | -             | -             | -           | -             | -                  |
| 3                                   | Branch Profits Tax                             | -             | -            | -             | -             | -           | -             | -                  |
| 4                                   | VAT  | -             | -            | -             | -             | -           | -             | -                  |
| 5                                   | Withholding Tax                                | 1,100         | -            | 1,100         | 3,148         | (2,048)     | 1,100         | -                  |
| 6                                   | Wages Tax                                      | 9,466         | 1,180        | 10,646        | 8,618         | 2,028       | 10,646        | -                  |
| 7                                   | Penalty / Interest                             | -             | -            | -             | -             | -           | -             | -                  |
| 8                                   | Other Payments                                 | -             | -            | -             | -             | -           | -             | -                  |
| <b>National Petroleum Authority</b> |  | <b>80,000</b> | <b>-</b>     | <b>80,000</b> | <b>80,000</b> | <b>-</b>    | <b>80,000</b> | <b>-</b>           |
| 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           | -             | -            | -             | -             | -           | -             | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -             | -            | -             | -             | -           | -             | -                  |
| <b>Total Pagamentus</b>             |  | <b>90,566</b> | <b>1,180</b> | <b>91,746</b> | <b>91,766</b> | <b>(20)</b> | <b>91,746</b> | <b>-</b>           |

Kompania nianan :

Petronas

Período relatório : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania |          |            | Per Governu |          |            | Diferensa<br>Finál |
|-------------------------------------|--|--------------|----------|------------|-------------|----------|------------|--------------------|
|                                     |  | Orijinál     | Ajusta   | Finál      | Orijinál    | Ajusta   | Finál      |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>107</b>   | <b>-</b> | <b>107</b> | <b>107</b>  | <b>-</b> | <b>107</b> | <b>-</b>           |
| 1                                   | Income tax                                     | -            | -        | -          | -           | -        | -          | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -            | -        | -          | -           | -        | -          | -                  |
| 3                                   | Branch Profits Tax                             | -            | -        | -          | -           | -        | -          | -                  |
| 4                                   | VAT  | -            | -        | -          | -           | -        | -          | -                  |
| 5                                   | Withholding Tax                                | 107          | (107)    | -          | -           | -        | -          | -                  |
| 6                                   | Wages Tax                                      | -            | 107      | 107        | 107         | -        | 107        | -                  |
| 7                                   | Penalty / Interest                             | -            | -        | -          | -           | -        | -          | -                  |
| 8                                   | Other Payments                                 | -            | -        | -          | -           | -        | -          | -                  |
| <b>National Petroleum Authority</b> |  | <b>-</b>     | <b>-</b> | <b>-</b>   | <b>-</b>    | <b>-</b> | <b>-</b>   | <b>-</b>           |
| 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           | -            | -        | -          | -           | -        | -          | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>     | <b>-</b> | <b>-</b>   | <b>-</b>    | <b>-</b> | <b>-</b>   | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -            | -        | -          | -           | -        | -          | -                  |
| <b>Total Pagamentus</b>             |  | <b>107</b>   | <b>-</b> | <b>107</b> | <b>107</b>  | <b>-</b> | <b>107</b> | <b>-</b>           |

Kompania nianan :

