

Invoicing Guidelines - Bayu-Undan Services

Applicable to services performed from 30 August 2019 onwards

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

All claims for services must also be accompanied by appropriate back-up documentation which is duly authorised by the relevant COPA representative. For example;

- * Labour hours - a timesheet signed by the COPA 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 COPA 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 the amount subject to VAT will also be the amount subject to WHT
- VAT does not apply to services performed on Timor Mainland / Onshore

2. GST

- Any items subject to GST need to be separated and the total GST charge calculated (10%)
- Where GST is invoiced in foreign (non-AUD) currency, the exchange rate used for converting the GST into AUD must be specified or the equivalent AUD amount also shown on the invoice.

3. Tax Free Items

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

All items (charges) on the invoice must be categorised into the three sections listed above to enable COPA to process 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 generally 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.

LOCATION	SAP - WHT CODE	Comments on Application	SAP DESCRIPTION	ACTUAL %	DESCRIPTION	Timor VAT
Australia	A1 F9		49% PAYG Withholding - No ABN Available Aust NR WHT - 5%	49.00% 5.00%		N/A N/A
	F0		WHT 0% (default)	0.00%		N/A
Timor-Leste	H9 K7 K4 K1 K3 F8 K2 K5	Services to COPTL - Dili office Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019	Timor Leste - WH Tax - 10% Timor Leste - WH Tax - 7.2% Timor Leste - WH Tax - 2.16% Timor Leste - WH Tax - 1.62% Timor Leste - WH Tax - 1.44% Timor Leste - WH Tax - 0.72% Timor Leste - WH Tax - 0.72% Timor Leste - WH Tax - 5.40%	10.00% 7.20% 2.16% 1.62% 1.44% 0.72% 0.72% 5.40%	TL mainland services (non-Bayu-Uندان): Rents / Non-resident services Non-resident WHT (No PE) Other Services Drilling Consulting Shipping & Air Charter Construction Royalties (Non-AUS/Non-TL) ¹	N/A 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8)
	M1	JPDA services up to 29 August 2019	Timor Leste - WH Tax - 8%	8.00%	Royalties (AUS/Non-TL) ²	9% (P8)
	M2	JPDA services up to 29 August 2019	Timor Leste - WH Tax - 6%	6.00%	Royalties (AUS/TL) ³	9% (P8)
	K6	JPDA services up to 29 August 2019	JPDA WH Tax - 0.72% (90% of Tax Base)	0.648%	Shipping / Air Charter	9% (P8)
	F4	Onshore TL services up to 29 August 2019	Timor Leste - WH Tax - 8%	8.00%	Non-resident WHT (No PE) ²	N/A
	F7	Onshore TL services up to 29 August 2019	Timor Leste - WH Tax - 6%	6.00%	Royalties ^{1, & 3}	N/A
	F6	Onshore TL services up to 29 August 2019	Timor Leste - WH Tax - 2.4%	2.40%	Other Services	N/A
	L1	Onshore TL services up to 29 August 2019	Timor Leste - WH Tax - 1.8%	1.80%	Drilling/Support	N/A
	F5	Onshore TL services up to 29 August 2019	Timor Leste - WH Tax - 1.6%	1.60%	Consulting	N/A

Notes on Royalties:

¹ Royalties paid up to 29 August 2019 where payee is not an Australian resident or PE, and not a Timor-Leste resident or PE; and for all royalty payments to PE from 30th August 2019 onwards (section 8.1 TOBUCA)

² Royalties paid up to 29 August 2019 where payee is an Australian resident, without a Timor-Leste PE (Section 8.3 TOBUCA)

³ Royalties paid up to 29 August 2019 where payee is an Australian resident, with a Timor-Leste PE (Section 8.1 TOBUCA)

