

INISIATIVA TRASPARENZIA INDUSTRIA  
ESTRATIVA TIMOR-LESTE

# 2015

RELATORIU  
REKONSILIASAUN



Versaun popular

Timor-Leste  
**EITI** Extractive  
Industries  
Transparency  
Initiative

**EY**  
Building a better  
working world

## MENSAJEN HOSI GRUPO SERVISU MULTI-STAKEHOLDER TIMOR-LESTE

Ne'e onra bo'ot ba Grupo Servisu Multi Stakeholder (GSMS) atu sai sasin dala ida tan, ba rezultado husi kolaborasaun no komitmentu entre pilar sira hotu-hotu atu permiti produsaun relatorio TL EITI da8. Ho dedikasaun husi membru GSMS sira hotu, Timor-Leste bele jere hodi produs relatoriu TL-EITI da8 tuir tempo ne'ebe determina ona. tempo aprovasaun no submisaun relatorio ne'e sai hanesan susesu adisional ne'ebe diak husi publikasaun relatoriu.

Tuir mai implementasaun EITI standard foun iha tinan 2016, ne'e sai hanesan prosesu aprendijazen bo'ot ba membru GSMS. Prosesu hahu ona ho desizaun husi GSMS atu konduzir (conducted) escopo relatorio (scoping report) antes rekonsilisaun relatoriu hodi nune'e bele identifika lakuna sira husi implementasaun EITI iha Timor-Leste no atu asegura Timor-Leste EITI prene nafatin rekeztus hotu husi EITI standard foun nian. Relatoriu ne'e mos responde kestaun balun ne'ebe identifika ona iha prosesu validasaun EITI ikus nian, inklui mos estabese (setting up) limita materialidade (materiality threshold) desizaun kona-ba Informasaun dezagregadu ba kada entidade no ba Komodidade (commodity), kona-ba garantidu kualidade no garantia dadus liu husi asina dadus formatu (templates) husi aprovasaun auditor nomós kona-ba despezas ekonomiku no sosial. nomós, tuir prosesu relatoriu da7 (2014) nune'e mos iha prosesu relatoriu da 8 (2015) (GSMS) kontinua esforsu hadia fali konfiansa entre diferente pilares no hadia formatu relatoriu nian ne'ebe bele lori valór realidade hodi refleta dezafiu sira ne'ebe hasoru tiha ona husi nasaun. Ida mak kona-ba sustentabilidade fundu petroleo nasaun nian.

Iha periodu relatoriu ida ne'e nian, entidade relatores (reporting entities) mantein nafatin hanesan iha relatoriu anterior, ho entidade adisional husi setór minerais no sub-kontrator sira. Sub-kontrator sira inklui ona baseia ba limita materialidade (materiality threshold) ne'ebe aseita

husi GSMS. Iha ne'eba sub-kontrator hamutuk ruanulu-resin-lima (25) mak aas liu limita (above threshold) no kompania sanulu-resin-noon (16) relata ona dadus reseita ba tinan fiskál 2015. Relatoriu EITI 2015 konsideradu hanesan uniku tanba inklusaun hodi relata ona kona-ba tax settlement and offset. Ne'e sujere katak GSMS Timor-Leste EITI haree importansia atu estabese fali (reinstating) transparensia ne'ebe publiku informadu ona kona-ba rezolusaun husi disputa impostu entre Estadu no Kompañia Petroleo.

Ikus liu, atividade sira ne'ebe estabese iha relatoriu ne'e hatudu GSMS kontinua komitmentu no esforsu kolabora atu responde dezafiu no targetu atu responde kestaun sira ne'e no rekomendasaun sira husi prosesu validasaun EITI anterior nian no mos lisaun sira ne'ebe aprende ona husi Relatoriu Timor-Leste EITI 2014. GSMS espera publikasaun husi relatoriu da7 no da8 sei kumpri hotu atual EITI standard.

Atensiozamente,

Membru husi GSMS,

## Lista Abreviasaun

<b>ANPM</b>	Autoridade Nacional do Petróleo e Minerais	<b>IPMC</b>	Interim Petroleum Mining Code	<b>SERN</b>	Secretario Estado Recursos Naturais
<b>APT</b>	Additional Profit Tax	<b>AUI</b>	Akordu Unitizasaun Internasionál	<b>KPE</b>	Kompania Publiku Estadu
<b>ESAM</b>	Eskala Ki'ik Artezanál Minerais	<b>KK</b>	Komisaun konjunta	<b>SPT</b>	Supplemental Petroleum Tax
<b>BCTL</b>	Banco Central de Timor-Leste	<b>ADPK</b>	Area Dezenvolvementu Petroleo Konjunta	<b>TL</b>	Timor-Leste
<b>BOE</b>	Barrel of Oil Equivalent	<b>LNG</b>	Liquido Natural no Gas	<b>AETL</b>	Area Esklusiva Timor-Leste
<b>BOPD</b>	Barrels of Oil per day	<b>LPG</b>	Liquido Petroleo no Gas	<b>TOR</b>	Termus de Referensia
<b>BPT</b>	Branch Profit Tax	<b>MoF</b>	Ministerio Finansas	<b>ADTT</b>	Area Dezinadu Tasi Timor
<b>FKTL</b>	Fundo konsilado Timor-Leste	<b>Ndi</b>	Nota de Intendementu	<b>TTT</b>	Tratadu Tasi Timor
<b>AMBT</b>	Aranju Marítimu Balun Iha Tasi Timor	<b>MPRM</b>	Ministry Petroleo no Recursos Minerais	<b>UN</b>	Nasaun Unidos
<b>OSS</b>	Organizasaun Soseidade Sivil	<b>GSMS</b>	Grupo Servisu Multi Stakeholder	<b>TANUTL</b>	Tranzisaun Administrasaun Nasaun Unidas iha Timor-Leste
<b>DNRP</b>	Direção Nacional de Receitas Petrolíferas	<b>DNRPM</b>	Dirasaun Nasional Reseita Petroleo no Minerais	<b>DEU</b>	Dollar Estadu Unidas
<b>ITIE</b>	Inisiativa Transparensia Industria Estrativa	<b>O&amp;G</b>	Oleo no Gas	<b>VAT</b>	Value Added Tax
<b>RSE</b>	Rendementu Sustentavel Estimadu	<b>FP</b>	Fundo Petroleo	<b>WHT</b>	Withholding Tax
<b>ETRS</b>	Servisu Reseita Timor-Leste	<b>PMC</b>	petroleum Mining code	<b>WIT</b>	Wages Income Tax
<b>FTP</b>	First Tranch Petroleum	<b>AFP</b>	Akordo Fahe Produsaun	<b>ZOCA</b>	Zone Cooperation Area
<b>PDB</b>	Produto Domestiku Bruto	<b>KFP</b>	Kontratu Fahe Produsaun	<b>TCF</b>	Trillion Cubic Feet
<b>AI</b>	Administrator Independente	<b>RDTL</b>	Republika Demokratika Timor-Leste		

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Inisiativa Transparensia Industria Estrativa (ITIE), lansa ona iha tinan 2003, hodi promove no suporta melhora governasaun no transparensia iha nasaun sira ne'ebé mak riku ho rekursu naturais (Oleo, Gas no Minerais)

Liu husi publikasaun no auditoria ne'ebé kompletu kona-ba pagamentu kompania nian no reseita governu husi oleo, gas no minerais. Hanesan komitmentu voluntariu husi stakeholder sira ho fahe metas (Shared goals), estrutura global EITI nian kompostu husi nasaun sira ne'ebé mak riku ho rekursu naturais, kompania estrativa internasional no nasional, sosiedade sivil, investidor no nasaun ne'ebé mak fo'o ona suporta. Nasaun partisipante idak-idak tenki fo'o sai (issue) relatoriu rekonsiliasaun kobre reseita tinan fiskal ne'ebé mak resente liu prepara husi auditor independente tuir EITI standard.

Ida ne'e mak relatoriu Timor-Leste EITI da8, kobre periodu husi 1 Janeiru to'o 31 Dezembru tinan 2015. Tuir EITI nian standard, prosesu relatoriu hetan superviziona (overseen) husi Grupo Servisu Multi Stakeholder (GSMS) no kompila ona husi Administrador Independente EY tuir kontratu servisu husi loron 30 fulan Novembro tinan 2016.

Pagamentu no Reseita, divulga ona iha relatorio ida ne'e nian, inklui mos pagamentu husi impostu no naun impostu no pagamentu sira seluk ne'ebé preve ona (envisaged) husi lejislasaun Timor-Leste nian.

Liu husi partisipasaun iha EITI, Timor-Leste buka hodi melhora transparensia no akontabilidade kona-ba oinsá rekursu naturais nasaun nian bele governa, promove debate publiku no komprende setor estrativa no melhora atu atrai Timor-Leste hanesan destinasau ba investimentu **estranjeiru**.

# SUMARIU EZEKUTIVU

# 1

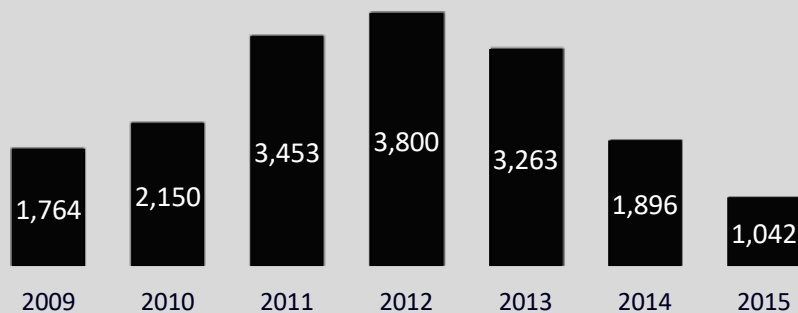
## RESEITA NE'EBE HETAN HUSI SETOR ESTRATIVA

### Reseita ne'ebe hetan (generated) husi setor estrativa

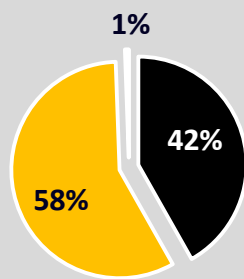
Reseita Timor-Leste nian husi oleo no gas tun liu (dropped) 46% desde tinan 2014. fator prinsipal tolu (3) ne'ebe afeta hodi hatama (inflow) reseita petroleo ba governu mak hanesan presu mina, volume produsaun no kusto produsaun

Grafiku iha kraik hatudu dados istoriku reseita husi tinan hitu (7) ikus liubá:

### Oleo no Gas nia Reseita 2009-2015 (US\$ millaun)



Fluxo de Caixa (Cash Flow) simu ona husi atividade petroleo (oleo no gas) iha tinan 2015 mak hanesan estrutura tuir mai ne'e:



■ Reseita Impostu ■ Reseita Naun Impostu ■ Reseita Naun Impostu - kadoras

## PRODUSAUN

Iha tinan 2015, Timor-Leste nia oleo no gas produs husi kampu Bayu Undan no Kitan hotu deit, kampu rua refere lokaliza iha tasi laran (offshore) area dezenvolvimentu petroleo konjunta (ADPK).

Bayu-Undan produs produktu petroleo tolu mak hanesan kondensadu, Liquido Petroleo Gas no Gas Natural no representa 96% (94% iha tinan 2014) husi total produsaun montante monetariu (Monetary Amount). Gas Natural (husi Bayu-Undan) kontribui liu ona 66% (60% iha tinan 2014) ba produsaun total (montante monetariu) iha nasaun nian.

Timor-Leste nian produsaun oleo no gas tun liu (dropped) 42% husi tinan 2014 tanba razaun sira ne'ebe mensiona antes.

Produsaun iha US\$(000) husi komodidade (commodity)

Komodidade	2015	2014	Δ	%
Crude	91,235	208,949	-117,714	-56%
LPG	195,604	378,587	-267,204	-71%
Natural Gas	1,412,482	2,183,952	-1,379,637	-63%
Kondensadu	436,824	897,331	-648,589	-72%
<b>Total</b>	<b>2,136,144</b>	<b>3,668,819</b>	<b>-2,413,144</b>	<b>-66%</b>

Produsaun persentajen husi komodidade iha montante monetariu (in monetary amount)

Crude  
4%  
total produsaun

Kondensadu  
20%  
total produsaun

LPG  
9%  
total produsaun

Natural Gas  
66%  
total produsaun

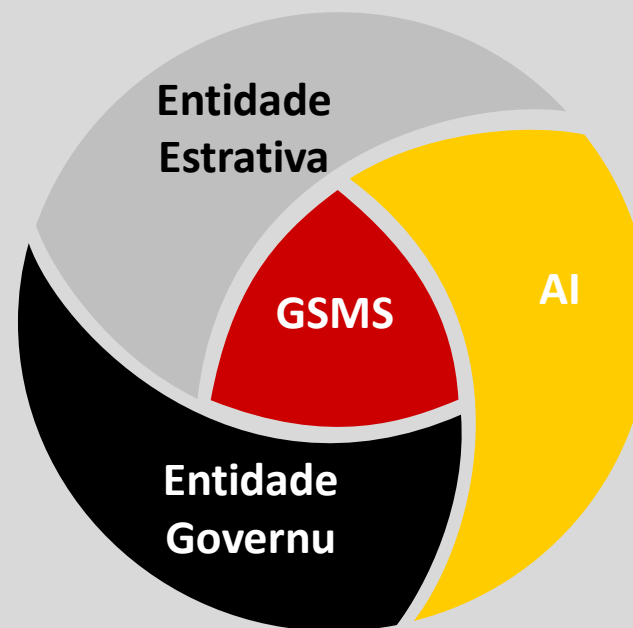


## PROESU REKONSILIASAUN

EY envolve (engaged) hodi halao estudo de escopo (scoping studying) hodi nune'e estabese (set out) escopo rekonsiliaun EITI ne'ebe atu usa ba relatoriu Timor Leste EITI da7 (2014) no da8 no produs esbosu (Draft) relatorio koleaun dados, Servisu (assignment) ida ne'e hanesan pasu da1 hodi komesa prosesu rekonsiliaun.

Prosedur sira mak hanesan tuir mai ne'e:

- ▶ Obter (obtain) informasaun husi kompania estrativa no husi autoridade estadu kona-ba impostu, naun impostu no pagamentu seluk iha tinan 2015
- ▶ Halao selesaun bazeia ba limita ne'ebe aprova ona husi GSMS (kona-ba Fluxo de reseitas no entidade ne'ebe iha escopo - US\$ 100.000)
- ▶ Ministeriu petróleo no Rekursus Minerais (MPRM) fo'o sai instrusaun ne'ebe husu (requested) entidade estrativa no institusaun governu hodi relata tuir rekezitu EITI nian. formatu relatoriu bele asesivel elektronika husi email no persiza (required) entidade hotu relata diretamente ba Administrador Independente (EY).



Depois koleaun dados sira ne'e EY komesa rekonsiliaun. Entidade ne'ebe mak la relata sei inklui iha relatorio TL-EITI no EY halo esforsu makaas no kontaktu ba entidades sira ne'e hodi nune'e bele obter (obtain) informasaun.

Nu kasu iha diskripsia parte rua entre AI ho entidade relatores (reporting entities) sira kontaktu diretamente no husu (requested) suporta adekua (karik aplikavel) hodi apoia ba halo ajustamentu.

karik simu esplikaun ne'e la konklusivo (Conclusive), maka ami se husu perguntas foun ba respetiva autoridade estadu hodi nune'e bele obter (obtain) informasaun detalhu kona-ba pagamentu refere.

Karik Bazeia ba esplikaun ne'ebe simu husi kompania no autoridade estadu nian diskripsia sira ne'e nafatin sidauk bele esplika, entaun konsidera ona sira iha relatoriu TL-EITI, hanesan diferenca ne'ebe sidauk rekonsila.

## Escopo (reseita no entidade sira)

Bazeia ba selesaun ne'ebé halo ona, ami konlui katak relatoriu tinan 2015 kobre 99,9% ne'ebe simu husi kontrator sira:

FLUXO DE RESEITAS OLEO NO GAS IHA ESCOPO	
RESEITA IMPOSTU	RESEITA NAUN IMPOSTU
Income Tax	FTP
Additional Profits Tax	Royalties
VAT	Profit Oil & Gas Payments
Wages Withholding tax	Contract Services Fee
Withholding Tax Payments	Development Fee
Additional taxes	Seismic Data Fee
	Other Payments (Pipeline)

Reseita ne'ebe hetan tinan 2015	Total	Montante iha US\$'000	
		Escopo	% Escopo
Total reseita impostu	404,825	404,799	99.99%
Total reseita naun impostu relata ona husi ANPM	600,028	599,963	99.99%
Total reseita kadoras relata ona husi BCTL	5,896	5,896	100.00%
<b>Total Reseita Kontrator sira</b>	<b>1,010,748</b>	<b>1,010,658</b>	<b>99.99%</b>

Bazeia ba informasaun simu ona no limita (thereshold) ne'ebé aprova ona husi GSMS, fluxo de reseitas no entidade iha escopo mak hanesan tuir mai ne'e:

ENTIDADE OLEO NO GAS IHA ESCOPO	
Kompania Estrativa no sira nia afiliadu ne'ebé envolve ona iha operasaun oleo no gas iha Timor	
CGG Services (Singapore) P/L	Eni Timor - Leste S.p.A.
ConocoPhillips (Timor Sea) Pty Ltd	Inpex Sahul Ltd
ConocoPhillips (03-12) Pty Ltd	Inpex Timor Sea Ltd
ConocoPhillips (03-13) Pty Ltd	Santos JPDA (91-12) Pty Ltd
ConocoPhillips (Emet) Pty Ltd	Talisman Resources (JPDA 06-105) Pty Ltd
ConocoPhillips JPDA Pty Ltd	Tokyo Timor Sea Resource Pty Ltd
ConocoPhillips Timor-Leste Pty Ltd	Woodside Petroleum (Timor Sea 03-19) Pty Ltd
Eni JPDA 03-13 Limited	Woodside Petroleum (Timor Sea 03-20) Pty Ltd
Eni JPDA 06-105 Pty Ltd	Woodside Petroleum Ltd
Eni JPDA 11-106 B.V.	TIMOR GAP PSC JPDA 11-106
Entidade Governu	
Direção Nacional de Receitas Petrolíferas (DNRP)	
Autoridade Nacional do Petróleo e Minerais (ANPM)	
Banco Central de Timor-Leste (BCTL)	
TIMOR GAP E.P (SOE)	
Seluk Taxa Kadoras (Pipeline fee)	
AusAid (1)	

(1) – AusAID hanesan organizasaun governamental Australia ne'ebé mak selu kada tinan ba Taxa Kadoras (pipeline fee) (ne'ebe aseita ona husi Governu nain rua).

## Escopo (entidade sub-kontrator)

MSWG decide hodi inklui tan prosesu rekonsiliaun no konsekuensia husi relatoriu tinan 2015 pagamentu ne'ebe halo ona husi sub-kontrator sira ba fluxo de reseitas signifkante define ona (usa limita (threshold) ne'ebe hanesan ba selesaun entidades estrativa iha escopo- pagamentu ne'ebe halo ona signifkante aas liu fluxo de reseitas 100.000):

ENTIDADE OLEO NO GAS IHA ESCOPO	
Sub-kontrator	
Air Energy Group Singapore P/L	FMC Technology Australia Limited
Amec Engineering P/L & Clough Engineering Integ. Solutions Services Pty Ltd	GAP -MHS Aviation TL Lda Halliburton Australia P/L
Amec Engineering P/L	Interstate Enterprises P/L
Bluewater Services International P/L	Millenium Offshore Services P/L
Brunel Energy Pty Ltd	Neptune Asset Integrity Services Pty Ltd
Caltech Unipessoal Lda	
Cameron Services Inter. P/L	Northern Marine Australia P/L
Cape East Philippines INC	Schlumberger Australia P/L
CHC Lloyd Helicopters Australia P/L	Sedco forex International INC
Code Engineering Services P/l	SGS Australia P/L
Eurest Servicos de Suporte (Timor Leste) SA	Subsea 7 Australia Contracting Svitzer Asia P/L
Farstad Shipping (Indian Pacific) P/L	Tiderwater Marine Australia P/L

Bazeia ba iha selesaun ne'ebé halo ona, ami konklui katak relatoriu tinan 2015 kobre 98,36% total pagamentu ne'ebe halo ona husi sub-kontrator iha tinan 2015

FLUXO DE RESEITAS OLEO NO GAS IHA ESCOPO
RESEITA IMPOSTU
Income Tax
Wages Withholding tax
Withholding Tax Payments
Additional taxes

Bazeia ba selesaun ne'ebé halo ona, ami konklui katak relatoriu tinan 2015 kobre 98,36% total pagamentu ne'ebe halo husi Sub-kontrator iha tinan 2015:

Reseita ne'ebe hetan iha tinan 2015	Montante iha US\$'000		
	Total	Escopo	% Escopo
Total reseita sub-kontrator	30,829	30,320	98.35%

# Sumario husi rekonsiliaun relatorio

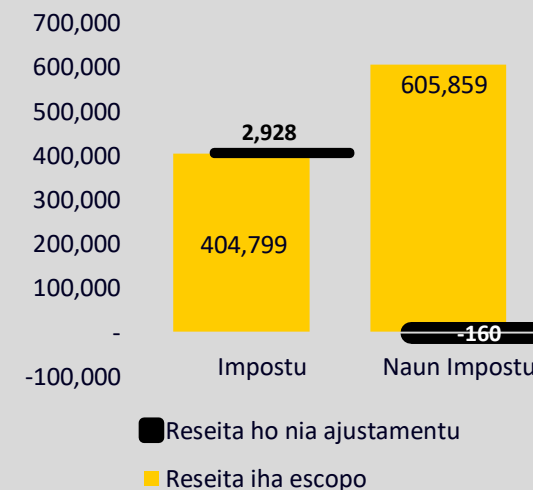
Haree iha kraik Sumario rekonsiliaun husi pagamentu sira ne'ebé relata ona:



## Reseita Petroleo iha escopo

Reseita ne'ebé hetan iha tinan 2015	Escopo (US\$'000)
Total reseita impostu	404,799
Total reseita naun impostu relata ona husi ANPM	599,963
Total reseita – Taxa Kadoras (Pipeline fee)	5,896
<b>Total Reseita kontrator sira</b>	<b>1,010,658</b>

Ajustamentu kada tipu reseita iha US\$'000



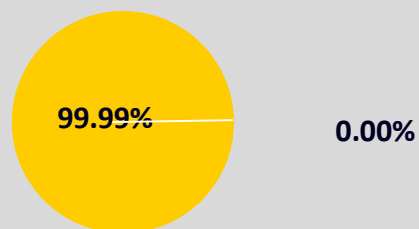
## Ajustamentu / Diskripsia

### Rezultadu rekonsiliaun final

Baseia ba rezultadu final sira ami konklui katak reseita ne'ebe la rekonsilia reprezenta por volta 0,00% total reseita husi atividade estrativas, inklui mos ajustamentu



### Fluxo de Caixa (cash flow) husi Impostu no naun impostu – Konkluzaun

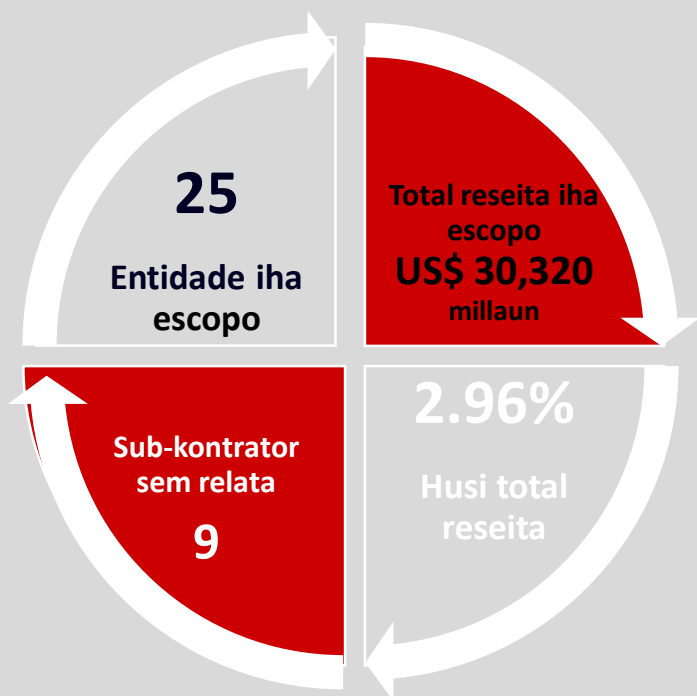


■ Reseita rekonsilia ■ Reseita la rekonsilia

Ajustamentu Impostu prinsipalmente justifika husi kompensasaun tributaria (tax offset) ne'ebé la relata husi entidade governu nian.

