

Proforma Tax Invoice Template

If you wish to request the proforma tax invoice template in an Excel spread sheet - please email or phone the contact listed under "Contact Person/ Telephone" on your Order.

Alternatively, if you have a ConocoPhillips Representative as your contact, please contact them directly.

LOCATION	SAP - WHT CODE	SAP DESCRIPTION	ACTUAL %	DESCRIPTION	Timor VAT
Australia	A1	49% PAYG Withholding - No ABN Available			N/A
	F0	WHT 0% (default)	0%		N/A
Timor-Leste Mainland/100%	P5	Timor Leste - WH Tax - 10%	10.00%	Rent / Non-resident (Non-Bayu)	N/A
	F4	Timor Leste - WH Tax - 8%	8.00%	Non-resident WHT (No PE) ²	N/A
	F5	Timor Leste - WH Tax - 1.6%	1.60%	Consulting	N/A
	F6	Timor Leste - WH Tax - 2.4%	2.40%	Other Services	N/A
	F7	Timor Leste - WH Tax - 6%	6.00%	Royalties ^{1 & 3}	N/A
	F8	Timor Leste - WH Tax - 0.72%	0.72%	Shipping & Air Charter	N/A
JPDA	K7	JPDA WH Tax - 8% (90% of Tax Base)	7.20%	Non-resident WHT (No PE)	Applicable - 9% (P8)
	K1	JPDA WH Tax - 1.8% (90% of Tax Base)	1.62%	Drilling	Applicable - 9% (P8)
	K2	JPDA WH Tax - 0.8% (90% of Tax Base)	0.72%	Construction	Applicable - 9% (P8)
	K3	JPDA WH Tax - 1.6% (90% of Tax Base)	1.44%	Consulting	Applicable - 9% (P8)
	K4	JPDA WH Tax - 2.40% (90% of Tax Base)	2.16%	Other Services	Applicable - 9% (P8)
	K5	JPDA WH Tax - 6% (90% of Tax Base)	5.40%	Royalties (Non-AUS/Non-TL) ¹	Applicable - 9% (P8)
	F4	Timor Leste - WH Tax - 8%	8.00%	Royalties (AUS/Non-TL) ²	Applicable - 9% (P8)
	F7	Timor Leste - WH Tax - 6%	6.00%	Royalties (AUS/TL) ³	Applicable - 9% (P8)
	K6	JPDA WH Tax - 0.72% (90% of Tax Base)	0.648%	Shipping / Air Charter	Applicable - 9% (P8)

Notes on Royalties:

¹ Not an Australian resident or PE, and not a Timor-Leste resident or PE (Section 8.1 TOBUCA 2003)

² Australian resident, without a Timor-Leste PE (Section 8.3 TOBUCA 2003)

³ Australian resident, with a Timor-Leste PE (Section 8.3 TOBUCA 2003)

LOCATION	SAP - VAT/GST CODE	SAP DESCRIPTION	ACTUAL %	DESCRIPTION
JPDA	P8	VAT 9% JPDA Timor-Leste	9%	Services performed in the JPDA (not goods)
Australia	P0	Input GST Exempt	0%	Services performed in the JPDA (not goods)
	P1	Input GST 10% - Capital Acquisitions (assets)	10%	A purchase that has a life expectancy >1year (WQC, WQD, WQF, WQG)
	P2	Input GST - 10% Other Acquisitions	10%	A purchase that has a life expectancy <1year (costs coded to cost centres and non-capital WBS's)
	P3	Input Taxed GST	0%	Financial Supplies and residential rent

**With PE
Vendor
Invoice Number
PO/Contract Number**

**ABN :
TIN :**

WHT Rate	2.16%
Other services	

JPDA	
K1	1.62%
K2	0.72%
K3	1.44%
K4	2.16%
K5	5.40%
K6	0.648%
K7	7.20%

Order / Line item	Good / Service	WHT Free?	Description	Rate	Qty	Total
VAT Charges						
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Offshore Labour		Engineer			\$0.00
	Sub-Total					\$0.00
	VAT					\$0.00
GST Charges						
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Sub-Total					\$0.00
	GST					\$0.00
VAT & GST FREE						
	Mobilisation		Perth to JPDA			\$0.00
	Mobilisation		Perth to JPDA			\$0.00
	Mobilisation		Perth to JPDA			\$0.00
	Mobilisation		Perth to JPDA			\$0.00
	Mobilisation		Perth to JPDA			\$0.00
	Mobilisation		Perth to JPDA			\$0.00
	Mobilisation	*	Perth to JPDA			\$0.00
	Sub-Total					\$0.00

