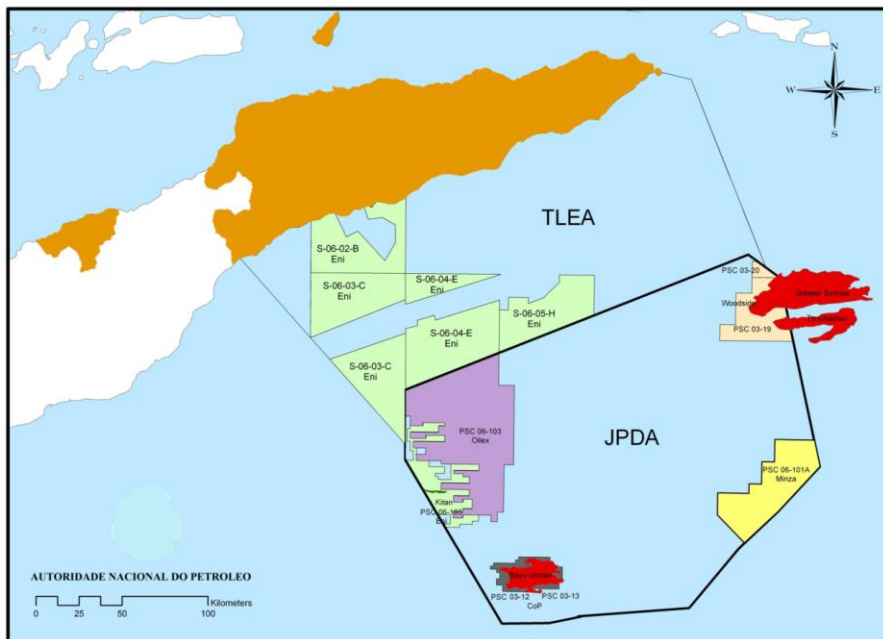


TL-EITI

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



INISIATIVA TRANSPARÊNCIA 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 eskluzivamente 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 intenssaun 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 ezesional TL-EITI rua ba tinan 2010 no 2011. Ne'e alia 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 desagradu.

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 bensaun 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 konkluziun 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 konfliktu 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

Rekonsiliação Datada Inicialmente Transparência Indústria Estrutural Timor-Leste não cobre período 1 Janeiro to'o 31 Dezembro 2011, halo'o hosi *Moore Stephens* tuir ami-nia Kontrato Servisu datadu 30 Abril 2012 no hanesan aprova ona hosi Multi Stakeholder Working Group.

Obrigação ne'e constitui hosi rekonsiliação detalladu 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 ezerosição rekonsiliação mak atu tulun Governo Timor-Leste no stakeholder relevante sira hodi determina kontribuisaun ne'ebé setór Mina no Gás halo hela ba nasaun nia desenvolvimentu ekonómiku no sosial no ida-ne'e hodi hadi'a transparência no responsabilidade iha setór estratativa rekursus naturais.

Descoberta principal sira ne'ebé mai hosi servisu rekonsiliação

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

1. Companhia mina sira hotu no Agência Governo sira hotu uza ona formatu relatório ba ezerosição rekonsiliação 2011 nian. Iha total, companhia Mina & Gás 20 no Agência governo nian 3 inclui tihá ona iha scope rekonsiliação.
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 servisu rekonsiliação, ho montante to'o **USD (4,244,840)**, hanesan tuir mai ne'e:

	Kompania (US\$)	Governo (US\$)	Diferença (US\$)	%
Pagamento total declarado	3,436,243,803	3,440,488,623	(4,244,820)	-0.1%

3. Depois hosi ami-nia servisu rekonsiliação, ami bele ajusta deskripsia sira hotu kona-ba deklarasaun ne'ebé halo hosi companhia no ne'ebé halo hosi Agência governo nian:

	Kompania (US\$)	Governo (US\$)	Diferença (US\$)	%
Pagamento total declarado	3,453,285,817	3,453,285,817	-	-

Tipu ajustamentu sira ne'ebé halo ona durante ami-nia servisu rekonsiliação, hamutuk ho sira-nia valor detalladu 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 ezerosiu 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	-
Total		3,453,285,817	3,453,285,817	-

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

Nú.	Fonte Rendimentu	Kompañia (US\$)	Governu (US\$)	Diferensa (US\$)
Petroleum Tax Directorate		1,319,808,422	1,319,808,422	-
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	-	-	-
National Petroleum Authority		2,125,498,995	2,125,498,995	-
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	-	-	-
Central Bank of Timor-Leste		7,978,400	7,978,400	-
19	TL Exclusive Area - License Fee/Surface Fee	7,978,400	7,978,400	-
Total		3,453,285,817	3,453,285,817	-