## Sumáriu husi rekonsiliaun relatorio – sub-kontrator

Haree iha kraik sumáriu rekonsiliaun husi pagamentu ne'ebé relata ona:



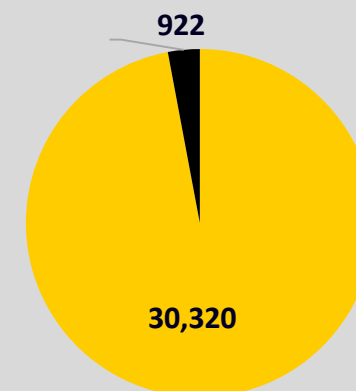
### Reseita Petroleo iha escopo

Reseita ne'ebe hetan iha tinan 2015	Escopo (US\$'000)
Total reseita impostu	30,320



### Ajustamentu / Diskripsia

Ajustamentu kada tipu reseita iha US\$'000

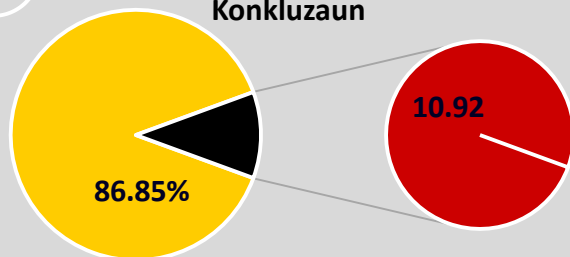


■ Reseita impostu   ■ Reseita impostu ajustamentu

Ajustamentu Impostu prinsipalmente justifika husi kompensasaun tributaria (tax offset) ne'ebé la relata husi entidade governu nian.



### Fluxo de Caixa (cash flow) husi impostu Petroleo – Konkluzan



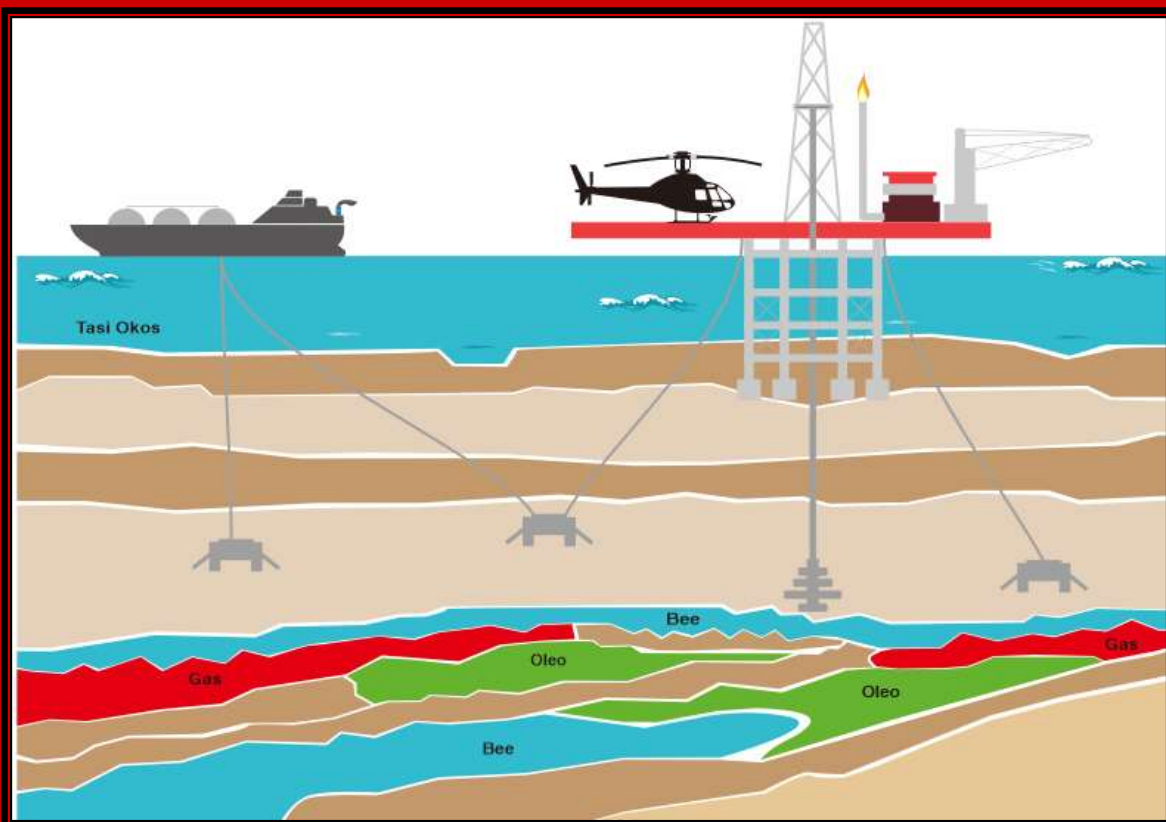
■ Reseita rekonsilia   ■ Reseita la rekonsilia

### Rezultadu final rekonsiliaun

Bazeia ba rezultadu final ami konklui ona katak diferenza prinsipalmente ne'ebé la rekonsila tanba entidade hirak ne'e la submete sira nia formatu relatorio (reporting templates) (US\$ 3.5 Millaun husi US\$ 3.7 Millaun husi total montante ne'ebé la rekonsila). Montante ida ne'e representa por volta 10.92% husi montante ne'ebé simu husi Sub-kontrator no 0.33% husi total reseita.

# 2

## Produsaun



Iha tinan 2015, Timor-Leste nia oleo no gas produs ona iha kampu Bayu Undan no Kitan, kampu rua refere lokaliza iha tasi laran area dezentovimentu petroleo konjunta (ADPK). Reseita governu simu hela in termus osan (cash) laos ho sasan (kind), ho 10% fahe ba Australia tuir Tratadu Tasi Timor.

Iha tinan 2015, kontratu fahe produsaun (KFP) sanulu (10) mak ativa hela (rua (2) iha AETL no Ualu (8) iha ADPK). Kontratu ida tan iha tinan 2014 (PSC TL-S0-15-01),.

## 2.1 Produsaun

### Bayu-Undan

Kampu Bayu-Undan lokaliza iha Tasi Timor, 250 km sudeste Timor-Leste no 500 km husi tasi laran ba Darwin Australia, inklui iha area kontratu husi PSC 03-12 no PSC 03-13 ADPK nian.

Bayu-Undan hanesan Timor-Leste nia kampo petroleo ho akumulasaun reseita bo'ot no kampo ida mesak ne'ebe produs antes iha tinan 2016.

Kampo ne'e lokaliza iha estrutura ne'ebe hanesan 160 km<sup>2</sup>, 80 m iha be'e laran. Inisiu deskobre ona iha tinan 1995, bainhira Bayu-1 nia posu atravesa koluna gas kondensadu 155 m, ho nia klean 897 m, Iha Julhu 1995, deskobre tan Undan 10 km husi loron sae (north-west) Bayu, ne'ebe iha 139m koluna bruto hidrokarbonatu (gross hydrocarbon column) teste 1,6 million cubic feet (MCF) gas nian kada loron no 3,900 bbl kondensadu kada loron. Total reserva rekopera distansia (ranges) entre 350 no 400 millaun baril liquido hidrokarbonatu no 3,4 tcf gas.

tinan 2015, fase tolu perfurasaun dezenvolvimentu iha adisaun posu produsaun ida iha tasi okos (subsea) atu mantein produsaun liquido no gas. Iha etapa final faze tolu perfurasaun dezenvolvimentu sei planu ba tinan 2019 ho adisaun produsaun posu tolu.

Fontes: <http://www.offshore-technology.com/projects/bayu-undan/>

Kampo Bayu Undan operador husi ConocoPhillips (03-12) Pty Ltd tuir kontratu fahe produsaun (PSC) 03-12 no PSC 03-13 iha ADPK tuir tratadu tasi timor (TTT).

Referensia ne'ebe mak apresenta troka fali ona (superseded) husi ZOCA / aranjamentu Timor GAP). Hare iha aneksu D detalhu kona-ba estruturasaun konsorsiu (JV).

► Fontes: <http://www.anpm.tl/2015-annual-report/>

### Kitan

Kampo Kitan hatur (lies) tuir lisensa 06-105 iha ADPK, 170 km iha tasi laran husi tasi Timor-Leste nian no 500 km husi tasi Australia nian.

Eni mak operador, ho 40% Juro (interest) enkuantu parseria konsorsiu (joint venture) Inpex iha 35% no Repsol (pasadu ho naran Talisman Resources) iha 25%.

ADPK administra hamutuk husi governu Timor-Leste no Australia, no regula husi Autoridade Nacional do Petróleo e Minerais (ANPM).

Kampo Kitan deskobre iha tinan 2008, bainhira "Songa Venus semisubmersible rig". fura posu explorasaun Kitan-1 ho total klean (depth) 3.568m. rezultadu husi teste inisiu relata husi tarefa fluxo (flow rate) iha 6.100bopd.

Produsaun oleo media (average) iha kampu Kitan iha tinan 2015 mak 4,98 kdppd.

Kampu Kitan taka ona iha 14 Dezembru tinan 2015.

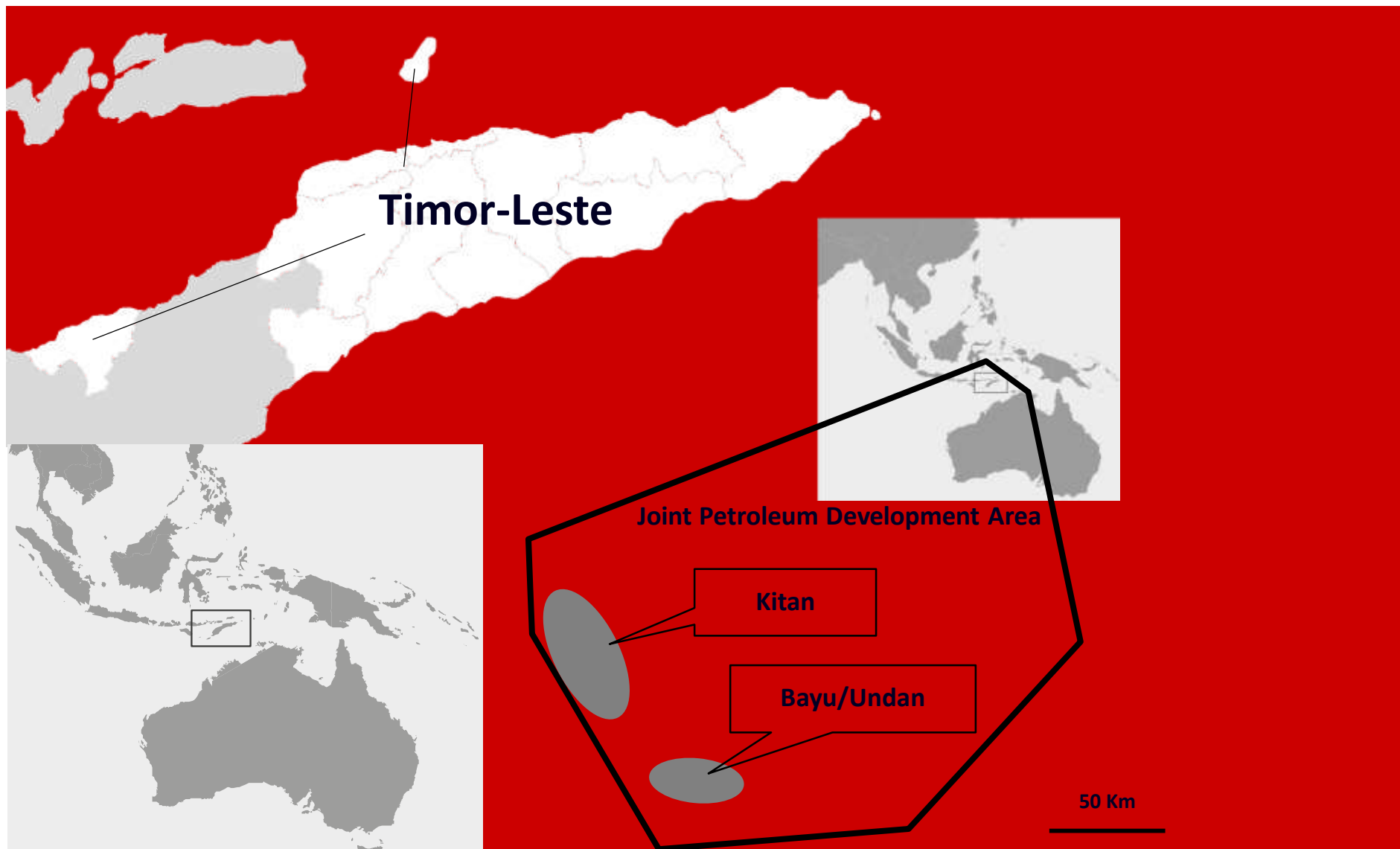
Glas Dowr FPSO husik kampo refere iha Janeiru tinan 2016. Produsaun oleo declino (decline) tamba deplesaun presau reservatoriu natural no be'e mak nakonu (high water-cut).

Fontes: <http://www.offshore-technology.com/projects/Kitan/>

Kitan opera hela husi Eni JPDA 06-105 Pty Ltd husi kontratu PSC JPDA 06-105.

Fontes: <http://www.anpm.tl/2015-annual-report/>

## 2.2 Produsaun



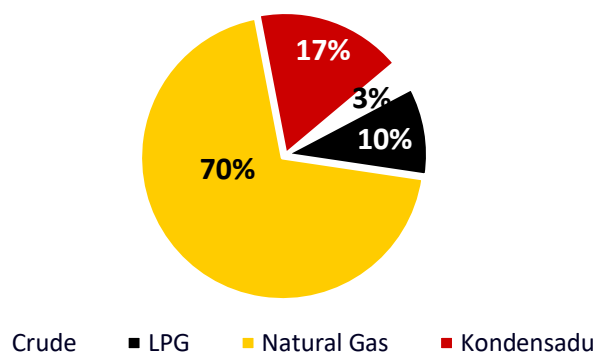


## 2.3 Produsaun (kontinuasaun)

### 3.3.2 Produsaun BOE

Bayu-Undan produsu produktu petroleo tolu mak hanesan kondensadu, Liquido Petroleo Gas no Gas Natural. Ho produsaun liquido ne'ebe deplesaun desde tinan 2012 sae (Peak) Gas Natural (husi Bayu Undan) kontribui ona 68% (65% iha tinan 2014) husi total produsaun BOE iha Nasaun refere:

Produsaun tinan 2015 husi  
Komodidade

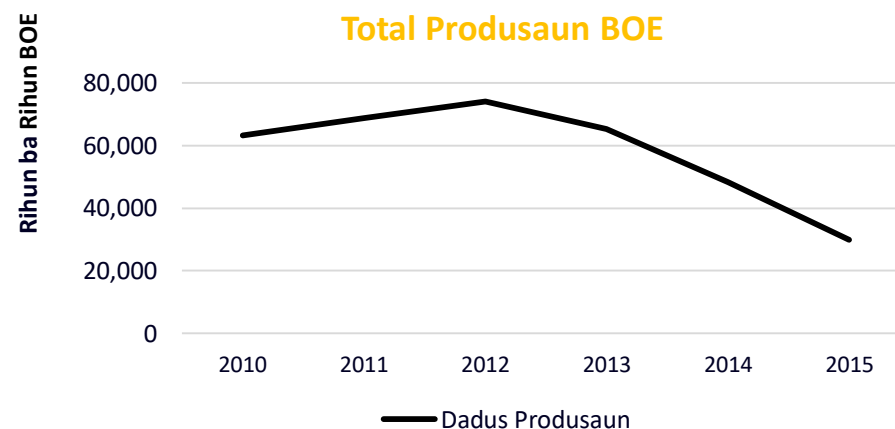


Fontes: Website ANPM and has reconciliation procedure

Komodidade (rihun ba rihun BOE)	Produsaun	Esportasaun
Crude	1,740	1,662
LPG	5,154	5,154
Natural Gas	35,641	35,641
Kondensadu	8,658	8,658
<b>Total</b>	<b>51,193</b>	<b>51,115</b>

Produsaun oleo iha Timor-Leste tun ona iha tinan 2012. tun ne'e prinsipalmente tanba deplesaun naturál husi kampo Bayu Undan nian. Aleinde ne'e, projetu Kitan kontinua sofre husi presu oleo ne'ebe tun (low) ho kustu operasaun ne'ebe bo'ot tebes (higher)

Informasaun relasaun ho total produsaun bele asesu iha ANPM nia website: (Lafaek Database <http://www.anptl.org/webs/anptlweb.nsf/pgLafaekReport>) ne'ebe kontein informasaun kona-ba produsaun no kontratu kampo Oleo Bayu-Undan no Kitan nian. Informasaun ne'e jeralmente publiku bele asesu.

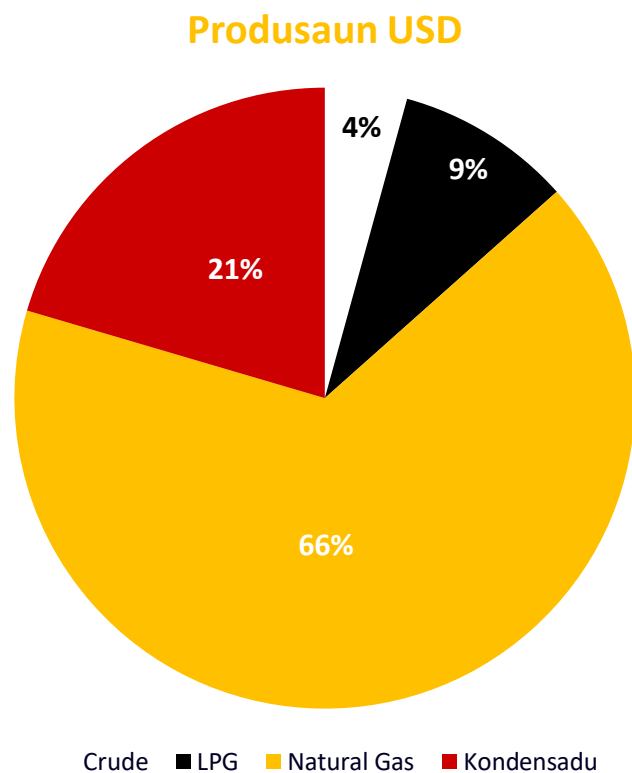


Komodidade (rihun ba rihun BOE)	2015	2014	Δ	%
Crude	1,740	2,223	-483	-22%
LPG	5,154	5,537	-383	-7%
Natural Gas	35,641	31,273	4,368	14%
Kondensadu	8,658	9,311	-653	-7%
<b>Total</b>	<b>51,193</b>	<b>48,344</b>	<b>2,849</b>	<b>6%</b>

## 2.4 Produsaun (kontinuasaun)

### 3.3.3 Produsaun USD

Gas Natural mos hanesan komodidade ne'ebe signifikante wanhira kompara iha montante Monetariu (monetary amount) (Millaun USD)



► Fontes: Website ANPM no hanesan prosedur rekonsiliasaun

Produsaun no esportasaun iha millaun USD iha tinan 2015 mak hanesan tuir mai:

Komodidade (Rihun iha USD)	Produsaun	Esportasaun
Crude	91,235	87,163
LPG	195,604	195,604
Natural Gas	1,412,482	1,412,482
Kondensadu	436,824	436,824
<b>Total</b>	<b>2,136,144</b>	<b>2,132,073</b>

Produsaun iha rihun USD tinan 2015 no 2014 mak hanesan tuir mai:

Komodidade	2015	2014	Δ	%
Crude	91,235	208,949	-117,714	-56%
LPG	195,604	378,587	-182,983	-48%
Natural Gas	1,412,482	2,183,952	-771,470	-35%
Kondensadu	436,824	897,331	-460,507	-51%
<b>Total</b>	<b>2,136,144</b>	<b>3,668,819</b>	<b>-1,532,675</b>	<b>-42%</b>

# Reseita 3

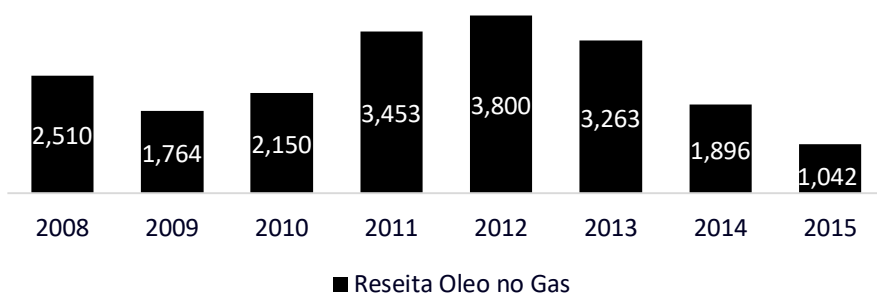
**Reseita ne'ebe hetan husi Setor Estrativa**

### 3.1 Reseita ne'ebe hetan (generated) husi setor estrativa

Hanesan konsekuensia husi deklino presu oleo nian no menus (decrease), produsaun, reseita ne'ebe hetan husi Setor oleo iha tinan 2015, inklui montante simu husi sub-kontrator sira, ho montante US\$ 1.042 millaun. Valor ne'e representa menus (decrease) husi US\$ 854 millaun, ou 45%, kompara ho tinan 2014.

Variasaun ne'e afeta ona pagamentu ne'ebe simu husi DNRP (menus US\$ 291 millaun), devolver (refund) impostu sira husi Fundu Petroleo ho montante US\$ 25 millaun nomós liu husi redusaun (reduction) FTP no Profit Oil ho US\$ 537 millaun. Estrutura Reseita husi setor Estrativa nian similar ho tinan 2014, ho aumentu oituan (slight increase) (2,57%) husi DNRP nia kontribuisaun total reseita kontabilizada (accounted) no menus (decrease) 2,37% husi montante naun impostu ne'ebe simu ona husi ANPM.

