

K

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prosper.pierre@arentfox.com | www.arentfox.com

On Mar 22, 2013, at 5:00 PM, "Bobby W. Boye" <bboye@mof.gov.tl> wrote:

~~I was thinking about having Peter (he is a tax lawyer and a CPA) come over with his team. He is based in Hong Kong where he has a law and accounting practice. Peter is the guy you met here in Dili and who is a consultant to CRA. He is highly competent and familiar with the issues through the work that CRA is doing here.~~

Please let me know if that is ok with you then I can go ahead and commit.

Regards,
Bobby

Sent from my iPad
[Quoted text hidden]

[Quoted text hidden]

Bobby W. Boye <bboye@mof.gov.tl>
To: "bwboye@gmail.com" <bwboye@gmail.com>

14 April 2013 at 05:41

Sent from my iPad

Begin forwarded message:

From: "Prosper, Pierre-Richard" <Pierre.Prosper@arentfox.com>
Date: March 25, 2013, 11:35:01 AM GMT+09:00
To: "Bobby W. Boye" <bboye@mof.gov.tl>, Emilia Pires <epires@mof.gov.tl>
Subject: RE: Proposed meeting with INPEX and TTSR

Thank you Bobby.

Ambassador Pierre-Richard Prosper
Partner

Arent Fox LLP | Attorneys at Law
Gas Company Tower
555 West Fifth Street, 48th Floor
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213.443.7511 DIRECT | 213.629.7401 FAX
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Bobby W. Boye <bboy@mof.gov.tl>
To: "bwoy@gmail.com" <bwoy@gmail.com>

14 April 2013 at 05:41

Sent from my iPad

Begin forwarded message:

From: "Prosper, Pierre-Richard" <Pierre.Prosper@arentfox.com>
Date: March 23, 2013, 12:32:12 PM GMT+09:00
To: "Bobby W. Boye" <bboy@mof.gov.tl>
Cc: "Prosper, Pierre-Richard" <Pierre.Prosper@arentfox.com>
Subject: Re: Proposed meeting with INPEX and TTSR

Thanks Bobby. I think Peter is a good choice. You know him and he knows the issues. I am sure he will end up assisting in the arbitration as well.

All the best,

Pierre

Ambassador Pierre-Richard Prosper
Partner

Arent Fox LLP | Attorneys at Law
Gas Company Tower
555 West Fifth Street, 48th Floor



BW B <bwboye@gmail.com>

Bobby Boye <bwboye@gmail.com>
To: Peter Chen / BPYA <pchen@bpya.com.hk>

14 May 2013 at 20:54

Peter,
I got a surprising call from Rick today telling me how disorganized things are with Timor. He wants to meet with me in New York after Memorial Day. What do you think?

Regards,
Bobby

Peter Guang Chen <pchen@bpya.com.hk>
Reply-To: pchen@bpya.com.hk
To: "Bobby W. Boye" <bwboye@gmail.com>

14 May 2013 at 20:55

Bobby

I believe you should, hear what he has to say.

Peter

Peter Guang Chen
Mobile:
+1.201.724.9898 (US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Tue, 14 May 2013 20:54:33 -0400
To: Peter Chen / BPYA <pchen@bpya.com.hk>
Subject: Confidential
[Quoted text hidden]

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Peter Guang Chen <pchen@bpya.com.hk>
Reply-To: pchen@bpya.com.hk
To: "Bobby W. Boye" <bwboye@gmail.com>

14 May 2013 at 21:04

While in SG, Monica did ask me the backgrounds of Rick, Lubin and Rowena - whether they are accountants versus economists (ie by training and education). I had to tell her the truth, that they are transfer pricing people / economists, and not accountants or lawyers. And also that Rowena had left CRA.

From: "Peter Guang Chen" <pchen@bpya.com.hk>
Date: Wed, 15 May 2013 00:55:57 +0000

To: Bobby W. Boye <bwboye@gmail.com>
ReplyTo: pchen@bpya.com.hk
Subject: Re: Confidential

Bobby

I believe you should, hear what he has to say.