PE Template - Timor Leste (Onshore)														
			#Vendor Name											
			#Invoice Number											
			#PO/Contract Number		ABN : <input style="width: 100px;" type="text"/>									
					TIN : <input style="width: 100px;" type="text"/>									
Service Type	Other Services													
WHT Rate	2.160%													
SAP Code	K4													
Order / Line Item	Good / Service	WHT Free?	Description	Rate	Qty	Total								
WHT Charges														
	Onshore Labour/Rentals (Timor)		Engineer/Equipment			\$0.00								
	Onshore Labour/Rentals (Timor)		Engineer/Equipment			\$0.00								
	Onshore Labour/Rentals (Timor)		Engineer/Equipment			\$0.00								
	Onshore Labour/Rentals (Timor)		Engineer/Equipment			\$0.00								
	Onshore Labour/Rentals (Timor)		Engineer/Equipment			\$0.00								
	Demobilisation		Timor to Perth			\$0.00								
	Sub-Total					\$0.00								
GST Charges														
	Onshore Labour (AUS)		Tech assistant			\$0.00								
	Onshore Labour (AUS)		Tech assistant			\$0.00								
	Onshore Labour (AUS)		Tech assistant			\$0.00								
	Onshore Labour (AUS)		Tech assistant			\$0.00								
	Reimbursements (AUS)	*	Australian travel and expenses ²			\$0.00								
	Sub-Total					\$0.00								
	10% GST					\$0.00								
GST FREE														
	Mobilisation		Perth to Timor			\$0.00								
	Mobilisation		Perth to Timor			\$0.00								
	Reimbursements (intl.)	*	International travel and expenses (not AUS) ³			\$0.00								
	Sub-Total					\$0.00								
Identify WHT free amounts⁴			*	\$0.00										
	Gross Invoice costs					\$0.00								
ADD	GST on Australian Services					\$0.00								
	Gross Payable to Contractor					\$0.00								
LESS	WHT Payable by COPA to TLRS					\$0.00								
	Total Payable to Contractor					\$0.00								
	Withholding Tax	K4		\$0.00	2.16%	\$0.00								
INVOICE TOTAL⁶						\$0.00								
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Prepared By:</td> <td style="width: 90%;"></td> </tr> <tr> <td>Company:</td> <td>#Vendor Name</td> </tr> <tr> <td>Date:</td> <td></td> </tr> <tr> <td>Signed:</td> <td></td> </tr> </table>							Prepared By:		Company:	#Vendor Name	Date:		Signed:	
Prepared By:														
Company:	#Vendor Name													
Date:														
Signed:														

Please complete the grey sections
Additional notes provided below

This template is for use by:
 - Bayu-Undan (H8) sub-contractors, with a
 - Timor-Leste permanent establishment¹ (PE).
 - Performing services in Timor Leste (onshore).
 excludes repairs, maintenance, and catering services⁵

Enter "0" or link to WHT free invoice items

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste for 60 days or more in a 12 month period.

² GST is only applicable on recharges where the original invoice was subject to GST. The GST exclusive amount should be invoiced, and then GST applied as required under the GST Act 1999.

³ No withholding tax or GST is applicable on recharges for international travel and accomodation, or goods consumed outside of Australia.

⁴ Please note that services performed outside Timor-Leste (including some GST applicable onshore labour charges) that are supportive of, or ancilliary to services performed inside Timor-Leste may be subject to Timor withholding tax. Please contact COPA tax team if unsure.

⁵ 0% WHT charges occur in limited circumstances. The contract must be clear that the services are purely maintenance, catering or repairs in order for the 0% WHT rate to apply. Please consult with COPA tax team and refer to the NO PE TEMPLATE - WHT FREE tab.

⁶ VAT does not apply to services performed on Timor Mainland / Onshore.

Service Type		Other Services		WHT Rate		SAP Code	
				2.160%		K4	

Order / Line Item	Good / Service	WHT Free?	Description	Rate	Qty	Total
VAT Charges						
	Offshore Labour/Rentals		Engineer/Equipment			\$0.00
	Offshore Labour/Rentals		Engineer/Equipment			\$0.00
	Offshore Labour/Rentals		Engineer/Equipment			\$0.00
	Offshore Labour/Rentals		Engineer/Equipment			\$0.00
	Offshore Labour/Rentals		Engineer/Equipment			\$0.00
	Offshore Labour/Rentals		Engineer/Equipment			\$0.00
			Sub-Total			\$0.00
			9% VAT			\$0.00
GST Charges						
	Onshore Labour		Standby			\$0.00
	Onshore Labour		Offshore Equipment Preparation			\$0.00
	Onshore Labour		Admin Assistance			\$0.00
	Onshore Labour		Tech assistant			\$0.00
	Reimbursements (AUS)		Australian travel and expenses ²			\$0.00
			Sub-Total			\$0.00
			10% GST			\$0.00
VAT & GST FREE						
	Mobilisation		Perth to Bayu-Undan			\$0.00
	Mobilisation		Perth to Bayu-Undan			\$0.00
	Demobilisation		Bayu-Undan to Perth			\$0.00
	Demobilisation		Bayu-Undan to Perth			\$0.00
	Reimbursements (Intl.)		International travel and expenses (not AUS) ³			\$0.00
			Sub-Total			\$0.00
Identify WHT free amounts⁴		0	\$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
	VAT on Bayu-Undan Services (payable by COP to TLRS)					\$0.00
INVOICE TOTAL						\$0.00
Prepared By:						
Company: #Vendor Name						
Date:						
Signed:						

Please complete the grey sections

Additional notes provided below

This template is for use by:

- Bayu-Undan (H8) sub-contractors, with a
- Timor-Leste permanent establishment¹ (PE).
- Performing services in Timor Leste (offshore).

excludes repairs, maintenance, and catering services⁵

Enter "0" or link to WHT free invoice items

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste for 60 days or more in a 12 month period.