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1. INTRODUSAUN

1.1 Inisiativa Transparénsia Indústrria Estrativa (EITI)

1.1.1 Harii

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

Iha estrutura formál ida ba simu nasaun sira tama ba EITI, ne'ebé governu sira hakarak hetan membru tenke halo tuir rekeztu 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 estabesele Multi Stakeholder Working Group hodi hamatan/ haree prosesu implementasaun EITI; no
5. MSWG, halao konsultasaun ho xave stakeholder EITI nian, tenke aseita no publika tomak planu servisu (work plan), konstitui alvu sira ne'ebé bele sukat, no tempu ba implementasaun no inkorpora avaliasaun ba aumenta koñesimentu (Capacity Building).

Bainhira simu ona nu'udar kandidatu 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 tolunulu) 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.

Ema 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, korupsaun, 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 organizasaun 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 diresau 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 dezvoltadu 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. Efeito sira hanesan ne'e la bele evita no espera katak liuhosi enkoraja transparénsia ne'ebé boot liu iha nasaun

sira ne'ebé riku iha rekursus sira-ne'e, impaktu negativu poténsial 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 instituissau 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 política. 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 política no reputasaun. Instabilidade política ne'ebé kauza governasaun ne'ebé fo'er nu'udar ameasa klaru ida ba investimentu. Iha indústria 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 sociedade 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 rekeztu lima ne'e. Bainhira halo tuir ona, implementasaun EITI envolve atividade eskalaun ida hodi haforsa transparénsia rendimentu hosi Rekursus Naturais. Atividade sira-ne'e dokumentadu nu'udar parte hosi nasaun sira-nia planu asaun.

Atu sai-no nafatin- hanesan estatutu nu'udar kandidatu, ka hodi mantein kumpridor EITI, nasaun tenke halo kompletu prosesu validasaun EITI nian. Validasaun nu'udar norma internasionál ida, nu'udar elementu fundamentál EITI nian. Ne'e fo permite ba avaliasaun independente ida ba progresu ne'ebé 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 relatório 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 rekeztu EITI nian. Se karik Relatório 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 ihaTimor-Leste

1.2.1 Implementasaun EITI ihaTimor-Leste

Hahú hosi Juñu 2003, Governu Timor-Leste deklara ho klaru nia komitmentu hodi implementa EITI. Iha meadu 2006, Governu Timor-Leste konvida sosiedade sivil no kompañia 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 mós aseita ona Termu Referénsia ba MSWG nian. Depois prosesu ne'e kompletu no submisaun ba Konsellu EITI nian kona-ba dokumentu ne'ebé rekere, Timor-Leste hetan ona admisaun nu'udar kandidatura iha 22 fulan-Fevereiru 2008.

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

Iha 6 Abril 2010 MSWG aprova relatório finál 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 kumpridór iha 1 Julu 2010, nasaun dahuluk iha Sudeste Aziátiku ne'ebé konsege hetan estatutu “kumpridór” no nasaun kumpridór datoluk EITI nian iha mundu. Timor-Leste presiza hetan ninia revalidasaun estatutu iha Juñu 2015

1.2.2 Governasaun EITI ihaTimor-Leste

Iha 24 Agostu 2007, Sekretariadu EITI nian estabese 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 Sosiedade Sivil; no
- Representante na'in tolu (3) hosi kompañia mina.

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

Koodenadór 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 explotaun 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-Fevereiro 2007, hasees tiha kestaun kona-ba baliza tasi no jurisdisaun entre nasaun rua ne'e. Tratadu ne'e fó dalan ba esplorasun no explotaun 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. OBJETIVO NO SCOPE ENVOLVIMENTO