Oilex

Período relatório : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompania   |              |                | Per Governu    |          |                | Diferensa<br>Finál |
|-------------------------------------|--|----------------|--------------|----------------|----------------|----------|----------------|--------------------|
|                                     |  | Orijinál       | Ajusta       | Finál          | Orijinál       | Ajusta   | Finál          |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>335,036</b> | <b>2,371</b> | <b>337,407</b> | <b>337,407</b> | <b>-</b> | <b>337,407</b> | <b>-</b>           |
| 1                                   | Income tax                                     | -              | -            | -              | -              | -        | -              | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -              | -            | -              | -              | -        | -              | -                  |
| 3                                   | Branch Profits Tax                             | -              | -            | -              | -              | -        | -              | -                  |
| 4                                   | VAT  | 189,285        | -            | 189,285        | 196,393        | (7,108)  | 189,285        | -                  |
| 5                                   | Withholding Tax                                | 119,168        | 224          | 119,392        | 118,722        | 670      | 119,392        | -                  |
| 6                                   | Wages Tax                                      | 26,583         | 2,147        | 28,730         | 22,292         | 6,438    | 28,730         | -                  |
| 7                                   | Penalty / Interest                             | -              | -            | -              | -              | -        | -              | -                  |
| 8                                   | Other Payments                                 | -              | -            | -              | -              | -        | -              | -                  |
| <b>National Petroleum Authority</b> |  | <b>80,000</b>  | <b>-</b>     | <b>80,000</b>  | <b>80,000</b>  | <b>-</b> | <b>80,000</b>  | <b>-</b>           |
| 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           | -              | -            | -              | -              | -        | -              | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -              | -            | -              | -              | -        | -              | -                  |
| <b>Total Pagamentus</b>             |  | <b>415,036</b> | <b>2,371</b> | <b>417,407</b> | <b>417,407</b> | <b>-</b> | <b>417,407</b> | <b>-</b>           |

| Kompañia nia naran :                |  | Reliance Exploration & Production |               |                  | Períodu relatóriu : 2011 |          |                  | Diferensa<br>Finál |
|-------------------------------------|--|-----------------------------------|---------------|------------------|--------------------------|----------|------------------|--------------------|
| N°                                  | Deskrisaun pagamentu                           | Per Kompañia                      |               |                  | Per Governu              |          |                  |                    |
|                                     |  | Orijinál                          | Ajusta        | Finál            | Orijinál                 | Ajusta   | Finál            |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>3,541,247</b>                  | <b>22,132</b> | <b>3,563,379</b> | <b>3,563,379</b>         | <b>-</b> | <b>3,563,379</b> | <b>-</b>           |
| 1                                   | Income tax                                     | -                                 | -             | -                | -                        | -        | -                | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -                                 | -             | -                | -                        | -        | -                | -                  |
| 3                                   | Branch Profits Tax                             | -                                 | -             | -                | -                        | -        | -                | -                  |
| 4                                   | VAT  | -                                 | -             | -                | -                        | -        | -                | -                  |
| 5                                   | Withholding Tax                                | 3,541,247                         | (97,035)      | 3,444,212        | 3,391,788                | 52,424   | 3,444,212        | -                  |
| 6                                   | Wages Tax                                      | -                                 | 119,167       | 119,167          | 171,591                  | (52,424) | 119,167          | -                  |
| 7                                   | Penalty / Interest                             | -                                 | -             | -                | -                        | -        | -                | -                  |
| 8                                   | Other Payments                                 | -                                 | -             | -                | -                        | -        | -                | -                  |
| <b>National Petroleum Authority</b> |  | <b>-</b>                          | <b>-</b>      | <b>-</b>         | <b>-</b>                 | <b>-</b> | <b>-</b>         | <b>-</b>           |
| 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           | -                                 | -             | -                | -                        | -        | -                | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>                          | <b>-</b>      | <b>-</b>         | <b>-</b>                 | <b>-</b> | <b>-</b>         | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                                 | -             | -                | -                        | -        | -                | -                  |
| <b>Total Pagamentus</b>             |  | <b>3,541,247</b>                  | <b>22,132</b> | <b>3,563,379</b> | <b>3,563,379</b>         | <b>-</b> | <b>3,563,379</b> | <b>-</b>           |