² GST is only applicable on recharges where the original invoice was subject to GST. The GST exclusive amount should be invoiced, and then GST applied as required under the GST Act 1999.

³ No withholding tax or GST is applicable on recharges for international travel and accomodation, or goods consumed outside of Australia.

⁴ Please note that services performed outside Timor-Leste (including some GST applicable onshore labour charges) that are supportive of, or ancillary to services performed inside Timor-Leste may be subject to Timor withholding tax. Please contact COPA tax team if unsure.

⁵ 0% WHT charges occur in limited circumstances. The contract must be clear that the services are purely maintenance, catering or repairs in order for the 0% WHT rate to apply. Please consult with COPA tax team and refer to the NO PE TEMPLATE - WHT FREE tab.

PE Template - Timor Leste (Onshore and Offshore) (WHT Free Services)

#Vendor Name
#Invoice Number
#PO/Contract Number

ABN :
TIN :

Location	Timor Leste
Service Type	Catering
WHT Rate	0.0%
SAP Code	F0

Please complete the grey sections

Additional notes provided below

This template is for use by:

- Bayu-Undan (H8) sub-contractors, with a Timor-Leste permanent establishment¹ (PE),
- Performing WHT exempt services in TL (onshore & offshore) under a clearly defined contract.

Order / Line item	Good / Service	Description	Rate	Qty	Total
VAT Only Charges²					
		Maintenance/Catering/Repairs			\$0.00
		Maintenance/Catering/Repairs			\$0.00
		Maintenance/Catering/Repairs			\$0.00
		Sub-Total			\$0.00
		9% VAT			\$0.00
GST Charges					
	Onshore Labour (AUS)	Tech assistant			\$0.00
	Onshore Labour (AUS)	Tech assistant			\$0.00
	Onshore Labour (AUS)	Tech assistant			\$0.00
	Reimbursements (AUS)	Australian travel and expenses ³			\$0.00
		Sub-Total			\$0.00
		10% GST			\$0.00
VAT & GST FREE					
	Mobilisation	Perth to Bayu-Undan Contract Area			\$0.00
	Demobilisation	Bayu-Undan Contract Area to Perth			\$0.00
	Manpower (Labour Hire)	Supply of manpower			\$0.00
	Manpower (Labour Hire)	Supply of manpower			\$0.00
	Reimbursements (intl.)	International travel and expenses (not AUS) ⁴			\$0.00
		Sub-Total			\$0.00

	Gross Invoice costs	\$0.00
ADD	GST on Australian Services	\$0.00
	Gross Payable to Contractor	\$0.00
	Total Payable to Contractor	\$0.00
	VAT on Bayu-Undan Services (payable by COPA to TLRS)	\$0.00
	INVOICE TOTAL	\$0.00

Prepared By:	
Company:	#Vendor Name
Date:	
Signed:	

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste for 60 days or more in a 12 month period.

² 0% WHT charges occur in limited circumstances. The contract must be clear that the services are purely maintenance, catering or repairs in order for the 0% WHT rate to apply. Please consult with COPA tax team.

³ GST is only applicable on recharges where the original invoice was subject to GST. The GST exclusive amount should be invoiced, and then GST applied as required under the GST Act 1999.

⁴ No withholding tax or GST is applicable on recharges for international travel and accommodation, or goods acquired outside of Australia.

Bayu-Undan Contractor - with PE

(Australian Based Company)

Contractor Y has performed the following work for COPA in response to a COPA 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 COPA. 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 COPA at a cost of \$1500.