2.1 Objetivo envolvendo

Objetivo hosi envolvendo ne'e atu hala'o rekonsiliação detallu ida kona-ba pagamento ne'ebé relevantes halo hosi kompañia mina no gás no dados rendimentu ne'ebé fornese hosi Ajénsia governu Timor-Leste nian ho nia scope ne'ebé define ona hosi MSWG, atu hodi prodús no halo disponível dados sira kona-ba rendimentu sira ne'ebé hetan iha 2011 hosi indústria mina iha Timor-Leste. Especificamente, responsabilidade prinsipal hala'o hodi hetan objetivo 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 rekonsiliação, fluku rendimentu no impotu, no formatu relatório;
- Revizaun ida ba formatu relatório 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 relatório, ne'ebé diskute no aseita tiha ona ho MSWG;
- Halao diskusaun ho stakeholder sira kona-ba progresu ne'ebé halo ona iha nomeasaun ne'e no preparasaun ba formatu relatório ne'ebé altera ona;
- Hala'o ezame preliminaríu ida ba relatório hotu ne'ebé simu ona hosi stakeholder sira ne'ebé halo relatório hodi identifika inkonsisténsia balu entre relatório Governu nian no ne'ebé hosi individu ka kompañia konsolidadu sira. Depois ezame preliminaríu, formatu relatório ne'e falun ami-nia deskoberta inisial ne'ebé prepara ona, halo ho detallu kona-ba montante sira ne'ebé mak konkorda ona tuir rejistu/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 relatório ne'ebé la konsistente ka la kompletu iha inisialmente hala'o liuhosi investigasaun ba entidades relevantes ne'ebé relata nune'e mós husu esplikaun no dokumentu adisional;
- Preparasaun Relatório Final ida, ne'ebé inklui ona rekonsiliação no verifikaun ba pagamento sira ne'ebé halo ba Governu liu hosi sira ne'ebé selu impotu (Tax Payers) no verifika mos rendimentu sira ne'ebé Governu simu ona hosi sira ne'ebé selu impotu (Taxpayers) durante período ne'ebé hala'o hela revizaun; no
- Identifikaun insufisiénsia balun no provizaun rekomendasaun kona-ba prátika ne'ebé di'ak liu atu hodi hadi'a sistema relatório no prosesu implementasaun EITI iha Timor-Leste.

2.2 Kompañia¹ 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*².

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

¹ Termu 'Kompañia Estrativa' ka 'Kompañia Mina' refere ba entidade ida ne'ebé halo pagamentu no la'ós sempre refere ba kompañia iha sentidu restritu iha 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/kanalizasaun, kompañia esplorasau, nsst.)

² 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
Petroleum Tax Directorate		
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 funsióriu sira-nian
7	Penalty / Interest	Multa ka notifikasaun kona-ba pagamentu atrasadu 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
National Petroleum Authority		
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 dados seismiku iha JPDA.
15	JPDA - Development Fee	Aplika bainhira deskobre komersiál deklarasião kontratór ida. Kustu bazeia ba dimensaun deskoberta reserva 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 dados seismiku iha TLEA.
Central Bank of Timor-Leste		
19	TL Exclusive Area - License Fee/ Surface Fee	Kustu ida aplika kona-ba konesasaun ho lisensa ida. Lisensa nu'udar akordu ida entre kompañia estrativa ida ho Governu kona-ba área jeográfiku ka jeolójiku espesífiku sira ka ligasaun ho área operasaun mineral nian. Lisensa 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 rekonsiliaun ne'ebé aliña ho ISRS (International Standards on Related Services), padraun suntu 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 Konsiensializasaun Jerál no Planeamentu

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

- diskute ami-nia planu ba ezersísiu rekonsiliaun;
- diskute scope rekonsiliaun ba tinan nia rohan 31 Dezembru 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 agenda servisu ami-nia, nune'e mós pasu xave prosesu rekonsiliaun 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 rekonsiliaun.

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

3.2.2 Servisu Rekonsiliaun

Tuir Termu Referénsia, ami-nia objetivu mak atu prodús relatóriu EITI nian, liuhosi halibur dados kona-ba pagamentu sira ne'ebé halo hosi kompañia mina ba Governu durante 2011, no montante sira ne'ebé Governu simu hosi kompañia iha períodu hanesan, no rekonsilia dados sira-ne'e. Ami-nia servisu kompostu hosi pasu hanesan tuir mai ne'e:

- Rekonsiliaun pagamentu ne'ebé deklarara hosi kompañia mina ho resibu ne'ebé ministériu no Ajénsia governu nian deklarara. Rekonsiliaun ne'e hala'o pagamentu ho pagamentu, tuir Ajénsia ne'ebé simu osan sira ne'e;
- Identifikasaun ba diferensia ka diskrepánsia ne'ebé significativu no koko atu estabelese 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 obrigasaun sira ne'ebé relevante ho scope rekonsiliaun 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 diferença 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 dados 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;
- Konklusaun numérica sira ne'ebé mosu hosi rekonsiliação pagamento halo hosi kompañia mina no montante ne'ebé mak Governu simu hosi kompañia sira-ne'e;
- Comentário kona-ba frakeza ne'ebé deteta iha nivel organizaçáo, no iha sistema EITI, ne'ebé fó impaktu ba ami-nia servisu rekonsiliação; no
- Rekomendaçáo 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 deklara 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 Rekonsiliasaun hosi kompañia estrativa