TIMOR LESTE	
DOMESTIC	
F4	8.00%
F5	1.60%
F6	2.40%
F7	6.00%
F8	0.72%

WHT Free Amount * \$0.00

	Gross Invoice costs				\$0.00
add	GST on Australian Services				\$0.00
	Gross Payable to Contractor				\$0.00
less	WHT Payable to ETRS				\$0.00
	Total Payable to Contractor				\$0.00
	Withholding Tax	K4	\$0.00	2.16%	\$0.00
	WHT Entry base (90%)		\$0.00		
	VAT on JPDA Services				\$0.00
INVOICE TOTAL					
\$0.00					

Prepared By:
Company: Conocophillips Australia
Date:
Signed:

NO PE
Vendor
Invoice Number
PO/Contract Number

ABN :

WHT Rate **7.20%**
 non resident

JPDA - K7

Order / Line item	Good / Service	Description	Rate	Qty	Total
<u>VAT / WHT Charges</u>					
	Application Engineer	Daily rate as per contract			\$0.00
					\$0.00
					\$0.00
		Sub-Total			\$0.00
		VAT			0.00
<u>VAT Only Charges</u>					
	Maintenance/Catering/Repairs	Daily rate as per contract			\$0.00
					\$0.00
					\$0.00
		Sub-Total			\$0.00
		VAT			0.00
<u>GST Charges</u>					
	Expenses	Airfare/ Hotel			\$0.00
					\$0.00
		Sub-Total			\$0.00
		GST			0.00
<u>VAT/WHT & GST FREE</u>					
	Application Engineer (MOB)	Daily rate as per contract			\$0.00
					\$0.00
					\$0.00
		Sub-Total			\$0.00

	Gross Invoice costs			\$0.00
add	GST on Australian Services			\$0.00
	Gross Payable to Contractor			\$0.00
less	WHT Payable to ETRS			\$0.00
	Total Payable to Contractor			\$0.00
	Withholding Tax - K7	\$0.00	0.072	\$0.00
	WHT Entry base (90%)	\$0.00		
	VAT on JPDA Services			\$0.00
	INVOICE TOTAL			\$0.00

Prepared By:
 Company: Conocophillips Australia
 Date:
 Signed:

Invoicing Guidelines - JPDA Services

CononoPhillips is required to submit all relevant taxes to both the Australian and Timor-Leste governments. As such the relevant level of information must be provided on invoices to allow calculation of such taxes.

General Information

The following general information must be provided for the invoice to be tax compliant and to assist with referencing payment in the CoP systems.

- * Invoice number
- * CoP Purchase Order number
- * CoP Contract number
- * Australian Business Number (ABN) - where applicable
- * Timor-Leste Tax Identification Number (TIN) - where applicable (PE only)

In addition all claims for services must be accompanied by appropriate back-up documentation which is duly authorised by the relevant CoP representative. For example;

- * Labour hours - a timesheet signed by the Cop supervisor
- * Equipment rental - a copy of the delivery dockets from equipment pick-up and equipment return
- * Other expenses - copies of the third party receipts and appropriate authorisation

Tax Information

The following detailed information is required to calculate the correct taxes and charges. *In addition the level of detail for each item and the relevant rate must match the CoP purchase order and align with the agreed contract rates.*

1. VAT

- All invoice items subject to VAT must be separately identified and the total amount of VAT shown
- For non PE contractors this amount will also be the total applicable for WHT

2. GST

- Any items subject to GST need to be separated and the total GST charge calculated (10%)

3. Tax Free Items

- Any items that are both VAT & GST free need to be separately identified

As such all items (charges) on the invoice can be categorised into the three sections listed above. If this is done CoP can calculate all remaining requirements for posting the invoice.

4. WHT

- The applicable WHT rate must be displayed on the invoice
- Where the contractor does not have a PE this rate will always be 7.2%
- Where the contractor does have a PE the appropriate rate to be used must be shown
- Where the contractor does have a PE any WHT free amount must be shown separately on the invoice. If this is not done the total "gross" value is assumed subject to WHT.

JPDA Contractor - with PE

(Australian Based Company)

Contractor Y has performed the following work for COP in response to a COP Purchase Order. The work involves onshore preparation for a work pack, the provision of personnel offshore to carry out work, the use of a test gauge and consumables and the provision of some test equipment to CoP. WHT is calculated at 2.16%

Rates are AUD 75 per hour for a Tech Assistant and AUD 1500 per day for an Engineer. The gauge is AUD 50 a day. Expenses are at cost + 10%.

- 1) Tech Assistant spends 15 hours in Perth preparing work pack
- 2) Engineer departs Perth 10 June and arrives on the Bayu Undan platform on 12 June. Engineer hand carries gauge.
- 3) Engineer uses \$150 worth of consumables during his offshore work.
- 3) Engineer performs work and departs the platform on 15 June, arriving back in Perth on 17 June. Engineer hand carries gauge back.
- 4) Expenses come to AUD 550
- 5) The test equipment used is purchased on behalf of CoP at a cost of \$1500.

