

Letters sent to Australian mining companies for this research

- Alumina Ltd
- AngolGold Ashanti
- Austral Gold
- Avenirra
- Base Resources
- Bass Oil
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- MMG Ltd
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- Oil Search
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- Oz Minerals
- Paladin energy
- Panterra Gold
- Perseus Mining Ltd
- Range Resources
- Red 5
- Santos
- Sino Gas & Energy
- South32 Ltd
- St Barbara Ltd
- Tap Oil Ltd
- Terracom Ltd
- Tiger Resources Ltd
- Troy Resources Ltd
- Universal Coal
- Zimplats Holdings

11 September, 2018

Alumina Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding Sangaredi Mine in Guinea and Juruti Mine in Brazil and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Note:

- Data for Sangaredi Mine was obtained from the website of Compagnie des Bauxites de Guinée (the mine operator) and converted from Guinean francs to USD. It may be inaccurate due to lack of clarity around which exchange rate should be used.
- Revenue data in your annual report combines Sangaredi and Juruti revenue (e.g. 2017 is US\$23.1m). We are interested in the precise division of this revenue by project.
- Payments to Government data for Sangaredi for 2015 seems very large given revenue for this year. Can you clarify the correct data?

Sangaredi Bauxite Mine (USD\$)

CY	Total Mine Production	Alumina's Share of Production	Total Mine Revenue	Alumina's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to govt	TOTAL PAYMENTS TO GOVERNMENT
2017	38.8m tonnes	3.4 mbd	?	?	?	?	\$11.4m	?
2016	15.9m tonnes	3.6m tonnes	?	?	?	?	?	?
2015	16.7m tonnes	3.2 mbd	\$236.49 m	?	\$71m	\$70.2	\$11.6m	\$152.8m

Juruti Bauxite Mine (USD\$)

CY	Total Mine Production	Alumina's Share of Production	Total Mine Revenue	Alumina's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to govt	TOTAL PAYMENTS TO GOVERNMENT
2017	?	4.7 mbd	?	?	?	\$60.93m	\$9.42m	?
2016	5.2m tonnes	5.2m tonnes	?	?	?	?	?	?
2015	?	5.6 mbd	?	?	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government for these two projects publicly available elsewhere, outside of your Annual Reports?
- Are Annual Reports with data from years prior to 2015 available?
- Is there a reason why taxes, royalties and fees are not reported on a project-by-project basis in Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com).

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

21 September, 2018

AngloGold Ashanti Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding 12 AngloGold Ashanti projects and wanted to check that the information is correct before we publish.

Can you verify if the following information for these projects is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have in the tables below.

We note that AngloGold Ashanti's Annual Reports do not break-down payments to government by category. However, these data are available from the Extractive Industries Transparency Initiative (EITI) website for the following mines: Kibali 2013-2015 (DRC), Iduapriem 2008-2015 (Ghana), Siguiri 2008-2015 (Guinea), Morila 2008-2015 (Mali), Sadiola 2008-2015 (Mali), and Geita 2009-2014 (Tanzania). We have therefore used and organised these data into three categories: Corporate Taxes, Royalties and Other Payments to Government. We would be grateful for confirmation of these amounts by these categories, especially as the totals are different to the amounts in your Annual Reports. We recognise the categories used here may vary from those used by AngloGold Ashanti. Please note that our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

1. Kibali Gold Mine, D.R. Congo (USD\$)

Note

- Data for payments to government for 2013-15 are sourced from EITI reports, using the stated exchange rates. It may be inaccurate due to lack of clarity around which exchange rate should be used.

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	268,000oz	45%	\$755.0m	\$339.8m	?	?	?	?
2016	264,000oz	45%	\$709.0m	\$319.1m	?	?	?	?
2015	289,000oz	45%	\$747.0m	\$336.2m	\$11.4m	0	\$6.5m	\$17.9m
2014	287,000oz	45%	?	\$293.0m	\$2.2m	\$15.4m	\$1.3m	\$18.9m
2013	40,000oz	45%	?	\$49.0m	\$0.8m	\$5.7m	\$15.2m	\$21.7

2. Iduapriem Gold Mine, Ghana (USD\$)

Note

- Data for payments to government for 2008-15 are sourced from EITI reports, using the stated exchange rates. It may be inaccurate due to lack of clarity around which exchange rate should be used.

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	228,000oz	100%	?	100%	?	?	?	?
2016	214,000oz	100%	?	100%	?	?	?	?
2015	193,000oz	100%	?	100%	\$32.3m	?	\$15.0m	\$47.3m
2014	177,000oz	100%	\$234.0m	100%	?	\$22.5m	\$0.8m	\$23.3m
2013	221,000oz	100%	\$301.0m	100%	\$5.3m	\$17.2m	\$1.0	\$23.5m
2012	180,000oz	100%	\$304.0m	100%	\$55.2m	0	\$29.1	\$84.3m
2011	199,000oz	100%	\$308.0m	100%	\$56.8m	\$13.7m	0	\$70.5m
2010	185,000oz	100%	\$218.0m	100%	\$6.0m	\$6.4m	\$0.04m	\$12.4m
2009	190,000oz	100%	\$169.0m	100%	\$4.7m	\$6.5m	\$0.05m	\$11.2m
2008	200,000oz	100%	?	100%	\$4.7m	0	\$0.04m	\$4.7m

3. Siguiri Project, Guinea (USD\$)

Note

- Data for payments to government for 2008-15 are sourced from EITI reports, using the stated exchange rates. It may be inaccurate due to lack of clarity around which exchange rate should be used.

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	324,000oz	85%	\$489.0m	\$220.1m	?	?	?	?
2016	259,000oz	85%	\$367.0m	\$312.0m	?	?	?	?
2015	255,000oz	85%	\$350.0m	\$297.5m	\$32.3m	0	\$15.0m	\$47.3m
2014	290,000oz	85%	?	\$373.0m	\$20.3m	0	\$21.0	\$41.3m
2013	268,000oz	85%	?	\$385.0m	\$0.04m	0	\$0.02	\$0.1m
2012	247,000oz	85%	?	\$388.0m	\$55.2	0	\$29.1m	\$84.3
2011	249,000oz	85%	?	\$407.0m	\$42.1m	\$11.4m	\$0.03m	\$53.5m
2010	273,000oz	85%	?	\$313.0m	\$50.7m	0	\$18.2m	\$68.9m
2009	316,000oz	85%	?	\$260.0m	\$38.5m	0	\$19.2m	\$57.2
2008	333,000oz	85%	?	?	\$0.3m	0	\$12.9	\$13.2m

4. Morila Project, Mali (USD\$)

Note

- Data for Morila Mine was obtained from the EITI website and converted from West African CFA francs to USD. It may be inaccurate due to lack of clarity around which exchange rate should be used.

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	28,000oz	40%	?	?	?	?	?	?
2016	22,000oz	40%	?	?	?	?	?	?
2015	49,000oz	40%	?	?	\$3.3m	\$1.8m	\$0.9m	\$6.0m
2014	44,000oz	40%	?	\$55.0m	?	?	?	?
2013	57,000oz	40%	?	\$80.0m	\$31.5m	\$6.5	\$0.03m	\$38.1
2012	81,000oz	40%	?	\$135.0m	?	?	?	?
2011	99,000oz	40%	?	\$157.0m	\$41.1m	\$11.4m	\$0.03m	\$53.5m
2010	95,000oz	40%	?	\$117.0m	\$0.04m	0	0	\$0.05m
2009	137,000oz	40%	?	\$135.0m	\$0.07m	0.02m	\$0.01	\$0.1m
2008	170,000oz	40%	?	?	\$0.04m	\$0.01	\$0.01	\$0.1m

5. Sadiola Project, Mali (USD\$)

Note

- Tax payment data for Sadiola Mine was obtained from the EITI website and converted from West African CFA francs to USD. It may be inaccurate due to lack of clarity around which exchange rate should be used.

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	63,000oz	41%	?	?	?	?	?	?
2016	70,000oz	41%	?	?	?	?	?	?
2015	69,000oz	41%	?	?	\$3.5m	\$3.4m	\$0.9m	\$9.8m
2014	85,000oz	41%	?	\$107.0m	?	?	?	?
2013	86,000oz	41%	?	\$121.0m	\$13.0m	\$10.0m	\$0.46	\$23.0m
2012	100,000oz	41%	?	\$169.0m	?	?	?	?
2011	121,000oz	41%	?	\$189.0m	\$69.3m	\$13.5m	\$0.05m	\$82.9m
2010	118,000oz	41%	?	\$143.0m	\$0.03m	\$0.01	0	\$0.04m
2009	135,000oz	41%	?	\$134.0m	\$0.1m	\$0.01m	\$0.01	\$0.1m
2008	172,000oz	38%	?	?	\$0.03m	\$0.01	\$0.01	\$0.1m

6. Geita Project, Tanzania (USD\$)

Note

- Data for Geita Mine was obtained from the EITI website and converted from Tanzanian shillings to USD. It may be inaccurate due to lack of clarity around which exchange rate should be used.

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	539,000oz	100%	\$664.0m	100%	?	?	?	?
2016	489,000oz	100%	\$591.0m	100%	?	?	?	?
2015	527,000oz	100%	\$615.0m	100%	?	?	?	?
2014	477,000oz	100%	\$605.0m	100%	\$37.1m	\$26.0m	\$4.2m	\$67.1m
2013	459,000oz	100%	\$640.0m	100%	\$68.1m	\$25.6m	\$3.7m	\$97.4m
2012	531,000oz	100%	\$906.0m	100%	\$55.6m	\$30.9m	\$3.9m	\$90.4m
2011	494,000oz	100%	\$753.0m	100%	0	\$15.1m	\$2.2m	\$17.3m
2010	357,000oz	100%	\$501.0m	100%	0	\$11.5m	\$2.4m	\$13.9m
2009	272,000oz	100%	?	100%	0	\$3.8m	\$2.0m	\$5.8m

7. West Wits Project, South Africa (USD\$)

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	315,000oz	100%	?	100%	?	?	?	?
2016	400,000oz	100%	?	100%	?	?	?	?
2015	428,000oz	100%	?	100%	?	?	?	?
2014	545,000oz	100%	\$692.0m	100%	?	?	?	?
2013	589,000oz	100%	\$832.0m	100%	?	?	?	?
2012	631,000oz	100%	\$1,050.0m	100%	?	?	?	?
2011	793,000oz	100%	\$1,255.0m	100%	?	?	?	?
2010	813,000oz	100%	\$1,013.0m	100%	?	?	?	?
2009	768,000oz	100%	\$765.0m	100%	?	?	?	?
2008	980,000oz	100%	?	100%	?	?	?	?

8. Vaal River Project, South Africa (USD\$)

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	385,000oz	100%	?	100%	?	?	?	?
2016	371,000oz	100%	?	100%	?	?	?	?
2015	371,000oz	100%	?	100%	?	?	?	?
2014	452,000oz	100%	\$574.0m	100%	?	?	?	?
2013	473,000oz	100%	\$664.0m	100%	?	?	?	?
2012	410,000oz	100%	\$682.0m	100%	?	?	?	?
2011	667,000oz	100%	\$1,049.0m	100%	?	?	?	?
2010	792,000oz	100%	\$971.0m	100%	?	?	?	?
2009	865,000oz	100%	\$753.0m	100%	?	?	?	?
2008	1,119,000oz	100%	?	100%	?	?	?	?

9. Surface Operations Project, South Africa (USD\$)

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	192,000oz	100%	?	100%	?	?	?	?
2016	186,000oz	100%	?	100%	?	?	?	?
2015	193,000oz	100%	?	100%	?	?	?	?
2014	223,000oz	100%	\$261.0m	100%	?	?	?	?
2013	240,000oz	100%	\$314.0m	100%	?	?	?	?
2012	172,000oz	100%	\$281.0m	100%	?	?	?	?
2011	164,000oz	100%	\$256.0m	100%	?	?	?	?
2010	179,000oz	100%	\$223.0m	100%	?	?	?	?
2009	164,000oz	100%	\$147.0m	100%	?	?	?	?
2008	92,000oz	100%	?	100%	?	?	?	?

10. Cerro Vanguardia Project, Argentina (USD\$)

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	283,000oz	92.5%	?	?	?	?	?	?
2016	281,000oz	92.5%	?	?	?	?	?	?
2015	278,000oz	92.5%	?	?	?	?	?	?
2014	246,000oz	92.5%	?	\$297.0m	?	?	?	?
2013	241,000oz	92.5%	?	\$316.0m	?	?	?	?
2012	219,000oz	92.5%	?	\$366.0m	?	?	?	?
2011	196,000oz	92.5%	?	\$275.0m	?	?	?	?
2010	194,000oz	92.5%	?	\$214.0m	?	?	?	?
2009	192,000oz	92.5%	?	\$182.0m	?	?	?	?
2008	154,000oz	92.5%	?	?	?	?	?	?