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

Figures in USD

Kompañia	Formatu sira ne'ebé orijinamente uza			Ajustamentu			Montante final		
	Kompañia	Governu	Diferensa	Kompañia	Governu	Diferensa	Kompañia	Governu	Diferensa
1 ConocoPhillips (03-12) Pty Ltd	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	-
Totál	3,436,243,803	3,440,488,623	(4,244,820)	17,042,014	12,797,194	4,244,820	3,453,285,817	3,453,285,817	-

4.2 Rekonsiliausaun hosi fonte rendimentu

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

Nº Deskrisaun pagamentu		Formatu sira ne'ebé orijinamente uza			Ajustamentu			Montante final		
		Kompania	Governu	Diferensa	Kompania	Governu	Diferensa	Kompania	Governu	Diferensa
Petroleum Tax Directorate		1,301,941,780	1,307,011,228	(5,069,448)	17,866,642	12,797,194	5,069,448	1,319,808,422	1,319,808,422	-
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	-	-	-	-	-	-	-	-	-
National Petroleum Authority		2,134,302,023	2,125,498,995	8,803,028	(8,803,028)	-	(8,803,028)	2,125,498,995	2,125,498,995	-
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	-	-	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	7,978,400	(7,978,400)	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	7,978,400	7,978,400	-
Total Pagamentus		3,436,243,803	3,440,488,623	(4,244,820)	17,042,014	12,797,194	4,244,820	3,453,285,817	3,453,285,817	-

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	MontanteTotal
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)
Total ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata	17,042,014

- (a) Ne'e pagamentu sira ne'ebé halo ona, maibé kompañia la relata. Ajustamentu signifikativu (99% hosi USD 59,119,318 ajustamentu total) 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 rekonsiliaasaun, AusAid falla atu hatama ninia formatu relatório tanba la bele kontaktu kompañia. BCTL deklarara katak, iha 2011, nia simu total 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 rekonsiliaasaun, i.e. molok 1 Janeiro 2011 ka depois 31 Dezembro 2011. Ajustamentu signifikativu 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 deklar 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
Total	59,119,318	(42,003,411)	(73,893)	17,042,014

Ajustamentu sira-ne'ebé halo ona ba pagamentu sira ne'ebé kompañia deklar liuhosi 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
National Petroleum Authority	33,179,820	(41,981,750)	(1,098)	-	(8,803,028)
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
Central Bank of Timor-Leste	7,978,400	-	-	-	7,978,400
TL Exclusive Area - License Fee/Surface Fee	7,978,400	-	-	-	7,978,400
Total	59,119,318	(42,003,411)	(73,893)	-	17,042,014

4.3.2 Ba Ajénsia Governu nian

Ajustamentu ne'ebé halo ona bazeia ba montante sira ne'ebé deklara 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
Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata	12,797,194

- (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 relatóriu 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 deklara.

Ajustamentu sira ne'ebé halo ona ba pagamentu ne'ebé ajénsia governu no kompañia deklara, 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)
Totál	10,492,200	2,304,994	12,797,194

Ajustamentu sira-ne'e halo ona ba pagamentu ne'ebé deklar 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
Petroleum Tax Directorate	10,492,200	2,304,994	-	12,797,194
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)
Total	10,492,200	2,304,994	-	12,797,194

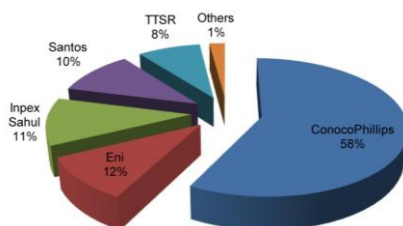
5. ANALIZA INDIKADÓR XAVE IHA SETÓR MINA

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.

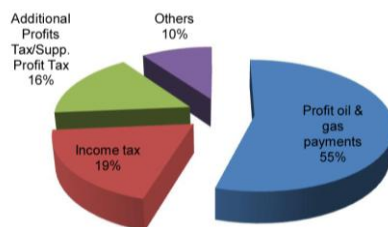
Kompañia	Pagamentu Governu nian (USD)	% hosi pagamentu total
ConocoPhillips (6 entities)	1,991,016,698	58%
InpexSahul	401,268,453	12%
Santos	386,287,273	11%
Eni (3 entities)	365,391,369	10%
Tokyo Timor Sea Resources	290,213,987	8%
Others (7 companies)	19,108,037	1%
Total oil sector	3,453,285,817	100%