Invoice Template

WHT Rate **2.16%**
Other services

ABN : 123 456 789
TIN : 999 9999 99

The relevant WHT rate, as agreed with CoP. Can only process one rate per invoice.

Order / Line item	Good / Service	WHT Free?	Description	Rate	Qty	Total
VAT Charges						
	Offshore Labour		Engineer	\$1,500.00	3	\$4,500.00
	Equipment Hire		Gauge	\$50.00	3	\$150.00
	Consumables		General consumables used in testing			\$150.00
			Sub-Total			\$4,800.00
			VAT			\$432.00
GST Charges						
	Onshore Labour		Tech assistant	\$75.00	15	\$1,125.00
	Travel expenses/reimburs	*				\$605.00
			Sub-Total			\$1,730.00
			GST			\$173.00
VAT & GST FREE						
	Mobilisation		Perth to JPDA	\$1,500.00	3	\$4,500.00
	Demobilisation		Darwin to Perth	\$1,500.00	2	\$3,000.00
	Materials	*	Test equipment purch for CoP			\$1,500.00
			Sub-Total			\$9,000.00

This includes the Day of Departure from the JPDA.

This includes the Day of Arrival in the JPDA.

WHT Free Amount * \$2,105.00

Generally all costs are assumed subject to WHT. You must specify any WHT exempt amounts here.

	Gross Invoice costs				\$15,530.00
add	GST on Australian Services				\$173.00
	Gross Payable to Contractor				\$15,703.00
less	WHT Payable to ETRS				-\$289.98
	Total Payable to Contractor				\$15,413.02
	Withholding Tax				
	WHT Entry base (90%)	\$13,425.00	2.16%		\$289.98
		\$12,082.50			
	VAT on JPDA Services				\$432.00
	INVOICE TOTAL				\$16,135.00

JPDA Contractor - non PE

Contractor X has performed the following work for COP in response to a COP Purchase Order. The work involves the use of an engineer and a rental pump. Contractor X organises their own travel for personnel and freight for the pump. WHT is calculated at 7.2%. Rates onshore are AUD 1200 per day for Engineer and AUD 200 a day for the pump. Rates whilst in the JPDA are AUD 1293.10 per day for Engineer and AUD 215.52 per day for the pump (both rates inclusive of 7.2% WHT). Expenses are at cost + 10%

- 1) Engineer departed Perth on 11 May and arrives on the Bayu Undan platform on 12 May.
- 2) Engineer performs work on the platform up until the morning of 18 May
- 2) Engineer departed Bayu Undan platform on 18 May and arrives back in Perth on 18 May
- 3) Pump freighted ex Perth on 9 May and arrives on Bayu-Undan platform 12 May
- 4) Pump is moved back to Darwin on 19 May from the platform then gets freighted back to Perth and arrives in Perth on 22 May
- 5) Engineer spends 19-20 May in Perth writing a report
- 6) Freight and expenses come to AUD 2500 including the 10% oncharge

Invoice Template

WHT Rate 7.20% non resident

This will always be 7.2% for non PE's.

Order / Line item	Good / Service	Description	Rate	Qty	Total
<u>VAT / WHT Charges</u>					
	Offshore Labour	Daily rate as per contract	\$1,293.10	6	\$7,758.60
	Equipment hire - JPDA	Pump	\$215.52	7	\$1,508.64
		Sub-Total			\$9,267.24
		VAT			834.05
<u>GST Charges</u>					
	Onshore work	Daily rate as per contract	\$1,200.00	2	\$2,400.00
	Freight/Expenses	Cost + 10%	\$2,500.00	1	\$2,500.00
		Sub-Total			\$4,900.00
		GST			490.00
<u>VAT & GST FREE</u>					
	Mobilisation/Travel	Perth to platform	\$1,200.00	2	\$2,400.00
	Equip transit	to JPDA (from Perth)	\$200.00	4	\$800.00
	Equip transit	from JPDA (from Darwin to I	\$200.00	3	\$600.00
		Sub-Total			\$3,800.00

This includes the Day of Departure from the JPDA.

This includes the Day of Arrival in the JPDA.

	Gross Invoice costs	\$17,967.24
add	GST on Australian Services	\$490.00
	Gross Payable to Contractor	\$18,457.24
less	WHT Payable to ETRS	-\$667.24
	Total Payable to Contractor	\$17,790.00
	Withholding Tax	\$667.24
	WHT Entry base (90%)	\$8,340.52
	VAT on JPDA Services	\$834.05
	INVOICE TOTAL	\$19,291.29