Peter

Peter Guang Chen
Mobile:
+1.201.724.9898 (US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Tue, 14 May 2013 20:54:33 -0400
To: Peter Chen / BPYA <pchen@bpya.com.hk>
Subject: Confidential

[Quoted text hidden]

[Quoted text hidden]

Bobby Boye <bwboye@gmail.com>
To: "pchen@bpya.com.hk" <pchen@bpya.com.hk>

14 May 2013 at 21:04

Peter,
Ok. Will follow your suggestion.
Look forward to seeing you soon. My wife and I will like you and your wife to visit us for dinner before you return to HK. We can arrange that when you are in town.

Best,
Bobby
[Quoted text hidden]

Peter Guang Chen <pchen@bpya.com.hk>
Reply-To: pchen@bpya.com.hk
To: "Bobby W. Boye" <bwboye@gmail.com>

14 May 2013 at 21:04

Ok, great.

Peter

Peter Guang Chen
Mobile:
+1.201.724.9898 (US)
+852.6587.9097 (HK) +86.147.1578.8212 (China)

From: Bobby Boye <bwboye@gmail.com>
Date: Tue, 14 May 2013 21:04:11 -0400
To: pchen@bpya.com.hk <pchen@bpya.com.hk>
Subject: Re: Confidential
[Quoted text hidden]



BW B <bwboye@gmail.com>

Bobby W. Boye <bboye@mof.gov.tl>
To: "bwboye@gmail.com" <bwboye@gmail.com>

10 April 2013 at 02:18

From: Prosper, Pierre-Richard [Pierre.Prospier@arentfox.com]
Sent: Friday, April 05, 2013 4:05 AM
To: Bobby W. Boye
Subject: RE: TTSR Documents

Ok Thanks. If possible let's try to speak by phone before you leave. I would welcome any thoughts you may have.

All the best,

Pierre

Ambassador Pierre-Richard Prosper
Partner

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From: Bobby W. Boye [bboye@mof.gov.tl]
Sent: Friday, April 05, 2013 1:25 AM
To: Prosper, Pierre-Richard
Subject: RE: TTSR Documents

Next week Thursday.

Regards,

Bobby

LEX 005

From: Prosper, Pierre-Richard [mailto:Pierre.Prosper@arentfox.com]
Sent: Friday, April 05, 2013 4:09 PM
To: Bobby W. Boye
Subject: Re: TTSR Documents

Bobby, what is your departure date?

Pierre

Ambassador Pierre-Richard Prosper
Partner

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On Apr 4, 2013, at 11:31 PM, "Bobby W. Boye" <bboye@mof.gov.tl> wrote:

Minister

Yes, Peter is Dili because I had the impression that the documents will be arriving by now. Secondly, giving my imminent departure from here, I also brought in Peter to have a discussion with the Commissioner and Monica on how his law and accounting firm in Hong Kong can continue to assist NDPR in respect of the open and substantial tax and accounting issues.

Regards,
Bobby

Sent from my iPad

On Apr 5, 2013, at 5:40 AM, "Emilia Pires" <pires.emilia@gmail.com> wrote:

Amb, I thought Peter from CRA was already in Dili. The same person from Hong Kong. Bobby, pls confirm.

Sent from iPhone

On 04/04/2013, at 22:34, "Prosper, Pierre-Richard" <Pierre.Prosper@arentfox.com> wrote:

Minister and Bobby, Please see the email below. Bobby we discussed CRA coming and reviewing the materials. Is that still on track?

All the best,

Pierre

Ambassador Pierre-Richard Prosper
Partner

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From: Rui Botica Santos [Rui.Santos@cralaw.com]

Sent: Thursday, April 04, 2013 3:48 AM

To: Ferreira, Frederico

Cc: Prosper, Pierre-Richard; Luis Moreira Cortez; tsd@cratimor.com

Subject: RE: TTSR Documents

Dear Colleague,

Further to your email I would like to update you on this matter.