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

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

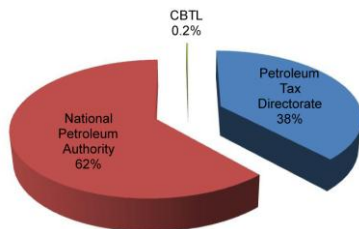
Kompañia	Pagamentu Governu nian (USD)	% hosi pagamentu total
Profit oil & gas payments	1,883,696,071	55%
Income tax	659,025,791	19%
Additional Profits Tax/ Supplemental Profit Tax	569,338,573	16%
Others (16 payment streams)	341,225,382	10%
Total oil sector	3,453,285,817	100%



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%
Total extractive sector	3,453,285,817	100%



6. DESKOBRIMENTU 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 rekomenda katak Sekretariadu TL-EITI tenke kria bazedadus ida kona-ba kompañia estrativa depois ami-nia ezersísiu rekonsiliaaun. Sekretariadu depois tenke komunika ho ajénsia governu nian hodi asegura katak nia hetan ona informasaun ne'ebé adekuaду 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 Rekonsiliaaun – scoping/peskiza Estudu

Ami nota katak kompañia rua halo operasaun iha Timor-Leste la inklui iha scope rekonsiliaaun, 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 preparasaun ba relatóriu nian.

Ami rekomenda ba tinan iha futuru katak hala'o scope estudu ida molok kada ezersísiu akontese atu hodi bele define didiak scope rekonsiliaaun, inklui:

- *Atividade sira ne'ebé sei konsidera (mina, gás, minéral, 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 dezeñu 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 recomenda 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 KONKLUSAUN

Ami-nia konklusaun hosi servisu rekonsiliasaun 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 deklarara no resibu ne'ebé ajénsia governu nian deklarara. 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 totál USD tokon 59, la relata iha sira-nia formatu relatóriu;
 - c. Pagamentu sira balun kompañia mina halo ho totál tokon USD 42 relata kona-ba períodu 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 totál 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 rekonsiliasaun ne'ebé deskreve iha Sesaun 6 iha leten.

ANEKSU

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

No.	Kompañia	Data deskobre	Atividade	Nacionalidade	Produtu 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

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

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

na:la disponivel

Aneksu 3: Folla rekonsiliasaun hosi Kompañia Mina

Kompañia nia naran :		ConocoPhillips (03-12) Pty Ltd			Períodu relatóriu :			2011	
N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál	
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál		
Petroleum Tax Directorate		349,644,361	-	349,644,361	354,664,863	(5,020,502)	349,644,361	-	
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	-	-	-	-	-	-	-	
National Petroleum Authority		736,894,385	4,948	736,899,333	736,899,333	-	736,899,333	-	
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	-	-	-	-	-	-	-	
Central Bank of Timor-Leste		-	-	-	-	-	-	-	
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-	
Total Pagamentus		1,086,538,746	4,948	1,086,543,694	1,091,564,196	(5,020,502)	1,086,543,694	-	

Kompañia nia naran : ConocoPhillips JPDA Pty Ltd

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
	Petroleum Tax Directorate	181,300,814	-	181,300,814	171,478,989	9,821,825	181,300,814	-
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	-	-	-	-	-	-	-
	National Petroleum Authority	287,372,402	-	287,372,402	287,372,402	-	287,372,402	-
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	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
	Total Pagamentus	468,673,216	-	468,673,216	458,851,391	9,821,825	468,673,216	-

Kompañia nia naran :

ConocoPhillips (Timor Sea) Pty Ltd

Períodu relatóriu :

2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		95,500,073	(73,000)	95,427,073	99,032,498	(3,605,425)	95,427,073	-
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	-	-	-	-	-	-	-
National Petroleum Authority		147,554,906	-	147,554,906	147,554,906	-	147,554,906	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		243,054,979	(73,000)	242,981,979	246,587,404	(3,605,425)	242,981,979	

Kompañia nia naran :

ConocoPhillips (03-13) Pty Ltd

Períodu relatóriu :

2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		63,503,648	-	63,503,648	62,515,609	988,039	63,503,648	-
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	-	-	-	-	-	-	-
National Petroleum Authority		100,534,215	-	100,534,215	100,534,215	-	100,534,215	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		164,037,863	-	164,037,863	163,049,824	988,039	164,037,863	

Kompania nia naran :

ConocoPhillips (Emet) Pty Ltd

Períodu relatório :