#### Reseita Oleo no Gas 2010-2015 (US\$ millaun)



Reseita setor estrativa (US\$ millaun)	2015	2014	Δ	% Δ
Direção Nacional de Receitas Petrolíferas (DNRP)	405*	728	- 323	-44%
Autoridade Nacional do Petróleo e Minerais (ANPM)	600	1,137	- 537	-47%
Banco Central de Timor-Leste (BCTL)	6	7	- 1	-16%
Reseita ne'ebe hetan husi atividade estrativa Oleo & Gas	1,011	1,872	- 861	-46%
Reseita ne'ebe hetan husi atividade relasionadu (Sub-kontrator) Oleo & Gas	31	24	7	28%
Reseita ne'ebe hetan husi setor Oleo & Gas	1,042	1,896	- 854	-45%
Reseita ne'ebe hetan husi setor Minerais	0.24	0.19	0.05	25%
Reseita ne'ebe hetan husi setor estrativa	1,042	1,896	- 854	-45%
Reseita balun aloka ona ba Australia	- 60	- 113	53	-47%
Reseita balun aloka ona ba Timor-Leste	982	1,783	- 801	-45%

\* Liquido (Net) husi devolver (refunds) impostu. ba iha sesaun 4.5

Reseita	Montante US\$ millaun					
	2015	%	2014	%	Variasaun	%Variasaun
DNRP	436	41.83%	752	39.66%	-316	-42.07%
ANPM	600	57.61%	1,137	59.97%	-537	-47.23%
BCTL	6	0.57%	7	0.37%	- 1.10	-15.77%
<b>Total</b>	<b>1,042</b>	<b>100.00%</b>	<b>1,896</b>	<b>100.00%</b>	<b>-854</b>	<b>-45.06%</b>

## 3.2 Reseita ne'ebe hetan husi setor estrativa (kontinuasaun)

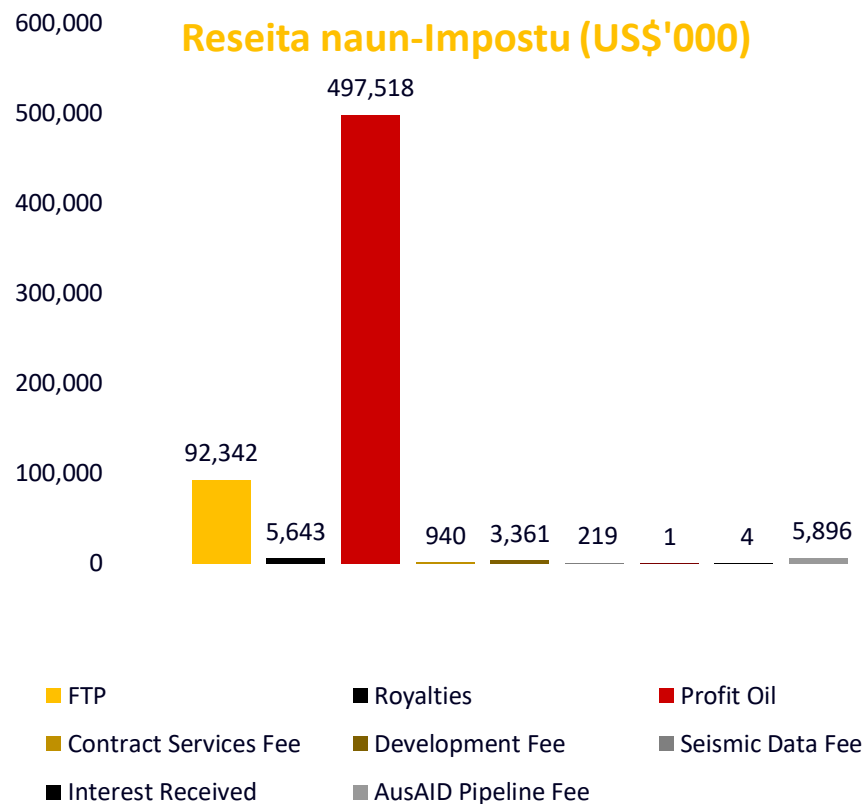
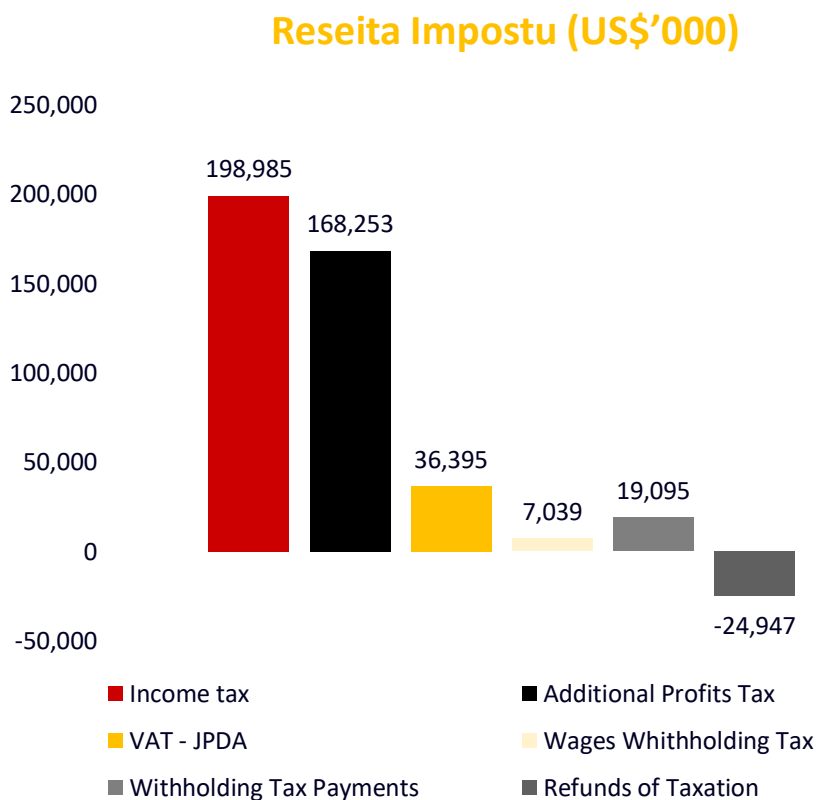
### 3.4.1 Reseita Impostu no Reseita Naun-Impostu

Grafiku iha kraik deskreve reseita impostu no naun impostu

Reseita impostu ne'ebe signifikante liu iha tinan 2015 mak hanesan impostu de renda (Income Tax), tuir fali imposto sobre lucros adicionais (additional profit tax).

Reseita naun impostu, hanesan profit oil & gas ne'e fonte prinsipal husi kontribuisaun fluxo de reseitas ba Fundo Petroleo. Royalties no taxa (fee) koleta husi taxa aluguer rai leten (surface rental fee) ne'e hanesan fonte reseita seluk ba fundo petroleo, hanesan hatur ona iha figuras iha kraik.

Detalha kona-ba reseita impostu no naun-impostu simu husi governu husi fluxo de reseitas no entidade estrativa apresenta iha apendise A.

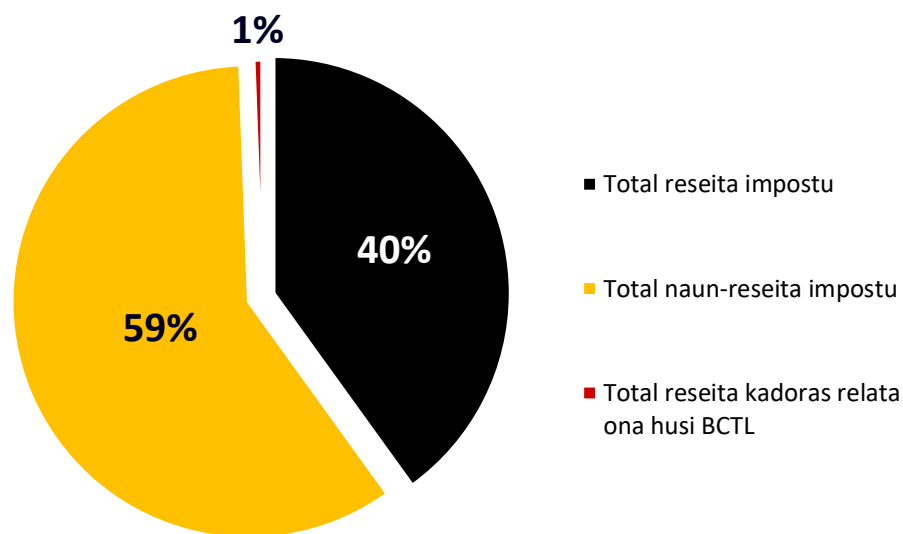


### 3.3 Reseita ne'ebe hetan husi setor estrativa (kontinuasaun)

Timor-Leste simu ona (received) reseita ne'ebe komesa husi tinan 2012. Iha tinan 2015 reseita husi oleo & gas menus (decrease) liu tan komesa husi tinan 2009.

Haree iha kraik estrutura reseita setor estrativa petroleo :

#### Reseita setor estrativa petroleo (% husi fluxo de reseitas)



#### Setor Minerais

Relasionadu setor minerais nian persiza nota katak reseita iha tinan 2015, menus husi (less than) US\$ 250.000 (prinsipalmente Taxa Lisensa) (mainly licenses fee).

### 3.4 Trabalhador ne'ebe hetan (generated) husi Setor Oleo no Gas iha Timor-Leste

Laiha dadus ne'ebé hetan husi governu relasionadu ho trabalhador iha industria estrativa iha termu absolutu no hanesan persentajen husi total trabalhador nian.

Maibe hanesan prosedimentu hodi rekolha dadus sira ne'e ami husu ona (requested) kompania iha escopo atu responde nu trabalhador ne'ebe sira fo'õ empregu (employees) iha tinan 2015 relasionado ba atividade iha timor, responde mak hanesan tuir ne'e:

**Kompania Estrativa no sira nian afiliadas ne'ebé envolve hela iha operasaun oleo no gas iha Timor no KEP.**

Kompania	Numeru		Taxa kriasaun empregu /2015	
	Nasionál	Expats	National	Expats
ConocoPhillips ( Timor Sea ) Pty Ltd				
ConocoPhillips (03-12) Pty Ltd		149		-11
ConocoPhillips (03-13) Pty Ltd				
ConocoPhillips (Emet) Pty Ltd				
ConocoPhillips JPDA Pty Ltd				
ConocoPhillips Timor-Leste Pty Ltd	33	1	1	
Eni JPDA 03-13 Limited				
Eni JPDA 06-105 Pty Ltd	9	4	-2	
Eni JPDA 11-106 B.V.				
Eni Timor - Leste S.p.A.				
Inpex Sahul Ltd				
Inpex Timor Sea Ltd				
Santos JPDA (91-12) Pty Ltd				
Tokyo Timor Sea Resource Pty Ltd (TTSR)		1		
Woodside Petroleum (Timor Sea 19) Pty Ltd	1			
Woodside Petroleum (Timor Sea 20) Pty Ltd				
Talisman Resources ( JPDA 06-105) Pty Ltd				
TIMOR GAP PSC JPDA 11-106				
TIMOR GAP E.P. (SOE)	110	7	5	
<b>TOTAL</b>	<b>153</b>	<b>162</b>	<b>4</b>	<b>-11</b>

#### Sub-kontrator

Kompania	Número		Taxa kriasaun empregu /2015	
	Nasionál	Expats	National	Expats
Amec Engineering P/L & Clough Engineering Integ. Solutions Services Pty Ltd	-	-	-	-
Bluewater Services International P/L	-	-	-	-
Brunel Energy Pty Ltd	-	2	-	-
Caltech Unipessoal Lda	31	28*	59	-
Cape East Philippines INC	3	235	3	281
CHC Lloyd Helicopters Australia P/L	16	36	-	18
Fircroft Australia Pty Ltd	-	79	-	40
GAP -MHS Aviation TL Lda	51	72	-	-
Halliburton Australia P/L	-	35	-	-
Interstate Enterprises P/L	-	15	-	-
Millenium Offshore Services P/L	14	20	1	-
Neptune Asset Integrity Services Pty Ltd	-	51	-	-
Schlumberger Australia P/L	-	-	-	22
Sedco forex International INC	231	31	231	31
Subsea 7 Australia Contracting	-	133	-	-
Tiderwater Marine Australia P/L	-	112	-	-
<b>TOTAL</b>	<b>346</b>	<b>849</b>	<b>294</b>	<b>232</b>

Favor ida, nota katak informasaun sira ne'e rezultadu husi prosesu koleasaun unilateral tanba governu falta informasaun atu kolabora hodi relata numeru empregu.

Ami sei rekomenda katak governu komesa atu kaptura (capture) informasaun sira ne'e no publika iha situs governu / estatistika nian no halo analiza kona-ba setor estrativa kompara ho naun setor estrativa

(\*) Numeru ne'e apresenta ona durante finanseiru anual iha tinan 2015, maibe la'os hotu ho tempu ne'ebé mak hanesan.

## Linha Jerais (Outline)

Timor-Leste oficialmente rekopera nia soberania iha 20 maio tinan 2002. Depois referendum iha tinan 1999, Administrasaun Timor-Leste delega ona ba Nasoes Unidas (ONU) liu husi administrasaun tranzitória nasoes Unidas iha Timor Leste (UNTAET). Durante periodu tranzisaun, UNTAET representa Estadu Timor-Leste atu renegosiasaun ba fahe rekursus Petroleo iha Area Dezenvolvimentu Petroleo conjunta (ADPK).

Timor-Leste no Australia sidauk iha final fronteira maritima iha tasi Timor. governu rua hatur iha nia fatin kompleksu aranjamentu interinu atu fahe petroleo estrai husi sobrepozisaun (overlapping) rua zona desenvolvimentu conjunta iha tasi Timor:

(1) área desenvolvimentu petroleo conjunta (ADPK) tuir akordu tratadu tasi timor (TTT) no

(2) iha área unidade “Greater Sunrise” regula husi akordu “International Unitization Agreement” (IUA) no tratadu relativamente kona-ba Certain Maritime Areas in the Timor Sea (CMATS).

Iha tinan 2003, Timor-Leste no Australia estabelese ona tratadu Tasi Timor (TTT) ne’ebe fornese enkuadramentu ba explorasaun petroleo hot-hotu, no desenvolvimento iha ADPK. TTT (artigu 4) fo’o (provided) reseita impostu iha upstream husi produsaun petroleo iha ADPK hafahe (is split) entre Timor-Leste no Australia ho base 90/10.

TTT kria ona Komisaun conjunta (KK) hodi estabelese politika no regulamentu ba atividade petroleo iha ADPK, hamutuk mos hodi estabelese autoridade deznada tasi timor (TSDA).

Setor oleo no gas Timor-Leste kompostu husi jurisdisaun rua ne’ebe diferente ho enkuadramentu legal ne’ebe relevante: Area Esklusiva Timor-Leste (AETL) no ADPK. Área rua refere regula tuir kontratu fahe produsaun (KFP) ne’ebe asina entre kompania petroleo no governu.

# 4

## Enkuadramentu Regulamentu Industria Estrativa iha tinan 2015



## 4.1 Enkuadramentu Legal Area Esklusiva Timor-Leste

AETL refere ba teritoria Timor-Leste ne'ebe define ona husi Lei atividade Petroleo (petroleum act) (Lei No.13 / 2005) Republika Demokratika Timor-Leste. Lei ne'e aplika ba operasaun petroleo iha teritorial tasi nian, inklui zona ekonomia esklusiva no plataforma kontinental ne'ebe, tuir lei internasional, Timor-Leste iha direitu soberania ba objetivu esplorasau rekursus. Atividades iha rai maran (onshore) la kobre iha AETL.

enkuadramentu legal ne'ebe relevante ba operasaun petroleo iha mandatu Autoridade Nacional do Petróleo e Minerais (ANPM)nia okos no kontratu petroleo sira ne'ebe eziste mak hanesan tuir mai ne'e:

### Lejislasaun

- ▶ Lei atividade Petroleo (Law No.13/2005)
- ▶ Autoridade Nacional do Petroleo (ANP) (Decree Law No.20/2008)
- ▶ konkursu Publiku hodi respeitu award kontratu petroleo (dekretu Lei Nu.7 / 2005)

### Kontratu Fahe Produsaun (KFP):

- ▶ TLEA PSC S-06-04 (Area Kontratu E)
- ▶ TLEA PSC TL-S0-15-01
- ▶ (informasaun kona-ba KFP iha apendise B)
- ▶ Fonte: <http://www.anpm.tl/tlea/>

## 4.2 Enkuadramentu Legal iha Area Dezenvolvimento Petroleo Konjunta (ADPK)

Tratadu Tasi Timor, Entre Governu Timor-Leste no Governu Australia. Asina ona iha tinan 2002. Tratadu refere estabesele ona Area Dezenvolvimento Petroleo Konjunta (ADPK) iha Tasi Timor, permiti ba explorasaun no explotaasaun rekursus petroleo iha ADPK hodi benefisia ba populaasaun Timor-Leste no Australia.

Lejislasaun ne'ebe aplikavel ba operaasaun iha ADPK mak hanesan tuir mai ne'e:

### Lejislasaun

- ▶ Tratadu Tasi Timor (TTT)
- ▶ Interim Petroleum Mining Code (IPMC)
- ▶ Petroleum Mining Code
- ▶ Regulamentu Interinu fo'o sai tuir artigu 37 husi Interim Petroleum Mining Code.
- ▶ (Direction) internu fo'o sai tuir artigu 37 kodigu husi Interim Petroleum Mining Code .
- ▶ Interim Administrative Guidelines ba Area Dezenvolvimento Petroleo Konjunta
- ▶ Aranju Maritimu Balun iha Tasi Timor
- ▶ Greater Sunrise – Nota de Intendimentu
- ▶ Greater Sunrise – Akordu Unitizasaun Internasional

### Kontratu Fahe Produsaun (KFP)

Xafe prinsipal kontratu petroleo inklui:

- ▶ JPDA PSC 03-12
- ▶ JPDA PSC 03-13
- ▶ JPDA PSC 06-105
- ▶ JPDA PSC 03-19
- ▶ JPDA PSC 03-20
- ▶ JPDA PSC 06-101 A
- ▶ JPDA PSC 11–106
- ▶ JPDA PSC 06-103
- ▶ (informasaun detalhu kona-ba KFP iha apendise D)
  
- ▶ Fonte: <http://www.anpm.tl/jpda2/>

## 4.3 Lisensa / Divulgasaun

ANPM mak reponsavel atu publika divulgasaun kontratu no lisensa ne'ebe fo'o sai termus hodi esplota oleo, gas no minerais.

Iha ne'eba la iha rekizitu legal no/ou politika governu kona-ba divulgasaun kontratu no lisensa ba esplorasau, esplotasau rekursus sira ne'e. maibe, kontratu no lisensa sira ne'e hotu bele asesu iha situs ANPM no relatoriu anual.

- ▶ Fonte: <http://www.anpm.tl/category/annual-report/>
- ▶ Fonte : <http://www.anpm.tl/list-of-licenses-2006-2016/>
- ▶ Fonte : <http://www.anpm.tl/how-to-apply-for-the-downstream-activity-license/>
- ▶ Fonte : <http://www.anpm.tl/jpda2/> & <http://www.anpm.tl/tlea/>
- ▶ Fonte : <http://web.anpm.tl/webs/anptlweb.nsf/pgLafaekPSCList>
- ▶ Fonte : <http://www.anpm.tl/timor-lest-eiti/>

Setor Oleo no Gas Timor-Leste no área rua (ADPK & AETL) administra tuir Kontratu fahe produsaun (KFP) ne'ebe asina ona entre kompania petroleo sira no ANPM.

ANPM espeta divulga kopia kontratu sira ne'e no informasaun relevante seluk kona-ba lisensa sira ne'ebe mak ativu hela. Parte link ne'ebe mensiona iha leten mos possibilidade, bele hato pedido atu husu informasaun liu tan iha sira nia situs:

- ▶ Fonte: <http://web.anpm.tl/webs/anptlweb.nsf/pgRequest>

Bele mos hetan informasaun iha apendise E – KFP iha Timor-Leste, C – Lista Lisensa Minerais no F – Lista Operasaun no Atividade.

### Nota seluk:

Maoria (KFP) asina ona wainhira Timor-Leste sei iha okupasaun no la eziste Informasaun ne'ebe nataton kona-ba data aplikasaun nian ou prosesu (Aneksu E KFP – eransa (inherited) husi rejime ZOCA Indonesia). KFP tinan 2006 iha data aplikasaun Maio 2006. PSC 11-106 awarded iha tinan 2013 no prosesu sira ne'e pruntu divulga ona iha relatoriu TL- EITI tinan 2013.

Iha tinan 2015, fo'o lisensa 1 deit no mensiona (PSCTL-SO-15-01).

# Fundo Petroleo 5

**Fundo Petróleo Timor-Leste nian estabeselele iha tinan 2005, no altera ona iha tinan 2011.** Lei fundo petroleo fo'ó mekanismu ne'ebe asiste Timor-Leste atu jere reseita petroleo ne'ebe sustentavel, Parametro detalhadu ba operasaun no Administra fundo petroleo, define matadalan alokasaun aset no limita risku, Governa kolesaun no jestaun resibo, regula transferensia ba orsamentu estadu no, defini klaru papel no responsabilidade entidades envolve iha jestaun fundo petroleo ne'e no fo'ó responsabilidade ba Governu no supervisiona atividade sira ne'e. Fundo petroleo forma ona hanesan konta (account) ba Ministerio Finanzas ne'ebe estabeselele iha Banco Central de Timor-Leste (BCTL)

Fundo petroleo ne'e separa afluxo (inflow) reseita petroleo husi gastus governu nian. rendementu hotu husi petroleo inisiu hatama ba iha fundo petroleo antes halao transferensia ruma ba Orsamentu Estadu. Montante transferensia sei guia husi rendementu sustentavel estimadu (RSE), ne'ebe estabeselele 3% husi Totál riku soin petroleo nian.

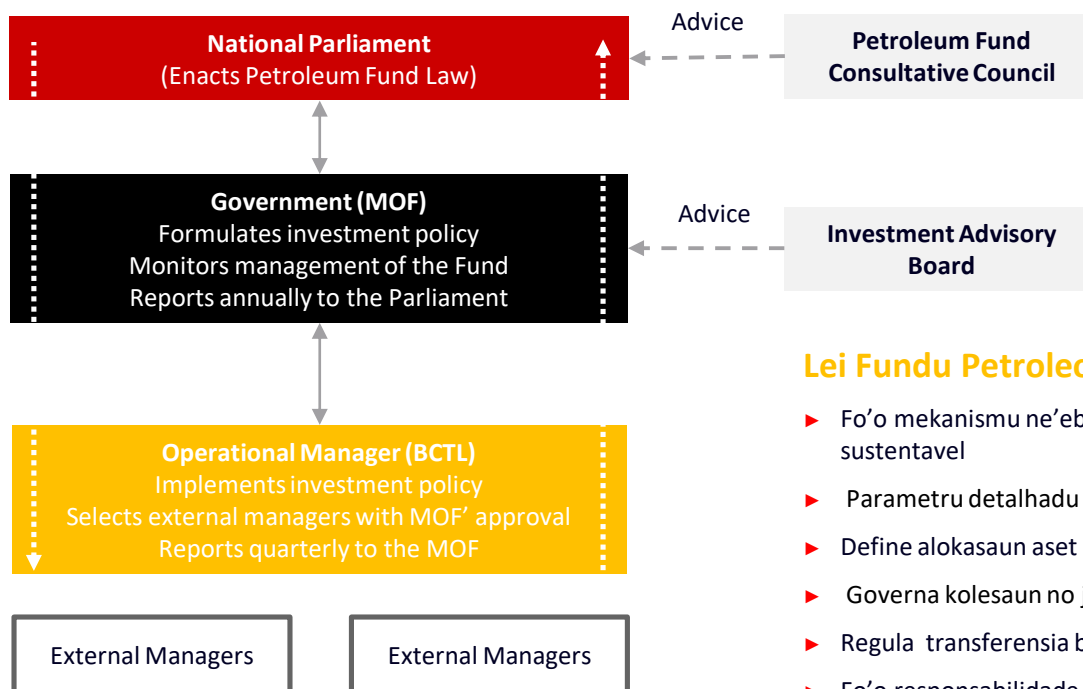
desde komesa fundo petroleo iha tinan 2005, Governu koleta ona reseita petroleo ho Totál US\$ 20,7 Billaun (Fontes: Estatementu Finanseiru Fundo Petroleo tinan 2015). Maioria riku soin petroleo nasaun nian husi eziste kampo atual exp Bayu Undan no Kitan transforma ona ba aset finanseiru.

## 5.1 Fundu Petroleo

Estabelese ona fundu petroleo hodi kumpri rekizitu konstitusional ne'ebe hatur iha artigu 139 husi Konstitusaun Republika mandatu utilizasaun rekursus Natural ne'ebe justu no equal tuir interese nasional no rendementu hetan (Derived) husi explotausaun rekursus sira ne'e bele ajuda (lead) hodi estabelese reserva finanseiru mandatoria.

Tamba ne'e Governu kria ona fundu petroleo iha tinan 2005, ne'ebe tuir provisasaun Lei Nu.9/2005 (3 Agostu 2005) hetan amandamentu ho Lei Nu.12/2011 (28 Setembru 2011).

### Estrutura Governasaun Fundu Petroleo



### Lei Fundu Petroleo:

- ▶ Fo'o mekanismu ne'ebe asiste Timor-Leste atu jere reseita petroleo ne'ebe sustentavel
- ▶ Parametru detalhadu ba operasaun no Administra fundu petroleo
- ▶ Define alokasaun aset no limita risku
- ▶ Governa koleasaun no jestaun resibo relacionadu ho riku soin petroleo
- ▶ Regula transferensia ba orsamentu estadu no
- ▶ Fo'o responsabilidade (accountability) Governu no supervision (oversight) atividades sira ne'e.

