

L

mc@heggelaw.com

From: BW B <bwboye@gmail.com>
Sent: Monday, June 20, 2016 10:06 PM
To: mc@heggelaw.com
Cc: John Fakorede
Subject: Fwd: Re: Confidential

----- Forwarded message -----

From: "Peter Guang Chen" <pchen@bpva.com.hk>
Date: May 14, 2013 9:04 PM
Subject: Re: Confidential
To: "Bobby W. Boye" <bwboye@gmail.com>
Cc:

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@bpva.com.hk <pchen@bpva.com.hk>
Subject: Re: Confidential

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

On Tuesday, 14 May 2013, Peter Guang Chen wrote:
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

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

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mc@heggelaw.com

From: BW B <bwboye@gmail.com>
Sent: Monday, June 20, 2016 10:08 PM
To: mc@heggelaw.com
Cc: John Fakorede
Subject: Fwd: FW: TTSR Documents

----- Forwarded message -----

From: "Bobby W. Boye" <bboye@mof.gov.tl>
Date: Apr 10, 2013 2:18 AM
Subject: FW: TTSR Documents
To: "bwboye@gmail.com" <bwboye@gmail.com>
Cc:

From: Prosper, Pierre-Richard [Pierre.Prosper@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

Arent Fox LLP | Attorneys at Law
Gas Company Tower
555 West Fifth Street, 48th Floor
Los Angeles, CA 90013
[213.443.7511](tel:213.443.7511) DIRECT | [213.629.7401](tel:213.629.7401) FAX
pierre.prosper@arentfox.com | www.arentfox.com

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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

From: Prosper, Pierre-Richard [mailto:Pierre.Prospier@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

Arent Fox LLP | Attorneys at Law

Gas Company Tower

555 West Fifth Street, 48th Floor
Los Angeles, CA 90013

213.443.7511 DIRECT | 213.629.7401 FAX

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

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

Arent Fox LLP | Attorneys at Law

Gas Company Tower

555 West Fifth Street, 48th Floor

Los Angeles, CA 90013

[213.443.7511](tel:213.443.7511) Direct [213.629.7401](tel:213.629.7401) Fax

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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

COELHO RIBEIRO E ASSOCIADOS

SOCIEDADE CIVIL DE ADVOGADOS, R.L.

Ph. (+351) 21 383 90 60

Fax. (+351) 21 385 32 02

www.cralaw.com

Av. Engº. Duarte Pacheco, Emp. Amoreiras, Torre 2 - 13º A

1099-042 Lisbon – Portugal

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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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From: BW B <bwboye@gmail.com>
Sent: Monday, June 20, 2016 10:09 PM
To: mc@heggelaw.com
Cc: John Fakorede
Subject: Fwd: Proposed meeting with INPEX and TTSR

----- Forwarded message -----

From: "Bobby W. Boye" <bboye@mof.gov.tl>
Date: Apr 14, 2013 5:39 AM
Subject: Fwd: Proposed meeting with INPEX and TTSR
To: "bwboye@gmail.com" <bwboye@gmail.com>
Cc:

Sent from my iPad

Begin forwarded message:

From: "Prosper, Pierre-Richard" <Pierre.Prosper@arentfox.com>
Date: March 23, 2013, 12:58:37 AM GMT+09:00
To: "Bobby W. Boye" <bboye@mof.gov.tl>
Subject: Re: Proposed meeting with INPEX and TTSR

Thanks Bobby. We also need to plan for TTS dropping documents on us in April. I saw their lawyers on the plane. They said we should get them right after Easter. What kind of team will you need to review?

Ambassador Pierre-Richard Prosper
Partner

Arent Fox LLP | Attorneys at Law
Gas Company Tower
555 West Fifth Street, 48th Floor
Los Angeles, CA 90013
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prosper.pierre@arentfox.com | www.arentfox.com

On Mar 22, 2013, at 12:50 AM, "Bobby W. Boye" <bboye@mof.gov.tl> wrote:

Gentlemen,

Please see the email below.