2011

N° Deskrisaun pagamentu		Per Kompania			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		11,360,387	-	11,360,387	11,239,310	121,077	11,360,387	-
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	-	-	-	-	-	-	-
National Petroleum Authority		17,402,885	-	17,402,885	17,402,885	-	17,402,885	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		28,763,272	-	28,763,272	28,642,195	121,077	28,763,272	

Kompañia nia naran :

ConocoPhillips (03-19) Pty Ltd

Períodu relatóriu :

2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
	Petroleum Tax Directorate	16,674	-	16,674	16,288	386	16,674	-
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	-	-	-	-	-	-	-
	National Petroleum Authority	-	-	-	-	-	-	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
	Total Pagamentus	16,674	-	16,674	16,288	386	16,674	-

Kompañia nia naran :

Eni JPDA 03-103 Limited

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		143,670,678	-	143,670,678	133,178,864	10,491,814	143,670,678	-
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	-	-	-	-	-	-	-
National Petroleum Authority		205,825,680	(60)	205,825,620	205,825,620	-	205,825,620	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		349,496,358	(60)	349,496,298	339,004,484	10,491,814	349,496,298	

Kompañia nia naran :

Eni JPDA 06-105 Pty Ltd

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
	Petroleum Tax Directorate	46,421,099	(875)	46,420,224	46,420,224	-	46,420,224	-
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	-	-	-	-	-	-	-
	National Petroleum Authority	3,166,916	(20)	3,166,896	3,166,896	-	3,166,896	-
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	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
	Total Pagamentus	49,588,015	(895)	49,587,120	49,587,120	-	49,587,120	-

Kompañia nia naran :

Eni Timor Leste SpA

Períodu relatóriu :

2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
	Petroleum Tax Directorate	2,185,035	-	2,185,035	2,185,035	-	2,185,035	-
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	-	-	-	-	-	-	-
	National Petroleum Authority	-	-	-	-	-	-	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
	Total Pagamentus	2,185,035	-	2,185,035	2,185,035	-	2,185,035	-

Kompañia nia naran :		Santos			Períodu relatóriu : 2011			
N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Final
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		133,375,957	17,914,934	151,290,891	151,290,891	-	151,290,891	-
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	-	-	-	-	-	-	-
National Petroleum Authority		222,908,374	(8,807,896)	214,100,478	214,100,478	-	214,100,478	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		356,284,331	9,107,038	365,391,369	365,391,369	-	365,391,369	-

Kompania nia naran :

Inpex Sahul

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompania			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		147,097,938	-	147,097,938	147,097,938	-	147,097,938	-
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	-	-	-	-	-	-	-
National Petroleum Authority		239,189,335	-	239,189,335	239,189,335	-	239,189,335	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		386,287,273	-	386,287,273	386,287,273	-	386,287,273	-

Kompañia nia naran :

Tokyo Timor Sea Resources

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		117,886,546	-	117,886,546	117,886,546	-	117,886,546	-
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	-	-	-	-	-	-	-
National Petroleum Authority		172,327,441	-	172,327,441	172,327,441	-	172,327,441	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		290,213,987	-	290,213,987	290,213,987	-	290,213,987	-

Kompañia nia naran :

Woodside Petroleum

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		287,763	-	287,763	287,763	-	287,763	-
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	-	-	-	-	-	-	-
National Petroleum Authority		320,000	-	320,000	320,000	-	320,000	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	320,000	-	320,000	320,000	-	320,000	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		607,763	-	607,763	607,763	-	607,763	-

Kompania nia naran :

Minza Oil & Gas

Períodu relatório : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		10,566	1,180	11,746	11,766	(20)	11,746	-
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	-	-	-	-	-	-	-
National Petroleum Authority		80,000	-	80,000	80,000	-	80,000	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	80,000	-	80,000	80,000	-	80,000	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		90,566	1,180	91,746	91,766	(20)	91,746	-

Kompania nia naran :

Petronas

Período relatório : 2011

N°	Deskrisaun pagamentu	Per Kompania			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
	Petroleum Tax Directorate	107	-	107	107	-	107	-
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	-	-	-	-	-	-	-
	National Petroleum Authority	-	-	-	-	-	-	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
	Total Pagamentus	107	-	107	107	-	107	-

Kompañia nia naran : Oilex

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
	Petroleum Tax Directorate	335,036	2,371	337,407	337,407	-	337,407	-
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	-	-	-	-	-	-	-
	National Petroleum Authority	80,000	-	80,000	80,000	-	80,000	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	80,000	-	80,000	80,000	-	80,000	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
	Central Bank of Timor-Leste	-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
	Total Pagamentus	415,036	2,371	417,407	417,407	-	417,407	-

Kompañia nia naran :