11. AGA Mineração Project, Brazil (USD\$)

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	424,000oz	100%	?	100%	?	?	?	?
2016	407,000oz	100%	?	100%	?	?	?	?
2015	421,000oz	100%	?	100%	?	?	?	?
2014	403,000oz	100%	\$510.0m	100%	?	?	?	?
2013	391,000oz	100%	\$559.0m	100%	?	?	?	?
2012	388,000oz	100%	\$635.0m	100%	?	?	?	?
2011	361,000oz	100%	\$565.0m	100%	?	?	?	?
2010	338,000oz	100%	\$405.0m	100%	?	?	?	?
2009	329,000oz	100%	\$289.0m	100%	?	?	?	?
2008	320,000oz	100%	?	100%	?	?	?	?

12. Serra Grande Project, Brazil (USD\$)

FY	Total Mine Production	AGA's Share of Production	Total Mine Revenue	AGA's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
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2017	133,000oz	100%	?	100%	?	?	?	?
2016	132,000oz	100%	?	100%	?	?	?	?
2015	132,000oz	100%	?	100%	?	?	?	?
2014	136,000oz	100%	\$174.0m	100%	?	?	?	?
2013	138,000oz	100%	\$199.0m	100%	?	?	?	?
2012	98,000oz	50%	\$162.0m	100%	?	?	?	?
2011	67,000oz	50%	\$101.0m	100%	?	?	?	?
2010	77,000oz	50%	\$97.0m	100%	?	?	?	?
2009	77,000oz	50%	\$70.0m	100%	?	?	?	?
2008	87,000oz	50%	?	100%	?	?	?	?

Further questions

- We are aware that historically AngloGold Ashanti has reported data country-by-country for some countries for some years, and therefore combined data is available, for example, for West Wits and Vaal (South Africa) and AGA Mineração and Serra Grande (Brazil). However, this information is not broken down by project. Are comprehensive project-by-project corporation tax, royalty and payments to government data for these mines available?
- Is there a reason why taxes, royalties and fees are not reported on a project-by-project basis in annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Friday 12 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

11 September, 2018

Austral Gold Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding Austral Gold's Guanaco/Amancaya Project in Chile and Casposo Project in Argentina, and wanted to check the information before we publish.

Can you verify if the following information for these projects is correct? We've included the data we have in the tables below. Due to 2017 production and revenue data for both projects being combined, we were not able to separate it by project. However, for previous years we have used and organised the data we have into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise the categories used here may vary from those used by Austral Gold. Note our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

1. Guanaco/Amancaya Gold and Silver Project, Chile (USD\$)

	Total Mine Production	AG's Share of Production	Total Mine Revenue	AG's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	100%	?	100%	0	?	?	?
2016	39,776oz (Au) 47,557oz (Ag)	100%	\$54.7m	100%	\$3.3m	0	0	\$3.3m
2015	51,534oz (Au) 40,108oz (Ag)	100%	\$62.2m	100%	\$2.2m	0	0	\$2.2m
2014	?	100%	\$66.4m	100%	\$2.6m	0	\$7.5m	\$10.1m
2013	?	100%	\$62.8m	100%	\$2.9m	0	0	\$2.9m
2012	28,904oz (Au) 74,829oz (Ag)	100%	\$30.1m	100%	\$4.5m	0	0	\$4.5m
2011	12,373oz (Au) 37,511oz (Ag)	100%	\$8.1m	100%	0	0	0	0
2010	8,126oz (Au) 18,386oz (Ag)	100%	0	0	0	0	0	0

2. Casposo Gold and Silver Project, Argentina (USD\$)

	Total Mine Production	AG's Share of Production	Total Mine Revenue	AG's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	70%	?	?	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government for these two projects publicly available elsewhere, outside of your Annual Reports?
- Is there a reason why taxes, royalties and fees are not reported on a project-by-project basis in Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0) 404 115 038.

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

11 September, 2018

Avenira Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding Avenira Limited's 80% stake in Baobab Phosphate project in Senegal and wanted to check the information before we publish.

Can you verify if the following information for these projects is correct? We've included the data we have in the tables below. We have organised the data we have into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise the categories used here may vary from those used by Avenira Limited.

Note: Our data (and research) excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Note: Data in red indicate a benefit, not an expense

1. Baobab Phosphate Project, Senegal (AUD\$)

	Total Mine Production	Avenira's Share of Production	Total Mine Revenue	Avenira's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	51,400t	41,120t	\$393,303	\$314,642	-\$308,265	0	0	0

Further questions

- Are data about taxes, royalties and payments to government for Baobab Phosphate publicly available elsewhere, outside of your Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

12 September 2018

Bass Oil Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding Bass Oil's 55% stake in Tangai-Sukananti Project in Indonesia and wanted to check the information before we publish.

Can you verify if the following information for these projects is correct? We've included the data we have in the tables below. We have organised the data we have into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise the categories used here may vary from those used by Bass Oil. Note our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

Tangai-Sukananti Oil Project, Indonesia (AUD\$)

	Total Mine Production	Bass Oil's Share of Production	Total Project Revenue	Bass Oil's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	211,000 barrels	116,000 barrels	\$3.5m	\$1.9m	\$0.07m	0	0	\$0.07m
2016	?	55%	?	100%	\$0.04m	0	0	\$0.04

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,



Alan Wolfe
Research
Tax Justice Network Australia

17 September, 2018

Beadell Resources Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding Beadell Resource's Tucano Gold Mine in Brazil and wanted to check the information before we publish.

Can you verify if the following information for these projects is correct? We've included the data we have in the tables below. We have organised the data we have into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise the categories used here may vary from those used by Beadell Resources. Note our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

Tucano Gold Mine, Brazil (AUD\$)

FY	Total Mine Production	Beadell's Share of Production	Total Project Revenue	Beadell's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	129,764oz (recovered)	100%	\$211.1m	100%	-\$14.7m	\$4.6m	-\$10.1m
2016	145,870oz (recovered)	100%	\$239.8m	100%	\$8.1m	\$4.7m	\$12.8m
2015	122,292oz (recovered)	100%	\$190.6m	100%	-\$6.9m	\$4m	-\$2.9m
2014	153,691oz (recovered)	100%	\$260.2m	100%	\$8.4m	\$4.5m	\$12.9m
2013	182,547 oz (recovered)	100%	\$253m	100%	-\$20.5m	\$4.7m	-\$15.8m
2012	0	100%	0	100%	-\$0.27m	0	-\$0.27m

Further Questions:

- According to Beadell's annual reports, royalties are based on quantity produced or as a percentage of revenue that do not have the characteristics of income tax. While your production has varied, your royalty payments are fairly consistent and do not follow the same patterns as production or total revenue. Can you provide more specific details regarding how your royalty payments are determined?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe' with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

22 October, 2018

BHP Billiton Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding 11 BHP Billiton projects and wanted to check that the information is correct before we publish. Please note, 4 of these projects now belong to South32 but we are seeking pre-2015 data which South32 were not able to provide.

Can you verify if the following information for these projects is correct? As we are focusing on operations from 2008-2017, we would appreciate any data you can provide for these years or advice as to where this information is available.

We note that prior to the Economic Contribution reports, BHP Billiton's Annual Reports did not break-down payments by project or by government for all years. However, some of these data are available from the Extractive Industries Transparency Initiative (EITI) website for the Cerrejón Project in Colombia (2013-2016), and the Antamina Mine in Peru (2013-2015). We have therefore used and organised these data into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise these categories may vary from those used by BHP Billiton. We would be grateful for confirmation of these amounts by these categories. Note our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

1. Algeria Joint Interest Oil Project (USD\$) – Ownership: 29.5% (2017), 38% (pre-2017)

BHP	Total Mine Production	BHPB's Share of Production	Total Project Revenue	BHPB'S Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	?	\$718.6m	\$212.0m	-\$45.3m	0	\$92.5m	\$47.2m
2016	?	3.6MMboe	\$378.7m	\$144.0m	0	0	\$45.0m	\$45.0m
2015	?	3.9MMboe	\$812.7m	\$309.0m	0	0	\$139.9m	\$139.9m
2014	?	?	\$1,222.9m	\$465.0m	?	?	?	?
2013	?	?	\$1,401.8m	\$533.0m	?	?	?	?

2. Angostura Oil & Gas Project, Trinidad & Tobago (USD\$) – 45% ownership

FY	Total Mine Production	BHPB's Share of Production	Total Project Revenue	BHPB's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	6 MMboe	\$244.4m	\$110.0m	\$0.3m	0	\$28.0m	\$28.7m
2016	?	5.9 MMboe	\$273.3m	\$123.0m	0	0	\$51.1m	\$51.2m
2015	?	6.7 MMboe	\$488.9m	\$220.0m	0	0	\$42.6m	\$42.6m
2014	?	7.5 MMboe	\$606.7m	\$273.0m	?	?	?	\$76.0m
2013	?	7.4 MMboe	?	?	?	?	?	\$64.0m
2012	?	?	?	?	?	?	?	\$119.0m
2011	?	?	?	?	?	?	?	\$33.0m

Notes

- Sustainability Reports from 2011-14 state the overall taxes borne by BHP Billiton in Trinidad, but this figure is not broken down into categories or projects. We have assumed that there is only one producing project in Trinidad & Tobago and all payments relate to Angostura.
- We could not find production figures for Angostura in Annual Reports from 2011-12.

3. Cerrejón Coal Project, Colombia (USD\$) – 33.33% ownership

FY	Total Mine Production	BHPB's Share of Production	Total Mine Revenue	BHPB's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	33.2m tonnes	11.0m tonnes	\$2,247.0m	\$749.0m	?	?	?	\$483.9m
2016	30.6m tonnes	10.1m tonnes	\$1,575.0m	\$525.0m	?	?	?	\$130.5m
2015	34.2m tonnes	11.3m tonnes	\$2,156.0m	\$719.0m	\$30.5m	\$52.9m	\$25.9m	\$109.3m
2014	37.4m tonnes	12.3m tonnes	\$2,466.7m	\$814.0m	\$27.6m	\$71.2m	\$23.5m	\$122.3m
2013	30.4m tonnes	10.0m tonnes	?	?	\$30.1m	\$72.3m	\$28.4m	\$130.8m
2012	?	11.7m tonnes	?	?	?	?	?	?
2011	?	9.9m tonnes	?	?	?	?	?	?
2010	?	10.2m tonnes	?	?	?	?	?	?
2009	?	10.4m tonnes	?	?	?	?	?	?

Notes

- Tax payment data 2013-2015 were obtained from the EITI website and converted from Colombian pesos to USD. There may be inaccuracies due to fluctuations in exchange rates at the specific times payments were made.
- Total payment for 2016 was calculated at 33.3% of the Cerrejon project payment stated in BHP's 'Economic Contribution Report'.
- In 2017, there was no Cerrejon project payment stated in BHP's 'Economic Contribution Report', instead it was aggregated under 'Colombia'. Can you confirm that the entire \$483.9m was related to the Cerrejon project?

4. Antamina Copper Mine (Polymetallic), Peru (USD\$) – 33.75% ownership

FY	Total Mine Production	BHPB's Share of Production	Total Mine Revenue	BHPB's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	133,800t cu concentrate; 5,500t lead; 87,500t zinc; 5.8m oz silver; 1,144t molybdenum	\$3,317.0m	\$1,119.0m	?	?	?	\$456.5m
2016	?	146,400t cu concentrate; 3,700 t lead; 55,400t zinc; 6.7m oz silver; 1,113t molybdenum	\$2,639.0m	\$891.0m	?	?	?	\$258.4m
2015	?	107,700t cu concentrate; 2,100t lead; 66,400t zinc; 3.8m oz silver; 472t molybdenum	\$2,530.0m	\$854.0m	?	?	?	?
2014	?	143,500t cu concentrate; 1,500t lead; 52,000t zinc; 4.4m oz silver; 1,201t molybdenum	\$3,736.3m	\$1,261.0m	?	?	?	\$18.0m
2013	?	139,700t cu concentrate; 1,000t lead; 71,900t zinc; 3.95m oz silver; 1,561t molybdenum	\$3,837.0m	\$1,303m	?	?	?	\$310.0m
2012	?	127,000t cu concentrate; 800t lead; 57,500t zinc; 4.3m oz silver; 2,346t molybdenum	?	\$1,229m	?	?	?	\$187.0m
2011	?	97,800t cu concentrate; 1,200t lead; 91,500t zinc; 3.6m oz silver; 1,445t molybdenum	?	?	?	?	?	\$196.0

2010	?	98,600t cu concentrate; 3,000t lead; 135,600t zinc; 4.7m oz silver; 813t molybdenum	?	?	\$144.3	0	\$0.1m	\$145.3
2009	?	109,000t cu concentrate; 3,300t lead; 108,400t zinc; 4.1m oz silver; 1,363t molybdenum	?	?	\$150.4m	0	\$0.1m	\$150.5m
2008	?	111,700t cu concentrate; 1,600t lead; 83,500t zinc; 3.5m oz silver; 2,542t molybdenum	?	?	\$164.7m	0	\$0.1m	\$164.8m

Notes

- Total tax payment for 2012 uses the figure from the 2012 Sustainability Report, using the assumption that the only project in Peru generating payments was Antamina.
- Tax Payment Data for 2008-2011 uses EITI data because there is no data in Annual or Sustainability Reports. There may be inaccuracies due to differing exchange rates.