As we discussed in Dili, TTSR is preparing the files and we hope to receive, if not all, most of them during the course of next week. Due to the number of documents, bundles and the time that DHL takes to transport the files from Darwin to Dili, we estimate that between the end of next week, maximum the week after, we will have all documents at your disposal for consultation in our office.

We will keep you informed as soon as the documents arrives in Dili.

Kind regards,

Rui Botica Santos

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EX. K 008
4. f 6

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-----Original Message-----

From: Ferreira, Frederico [mailto:frederico.ferreira@arentfox.com]

Sent: quinta-feira, 4 de Abril de 2013 03:18

To: Rui Botica Santos; Luis Moreira Cortez; tsd@cratimor.com

Cc: Prosper, Pierre-Richard

Subject: TTSR Documents

Importance: High

Dear Dr. Rui Botica Santos,

Following our conversations regarding the head office documents of
TTSR, would you please let us know when will they be delivered in TL.

Please note that we need to make some logistics arrangements and that it
will take the auditors some time to properly review them. If we want to be
able to discuss the results of the analysis of the documentation before
6/5/2013 we should get the documentation as soon as possible and no
later than early next week.

If you need anything from our side feel free to contact me via email or
telephone.

Thank you very much,

Com os meus cumprimentos,

Frederico Bettencourt Ferreira

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BW B <bwboye@gmail.com>

Bobby W. Boye <bboye@mof.gov.tl>
To: "bwboye@gmail.com" <bwboye@gmail.com>

14 April 2013 at 05:39

Sent from my iPad

Begin forwarded message:

From: "Prosper, Pierre-Richard" <Pierre.Prosper@arentfox.com>
Date: March 13, 2013, 8:32:17 AM GMT+09:00
To: "Bobby W. Boye" <bboye@mof.gov.tl>, Emilia Pires <epires@mof.gov.tl>, "Alfredo Pires (alfredopires7@hotmail.com)" <alfredopires7@hotmail.com>
Cc: Monica Rangel da Cruz <mrangel@mof.gov.tl>
Subject: RE: Article 23 -Timor Sea Treaty/Potential tax assesments

Thanks Bobby! This is important information.

Pierre

Ambassador Pierre-Richard Prosper
Partner

Arent Fox LLP | Attorneys at Law
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From: Bobby W. Boye [bboye@mof.gov.tl]
Sent: Tuesday, March 12, 2013 5:19 PM
To: Emilia m. Pires; Alfredo Pires (alfredopires7@hotmail.com); Prosper, Pierre-Richard
Cc: Monica Rangel da Cruz
Subject: RE: Article 23 -Timor Sea Treaty/Potential tax assesments

Ambassador, & Ministers,

Please find attached an independent opinion issued on the matter by CRA today. While the opinion is an affirmation of NDPMR's position as presented to the Ministers in my original email (inclusive of the attachments), it is my considered opinion that NDPMR should explore other ways to settle the matter with COP and the other taxpayers affected. The reason being that it is highly unlikely for the tax assessment to be sustained by an independent tribunal considering the lapse of time and the fact that COP did inform the tax office back in 2002 about their position. Even if you disregard the letter from Mark Crowther as the official position of the tax office in 2002, the fact

EX. Kf021

remains that the Timor-Leste tax office was put on notice via the letter from COP dated July 1, 2002 and the tax office did nothing for 10 years.

The only instances that the statute of limitation may be extended are cases where: 1- taxpayer filed a fraudulent return, 2- where a taxpayer filed an incorrect tax return with an intent to evade tax, and 3.- where there are newly discovered facts. Considering the background facts, NDPMR cannot prove any of those exceptions in this case.

Please notice that the example of the value of the NOL used by CRA relates only to one taxpayer and it did not factor in the APT implication. Further take notice that the base tax has been amended to \$65 m but the potential tax liability remains the same because of the reconfigured interest and penalty (2000% penalty, plus 1% per month from June 1 2002 to January 2013).

Regards,

Bobby Boye Esq.
Attorney & Counselor at Law
Petroleum Revenue Legal Advisor
National Directorate of Petroleum Revenue
Ministry of Finance

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