

ActionAid International USA
Amnesty International
American Jewish World Service
Bank Information Center
CARE USA
Catholic Relief Services
Columban Center for Advocacy and Outreach
CorpWatch
Crude Accountability
EarthRights International
EARTHWORKS
Environmental Defense Fund
EG Justice
EIRIS Conflict Risk Network
Environmental Defense Fund
Friends of the Earth
Gender Action
Global Financial Integrity
Global Rights
Global Witness
Government Accountability Project
Human Rights Watch
International Budget Project
International Labor Rights Forum
Justice in Nigeria Now
Maryknoll Office for Global Concerns
Micah Challenge USA
Natural Resource Governance Institute
ONE Campaign
Open Society Policy Center
Oxfam America
Pacific Environment
Presbyterian Church USA
Project on Government Oversight
Robert F. Kennedy Center for Human Rights
Sierra Club
Sustainable Energy & Economy Network
The Borgen Project
United Methodist General Board of Church and Society
United Steelworkers
United to End Genocide

April 7, 2016

By E-Mail:

Chair Mary Jo White
Commissioner Michael Piwowar
Commissioner Kara Stein

Re: Disclosure of Payments by Resource Extraction Issuers, File No. S7-25-15, Release No. 34-76620 - Total S.A. and Tullow Oil plc comply with the EU Accounting Directive and disclose payments by project, in all countries of operation

Dear Chair White and Commissioners:

As you work on the final rule for Section 1504 of the Dodd-Frank Act, I write to alert you that two oil companies, Total S.A. and Tullow Oil plc, have recently published payments made to governments **by project** in every country where they operate without exception. Total's payments to governments are included in its 2015 Annual Report 20-F submitted to the Commission and found on EDGAR.¹ Tullow's payments to governments are included in its 2015 Annual Report.² These companies, incorporated in France and the UK respectively, did so in compliance with Chapter 10 of the European Union Accounting Directive.³

Total is a foreign private issuer with shares listed on the New York, Brussels, London, and Paris stock exchanges. As a NYSE-listed company it is subject to Section 1504. Total is the world's fourth largest publicly-traded oil and gas company based on its market capitalization of \$109.7 billion.⁴ Of particular note, Total's disclosures include payments made in China, Angola and Qatar – three of the countries the American Petroleum Institute ("API") has claimed have legal prohibitions against payment disclosure.

¹ See: Total S.A., Form 20-F:

<https://www.sec.gov/Archives/edgar/data/879764/000119312516506029/d83747d20f.htm>; these payment disclosures are also included in Total's 2015 Registration Document (15 Mar. 2016), p.311 – 323. Available at: http://www.total.com/sites/default/files/atoms/files/registration_document_2015.pdf.

² Tullow Oil plc. 2015 Annual Report & Accounts (15 Mar. 2016), p.171-175. Available at:

http://www.tulloil.com/Media/docs/default-source/3_investors/2015-annual-report/tullow-oil-2015-annual-report-and-accounts.pdf.

³ Directive 2013/34/EU of the European Parliament and of the Council (26 June 2013). Available at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:182:0019:0076:EN:PDF>; European companies are also expected to report in compliance with Article 6 of the European Union Transparency Directive - Directive 2013/50/EU of the European Parliament and of the Council (22 Oct. 2013) Available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013L0050&from=EN>.

⁴ Total S.A., 2015 Registration Document (15 Mar. 2016), p. 162. Available at:

http://www.total.com/sites/default/files/atoms/files/registration_document_2015.pdf.

Total's report includes project-level payments of \$24.1 million in China, \$838.6 million in Qatar and \$2.5 billion in Angola. As noted in the March 8, 2016 comment submitted by Oxfam America and EarthRights International, there is no basis for API's claims that project-level payment disclosure is prohibited by law in China, Qatar or Angola.⁵ The presence of these disclosures in the Total report confirms that the Commission should dismiss API's claims regarding disclosure prohibitions in China, Qatar and Angola.

Tullow has been reporting its project-level payments to governments on a voluntary basis since 2013. In the past three years of disclosing project-level payments, Tullow has not reported any negative impacts. On the contrary, they continue to support public disclosure of payments, by company and by project; Tullow Oil's Vice President for Safety, Sustainability and External Affairs said that reporting of payments to governments "hasn't cost us a lot of money and, candidly, both in countries in which we operate and others, we haven't had negative repercussions."⁶

These recent reports by Total and Tullow further underscore the baseless nature of API's assertions that project-level disclosure is prohibited in China and Qatar.⁷ Tullow's track record of reporting its payments for the past three years indicates that transparency does not impose any undue burden on companies, or place them at a competitive disadvantage to other companies not subject to similar disclosure requirements. The Commission's economic analysis should be revised to reflect this clear evidence.

Standardized project-level payment disclosure, in all countries, is immensely important for users of payment information, as noted in 14 submissions from civil society organizations in Angola, Indonesia, Iraq, Sierra Leone and other resource-rich countries.⁸ The Natural Resource Governance Institute has recently launched a new website, *ResourceProjects.org*, which brings together project-level payment data from different jurisdictions implementing similar disclosure requirements and provides an additional means to explore this data.⁹ As public access to these disclosures expands through new websites and applications, investors, civil society, and other users are developing new and innovative uses for this information, as intended by Congress.

Similar reports with project-level payment disclosures are expected from other EU-listed companies, including Royal Dutch Shell in April and BP plc in June, in compliance with the EU Accounting Directive.¹⁰

Thank you for the opportunity to comment. Please do not hesitate to contact me if I can provide additional information.

⁵ Comment submitted by Oxfam America and Earthrights International (8 Mar. 2016), p.11-15. Available at: <https://www.sec.gov/comments/s7-25-15/s72515-59.pdf>.

⁶ Comment submitted by PWYP-US (13 Feb. 2015), p.3. Available at: <https://www.sec.gov/comments/df-title-xv/resource-extraction-issuers/resourceextractionissuers-62.pdf>.

⁷ In its most recent submission, API no longer claims that Angola or Cameroon prohibit disclosures as it has in previous submissions.

⁸ For the full list of submissions, see Comment submitted by PWYP-US (16 Feb. 2016), p.71-72 FN 212. Available at: <https://www.sec.gov/comments/s7-25-15/s72515-45.pdf>.

⁹ See: www.resourceprojects.org.

¹⁰ Royal Dutch Shell is listed on the Amsterdam, London, and New York stock exchanges; BP plc is listed on the Frankfurt, London, and New York stock exchanges.

Sincerely,

A handwritten signature in black ink that reads "Jana S. Morgan". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Jana Morgan
Director, Publish What You Pay - US

CC:

Mr. Brent J. Fields, Secretary of the Commission, Office of the Secretary

Ms. Elizabeth Murphy, Associate Director, Division of Corporation Finance

Ms. Tamara Brightwell, Senior Special Counsel to the Director, Division of Corporation Finance

Mr. Barry Summer, Associate Director, Division of Corporation Finance

Mr. Elliot Staffin, Special Counsel, Division of Corporation Finance

Mr. Vladimir Ivanov, Financial Economist, Division of Corporation Finance

Total S.A., 2015 Registration Document
Pages 311-323

[http://www.total.com/sites/default/files/atoms/files/
registration_document_2015.pdf](http://www.total.com/sites/default/files/atoms/files/registration_document_2015.pdf)

3. Report on the payments made to governments (Article L. 225-102-3 of the French Commercial Code)

Article L. 225-102-3 of the French Commercial Code⁽¹⁾ requires that large undertakings and public-interest entities that are active in the extractive industry or logging of primary forests disclose in an annual report payments of at least €100,000 made to governments in the countries in which they operate.