Reliance Exploration & Production

Períodu relatóriu : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		3,541,247	22,132	3,563,379	3,563,379	-	3,563,379	-
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	-	-	-	-	-	-	-
National Petroleum Authority		-	-	-	-	-	-	-
9	FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11	FTP - Gas	-	-	-	-	-	-	-
12	Profit oil & gas payments	-	-	-	-	-	-	-
13	JPDA - Application Fee	-	-	-	-	-	-	-
14	JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15	JPDA - Development Fee	-	-	-	-	-	-	-
16	JPDA - Contract Service Fee	-	-	-	-	-	-	-
17	TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		3,541,247	22,132	3,563,379	3,563,379	-	3,563,379	-

Kompania nia naran :

Talisman

Período relatório : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		5,774,000	-	5,774,000	5,774,000	-	5,774,000	-
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	-	-	-	-	-	-	-
National Petroleum Authority		645,484	-	645,484	645,484	-	645,484	-
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	-	-	-	-	-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-	-	-	-	-
Total Pagamentus		6,419,484	-	6,419,484	6,419,484	-	6,419,484	-

Kompania nia naran :

Japan Energy E and P

Períodu relatório : 2011

N°	Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
		Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate		29,851	(100)	29,751	29,751	-	29,751	-
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	-	-	-		-	-	-
National Petroleum Authority		-	-	-	-	-	-	-
9	FTP - Condensate/Crude Oil	-	-	-		-	-	-
10	FTP - Liquefied Petroleum Gas	-	-	-		-	-	-
11	FTP - Gas	-	-	-		-	-	-
12	Profit oil & gas payments	-	-	-		-	-	-
13	JPDA - Application Fee	-	-	-		-	-	-
14	JPDA - Seismic Data Fee	-	-	-		-	-	-
15	JPDA - Development Fee	-	-	-		-	-	-
16	JPDA - Contract Service Fee	-	-	-		-	-	-
17	TL Exclusive Area - Application Fee	-	-	-		-	-	-
18	TL Exclusive Area - Seismic Data Fee	-	-	-		-	-	-
Central Bank of Timor-Leste		-	-	-	-	-	-	-
19	TL Exclusive Area - License Fee/Surface Fee	-	-	-		-	-	-
Total Pagamentus		29,851	(100)	29,751	29,751	-	29,751	-

Kompañia nia naran :: AusAid

Períodu relatóriu : 2011

N° Deskrisaun pagamentu	Per Kompañia			Per Governu			Diferensa Finál
	Orijinál	Ajusta	Finál	Orijinál	Ajusta	Finál	
Petroleum Tax Directorate	-	-	-	-	-	-	-
1 Income tax	-	-	-	-	-	-	-
2 Additional Profits Tax/Supplemental Profit Tax	-	-	-	-	-	-	-
3 Branch Profits Tax	-	-	-	-	-	-	-
4 VAT	-	-	-	-	-	-	-
5 Withholding Tax	-	-	-	-	-	-	-
6 Wages Tax	-	-	-	-	-	-	-
7 Penalty / Interest	-	-	-	-	-	-	-
8 Other Payments	-	-	-	-	-	-	-
National Petroleum Authority	-	-	-	-	-	-	-
9 FTP - Condensate/Crude Oil	-	-	-	-	-	-	-
10 FTP - Liquefied Petroleum Gas	-	-	-	-	-	-	-
11 FTP - Gas	-	-	-	-	-	-	-
12 Profit oil & gas payments	-	-	-	-	-	-	-
13 JPDA - Application Fee	-	-	-	-	-	-	-
14 JPDA - Seismic Data Fee	-	-	-	-	-	-	-
15 JPDA - Development Fee	-	-	-	-	-	-	-
16 JPDA - Contract Service Fee	-	-	-	-	-	-	-
17 TL Exclusive Area - Application Fee	-	-	-	-	-	-	-
18 TL Exclusive Area - Seismic Data Fee	-	-	-	-	-	-	-
Central Bank of Timor-Leste	-	7,978,400	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	-
Total Pagamentus	-	7,978,400	7,978,400	7,978,400	-	7,978,400	-