Further Questions

- Tax payment data for 2017 uses the figure from the 2017 'Economic Contribution Report' and is based on the assumption that Antamina is the only 'Equity Accounted Investment' in Peru. This assumption was made because in 2016, this seemed to be the case. Can you confirm this figure is correct?

5. Pampa Norte Copper Mine, Chile (USD\$) – 100% ownership

FY	Total Mine Production	BHPB's Share of Production	Total Mine Revenue	BHPB's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	254,300t cu cathode	100%	\$1,401.0m	100%	\$32.5m	0	\$2.2m	\$34.7m
2016	251,400t cu cathode	100%	\$1,098m	100%	\$60.2m	0	\$1.5m	\$61.7m
2015	249,600t cu cathode	100%	\$1,437.0m	100%	\$97.0m	0	\$1.7m	\$98.7m
2014	233,100t cu cathode	100%	\$1,796.0m	100%	?	?	?	?
2013	232,600t cu cathode	100%	\$1,818.0m	100%	?	?	?	?
2012	263,700t cu cathode	100%	\$2,152.0m	100%	?	?	?	?
2011	272,200t cu cathode	100%	?	100%	?	?	?	?
2010	244.8t cu cathode	100%	?	100%	?	?	?	?
2009	274.8t cu cathode	100%	?	100%	?	?	?	?
2008	?	100%	?	100%	?	?	?	?

Notes

- Previous to 2015, all Tax payment data was aggregated by country and it was unclear what payments related to Escondida, and what payments related to Pampa Norte.
- According to the 2017 Economic Contributions Report, there was an additional \$7m paid to the Chilean government between Fees and Other Payments. Can you please tell us the allocation of those payments between the Pampa Norte Copper Mine and Escondida Copper Mine?

6. Escondida Copper Mine, Chile (USD\$) – 57.5% ownership

FY	Total Mine Production	BHPB's Share of Production	Total Mine Revenue	BHPB's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	539,600t cu concentrate; 232,000t cu cathode; 111,000oz au; 4,326,000oz silver	57.5%	\$4,544.0m	\$2,612.8m	\$307.9m	-\$14.0m	\$10.7m	\$304.6m
2016	648,900t cu concentrate; 330,300t cu cathode; 109,000oz au; 5,561,000oz silver	57.5%	\$4,881.0m	\$2,806.6m	\$439.9m	\$88.0m	\$5.3m	\$533.2m
2015	916,100t cu concentrate; 310,400t cu cathode; 81,500oz au; 4,786,000oz silver	57.5%	\$7,819.0m	\$4,495.9m	\$768.6m	\$138.9	\$8.4m	\$915.9m
2014	844,700t cu concentrate; 308,000t cu cathode; 72,900oz au; 4,271,000oz silver	57.5%	\$8,085.0m	\$4,648.9m	?	?	?	?
2013	831,500t cu concentrate; 297,000t cu cathode; 71,500oz au; 2,960,000oz silver	57.5%	\$8,596.0	\$4,927.0m	?	?	?	?
2012	580,500t cu concentrate; 299,100t cu cathode; 88,500oz au; 3,341,000oz silver	57.5%	?	\$4,002.0m	?	?	?	?
2011	390,500t cu concentrate; 179,100t cu cathode; 84,700oz au;	57.5%	?	?	?	?	?	?

	2,849,000oz silver							
2010	448,100t cu concentrate; 174,200t cu cathode; 76,400oz au; 2,874,000oz silver	57.5%	?	?	?	?	?	?
2009	417,600t cu concentrate; 172,100t cu cathode; 67,300oz au; 2,765,000oz silver	57.5%	?	?	?	?	?	?
2008	679,500t cu concentrate; 131,600t cu cathode; 79,700oz au; 3,604,000oz silver	57.5%	?	?	?	?	?	?

Notes

- Previous to 2015, all Tax payment data was aggregated by country and it was unclear what payments related to Escondida, and what payments related to Pampa Norte.
- Items in red represent a benefit, not an expense.
- According to the 2017 Economic Contributions Report, there was an additional \$7m paid to the Chilean government between Fees and Other Payments. Can you please tell us the allocation of those payments between the Pampa Norte Copper Mine and Escondida Copper Mine?

7. Samarco Coal Mine, Brazil (USD\$) – 50% ownership

FY	Total Mine Production	BHPB's Share of Production	Total Mine Revenue	BHPB's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	?	?	?	\$96.6m	\$10.5m	0	\$107.1m
2016	10,808,000t	5,404,000t	?	?	\$8.5m	0	0	\$8.5m
2015	29,026,000t	14,513,000t	?	\$1,406.0m	\$7.8m	0	0	\$7.8m
2014	21,838,000t	10,919,000t	?	\$1,634.0m	?	?	?	?
2013	21,964,000t	10,982,000t	?	\$1,622.0m	?	?	?	?
2012	22,846,000t	11,423,000t	?	\$1,996.0m	?	?	?	?
2011	23,418,000t	11,709,000t	?	?	?	?	?	?
2010	22,188,000t	11,094,000t	?	?	?	?	?	?
2009	16,636,000t	8,318,000t	?	?	?	?	?	?
2008	16,928,000t	8,464,000t	?	?	?	?	?	?

Notes

- Previous to 2015, all Tax payment data was aggregated by country and it was unclear what payments related to Samarco, and what payments related to other operations.

8. South Africa Energy Coal, Mpumalanga (USD\$)

BHP	Total Mine Production	South32's Share of Production	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2015	34,277 kt	34,277 kt	\$1,315m	\$1,315m	0	?	0
2014	30,384 kt	30,384 kt	\$1,247m	\$1,247m	0	?	?
2013	31,267 kt	29,951 kt	?	?	?	?	?
2012	33,279 kt	33,279 kt	?	?	?	?	?
2011	34,328 kt	34,328 kt	?	?	?	?	?
2010	30,459 kt	30,459 kt	?	?	?	?	?
2009	29,896 kt	29,896 kt	?	?	?	?	?
2008	45,072 kt	45,072 kt	?	?	?	?	?

9. Hotazel Manganese Mines, Northern Cape (USD\$)

S32	Total Mine Production: ore; alloy	South32's Share of Production: ore; alloy	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Other Fees and Payments	TOTAL PAYMENTS TO GOVERNMENT
2015	?	1,682 kt; 246 kt	?	\$420m	0	?	?	0
2014	?	1,566 kt; 226 kt	?	\$473m	0	?	?	?
2013	3,490 kt; 374 kt	1,536 kt; 224 kt	?	?	?	?	?	?
2012	3,625 kt; 404 kt	1595 kt; 242 kt	?	?	?	?	?	?
2011	3,007 kt; 486 kt	1323 kt; 292 kt	?	?	?	?	?	?
2010	2,718 kt; 364 kt	1,196 kt; 218 kt	?	?	?	?	?	?
2009	2,191 kt; 301 kt	964 kt; 181 kt	?	?	?	?	?	?
2008	3,040 kt; 513 kt	1,338 kt; 308 kt	?	?	?	?	?	?

Further Questions

- Prior to 2013, revenue, taxes, and royalties are not delineated by project for HMM. Is there a particular reason that revenue, taxes, and royalties are not reported by project in the annual report?

10. Brazil Alumina (USD\$)

S32	Total Mine Production: alumina; aluminium	South32's Share of Production:alumina ; aluminium	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Other Fees and Payments	TOTAL PAYMENTS TO GOVERNMENT
2015	?	1,328 kt; 40 kt	?	\$497m	?	?	?	0
2014	?	1,262 kt; 104 kt	?	\$529m	?	?	?	?
2013	?	1,205 kt; 154 kt	?	?	?	?	?	?
2012	?	1,235 kt; 170 kt	?	?	?	?	?	?
2011	?	1,100 kt; 40 kt	?	?	?	?	?	?
2010	?	709 kt; 174 kt	?	?	?	?	?	?
2009	?	537 kt; 177 kt	?	?	?	?	?	?
2008	?	536 kt; 257 kt	?	?	?	?	?	?

11. Cerro Matoso (USD\$)

S32	Total Mine Production	South32's Share of Production	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Licence Fees	TOTAL PAYMENTS TO GOVERNMENT
2015	?	40.4 kt	?	\$593m	0	?	?	?
2014	?	44.3 kt	?	\$595m	0	?	?	?
2013	?	50.8 kt	?	\$803m	?	?	?	?
2012	?	48.9 kt	?	\$876m	?	?	?	?
2011	?	40 kt	?	?	?	?	?	?
2010	?	49.6 kt	?	?	?	?	?	?
2009	?	50.5 kt	?	?	?	?	?	?
2008	?	41.8 kt	?	?	?	?	?	?

Further questions

- Is there data about specific taxes, royalties and payments to government for these projects publicly available elsewhere, outside of your Annual, Sustainability or Economic Contribution Reports?
- Regarding 'Equity Accounted Investments', such as an Antamina in Peru or Cerrejon in Colombia, is there any particular reason why corporate taxes, royalties, and other fees paid to government are not allocated by project in the Annual or Economic Contribution Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Friday 16 November 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,



Alan Wolfe
Research
Tax Justice Network Australia

12 September 2018

Crater Gold Mining Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Crater Mountain HGZ Project in PNG and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Crater Mountain HGZ Project, PNG (AUD\$)

	Total Mine Production	CGM's Share of Production	Total Project Revenue	CGM'S Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	?	\$225,000	100%	0	0	0	0
2016	?	?	\$385,000	100%	0	0	0	0
2015	?	?	\$53,000	100%	0	0	0	0

Further questions

- Are data about taxes, royalties and payments to government for the Crater Mountain HGZ Project publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why royalties and income tax are not reported on a project-by-project basis in Crater Gold Mining's annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,



Alan Wolfe
Research
Tax Justice Network Australia

12 September 2018

Base Resources Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding Base Resources' Kwale Minerals Sands Project in Kenya and wanted to check the information before we publish.

Can you verify if the following information for these projects is correct? We've included the data we have in the tables below. We have organised the data we have into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise the categories used here may vary from those used by Base Resources. Note our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

1. Kwale Mineral Sands Project, Kenya (AUD\$)

	Total Mine Production	Base Resources' Share of Production	Total Mine Revenue	Base Resources' Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	Rutile 90,625t; Ilmenite 467,359t; Zircon 34,228t; Zircon low grade: 10,210t	100%	\$215.5m	100%	\$7.8m	\$14.8m	0	\$22.6m
2016	Rutile 85,654t; Ilmenite 455,870t; Zircon 31,389t;	100%	\$169.0m	100%	\$0.04m	\$11.9m	0	\$11.9m
2015	Rutile 71,537; Ilmenite 427,655t; Zircon 22,416t	100%	\$145.5m	100%	\$0.08m	\$10.5m	0	\$10.6m
2014	Rutile 24,216t; Ilmenite 165,352t; Zircon 4,486t	100%	\$29.1m	100%	\$0.09m	\$1.9m	0	\$2.0m

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

12 September, 2018

Frontier Diamonds Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Star Diamond Mine and Sedibeng Joint Venture Project in South Africa, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We understand that your ownership of the project commenced in 2014, so it is the years following this date in which we're interested. We've included the data we have below.

1. Star Mine, Free State, South Africa (USD\$)

Note that the production data for 2014-2016 is an average derived from the combined three-year production figure of 19,033 carats given on Frontier Diamonds' website.

	Total Mine Production	Frontier's Share of Production	Total Project Revenue	Frontier's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	?	\$9.0m	\$6.7m	?	?	?	?
2016 + 2 months of 2017	9,704 carats	74%	?	?	?	?	?	?
2015	8,997 carats	74%	?	?	?	?	?	?
2014 (5 months)	3,572 carats	74%	?	?	?	?	?	?

2. Sedibeng JV Diamond Project, Northern Cape South Africa (USD\$)

Note that the production data for 2014-2016 is an average derived from the combined three-year production figure of 23,628 carats given in Frontier Diamonds' website.