The consolidated report of TOTAL is presented below pursuant to the aforementioned provisions. This report covers the aforementioned payments made by the Group's extractive companies as defined below, for the benefit of each government of states or territories in which TOTAL carries out its activities, by detailing the total amount of payments made, the total amount by payment type, the total amount by project and the total amount by payment type for each project.

This report has been approved by the Board of Directors of TOTAL S.A.

Definitions

The meaning of certain terms used in this report are set forth below:

Extractive Companies: TOTAL S.A. and any company or undertaking of which the activities consist, in whole or in part, of the exploration, prospection, discovery, development and extraction of minerals, crude oil and natural gas, amongst others, fully consolidated by TOTAL S.A.

Payment: a single payment or multiple interconnected payments of an amount equal to, or in excess of, €100,000 (or its equivalent) paid, whether in money or in kind, for extractives activities.

Payment types included in this report are the following:

- **Taxes:** taxes and levies paid on income, production or profits, excluding taxes levied on consumption such as value added taxes, custom duties, personal income taxes and sales taxes.
- **Royalties:** percentage of production payable to the owner of mineral rights.
- **License Fees:** license fees, surface or rental fees, and other consideration for licenses and/or concessions that are paid for access to the area where the extractive activities will be conducted.
- **License Bonus:** bonuses paid for and in consideration of signature, discovery, production, awards, grants and transfers of extraction rights; bonuses related to achievement or failure to achieve certain production levels or certain targets, and discovery of additional mineral reserves/deposits.

- **Dividends:** dividends paid to a host government holding an interest in an Extractive Company.
- **Payments for infrastructure improvements:** payments for local development, including the improvement of infrastructure, not directly necessary for the conduct of extractive activities but mandatory pursuant to the terms of a production sharing contract or to the terms of a law relating to oil and gas activities.
- **Production entitlement:** host Government's share of production. This payment is generally made in kind. It does not include the working interest production share of government-owned companies where said companies are acting as partners in a joint venture.

Government: any national, regional or local authority of a country or territory, or any department, agency or undertaking controlled by that authority.

Project: operational activities governed by a single contract, license, lease, concession or similar legal agreement and that form the basis for payment liabilities with a Government. If multiple such agreements are substantially interconnected, they shall be considered as a single Project. Payments (such as company income tax when it concerns several projects which cannot be separated in application of the fiscal regulations) unable to be attributed to a Project are disclosed under the item "non-attributable".

Reporting Principles

This report sets forth all payments as booked in the Extractive Companies' accounts.

Production entitlement and Royalties that are mandatorily paid in kind and that are owed to host Governments pursuant to legal or contractual provisions (not booked in the Extractive Companies' accounts pursuant to the accounting standards) are reported in proportion to the interest held by the Extractive Company in the Project as of the date on which such Production entitlements and Royalties are deemed to be acquired.

Payments in kind are estimated at fair value. Fair value corresponds to the contractual price of oil and gas used to calculate Production entitlement, market price (if available) or an appropriate benchmark price. These prices might be calculated on an averaged basis over a given period.

⁽¹⁾ Article L. 225-102-3 of the French Commercial Code transposes certain provisions set out in Directive 2013/34/EU of the European Parliament and of the Council of June 26, 2013 (chapter 10).

3.1. Reporting by country and type of Payment

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Africa	2,701,336	1,823	57,179	4,045	11,250	176,171	2,119,767	5,071,571
Algeria	96,226	-	-	-	-	-	209,142	305,368
Angola	804,228	-	20,885	-	-	13,586	1,648,069	2,486,768
Côte d'Ivoire	-	-	1,781	-	-	-	-	1,781
Democratic Republic of the Congo	-	-	910	-	-	-	-	910
Egypt	-	-	3,505	3,000	-	-	-	6,505
Gabon	346,205	-	9,443	1,045	11,250	62,688	-	430,631
Kenya	-	-	228	-	-	-	-	228
Libya	160,461	-	-	-	-	-	203,176	363,637
Madagascar	-	-	425	-	-	-	-	425
Mauritania	-	-	345	-	-	-	-	345
Morocco	-	-	3,859	-	-	-	-	3,859
Nigeria	853,905	-	5,621	-	-	99,897	58,961	1,018,384
Republic of the Congo	439,842	-	9,598	-	-	-	419	449,859
South Africa	469	1,823	-	-	-	-	-	2,292
Uganda	-	-	579	-	-	-	-	579
North America	9,348	26,576	5,034	3,600	-	-	-	44,558
Canada	(599) ⁽¹⁾	2,450	434	-	-	-	-	2,285
United States	9,947	24,126	4,600	3,600	-	-	-	42,273
South America	477,165	-	10,267	-	-	-	75,183	562,615
Argentina	259,522	-	7,254	-	-	-	-	266,776
Bolivia	216,245	-	2,075	-	-	-	75,183	293,503
Brazil	-	-	336	-	-	-	-	336
Colombia	907	-	379	-	-	-	-	1,286
Uruguay	-	-	223	-	-	-	-	223
Venezuela	491	-	-	-	-	-	-	491
Asia Pacific	962,432	-	13	37,352	-	-	1,007,922	2,007,719
Brunei	152,862	-	13	-	-	-	-	152,875
China	7,313	-	-	-	-	-	16,833	24,146
Indonesia	402,803	-	-	-	-	-	857,611	1,260,414
Myanmar	39,037	-	-	-	-	-	133,478	172,515
Thailand	360,417	-	-	37,352	-	-	-	397,769
Commonwealth of Independent States	78,201	-	476	20,172	-	11,612	70,973	181,434
Azerbaijan	1,619	-	-	-	-	-	-	1,619
Kazakhstan	-	-	120	20,172	-	11,612	-	31,904
Russia	76,582	-	356	-	-	-	70,973	147,911
Europe	976,269	-	22,178	-	-	-	-	998,447
Bulgaria	-	-	329	-	-	-	-	329
Cyprus	-	-	9,123	-	-	-	-	9,123
France	5,102	-	-	-	-	-	-	5,102
Italy	-	-	139	-	-	-	-	139
Norway	837,188	-	3,238	-	-	-	-	840,426
The Netherlands	10,172	-	2,229	-	-	-	-	12,401
United Kingdom	123,807	-	7,120	-	-	-	-	130,927
Middle East	4,923,064	-	3,059	2,220,000	-	21,136	644,604	7,811,863
Iraq	3,892	-	565	-	-	-	-	4,457
Oman	252,720	-	-	-	-	-	13,437	266,157
Qatar	214,131	-	-	-	-	21,136	603,365	838,632
United Arab Emirates	4,443,748	-	2,344	2,220,000	-	-	-	6,666,092
Yemen	8,573	-	150	-	-	-	27,802	36,525
Total	10,127,815	28,399	98,206	2,285,169	11,250	208,919	3,918,449	16,678,207

(1) Reimbursement of the Alberta Scientific Research and Experimental Development tax credit.