| Kompañia nia naran :                |  | Talisman         |          |                  | Períodu relatóriu : 2011 |          |                  |                    |
|-------------------------------------|--|------------------|----------|------------------|--------------------------|----------|------------------|--------------------|
| N°                                  | Deskrisaun pagamentu                           | Per Kompañia     |          |                  | Per Governu              |          |                  | Diferensa<br>Finál |
|                                     |  | Orijinál         | Ajusta   | Finál            | Orijinál                 | Ajusta   | Finál            |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>5,774,000</b> | <b>-</b> | <b>5,774,000</b> | <b>5,774,000</b>         | <b>-</b> | <b>5,774,000</b> | <b>-</b>           |
| 1                                   | Income tax                                     | 5,774,000        | -        | 5,774,000        | 5,774,000                | -        | 5,774,000        | -                  |
| 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                                 | -                | -        | -                | -                        | -        | -                | -                  |
| <b>National Petroleum Authority</b> |  | <b>645,484</b>   | <b>-</b> | <b>645,484</b>   | <b>645,484</b>           | <b>-</b> | <b>645,484</b>   | <b>-</b>           |
| 9                                   | FTP - Condensate/Crude Oil                     | 645,484          | -        | 645,484          | 645,484                  | -        | 645,484          | -                  |
| 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           | -                | -        | -                | -                        | -        | -                | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>                 | <b>-</b> | <b>-</b>         | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -                | -        | -                | -                        | -        | -                | -                  |
| <b>Total Pagamentus</b>             |  | <b>6,419,484</b> | <b>-</b> | <b>6,419,484</b> | <b>6,419,484</b>         | <b>-</b> | <b>6,419,484</b> | <b>-</b>           |

Kompañia nia naran :

Japan Energy E and P

Períodu relatóriu : 2011

| N°                                  | Deskrisaun pagamentu                           | Per Kompañia  |              |               | Per Governu   |          |               | Diferensa<br>Finál |
|-------------------------------------|--|---------------|--------------|---------------|---------------|----------|---------------|--------------------|
|                                     |  | Orijinál      | Ajusta       | Finál         | Orijinál      | Ajusta   | Finál         |                    |
| <b>Petroleum Tax Directorate</b>    |  | <b>29,851</b> | <b>(100)</b> | <b>29,751</b> | <b>29,751</b> | <b>-</b> | <b>29,751</b> | <b>-</b>           |
| 1                                   | Income tax                                     | -             | -            | -             | -             | -        | -             | -                  |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | -             | -            | -             | -             | -        | -             | -                  |
| 3                                   | Branch Profits Tax                             | -             | -            | -             | -             | -        | -             | -                  |
| 4                                   | VAT  | -             | -            | -             | -             | -        | -             | -                  |
| 5                                   | Withholding Tax                                | 29,851        | (100)        | 29,751        | 29,751        | -        | 29,751        | -                  |
| 6                                   | Wages Tax                                      | -             | -            | -             | -             | -        | -             | -                  |
| 7                                   | Penalty / Interest                             | -             | -            | -             | -             | -        | -             | -                  |
| 8                                   | Other Payments                                 | -             | -            | -             | -             | -        | -             | -                  |
| <b>National Petroleum Authority</b> |  | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>           |
| 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           | -             | -            | -             | -             | -        | -             | -                  |
| <b>Central Bank of Timor-Leste</b>  |  | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>           |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | -             | -            | -             | -             | -        | -             | -                  |
| <b>Total Pagamentus</b>             |  | <b>29,851</b> | <b>(100)</b> | <b>29,751</b> | <b>29,751</b> | <b>-</b> | <b>29,751</b> | <b>-</b>           |



Kompañia nia naran :: AusAid

Períodu relatóriu : 2011

| N° Deskrisaun pagamentu                          | Per Kompañia |           |           | Per Governu |        |           | Diferensa<br>Finál |
|--|--------------|-----------|-----------|-------------|--------|-----------|--------------------|
|  | Orijinál     | Ajusta    | Finál     | Orijinál    | Ajusta | Finál     |                    |
| <b>Petroleum Tax Directorate</b>                 | -            | -         | -         | -           | -      | -         | -                  |
| 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                                 | -            | -         | -         | -           | -      | -         | -                  |
| <b>National Petroleum Authority</b>              | -            | -         | -         | -           | -      | -         | -                  |
| 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          | -            | -         | -         | -           | -      | -         | -                  |
| <b>Central Bank of Timor-Leste</b>               | -            | 7,978,400 | 7,978,400 | 7,978,400   | -      | 7,978,400 | -                  |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -            | 7,978,400 | 7,978,400 | 7,978,400   | -      | 7,978,400 | -                  |
| <b>Total Pagamentus</b>                          | -            | 7,978,400 | 7,978,400 | 7,978,400   | -      | 7,978,400 | -                  |