Lei fundu petroleo rekere (requires) katak reseita petroleo hotu completamente transfere ba fundu petroleo no investe iha rai liur iha aset finanseiru. fundu ne'e bele hasai transfere fila fali ba Orsamentu Sentral Governu, tuir aprovasaun husi parlamentu.

▶ Fonte: *Petroleum Fund Annual Report 2015*: [https://www.mof.gov.tl/wp-content/Petroleum\\_Fund\\_Annual\\_Report\\_2015.pdf](https://www.mof.gov.tl/wp-content/Petroleum_Fund_Annual_Report_2015.pdf)

## 5.2 Fundu Petroleo (Kontinuasaun)

### Transferensia husi Fundu Petroleo

Iha tinan 2015, balansu fundu nian tun fali US\$ 321 millaun (husi US\$ 16.539 millaun iha tinan 2014 to'o US\$ 16.218 millaun iha tinan 2015) no declino primeira vez iha tinan ida ne'e desde komesa fundu nian.

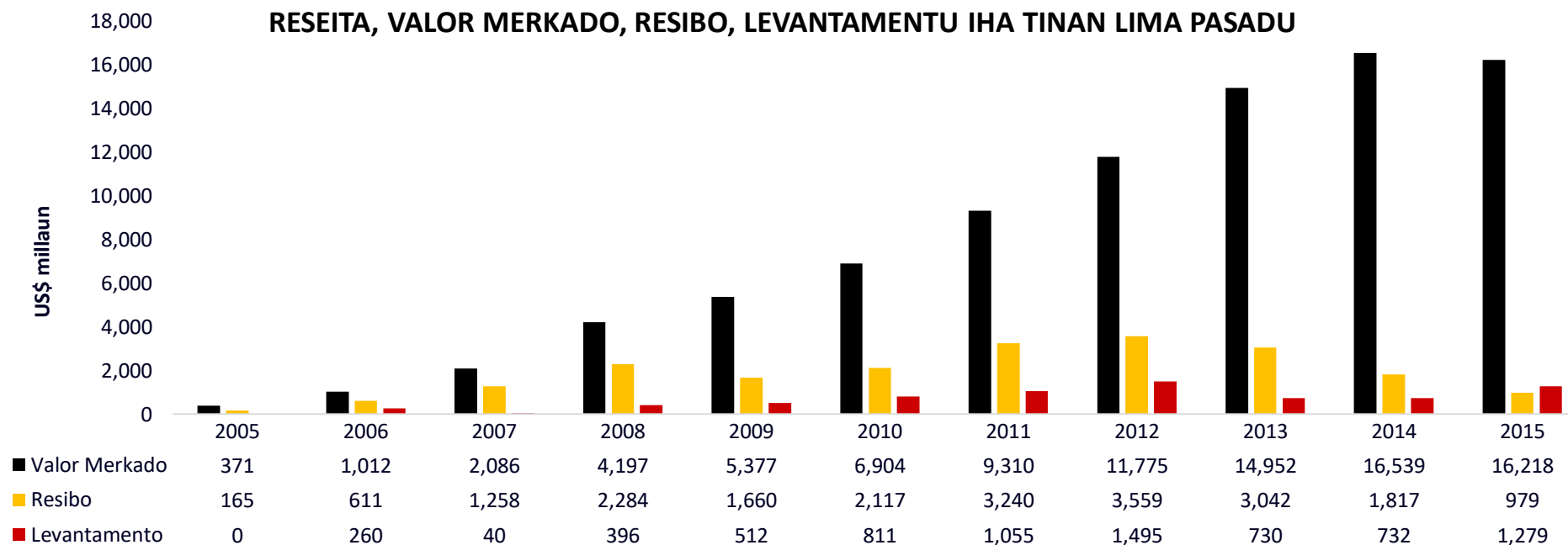
Reseita petroleo declino significativamente tanba rezulta husi presu petroleo ne'ebe tun tebes (lower) no produsaun mos declino (reseita petroleo simu ona iha tinan 2015 ne'ebé menus liu husi metade montante ne'ebé simu ona iha tinan 2014).

Presu global petroleo nian tun makaas ona iha tinan ida ho balun liubá. Media (average) fulan-fulan husi presu petroleo North Sea Brent Crude nian tun ona husi presu uluk nian ass US\$ 122 por barril iha fulan Junho tinan 2014 to'o US\$ 38 por barril iha fulan Dezembru tinan 2015.

Husi tinan 2006 to'o tinan remata 2015 nian, Governu levanta ona US\$ 7,309 millaun husi fundu Petroleo. Ida-ne'e exede kumulativu RSE durante periodu ida ne'e US\$ 2,084 millaun. exede ida-ne'e refleta política Governu nian front-load despezas ne'ebé permiti ba dezenvolvimentu ekonomiku.

Iha tinan 2015, Governu levanta US\$ 1,279 millaun husi Fundu ne'e hodi finansia Orsamentu Jerál Estadu Nian. Ida-ne'e millaun US\$ 640 aas liu RSE US\$ 639 millaun ba tinan ida ne'e nian. RSE estabese iha 3% hanesan mensiona antes.

► Fonte: [https://www.mof.gov.tl/wp-content/uploads/2016/08/Petroleum\\_Fund\\_Annual\\_Report\\_2015.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/08/Petroleum_Fund_Annual_Report_2015.pdf)



## 5.3 Fundu Petroleo (Kontinuasaun)

### Retornu Likuidu husi Investimentu iha tinan 2015

Estratejia investimentu husi fundu Petroleo dezenha hodi hetan (generated) retornu anual ne'ebé exede inflasaun husi 3% iha tempo naruk nian. objetivu retornu real 3% mak tuir husi ESI.

Investimentu husi fundu petroleo inisialmente investe iha bonds (especialmente USA) hodi limita expozisaun (esposure) ba risku, maibe signifikante alokasaun ba iha equity ne'e persiza hodi atinji objetivu retornu real. Iha tinan 2015, bonds kompostu husi 60% aset fundu nian no 40% aloka ba equity (liu-liu iha entidade US ho Europeia). Iha tinan remata 2015 US bonds konta (account) liu ona 80% husi total bonds no kompania US konta (account) besik 59% husi portofolio equity.

Retornu investimentu husi Fundu Petroleo antes despezas -0,06% iha tinan 2015. Retornu real, ne'ebé konta ba inflasaun US, mak -0,78% iha tinan 2015 (+ 2,4% iha tinan 2014), esplika ona husi bonds yields ne'ebe tun tebes iha tinan ida ne'e nian no volatilidade iha merkadu equity nian.

### Dezempenhu Fundu Petroleo iha tinan 2015

Fundu Petroleo fo'ona sai ona (posted) lakon (loss) 21,4 millaun, depois dedusaun despezas US\$ 15,4 millaun no withholding tax US\$9,4 millaun. Ida ne'e mak primeira ves lakon iha tinan ida ne'e nian ne'ebé rejista ona desde hahú Fundu iha tinan 2005. rejista ona rendementu iha tinan 2014 US\$ 502 Millaun.

Retornu investimentu fundu petroleo anualizado nian desde inisiu iha tinan 2005 mak 3,8% kada tinan, kompara ho tinan 2014 tun 0,4%, montante total husi retornu investimentu mak US\$ 2.6 billiaun.

Detalhu no persiza informasaun liu tan husi FP bele haree iha relatoriu anual FP nian, ne'ebé publika ona iha situs ministerio finansas nian.

Fonte: [https://www.mof.gov.tl/wp-content/uploads/2016/08/Petroleum\\_Fund\\_Annual\\_Report\\_2015.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/08/Petroleum_Fund_Annual_Report_2015.pdf)

### Sosiedade Sivil nia perspetiva

Sosiedade Sivil manifesta ona sira nia preokupasaun kona-ba sustentabilidade husi Fundu Petroleo iha kestaun rua:

Ida mak kona-ba implikasaun Rendimentu Sustentavel Estimadu (RSE), hodi sai fundu ne'ebe sustentavel, ba tempo naruk nian, retorno mediu (average) tenki atinji mediu ida ho 3% iha termu real. Maibe, ne'e nunca alkansa desde krize finanseiru iha tinan 2008. Retornu mediu husi tinan 2005 to'o 2014 mak nominal 4,24%. Maske nune'e, bele komprende, tanba fundu foin komesa aumenta nia exposure ba merkadu equity iha tinan 2012. no atinji targetu alokasaun 40% junho 2014. Maibe, stakeholder persiza hatene volatilidade iha retornu nian exposura fundu ba equity aumenta. Organizasaun Sosiedade Sivil (OSS) apresia tebes transparensia husi jestaun fundu nian no espera bele fahe informasaun ba comunidade hodi eleva sira nia komprensaun.

Rua mak kona-ba hanesan rezultadu implementasaun Planu<sup>1</sup> Estratejia Dezenvolvimentu Governu nian, Governu levanta Fundu Petroleo liu ona nivel sustentavel. Preokupasaun husi OSS mak relasiona ho alokasaun orsamentu nian no kapasidade governu hodi ezejuta orsamentu. Maioria despezas foka ona iha infra-estruturas bazika, hanesan estrada, ponte, infraestrutur ba enerjia sira no projetu ne'ebé relasiona ho petroleo (South Coast Project). Enkuanto saude, edukasaun<sup>2</sup>, agrikultura no turismu relativamente simu ona persentajen ida kiik husi orsamentu refere. OSS preokupa karik fokus sira ne'e sei kontribui ba nia diversifikasaun ekonomia, ne'e bele lori ba menus dependensia iha setor petroleo. OSS enkorajen inklui tan informasaun iha setor naun estrativa iha relatoriu futuru nian hodi bele halao diskusaun liu tan.

OSS mos rekomenda katak relatoriu TL-EITI iha futuru kobre setor emerging seluk, hanesan rekursus minerais, florestas no peska. OSS mós espera katak relatoriu iha futuru inklui informasaun husi entidade relatores no relevante enkudramentu regulatoriu ba kada setor respetivamente.

► <sup>1</sup> <http://timor-leste.gov.tl/wp-content/uploads/2011/07/Timor-Leste-Strategic-Plan-2011-20301.pdf>

► <sup>2</sup> According the research conducted by NGO "La'oa Hamutuk" the budget allocation to education and health is ranging between 1.5-2% for the period between 2011-2015. For the details please see:

<http://www.laohamutuk.org/econ/OGE15/14OGE15.htm>

## 5.4 Fundu Petroleo (Kontinuasaun)

### Reseita Fundu Petroleo

tinan 2015, kampo Petroleo rua mak iha fase produsaun , Bayu Undan no Kitan, kampo sira ne'e komesa ona fase produsaun iha tinan 2004 no 2011, respetivamente. Presu oleo, volume produsaun no kustu produsaun fatores prinsipal tolu ne'e mak afeta Governu afluxo (inflow) husi reseita petroleo

Total reseita petroleo ne'ebe koleta ona durante tinan 2015 US\$ 1.004 Millaun. ne'e kompostu husi US\$ 461 Millaun impostu Petroleo (kontrator no sub-kontrator) US\$ 537 Millaun husi Profit oil & gas no royalty no US\$ 6 Millaun mai husi reseita petroleo seluk. Kolesaun sira ne'e, tuir lei fundo petroleo artigu 6.1 (a), (b), no (e),respetivamente. Montante total simu ona US\$ 25\* millaun transfere ona ba reembolsu (refund) impostu, ne'ebe nia resultadu liquido afluxo (net inflow) US\$ 979 ba tinan ida ne'e nian.

Tuir estatamentu finanseiru Fundu Petroleo nian, iha tinan 2015 Fundu ne'e komesa ona ho inisia balansu US\$ 16.539 millaun, simu ona por volta US\$ 979 millaun hosi reseita petroleo, transferensia ba orsamentu estadu nian -US\$ 1.279 millaun, iha -US \$ 21 millaun hosi lakon (loss) investimentu no final ho US\$ 16,218 millaun.

Divisaun entre reseita fiskal no la-fiskal sira husi petroliu tuir hanesan tuir mai:

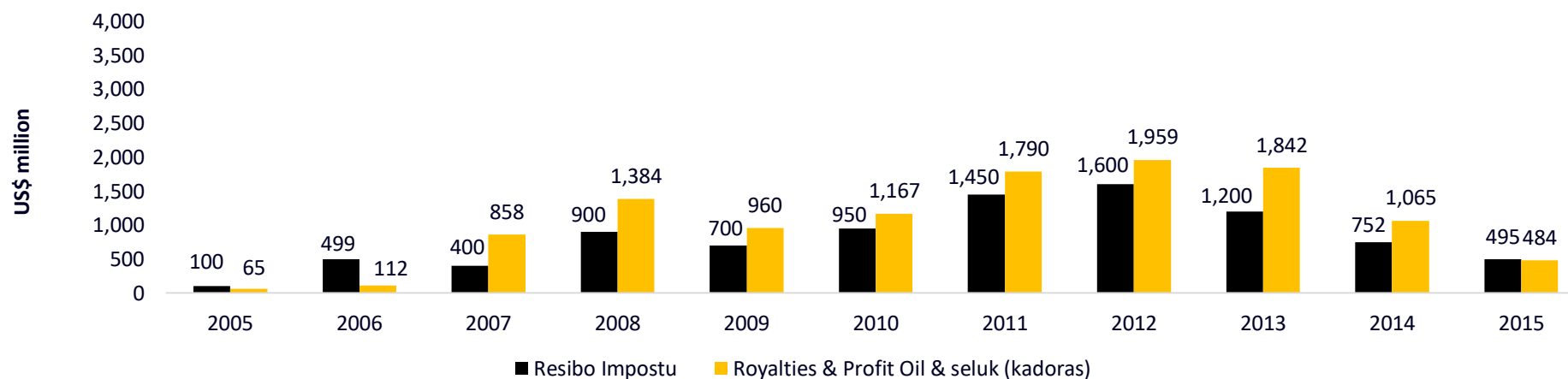
### \* Devolver (refund) Impostu

Konforme divulgasaun iha "Relatoriu TL-EITI Rekonsiliaaun Independente ba tinan 2012" sesaun 6.3. Ajustamentu" iha ona montante US\$ 24.947.282 relaciona ba asesmentu impostu kona-ba kapital gain selu ona husi Woodside Petroleum ba Ministério das Finanças ("Impostu adicional"). Montante ne'e konsidera tiha ona hanesan tax liability husi tinan 2007, selu ona iha loron 29 Maiu tinan 2012, ne'ebe disputa ho Ministério das Finansas.

Iha tinan 2015, hanesan divulga ona iha Relatoriu anual Fundu Petroleo Timor-Leste tinan 2015 nian, Governu Timor-Leste rezolve ona disputa ne'e no halo ona reembolsu (refund ) impostu husi montante refere ba Woodside Petroleum Ltd.

► Fonte: [https://www.mof.gov.tl/wp-content/uploads/2016/08/Petroleum\\_Fund\\_Annual\\_Report\\_2015.pdf](https://www.mof.gov.tl/wp-content/uploads/2016/08/Petroleum_Fund_Annual_Report_2015.pdf)

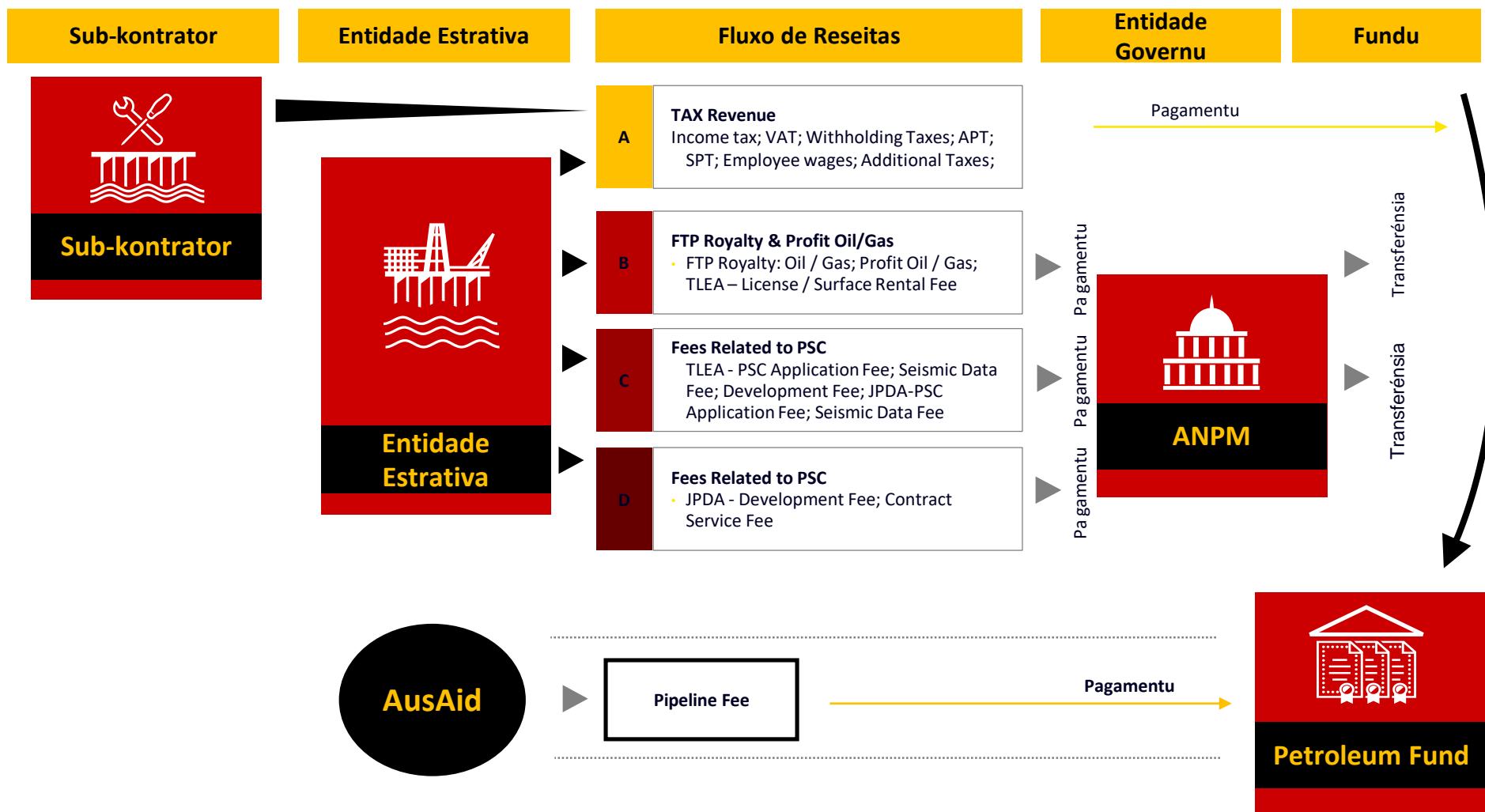
### Reseita Petroleo Anual





## 5.5 Sumariu husi prosesu pagamentu

Kuase la iha links direta husi setor petroleo ba restante ekonomia. Produsaun petroleo sira hotu ne'e iha tasi laran deit no buka atu fo'o deit ba (outsourced) kompania estranjeiru. Reseita fluxo (flow) petroleo ba iha timor-leste fundo petroleo ne'ebe rai iha tasi sorin husi ne'eba mak porsaun levanta liu husi orsamentu governu hodi benefisia ba setor naun petroleo



# Kompania Publiku Estadu

# 6

## 6.1 Kompania Publiku Estadu

Lei atividade petroleo (Lei Nu 2005/13) - Artigu 22 "Partisipasaun estadu iha operasaun petroleo," permiti ba kompania nasional petroleo estadu nian (KPE) hodi partisipa iha konsorsiu (JV) hodi esplora no explota rekursus petróleo iha Timor-Leste. (KPU) laiha parseria iha kampo Bayu-Undan, Kitan no Greater Sunrise iha ADPK, ne'ebe kontratu sira ne'e asina ona antes lei atividade petroleo sai ona hanesan lei no (KPE) estabesele ona

### TIMOR GAP E.P

TIMOR GAP E.P estabesele hanesan kompania nasional Timor-Leste husi dekretu lei nu 31/2011. Objektivu prinsipal mak aktu em nome estadu atu conduzir (conducting) negosiu iha setor petroleo no gas. Atividade sira ne'e iha variavel husi "rai maran ba tasi laran no National to'o International". Iha tinan 2015 TIMOR GAP hola parte iha konsorsium(JV) ho Eni no Inpex ba PSC 11-106 iha area ADPK ho data efektivu 23 Outubru tinan 2013. TIMOR GAP iha 24% share parseria konsorsium (JV) nian. TIMOR GAP mos iha mandatu ona em nome estadu hodi jere projetu Tasi Mane, estudus balun ne'ebe ligadu ho downstream no projetu maior seluk oleo & gas nian halao em nome de estadu.

Iha tinan 2015, TIMOR GAP komesa ona primeira vez partisipa iha atividade explorasaun iha AETL, ho bloku explorasaun ida iha tasi laran (offshore). Iha loron 23 Dezembru tinan 2015, TIMOR GAP asina KFP da2, hodi hahú explorasaun tasi laran iha bloku TL-SO-15-01.

kompania ne'e mos simu ona injeksaun fundu husi governu ho forma halao transferensia publiku kada tinan ho objetivu atu suporta atividade operacional tuir lei orsamentu estadu nian. Transferensia publiku ba TIMOR GAP halao liu husi ministerio petróleo no rekursus minerais (MPRM) nia orsamentu annual. Fundu aloka ona ba TIMOR GAP ne'e bazeia ba planu anual kompania ne'ebe aprova ona husi Konseihu Ministrus.

Akordu kona-ba ezekusaun orsamentu no relatorio asina kada tinan entre MPRM no TIMOR GAP antes transferensia (disbursement) fundu ba konta bankaria dezinadu kompania nian. Tuir dekretu lei Art.4 nu 31/2011, TIMOR GAP iha dever atu submete relatoriu kada fulan tolu ba MPRM kona-ba utilizasaun fundu husi transferensia publiku adekuadamente. Detalhu husi transferensia ne'e mensiona iha relatoriu anual TIMOR GAP tinan 2015.

Iha tinan 2015, subsidiu husi governu selu ba TIMOR GAP mak US \$ 9,7 millaun (2014: US \$ 5 millaun).

Husi analiza ne'ebe halo ona, TIMOR GAP laiha kualkuer relasionadu despezas quasi-fiscal ba servisus sosial sira ne'ebe atu relata iha tinan 2015.

Kompania refere iha quota 60% iha GAP-MHS Aviation Lda (GAP-MHS) no durante tinan 2015 TIMOR GAP, simu ona dividendos husi kompania ne'e ho montante US \$ 1.357 millaun (2014: US\$ 1.409 millaun).

► *Fonte:* [https://timorgap.com/databases/website.nsf/vwAll/Resource-Full\\_TIMOR%20GAP%202015%20Annual%20Report\\_EN\\_Final/\\$File/TIMOR%20GAP%202015%20Annual%20Report\\_EN\\_Final.pdf?openelement](https://timorgap.com/databases/website.nsf/vwAll/Resource-Full_TIMOR%20GAP%202015%20Annual%20Report_EN_Final/$File/TIMOR%20GAP%202015%20Annual%20Report_EN_Final.pdf?openelement)

## 6.2 Kompania Publiku Estadu (KPE) (Kontinuasaun)

### Nota breve kona-ba award PSC TL-SO-15-01

Tuir Despacho Ministerial nº3 / GMPRM / XII / 2015, data 18 Dezembru 2015 no Rezolusaun do Conselho de Ministros nº44 / 2015 lora 22 Dezembru, TIMOR GAP OFFSHORE BLOCO UNIPESOAAL LIMITADA (TIMOR GAP. E.P) award direta (laiha konvite publiku) ho interest 100% husi kontratu fahe produsaun ba esplorasau tasi laran (offshore).