3.2. Reporting of Payments by Project and by type of Payment, and by Government and by type of Payment

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Algeria								
Payments per Project								
Tin Fouyé Tabenkort	96,226	-	-	-	-	-	209,142	305,368
Total	96,226	-	-	-	-	-	209,142	305,368
Payments per Government								
Direction Générale des Impôts, Direction des Grandes Entreprises c/o Sonatrach	96,226	-	-	-	-	-	-	96,226
Sonatrach	-	-	-	-	-	-	209,142	209,142
Total	96,226	-	-	-	-	-	209,142	305,368
Angola								
Payments per Project								
Block 17	660,639	-	19,476	-	-	-	1,535,173	2,215,288
Block 0	116,489	-	-	-	-	-	-	116,489
Block 14	27,100	-	-	-	-	-	112,476	139,576
Block 14k	-	-	-	-	-	-	420	420
Block 32	-	-	616	-	-	-	-	616
Block 33	-	-	38	-	-	-	-	38
Block 17/06	-	-	163	-	-	-	-	163
Block 25	-	-	171	-	-	5,000	-	5,171
Block 39	-	-	214	-	-	2,872	-	3,086
Block 40	-	-	207	-	-	5,714	-	5,921
Total	804,228	-	20,885	-	-	13,586	1,648,069	2,486,768
Payments per Government								
Caixa do Tesouro Nacional	804,228	-	1,058	-	-	-	-	805,286
Ministério dos Petróleos	-	-	19,260	-	-	-	-	19,260
Sonangol, E.P.	-	-	567	-	-	13,586	1,648,069	1,662,222
Total	804,228	-	20,885	-	-	13,586	1,648,069	2,486,768
Argentina								
Payments per Project								
Neuquen	25,310	-	1,290	-	-	-	-	26,600
Tierra del Fuego	45,704	-	5,964	-	-	-	-	51,668
Non-attributable	188,508	-	-	-	-	-	-	188,508
Total	259,522	-	7,254	-	-	-	-	266,776
Payments per Government								
Administracion Federal de Ingresos Publicos	188,508	-	-	-	-	-	-	188,508
Secretaria de Energia, Republica Argentina	27,328	-	2,826	-	-	-	-	30,154
Provincia del Neuquen	25,310	-	1,290	-	-	-	-	26,600
Provincia del Tierra del Fuego	18,376	-	3,138	-	-	-	-	21,514
Total	259,522	-	7,254	-	-	-	-	266,776
Azerbaijan								
Payments per Project								
Shah Deniz	1,619	-	-	-	-	-	-	1,619
Total	1,619	-	-	-	-	-	-	1,619

11 Supplemental oil and gas information

Report on the payments made to governments

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Payments per Government								
Ministry of Taxes of the Republic of Azerbaijan	1,619	-	-	-	-	-	-	1,619
Total	1,619	-	-	-	-	-	-	1,619
Bolivia								
Payments per Project								
Ipati	-	-	464	-	-	-	-	464
Azero	-	-	1,330	-	-	-	-	1,330
Aquio	-	-	281	-	-	-	-	281
Itau	43,005	-	-	-	-	-	43	43,048
San Alberto	35,401	-	-	-	-	-	11,442	46,843
San Antonio	113,375	-	-	-	-	-	63,698	177,073
Non-attributable	24,464	-	-	-	-	-	-	24,464
Total	216,245	-	2,075	-	-	-	75,183	293,503
Payments per Government								
Yacimientos Petroliferos Fiscales Bolivianos (YPFB)	-	-	2,075	-	-	-	75,183	77,258
Servicio de Impuestos Nacionales (SIN)	24,464	-	-	-	-	-	-	24,464
Servicio de Impuestos Nacionales (SIN) c/o YPFB	122,740	-	-	-	-	-	-	122,740
Departamentos c/o YPFB	69,041	-	-	-	-	-	-	69,041
Total	216,245	-	2,075	-	-	-	75,183	293,503
Brazil								
Payments per Project								
Foz de Amazonas	-	-	95	-	-	-	-	95
Ceara (CE-M-661)	-	-	192	-	-	-	-	192
Xerelete (BC-2)	-	-	49	-	-	-	-	49
Total	-	-	336	-	-	-	-	336
Payments per Government								
Agencia Nacional de Petroleo, Gas Natural e Biocombustiveis	-	-	336	-	-	-	-	336
Total	-	-	336	-	-	-	-	336
Brunei								
Payments per Project								
Block B	152,862	-	13	-	-	-	-	152,875
Total	152,862	-	13	-	-	-	-	152,875
Payments per Government								
Brunei Government	152,862	-	13	-	-	-	-	152,875
Total	152,862	-	13	-	-	-	-	152,875
Bulgaria								
Payments per Project								
Khan Asparuh	-	-	323	-	-	-	-	323
Silistar	-	-	6	-	-	-	-	6
Total	-	-	329	-	-	-	-	329
Payments per Government								
Ministry of Energy of Bulgaria	-	-	329	-	-	-	-	329
Total	-	-	329	-	-	-	-	329

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Canada								
Payments per Project								
Joslyn	(599) ⁽¹⁾	-	249	-	-	-	-	(350)
Surmont	-	2,450	-	-	-	-	-	2,450
Northern Lights	-	-	83	-	-	-	-	83
Other oil sands projects	-	-	102	-	-	-	-	102
Total	(599)	2,450	434	-	-	-	-	2,285
Payments per Government								
Province of Alberta	(599) ⁽¹⁾	2,450	434	-	-	-	-	2,285
Total	(599)	2,450	434	-	-	-	-	2,285
China								
Payments per Project								
Sulige	7,313	-	-	-	-	-	16,833	24,146
Total	7,313	-	-	-	-	-	16,833	24,146
Payments per Government								
China National Petroleum Company	7,313	-	-	-	-	-	16,833	24,146
Total	7,313	-	-	-	-	-	16,833	24,146
Colombia								
Payments per Project								
Non-attributable	907	-	379	-	-	-	-	1,286
Total	907	-	379	-	-	-	-	1,286
Payments per Government								
Dirección de Impuestos y aduanas Nacionales	907	-	-	-	-	-	-	907
Camara de comercio de Bogota	-	-	379	-	-	-	-	379
Total	907	-	379	-	-	-	-	1,286
Côte d'Ivoire								
Payments per Project								
CI-100	-	-	157	-	-	-	-	157
CI-514	-	-	1,624	-	-	-	-	1,624
Total	-	-	1,781	-	-	-	-	1,781
Payments per Government								
République de Côte d'Ivoire, Direction Générale des Hydrocarbures	-	-	1,781	-	-	-	-	1,781
Total	-	-	1,781	-	-	-	-	1,781
Cyprus								
Payments per Project								
Block 10	-	-	8,614	-	-	-	-	8,614
Block 11	-	-	509	-	-	-	-	509
Total	-	-	9,123	-	-	-	-	9,123
Payments per Government								
Ministry of Energy, Commerce, Industry and Tourism	-	-	9,123	-	-	-	-	9,123
Total	-	-	9,123	-	-	-	-	9,123

(1) Reimbursement of the Alberta Scientific Research and Experimental Development tax credit.