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

PE Template -Timor Leste (Onshore and Offshore)						
Y Pty Ltd Invoice # 12345 PO 100000123						
ABN : 111 111 111 TIN : 111111						
Service Type	Other Services					
WHT Rate	2.160%					
SAP Code	K4					
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
	9% VAT					\$432.00
GST Charges						
	Onshore Labour		Tech assistant			\$1,125.00
	Reimbursements (AUS)		Australian travel and expenses ²			\$550.00
	Sub-Total					\$1,675.00
	10% GST					\$167.50
VAT & GST FREE						
	Mobilisation		Perth to Bayu-Undan Contract Area	\$1,500.00	3	\$4,500.00
	Demobilisation		Darwin to Perth	\$1,500.00	2	\$3,000.00
	Materials		Test equipment purch for COPA			\$1,500.00
	Sub-Total					\$9,000.00
Identify WHT free amounts⁴		*	\$2,050.00			
	Gross Invoice costs					\$15,475.00
ADD	GST on Australian Services					\$167.50
	Gross Payable to Contractor					\$15,642.50
LESS	WHT Payable by COPA to TLRS					-\$289.98
	Total Payable to Contractor					\$15,352.52
	Withholding Tax	K4	\$13,425.00	2.16%		\$289.98
	VAT on Bayu-Undan Services (payable by COPA to TLRS)					\$432.00
INVOICE TOTAL						\$16,074.50
Prepared By:						
Company:	Y Pty Ltd					
Date:						
Signed:						

Please complete the grey sections

This template is for use by:
 - Bayu-Undan (H8) sub-contractors, with a
 - Timor-Leste permanent establishment¹ (PE),
 - Performing services in Timor Leste (onshore and offshore).
 excludes repairs, maintenance, and catering services⁵

This includes the Day of Departure from the Bayu-Undan Contract Area.

This includes the Day of Arrival in the Bayu-Undan

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

Enter "0" or link to WHT free invoice items

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste 60 days or more in a 12 month period.
² GST is only applicable on recharges where the original invoice was subject to GST. The GST exclusive amount should be invoiced, and then GST applied as required under the GST Act 1999.
³ No withholding tax or GST is applicable on recharges for international travel and accommodation, or goods acquired outside of Australia.
⁴ Please note that services performed outside Timor-Leste (including some GST applicable onshore labour charges) that are supportive of, or ancillary to services performed inside the Bayu-Undan Contract Area may be subject to Timor-Leste withholding tax. Please contact CoP Australia tax team if unsure.
⁵

Invoicing Guidelines - Bayu-Undan Services

Applicable to services performed from 30 August 2019 onwards

CononoPhillips Australia (COPA) is required to submit all relevant taxes to both the Australian and Timor-Leste governments. Sufficient 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 COPA systems.

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

All claims for services must also be accompanied by appropriate back-up documentation which is duly authorised by the relevant COPA representative. For example;

- * Labour hours - a timesheet signed by the COPA 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 COPA 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 the amount subject to VAT will also be the amount subject to WHT
- VAT does not apply to services performed on Timor Mainland / Onshore

2. GST

- Any items subject to GST need to be separated and the total GST charge calculated (10%)
- Where GST is invoiced in foreign (non-AUD) currency, the exchange rate used for converting the GST into AUD must be specified or the equivalent AUD amount also shown on the invoice.

3. Tax Free Items

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

All items (charges) on the invoice must be categorised into the three sections listed above to enable COPA to process 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 generally 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.

LOCATION	SAP - WHT CODE	Comments on Application	SAP DESCRIPTION	ACTUAL %	DESCRIPTION	Timor VAT
Australia	A1 F9		49% PAYG Withholding - No ABN Available Aust NR WHT - 5%	49.00% 5.00%		N/A N/A
	F0		WHT 0% (default)	0.00%		N/A
Timor-Leste	H9 K7 K4 K1 K3 F8 K2 K5	Services to COPTL - Dili office Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019 Can apply both before and after 30 August 2019	Timor Leste - WH Tax - 10% Timor Leste - WH Tax - 7.2% Timor Leste - WH Tax - 2.16% Timor Leste - WH Tax - 1.62% Timor Leste - WH Tax - 1.44% Timor Leste - WH Tax - 0.72% Timor Leste - WH Tax - 0.72% Timor Leste - WH Tax - 5.40%	10.00% 7.20% 2.16% 1.62% 1.44% 0.72% 0.72% 5.40%	TL mainland services (non-Bayu-Undan): Rents / Non-resident services Non-resident WHT (No PE) Other Services Drilling Consulting Shipping & Air Charter Construction Royalties (Non-AUS/Non-TL) ¹	N/A 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8) 9% (P8)
	M1 M2 K6 F4 F7 F6 L1 F5	JPDA services up to 29 August 2019 JPDA services up to 29 August 2019 JPDA services up to 29 August 2019 Onshore TL services up to 29 August 2019 Onshore TL services up to 29 August 2019 Onshore TL services up to 29 August 2019 Onshore TL services up to 29 August 2019 Onshore TL services up to 29 August 2019	Timor Leste - WH Tax - 8% Timor Leste - WH Tax - 6% JPDA WH Tax - 0.72% (90% of Tax Base) Timor Leste - WH Tax - 8% Timor Leste - WH Tax - 6% Timor Leste - WH Tax - 2.4% Timor Leste - WH Tax - 1.8% Timor Leste - WH Tax - 1.6%	8.00% 6.00% 0.648% 8.00% 6.00% 2.40% 1.80% 1.60%	Royalties (AUS/Non-TL) ² Royalties (AUS/TL) ³ Shipping / Air Charter Non-resident WHT (No PE) ² Royalties ^{1 & 3} Other Services Drilling/Support Consulting	9% (P8) 9% (P8) 9% (P8) N/A N/A N/A N/A N/A