	Total Mine Production	Frontier's Share of Production	Total Project Revenue	Frontier's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	?	\$20.0m	\$14.8m	?	?	?	?
2016 +2 months of 2017	12,133 carats	74%	?	?	?	?	?	?
2015	11,609 carats	74%	?	?	?	?	?	?
2014 (6 months)	3,770 carats	74%	?	?	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why royalties and income tax are not reported on a project-by-project basis in Frontier Diamonds' annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 6 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,



Alan Wolfe
Research
Tax Justice Network

19 September 2018
Sarah Hodgson
General Manager
People and Sustainability
Iluka Resources Limited
Level 23 140 St Georges Terrace
Perth Western Australia 6000

Dear Ms Hodgson,

Oxfam Australia is working collaboratively with Tax Justice Network Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania collecting data on the contribution of Australian mining companies to developing countries.

We have data regarding Iluka Resources Limited's Sierra Rutile Mine in Sierra Leone (Attachment A) and wanted to check that the information is correct before we publish. We ask several questions in turn:

1. Can you please verify if the following table is correct. If not could you provide the correct figures, and fill in missing figures (where we placed a question mark, indicating a lack of publicly available information). We recognise the categories used here may vary from those used by Iluka Resources. Note our project excludes taxes on payments of payroll and workforce, as well as import taxes.
2. What are the roles of the multiple subsidiaries in the British Virgin Islands and Netherlands?
3. Upon acquisition of Sierra Rutile, Iluka Resources appears to have acquired Sierra Rutile's warehouse in Amsterdam. How much trading occurs through the warehouses Iluka Resources Ltd has in Amsterdam, and what are the addresses of the warehouses?
4. Sierra Rutile before 2015 made losses for over a decade, what is the reason Iluka Resources acquired a mine that has been loss making for an extended period of time? Is there a reason the mine is still not making a profit?
5. Iluka Resources inherited almost \$500 million in 'unused tax losses' that have no expiry. How has Iluka Resources been using these losses so far?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **28th September 2018**. If you have any questions or additional time is needed please contact Lisa Lee lisal@oxfam.org.au or (02) 8204 3944.

Yours sincerely,



Mal Larsen
Extractives lead, Oxfam Australia
(02) 8204 3966

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Attachment A

Sierra Rutile Mine (AUD\$)

	Total Mine Production	Iluka's Share of Production	Total Mine Revenue	Iluka's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	Zircon, 3t; Rutile, 167.6t; Ilmenite, 57.6t	100%	\$143.8	100%	\$5.2m	\$7m	?	A\$12.2m
2016	Zircon, 0.1t; Rutile, 8.8t; Ilmenite, 3.2t	100%	\$17.8m	100%	0	\$0.7m	?	\$0.7m

12 September 2018

Intra Energy Corporation

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Tancoal Mbalawala Mine in Tanzania and the Nkhachira Mine in Malawi, and wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We have combined revenue data for these projects for 2017 (A\$22.7m) and 2016 (A\$14.m) but are interested in specific data for each project. We've included the data we have below.

1. Tancoal Mbalawala Mine, Tanzania (AUD\$)

	Total Mine Production	IEC's Share of Production	Total Project Revenue	IEC's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	4.0m tonnes	?	?	?	?	?	?	?
2016	?	?	?	?	?	?	?	?

Further questions

- Are data about your taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why royalties and income tax are not reported on a project-by-project basis in Intra Energy Corporation's annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

12 September, 2018

Jupiter Mines Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Tshipi Borwa Manganese Joint Venture Project in South Africa, and wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

1. Tshipi Borwa JV Manganese Project, South Africa (AUD\$)

	Total Mine Production	Jupiter's Share of Production	Total Project Revenue	Jupiter's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	?	?	\$41.5m	?	0	0	?
2016	?	?	?	-\$6.9m	?	0	0	?
2015	?	?	?	\$18.4m	?	0	0	?
2014	?	?	?	\$8.8m, 8 months only	0	0	0	0
2013	?	?	?	\$1.9m	?	0	0	?
2012	?	?	?	\$1.0m	?	0	0	?
2011	?	?	\$0.8m	100%	?	0	0	?
2010	?	?	?	?	?	?	?	?

Further questions

- Are data about your taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why corporate tax is not reported on a project-by-project basis in Jupiter Mines' annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

19 September, 2018

Kingsrose Mining Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Way Linggo Gold Project in Indonesia, and wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below. Please note that our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Way Linggo Gold Project, Indonesia (AUD\$)

	Total Mine Production	Kingsrose's Share of Production	Total Project Revenue	Kingsrose's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	12,862oz Au 42,766oz Ag	85%	?	\$21.3m	\$11.0m	\$0.3m	0	\$11.3m
2016	18,641oz Au Silver?	85%	?	\$31.7m	\$0.7m	\$0.6m	0	\$1.3m
2015	24,227oz Au 59,949oz Ag	85%	?	\$33.2m	\$5.6m	\$0.7m	0	\$6.3m
2014	1,995oz Au 7,840oz Ag	85%	?	\$3.8m	-\$10.5m	\$0.08m	0	-\$10.4m
2013	8,830oz Au 93,146oz Ag	85%	?	\$20.7m	0	\$0.5	0	\$0.5m
2012	37,650oz Au 432,754oz Ag	85%	?	\$71.7m	0	\$1.6m	0	\$1.6m
2011	27,056oz Au 318,869oz Ag	85%	?	\$45.2m	\$1.8m	\$0.9m	0	\$2.7m

Further Questions:

- Your 2015 Annual Report says that you received a tax refund of \$3,601,761 during the year. Is that refund reflected in the Consolidated Income Statement in your Annual Reports?
- Your 2014 Annual Report says you received a corporate tax income refund of \$5,195,718 from the Indonesian government during the year. Is that refund reflected in the Consolidated Income Statement in your Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

12 September, 2018

Lucapa Diamond Company Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Lulo Diamond Project in Angola, and wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below. Please note our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Lulo Diamond Project, Angola

	Total Mine Production	Lucapa's Share of Production	Total Project Revenue	Lucapa's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	18,706 carats	40%	USD\$31.6m	40%	USD\$0.02m	0	0	USD\$0.02m
2016	19,833 carats	40%	USD\$51m	40%	USD\$1.1m	0	0	USD\$1.1m
2015	8,394 carats	40%	USD\$3.9m	40%	?	?	?	AUD\$?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

12 September 2018

MacMahon Holdings Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports and those of Agincourt Resources regarding the Martabe Gold Mine and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

MATARBE GOLD MINE

FY	Total Mine Production	MacMahon's Share of Production	Total Mine Revenue	MacMahon's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Land & Building Tax	Other Taxes	TOTAL PAYMENTS TO GOVERNMENT
2017	Gold: 355,377 oz Silver: 2.39 million oz	50%	MacMahon reported revenue: A\$57.39m. Indonesian JV reported revenue: USD \$484.44m	100% of Australian revenue / 50% of Indonesian revenue	MacMahon reported: A\$1.26m Indonesian JV reported: USD \$51.87m	USD \$2.66m	USD \$1.0m	USD \$1.45m	?
2016	Gold: 310,550 oz Silver: 2.41 million oz	50%	MacMahon reported revenue: A\$26.62m. Indonesian JV reported revenue: USD \$426.44m	100% of Australian revenue / 50% of Indonesian revenue	MacMahon reported: A\$0.40m Indonesian JV reported: USD \$41.35m	USD \$2.31m	USD \$1.1m	USD \$1.77m	?

Notes

- Production information and all USD amounts have been sourced from Agincourt Resources Annual Reports

Further Questions

- Are data about taxes, royalties and payments to government for this project publicly available elsewhere, outside of your Annual Reports?

- Can you please provide some context regarding the different amounts for revenue reported by the Indonesian JV and MacMahon Holdings in Australia? Specifically, if a MacMahon subsidiary has 50% ownership of the Matarbe project, does it not receive 50% of the profit after tax? In FY 2017, the profit after tax was USD \$151.34 million. The revenue reported by MacMahon from this JV was A\$57.39 million.

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

11 September 2018

Medusa Mining

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding Co-O in East Mindanao, Philippines and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Co-O Gold Mine								
Medusa Mining	Total Mine Production (Gold)	Total Mine Revenue	Income Tax	Total Corporate Taxes Paid	Royalties Paid To Government	Royalties Paid to Indigenous Groups	Other Fees and Payments	TOTAL PAYMENTS TO GOVERNMENT
2017	80,743oz	US\$99.8m	US\$7.6m	?	?	?	?	?
2016	108,578oz	US\$127.8m	US\$2.2m	?	?	?	?	?
2015	98,359oz	US\$123.1m	-US\$0.7m	?	?	?	?	?
2014	59,904oz	US\$83.9m	-US\$0.2m	?	?	?	?	?
2013	62,243oz	US\$100.6m	US\$0.0m	?	?	?	?	?
2012	60,595oz	US\$80.8m	-US\$1.1m	?	?	?	?	?
2011	101,474oz	US\$148.7m	US\$0.1m	?	?	?	?	?
2010	89,679oz	US\$93.8m	US\$0.0m	?	?	?	?	?
2009	47,869oz	US\$57.0m	-US\$2.3m	?	?	?	?	?
2008	19,009oz	US\$17.6m	US\$2.4m	?	?	?	?	?

Notes

- Although a 1% figure is stated for royalties to Indigenous Groups, no amounts were found in the Annual Reports

Further questions

- Are data about taxes, royalties and payments to government for Co-O publicly available elsewhere, outside of your Annual Reports?
- Is there a particular reason why corporate taxes, royalties and other payments to government are not reported by project in Medusa's annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

19 September 2018

Melanie Stutsel

General Manager, Safety, Environment and Social Performance

MMG Ltd

Level 23/28 Freshwater Place

Southbank VIC Australia 3006

Dear Ms Stutsel

Oxfam Australia is working collaboratively with Tax Justice Network Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania collecting data on the contribution of Australian mining companies to developing countries.

We have data regarding MMG's Kinsevere Mine in D.R. Congo (ATTACHMENT A), Las Bambas Mine in Peru (ATTACHMENT B) and Sepon Mine in Laos (ATTACHMENT C) and other operations (ATTACHMENT D) gathered from EITI reports and company Annual Reports and want to check that the information is correct before we publish. We ask several questions in turn:

1. Can you please verify if the tables are correct? If not could you provide the correct figures, and fill in missing figures (where we placed a question mark, indicating a lack of publicly available information).
2. As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available.
3. In regards to Kinsevere Mine, we note that MMG's annual reports do not break-down payments to government by category, however, these data are available from the Extractive Industries Transparency Initiative (EITI) website for 2012-2015. We have therefore used and organised these data into three categories: Corporate Taxes, Royalties and Other Payments to Government. We would be grateful for confirmation of these amounts by these categories, especially as the totals are different to the amounts in your annual reports. We recognise the categories used here may vary from those used by MMG. Note our data on corporate taxes are only those paid in relation to income tax paid on taxable profits.
4. Are there any other sources of information, outside the EITI that provide comprehensive project-by-project payments to Government of countries where mining operations are occurring?
5. Is there a reason why taxes, royalties and fees are not reported on a project-by-project basis in annual reports?

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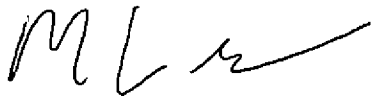
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6. Why does MMG have multiple subsidiaries in the British Virgin Islands, Cayman Islands, Switzerland and the Netherlands?
7. What is MMG's relationship with the financial planning firm Appleby?
8. The Australian mines have turned revenues of over \$1 billion every year from 2014-16. Has MMG paid income taxes for these mining operations in Australia?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **28th September 2018**. If you have any questions or additional time is needed please contact Lisa Lee lisal@oxfam.org.au or (02) 8204 3944.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'ML' followed by a stylized flourish.

Mal Larsen

Extractives Lead, Oxfam Australia

malcolml@oxfam.org.au

(02) 8204 3966

Attachment A

Kinsevere Copper Mine (USD\$)

	Total Mine Production (production sold)	MMG's Share of Production	Total Revenue \$mill	MMG's Share of Revenue	Earnings before tax \$mill	Total Corporate Taxes \$mill	Total Project Royalties \$mill	Total other payments to government \$mill	TOTAL PAYMENTS TO GOVERNMENT \$mill
2017	80,023t copper cathode	100%	\$500.9m	100%	?	?	\$19.8m	?	?
2016	80,491t copper cathode	100%	\$400.4m	100%	?	?	\$16.9m	?	?
2015	80,236t copper cathode	100%	\$418.1m	100%	?	\$10.5m	\$18.5m	\$13.1m	\$52.1m
2014	69,522t copper cathode	100%	\$465.7m	100%	?	\$7.8m	\$19.8m	\$14.1m	\$62.1m
2013	62,074t copper cathode	100%	\$455.3m	100%	?	\$0.4m	\$19m	\$5.2m	\$43.5m
2012	35,698t copper cathode	100%	\$279.9m	100%	?	\$0.4m	\$12m	\$70.1m	\$85.3m

Attachment B

Las Bambas Copper Mine (USD\$)

	Total Mine Production (production sold)	MMG's Share of Production	Total Revenue \$mill	MMG's Share of Revenue	Earnings before tax \$mill	Total Corporate Taxes \$mill	Total Project Royalties \$mill	Total other payments to government \$mill	TOTAL PAYMENTS TO GOVERNMENT \$mill
2017	442,471t copper concentrate	62%	\$2,937m	?	?	?	\$88.3m	?	?
2016	296,982t copper concentrate	62%	\$1,912m	?	?	?	\$34.3m	?	?