Bloku ne'e lokaliza iha Área Esklusiva Timor-Leste (AETL)

Programa servisu prinsipalmente sei kobre aquisição Seismic, prosesamentu no interpretasaun periodu inisia dahuluk husi programa servisu esplorasau (iha situ ANPM nian iha informasaun sira kona-ba kontratu, koordinada husi area lisensa no durasaun lisensa nian link:

<http://web.anpm.tl/webs/anptlweb.nsf/vwLafaek/LafaekA232E3C2398E04834925807C001F91D1>

Hatuir lei direta award ne'e posibel . Tuir lei atividade petroleo 13/2005 no artigo 13 b) :

“...Ministeriu bele hili atu award autorizasaun liu husi negosiasau direta sem fo'o sai konvite:

(i) Em kasu Autorizasaun asesu sira; ka

(ii) Em kasu tipu sira seluk husi Autorizasaun ne'ebé mak iha interese publiku atu halo”.

Bele konsidera katak TIMOR GAP E.P nia misaun no objetivu, hanesan Entidade Nacional Petróleo ne'ebé mak foun, Ministeriu konsidera award ne'e halo ba interese nasional publiku no marka (milestone) signifikante ba TIMOR GAP E.P hodi dezenvolve hanesan kompania oleo no gas.

Liu husi award direta KFP no autorizasaun atu halao 3D multi-cliente survey TIMOR GAP E.P sei permiti atu aumenta (boost) sira nia koñesimentu iha setor upstream, hodi nune'e eleva (enhance) esperensia no kapasidade.

Nune'e mos, survey no estudu integradu prospeasaun bele kontribui ba komprensau nasional diakliu husi estrutura subsurface iha tasi laran AETL, iha papel, lidera no potensial prospeasaun iha area relevante.

# 7

## 7.1 Enkuadramentu Legal

Iha tinan 2008 governu aprova ona diploma ministerial nº 1/2008. Diploma ida ne'e implementa ona regra espesifika ba lisensa atividade estrasaun minerais eskala ki'ik no industrial mineira no pedreiras (Mines no quarries). Diploma ministerial ne'e hetan amandamentu dala rua ona husi:

- ▶ Diploma Ministerial 1/2009, 12 Agostu 2009
- ▶ Diploma Ministerial 2/2014 19 Fevereiro 2014

Amandamentu dahuluk introdus ona proibisaun kona-ba estrasaun rai henek tasi hodi nune'e bele hadia fali maritima ou panorama kosteira no kria kondisaun ba kriaun infraestrutur hodi hadia diak liu tan ba usa area sira ne'e, hanesan benefisiu direta ba populasaun no hodi permiti dezvoltamentu setor turismo nian.

Amandamentu daruak introdus ona formulariu sira ba objetivu lisensa nian, ne'ebe kobre atividade estrasaun minerais mediu no eskala bo'ot

Resentementu, no la aplikavel iha escopo relatoriu ida ne'e nian iha tinan (2014), tur decreto-Lei n.º 1/2016, 9 fevereiro, Autoridade Nacional Petroleo e Minerais (ANPM) designa ona hanesan Autoridade ne'ebe responsavel ba administra no regula atividades petroleo no minerais iha Timor-Leste.

Atualmente, diploma ministerial nº 1/2008 la vale aplikavel, ne'ebe revoga ona (revoked) husi diploma ministerial nº 64/2016, 16 Novembro. Diploma Ministerial foun halo diak liu tan rekizitu sira ba lisensa no introdus prinsipiu sira ne'ebé mak alinhadu ho esbosu Kodigu Minerais nian.

## Vizaun Jeral Industria Estrativa Timor-Leste iha 2015 - Minerais

## 7.2 Prosesu Lisensa

Relasionadu ho setor minerais, lisensa sira ne'e fo'o ba tinan ida no sujeitu ba renovasaun. Lisensa minerais sira ne'ebé mak eziste awarded ba atividade eskala kiik no la iha realizasaun lisitasaun (bidding).

Tuir artigu 4 diploma ministerial 2/2014 kategoria minerais massas (masses) inklui minerais kona-ba konstrusaun hanesan rai henek, arenito, andesito, basalto, diorito no gabro no fatuk hanesan fatuk kalkariu no, marmer.

Klasifikasaun esplorasaun defini ona iha artigu 7 husi estatuto ministerial mak hanesan tuir mai:



To'o tinan 2016, kontrator minerais (korporate pessoa ou natural) ne'ebé halao atividade lisensa estrasaun tuir artigu 8 tenki selu taxa (fee) estrasaun hanesan tuir mai ne'e:

- ▶ Unidade Eskala Mediu; US\$ 1,50 kada tonelada estrasaun ba rai henek no fatuk. US\$ 2,00 tonelada ba fatuk kalkariu (limestone); no US\$ 10 kada tonelada ba mármore.



KUSLU LISENSASAUN MIA (ALUGU 13) MAK .

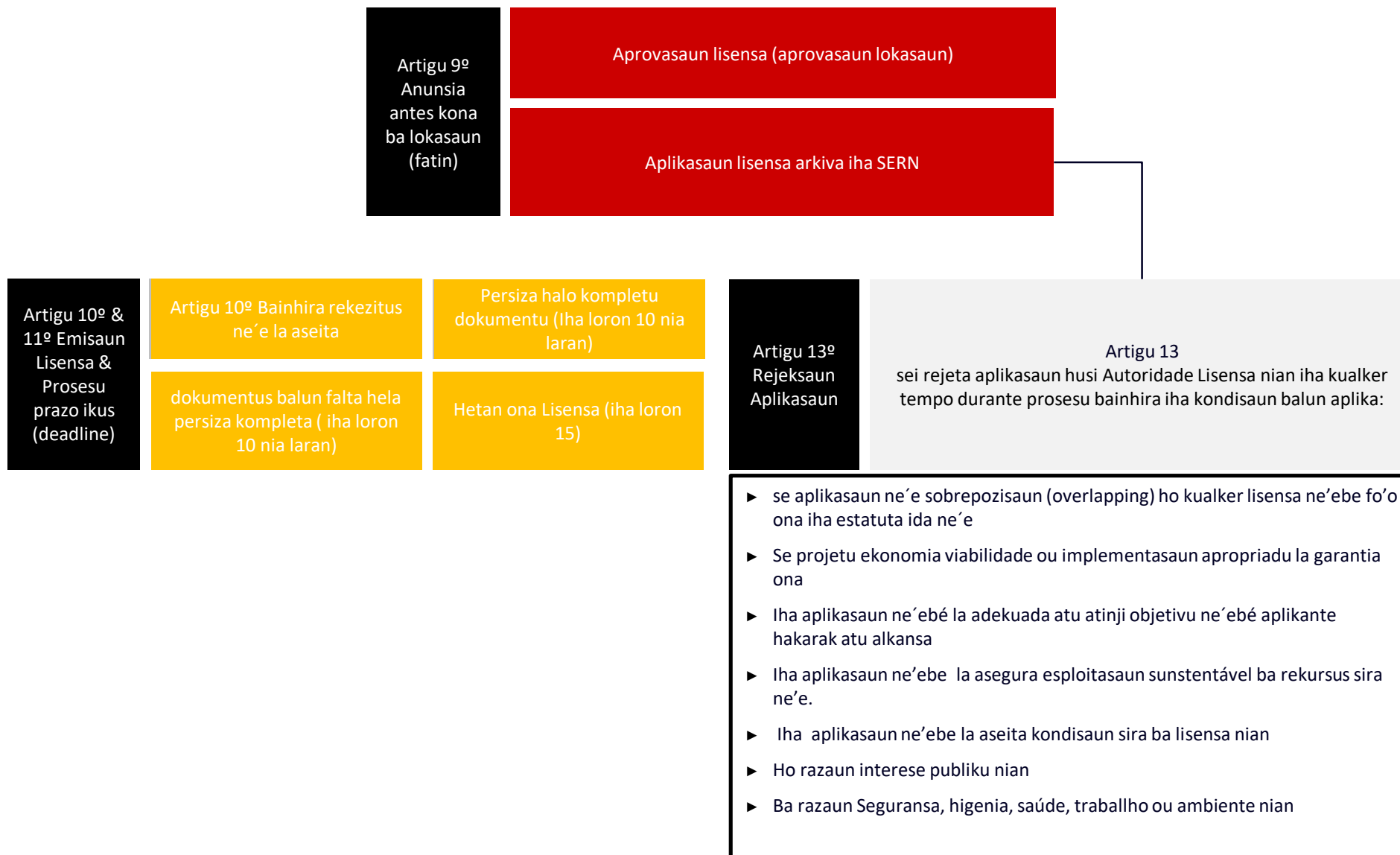
- ▶ Unidade Eskala Mediu, Atus ida dólar americano (US\$ 100)
- ▶ Unidade Eskala bo'ot, Rihun ida dólar americano (US\$1,000)

- ▶ Unidade Eskala bo'ot; kalkula fiksiu taxa husi referencia tonelada, produusaun/ Total kuantidade estrasaun tuir termus husi valor ne'ebe hanesan- tonelada ne'ebe estabelese iha leten, desde estrasaun sei link ba kuantidade permiti husi kategoria ekonomiku operadores/kontrator minerais nian.



## 7.2 Prosesu Lisensa (Kontinuasaun)

### Prosesu lisensa, antes 2006



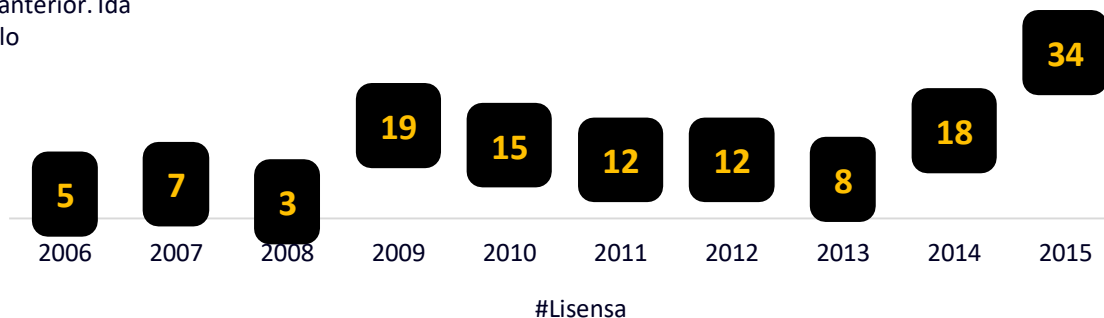
## 7.2 Prosesu Lisensa (Kontinuasaun)

### Numeru Lisensa

Husi tinan 2006 to'o tinan 2015 numeru lisensa ne'ebe rejista ona husi Diresaun Nasional Minerais nian, MPRM iha aumanta tan (hare aneksu D). Nune'e mos verefika ona aumantu signifikativu iha tinan 2015 kompara ho tinan anterior. Ida ne'e justifika husi introdusaun amandamentu daruak ne'ebé mak halo ajustamentu atu hafasil prosesu aplikasaun lisensa.

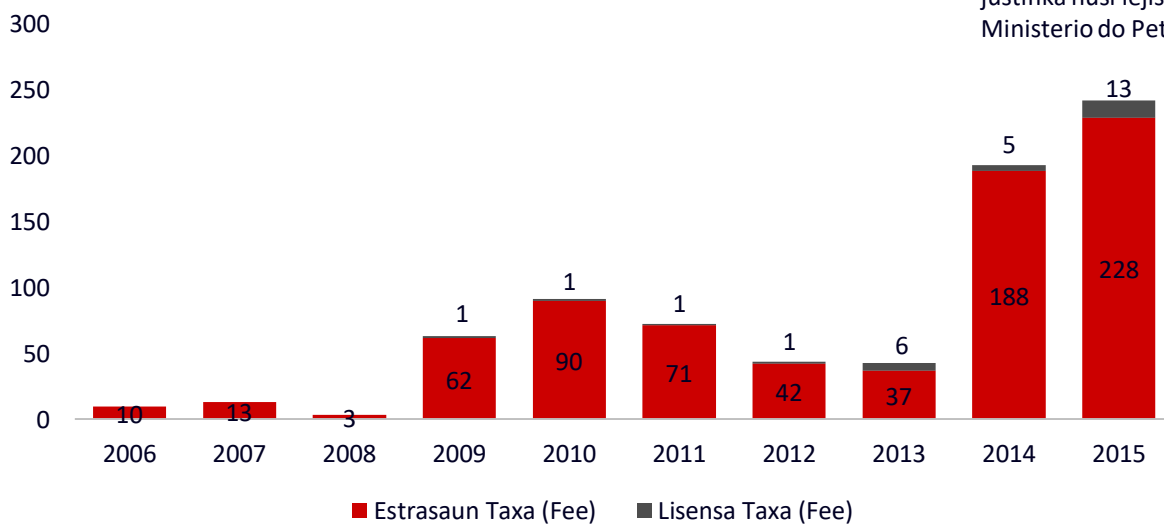
Hare detalhu liu tan kona-ba lisensa sira ne'e iha aneksu D

### Lisensa fo'osai iha tinan 2006-2015



► Fonte: <http://www.anpm.tl/list-of-licenses-2006-2016/>

### Total Estrativa no taxa (fee) lisensa \$US '000



### Reseita

Desde tinan 2015, obter reseita husi estrasaun no taxa (fee) lisensa iha setor minerais aumanta tan haree iha grafiku hanesan tuir mai. ne'e prinsipalmente justifika husi lejislasaun no kontrolu balun ne'ebe implementa ona husi Ministerio do Petroleo no Recursos Minerais



## 7.3 Kobertura Eskala Kí'ik Artezanal Minerais (EKAM)

Tuir rekezitu EITI 6.3 espera relatoriu EITI nian inklui “ estimativa atividade setor informal nian, inklui, mas la nesesariamente limita, eskala kí'ik artesanal minerais” no kontribuisaun ba ekonomia ne'ebe kobre iha tinan fiskal nian.

Iha faze escopo, GSMS verifica ona katak operasaun minerais formal ou informal mak predominantemente formas simplifikada (predominantly simplified forms) ba explorasaun, estrasaun, prosesamentu no transporte. Iha Timor-Leste, ida ne'e mos hanesan setor tipiku informalidade (typical informality) ho lakuna iha dadus (estatística produsaun desagregadu husi kampo mineiru no minerais).

Timor-Leste, ho atividade atual (koleta ona produsaun no taxa (fee), ne'e konsidera hanesan eskala kí'ik (especialmente kompara ba setor Oleo no Gas).

GSMS konsidera ona kestaun proporsionalidade, ezemplo esforsu hira, tempu no rekursu mak apropriadu ba montante informasaun ne'ebé mak sei uza. Kolesaun dadus bele iha implikasaun signifkativa ba iha nia kustu, ne'e duni, konklui ona katak, iha faze escopo reseita minerais nian sei immaterial.



# 8

## 8.1 Aseita ona ho Prosedimentu

Aseita ona ho prosedimentu (Agreed upon procedures) relaciona ba impostu, naun impostu no pagamentu sira seluk, inklui ona hanesan tuir mai ne'e:

- ▶ Obter (obtain) informasaun husi kompania estrativa no autoridade governu kona-ba imposto, naun imposto no pagamentu sira seluk iha tinan 2015
- ▶ rekonsilia dadus husi kompania estrativa no autoridade governu kona-ba kada tipu pagamentu, ba kada kompania iha tinan 2015
- ▶ Em kazu indentifika diskrepansia kona-ba pagamentu sira ne'e, indika hanesan kompania atu esplika
- ▶ Se Bazeia ba esplikasaun ne'ebe simu ona husi kompania sira (ou se kompania rekuza fo'o esplikasaun sira ne'e), la possivel atu determina kauza husi diskrepansia sira ne'e, atu responde respetivu autoridade governu bele husu hodi fo'o informasaun detalhu kona-ba tipu pagamentu sira ne'e.
- ▶ Se bazeia ba esplikasaun ne'ebe simu ona husi kompania no autoridade governu (ou se sira rekuza fo'o esplikasaun sira ne'e), diskrepansia sei mantein la iha esplikasaun, entaun ida ne'e sei indika iha relatoriu EITI nian.

## Rekonsiliaun impostu no pagamentu seluk

## 8.2 Rezultadu Jeral husi Rekonsiliaun Pagamentu

### Reseita ne'ebe hetan husi atividade estrativa Oleo & Gas no atividade ne'ebe suporta ona

Tuir mai diskrisaun badak no sumariu total montante reseita ne'ebe simu ona husi entidade governu husi setor Oleo & Gas no montante iha escopo:

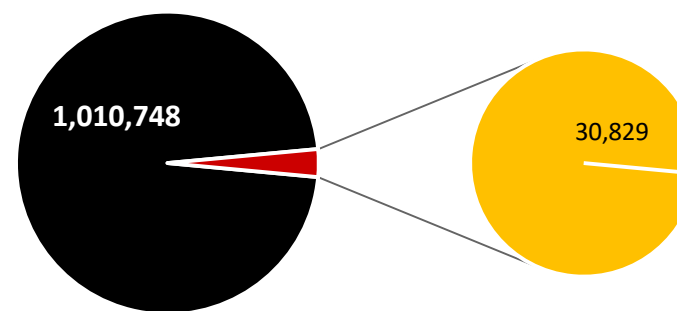
Reseita ne'ebe hetan iha tinan 2015	Total	US\$'000	
		Escopo	% Escopo
Total Reseita Impostu***	404,825	404,799	99.99%
Total Naun Reseita Impostu relata ona husi ANPM	600,028	599,963	99.99%
Total Reseita Kadoras relata ona husi BCTL	5,896	5,896	100.00%
Sub Total Reseita Kontrator *	1,010,748	1,010,658	99.99%
Total Reseita Sub-kontrator **	30,829	30,320	98.35%
Total Reseita Kontrator no Sub-Kontrator iha Escopo	1,041,577	1,040,978	99.94%
Laiha Escopo		599	0.06%

\* Dezagregasaun iha Apendise A

\*\* Dezagregasaun iha Apendise B

\*\*\* Liquido (net) reembolsu (refund) impostu

### Total Reseita iha US\$'000



■ Atividade Estrativa Oleo no Gas ■ Atividade ne'ebe suporta Oleo no Gas

## Pagamentu husi kompania estrativa Oleo no Gas iha Escopo

### Pagamentu impostu no naun impostu husi kompania estrativa Oleo no Gas no sira nia afiliadus ne'ebé envolve iha operasaun Oleo no Gas iha Timor

Detalha husi kompania kona-ba montante reseita impostu no naun impostu relata ona husi Governu, reprezenta hanesan tuir mai ne'e:

Husi kompania 24 ne'ebé mak halo pagamentu atividade petroleo ba entidade governu (DNRP, ANPM, BNCTL no Petroleum Fund) 22 iha ona escopo (pagamentu akumuladu iha limita nia leten). Montante total iha escopo husi reseita impostu mak US\$ 1.011 millaun (por volta 97% total reseita- inklui sub-kontrator).

Entidade	Income Tax	APT Installment	VAT – JPDA	Wages Withholding Tax	Withholding Tax Payments	Additional Tax	FTP	Royalties	Profit Oil	Contract Services Fee	Development Fee	Montante iha US\$		Total ne'ebé relata ona husi governu	
												Seismic Data Fee	Pipeline		
AUSAID	-	-	-	-	-	-	-	-	-	-	-	-	5,896,000	-	5,896,000
CGG Services (Singapore) P/L	-	-	-	-	-	-	-	-	-	-	-	219,238	-	-	219,238
ConocoPhillips ( Timor Sea ) Pty Ltd	16,305,587	14,741,310	-	-	387,059	-	-	-	38,690,113	-	-	-	-	-	70,124,068
ConocoPhillips (03-12) Pty Ltd	50,795,985	52,349,292	22,685,851	6,404,443	5,898,464	-	92,342,307	-	134,150,322	160,000	-	-	-	-	364,786,664
ConocoPhillips (03-13) Pty Ltd	12,790,063	9,905,789	-	-	262,743	-	-	-	26,246,937	160,000	3,035,550	-	-	-	52,401,082
ConocoPhillips (Emet) Pty Ltd	2,603,881	1,745,981	-	-	45,650	-	-	-	4,563,179	-	-	-	-	-	8,958,691
ConocoPhillips JPDA Pty Ltd	30,907,458	28,440,315	-	-	750,621	-	-	-	74,983,884	-	-	-	-	-	135,082,278
ConocoPhillips Timor-Leste Pty Ltd	-	-	-	280,829	-	-	-	-	-	-	-	-	-	-	280,829
Eni JPDA 03-13 Limited	11,597,980	12,518,000	-	-	537,129	-	-	-	53,217,616	-	-	-	-	-	77,870,725
Eni JPDA 06-105 Pty Ltd	-	-	13,709,389	318,332	9,676,902	-	-	2,399,724	521,766	160,000	325,000	-	-	-	26,067,581
Eni JPDA 11-106 B.V.	-	-	-	-	99	-	-	-	-	80,000	-	-	-	-	80,099
Eni Timor - Leste S.p.A.	-	-	-	-	45,996	-	-	-	-	-	-	-	-	-	45,996
Inpex Sahul Ltd	47,454,364	21,250,139	-	-	555,981	-	-	-	66,947,500	-	-	-	-	-	136,207,984
Inpex Timor Sea Ltd	-	-	-	-	6,589	-	-	1,742,984	632,856	-	-	-	-	-	1,116,717
Santos JPDA (91-12) Pty Ltd	3,765,214	18,793,193	-	-	460,385	-	-	-	55,643,015	-	-	-	-	-	78,661,807
Talisman Resources ( JPDA 06-105) Pty Ltd	-	-	-	-	-	-	-	1,499,837	326,094	-	-	-	-	-	1,173,742
Tokyo Timor Sea Resource Pty Ltd	22,764,204	8,509,005	-	-	450,372	-	-	-	44,556,570	-	-	-	-	-	76,280,151
Woodside Petroleum (Timor Sea 19) Pty Ltd	-	-	-	23,861	2,000	-	-	-	-	160,000	-	-	-	-	185,861
Woodside Petroleum (Timor Sea 20) Pty Ltd	-	-	-	-	-	-	-	-	-	160,000	-	-	-	-	160,000
Woodside Petroleum Ltd	-	-	-	-	-	-24,947,282	-	-	-	-	-	-	-	-	-24,947,282
TIMOR GAP PSC JPDA 11-106	-	-	-	-	5,616	-	-	-	-	-	-	-	-	-	5,616
TIMOR GAP E.P. (SOE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>198,984,736</b>	<b>168,253,023</b>	<b>36,395,241</b>	<b>7,027,466</b>	<b>19,085,606</b>	<b>-24,947,282</b>	<b>92,342,307</b>	<b>5,642,544</b>	<b>497,518,419</b>	<b>880,000</b>	<b>3,360,550</b>	<b>219,238</b>	<b>5,896,000</b>	<b>1,010,657,848</b>	

Favor ida nota katak iha relatoriu 2014 ami divulga ona katak Santos iha tax offset US\$ 23 millaun wanhira tax offset korporativu income tax no additional profit tax US\$ 11, 6 millaun no US\$ 5,7 respetivamente.

Entidade rua ne'ebé la iha escopo mak Japan Energy E.P no JPDA Pty Ltd (JPDA 06-103) Ltd. Detalha montante simu ona husi Governu husi entidade ne'e detalha ona iha Apendise A no reprezenta US\$ 86 rihun husi total reseita.