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Democratic Republic of the Congo								
Payments per Project								
Block 3	-	-	910	-	-	-	-	910
Total	-	-	910	-	-	-	-	910
Payments per Government								
Ministère des Hydrocarbures	-	-	760	-	-	-	-	760
Ministère de l'Environnement	-	-	150	-	-	-	-	150
Total	-	-	910	-	-	-	-	910
Egypt								
Payments per Project								
Block 4 East El Burullus	-	-	3,275	-	-	-	-	3,275
North El Mahala Onshore	-	-	230	3,000	-	-	-	3,230
Total	-	-	3,505	3,000	-	-	-	6,505
Payments per Government								
Egyptian Natural Gas Holding Company	-	-	3,505	3,000	-	-	-	6,505
Total	-	-	3,505	3,000	-	-	-	6,505
France								
Payments per Project								
Pécorade	397	-	-	-	-	-	-	397
Meillon	754	-	-	-	-	-	-	754
Lacq	3,951	-	-	-	-	-	-	3,951
Total	5,102	-	-	-	-	-	-	5,102
Payments per Government								
Trésor Public	5,102	-	-	-	-	-	-	5,102
Total	5,102	-	-	-	-	-	-	5,102
Gabon								
Payments per Project								
Concession Fields (Non-attributable)	115,754	-	4,262	-	-	62,688 ⁽¹⁾	-	182,704
Concession Anguille	50,186	-	-	-	-	-	-	50,186
Concession Grondin	48,452	-	-	-	-	-	-	48,452
Concession Torpille	38,446	-	-	-	-	-	-	38,446
Atora CEPP	10,820	-	320	-	-	-	-	11,140
Coucal CEPP	1,728	-	533	-	-	-	-	2,261
Avocette CEPP	16,593	-	1,873	-	-	-	-	18,466
Baudroie Mérout CEPP	18,009	-	648	1,000	-	-	-	19,657
Mboga CEPP	5,795	-	41	-	-	-	-	5,836
Hylia II CEPP	7,169	-	893	-	-	-	-	8,062
Diaba CEPP	-	-	873	-	-	-	-	873
Nziembou CEPP	-	-	-	45	-	-	-	45
Rabi CEPP	33,253	-	-	-	-	-	-	33,253
Non-attributable	-	-	-	-	11,250	-	-	11,250
Total	346,205	-	9,443	1,045	11,250	62,688	-	430,631

(1) Financing of projects (infrastructure, education, health) under joint control of the State and TOTAL within the framework of the Provision pour Investissements Diversifiés (contribution to diversified investments) and of the Provision pour Investissements dans les Hydrocarbures (contribution to investments in hydrocarbons).

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Payments per Government								
Trésor Public Gabonais	189,653	-	1,999	-	-	-	-	191,652
Direction Générale des Hydrocarbures République du Gabon	-	-	5,687	1,045	-	-	-	6,732
Direction Générale des Impôts	156,552	-	-	-	11,250	62,688 ⁽¹⁾	-	230,490
Ville de Port-Gentil	-	-	693	-	-	-	-	693
	-	-	1,064	-	-	-	-	1,064
Total	346,205	-	9,443	1,045	11,250	62,688	-	430,631

Indonesia

Payments per Project								
Mahakam PSC	400,729	-	-	-	-	-	841,410 ⁽²⁾	1,242,139
Tengah PSC	2,074	-	-	-	-	-	16,201	18,275
Total	402,803	-	-	-	-	-	857,611	1,260,414
Payments per Government								
Directorate General of Taxation, Ministry of Finance	402,803	-	-	-	-	-	-	402,803
Satuan Khusus Kegiatan Usaha Hulu Minyak dan Gas Bumi (SKK Migas)	-	-	-	-	-	-	857,611 ⁽²⁾	857,611
Total	402,803	-	-	-	-	-	857,611	1,260,414

Iraq

Payments per Project								
Baranan Block	-	-	565	-	-	-	-	565
Halfaya	3,892	-	-	-	-	-	-	3,892
Total	3,892	-	565	-	-	-	-	4,457
Payments per Government								
Ministry of Natural Resources, Erbil, Kurdistan region of Iraq	-	-	565	-	-	-	-	565
Iraq government	3,892	-	-	-	-	-	-	3,892
Total	3,892	-	565	-	-	-	-	4,457

Italy

Payments per Project								
Gorgoglione Unified License	-	-	139	-	-	-	-	139
Total	-	-	139	-	-	-	-	139
Payments per Government								
Regione Basilicata	-	-	139	-	-	-	-	139
Total	-	-	139	-	-	-	-	139

Kazakhstan

Payments per Project								
Nurmunai	-	-	120	-	-	-	-	120
Kashagan	-	-	-	20,172	-	11,612	-	31,784
Total	-	-	120	20,172	-	11,612	-	31,904

(1) Financing of projects (infrastructure, education, health) under joint control of the State and TOTAL within the framework of the Provision pour Investissements Diversifiés (contribution to diversified investments) and of the Provision pour Investissements dans les Hydrocarbures (contribution to investments in hydrocarbons).

(2) Government Production entitlement for export LNG is valued on a net-back price basis (revenues less costs, such as liquefaction and transportation costs). Production entitlement includes volume of oil taken by the Government to meet domestic obligation. The fees received from the Government are deducted from the valuation of these volumes.

11 Supplemental oil and gas information

Report on the payments made to governments

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Payments per Government								
Aktobe Region Akimat	-	-	120	-	-	-	-	120
Government of the Republic of Kazakhstan	-	-	-	20,172	-	-	-	20,172
Atyrau region c/o North Caspian Operating Company b.v.	-	-	-	-	-	8,864	-	8,864
Mangistau region c/o North Caspian Operating Company b.v.	-	-	-	-	-	2,748	-	2,748
Total	-	-	120	20,172	-	11,612	-	31,904
Kenya								
Payments per Project								
Block L22	-	-	228	-	-	-	-	228
Total	-	-	228	-	-	-	-	228
Payments per Government								
Kenya Ministry of Energy	-	-	228	-	-	-	-	228
Total	-	-	228	-	-	-	-	228
Libya								
Payments per Project								
Areas 15, 16 & 32 (Al Jurf)	160,461	-	-	-	-	-	203,176	363,637
Total	160,461	-	-	-	-	-	203,176	363,637
Payments per Government								
National Oil Corporation	-	-	-	-	-	-	203,176	203,176
Ministry of Finance c/o National Oil Corporation	160,461	-	-	-	-	-	-	160,461
Total	160,461	-	-	-	-	-	203,176	363,637
Madagascar								
Payments per Project								
Bemolanga	-	-	425	-	-	-	-	425
Total	-	-	425	-	-	-	-	425
Payments per Government								
Office des Mines Nationales et des Industries Stratégiques	-	-	425	-	-	-	-	425
Total	-	-	425	-	-	-	-	425
Mauritania								
Payments per Project								
Block C9	-	-	170	-	-	-	-	170
Block TA29	-	-	175	-	-	-	-	175
Total	-	-	345	-	-	-	-	345
Payments per Government								
Trésor Public de Mauritanie	-	-	345	-	-	-	-	345
Total	-	-	345	-	-	-	-	345
Morocco								
Payments per Project								
Anzarane	-	-	3,859	-	-	-	-	3,859
Total	-	-	3,859	-	-	-	-	3,859