Attachment C

Sepon Copper Mine (USD\$)

	Total Mine Production (production sold)	MMG's Share of Production	Total Revenue \$mill	MMG's Share of Revenue	Earnings before tax \$mill	Total Corporate Taxes \$mill	Total Project Royalties \$mill	Total other payments to government \$mill	TOTAL PAYMENTS TO GOVERNMENT \$mill
2017	62,931t copper cathode	90%	\$391.9m	?	?	?	\$17.5m	?	\$17.5m
2016	78,714t copper cathode	90%	\$518m	?	?	?	\$17.2m	?	\$17.2m
2015	88,752t copper cathode	90%	\$627m	?	?	?	\$22.1m	?	\$22.1m
2014	88,377t copper cathode	90%	\$708m	?	?	?	\$27.6m	?	\$27.6m
2013	92,687t copper cathode	90%	\$746m	?	?	?	\$33.1m	?	\$33.1m
2012	85,150t copper cathode	90%	\$806m	?	?	?	\$35.9m	?	\$35.9m
2011	78,859t copper cathode	90%	\$817m	?	?	?	0	?	?
2010	64,241t copper cathode	90%	\$597m	?	?	?	0	?	?
2009	38,077t copper cathode	90%	\$288m	?	?	?	0	?	?

Attachment D

Tax paid in other countries (\$USD)

	Income tax paid at consolidated level \$mill	Income tax paid in Hong Kong \$mill	Income tax paid in Australia \$mill	Earnings before tax in Australia \$mill	Income tax paid for Golden Grove Mine (Australia) \$mill	Income tax paid for Rosebery Mine (Australia) \$mill
2017	\$87m	0	0	?	0	0
2016	\$65m	0	0	?	0	0
2015	\$89m	0	0	?	0	0
2014	\$94m	0	0	?	0	0
2013	\$111m	0	0	?	0	0
2012	\$124m	0	0	?	0	0
2011	\$210m	0	0	?	0	0

24 January 2019

Ms Narelle Wolfe
Group manager Social Performance
MMG Limited

Dear Ms Wolfe,

Thank you for meeting with us this week. We are appreciative of your good will and MMG Ltd's willingness to assist Oxfam with our work on tax transparency in the extractives sector.

As discussed in yesterday's meeting, we have progressed further with the project and have a few follow up question for MMG Ltd. We appreciate your assistance.

Below are the questions we would like to ask MMG Ltd:

1. MMG has a \$2.7 billion related party loan with Top Create (a related party based in British Virgin Islands), and made \$100-300 million in annual repayments from 2015 and 2017¹. Can you help us understand if these interest expenses have been used as cost deductions for MMG's Australian operations? If not, in which country has the interest expenses been deducted?
2. Oxfam has analysed the copper sales from the Kinsevere mine while it was under Anvil ownership, and found the copper was sold at a substantial discount compared to global benchmark prices to its majority shareholder Trafigura (who also had a life of mine offtake agreement with the Kinsevere mine²). At the time of acquiring Anvil Mining, was MMG concerned about this arrangement with Trafigura? And has MMG taken any action to rectify the arrangement? If so, what action has MMG taken since acquiring Anvil Mining?
3. We've observed some discrepancies in the royalty paid for the Kinsevere mine as reported by the Extractives Industries Transparency Initiative (EITI) and MMG Ltd's reply letter in October 2018. Could you help us understand why there is this difference?

Kinsevere royalty paid USD\$mill	2011	2012	2013	2014	2015
EITI	3.2	5.8	7.5	8.6	8.2
MMG reply letter	na	12	19.0	19.8	18.5

¹ MMG annual reports

² Anvil Mining Ltd (2009) consolidated Financial Statements

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4. In MMG Ltd's response letter to Oxfam in October 2018, it shows there is considerable consolidated tax expense, but not much tax paid for each of the mines. The table below summarises the tax paid information we gathered.
- Can you please explain the discrepancy below? From this data below, it appears that MMG isn't paying any taxes in any country. However, the consolidated tax paid is relatively high. Can you help us understand why the consolidated tax paid is so high while the taxes paid by country/mine is so low? Can you provide a breakdown of the consolidated tax figure to demonstrate where the tax was paid specifically?
 - Could MMG please provide the corporate tax paid by the Sepon Mine in Laos for the years 2011-2015? This would help us to demonstrate MMG's commitment to tax transparency.

corporate tax USD\$mill	2011	2012	2013	2014	2015	2016	2017
Consolidated Income Tax Paid*	210	124	111	94	89	65	87
income tax expense/paid in Hong Kong*	-	-	-	-	-	-	-
Century Mines (Aust)**	na	na	-	-	-	na	na
Golden Grove Mines (Aust)*	-	-	-	-	-	-	-
Rosebery Mines (Aust)*	-	-	-	-	-	-	-
<i>Income tax paid in Australia*</i>	12.7	-	-	-	-	-	-
Las Bambas (Peru)*	-	-	-	-	-	128	193.3
Sepon Mines (Laos)*	na	na	na	na	na	42.4	20.1
Kinsevere (DRC)***	0.07	0.39	0.38	7.85	10.49	na	na

* MMG reply letter. ** ATO entity tax information database. *** EITI data from 2012-2015.

We would be grateful for your advice on this query by Friday 15th February. If you have any questions please contact either Daisy Gardener or Lisa Lee (contact information below).

Yours sincerely,



Lisa Lee
Economics lead, Oxfam Australia lisal@oxfam.org.au
(02) 8204 3944

Daisy Gardener
Advocacy lead, Oxfam Australia daisyg@oxfam.org.au
(03) 9289 9420

12 September 2018

Newcrest Mining Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports and Tax Contribution Report regarding Gosowong in Indonesia and Lihir in Papua New Guinea and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below. Please note that our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Gosowong

Newcrest Mining Limited	Total Mine Production (Gold)	Newcrest's Share of Production	Total Mine Revenue	Newcrest's Share of Revenue	Income Tax	Total Corporate Taxes Paid	Royalties Paid To Government	Other Fees & Payments to Government	TOTAL PAYMENTS TO GOVERNMENT
2017	295,876oz gold; 361,266oz silver	75%	US\$350m	75%	?	?	?	?	?
2016	197,463oz gold; 290,530oz silver	75%	\$US257m	75%	?	US\$74m	US\$2m	?	?
2015	331,555oz gold; 410,970oz silver	75%	A\$499m	75%	?	?	?	?	?
2014	344,747oz gold	75%	A\$484m	75%	?	?	?	?	?
2013	312,711oz gold	75%	A\$483m	75%	?	?	?	?	?
2012	439,384oz gold; 271,342oz silver	82.5%	A\$711m	82.5%	?	?	?	?	?
2011	463,218oz gold; 284,139oz silver	82.5%	A\$654m	82.5%	?	?	?	?	?
2010	442,525oz gold	82.5%	A\$554.8m	82.5%	?	?	?	?	?
2009	400,220oz gold	82.5%	A\$473.6m	82.5%	?	?	?	?	?
2008	400,202oz gold	?	A\$376.8m	?	?	?	?	?	?

Lihir Gold Mine

Newcrest Mining Limited	Total Mine Production (Gold)	Total Mine Revenue	Income Tax	Total Corporate Taxes Paid	Royalties Paid To Government	Other Fees & Payments to Government	TOTAL PAYMENTS TO GOVERNMENT
2017	940,060 oz gold; 42,257 oz silver	US\$1.2m	?	?	?	?	?
2016	900,034oz gold	US\$1,035.0m	?	?	?	?	?
2015	688,714oz gold	A\$1,020.0m	?	?	?	?	?
2014	721,264oz gold	A\$1,055.0m	?	?	?	?	?
2013	649,340oz gold	A\$961.0m	?	?	?	?	?
2012	604,336oz gold	A\$964.0m	?	?	?	?	?
2011	790,974oz gold	A\$887.0m	?	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government for Gosowong or Lihir publicly available elsewhere, outside of your Annual Reports?
- We note that you published a 'Tax Contribution Report' in 2016. Is there a forthcoming edition for 2017 and will this continue to be published?
- Is there are a reason why taxes, royalties and other payments to government are not reported on a project-by-project basis in your Annual Reports or Tax Contribution Report?
- According to the Tax Contribution Report 2016, US\$74 million was paid in corporate taxes in Indonesia. Can you please provide a breakdown of these taxes?
- Regarding the Key International Related Party Transactions, the Tax Contribution Report 2016 states that these "do not have a material impact on the Newcrest's Australian taxable income." Can you please clarify what benchmark Newcrest uses to define materiality?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com).

Yours sincerely,



Alan Wolfe
Research
Tax Justice Network Australia

12 September, 2018

Niuminco Group Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Edie Creek gold and silver mine in PNG and wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Edie Creek Mine, PNG (AUD\$)

	Total Mine Production	Niuminco's Share of Production	Total Project Revenue	Niuminco's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	423oz Au 416oz Ag	100%	\$0.7m	100%	0	0	0	0
2016	689oz Au 602oz Ag	100%	\$1.1m	100%	0	0	0	0
2015	1,172oz Au 988oz Ag	100%	\$1.7m	100%	?	0	0	?
2014	132oz Au 110oz Ag	100%	\$0.2m	100%	?	0	0	?

Further questions

- Are data about your taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

OceanaGold Corporation

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Didipio gold and copper mine in The Philippines and wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below.

Note:

- Our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.
- We are interested in specific corporate tax, royalty and other payments to government data, which we understand is consolidated in your Annual Reports and not reported project-by-project.

Didipio Gold & Copper Mine, Philippines (USD\$)

FY	Total Mine Production	OG's Share of Production	Total Project Revenue	OG's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	176,790oz Au; 18,351t Cu; 225,823oz Ag	100%	\$306.4m	100%	?	?	?	\$26.8m
2016	147,150oz Au; 21,123t Cu; 253,161oz Ag	100%	\$272.7m	100%	?	?	\$2.08m	\$11.45m
2015	127,086oz Au; 23,109t Cu; 274,308oz Ag	100%	\$240.0m	100%	?	?	?	?
2014	106,256oz Au; 25,010t Cu; 291,889oz Ag	100%	\$296.5m	100%	?	?	?	?
2013	66,277oz Au; 203t Cu	100%	\$199.5m	100%	?	?	?	?

Further questions

- Are data about your taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why specific income tax, royalty and other payments to government are not reported on a project-by-project basis in OceanaGold Corporation's reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

Oilex Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian energy and mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have limited data from your Annual Reports regarding the Bhandut Oil Field in India, but wanted to check the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would appreciate any data you can provide for these years or advice as to where this information is available. Note we are interested in specific corporate tax, royalty and other payments to government data, which we understand is consolidated in your Annual Reports and not reported project-by-project. The data we have is shown below.

Note:

- Our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Bhandut Oil Field, India (AUD\$)

	Total Mine Production	Oilex's Share of Production	Total Project Revenue	Oilex's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	28.5m mscf	40%	?	?	?	?	?	?
2016	46m mscf; 164bbl condensate	40%	?	?	?	?	?	?

Further questions

- Are data about your taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?
- Is there a particular reason why specific income tax, royalty and other payments to government are not reported on a project-by-project basis in Oilex's reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or

additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

21 September, 2018

Oil Search Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian energy and mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding 11 Oil Search projects in Papua New Guinea and wanted to check that the information is correct before we publish.

Can you verify if the following information for these projects is correct? As we are focusing on operations from 2008-2017, we would appreciate any data you can provide for these years or advice as to where this information is available.

We understand that Oil Search publishes data for revenue, corporate taxes and royalties that is consolidated across all projects. We are interested in project-by-project data that falls into three categories: Corporate Taxes, Royalties and Other Payments to Government. (We recognise these categories may vary from those used by Oil Search). We would be grateful for confirmation of these amounts by these categories. Please note that our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Note

- Oil Search's Production Summary units for Oil and Liquids appeared to change from mmbbl (2008-2016) to mbbl in 2017, although the Production Summary was still labelled mmbbl. We have presented all oil and liquids data in the new format of mbbl to maintain consistency.