Notes on Royalties:

¹ Royalties paid up to 29 August 2019 where payee is not an Australian resident or PE, and not a Timor-Leste resident or PE; and for all royalty payments to PE from 30th August 2019 onwards (section 8.1 TOBUCA)

² Royalties paid up to 29 August 2019 where payee is an Australian resident, without a Timor-Leste PE (Section 8.3 TOBUCA)

³ Royalties paid up to 29 August 2019 where payee is an Australian resident, with a Timor-Leste PE (Section 8.1 TOBUCA)

No PE Template - Timor Leste (Onshore)					
#Vendor Name #Invoice Number #PO/Contract Number					
ABN : TIN :					
Location Service Type WHT Rate SAP Code	Timor Leste Non-resident WHT (No PE) 7.2% K7				
ABN : TIN :					
N/A					
Order / Line Item	Good / Service	Description	Rate	Qty	Total
WHT Charges					
	Onshore Mainland Service (Timor)	Service performed in Timor by non-resident			\$0.00
	Onshore Labour/Rentals (Timor)	Engineer/Equipment			\$0.00
	Demobilisation	Timor to Perth			\$0.00
	Demobilisation	Timor to Perth			\$0.00
	Reimbursements (Timor)	Service performed in Timor by non-resident ²			\$0.00
	Sub-Total				\$0.00
WHT & GST Free Charges					
	Mobilisation	Perth to Timor			\$0.00
	Mobilisation	Perth to Timor			\$0.00
	Reimbursements (Timor)	Recharge of service performed in Timor by resident ³			\$0.00
	Reimbursements (intl.)	International travel and expenses (not AUS) ⁴			\$0.00
	Sub-Total				\$0.00
GST Charges					
	Onshore Labour (AUS)	Tech assistant			\$0.00
	Onshore Labour (AUS)	Tech assistant			\$0.00
	Onshore Labour (AUS)	Tech assistant			\$0.00
	Reimbursements (AUS)	Australian travel and expenses ⁵			\$0.00
	Sub-Total				\$0.00
	10% GST				\$0.00

Please complete the grey sections
Additional notes provided below

This template is for use by:
 - Bayu-Undan (H8) sub-contractors, with
 - No Timor-Leste permanent establishment¹ (PE).
 - Performing services in Timor Leste (onshore).
 including local content services performed in TL.

	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	7.20%	\$0.00
INVOICE TOTAL ⁶					\$0.00

Prepared By:	
Company:	#Vendor Name
Date:	
Signed:	

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste or the JPDA for 60 days or more in a 12 month period.

² 10% withholding tax to be applied to recharges for services performed on Timor-Leste mainland by a non-resident, non-PE entity.

³ No withholding tax is applicable on recharges for services performed on Timor-Leste mainland by a Timor resident or PE entity who are registered for tax in Timor-Leste, i.e. where a Timor-Leste TIN (tax identification number) is quoted on the original invoice.

⁴ No withholding tax or GST is applicable on recharges for international travel and accommodation, or goods acquired outside of Australia.

⁵ GST is only applicable on recharges where the original invoice was subject to GST. The GST exclusive amount should be invoiced, and then GST applied as required under the GST Act 1999.