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Payments per Government								
Office National des Hydrocarbures	-	-	3,859	-	-	-	-	3,859
Total	-	-	3,859	-	-	-	-	3,859
Myanmar								
Payments per Project								
Blocks M5 and M6	39,037	-	-	-	-	-	133,478	172,515
Total	39,037	-	-	-	-	-	133,478	172,515
Payments per Government								
Myanmar Ministry of Finance	39,037	-	-	-	-	-	-	39,037
Myanmar Oil and Gas Enterprise	-	-	-	-	-	-	133,478	133,478
Total	39,037	-	-	-	-	-	133,478	172,515
Nigeria								
Payments per Project								
Joint ventures with NNPC, operated - non-attributable	16,158	-	3,749	-	-	46,122	-	66,029
Joint ventures with NNPC, non operated - non-attributable	132,899	-	182	-	-	-	-	133,081
OML58 (joint venture with NNPC, operated)	30,805	-	-	-	-	-	-	30,805
OML99 (joint venture with NNPC, operated)	41,401	-	-	-	-	-	-	41,401
OML100 (joint venture with NNPC, operated)	23,770	-	-	-	-	-	-	23,770
OML102 (joint venture with NNPC, operated)	29,361	-	-	-	-	-	-	29,361
OML102 Ekanga (joint venture with NNPC, non operated)	15,429	-	-	-	-	-	-	15,429
OML130	-	-	1,517	-	-	-	-	1,517
OML130 PSA (Akpo & Egina)	108,594	-	-	-	-	53,385	-	161,979
OML118 (Bonga)	92,383	-	-	-	-	-	58,961	151,344
OML138 (Usan)	32,028	-	-	-	-	-	-	32,028
OPL223	-	-	-	-	-	390	-	390
OPL285	-	-	173	-	-	-	-	173
Non-attributable	331,077 ⁽¹⁾	-	-	-	-	-	-	331,077
Total	853,905	-	5,621	-	-	99,897	58,961	1,018,384
Payments per Government								
Federal Inland Revenue Service	389,700 ⁽¹⁾	-	-	-	-	-	-	389,700
Department of Petroleum Resources, Federal Government of Nigeria	273,177	-	581	-	-	-	-	273,758
Niger Delta Development Commission	-	-	-	-	-	99,897	-	99,897
Nigerian Maritime Administration & Safety Agency, Federal Government of Nigeria	-	-	5,040	-	-	-	-	5,040
Nigerian National Petroleum Corporation	98,645	-	-	-	-	-	58,961	157,606
Federal Inland Revenue Service c/o Nigerian National Petroleum Corporation	87,654	-	-	-	-	-	-	87,654

(1) This amount includes \$59 million which reduce the actual tax liability of 2015 in accordance with the provisions of the Modified Carry Agreement (MCA). Under the MCA, Total E&P Nigeria is entitled to recover 85% of the Carry Capital Cost through claims of capital allowance, described in the MCA as "Carry Tax Relief". The balance of 15% is to be recovered from NNPC's share of crude oil produced.

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Department of Petroleum Resources c/o Nigerian National Petroleum Corporation	4,729	-	-	-	-	-	-	4,729
Total	853,905	-	5,621	-	-	9997	58,961	1,018,384

Norway

Payments per Project								
Non-attributable	837,188	-	-	-	-	-	-	837,188
Martin Linge	-	-	(3,761) ⁽¹⁾	-	-	-	-	(3,761)
Trell	-	-	(385) ⁽¹⁾	-	-	-	-	(385)
Alve North	-	-	1,580	-	-	-	-	1,580
Skirne & Bygve	-	-	408	-	-	-	-	408
Victoria	-	-	1,308	-	-	-	-	1,308
Garantiana	-	-	1,424	-	-	-	-	1,424
Islay	-	-	51	-	-	-	-	51
Atla	-	-	2,276	-	-	-	-	2,276
PL026 Rind	-	-	149	-	-	-	-	149
PL006 Tor	-	-	188	-	-	-	-	188
Total	837,188	-	3,238	-	-	-	-	840,426

Payments per Government								
Norwegian Tax Administration	837,188	-	-	-	-	-	-	837,188
Norwegian Petroleum Directorate	-	-	3,238 ⁽¹⁾	-	-	-	-	3,238
Total	837,188	-	3,238	-	-	-	-	840,426

Oman

Payments per Project								
Block 6	250,033	-	-	-	-	-	-	250,033
Block 53	2,687	-	-	-	-	-	13,437	16,124
Total	252,720	-	-	-	-	-	13,437	266,157

Payments per Government								
Oman Ministry of Oil and Gas	-	-	-	-	-	-	13,437	13,437
Oman Ministry of Finance	252,720	-	-	-	-	-	-	252,720
Total	252,720	-	-	-	-	-	13,437	266,157

Qatar

Payments per Project								
Al Khalij	115,485	-	-	-	-	21,136	-	136,621
Qatargas 1	39,650	-	-	-	-	-	62,245	101,895
Dolphin	58,996	-	-	-	-	-	541,120	600,116
Total	214,131	-	-	-	-	21,136	603,365	838,632

Payments per Government								
Qatar Petroleum	-	-	-	-	-	21,136	603,365	624,501
Qatar Ministry of Finance	214,131	-	-	-	-	-	-	214,131
Total	214,131	-	-	-	-	21,136	603,365	838,632

Republic of the Congo

Payments per Project								
CPP Haute Mer - Zone A	95,539	-	-	-	-	-	-	95,539
CPP Haute Mer - Zone B	12,708	-	282	-	-	-	-	12,990
CPP Haute Mer - Zone D	92,369	-	4,344	-	-	-	-	96,713
CPP Pointe Noire	-	-	-	-	-	-	-	-
Grands Fonds (PNGF)	101,602	-	3,257	-	-	-	-	104,859

(1) Includes refunds of area fees paid in 2012, 2013 and 2014 after revision of the areas' surface.