## Aneksu 4: Modelu relatório EITI Timor-Leste 2011

### 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<br>(USD) | Kind  |             |
|---|---------------|-------|-------------|
|   |               | Value | Description |
| <b>1. Benefit Stream be reported by International Companies only</b>                        |               |       |             |
| 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                                |  |  |  |
| w) Wages Tax  |  |  |  |
| vi) Penalty/ Interest                                       |  |  |  |
| vii) 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

|                            |          |          |          |
|----------------------------|----------|----------|----------|
| <b>Total Payments Made</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|----------------------------|----------|----------|----------|

**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 |
| <b>a) Petroleum Tax Directorate</b>                                    |            |       |             |
| 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 |
| <b>3 b) National Petroleum Authority</b>     |            |       |             |
| 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 |
| <b>a) Banking &amp; Payments Authority</b>                                   |            |       |             |
| 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 kontaktu no ema sira ne'ebé envolve iha prosesu rekonsiliação

### 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 Sarmento | Outreach Officer                          |

### Sekretariu Estadu Rekursus Naturais

|               |  |
|---------------|--|
| Alfredo Pires | Secretary of State for Natural Resources |
|---------------|--|

### Kompania Mina

|                    |                           |
|--------------------|---------------------------|
| 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

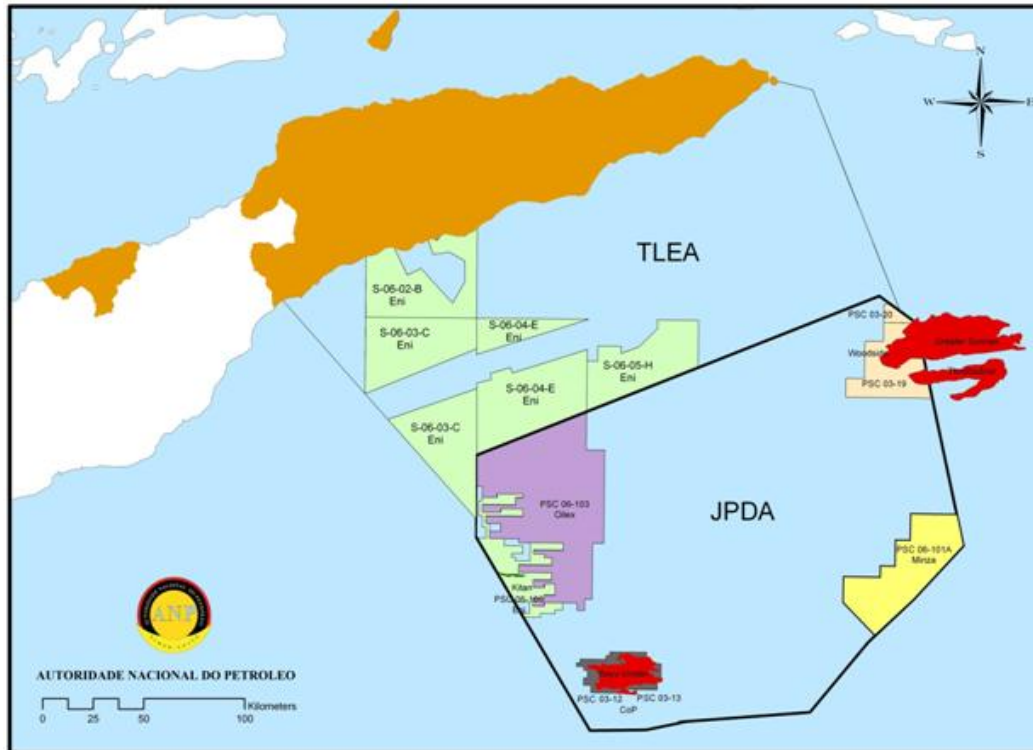
**Banco Sentrá Timor-Leste**

Fernando da Silva Carvalho

Chief Accountant



**Anejo 6: Área contratada pela TLEA no JPDA**



## Aneksu 7: Mina no Gás matan iha rai-leten Timor-Leste