## Pagamentu husi atividade estrativa Oleo no Gas – Rezultadu Rekonsiliaun

Prosesu rekonsiliaun deskreve ona iha seksaun 8.1 tuir diferenca ne'ebe nota entre montante selu husi atividade estrativa oleo no gas no montante simu ona husi entidade governu mak hanesan tuir mai ne'e:

Entidade	Pré-Rekonsiliaun		Rezultadu husi pedidu inisiál	Ajustamentu			Hafoin Rekonsiliaun		Montante US\$	
	Relata husi Entidade	Relata husi Governu		Ajustamentu husi entidade	Ajustamentu husi governu	Relata husi Entidade	Relata husi Governu	Diferenca la-rekonsilia		
AUSAID	5,896,000	5,896,000	-	-	-	-	5,896,000	5,896,000	-	-
CGG	219,238	219,238	-	-	-	-	219,238	219,238	-	-
ConocoPhillips ( Timor Sea ) Pty Ltd	68,931,247	70,124,068	1,192,821	-	-	1,193,121	68,931,247	68,930,947	-	300
ConocoPhillips (03-12) Pty Ltd	370,265,335	364,786,664	- 5,478,671	-	-	5,478,671	370,265,335	370,265,335	-	0
ConocoPhillips (03-13) Pty Ltd	47,619,728	52,401,082	4,781,354	-	-	4,781,354	47,619,728	47,619,728	-	0
ConocoPhillips (Emet) Pty Ltd	8,344,495	8,958,691	614,196	-	-	614,196	8,344,495	8,344,495	-	-
ConocoPhillips JPDA Pty Ltd	136,032,278	135,082,278	- 950,000	-	-	950,000	136,032,278	136,032,278	-	-
ConocoPhillips Timor-Leste Pty Ltd	280,830	280,829	- 0	-	-	0	280,830	280,829	-	1
Eni JPDA 03-13 Limited	77,870,903	77,870,725	- 178	-	-	-	77,870,903	77,870,725	-	178
Eni JPDA 06-105 Pty Ltd	26,068,261	26,067,581	- 680	-	-	-	26,068,261	26,067,581	-	680
Eni JPDA 11-106 B.V.	80,099	80,099	-	-	-	-	80,099	80,099	-	-
Eni Timor - Leste S.p.A.	45,996	45,996	-	-	-	-	45,996	45,996	-	-
Inpex Sahul Ltd	137,606,969	136,207,984	- 1,398,986	-	3,387	1,395,599	137,603,583	137,603,583	-	-
Inpex Timor Sea Ltd	2,648,665	1,116,717	- 1,531,948	-	0	1,531,948	2,648,665	2,648,665	-	-
Santos JPDA (91-12) Pty Ltd	79,053,455	78,661,807	- 391,648	-	391,648	-	78,661,807	78,661,807	-	0
Talisman Resources ( JPDA 06-105) Pty Ltd	991,198	1,173,742	182,544	-	-	-	1,173,742	1,173,742	-	-
Tokyo Timor Sea Resource Pty Ltd (TTSR)	76,280,150	76,280,151	1	-	-	1	76,280,150	76,280,150	-	0
Woodside Petroleum (Timor Sea 19) Pty Ltd	185,661	185,861	200	-	-	-	185,661	185,861	-	200
Woodside Petroleum (Timor Sea 20) Pty Ltd	160,000	160,000	-	-	-	-	160,000	160,000	-	-
Woodside Petroleum Ltd	- 24,947,282	- 24,947,282	-	-	-	-	- 24,947,282	- 24,947,282	-	-
TIMOR GAP PSC JPDA 11-106	7,992	5,616	- 2,376	-	2,376	-	5,616	5,616	-	-
TIMOR GAP E.P. (SOE)	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,013,641,220</b>	<b>1,010,657,848</b>	<b>- 2,983,372</b>	<b>-</b>	<b>214,867</b>	<b>2,767,545</b>	<b>1,013,426,353</b>	<b>1,013,425,394</b>	<b>-</b>	<b>959</b>

Hare iha pajina tuir mai ne'e deskrisaun ajustamentu sira halo durante prosesu rekonsiliaun

## Pagamentu husi atividade estrativa Oleo no Gas – Ajustamentu rekonsiliaun husi Governu

### Ajustamentu ne'ebe halo ona ho montante relata husi Governu:

Entidade	Montante iha US\$										Notes
	Income Tax	APT Installment	VAT – JPDA	Withholding Tax Payments	Royalties	Profit Oil	Contract Services Fee	Development Fee	Totál ajustamentu		
ConocoPhillips ( Timor Sea ) Pty Ltd	- 1,193,121	-	-	-	-	-	-	-	-	- 1,193,121	
ConocoPhillips (03-12) Pty Ltd	2,443,121	-	1,022,661	- 1,022,661	-	-	-	3,035,550	-	5,478,671	
ConocoPhillips (03-13) Pty Ltd	-1,585,804	-	-	-	-	-	- 160,000	- 3,035,550	-	4,781,354	
ConocoPhillips (Emet) Pty Ltd	- 614,196	-	-	-	-	-	-	-	-	614,196	
ConocoPhillips JPDA Pty Ltd	950,000	-	-	-	-	-	-	-	-	950,000	
<b>ConocoPhillips Total</b>	<b>-</b>	<b>-</b>	<b>1,022,661</b>	<b>- 1,022,661</b>	<b>-</b>	<b>-</b>	<b>- 160,000</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>(1)</b>
Eni JPDA 06-105 Pty Ltd	-	-	-	-	- 68,609	68,609	-	-	-	-	
<b>ENI Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 68,609</b>	<b>68,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>
Inpex Sahul Ltd	- 52,063	1,447,662	-	-	-	-	-	-	-	1,395,599	(3)
Inpex Timor Sea Ltd	1,531,948	-	-	-	-	-	-	-	-	1,531,948	(4)
<b>Inpex Total</b>	<b>1,479,885</b>	<b>1,447,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,927,547</b>	
Santos JPDA (91-12) Pty Ltd	4,331,980	- 4,331,980	-	-	-	-	-	-	-	-	(5)
Tokyo Timor Sea Resource Pty Ltd (TTSR)	- 1,875,656	1,875,655	-	-	-	-	-	-	-	1	(6)
<b>Total</b>	<b>3,936,209</b>	<b>- 1,008,663</b>	<b>1,022,661</b>	<b>- 1,022,661</b>	<b>- 68,609</b>	<b>68,609</b>	<b>- 160,000</b>	<b>-</b>	<b>-</b>	<b>2,767,545</b>	

Tipu ajustamentu identifika iha valor sira ne'ebe informa husi entidade governu sira:

- ▶ Tax offset;
- ▶ Impostu simu relata ona maibe inkoretu klasifika husi tipu impostu nian
- ▶ Impostu simu relata ona maibe inkoretu aloka husi entidade grupu kompania nian
- ▶ Impostu simu relata ona maibe iha periodu kobertu nia liur;
- ▶ Ajustamentu rekonsiliaun apresenta husi entidade no ho tipu resibu no suporta evidensia ne'ebe adekuadu.

### 1) Ajustamentu montante relata ba ConocoPhillips

(1a) Montante income tax relata husi DNRP inkoretu klasifika iha entidade Grupú ConocoPhillips nian.

(1b) DNRP relata US\$ 1,022,661 hanesan pagamentu withholding tax no tenki konsidera VAT – JPDA. Ajustamentu ne'e atu reklasifikaun deit entre fluxos de reseitas impostu (Withholding tax no VAT).

(1c) Diferensa tempu contract service fee ho montante US\$ 160,000 tanba pagamentu halo ona ba ANPM iha 2016, maibe relata husi ANPM inkoretu simu fali iha tinan 2015.

## Pagamentu husi atividade estrativa Oleo no Gas – Ajustamentu rekonsiliaun husi Governu

### Ajustamentu ne'ebe halo ona ho montante relata husi entidade governu (kontinuasaun):

(1d) relacionado KFP Bayu Undan taxa dezvoltimentu (Development fee). ANPM normalmente fo'o fatura rua ba kada entidade/PSC (ConocoPhillips (03-12) Pty Ltd e ConocoPhillips (03-12) Pty Ltd), maski ConocoPhillips normalmente rejista rua ne'e hotu hanesan entidade negosiu ida deit (ConocoPhillips 03-12 Pty Ltd). Ajustamentu ne'e atu reklasifikasaun deit entre entidade sira, total montante ne'ebe relata husi parte rua la iha diferensa.

#### 2) Ajustamentu iha montante relata ba Eni JPDA 06-105 Pty Ltd

Bazeia ba informasaun ne'ebé simu, ANPM relata US\$68.609 hanesan royalty, maibe lolos mak pagamentu profit oil. Ajustamentu ne'e atu reklasifikasaun deit entre fluxo de reseitas, total montante ne'ebe relata la iha diferensa.

#### 3) Ajustamentu iha montante relata ba Inpex Sahul Ltd

Tax offset relata husi Inpex Sahul Ltd ho montante US\$ 1.396.599 inisialmente la relata husi DNRP. Tax offset income tinan 2015 ne'e relasiona ho Corporate income tax (US\$ 707 rihun) no APT (US\$ 689 rihun) halo pagamentu liu iha tinan 2013. montante sira ne'e koresponde ba total tax offset husi Inpex Sahul Ltd nian ba tinan 2015.

#### 4) Ajustamentu iha montante relata ba Inpex Timor Sea

Tax offset relata husi Inpex Timor Sea ho montante US\$ 1,531.948 inisialmente la relata husi DNRP. Tax offset relasiona ho halao pagamentu liu ba Corporate income tax nian iha tinan 2013.

#### 5) Ajustamentu iha montante relata ba Santos JPDA (91-12) Pty Ltd

DNRP relata US\$ 4,331,980 hanesan pagamentu APT instalment maibe lolos ne'e mak income tax. Ajustamentu halo ona, depois simu konfirmasaun ne'ebe suporta tebes, reklasifikasaun entre APT instalment no income tax kona-ba montante relata husi DNRP.

#### 6) Ajustamentu iha montante relata ba Tokyo Timor Sea Resources Pty Ltd (TTSR)

DNRP relata US\$1,875,656 hanesan pagamentu income tax maibe lolos ne'e mak APT instalment. Ajustamentu halo ona, depois simu konfirmasaun ne'ebe suporta tebes, reklasifikasaun entre Income tax no APT instalment kona-ba montante relata husi DNRP.



## Pagamentu husi atividade estrativa Oleo no Gas – Ajustamentu rekonsiliaun husi Entidades

### Ajustamentu halo ona ho montante husi Entidades:

Ajustamentu rekonsiliaun apresenta husi Entidade no ho tipu resibu no suporta husi evidensia adekuadu.

### 9) Ajustamentu halo ona ho montante relata husi Inpex Timor Sea Ltd:

Montante liquido (net) ajustamentu ne'e zero (hare'e nota 9). Bazeia ba informasaun ne'ebé simu sira ne'e hanesan reklasifikasaun fluxo de reseitas deit no total montante relata husi parte rua la iha diferenca.

Entidades	Montante iha US\$						Notes		
	Withholding Tax Payments	FTP	Royalties	Profit Oil and Gas	Totál ajustamentu				
ConocoPhillips (03-12) Pty Ltd	-	6,727	-	-	6,727	-	(7)		
Inpex Sahul Ltd	-	-	-	-	3,387	-	3,387	(8)	
Inpex Timor Sea Ltd	-	-	1,110,128	1,742,984	-	632,856	-	(9)	
Santos JPDA (91-12) Pty Ltd	46,039	-	-	-	437,687	-	391,648	(10)	
Talisman Resources ( JPDA 06-105) Pty Ltd	-	-	-	508,638	-	326,094	-	182,544	(11)
TIMOR GAP PSC JPDA 11-106	-	2,376	-	-	-	-	-	2,376	(12)
<b>Total</b>	<b>43,662</b>	<b>-</b>	<b>1,103,401</b>	<b>2,251,622</b>	<b>-</b>	<b>1,406,750</b>	<b>-</b>	<b>214,867</b>	

### 7) Ajustamentu halo ona ho montante relata husi ConocoPhillips (03-12) Pty Ltd:

Ajustamentu ne'e konfirma ona husi ConocoPhillips. Montante relata husi ConocoPhillips (03-12) Pty Ltd inkoretu klasifika. ConocoPhillips relata US\$ 6.727 hanesan pagamentu profit oil no lolos ne'e mak ba FTP.

### 8) Ajustamentu halo ona ho montante relata husi Inpex Sahul:

Inkoretu Klasifikasaun iha fluxo de reseitas naun impostu – total montante US\$ 3,387 relata husi Inpex Sahul Ltd hanesan montante naun impostu husi profit oil no gas em vez juro (interest) selu ba ANPM (juro laiha escopo relatoriu ida ne'e nian).

### 10) Ajustamentu halo ona ho montante relata husi Santos JPDA (91-12) Pty Ltd:

Ajustamentu ne'e konfirma ona husi Entidade mak hanesan tuir mai:

(10a) Pagamentu withholding tax US\$ 46.039 inisialmente relata iha tinan 2014, maibe selu deit iha tinan 2015, ho razaun ne'e ajusta ona montante relata iha tinan 2015.

(10b) Diferenca iha montante Royalties nian iha montante US\$ 437.551 hanesan erru iha sistema JPDA Santos nian. montante US\$ 136 hanesan taxa banku (Bank charges).

Depois relata, entidade ne'e identifika erru no ami informa ami kona-ba montante final ba pagamentu profit oil ne'ebé mak tuir ho montante relata husi ANPM.

## Pagamentu husi atividade estrativa Oleo no Gas – Ajustamentu rekonsiliaun husi Entidades

### Ajustamentu halo ona ho montante relata husi Entidade (kontinuasaun):

#### 11) Ajustamentu halo ona ho montante relata husi Talisman Resources (JPDA 06-105) Pty Ltd:

Diferensa iha montante royalties no profit oil & gas de faktu justifika inisialmente Talisman Resources relata montante naun impostu sira husi tinan 2015 nian, em vez de montante ne'ebe selu iha tinan 2015.

Montante final selu iha tinan 2015 inklui montante naun impostu husi Novembru 2014 no la inklui montante impostu nian iha Dezembru tinan 2015.

#### 12) Ajustamentu halo ona ho montante relata husi Timor Gap PSC JPDA 11-106

Diferensa ne'e identifika husi Timor Gap PSC JPDA 11-106 no de faktu justifika ona inisialmente relata montante ne'ebe selu iha tinan 2014. montante final selu iha tinan 2015 mak US\$ 5,616 no konfirma ona husi BCTL.

Tuir BCTL, pagamentu impostu ne'e kreditu ba konta CFET nian, em vez de konta Fundo Petroleo nian, iha data 31 Agostu tinan 2015.

## Pagamentu atividade estrativa Oleo no Gas – Diferensa la rekonsilia

Bazeia ba rezultadu final, diferensa la rekonsilia mak aproximadamente - US\$ 1.095. montante ne'e representa por volta 0,000% husi total reseita atividade estrativa.

Hare iha kraik rezultadu final no de faktu mak 99,99% pagamentu husi kontrator rekonsilia ona.

favor ida nota katak, depois de prosesu rekonsilia saun ne'e remata resibu relata husi Governu no montante pagamentu relata husi entidade estrativa konfirma ona iha US\$ 1.013 millaun. Montante total diferensa la rekonsilia mak US\$ - 1.095.



Entidade	Montante US\$ Diferensa la rekonsilia	
<u>Diferense menor seluk (iha US\$)</u>		
ConocoPhillips ( Timor Sea ) Pty Ltd	-	300
Eni JPDA 03-13 Limited	-	178
Eni JPDA 06-105 Pty Ltd	-	680
Woodside Petroleum (Timor Sea 19) Pty Ltd		200
<b>Total</b>	<b>-</b>	<b>959</b>



## Pagamentu husi sub-kontrator iha escopo

### Pagamentu impostu husi sub-kontrator

Detalha husi kompania kona- ba montante reseita impostu relata husi Governu reprezenta hanesan tuir mai ne'e:

Husi 40 sub-kontrator ne'ebé mak selu montante imposto ba DNRP, ami identifika 25 entidade ne'ebé halo pagamentu (ba fluxo de reseitas) ass liu limita (threshold) ba entidade governamental iha escopo. Montante total iha escopo mak US\$ 30,3 millaun (2,91% husi total reseita).

Sub-kontrator	Income Tax	Wages Withholding Tax	Withholding Tax Payments	Additional Tax	Montante US\$ Total relata husi Governu
Air Energy Group Singapore P/L	-	224,203	-	400	224,603
Amec Engineering P/L & Clough Engineering Integ. Solutions Services Pty Ltd	4,995,482	-	948,500	44,637	5,988,619
Amec Engineering P/L	-	258,915	-	12,401	271,316
Bluewater Services International P/L	-	1,318,466	-	-	1,318,466
Brunel Energy Pty Ltd	6,264	94,594	-	23,649	124,506
Caltech Unipessoal Lda	42,708	565,544	11,872	-	620,124
Cameron Services Inter. P/L	545,481	82,837	95,053	-	723,371
Cape East Philippines INC	-	1,252,654	-	131,663	1,384,317
CHC Lloyd Helicopters Australia P/L	-	647,117	17,375	90,156	754,648
Fircroft Australia Pty Ltd	370,634	1,376,045	-	-	1,746,680
Eurest Servicos de Suporte (Timor Leste) SA	457,180	28,221	25,762	-	511,163
Farstad Shipping (Indian Pacific) P/L	-	977,393	-	11,150	988,543
FMC Technology Australia Limited	268,154	4,678	-	-	272,832
GAP -MHS Aviation TL Lda	-	74,821	6,447	49,611	130,879
Halliburton Australia P/L	939,044	34,641	72,619	-	1,046,304
Interstate Enterprises P/L	-	376,363	1,028	-	377,391
Millenium Offshore Services P/L	566,498	208,364	1,278,834	-	2,053,696
Neptune Asset Integrity Services Pty Ltd	636,393	233,214	148,164	14,716	1,032,486
Northern Marine Australia P/L	-	168,943	-	-	168,943
Schlumberger Australia P/L	3,424,824	60,244	43,164	-	3,528,233
Sedco forex International INC	-	1,207,764	4,265,748	29,521	5,503,032
SGS Australia P/L	84,116	195,140	5,568	-	284,824
Subsea 7 Australia Contracting	-	324,845	582,404	-	907,250
Svitzer Asia P/L	-	216,854	4,505	-	221,359
Tiderwater Marine Australia P/L	-	136,811	-	-	136,811
<b>Total</b>	<b>12,336,778</b>	<b>10,068,672</b>	<b>7,507,042</b>	<b>407,904</b>	<b>30,320,396</b>

## Pagamentu husi sub-kontrator – Rezultadu rekonsiliaaun

Prosesu rekonsiliaaun deskreve iha sesaun 8.1. tuir diferense ne'ebe nota ona entre montante selu husi sub-kontrator no montante simu husi Entidade Governu hanesan tuir mai ne'e:

Rezultadu final husi rekonsiliaaun inklui deit sub-kontrator iha escopo, inklui entidade sira ne'ebé la responde.

Sub-kontrator	Pré-Rekonsiliaaun			Ajustamentu		Montante iha US\$ Hafoin Rekonsiliaaun			Resultadu depois rekonsiliaaun		
	Relata husi Entidade	Relata husi Governu	Rezultadu husi pedido inisiu	Ajustamentu husi entidade	Ajustamentu husi governu	Relata husi Entidade	Relata husi Governu	Resultadu depois rekonsiliaaun			
Air Energy Group Singapore P/L	-	224,603	224,603	-	-	-	224,603	224,603	224,603		
Amec Engineering P/L & Clough Engineering Integ. Solutions Services Pty Ltd	1,678,135	5,988,619	4,310,484	4,310,484	-	5,988,619	5,988,619	-	-		
Amec Engineering P/L	-	271,316	271,316	-	-	-	271,316	271,316	271,316		
Bluewater Services International P/L	1,325,371	1,318,466	-	6,904	-	6,437	1,318,934	1,318,466	-	468	
Brunel Energy Pty Ltd	119,971	124,506	4,536	4,536	-	124,506	124,506	-	-		
Caltech Unipessoal Lda	879,127	620,124	-	259,003	-	258,731	620,396	620,124	-	272	
Cameron Services Inter. P/L	-	723,371	723,371	-	-	-	723,371	723,371	723,371		
Cape East Philippines INC	1,384,318	1,384,317	-	1	-	-	1,384,318	1,384,317	-	1	
CHC Lloyd Helicopters Australia P/L	694,543	754,648	60,105	34,449	-	728,992	754,648	-	25,656		
Fircroft Australia Pty Ltd	1,582,540	1,746,680	164,139	142,078	-	1,724,618	1,746,680	-	22,062		
Eurest Servicios de Suporte (Timor Leste) SA	-	511,163	511,163	-	-	-	511,163	511,163	511,163		
Farstad Shipping (Indian Pacific) P/L	-	988,543	988,543	-	-	-	988,543	988,543	988,543		
FMC Technology Australia Limited	-	272,832	272,832	-	-	-	272,832	272,832	272,832		
GAP -MHS Aviation TL Lda	348,872	130,879	-	217,992	-	7,380	341,492	130,879	-	210,612	
Halliburton Australia P/L	1,046,489	1,046,304	-	185	-	-	1,046,489	1,046,304	-	185	
Interstate Enterprises P/L	187,953	377,391	189,438	-	-	-	187,953	377,391	189,438		
Millenium Offshore Services P/L	6,307,854	2,053,696	-	4,254,158	-	3,105,959	922,211	3,201,895	2,975,907	-	225,988
Neptune Asset Integrity Services Pty Ltd	455,594	1,032,486	576,892	576,892	-	-	1,032,486	1,032,486	-	-	
Northern Marine Australia P/L	-	168,943	168,943	-	-	-	168,943	168,943	168,943		
Schlumberger Australia P/L	1,200,000	3,528,233	2,328,233	2,328,233	-	-	3,528,233	3,528,233	-	-	
Sedco forex International INC	5,503,032	5,503,032	-	-	-	-	5,503,032	5,503,032	-	-	
SGS Australia P/L	-	284,824	284,824	-	-	-	284,824	284,824	284,824		
Subsea 7 Australia Contracting	907,250	907,250	-	0	-	0	907,250	907,250	-	-	
Svitzer Asia P/L	-	221,359	221,359	-	-	-	221,359	221,359	221,359		
Tiderwater Marine Australia P/L	120,356	136,811	16,455	16,455	-	-	136,811	136,811	-	-	
<b>Total</b>	<b>23,741,404</b>	<b>30,320,396</b>	<b>6,578,992</b>	<b>4,034,619</b>	<b>922,211</b>	<b>27,776,023</b>	<b>31,242,607</b>	<b>3,466,585</b>			

Favor harea iha pajina tuir mai kona-ba ajustamentu ne'ebe halo ona durante prosesu rekonsiliaaun

## Pagamentu husi sub-kontrator – Rezultadu Rekonsiliaun

montante total husi inisiu diferensa reprezenta hanesan tuir mai ne'e:

Diskrisaun	montante iha US\$	% montante final relata husi governu
Montante total inisiu relata husi Governu	30,320,396	97%
Ajustamentu husi Entidade Governu	922,211	3%
<b>Montante impostu final relata husi Governu</b>	<b>31,242,607</b>	
montante total inisiu relata husi Sub-kontrator	23,741,404	76%
Ajustamentu husi entidade	4,034,619	13%
<b>Montante impostu final relata husi Sub-kontrator</b>	<b>27,776,023</b>	
<b>Entidade la responde</b>	<b>3,666,955</b>	<b>12%</b>
<b>Montante final la rekonsilia -</b>	<b>200,370</b>	<b>-1%</b>

- ▶ Montante total inisiu la relata husi entidade US\$ 4,034, 619 no ne'e deskreve husi entidade iha pajina tuir mai ne'e.
- ▶ Montante total inisiu la relata husi Governu US\$ 922,211 no ne'e deskreve iha pajina tuir mai ne'e.
- ▶ Montante total la konsiliada – US\$ 200,370 montante la signifika kompara ho total montante ne'ebé valida ona.

- ▶ Husi entidade 25 iha escopo, ami seidauk obter responde husi entidade 9: Air Energy Group Singapore P/L, Amec Engineering P/L, Cameron Services Inter. p/L, Euresit Servicos de Suporte (Timor Leste) SA, Farstad Shipping (IndianPacific) P/L, FMC Technology Australia Limited, Northern Marine Australia P/L, SGS Australia P/L ni Svitzer Asia P/L. Montante total relata husi Governu ne'ebé mak ami seidauk obter responde mak US\$ 3,666,955.

Detalha husi pagamentu impostu la konfirma husi entidade ne'ebe mak la responde hanesan tuir mai ne'e:

Diskrisaun	Montante US\$ Relata husi Governu
Income Tax	1,354,931
Wages Withholding Tax	2,157,185
Withholding Tax Payments	130,888
Additional Taxes	23,951
<b>Total</b>	<b>3,666,955</b>

## Pagamentu Sub-kontrator – Ajustamentu Rekonsiliaun

Ajustamentu Rekonsiliaun ne'e prezenta husi Entidade no husi tipu resibu no sira ne'e suporta husi evidencia adekua.