Aneksu 4: Modelu relatóriu 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 (USD)	Kind	
		Value	Description
1. Benefit Stream be reported by International Companies only			
1 a) National State-Owned/ Joint Venture Company equity share of Host Government Production			
1 b) Production received by National State-Owned/ Joint Venture Company			
1 c) National State-Owned/ Joint Venture Company production entitlement			
1 d) Production entitlement received on behalf of the Host Government			
2. Payments to Host Government			
2 a) Petroleum Tax Directorate			
i) Income tax payments			
ii) Additional profits tax payments/Supplemental Profit Tax			
iii) Branch profits tax payments			
iv) VAT payments			
v) With Holding Tax payments			
vi) Wages Tax			
vii) Penalty/ Interest			
viii) Other Payments (Specify)			
2 b) National Petroleum Authority			
i) First Tranche Petroleum Payments (FTP)			
- Condensate			
- Liquefied Petroleum Gas			
- Gas			
ii) Profit oil & gas payments			
iii) Other Payments:			
JPDA Fee:			
- Application fee			
- Seismic data fee			
- Development fee			
- Contract service fee			
Timor Leste Exclusive Area:			
- Application fee			
- Seismic data fee			
- License fee/Surface fee			
2c. Other			
a) Other payments to Government/ Person			
Government agency/ National State-Owned/ Joint Venture Company name:			
Government agency/ National State-Owned/ Joint Venture Company Representative name:			
Payment description:			
3. Total			
Total Payments Made	0	0	0

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

Management Sign Off

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

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

Name:

Signature:

Position:

Date:

Direção de Impostos de Petróleo

Timor-Leste Extractive Industries Transparency Initiative

Input Template for Petroleum Tax Directorate

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

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

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

Petroleum Tax Directorate Sign Off

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

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

Name:

Signature:

Position:

Date:

Autoridade Nacional do Petróleo

Timor-Leste Extractive Industries Transparency Initiative

Input Template for the National Petroleum Authority

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

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

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

National Petroleum Authority Sign Off

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

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

Name:

Signature:

Position:

Date:

Banku Sentrá Timor-Leste

Timor-Leste Extractive Industries Transparency Initiative

Input Template for Banking and Payment Authority

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

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

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
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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

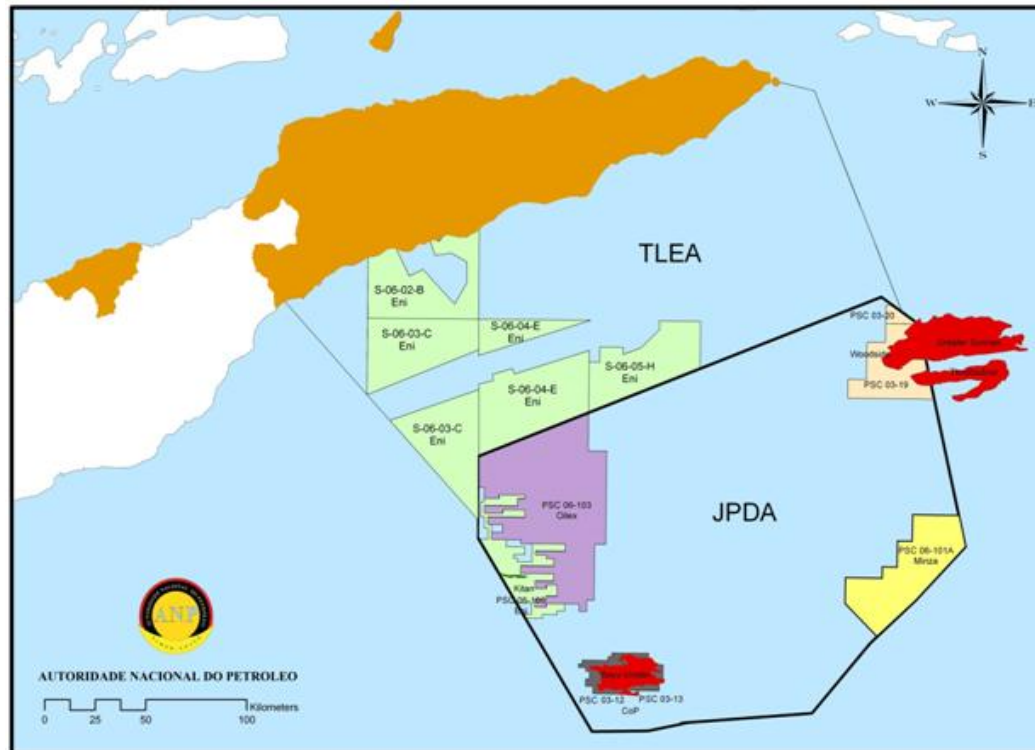
Diresaun Impostu Petroleu

Joao Demetrio Xavier	Acting Head of Operations Department
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Banco Sentrál Timor-Leste

Fernando da Silva Carvalho	Chief Accountant
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Aneksu 6: Área kontratu iha TLEA no JPDA



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