1. LNG Project (USD\$) – 29% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	106,266 mmscf	?	?	?	?	?	?
2016	?	101,827 mmscf	?	?	?	?	?	?
2015	?	96,646 mmscf	?	?	?	?	?	?
2014	?	52,199 mmscf	?	?	?	?	?	?

2. LNG Gas-to-Power Project, (USD\$) – 29% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	665 mmscf	?	?	?	?	?	?

3. Hides GTE Gas Project (USD\$) – 100% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	5,843 mmscf	?	?	?	?	?	?
2016	?	5,573 mmscf	?	?	?	?	?	?
2015	?	5,312 mmscf	?	?	?	?	?	?
2014	?	5,675 mmscf	?	?	?	?	?	?

4. Kutubu Gas Project (USD\$) – 60.05% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	2,630 mbbl	?	?	?	?	?	?
2016	?	3,279 mbbl	?	?	?	?	?	?
2015	?	3,800 mbbl	?	?	?	?	?	?
2014	?	3,690 mbbl	?	?	?	?	?	?
2013	?	3,473 mbbl	?	?	?	?	?	?
2012	?	3,267 mbbl	?	?	?	?	?	?
2011	?	3,028 mbbl	?	?	?	?	?	?
2010	?	3,587 mbbl	?	?	?	?	?	?
2009	?	3,877 mbbl	?	?	?	?	?	?
2008	?	3,258 mbbl	?	?	?	?	?	?

5. S.E. Gobe Gas to PNG LNG (USD\$) – 22.34% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	3,265 mmscf	?	?	?	?	?	?
2016	?	3,060 mmscf	?	?	?	?	?	?
2015	?	1,886 mmscf	?	?	?	?	?	?
2014	-	0	-	-	-	-	-	-

6. Moran Project (USD\$) – 49.51% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	1,267 mbbl	?	?	?	?	?	?
2016	?	1,643 mbbl	?	?	?	?	?	?
2015	?	1,560 mbbl	?	?	?	?	?	?
2014	?	1,990 mbbl	?	?	?	?	?	?
2013	?	2,041 mbbl	?	?	?	?	?	?
2012	?	1,865 mbbl	?	?	?	?	?	?
2011	?	2,296 mbbl	?	?	?	?	?	?
2010	?	2,633 mbbl	?	?	?	?	?	?
2009	?	2,536 mbbl	?	?	?	?	?	?
2008	?	3,184 mbbl	?	?	?	?	?	?

7. Gobe Main Project (USD\$) – 10.0% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	20 mbbl	?	?	?	?	?	?
2016	?	24 mbbl	?	?	?	?	?	?
2015	?	30 mbbl	?	?	?	?	?	?
2014	?	30 mbbl	?	?	?	?	?	?
2013	?	36 mbbl	?	?	?	?	?	?
2012	?	39 mbbl	?	?	?	?	?	?
2011	?	41 mbbl	?	?	?	?	?	?
2010	?	59 mbbl	?	?	?	?	?	?
2009	?	61 mbbl	?	?	?	?	?	?
2008	?	72 mbbl	?	?	?	?	?	?

8. S.E. Gobe Project (USD\$) – 22.34% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	57 mbbl	?	?	?	?	?	?
2016	?	76 mbbl	?	?	?	?	?	?
2015	?	120 mbbl	?	?	?	?	?	?
2014	?	130 mbbl	?	?	?	?	?	?
2013	?	132 mbbl	?	?	?	?	?	?
2012	?	198 mbbl	?	?	?	?	?	?
2011	?	208 mbbl	?	?	?	?	?	?
2010	?	255 mbbl	?	?	?	?	?	?
2009	?	394 mbbl	?	?	?	?	?	?
2008	?	489 mbbl	?	?	?	?	?	?

9. Hides GTE Liquids Project (USD\$) – 100% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	118 mbbl	?	?	?	?	?	?
2016	?	113 mbbl	?	?	?	?	?	?
2015	?	110 mbbl	?	?	?	?	?	?
2014	?	120 mbbl	?	?	?	?	?	?
2013	?	119 mbbl	?	?	?	?	?	?
2012	?	112 mbbl	?	?	?	?	?	?
2011	?	130 mbbl	?	?	?	?	?	?
2010	?	134 mbbl	?	?	?	?	?	?
2009	?	135 mbbl	?	?	?	?	?	?
2008	?	130 mbbl	?	?	?	?	?	?

10. LNG Liquids Project (USD\$) – 29.0% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	?	3,470 mbbl	?	?	?	?	?	?
2016	?	3,451 mbbl	?	?	?	?	?	?
2015	?	3,270 mbbl	?	?	?	?	?	?
2014	?	1,960 mbbl	?	?	?	?	?	?

11. S.E. Mananda Gas (USD\$) – 72.27% ownership

	Total Project Production	OS's Share of Production	Total Project Revenue	OS's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	-	0	-	-	-	-	-	-
2016	-	0	-	-	-	-	-	-
2015	-	0	-	-	-	-	-	-
2014	?	5 mbbl	?	?	?	?	?	?
2013	?	18 mbbl	?	?	?	?	?	?
2012	?	22 mbbl	?	?	?	?	?	?
2011	?	60 mbbl	?	?	?	?	?	?
2010	?	100 mbbl	?	?	?	?	?	?
2009	?	190 mbbl	?	?	?	?	?	?
2008	?	380 mbbl	?	?	?	?	?	?

Further questions

- We understand Oil Search pays development levies, petroleum tax, other taxes, and some payments to Police. Are these amounts calculated centrally for all projects, or are they specific to each project but only the aggregated sum actually gets reported?
- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports and in 2017, your Transparency Report?
- Is there a particular reason why royalties and income tax are not reported on a project-by-project basis in Oil Search's annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Friday 12 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,



Alan Wolfe
Tax Justice Network

12 September, 2018

Orocobre Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Borax Argentina project, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below.

Note:

- Our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Borax Argentina, Argentina (USD\$) – 100% ownership

FY	Total Mine Production	Orocobre's Share of Production	Total Project Revenue	Orocobre's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	41,777t Combined product	100%	\$17.4m	100%	?	?	?	?
2016	35,482t Combined product	100%	\$18.9m	100%	?	?	?	?
2015	34,091t Combined product	?	\$21.1m	100%	?	?	?	?
2014	40,098t Combined product	100%	\$26.8m	100%	?	?	?	?
2013	?	?	\$19.1m	100%	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?
- Is there a particular reason why corporate income tax, royalties and other payments to government are not reported project-by-project in Orocobre's Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

Orocobre Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Salar de Olaroz Lithium Project in Argentina, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below.

Note:

- Our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Salar de Olaroz Lithium Project, Argentina (USD\$) – 66.5% ownership

	Total Mine Production	Orocobre's Share of Production	Total Project Revenue	Orocobre's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	11,682t lithium carbonate	100%	\$120.0m	\$79.8m	?	?	?	?
2016	7,000t lithium carbonate	100%	\$15.4m	\$10.2m	?	?	?	?
2015	?	?	\$0.3m	?	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?
- Is there a particular reason why corporate income tax, royalties and other payments to government are not reported project-by-project in Orocobre's Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

Oz Minerals Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining countries to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data regarding Oz Minerals' copper/gold project in Brazil and wanted to check the information before we publish.

Can you verify if the following information for these projects is correct? We've included the data we have in the tables below. We have organised the data into three categories: Corporate Taxes, Royalties and Other Payments to Government. We recognise the categories used here may vary from those used by Oz Minerals. Note our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

1. Antas copper/gold Project, Brazil (USD\$)

	Total Mine Production	Oz Minerals' Share of Production	Total Mine Revenue	Oz Minerals' Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	14,101t (Cu) 11,366oz (Au)	100%	\$90.3m	100%	\$0.8m	0	0	\$0.8m
2016	11,188t (Cu) 7,779oz (Au)	100%	\$54.7m	100%	\$3.7m	0	0	\$3.7m

Further questions

- Are data about taxes, royalties and payments to government for Antas publicly available elsewhere, outside of your Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe

Research,
Tax Justice Network Australia

12 September, 2018

Paladin Energy Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Langer Heinrich Uranium Mine in Namibia, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Langer Heinrich Uranium Mine, Namibia (USD\$) – 75% ownership

Note: Data in red are benefits, not expenses

Note: Our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

	Total Mine Production	Paladin's Share of Production	Total Project Revenue	Paladin's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	4.2 Mlb	100%	\$96.0m	100%	\$36.3m	\$3.1m	0	\$39.4m
2016	4.8 Mlb	100%	\$184.9m	100%	(-\$84.2m)	\$5.7m	0	(-\$78.5m)
2015	5.1 Mlb	100%	\$191.9m	100%	\$17.0m	\$5.8m	0	\$22.8m
2014	5.6 Mlb	100%	\$207.0m	100%	(-\$10.7m)	\$4.3m	0	(-\$6.4m)
2013	5.3 Mlb	100%	\$265.4m	100%	\$1.4m	\$7.4m	0	\$8.8m
2012	4.4 Mlb	100%	\$239.2m	100%	\$4.2m	\$7.1m	0	\$11.3m
2011	3.5 Mlb	100%	\$166.5m	100%	(-\$15.7m)	?	0	?
2010	3.6 Mlb	100%	\$133.5m	100%	\$23.5m	?	0	?
2009	2.7 Mlb	100%	\$111.8m	100%	\$7.7m	?	0	?
2008	1.2 Mlb	100%	\$93.8m	100%	\$1.2m	?	?	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network

12 September, 2018

Panterra Gold Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Las Lagunas Gold/Silver Mine in Dominican Republic, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. The data we have is shown below.

Note:

- Our data and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Las Lagunas Gold/Silver Mine, Dominican Republic (USD\$)

FY	Total Mine Production	Panterra's Share of Production	Total Project Revenue	Panterra's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	42,998oz Au 153,713oz Ag	100%	\$54.3m	100%	0	\$1.7m	0	\$1.7m
2016	46,021oz Au 236,284oz Ag	100%	\$55.4m	100%	0	\$1.7m	0	\$1.7m
2015	37,760oz Au 239,088oz Ag	100%	\$46.6m	100%	?	\$1.3m	0	\$1.3m
2014	32,342oz Au 261,376oz Ag	100%	\$45.4m	100%	0	\$1.5m	0	\$1.5m
2013	23,645oz Au 219,081oz Ag	100%	\$38.1m	100%	0	\$1.2m	0	\$1.2m
2012	?	100%	\$12.0m	100%	0	\$0.8m	0	\$0.8m

Further questions

- Are data about taxes, royalties and payments to government for Las Lagunas publicly available elsewhere, outside of your Annual Reports?
- Can you please confirm the exact status regarding any potential Income Tax holidays?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

Perseus Mining Ltd
PO Box 1578
Subiaco, Western Australia 6904
Australia

Dear Sir/Madam,

Oxfam Australia is working collaboratively with Tax Justice Network Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania collecting data on the contribution of Australian mining companies to developing countries.

We have data regarding Perseus Mining Limited's Edikan Gold Mine in Ghana (Attachment A) and other operations (Attachment B) and wanted to check that the information is correct before we publish. We ask several questions in turn:

1. Can you verify if the following information in the Attachments are correct. If not could you provide the correct figures, and fill in missing figures (where we placed a question mark, indicating a lack of publicly available information. For example, Perseus' annual reports do not state how much corporate income taxes were paid to the Government of Ghana.) We recognise the categories used here may vary from those used by Perseus. Note our project excludes taxes on payroll and workforce, as well as import taxes.
2. The data the Ghanaian Government reports to the Extractive Industries Transparency Initiative (EITI) that it received from Perseus Mining's Edikan Mine do not match the data in your Annual Reports. For example, royalties for 2014 do not match. Are you able to clarify why there are these differences?
3. The ATO's report of entity tax information data¹ does not include Perseus' revenue, taxable income and income paid, but your annual consolidated financial reports show Perseus has paid the income tax in Australia and therefore should appear in the ATO reports. Could you clarify why Perseus does not appear in the ATO entity tax information data?
4. What operation does Perseus have in Australia for which it earns income and pays tax?
5. Does Perseus pay tax in Australia for earnings made in Ghana and Cote d'Ivoire?
6. In Perseus' consolidated financial statements there is a recurring line under income tax expense for the 'effect of tax rates in foreign jurisdictions'. Can you explain what this is and provide a disaggregation of these taxes by foreign jurisdiction?

¹ <https://www.ato.gov.au/Business/Large-business/In-detail/Tax-transparency/Tax-transparency-reporting-of-entity-tax-information/>

7. The Edikan Gold Mine in Ghana seems to operate on a narrow profit margin considering the relatively high all-in cash costs in most years of mining. How have Perseus' shareholders reacted to this, and that no dividends have been paid?
8. Is there a reason why taxes, royalties and fees are not reported on a project-by-project basis in annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Friday 31st October**. If you have any questions or additional time is needed please contact myself (Lisa Lee), or Joy Kyriacou joykyriacou@oxfam.org.au (02) 8204 3942.