### Ajustamentu halo ona ho montante relata husi entidade Governu:

Sub-kontrator	Income Tax	Branch Profits Tax	Wages Withholding Tax	Withholding Tax Payments	Additional Taxes	Montante US\$
						Total
Millenium Offshore Services P/L	172,593	-	154,153	595,465	-	922,211
<b>Total</b>	<b>172,593</b>	<b>-</b>	<b>154,153</b>	<b>595,465</b>	<b>-</b>	<b>922,211</b>

Ajustamentu Governu nian mak US\$ 922.211, relaciona ho tax offset ne'ebe inisiu la relata husi DNRP.

### Ajustamentu halao ona ho montante relata husi Sub-kontrator:

Sub-kontrator	Income Tax	Branch Profits Tax	Wages Withholding Tax	Withholding Tax Payments	Additional Taxes	Montante US\$	
						Total	
Amec Engineering P/L & Clough Engineering Integ. Solutions Services Pty Ltd	4,161,511	-	-	148,973	-	4,310,484	
Bluewater Services International P/L	-	-	6,437	-	-	6,437	
Brunel Energy Pty Ltd	230	-	4,306	-	-	4,536	
Caltech Unipessoal Lda	-	5,766	251,192	1,773	-	258,731	
CHC Lloyd Helicopters Australia P/L	-	-	34,449	-	-	34,449	
Fircroft Australia Pty Ltd	8,378	-	133,700	-	-	142,078	
GAP -MHS Aviation TL Lda	-	-	7,060	320	-	7,380	
Millenium Offshore Services P/L	-	3,105,959	-	-	-	3,105,959	
Neptune Asset Integrity Services Pty Ltd	636,393	-	192,962	64,858	53,888	14,716	576,892
Schlumberger Australia P/L	2,224,824	-	60,244	43,164	-	2,328,233	
Tiderwater Marine Australia P/L	-	-	16,455	-	-	16,455	
<b>Total</b>	<b>3,919,611</b>	<b>-</b>	<b>192,962</b>	<b>49,323</b>	<b>243,931</b>	<b>14,716</b>	<b>4,034,619</b>

Ajustamentu hotu ne'ebe identifika de faktu esplika ona husi Entidade inisiu relata impostu ne'ebe selu ona iha tinan 2015 em vez de montante imposto ne'ebe atualmente selu in 2015. Ami obter ona evidencia adekua ba ajustamentu hotu-hotu.

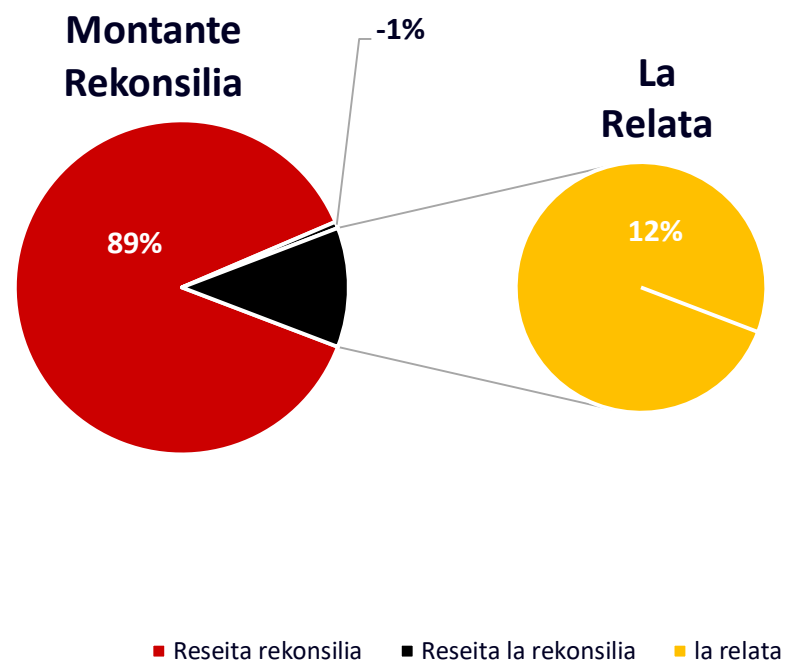


## Pagamentu husi Sub-kontrator – Diferensa la rekonsilia

Sumariu iha kraik ne'e mak diferensas la rekonsilia husi kompania depois prosesu rekonsiliaaun:

Sub-Kontrator Kompania	Montante iha US\$		
	Relata husi Entidade	Relata husi Governu	Rezultadu depois rekonsiliaaun
<b>Diferensas la rekonsilia</b>			
Bluewater Services International P/L	1,318,934	1,318,466	- 468
Caltech Unipessoal Lda	620,396	620,124	- 272
Cape East Philippines INC	1,384,318	1,384,317	- 1
CHC Lloyd Helicopters Australia P/L	728,992	754,648	25,656
Fircroft Australia Pty Ltd	1,724,618	1,746,680	22,062
GAP -MHS Aviation TL Lda	341,492	130,879	- 210,612
Halliburton Australia P/L	1,046,489	1,046,304	- 185
Interstate Enterprises P/L	187,953	377,391	189,438
Millenium Offshore Services P/L	3,201,895	2,975,907	- 225,988
Total diferensas la rekonsilia			- 200,370
<b>La relata</b>			
Air Energy Group Singapore P/L	-	224,603	224,603
Amec Engineering P/L	-	271,316	271,316
Cameron Services Inter. P/L	-	723,371	723,371
Eurest Servicos de Suporte (Timor Leste) SA	-	511,163	511,163
Farstad Shipping (Indian Pacific) P/L	-	988,543	988,543
FMC Technology Australia Limited	-	272,832	272,832
Northern Marine Australia P/L	-	168,943	168,943
SGS Australia P/L	-	284,824	284,824
Svitzer Asia P/L	-	221,359	221,359
Total la relata			3,666,955
<b>Total</b>			<b>3,466,585</b>

Bazeia ba resultadu final ami konklui ona katak diferensas la rekonsilia mak liu-liu tamba entidade sira la submete sira nia formatu relatoriu (reported template) (US\$3,7 millaun husi US\$ 3,5 millaun total montante la rekonsilia). Montante ne'e reprezenta por volta 12 % husi total montante simu husi Sub-kontrator sira maibe iha deit 0.35% husi total reseita. .

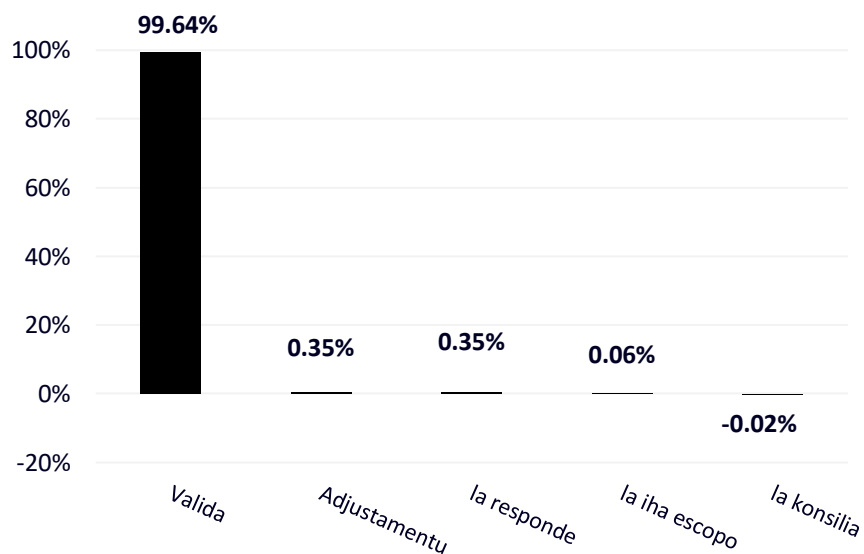


## 8.3 Rezultadu Rekonsiliaun – Sumariu

### Sumariu husi Rezultadu Rekonsiliaun:

Pagamentu husi atividade estrativa Oleo no Gas representa 96.5% husi total resibu valida, montante ne'ebé simu husi AusAid representa 0.57% no montante sub-kontrator valida representa 2,91% husi total montante resibu. tau hamutuk representa 99.94%.

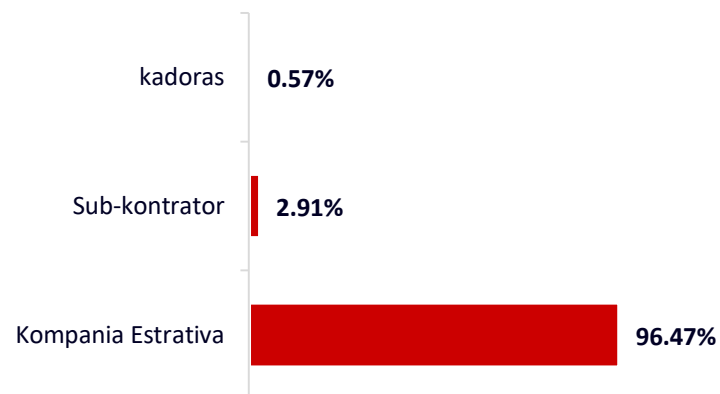
### REZULTADU REKONSILIASAUN



Resibu ne'ebé valida ona representa 99,64% husi total montante ne'ebe relata husi Entidade Governu. Total montante resibu ne'ebé la konfirma representa 0.35% husi total montante inisiu relata husi governu no 0.06% representa entidade la iha escopo.

Durante prosesu rekonsiliaun total resibu husi entidade governu iha aumenta 0.35% no iha deit 0.02% husi total montante inisiu relata husi governu la konsilia

### % Resibu valida husi tipu kompania nian



# 9

## Reforma Regulamentar ba divulgasaun propriedade benefisiaria

Tuir rekezitu EITI 2.5 ne'e rekomenda katak nasaun kumpridor EITI mantein rejistu asesivel ba publiku kona-ba Propriedade benefisiaria husi entidade korporativa ne'ebé tuir konkursu (bid) ba opera ou investe iha assets estrativa, inklui identidades ba sira nia Propriedade benefisiaria no nivel propriedade (ownership).

Atualmente la iha baze de dados ne'ebe komprensivu no asesivel ba publiku kona-ba Propriedade benefisiaria (beneficial Ownership) ne'ebe alinha ho EITI Standard. Nasaun la mantein rejistu publiku (rejistu kompania) ho informasaun basiku kona-ba entidade korporativa nian. GSMS tenki lansa konsultasaun atu inisia reforma regulatoriu ho intensaun lori Timor-Leste atu divulga regras no regulasaun ne'ebe apar mos ho aseitavel estandarte internasional.

Lei, regulasaun no kontratu sira tenki estabese rekezitu ba divulgasaun propriedade benefisiaria, hodi nune'e sai hanesan rekezitu estandarte iha enkuadramentu legal Timor-Leste nian. Ida ne'e bele atinji liu husi inklui difinisaun no limita (threshold) husi divulgasaun mandatoria ba ultima (ultimate) propriedade benefisiaria iha setor oleo no gas no minerais.

Hanesan mensiona ona maioria husi operador sira inklui ona iha escopo relatoriu (Servisu iha área ADPK no AETL) ne'e subsidiaria hanesan Kompania ne'ebe lista ona iha publiku. Haree lista kompania estrativa, ne'e ultima Proprietariu (ultimate owners) no link ba Informasaun Investor ba sira ida-ida nia pajina tuir mai ne'e.

## Propriedade Benefisiaria (Beneficial Ownership)



## Lista kompania estrativa no ultima proprietariu (ultimate owner) kompania nian no link ba Informasaun Investor nian

Naran Kompania	Ultima proprietariu beneficiaria	Notes	Link
Eni JPDA 03-13 Limited Eni JPDA 06-105 Pty Ltd Eni JPDA 11-106 B.V. Eni Timor - Leste S.p.A	Eni S.p.A.	Eni lista ona iha fatin rua New York Stock Exchange (NYSE) no FTSE MIB husi Milan Stock Exchange	<a href="https://www.eni.com/en_IT/investors/eni-on-the-stock-markets.page">https://www.eni.com/en_IT/investors/eni-on-the-stock-markets.page</a>
CGG Services (Singapore) P/L	CGG	CGG lista ona iha Euronext Paris Stock Exchange	<a href="http://www.cgg.com/en/Investors">http://www.cgg.com/en/Investors</a>
ConocoPhillips ( Timor Sea ) Pty Ltd ConocoPhillips (03-12) Pty Ltd ConocoPhillips (03-13) Pty Ltd ConocoPhillips (Emet) Pty Ltd ConocoPhillips JPDA Pty Ltd ConocoPhillips Timor-Leste Pty Ltd	ConocoPhillips	ConocoPhillips mak hanesan kompania públiku estadus unidus Amérika (USA) ne'ebe lista ona iha New York Stock Exchange.	<a href="http://www.ConocoPhillips.com/investor-relations/Pages/default.aspx">http://www.ConocoPhillips.com/investor-relations/Pages/default.aspx</a>
Inpex Timor Sea, Ltd Inpex Sahul Ltd	INPEX CORPORATION	INPEX CORPORATION (hold a) 100% shares INPEX Timor Sea, Ltd; INPEX CORPORATION hold a 100% INPEX Sahul, Ltd	<a href="http://www.inpex.co.jp/english/ir/shareholder/stock.html">http://www.inpex.co.jp/english/ir/shareholder/stock.html</a>
Santos JPDA (91-12) Pty Ltd	Santos Ltd	Santos mak Australia natural gas company estabesele iha tinan 1954.	<a href="https://www.santos.com/investors/shareholder-information/">https://www.santos.com/investors/shareholder-information/</a>
Talisman Resources ( JPDA 06-105) Pty Ltd	Talisman Energy Inc.	Talisman hetan (acquired) husi Repsol lora 8 Maiu tinan 2015.	<a href="https://www.repsol.energy/en/shareholders-and-investors/index.cshhtml">https://www.repsol.energy/en/shareholders-and-investors/index.cshhtml</a>
TIMOR GAP PSC JPDA 11-106	TIMOR GAP EP	Propriedade (own) Entidade Estada	<a href="https://www.timorgap.com/databases/web-site.nsf/vwAll/Annual%20Reports">https://www.timorgap.com/databases/web-site.nsf/vwAll/Annual%20Reports</a>
Tokyo Timor Sea Resource Pty Ltd	Tokyo Gas Co. Ltd, Tokyo Electric Power Co. Inc	Tokyo Gas Group ne'e grupu husi Japaun.	<a href="http://www.tokyo-gas.co.jp/IR/english/stock/holder_e.html">http://www.tokyo-gas.co.jp/IR/english/stock/holder_e.html</a>
Woodside Petroleum (Timor Sea 19) Pty Ltd Woodside Petroleum (Timor Sea 20) Pty Ltd Woodside Petroleum Ltd	Woodside Petroleum Ltd	Woodside petroleum( Timor sea 19) Pty Ltd Totalmente-proprietaria (wholly-owned) husi Woodside petroleum Ltd, ne'ebé mós ultima holding kompania husi grupu kompania Woodside nian. Woodside petroleum Ltd mak hanesan kompania públiku Austrália nian lista ona iha Australian Securities Exchange	<a href="http://www.woodside.com.au/Investors-Media/Shareholders-Services/Pages/default.aspx#.WUJegE0kuUk">http://www.woodside.com.au/Investors-Media/Shareholders-Services/Pages/default.aspx#.WUJegE0kuUk</a>

# 10

## Despezas sosial & ekonomiku

Tuir rekezitu 6 husi EITI standard despezas sosial no impaktu husi setor estrativa ba ekonomia tenki divulga hodi nune'e ajuda ema sira ne'ebé lee atu asesu ba impaktu sosial no ekonomiku no rezultadu (outcome) katak industria sira ne'e kria duni iha nasaun refere. Rekezitus hirak ne'e inklui:

- ▶ Despezas sosial husi kompania
- ▶ Despezas fiskal quasi SOE
- ▶ Kontribuisaun Setor estrativa ba ekonomia

## Komitmentu Lokal (Mandatoriu)

La iha rekezitu legal atu konsidera despezas sosial hanesan mandatoria ba kompania estrasaun sira, maibe iha ne'eba despezas prevista (forecast) iha planu anual ne'ebe aseita ona entre operador no ANPM atu konsidera ona hanesan kustu rekopera (cost recovery) no kontrola husi ANPM {denominada (denominated) komitmentu lokal ou konteudu lokal}.

despezas sira ne'e rekomenda iha Kontratu fahe Produsaun (KFP) no aprova antes (pre- approved) ho planu servisu anual ne'ebe aseita ona tuir kada bloku).

Ba despezas sosial sira seluk (voluntariu) MSWG desidi ona atu inklui iha prosesu koleasaun dadus no relata unilateral husi kompania hodi eleva (enhance) sira nia kontribuisaun.

Sumariu husi relatoriu hanesan tuir mai ne'e:

<b>Entidade</b>	<b>Montante iha US\$ Montante ne'ebe Relata</b>
ConocoPhillips	17,653,252
Eni (JPDA 06-105)	37,367,141
<b>Sub-Total</b>	<b>55,020,393</b>
<b>Sub-kontrator</b>	<b>Montante ne'ebé Relata</b>
Millenium offshore services Pte ltd	35,264
CHC Lloyd Helicopters Australia P/L	3,450
Subsea 7 Australia P/L	50,000
<b>Sub-Total</b>	<b>88,714</b>
<b>Entidade Governu</b>	<b>Montante ne,ebé Relata</b>
TIMOR GAP	4,500
Sub-Total	4,500
<b>Total</b>	<b>55,113,607</b>

## Komitmentu Lokal (Mandatoria)

Kompania Oleo no Gas opera iha area rua juridisaun AETL no ADPK rekomenda atu prokura bens no servisu produs ka fornese husi fornecedor (providers) iha Timor-Leste (no Australia ba ADPK). Iha Juridisaun rua ne'e, Kompania oleo no gas no sira nia sub-kontrator ne'e rekere atu fo'o preferensia iha treinamentu no trabalho ba Timor-Leste rezidente nasional no permanente

Montante relata husi Entidade sira ne'ebe konfirma husi ANPM no identifika iha relatoriu anual prepara no haruka anualmente ba ANPM reve no aprova

Anualmente operador sira KFP relata regularmente relata ho figura no informasaun kona-ba sira nia atividade (inklui sub-kontrator sira).

Komitmentu Lokal relata ona husi Entidade Estrativa sira (ConocoPhillips no Eni) tuir KFP artigu 5.4 mak hanesan tuir mai ne'e:

Deskrisaun despezas sosial	Naran Kompania	Pagamentu Entidade Estrativa	Simu ona Governu	Rezultadu husi pedido inisiu	Montante iha US\$	
					Adjustamentu durante rekonsilasaun	Rezultadu depos rekonsiliasaun
Others - ConocoPhillips Offshore Timor-Leste employees	ConocoPhillips	915,631	915,631	-	-	-
Other - Local goods and Services	ConocoPhillips	754,426	754,426	-	-	-
Other - Contractors Timor-Leste employees	ConocoPhillips	4,716,315	4,716,315	-	-	-
Others - contractors Timor-Leste good & Services	ConocoPhillips	6,252,915	6,252,915	-	-	-
Others - ConocoPhillips Dill office employee	ConocoPhillips	339,044	339,044	-	-	-
Others - Local goods and services - Dill Office	ConocoPhillips	616,634	616,634	-	-	-
Eni - Local goods and services	Eni	36,687,746	36,687,746	-	-	-
Eni - Training & Employment	Eni	26,130	26,130	-	-	-
Eni Sub-contractors - Local goods and services	Eni	653,265	653,265	-	-	-
<b>Total</b>		<b>50,962,106</b>	<b>50,962,106</b>	-	-	-

ANPM servisu besik liu ho kompania oleo no gas iha ADPK no AETL hodi sukat dezempenho Konteudu Lokal em termos de partisipasaun lokal iha aprovisonamentu bens no servisu nune'e mos treinamentu no trabalho ba atividade petroleo iha juridisaun rua refere.

Informasaun liu tan disponivel bele asesu iha estamentu finanseiru ANPM nian:

<http://www.anpm.tl/2015-annual-report/>

## Despezas Mandatoria

### Projetu signifikante seluk (aseita ona ho ANPM)

#### Eni– Projetu Biblioteca Nasional Timor-Leste

Eni mantein ninia komitmentu atu kontribui ba konstrusaun Biblioteca Nasional Timor-leste hanesan hatur ona (outlined) iha FDP Kitan nian Iha Grupu Servisu deznada ona atu jere projetu ne'e. iha periodu relatorio nia laran, grupu servisu konduzir ona (conducted) reuniaun balun hodi diskuti aspetu tekniku husi projetu refere inklui opsaun konseptu dezenhu nian no orsamentu ba Biblioteca Nasional. Iha tinan 2015 projetu refere nafatin iha deznvolvimentu konseitu dezenhu. Projetu ne'e estimadu atu komesa iha tinan 2019. Orsamentu US\$ 1.5 Millaun ba servisu lokal (site work) ne'e kontribuisaun husi governu liu husi alokasaun husi Ministerio Finansas.

#### Eni – Data tape and core storage facility

Tuir aneksu D husi kontrato PSC JPDA 11-106 Eni ho Sub-kontrator sira persiza atu kontribui hodi estabesele infraestrutura ba data tape and core storage facility) iha Hera ne'ebé kompostu husi projetu konjuta (joint) entre PSC S-06-04 no PSC JPDA 11-106.

Grupuservisu atualmente diskuti hela escopo servisu hodi nune'e atu konsidera amandamentu ne'ebe proposta husi Eni. Amandamentu escopo servisu sei persiza aprova husi committee steering. grupu servisu planu atu finaliza escopo servisu no award dezenhu kontrata iha tinan remata 2017. Projetu ne'e estimadu atu komesa iha tinan 2018.

Ia iha kustu signifikante ne'ebé akontese iha tinan (2015).

## Despezas relata husi Entidade Governu

### Entidade governu ida relata despezas Sosial hanesan tuir mai ne'e:

Deskrisaun Despezas Sosial	Naran Kompania	Montante iha US\$ Sub-kontrator
Kontribuisaun ba veteranu	Timor GAP	4,000
Kontribuisaun ba KA-SKMA TL	Timor GAP	500
<b>Total</b>		<b>4,500</b>

Gastus (expenses) relata husi TIMOR GAP ne'e voluntariu no liu liu kontribuisaun ba veteranu.



## Despezas Voluntaria

Despezas voluntaria relata husi Operator no konfirma ona husi ANPM.