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
CPP Tchendo 2	16,433	-	425	-	-	-	-	16,858
Kombi, Likalala & Libondo	77,287	-	125	-	-	-	-	77,412
Litanzi & Tchibeli	14,990	-	11	-	-	-	-	15,001
Lianzi	-	-	-	-	-	-	419	419
Madingo	28,914	-	1,154	-	-	-	-	30,068
Total	439,842	-	9,598	-	-	-	419	449,859
Payments per Government								
Ministère des hydrocarbures	405,756	-	-	-	-	-	-	405,756
Trésor Public	34,086	-	9,598	-	-	-	-	43,684
Société Nationale des Pétroles Congolais	-	-	-	-	-	-	419	419
Total	439,842	-	9,598	-	-	-	419	449,859
Russia								
Payments per Project								
Kharyaga	76,582	-	356	-	-	-	70,973	147,911
Total	76,582	-	356	-	-	-	70,973	147,911
Payments per Government								
Nenets Tax Inspection	76,582	-	356	-	-	-	-	76,938
Ministry of Energy	-	-	-	-	-	-	70,973	70,973
Total	76,582	-	356	-	-	-	70,973	147,911
South Africa								
Payments per Project								
Forzando and Dorstfontein	469	1,823	-	-	-	-	-	2,292
Total	469	1,823	-	-	-	-	-	2,292
Payments per Government								
South African Revenue Service	469	1,823	-	-	-	-	-	2,292
Total	469	1,823	-	-	-	-	-	2,292
Thailand								
Payments per Project								
Bongkot	360,417	-	-	37,352	-	-	-	397,769
Total	360,417	-	-	37,352	-	-	-	397,769
Payments per Government								
Revenue Department	242,865	-	-	-	-	-	-	242,865
Department of Mineral Fuels, Ministry Of Energy	117,552	-	-	-	-	-	-	117,552
Ministry Of Energy	-	-	-	37,352	-	-	-	37,352
Total	360,417	-	-	37,352	-	-	-	397,769
The Netherlands								
Payments per Project								
Non-attributable	10,172	-	-	-	-	-	-	10,172
Offshore blocks	-	-	2,229	-	-	-	-	2,229
Total	10,172	-	2,229	-	-	-	-	12,401
Payments per Government								
Belastingdienst Nederland	10,172	-	2,229	-	-	-	-	12,401
Total	10,172	-	2,229	-	-	-	-	12,401

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Uganda								
Payments per Project								
Block EA-1	-	-	378	-	-	-	-	378
Block EA-1A	-	-	201	-	-	-	-	201
Total	-	-	579	-	-	-	-	579
Payments per Government								
Ministry of Energy and Mineral Development	-	-	579	-	-	-	-	579
Total	-	-	579	-	-	-	-	579
United Arab Emirates								
Payments per Project								
Abu Al Bukhoosh	44,240	-	-	-	-	-	-	44,240
Abu Dhabi Gas Industries Ltd (GASCO)	363,274	-	2,344	-	-	-	-	365,618
Abu Dhabi Company for Onshore Oil Operation (ADCO)	2,602,274	-	-	2,220,000	-	-	-	4,822,274
Abu Dhabi Marine Areas Ltd (ADMA)	1,433,960	-	-	-	-	-	-	1,433,960
Total	4,443,748	-	2,344	2,220,000	-	-	-	6,666,092
Payments per Government								
Supreme Petroleum Council – Government of Abu Dhabi	44,240	-	-	-	-	-	-	44,240
Abu Dhabi Fiscal Authorities c/o Abu Dhabi Marine Areas Ltd	1,433,960	-	-	-	-	-	-	1,433,960
Abu Dhabi Fiscal Authorities	2,965,548	-	-	2,220,000	-	-	-	5,185,548
Petroleum Institute	-	-	2,344	-	-	-	-	2,344
Total	4,443,748	-	2,344	2,220,000	-	-	-	6,666,092
United Kingdom								
Payments per Project								
Alwyn North	31,902	-	-	-	-	-	-	31,902
Bruce	38,948	-	-	-	-	-	-	38,948
Northern North Sea	-	-	760	-	-	-	-	760
Central Graben Area	44,778	-	1,327	-	-	-	-	46,105
Markham Area	-	-	194	-	-	-	-	194
Greater Laggan Area	-	-	4,259	-	-	-	-	4,259
Non-attributable	8,179	-	580	-	-	-	-	8,759
Total	123,807	-	7,120	-	-	-	-	130,927
Payments per Government								
HM Revenue & Customs	123,807	-	-	-	-	-	-	123,807
Department of Energy & Climate Change	-	-	6,540	-	-	-	-	6,540
Crown Estate	-	-	580	-	-	-	-	580
Total	123,807	-	7,120	-	-	-	-	130,927
United States								
Payments per Project								
Tahiti	-	20,037	-	-	-	-	-	20,037
Barnett Shale	5,877	4,089	-	-	-	-	-	9,966
Utica	4,070	-	-	-	-	-	-	4,070
Gulf of Mexico	-	-	4,600	3,600	-	-	-	8,200
Total	9,947	24,126	4,600	3,600	-	-	-	42,273

(in thousands of dollars)	Taxes	Royalties	License fees	License bonus	Dividends	Infrastructure improvements	Production entitlements	Total of Payments
Payments per Government								
Bureau of Ocean Energy Management	-	-	4,600	3,600	-	-	-	8,200
Office of Natural Resources Revenue	-	20,037	-	-	-	-	-	20,037
State of Ohio	3,356	-	-	-	-	-	-	3,356
Johnson County Tax Assessor	1,165	-	-	-	-	-	-	1,165
Tarrant County Tax Assessor	3,003	-	-	-	-	-	-	3,003
Texas State Comptroller's Office	1,709	-	-	-	-	-	-	1,709
City of Fort Worth	-	1,722	-	-	-	-	-	1,722
Dallas/Fort Worth International Airport Board	-	655	-	-	-	-	-	655
City of Arlington	-	423	-	-	-	-	-	423
Tarrant Regional Water District	-	414	-	-	-	-	-	414
State of Texas	-	261	-	-	-	-	-	261
City of North Richland Hills	-	149	-	-	-	-	-	149
Fort Worth Independent School District	-	125	-	-	-	-	-	125
Burleson Independent School District	-	215	-	-	-	-	-	215
Arlington Independent School District	-	125	-	-	-	-	-	125
Harrison County	140	-	-	-	-	-	-	140
Carroll County	574	-	-	-	-	-	-	574
Total	9,947	24,126	4,600	3,600	-	-	-	42,273

Uruguay

Payments per Project								
Block 14 (Offshore)	-	-	100	-	-	-	-	100
Blocks 1 & 2 (Onshore)	-	-	123	-	-	-	-	123
Total	-	-	223	-	-	-	-	223

Payments per Government

Administracion Nacional de Combustibles Alcohol y Portland	-	-	223	-	-	-	-	223
Total	-	-	223	-	-	-	-	223

Venezuela

Payments per Project								
Yucal Placer	491	-	-	-	-	-	-	491
Total	491	-	-	-	-	-	-	491

Payments per Government

Fondo Nacional de Ciencia, Tecnologia e Innovacion	491	-	-	-	-	-	-	491
Total	491	-	-	-	-	-	-	491

Yemen

Payments per Project								
Block 10	5,147	-	-	-	-	-	18,833	23,980
Block 5	3,426	-	-	-	-	-	8,969	12,395
Block 70	-	-	57	-	-	-	-	57
Block 72	-	-	93	-	-	-	-	93
Total	8,573	-	150	-	-	-	27,802	36,525

Payments per Government

Ministry of Oil & Minerals	8,573	-	150	-	-	-	27,802	36,525
Total	8,573	-	150	-	-	-	27,802	36,525

Tullow Oil, 2015 Annual Report
Pages 171-175

http://www.tullowoil.com/Media/docs/default-source/3_investors/2015-annual-report/tullow-oil-2015-annual-report-and-accounts.pdf

Transparency Disclosure

The Reports on Payments to Governments Regulations (UK Regulations) came into force on 1 December 2014 and require UK companies in the extractive sector to publicly disclose payments made to governments in the countries where they undertake extractive operations. The regulations implement Chapter 10 of EU Accounting Directive (2013/34/ EU).