Yours sincerely,



Lisa Lee

Economics lead, Oxfam Australia

lisa1@oxfam.org.au

(02) 8204 3944

Attachment A**Perseus Edikan Gold Mine – Ghana (AUD\$)**

	Total Mine Production	Perseus' Share of Production	Total Mine Revenue	Perseus' Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to Ghana Government	TOTAL PAYMENTS TO Ghana GOVERNMENT
2017	176,218oz	90%	\$314.1m	\$282.7m	0	\$16.3m	?	?
2016	153,902oz	90%	\$272.2m	\$244.9m	0	\$17.9m	?	?
2015	212,135oz	90%	\$370.6m	\$333.5m	0	\$12.5m	?	?
2014	180,519oz	90%	\$293.4m	\$264.2m	0	\$9m	?	?
2013	208,444oz	90%	\$326.2m	\$293.6	0	\$14m	?	?
2012	137,000oz	90%	\$160.8m	\$144.7	0	\$12m	?	?

Attachment B

Taxes paid in other jurisdictions (AUD\$)

	Tax at the Australian tax rate (30%) (-ve means tax refund)	Tax at tax rates in foreign jurisdictions	Australia income tax paid	Cote d'Ivoire income tax paid	Total income tax payable
2017	-28,356	-2,238	?	?	?
2016	-13,289	-1,105	0	?	?
2015	34,980	3,402	0	?	?
2014	-11,033	-818	0	?	?
2013	18,669,571	2,718,086	0	?	0
2012	18,066,333	1,150,206	?	?	3,118,510

17 September, 2018

Range Resources Limited

Dear Ms. Bezruchko,

We are collecting data on the contribution of Australian energy and mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the South Quarry, Morne Diablo and Beach Marcelle Oil Project in Trinidad & Tobago, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

South Quarry, Morne Diablo and Beach Marcelle Oil Project, Trinidad & Tobago

*Data is in **USD\$** 2013-2017*

	Total Production	RR's Share of Production	Total Project Revenue	RR's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	190,546 barrels	100%	\$8.4m	100%	\$5.0m	\$2.5m	0	\$7.5m
2016	193,868 barrels	100%	\$7.1m	100%	\$1.1m	\$2.1m	0	\$3.2
2015	205,209 barrels	100%	\$13.2m	100%	\$1.5m	\$4.7m	0	\$6.2m
2014	208,979 barrels	100%	\$21.2m	100%	\$0.9m	\$7.4m	0	\$8.3m
2013	?	100%	\$27.3m	100%	\$2.6m	\$7.0m	0	\$9.6m

Data is in **AUD\$** 2011-2012

	Total Mine Production	RR's Share of Production	Total Project Revenue	RR's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2012	?	100%	\$24.2m	100%	-\$2.6m	?	?	?
2011	?	?	\$3.1m	100%	0	?	?	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

Red 5 Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding the Siana Gold Mine Project in The Philippines, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We have included the data we have below.

Note:

- Our data (and research excludes payroll or other taxes that are paid on behalf of employees, as well as import taxes.

Siana Gold Mine, Philippines

	Total Mine Production	Red 5's Share of Production	Total Project Revenue	Red 5's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	41,296oz Au 45,597oz Ag	100%	\$68.5m	100%	\$0.08m	0	0	\$0.08m
2016	59,663oz Au 60,307oz Ag	100%	\$97.3m	100%	\$3.2m	?	0	?
2015	23,645oz Au 25,341oz Ag	100%	\$27.7m	100%	0	0	0	?
2014	? oz Au ? oz Ag	100%	\$0.07m	100%	0	0	0	?
2013	18,255oz Au 36,719oz Ag	100%	\$28.5m	100%	\$0.13m	?	0	?
2012	5,119oz Au 35,496oz Ag	100%	\$4.3m	100%	0	?	0	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?
- Are royalties and other payments to government made for the Siana Project but not reported in Red 5's Annual Reports?
- Is there a specific reason why the payment of separate taxes and royalties are aggregated in Red 5's Annual Reports? For example, the 2016 Annual Report claims that \$5.2 million was paid in national taxes, royalties and local taxes but no breakdown of this figure is provided.

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

Santos Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian energy and mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding your LNG project in Papua New Guinea and Bayu Undan project in the Joint Petroleum Development Area of Australia / Timor-Leste, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available.

We understand Santos publishes data for revenue, corporate taxes and royalties that is consolidated across operational segments. We are interested in project-by-project data that falls into three categories: Corporate Taxes, Royalties and Other Payments to Government. (We recognise these categories may vary from those used by Santos). We would be grateful for confirmation of these amounts by these categories. The data we have is shown below. Please note that our data and research excludes payroll or withholding taxes that are paid on behalf of employees, as well as import taxes

LNG Project, PNG (USD\$) – 13.5% ownership

	Total Mine Production	Santos' Share of Production	Total Project Revenue	Santos' Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	12.6 mmboe	13.5%	\$532.0m	13.5%	?	?	?	?
2016	12.2 mmboe	13.5%	\$444.0m	13.5%	?	?	?	?
2015	11.4 mmboe	13.5%	\$566.0m	13.5%	?	?	?	?
2014	6.9 mmboe	13.5%	?	?	?	?	?	?

Bayu Unda Project, Timor-Leste / Australia (USD\$) – 11.5% ownership

FY	Total Project Production	Santos' Share of Production	Total Project Revenue	Santos' Share of Revenue	Total Corporate Taxes	Total Project Royalties	Additional Profits Tax	Fines, penalties, and forfeits (EITI label)	Other taxes payable by natural resource companies	TOTAL PAYMENTS TO GOVERNMENT
2017	?	4.0 mmboe	?	\$153.0m	?	?	?			?
2016	?	4.2 mmboe	?	\$145.0m	?	?	?			?
2015	?	4.3 mmboe	?	\$215.0m	\$3.8m	\$55.6m	\$18.8m			\$78.2m
2014	?	0.9 mmboe	?	?	\$34.9m	\$117.4m	\$29.2m			\$64.1m
2013	?	1.5 mmboe	?	?	?	?	?			\$311.8m less Withholding taxes or equivalent
2012	?	4.2 mmboe	?	?	?	?	?			\$329.5m less Withholding taxes or equivalent
2011	?	4.4 mmboe	?	?	\$73.3m	\$214.1m	\$64.2m	\$13.7m		\$365.4m
2010	?	?	?	?	\$45.5m	\$122.7m	\$48.0m	\$38.4m		\$220.1m
2009	?	?	?	?	?	\$107.8m	?		\$72.2m	\$179.9m
2008	?	?	?	?	?	\$132.7m	?		\$96.4m	\$229.0m

Note:

- All payment data was sourced from EITI reports in Timor-Leste

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your Annual Reports?
- Is there a particular reason why corporate royalties and other payments to government are not reported project-by-project in Santos' Annual Reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com) or by telephone on +61 (0)404 115 038

Yours sincerely,



Alan Wolfe
Research,
Tax Justice Network Australia

12 September, 2018

Sino Oil & Energy Holdings Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian energy and mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding your SGE Gas project in China, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

We are interested in that falls into three categories: Corporate Taxes, Royalties and Other Payments to Government. (We recognise these categories may vary from those used by Sino Oil & Energy). We would be grateful for confirmation of these amounts by these categories. Note our data (and research) excludes taxes on payroll and workforce, as well as import taxes.

SGE Gas Project, China (USD\$) – 49% ownership

	Total Mine Production	SOE's Share of Production	Total Project Revenue	SOE's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Total other payments to government	TOTAL PAYMENTS TO GOVERNMENT
2017	6,205 mmscf	49%	\$31.4m	\$15.4m	\$0.1m	?	?	\$0.1m
2016	7,665 mmscf	49%	\$12.1m	\$6.0m	\$0.4m	?	?	\$0.4m
2015	?	?	?	?	?	?	?	?
2014	?	?	?	?	?	?	?	?

Further questions

- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why corporate royalties and other payments to government are not reported in Sino Oil & Energy's annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or

additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

South32 Limited

Dear Mr. James Clothier,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding South Africa Energy Coal in Mpumalanga, Hotazel Manganese Mines (Mamatwan and Wessels) in Northern Cape, Brazil Alumina in Trombetas Region, Para, and Cerro Matoso in Cordoba and wanted to check that the information is correct before we publish. We've included data prior to South32's demerger from BHP as it relates to these projects.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below. Note:

- The 2016 and 2017 tax transparency reports delineate corporate taxes and royalties by country. We are interested in the allocation of taxes and royalties by project.
- For years 2008-2015, when a tax transparency report was not published, corporate taxes and royalties are infrequently delineated even by country. We are interested in the precise allocation of taxes and royalties by project.
- The Segment Information in the Notes to Financial Statements for 2014 and 2015, indicates no Income Tax Expense for these projects. Can you confirm this is correct?

South Africa Energy Coal, Mpumalanga (USD\$)

S32	Total Mine Production	South32's Share of Production	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	28,913 kt	28,913 kt	\$1,103m	\$1,103m	\$42m	\$22.1m	\$64.1m
2016	31,681 kt	31,681 kt	\$1,009m	\$1,009m	\$1.7m	\$17.8m	0
2015	34,277 kt	34,277 kt	\$1,315m	\$1,315m	0	?	0
2014	30,384 kt	30,384 kt	\$1,247m	\$1,247m	0	?	?
2013	31,267 kt	29,951 kt	?	?	?	?	?
2012	33,279 kt	33,279 kt	?	?	?	?	?
2011	34,328 kt	34,328 kt	?	?	?	?	?
2010	30,459 kt	30,459 kt	?	?	?	?	?
2009	29,896 kt	29,896 kt	?	?	?	?	?
2008	45,072 kt	45,072 kt	?	?	?	?	?

Hotazel Manganese Mines, Northern Cape (USD\$)

S32	Total Mine Production: ore; alloy	South32's Share of Production: ore; alloy	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Other Fees and Payments	TOTAL PAYMENTS TO GOVERNMENT
2017	?	2,038 kwmt; 73 kt	?	\$391m	0	\$14.3m	\$0.1m	\$14.4m
2016	?	1,711 kwmt; 91 kt	?	\$234m	0	\$0.4m	0	\$0.4m
2015	?	1,682 kt; 246 kt	?	\$420m	0	?	?	0
2014	?	1,566 kt; 226 kt	?	\$473m	0	?	?	?
2013	3,490 kt; 374 kt	1,536 kt; 224 kt	?	?	?	?	?	?
2012	3,625 kt; 404 kt	1595 kt; 242 kt	?	?	?	?	?	?
2011	3,007 kt; 486 kt	1323 kt; 292 kt	?	?	?	?	?	?
2010	2,718 kt; 364 kt	1,196 kt; 218 kt	?	?	?	?	?	?
2009	2,191 kt; 301 kt	964 kt; 181 kt	?	?	?	?	?	?
2008	3,040 kt; 513 kt	1,338 kt; 308 kt	?	?	?	?	?	?

Further Questions

- Prior to 2013, revenue, taxes, and royalties are not delineated by project for HMM. Is there a particular reason that revenue, taxes, and royalties are not reported by project in the annual report?

Brazil Alumina (USD\$)

S32	Total Mine Production:	South32's Share of	Total Mine Revenue	South32's Share of	Total Corporate	Total Project Royalties	Other Fees and	TOTAL PAYMENTS TO
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	alumina; aluminium	Production: alumina; aluminium		Revenue	Taxes		Payments	GOVERNMENT
2017	?	1,329 kt alumina	?	\$385m	\$33.4m	0	\$0.8	\$4.3m
2016	?	1,335 kt alumina	?	\$346m	\$38.8m	0	\$0.8	\$26.2m
2015	?	1,328 kt; 40 kt	?	\$497m	?	?	?	0
2014	?	1,262 kt; 104 kt	?	\$529m	?	?	?	?
2013	?	1,205 kt; 154 kt	?	?	?	?	?	?
2012	?	1,235 kt; 170 kt	?	?	?	?	?	?
2011	?	1,100 kt; 40 kt	?	?	?	?	?	?
2010	?	709 kt; 174 kt	?	?	?	?	?	?
2009	?	537 kt; 177 kt	?	?	?	?	?	?
2008	?	536 kt; 257 kt	?	?	?	?	?	?

Further Questions

- Total Payments to Government takes into account Net Taxes Refunded. Why were nearly 90% of South32's taxes paid to the Brazilian government refunded in FY2017?