Regards,

Bobby

From: YAMAMURA, Naoyuki(AC2) [<mailto:naoyuki.yamamura@inpex.co.jp>]
Sent: Friday, March 22, 2013 4:45 PM
To: Cândia de Jesus Oliveira
Cc: Monica Rangel da Cruz; Bobby W. Boye; NAKAGAWA, Katsura(AC2); SHIMURA, Yutaka(AC2); DAIKOKUYA, Joichi(AOJ); MURAOKA, Tsutomu(AOJ); SASAKI, Seika(AOJ); Shoichi, Kishikawa (IOGA) (shoichi.kishikawa@inpex.com.au); hiroki.watanabe@inpex.com.au
Subject: Proposed meeting with INPEX and TTSR

Dear Mr. Oliveira,

We were advised by Ms. Hiroko Tsuchiya of Japanese embassy in Timor-Leste that the staff of Japanese embassy in Timor-Leste had a meeting with you and your team to discuss various tax issues of Bayu Undan field and that you kindly offered a further meeting on 25 or 26 March 2013. We were suggested by Japanese embassy to contact you to have a further meeting with your team. We would thank you for this opportunity to meet you.

However we regret to inform you that we will not be available on 25 and 26 March and therefore it would be appreciated if you could give us an opportunity for us to propose you alternative dates of the meeting and agendas that we would like to discuss further in consultation with our embassy.

Again, we very much appreciate your kind attention in this regard.

Best regards,

Naoyuki YAMAMURA

Certified Public Accountant (Japan) | Subsidiaries Accounting Group 1

INPEX CORPORATION

Akasaka Biz Tower, 5-3-1 Akasaka, Minato-ku, Tokyo, Japan 107-6332

T + 81 3 5572 0245 | F + 81 3 5572 0249

naoyuki.yamamura@inpex.co.jp

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From: BW B <bwboye@gmail.com>
Sent: Monday, June 20, 2016 10:12 PM
To: mc@heggelaw.com
Cc: John Fakorede
Subject: Fwd: Article 23 -Timor Sea Treaty/Potential tax assesments

----- Forwarded message -----

From: "Bobby W. Boye" <bboye@mof.gov.tl>
Date: Apr 14, 2013 5:37 AM
Subject: Fwd: Article 23 -Timor Sea Treaty/Potential tax assesments
To: "bwboye@gmail.com" <bwboye@gmail.com>
Cc:

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

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555 West Fifth Street, 48th Floor
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From: Bobby W. Boye [bboy@mf.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 assessments

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 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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From: BW B <bwboye@gmail.com>
Sent: Monday, June 20, 2016 10:13 PM
To: mc@heggelaw.com
Cc: John Fakorede
Subject: Fwd: Timor-Leste: Summary of PP's Brief and COP's Brief re Our New Fact/Jurisdiction Brief

----- Forwarded message -----

From: "Bobby W. Boye" <bboye@mof.gov.tl>
Date: Apr 14, 2013 5:18 AM
Subject: Fwd: Timor-Leste: Summary of PP's Brief and COP's Brief re Our New Fact/Jurisdiction Brief
To: "bwboye@gmail.com" <bwboye@gmail.com>
Cc:

Sent from my iPad

Begin forwarded message:

From: "Prosper, Pierre-Richard" <Prosper.Pierre@arentfox.com>
Date: November 1, 2012, 2:19:58 AM GMT+09:00
To: "Bobby W. Boye" <bboye@mof.gov.tl>
Subject: Fwd: Timor-Leste: Summary of PP's Brief and COP's Brief re Our New Fact/Jurisdiction Brief

fyi
Ambassador Pierre-Richard Prosper
Partner

Arent Fox LLP | Attorneys at Law
Gas Company Tower
555 West Fifth Street, 48th Floor
Los Angeles, CA 90013
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Begin forwarded message:

From: "Makin, Jeffrey R" <Makin.Jeffrey@ARENTFOX.COM>
Subject: Timor-Leste: Summary of PP's Brief and COP's Brief re Our New Fact/Jurisdiction Brief
Date: October 31, 2012 9:59:35 AM MDT
To: "Prosper, Pierre-Richard" <Prosper.Pierre@arentfox.com>
Cc: "Fischer, Jennifer" <fischer.jennifer@arentfox.com>, "Benedek, Patrick" <Benedek.Patrick@ARENTFOX.COM>