The UK Regulations came into effect on 1 January 2015, but Tullow were early adopters of the EU Directive and have published our tax payments to governments in full, in its Annual Report and Accounts since 2013. The 2015 disclosure remains in line with the EU Directive and UK Regulations and we have provided additional voluntary disclosure on VAT, stamp duty, withholding tax, PAYE and other taxes.

The payments disclosed are based on where the obligation for the payment arose: Payments raised at a project level have been disclosed at a project level and payments raised at a corporate level have been disclosed on that basis. However, where a payment or a series of related payments do not exceed £86,000, they are disclosed at a corporate level, in accordance with the UK Regulations. The voluntary disclosure has been prepared on a corporate level.

All of the payments disclosed in accordance with the Directive have been made to National Governments, either directly or through a Ministry or Department of the National Government with the exception of Ghana payments in respect of production entitlements and licence fees which are paid to the Ghana National Oil Company. Our total economic contribution to all stakeholders can be found on page 66. Detailed disclosure on our 2015 tax payments can be found on pages 172 to 175.

Production entitlements in barrels – includes non-cash royalties and state non-participating interest paid in barrels of oil or gas out of Tullow's working interest share of production in a licence. The figures disclosed are produced on an entitlement basis rather than a liftings basis. It does not include the Government's or NOC's working interest share of production in a licence. Production entitlements have been multiplied by the Group's 2015 average realised oil price \$67.0/bbl.

Income taxes – This represents cash tax calculated on the basis of profits including income or capital gains. Income taxes are usually reflected in corporate income tax returns. The cash payment of income taxes occurs in the year in which the tax has arisen or up to one year later. Income taxes also include any cash tax rebates received from the government or revenue authority during the year. Income taxes do not include fines and penalties.

Royalties – This represents cash royalties paid to governments during the year for the extraction of oil or gas. The terms of the royalties are described within our PSCs and can vary from project to project within one country. Royalties paid in kind have been recognised within the production entitlements category. The cash payment of royalties occurs in the year in which the tax has arisen.

Bonus payments – This represents any bonus paid to governments during the year, usually as a result of achieving certain milestones, such as a signature bonus, POD bonus or a production bonus.

Licence fees – This represents licence fees, rental fees, entry fees and other consideration for licences and/or concessions paid for access to an area during the year (with the exception of signature bonuses which are captured within bonus payments).

Infrastructure improvement payments – This represents payments made in respect of infrastructure improvements for projects that are not directly related to oil and gas activities during the year. This can be a contractually obligated payment in a PSC or a discretionary payment for building/improving local infrastructure such as roads, bridges, ports, schools and hospitals.

VAT – This represents net cash VAT received from/paid to governments during the year. The amount disclosed is equal to the VAT return submitted by Tullow to governments with the cash payment made in the year the charge is borne. It should be noted the operator of a joint venture typically makes VAT payments in respect of the joint venture as a whole and as such where Tullow has a non-operated presence in a country limited VAT will be paid.

Stamp Duty – This includes taxes that are placed on legal documents usually in the transfers of assets or capital. Usually these taxes are reflected in stamp duty returns made to governments and are paid shortly after capital or assets are transferred.

Withholding tax (WHT) – This represents tax charged on services, interest, dividends or other distributions of profits. The amount disclosed is equal to the WHT return submitted by Tullow to governments with the cash payment made in the year the charge is borne. It should be noted the operator of a joint venture typically makes WHT payments in respect of the joint venture as a whole and as such where Tullow has a non-operated presence in a country limited WHT will be paid.

PAYE & national insurance – This represents payroll and employer taxes paid (such as PAYE and national insurance) by Tullow as a direct employer. The amount disclosed is equal to the return submitted by Tullow to governments with the cash payment made in the year the charge is borne.

Carried interests – This comprises payments made under a carrying agreement or PSC/PSA, by Tullow for the cash settlement of costs owed by a government or national oil company for their equity interest in a licence.

Customs duties – This represents cash payments made in respect of customs/excise/import and export duties made during the year including items such as railway levies. These payments typically arise through the import/transportation of goods into a country with the cash payment made in the year the charge is borne.

Training allowances – This comprises payments made in respect of training government or national oil company staff. This can be in the form of mandatory contractual requirements or discretionary training provided by a company.

TRANSPARENCY DISCLOSURE 2015 (UNAUDITED)

	UK Regulations							
Licence / Company level	Production entitlements bbls (000)	Production entitlements US\$ (000)	Income taxes US\$ (000)	Royalties (cash only) US\$ (000)	Dividends US\$ (000)	Bonus payments US\$ (000)	Licence fees US\$ (000)	Infrastructure improvement payments US\$ (000)
M'Boundi	226	-	-	-	-	-	-	-
Total Congo	226	-	-	-	-	-	-	-
CI-26 Espoir	-	274	-	-	-	-	-	-
Corporate	-	-	-	-	-	-	-	-
Total Côte d'Ivoire	-	274	-	-	-	-	-	-
Ceiba	149	-	-	-	-	-	-	-
Okume Complex	346	-	-	-	-	-	-	-
Corporate	-	-	37,381	-	-	-	-	-
Total Equatorial Guinea	495	-	37,381	-	-	-	-	-
Echira	-	-	-	1,304	-	-	-	-
Etame	-	-	-	3,124	-	-	-	-
Ezanga	-	-	-	706	-	20,000	-	-
Limande	-	-	-	3,236	-	-	-	-
M'Oba	-	-	-	157	-	-	-	-
Niungo	-	-	-	3,013	-	-	-	-
Tchatamba	-	-	-	9,413	-	-	-	-
Turnix	-	-	-	1,088	-	-	-	-
Corporate – Tullow Oil Gabon SA	-	-	15,775	94	-	-	-	-
Oba	-	-	-	1,106	-	-	-	-
Corporate – Tulipe Oil SA	-	-	2,122	-	-	-	-	-
Total Gabon	-	-	17,897	23,241	-	20,000	-	-
Jubilee	664	-	-	-	-	-	-	915
TEN	-	-	-	-	-	-	-	237
Company level	-	-	-	-	-	-	60	3,190
Total Ghana	664	-	-	-	-	-	60	4,342
Company level	-	-	-	-	-	-	75	60
Total Guinea	-	-	-	-	-	-	75	60
PSC B (Chinguetti EEA)	47	-	-	-	-	-	258	-
Corporate	-	-	-	-	-	-	70	-
Total Mauritania	47	-	-	-	-	-	328	-
South Omo	-	-	-	-	-	-	441	197
Corporate	-	-	-	-	-	-	-	-
Total Ethiopia	-	-	-	-	-	-	441	197
Corporate	-	-	9	-	-	-	486	-
Total Kenya	-	-	9	-	-	-	486	-
Block 3111	-	-	-	-	-	-	300	-
Corporate	-	-	-	-	-	-	300	-
Total Madagascar	-	-	-	-	-	-	600	-
Corporate	-	-	1	-	-	-	-	-
Total Mozambique	-	-	1	-	-	-	-	-
Company level	-	-	-	-	-	-	127	-
Total Namibia	-	-	-	-	-	-	127	-