⁶ VAT does not apply to services performed on Timor Mainland / Onshore

No PE Template - Timor Leste (Offshore)		#Vendor Name		#Invoice Number		#PO/Contract Number		ABN :	
Location	Timor Leste							TIN : N/A	
Service Type	Non-resident WHT (No PE)								
WHT Rate	7.2%								
SAP Code	K7								
Order / Line item	Good / Service	Description	Rate	Qty	Total				
VAT Charges									
	Offshore Labour/Rentals	Engineer/Equipment			\$0.00				
	Offshore Labour/Rentals	Engineer/Equipment			\$0.00				
	Offshore Labour/Rentals	Engineer/Equipment			\$0.00				
	Offshore Labour/Rentals	Engineer/Equipment			\$0.00				
		Sub-Total			\$0.00				
		9% VAT							\$0.00
GST Charges									
	Onshore Labour (AUS)	Tech assistant			\$0.00				
	Onshore Labour (AUS)	Tech assistant			\$0.00				
	Onshore Labour (AUS)	Tech assistant			\$0.00				
	Reimbursements (AUS)	Australian travel and expenses ²			\$0.00				
		Sub-Total			\$0.00				
		10% GST							\$0.00
VAT & GST FREE									
	Mobilisation	Perth to Bayu-Undan			\$0.00				
	Mobilisation	Perth to Bayu-Undan			\$0.00				
	Demobilisation	Bayu-Undan to Perth			\$0.00				
	Demobilisation	Bayu-Undan to Perth			\$0.00				
	Reimbursements (intl.)	International travel and expenses (not AUS) ³			\$0.00				
		Sub-Total			\$0.00				

Please complete the grey sections
Additional notes provided below

This template is for use by:

- Bayu-Undan (H8) sub-contractors, with
- No Timor-Leste permanent establishment¹ (PE),
- Performing services in Timor Leste (onshore and offshore), including local content services performed in TL.

	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	7.20%	\$0.00				
	VAT on Bayu-Undan Services (payable by COP to TLRS)				\$0.00				
	INVOICE TOTAL				\$0.00				

Prepared By:	
Company:	#Vendor Name
Date:	
Signed:	

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste for 60 days or more in a 12 month period.

² GST is only applicable on recharges where the original invoice was subject to GST. The GST exclusive amount should be invoiced, and then GST applied as required under the GST Act 1999.

³ No withholding tax or GST is applicable on recharges for international travel and accommodation, or goods acquired outside of Australia.

Bayu-Undan Contractor - non PE

Contractor X has performed the following work for COPA in response to a COPA 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%. Onshore Rates are AUD 1200 per day for Engineer and AUD 200 a day for the pump. Offshore Rates 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

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

No PE Template - Timor Leste (Onshore & Offshore)					
X Pty Ltd Invoice # 1234 PO 100000123			ABN :	111 111 111	
			TIN :	N/A	
Location	Timor Leste				
Service Type	Non-resident / Non-PE				
WHT Rate	7.2%				
SAP Code	K7				
Order / Line Item	Good / Service	Description	Rate	Qty	Total
VAT Charges					
	Offshore Labour	Daily rate as per contract	\$1,293.10	6	\$7,758.60
	Equipment hire - Bayu-Undan	Pump	\$215.52	7	\$1,508.64
					\$0.00
	Sub-Total				\$9,267.24
	9% VAT				\$834.05
GST Charges					
	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
	10% GST				\$490.00
VAT & GST FREE					
	Mobilisation/Travel	Perth to Bayu-Undan platform	\$1,200.00	2	\$2,400.00
	Equip transit	to Bayu-Undan Platform (from Perth)	\$200.00	4	\$800.00
	Equip transit	from Bayu-Undan Platform (from Darwin to Per	\$200.00	3	\$600.00
	Sub-Total				\$3,800.00
	Gross Invoice costs				\$17,967.24
ADD	GST on Australian Services				\$490.00
	Gross Payable to Contractor				\$18,457.24
LESS	WHT Payable by COPA to TLRs				-\$667.24
	Total Payable to Contractor				\$17,790.00
	Withholding Tax	7.20%	\$9,267.24		\$667.24
	VAT on Bayu-Undan Services (payable by COPA to TLRs)				\$834.05
	INVOICE TOTAL				\$19,291.29
Prepared By:					
Company:	X Pty Ltd				
Date:					
Signed:					

Please complete the grey sections
Additional notes provided below

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- No Timor-Leste permanent establishment¹ (PE),
- Performing services in Timor Leste (onshore and offshore),
including local content services performed in TL.

This includes the Day of Departure from the Bayu-

This includes the Day of Arrival in the Bayu-

¹ A permanent establishment is acquired when an entity has personnel present in Timor-Leste for 60 days or more in a 12 month period.

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