Cerro Matoso (USD\$)

S32	Total Mine Production	South32's Share of Production	Total Mine Revenue	South32's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Licence Fees	TOTAL PAYMENTS TO GOVERNMENT
2017	?	36.5 kt	?	\$377m	\$5.1m	\$25.4m	\$1m	\$31.5m
2016	?	36.8 kt	?	\$333m	(\$23.3m)	\$22.5m	\$0.9m	\$0.1m
2015	?	40.4 kt	?	\$593m	0	?	?	?
2014	?	44.3 kt	?	\$595m	0	?	?	?
2013	?	50.8 kt	?	\$803m	?	?	?	?
2012	?	48.9 kt	?	\$876m	?	?	?	?
2011	?	40 kt	?	?	?	?	?	?
2010	?	49.6 kt	?	?	?	?	?	?
2009	?	50.5 kt	?	?	?	?	?	?
2008	?	41.8 kt	?	?	?	?	?	?

Further questions

- Other than for 2016 and 2017, is there data about specific taxes, royalties and payments to government for these projects publicly available elsewhere, outside of your annual reports?
- Is there any particular reason why corporate taxes, royalties, and other fees paid to government are not allocated by project in the annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

St. Barbara Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding Simberi Project in the Simberi region of PNG and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Note:

- Corporate tax data in your Annual Reports is not delineated by jurisdiction. We are interested in the precise division of taxes by project.

Simberi Project (AUD\$)

SBM	Total Mine Production	St. Barbara's Share of Production	Total Mine Revenue	St. Barbara's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	116,000 oz	116,000 oz	\$199.8m	\$199.8m	?	\$4.5m	?
2016	110,286 oz	110,286 oz	\$169.8m	\$169.8m	0	\$3.8m	\$3.8m
2015	79,568 oz	79,568 oz	\$112.5m	\$112.5m	?	\$2.6m	?
2014	44,251oz	44,251oz	\$61.0m	\$61.0m	?	\$1.4m	?
2013	45,609 oz	45,609 oz	\$69.5m	\$69.5m	?	\$1.6m	?

Further questions

- Are data about taxes, royalties and payments to government for this project publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why royalties and income tax are not reported on a project-by-project basis in St. Barbara's annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or

additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

Tap Oil Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding Manora Field in the G1/48 Concession and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Note:

- Corporate tax data in your Annual Reports are consolidated for all projects. (e.g., 2017 total income tax expense is \$12.9 million) We are interested in the precise division of corporate tax paid by project. What is the allocation of corporate tax paid to the Government of Thailand for this project for 2014-2017?
- In your Annual Reports, Government royalties seem to refer to payments to the Government of Thailand. Can you confirm this data?

Manora Field (USD\$)

TAP	Total Production	Tap Oil's Share of Production	Total Revenue	Tap Oil's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	?	786,000 barrels	?	\$39.2m	?	\$3.1m	?
2016	?	1,184,000 barrels	?	\$42.4m	?	\$3.8m	?
2015	?	149,300 barrels	?	\$80.1m	?	\$6.9m	?
2014	?	100,000 barrels	?	\$1.8m	?	-	?

Further questions

- Are data about taxes, royalties and payments to government for this project publicly available elsewhere, outside of your annual reports?
- Is there a reason why taxes are not reported on a project-by-project basis in your annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

Terracom Limited

Dear Mr. Nathan Boom,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports regarding Baruun Noyon Uul Mine (BNU) in South Gobi, Mongolia, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Notes:

- Your 2015 Annual Report report sales revenue of \$9.1 million due to “high quality and excellent value in use of the BNU brand of coking coal.” Is this figure the BNU mine’s total revenue for the year or does it include other projects?

Baruun Noyon Uul Mine (AUD\$)

TER	Total Mine Production	Terracom's Share of Production	Total Mine Revenue	Terracom's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Withholding Tax Expense	TOTAL PAYMENTS TO GOVERNMENT
2017	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2016	368,773 tonnes	368,773 tonnes	\$9.9m	\$9.9m	0	0	-	?
2015	187,679 tonnes	187,679 tonnes	?	?	\$950	0	-	?
2014	0	0	?	?	\$22,500	0	2,000,000	?

Further Questions

- Are data about taxes, royalties and payments to government for this project publicly available elsewhere, outside of your annual reports?
- Is there a particular reason why corporate royalties and other payments to government are not reported in Terracom’s annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

Tiger Resources Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports on the Kipoi Copper Project's operations in Katanga and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Note:

- All tax data here includes deferred.
- Your Annual Reports state that Tiger Resources is 5% state owned. Does the production and revenue data in your Annual Reports reflect Tiger Resources 95% share or total production and revenue?
- Annual Reports state that from 2011-2013 Tiger owned 60% of the operating company. We are interested in your precise share of production and revenue for these years.

Kipoi Copper Project (USD\$)

TGS	Total Mine Production	Tiger's Share of Production	Total Mine Revenue	Tiger's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2016	23,099t cu cathode	?	\$112.7m	?	(\$17.6m)	\$4.9	?
2015	26,151t cu cathode	?	\$146.4m	?	\$1.3m	\$6.3m	?
2014	13,557t cu cathode	?	\$143.4m	?	\$13.1m	\$6.3m	?
2013	41,255t cu concentrate	?	\$193.1m	?	\$20.2m	\$8.6m	?
2012	36,966t cu concentrate	?	\$146.4m	?	\$15.7m	\$5.3m	?
2011	12,321t cu concentrate	?	\$41.7m	?	\$3.7m	0	?

Further questions

- Are data about taxes, royalties and payments to government for this project publicly available elsewhere, outside of your annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

Troy Resources Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports on the Casposo project in Argentina, Karouni project operations in Guyana, and Andorinhas project in Brazil and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Note:

- Corporate tax data in your Annual Report combines all "continuing operations" (e.g., 2013 is A\$15.4m). We are interested in the precise division of corporate tax by project.
- Royalty data in your Annual Report segments royalties by operational status (either continuing or discontinuing). We are interested in the precise division of royalties by project.

Casposo Mine (AUD\$)

TRY	Total Mine Production	Troy's Share of Production	Total Mine Revenue	Troy's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Export Taxes or "Other" Taxes	TOTAL PAYMENTS TO GOVERNMENT
2017	0	0	\$55m	\$55m	?	-	-	?
2016	39,297 oz	?	\$70m	?	?	?	3,167,000	?
2015	99,963 oz	99,963 oz	\$145.7m	\$145.7m	?	?	8,183,000	?
2014	101,734 oz	101,734 oz	\$133.7m	\$133.7m	?	?	7,575,000	?
2013	69,314 oz	69,314 oz	\$147.4m	\$147.4m	?	?	7,657,000	?
2012	70,989 oz	70,989 oz	\$132.6m	\$132.6m	?	?	7,804,000	?
2011	17,106 oz	17,106 oz	\$25.5m	\$25.5m	?	?	1,258,000	?

Further Questions:

- What is Troy's share of production and revenue of Casposo Mine for 2016 after the sale of 51% interest in the mine to Austral Gold in March 2016, and then the additional 19% in March 2017?

Karouni Mine (AUD\$)

TRY	Total Mine Production	Troy's Share of Production	Total Mine Revenue	Troy's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Export Taxes or "Other" Taxes	TOTAL PAYMENTS TO GOVERNMENT
2017	56,023 oz	56,023 oz	\$40m	\$40m	?	\$8.9m	?	?
2016	34,740 oz (to 30 June 2016)	82,826 oz	\$29.6m	\$53.4m	?	?	?	?

Andorinhas Mine (AUD\$)

TRY	Total Mine Production	Troy's Share of Production	Total Mine Revenue	Troy's Share of Revenue	Total Corporate Taxes	Total Project Royalties	Export Taxes or "Other" Taxes	TOTAL PAYMENTS TO GOVERNMENT
2017	-	-	-	-	-	-	-	-
2016	8,789 oz	8,789 oz	\$15m	\$15m	?	?	?	?
2015	22,142 oz	22,142 oz	\$32.4	\$32.4	?	?	?	?
2014	31,205 oz	31,205 oz	\$44.3m	\$44.3m	?	?	?	?
2013	33,688 oz	33,688 oz	\$55.3m	\$55.3m	?	?	?	?
2012	48,632 oz	48,632 oz	\$76m	\$76m	?	?	?	?
2011	49,099 oz	49,099 oz	\$68.4m	\$68.4m	?	?	?	?
2010	31,568 oz	31,568 oz	\$38.8m	\$38.8m	?	?	?	?
2009	28,903 oz	28,903 oz	?	?	?	?	?	?
2008	?	?	?	?	?	?	?	?

Further Questions

- Is there data about royalties or income tax from these projects publicly available elsewhere (outside of your annual reports)?
- Is there a particular reason why royalties and income tax are not reported on a project-by-project basis in Troy Resources' annual reports?

We would be grateful for your advice regarding whether corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,



Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

Universal Coal PLC

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports on Kangala and New Clydesdale Collieries' operations in Witbank and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Note:

- Royalty data in your annual report combines the Kangala Colliery and the New Clydesdale Colliery into one payment of \$657,000. We are interested in the precise division of these payments by project.

Kangala Colliery (AUD\$)

UNV	Total Mine Production	UNV's Share of Production	Total Mine Revenue	UNV's Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	3.7m tonnes	3.7m tonnes	\$129.3m	\$129.3m	\$4.4m	?	?
2016	3.3m tonnes	3.3m tonnes	\$95.5m	\$95.5m	\$2m	320,000	\$2.32m
2015	2.5m tonnes	2.5m tonnes	\$75m	\$75m	\$1.1m	327,000	\$1.33m

New Clydesdale Colliery (AUD\$)

UNV	Total Mine Production	UNV's Share of Production	Total Mine Revenue	UNV's Share of Revenue	Total Corporate Taxes (Benefit)	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	764,000 tonnes	764,000 tonnes	\$20m	\$20m	(\$4.4m)	?	?

Further questions

- Is there data about royalties for these projects publicly available elsewhere (outside of your annual reports) for 2017?

- Is there a particular reason why royalties are not reported on a project-by-project basis in Universal Coal's annual reports beginning in 2017?
- Are data about taxes, royalties and payments to government publicly available elsewhere, outside of your annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Wolfe', with a stylized flourish at the end.

Alan Wolfe
Research
Tax Justice Network Australia

11 September 2018

Zimplats Holdings Limited

Dear Sir/Madam,

We are collecting data on the contribution of Australian mining companies to developing countries as a project for the Tax Justice Network Australia, Oxfam Australia and the Uniting Church in Australia, Synod of Victoria and Tasmania. We have data from your Annual Reports on Zimplats' operations in Mashonaland West, Zimbabwe, and wanted to check that the information is correct before we publish.

Can you please verify if the following information is correct? As we are focusing on operations from 2008-2017, we would also appreciate any data you can provide for these years or advice as to where this information is available. We've included the data we have below.

Zimplats Mine (USD\$)

ZIM	Total Mine Production	Zimplats' Share of Production	Total Mine Revenue	Zimplats' Share of Revenue	Total Corporate Taxes	Total Project Royalties	TOTAL PAYMENTS TO GOVERNMENT
2017	569,000 oz 4E	569,000 of 4E zz	\$512.5m	\$512.5m	\$55.8m	\$12.7m	\$68.5m
2016	583,000 oz 4E	583,000 of 4E oz	\$471.8m	\$471.8m	\$22.0m	\$11.7m	\$33.7m
2015	384,000 oz 4E	384,000 of 4E oz	\$408.41m	\$408.41m	\$130.5m	(\$95.8m); \$10.2m	\$44.8m
2014	487,000 oz 4E	487,000 oz 4E	\$576m	\$576m	\$31.5m	\$44.4m	\$75.9m
2013	389,000 oz 4E	389,000 oz 4E	\$471.6m	\$471.6m	\$40.8m	\$39.4m	\$80.2m
2012	375,000 oz 4E	375,000 oz 4E	\$473.3m	\$473.3m	\$29.2m	?	?
2011	368,000 oz 4E	368,000 oz 4E	\$527.3m	\$527.3m	\$35.7m	?	?
2010	350,000 oz 4E	350,000 oz 4E	\$404m	\$404m	\$44.5m	?	?
2009	191,000 oz 4E	191,000 oz 4E	\$120.3m	\$120.3m	-\$1m	\$3.2m	\$2.2m
2008	189,000 oz 4E	189,000 oz 4E	\$294.3m	\$294.3m	\$21.1m	\$8.2m	\$29.3m

Further Question

- Are data about taxes, royalties and payments to government for this two project publicly available elsewhere, outside of your annual reports?

We would be grateful for your advice regarding whether any corrections are needed or additional information is available, by **Monday 8 October 2018**. If you have any questions or

additional time is needed please contact Alan Wolfe (alan@extractivesdata.com or +61 (0)404 115 038).

Yours sincerely,

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Alan Wolfe
Research
Tax Justice Network Australia