Voluntary disclosure

Voluntary disclosure							TOTAL	TOTAL
VAT	Stamp duty	Withholding tax	PAYE & national insurance	Carried interests	Customs duties	Training allowances	US\$ (000)	bbls (000)
US\$(000)	US\$ (000)	US\$ (000)	US\$ (000)	US\$ (000)	US\$ (000)	US\$(000)		
-	-	-	-	-	-	-	-	226
-	-	-	-	-	-	-	-	226
-	-	-	-	-	-	-	274	-
-	-	-	59	-	-	-	59	-
-	-	-	59	-	-	-	333	-
-	-	-	-	-	-	-	-	149
-	-	-	-	-	-	-	-	346
-	-	-	-	-	-	-	37,381	-
-	-	-	-	-	-	-	37,381	495
-	-	-	-	-	-	-	1,304	-
-	-	-	-	-	-	-	3,124	-
-	-	-	-	-	-	-	20,706	-
-	-	-	-	-	-	-	3,236	-
-	-	-	-	-	-	-	157	-
-	-	-	-	-	-	-	3,013	-
-	-	-	-	-	-	-	9,413	-
-	-	-	-	-	-	-	1,088	-
344	-	69	588	-	-	-	16,870	-
-	-	-	-	-	-	-	1,106	-
-	-	-	2	-	-	-	2,124	-
344	-	69	590	-	-	-	62,141	-
-	-	-	-	-	-	-	915	664
-	-	-	-	-	-	-	237	-
3,709	-	63,321	16,597	94,114	10,215	250	191,456	-
3,709	-	63,321	16,597	94,114	10,215	250	192,608	664
-	-	-	25	-	-	-	160	-
-	-	-	25	-	-	-	160	-
-	-	-	-	-	-	-	258	47
-	-	1,270	61	-	-	700	2,101	-
-	-	1,270	61	-	-	700	2,359	47
-	-	-	-	-	-	-	638	-
(1,780)	-	49	160	-	-	150	(1,421)	-
(1,780)	-	49	160	-	-	150	(783)	-
157	-	9,003	21,634	-	993	958	33,240	-
157	-	9,003	21,634	-	993	958	33,240	-
-	-	-	-	-	-	-	300	-
-	-	-	3	-	-	-	303	-
-	-	-	3	-	-	-	603	-
-	-	-	-	-	-	-	1	-
-	-	-	-	-	-	-	1	-
-	-	-	188	-	-	55	370	-
-	-	-	188	-	-	55	370	-

TRANSPARENCY DISCLOSURE 2015 (UNAUDITED) CONTINUED

UK Regulations								
Licence / Company level	Production entitlements bbls (000)	Production entitlements US\$ (000)	Income taxes US\$ (000)	Royalties (cash only) US\$ (000)	Dividends US\$ (000)	Bonus payments US\$ (000)	Licence fees US\$ (000)	Infrastructure improvement payments US\$ (000)
Corporate	-	-	505	-	-	-	-	-
Total South Africa	-	-	505	-	-	-	-	-
Corporate	-	-	36,059	-	-	-	11	-
Total Uganda	-	-	36,059	-	-	-	11	-
Corporate	-	-	(2,919)	-	-	-	-	-
Total Ireland	-	-	(2,919)	-	-	-	-	-
Walton Morant	-	-	-	-	-	-	128	-
Corporate	-	-	-	-	-	-	-	-
Total Jamaica	-	-	-	-	-	-	128	-
Corporate	-	-	(5,755)	-	-	-	259	-
Total Netherlands	-	-	(5,755)	-	-	-	259	-
PL 405B	-	-	-	-	-	-	263	-
PL 406	-	-	-	-	-	-	391	-
PL 438	-	-	-	-	-	-	1,002	-
PL 519	-	-	-	-	-	-	186	-
PL 550	-	-	-	-	-	-	1,370	-
Corporate	-	-	(144,867)	-	-	-	71	-
Total Norway	-	-	(144,867)	-	-	-	3,283	-
Corporate	-	-	-	-	-	-	10	14
Total Pakistan	-	-	-	-	-	-	10	14
Block 47	-	-	-	-	-	-	-	258
Block 54	-	-	-	-	-	-	-	258
Corporate	-	-	-	-	-	-	-	-
Total Suriname	-	-	-	-	-	-	-	516
Murdoch	-	-	-	-	-	-	260	-
Ketch	-	-	-	-	-	-	299	-
Schooner	-	-	-	-	-	-	434	-
Corporate	-	-	7,080	-	-	-	634	238
Total UK	-	-	7,080	-	-	-	1,627	238
Corporate	-	-	-	-	-	-	-	-
Total Uruguay	-	-	-	-	-	-	-	-
TOTAL	1,432	274	(54,609)	23,241	-	20,000	7,435	5,367

Voluntary disclosure

VAT	Stamp duty	Withholding tax	PAYE & national insurance	Carried interests	Customs duties	Training allowances	TOTAL	TOTAL
US\$(000)	US\$ (000)	US\$ (000)	US\$ (000)	US\$ (000)	US\$ (000)	US\$(000)	US\$ (000)	bbls (000)
472	-	-	5,428	-	-	-	6,405	-
472	-	-	5,428	-	-	-	6,405	-
907	-	6,286	6,121	-	-	276	49,660	-
907	-	6,286	6,121	-	-	276	49,660	-
(2,593)	-	-	8,910	-	-	-	3,398	-
(2,593)	-	-	8,910	-	-	-	3,398	-
-	-	-	-	-	-	-	128	-
-	-	-	-	-	-	102	102	-
-	-	-	-	-	-	102	230	-
400	-	-	490	-	-	-	(4,606)	-
400	-	-	490	-	-	-	(4,606)	-
-	-	-	-	-	-	-	263	-
-	-	-	-	-	-	-	391	-
-	-	-	-	-	-	-	1,002	-
-	-	-	-	-	-	-	186	-
-	-	-	-	-	-	-	1,370	-
(3,797)	-	-	10,597	-	135	-	(137,861)	-
(3,797)	-	-	10,597	-	135	-	(134,649)	-
-	-	270	-	-	-	7	301	-
-	-	270	-	-	-	7	301	-
-	-	-	-	-	-	-	258	-
-	-	-	-	-	-	-	258	-
-	-	-	242	-	-	-	242	-
-	-	-	242	-	-	-	758	-
-	-	-	-	-	-	-	260	-
-	-	-	-	-	-	-	299	-
-	-	-	-	-	-	-	434	-
(26,589)	-	-	63,015	-	-	-	44,378	-
(26,589)	-	-	63,015	-	-	-	45,371	-
(33)	-	-	153	-	-	100	220	-
(33)	-	-	153	-	-	100	220	-
(28,803)	-	80,268	134,273	94,114	11,343	2,598	295,501	1,432
							Payments in kind in US\$ (000)	95,928
							TOTAL US\$ (000)	391,429