Deskrisaun Despezas Sosial	Entidade	Montante iha US\$ Pagamentu entidade estrativa
Community Project (Building School/Health Facilities/Small Group Centre)	ConocoPhillips	11,523
Scholarship programs - Fullbright-SERN Scholarshing (*)	ConocoPhillips	155,413
Scholarship programs - Colegio St. Inácio de Loiola	ConocoPhillips	60,000
Others - Training of ConocoPhillips offshore Timor-Lest employees	ConocoPhillips	165,331
Other- contractors training of Timor-Leste employees	ConocoPhillips	3,330,666
Others - Training of ConocoPhillips Dill Office employees	ConocoPhillips	95,354
NGOs Programs ( Water, Sanitation, Health, Sports Events)	ConocoPhillips	240,000
<b>Total</b>		<b>4,058,287</b>

(\*) Tuir ANPM gastus (espenses) ne'e hanesan komitmentu lokal no ne'e rekopera (reoverable)

## Despezas relata husi Sub-kontrator

Deskrisaun Despeza Sosial	Naran kompania	Montante iha US\$ Pagamentu Sub- kontrator
Training of 11 Timor-Leste National Crew	Millenium Offshore Services P/L	35,264
Donation of 5 computers from CHC Malaga Office	CHC Lloyd Helicopters Australia P/L	2,500
Rotary TL yearly fund raising event	CHC Lloyd Helicopters Australia P/L	450
Sponsor of first lady cup	CHC Lloyd Helicopters Australia P/L	500
Foundation Skills Course	Subsea 7 Australia P/L	50,000
<b>Total</b>		<b>88,714</b>

# 11

## Aneksu

## Aneksu A – Reseita ne'ebe hetan husi atividade estrativa Oleo Gas relata husi Entidade Governu

Entidade	Income Tax	APT Installment	VAT – JPDA	Wages Withholding Tax	Withholding Tax Payments	Additional Tax	FTP	Royalties	Profit Oil	Contract Services Fee	Development Fee	Seismic Data Fee	Interest Received	Pipeline	Montante iha US\$	
															Totál relata husi Governu	Entida de Iha Escopo
AUSAID	-	-	-	-	-	-	-	-	-	-	-	-	-	5,896,000	5,896,000	*
CGG Services (Singapore) P/L	-	-	-	-	-	-	-	-	-	-	-	219,238	-	-	219,238	*
ConocoPhillips ( Timor Sea ) Pty Ltd	16,305,587	14,741,310	-	-	387,059	-	-	-	38,690,113	-	-	-	-	-	70,124,068	*
ConocoPhillips (03-12) Pty Ltd	50,795,985	52,349,292	22,685,851	6,404,443	5,898,464	-	92,342,307	-	134,150,322	160,000	-	-	-	-	364,786,664	*
ConocoPhillips (03-13) Pty Ltd	12,790,063	9,905,789	-	-	262,743	-	-	-	26,246,937	160,000	3,035,550	-	-	-	52,401,082	*
ConocoPhillips (Emet) Pty Ltd	2,603,881	1,745,981	-	-	45,650	-	-	-	4,563,179	-	-	-	-	-	8,958,691	*
ConocoPhillips JPDA Pty Ltd	30,907,458	28,440,315	-	-	750,621	-	-	-	74,983,884	-	-	-	-	-	135,082,278	*
ConocoPhillips Timor-Leste Pty Ltd	-	-	-	280,829	-	-	-	-	-	-	-	-	-	-	280,829	*
Eni JPDA 03-13 Limited	11,597,980	12,518,000	-	-	537,129	-	-	-	53,217,616	-	-	-	-	-	77,870,725	*
Eni JPDA 06-105 Pty Ltd	-	-	13,709,389	318,332	9,676,902	-	-	2,399,724	521,766	160,000	325,000	-	-	-	26,067,581	*
Eni JPDA 11-106 B.V.	-	-	-	-	99	-	-	-	-	80,000	-	-	-	-	80,099	*
Eni Timor - Leste S.p.A.	-	-	-	-	45,996	-	-	-	-	-	-	-	-	-	45,996	*
Inpex Sahul Ltd	47,454,364	21,250,139	-	-	555,981	-	-	-	66,947,500	-	-	-	3,387	-	136,211,370	*
Inpex Timor Sea Ltd	-	-	-	-	6,589	-	-	1,742,984	632,856	-	-	-	-	-	1,116,717	*
Japan Energy E P JPDA Pty Ltd	-	-	-	-	11,611	-	-	-	-	-	-	-	-	-	11,611	*
Oilex ( JPDA 06-103) Ltd	-	-	-	11,211	3,232	-	-	-	-	60,000	-	-	-	-	74,443	*
Santos JPDA (91-12) Pty Ltd	3,765,214	18,793,193	-	-	460,385	-	-	-	55,643,015	-	-	-	-	-	78,661,807	*
Talisman Resources ( JPDA 06-105) Pty Ltd	-	-	-	-	-	-	-	1,499,837	326,094	-	-	-	-	-	1,173,742	*
Tokyo Timor Sea Resource Pty Ltd	22,764,204	8,509,005	-	-	450,372	-	-	-	44,556,570	-	-	-	1,090	-	76,281,241	*
Woodside Petroleum (Timor Sea 19) Pty Ltd	-	-	-	23,861	2,000	-	-	-	-	160,000	-	-	-	-	185,861	*
Woodside Petroleum (Timor Sea 20) Pty Ltd	-	-	-	-	-	-	-	-	-	160,000	-	-	-	-	160,000	*
Woodside Petroleum Ltd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,947,282	*
TIMOR GAP PSC JPDA 11-106	-	-	-	-	5,616	-	-	-	-	-	-	-	-	-	5,616	*
TIMOR GAP E.P. (SOE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	*
<b>Total</b>	<b>198,984,736</b>	<b>168,253,023</b>	<b>36,395,241</b>	<b>7,038,677</b>	<b>19,100,449</b>	<b>- 24,947,282</b>	<b>92,342,307</b>	<b>5,642,544</b>	<b>497,518,419</b>	<b>940,000</b>	<b>3,360,550</b>	<b>219,238</b>	<b>4,476</b>	<b>5,896,000</b>	<b>1,010,748,379</b>	

## Aneksu B – Reseita ne'ebe hetan husi suporta atividade Oleo & Gas relata husi Entidade Governu

Kompania Sub-kontrator							Montante US\$
	Income Tax	Wages Withholding Tax	Withholding Tax Payments	Additional Tax	Totál relata hosi Governu	Entidade Iha Escopo	
Air Energy Group Singapore P/L	-	224,203	-	400	224,603	**	
Amec Engineering P/L & Clough Engineering Integ. Solutions Services Pty Ltd	4,995,482	-	948,500	44,637	5,988,619	**	
Amec Engineering P/L	-	258,915	-	12,401	271,316	**	
Australian International Petro-Consultants	-	5,165	944	-	6,109	**	
B2B engineering P/L	13,809	24,229	12,037	813	50,888	**	
Baker Hughes Australia P/L	-	31,566	4,779	9,628	45,973	**	
Bluewater Services International P/L	-	1,318,466	-	-	1,318,466	**	
Bond Helicopters Australia P/L	-	11,906	-	-	11,906	**	
Brunel Energy Pty Ltd	6,264	94,594	-	23,649	124,506	**	
Caltech Unipessoal Lda	42,708	565,544	11,872	-	620,124	**	
Cameron Services Inter. P/L	545,481	82,837	95,053	-	723,371	**	
Cape East Philippines INC	-	1,252,654	-	131,663	1,384,317	**	
CHC Lloyd Helicopters Australia P/L	-	647,117	17,375	90,156	754,648	**	
Fircroft Australia Pty Ltd	370,634	1,376,045	-	-	1,746,680	**	
Eurest Servicos de Suporte (Timor-Leste) SA	457,180	28,221	25,762	-	511,163	**	
Farstad Shipping (Indian Pacific) P/L	-	977,393	-	11,150	988,543	**	
FMC Technology Australia Limited	268,154	4,678	-	-	272,832	**	
Franks Oilfield Services Australia P/L (Fosa)	-	7,200	-	-	7,200	**	
Furmanite Australia P/L	-	14,449	-	-	14,449	**	
GAP -MHS Aviation TL Lda	-	74,821	6,447	49,611	130,879	**	
Halliburton Australia P/L	939,044	34,641	72,619	-	1,046,304	**	
Interstate Enterprises P/L	-	376,363	1,028	-	377,391	**	
Konnekto Unipessoal Lda	-	41,392	-	400	41,792	**	
Link Project Services P/L	-	48,211	-	5,491	53,701	**	
Millenium Offshore Services P/L	566,498	208,364	1,278,834	-	2,053,696	**	
Neptune Asset Integrity Services Pty Ltd	636,393	233,214	148,164	14,716	1,032,486	**	
Northern Marine Australia P/L	-	168,943	-	-	168,943	**	
Peoplebank Australia P/L	-	-	-	1,106	1,106	**	
Riverwijs Offshore Marine P/L	-	19,568	41,391	-	60,959	**	
Schlumberger Australia P/L	3,424,824	60,244	43,164	-	3,528,233	**	
Sedco forex International INC	-	1,207,764	4,265,748	29,521	5,503,032	**	
SGS Australia P/L	84,116	195,140	5,568	-	284,824	**	
Solar Turbines International Co	16,108	19,338	-	-	35,446	**	
Subsea 7 Australia Contracting	-	324,845	582,404	-	907,250	**	
Subsea 7 Itech Australia P/L	-	92,740	6,427	-	99,167	**	
Svitzer Asia P/L	-	216,854	4,505	-	221,359	**	
TCA Partners P/L	2,458	-	16,434	-	18,892	**	
Tiderwater Marine Australia P/L	-	136,811	-	-	136,811	**	
Weatherford Australai P/L	-	16,562	-	-	16,562	**	
Worley Persons Services P/L	-	-	-	44,140	44,140	**	
<b>Total</b>	<b>12,369,153</b>	<b>10,400,998</b>	<b>7,589,054</b>	<b>469,482</b>	<b>30,828,687</b>		

## Aneksu C – Lista Entidade, Setor Minerais

### Setor Minerais

Kompañia	Fatin	Estatutu lisensa	eskala	Materiál estrai ona	Atividade Minerais	Orijen
TL Cement	Baucau	Prospesaun	Boot	fatuk-kalkáriu	konsesaun	internasionál
SCG	Baucau	Aplika ba lisensa foun	Boot	rai-henek	konstrusaun	internasionál
PT. Asphaltink	Baucau	Aplika ba lisensa foun	Boot	rai-henek + kaskallu	konstrusaun	Lokál
Jova Construction	Baucau	Aplika ba lisensa foun	Médiu	rai-henek	konstrusaun	lokál
Montana Diak	Ainaro	Aplika ba estensaun	Boot	Fatuk	konstrusaun	lokál
Aitula Fuels, Lda	Suai	Aplika ba estensaun	Médiu	fatuk	konstrusaun	lokál
Aitula Fuels, Lda	Suai	Lisensa	–	kaskallu	konstrusaun	lokál
EDS	Suai	Lisensa	–	kaskallu	–	internasionál
Nananiu	Suai	Aplika ba aprovasaun fatin	–	rai-henek	konstrusaun	lokál

## Aneksu D – Minerais: Lista Lisensa 2006-2015

2006		
Nu.	Naran lisensa	Nu.lisensa
1	Edi Konro-Konro	N/A
2	Agostinho Gomes	N/A
3	JJ McDonalds	N/A
4	JJ McDonalds	N/A
5	Tinolina Company Ltd.	No.GMR/2006/XII/002
2007		
Nu.	Naran lisensa	Nu.lisensa
1	Carya Timor-Leste Lda.	No.DNGMR/2007/07/0012
2	JJ McDonalds & Sons Engineering Pty. Ltd.	N/A
3	Jonize Construction Unip. Lda.	No.GMR/2007/V/004
4	Jonize Construction Unip. Lda.	No.DNGMR/2007/07/011
5	Linatet Unip. Lda.	No.DNGMR/2007/07/006
6	Tinolina Company Ltd.	No.GMR/2007/IV/003
7	Top Liberty 88 Ltd.	No.GMR/2007/VII/005
2008		
Nu.	Naran lisensa	Nu.Lisense
1	Unknown	N/A
2	Unknown	N/A
3	Jonize Construction Unip. Lda.	No. DNGMR/2008/VIII/0017
2009		
Nu.	Naran Lisense	Nu. Lisense
1	Always Construction Pty. Ltd.	No. 00012/LT/DNGRM/IV/09
2	Always Construction Pty. Ltd.	No. 00012/LT/DNGRM/IV/09
3	Carya Timor-Leste Lda.	No. 00006/LT/DNGRM/II/09
4	Domin Timor Construction Lda.	No. 00010/LT/DNGRM/IV/09
5	Domin Timor Construction Lda.	No. 00011/LT/DNGRM/IV/09
6	East Sunrise Timor-Leste Construction	No. 00003/LT/DNGRM/I/09
7	East Sunrise Timor-Leste Construction	No. 00004/LT/DNGRM/I/09
8	Ensul Esphera Engenharia	No. 00014/LT/DNGRM/V/09
9	Ensul Esphera Engenharia	No. 00018/LT/DNGRM/X/09
10	Excel Construction Material Co. Ltd.	No. 00019/LT/DNGRM/X/09
11	Jonize Construction Unip. Lda.	No. 00005/LT/DNGRM/II/09
12	Linatet Unipesoal Lda	No. 00009/LT/DNGRM/III/09
13	Montana Diak Unip. Lda.	No. 00016/LT/DNGRM/X/09
14	Montana Diak Unip. Lda.	No. 00017/LT/DNGRM/X/09
15	RMS Engineering and Construction Pty. Ltd.	N/A
16	Top Liberty 88 Lda.	No. 00007/LT/DNGRM/II/09
17	Top Liberty 88 Lda.	No. 00008/LT/DNGRM/II/09
18	Top Liberty 88 Lda.	N/A
19	Trans Global Unip. Lda.	No. 00001/LT/DNGRM/XII/08

## Aneksu D – Minerais: Lista Lisensa 2006 – 2015 (kontinuasaun)

2010		
Nu.	Naran lisensa	Nu. Lisense
1	Always Construction Pty. Ltd.	No. 0001/LT/DNGRM/I/2010
2	Carya Timor-Leste Lda.	No. 0004/LT/DNGRM/II/2010
3	Express Distribution Services III Unip. Lda.	No. 0010/LT/DNGRM/VII/2010
4	Jonize Construction Unip. Lda.	No. 0003/LT/DNGRM/II/2010
5	Linatet Unip. Lda.	No. 0008/LT/DNGRM/VI/2010
6	Montana Diak Unip. Lda.	No. 0011/LT/DNGRM/XI/2010
7	Montana Diak Unip. Lda.	No. 0014/LT/DNGRM/XI/2010
8	Monte Veado Ltd.	No. 0009/LT/DNGRM/V/2010
9	RMS Engineering and Construction Pty. Ltd.	No. 0005/LT/DNGRM/II/2010
10	RMS Engineering and Construction Pty. Ltd.	No. 0006/LT/DNGRM/III/2010
11	RMS Engineering and Construction Pty. Ltd.	No. 0007/LT/DNGRM/III/2010
12	Tak Kong Electronic Unip. Ltd.	No. 0002/LT/DNGRM/III/2010
13	Timor Block Building Industry	No. 0012/LT/DNGRM/IX/2010
14	United Tibar Quarry Unip. Lda.	No. 0013/LT/DNGRM/IX/2010
15	Weng Enterprise Group Co. Ltd.	No. 0015/LT/DNGRM/XII/2010
2011		
Nu.	Naran Lisense	Nu. Lisense
1	Carya Timor-Leste Lda.	No. 0005/LT/DNGRM/III/2011
2	Ensul Esphera Engenharia	No. 0008/LT/DNGRM/VI/2011
3	Fatuk Candi Jonggrang	No. 0013/LT/DNGRM/XII/2011
4	Jonize Construction Unip. Lda.	No. 0004/LT/DNGRM/III/2011
5	Libama Comsorsium	No. 0009/LT/DNGRM/X/2011
6	Linatet Unip. Lda.	No. 0003/LT/DNGRM/II/2011
7	Montana Diak Unip. Lda.	No. 0011/LT/DNGRM/XI/2011
8	Montana Diak Unip. Lda.	No. 0012/LT/DNGRM/XI/2011
9	Monte Veado Ltd.	No. 0006/LT/DNGRM/VII/2011
10	RMS Engineering and Construction Pty. Ltd.	No. 0002/LT/DNGRM/I/2011
11	Suai Indah Construction Lda.	No. 0001/LT/DNGRM/I/2011
12	Weng Enterprise Group Co. Ltd.	No. 0014/LT/DNGRM/XII/2011

## Aneksu D – Minerais: Lista Lisensa 2006 – 2015 (kontinuasaun)

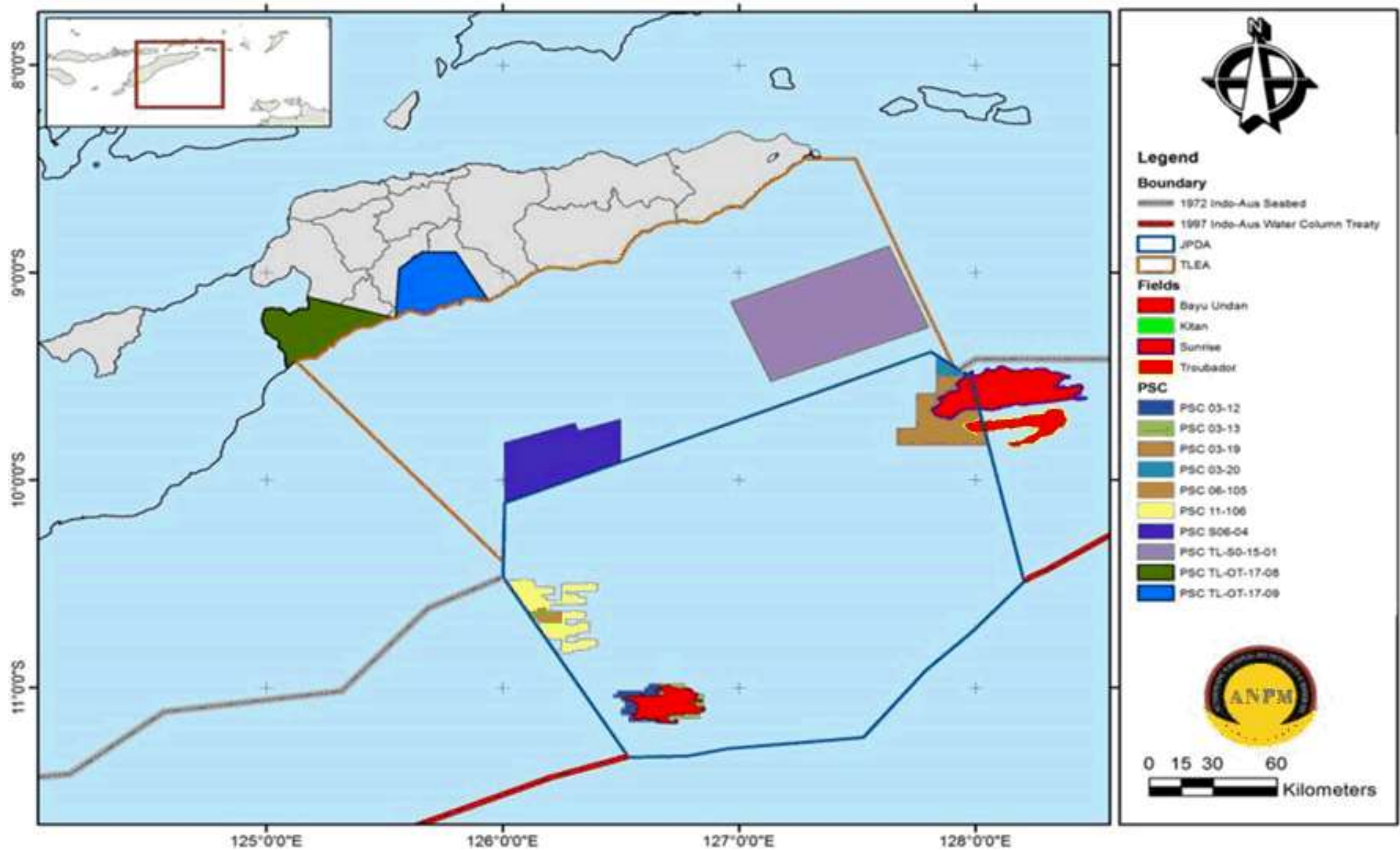
2012		
Nu.	Naran lisensa	Nu. Lisense
1	Carya Timor-Leste Lda.	No. 0007/LT/DNGRM/VI/2012
2	Castelo Fronteira Unip. Lda.	No. 0009/LT/DNGRM/VII/2012
3	Empat Saudara Lda.	No. 0001/LT/DNGRM/II/2012
4	Ensul Esphera Engenharia	No. 0003/LT/DNGRM/III/2012
5	Ensul Esphera Engenharia	No. 0009/LT/DNGRM/VII/2012
6	Jonize Construction Unip Lda.	No. 0006/LT/DNGRM/VI/2012
7	RMS Engineering & Construction Pty. Ltd.	No. 0002/LT/DNGRM/II/2012
8	Tak-Kong Electronic Unip. Lda.	No. 0012/LT/DNGRM/VIII/2012
9	Timor Block Building Industry	No. 0004/LT/DNGRM/III/2012
10	Timor Block Building Industry	No. 0004/LT/DNGRM/III/2012
11	Yefa Unipessoal Lda.	No. 0008/LT/DNGRM/VI/2012
12	Yefa Unipessoal Lda.	No. 0011/LT/DNGRM/VIII/2012
2013		
Nu.	Naran Lisense	Nu .Lisense
1	Empat Saudara Lda.	No. 0009/LT/DNM/VI/2013
2	Libama Comsorsium	No. 0006/LT/DNM/VI/2013
3	Montana Diak Unip. Lda.	No. 0002/LT/DNM/I/2013
4	Montana Diak Unip. Lda.	No. 0003/LT/DNM/I/2013
5	RMS Engineering & Construction Pty. Lda.	No. 0008/LT/DNM/IV/2013
6	Suai Indah Constuction Lda.	No. 0005/LT/DNM/I/2013
7	Weng Enterprise Group Co. Ltd.	No. 0004/LT/DNM/I/2013
8.	Yefa Unipessoal Lda.	No. 0007/LT/DNM/IV/2013
2014		
Nu.	Naran Lisense	Nu.Lisense
1	Aitula Fuel's Lda.	No. 0010/LT/DNM/XII/2014
2	Aitula Fuel's Lda.	No. 0013/LT/DNM/XII/2014
3	Carya Timor-Leste Lda.	N/A
4	Empat Saudara Lda.	No. 0009/LT/DNM/XII/2014
5	Jonize Construction Unip. Lda.	N/A
6	Jonize Construction Unip. Lda.	N/A
7	Jonize Construction Unip. Lda.	No. 16/2014
8	Libama Consorcio Lda.	No. 0007/LT/DNM/XI/2014
9	Maliana Brother's Lda.	No. 0011/LT/DNM/XII/2014
10	Manoko Unip. Lda.	No. 0014/LT/DNM/XII/2014
11	Montana Diak Unip. Lda.	N/A
12	Montana Diak Unip. Lda.	N/A
13	Nobre Labadain Unip. Lda.	No. 12/2014
14	Suai Indah Construcao Lda.	No. 0006/LT/DNM/X/2014
15	TL Cement Lda.	No. 01/2014
16	Uha Cae Lda.	No. 0008/LT/DNM/XI/2014
17	Weng Enterprise Group Co. Ltd.	N/A
18	Worldview Enterprise Unip. Lda.	No. 15/2014



## Aneksu D – Minerais: Lista Lisensa 2006 – 2015 (kontinuasaun)

2015		
Nu.	Naran Lisense	Nu.Lisense
1	Aitula Construction Electrical Lda.	No. 28/2015
2	Aitula Construction Electrical Lda.	No. 29/2015
3	Always Construction Unip. Lda.	No. 24/2015
4	Carya Timor-Leste Lda.	No. 15/2015
5	Chongqing International Construction Corporation (CICO)	No. 35/2015
6	Chongqing International Construction Corporation (CICO)	No. 12/2015
7	Chongqing International Construction Corporation (CICO)	No. 11/2015
8	City Development Group Lda.	No. 01/2015
9	Community Housing Ltd.	No. 10/2015
10	CSI Company Lda.	No. 02/2015
11	CSI Company Lda.	No. 03/2015
12	EDS Construction	No. 36/2015
13	Hoven II Unip. Lda.	No. 32/2015
14	Hoven II Unip. Lda.	No. 33/2015
15	Jonize Unip. Lda.	No. 21/2015
16	Jonize Unip. Lda.	No. 14/2015
17	Jonize Unip. Lda.	No. 09/2015
18	Jonize Unip. Lda.	No. 08/2015
19	King Construction Unip. Lda.	No. 05/2015
20	Libama Consorcio Lda.	No. 25/2015
21	Modena Technic Unip. Lda.	No. 22/2015
22	Montana Diak Unip. Lda.	No. 17/2015
23	Montana Diak Unip. Lda.	No. 18/2015
24	Montana Diak Unip. Lda.	No. 19/2015
25	Monte Veadó Lda.	No. 06/2015
26	Nobre Labadain Unip. Lda.	No. 37/2015
27	Shabryca Construction Unip. Lda.	No. 26/2015
28	Shabryca Construction Unip. Lda.	No. 04/2015
29	Soso Building Unip. Lda.	No. 13/2015
30	Suai Indah Ltd.	No. 38/2015
31	Timor Block Building Industry	No. 16/2015
32	TL Cement Lda.	No. 07/2015
33	Uha Cae Lda.	No. 31/2015
34	Uha Cae Lda.	No. 30/2015

## Aneksu E – Timor-Leste nia rekursu Oleo no Gas iha tasi okos



Source: Autoridade Nacional Petróleos e Minerais



