1. **GENERAL**
   1.1. CONTRACTOR shall provide SERVICES to COMPANY in accordance with written instructions received from COMPANY on the basis of terms of this CONTRACT.
   1.2. COMPANY agrees to provide CONTRACTOR with the names of those persons that are authorized to request services under this CONTRACT.
   1.3. Unless CONTRACTOR is separately instructed in writing to undertake such work and authorized in these terms, CONTRACTOR shall not deal with the tax authorities as COMPANY representative.

2. **DESCRIPTION OF SERVICES**
   2.1. Assistance in tax compliance activated automatically upon the latest signature of this CONTRACT by both PARTIES.
      2.1.1. CONTRACTOR shall prepare and submit to the tax authorities the following tax returns and files, as well as any related annexure, for the duration of CONTRACT:

Article ref.	Description of SERVICE / DELIVERABLES	Implementation process	Frequency of provision of DELIVERABLES
2.1.1.1.	Preparation and Submission of "Modelo 22" - Annual Corporate Income Tax Return (corporate tax computation) and related required forms (tax benefit form) and report on its filling in.	CONTRACTOR is responsible to provide a list of information required for analysis. Analysis shall not be limited to trial balance but inclusive of all relevant information to determine the correct tax position of COMPANY. COMPANY will provide all information required and CONTRACTOR will prepare the tax computation. COMPANY is the operator for Area 4 which have participation of other entities on the JV. Thus, CONTRACTOR shall consider the effect of the cost allocation process while determining the amounts of adjustments fiscally required by law. CONTRACTOR shall consider the revision of any matter with implications for the oil and gas sector while performing their analysis. CONTRACTOR shall ensure that tax computation and report is concluded and submitted to **<u>COMPANY by</u>**	Yearly

Article ref.	Description of SERVICE / DELIVERABLES	Implementation process	Frequency of provision of DELIVERABLES
		<u>end of February each year.</u> COMPANY will afterwards authorize and sign the final Tax Return in dual currency (USD and MZN). The same signed will be given back to CONTRACTOR for delivery to Tax Authorities. CONTRACTOR will be responsible for respecting of the foreseen due dates for submission.	
2.1.1.2.	Preparation and Submission of "Modelo 20A" - Annual Accounting and Fiscal Information Return and Accounting file, as well as the compulsory documents to be provided along with "Modelo 20A", as provided by the Corporate Income Tax Code Regulation.	CONTRACTOR is responsible to provide a list of information required for analysis which will be provided by COMPANY. CONTRACTOR will have to take into consideration all the implications of the specific rulings for the oil and gas activity and for the exploration area of the COMPANY. **<u>CONTRACTOR shall provide form and all other required information</u> <u>15 days after COMPANY request and no later than legal deadline</u>**. COMPANY will therefore sign the final Tax Return in dual currency (USD and MZN). The same signed will be given back to CONTRACTOR for delivery to Tax Authorities. CONTRACTOR will be responsible for respecting of the foreseen due dates for submission.	Yearly
2.1.1.3.	Submission of "Modelo 20I" - Annual Summary of the Income Paid to Non-resident Entities Return and “Modelo C” – Cost Recovery return	COMPANY will provide all information required and CONTRACTOR will prepare the tax computation. CONTRACTOR will have to take into consideration all the implications of the specific rulings for the oil and gas	Yearly

Article ref.	Description of SERVICE / DELIVERABLES	Implementation process	Frequency of provision of DELIVERABLES
		activity and for the exploration area of the COMPANY. **<u>CONTRACTOR shall provide form and all other required information 15 days after COMPANY request and no later than legal deadline</u>**. COMPANY will therefore sign the final Tax Return. The same signed will be given back to CONTRACTOR for delivery to Tax Authorities. CONTRACTOR will be responsible for respecting of the foreseen due dates for submission.	
2.1.1.3.	Transfer Pricing "TP" Dossier	CONTRACTOR is responsible to provide a list of information required for analysis which will be provided by COMPANY no later than 15th January. TP reporting for financing shall be delivered no later than 15th February. CONTRACTOR shall analyse all the transactions in order to compile the TP dossier in compliance with the Law in force including but not limited to the TP report, annexes and tax forms. CONTRACTOR shall provide form and all other required information before March each year. With COMPANY approval of report CONTACTOR shall fill the corresponding forms and deliver to Tax Authorities within the legal deadline.	

2.2. Ad-hoc assistance in tax compliance during CONTRACT period on VAT and withholding issues or tax claims and / or related submission or any other tax issue activated by COMPANY by WORK ORDER. No minimum work commitment is guaranteed by COMPANY under this Article 2.2.

2.2.1. CONTRACTOR may be requested to provide advice in relation to tax regime. CONTRACTOR PERSONNEL shall have a detailed knowledge of Mozambique Tax Code, Transfer pricing specific legislation and Oil & Gas practices, EPCC, Area 4 Decree Law and any other tax law applicable to the Oil & Gas sector.

2.3. COMPANY shall provide an Implementation Schedule indicating the detailed activities/sub-activities before SERVICES are commenced by CONTRACTOR complying with above mentioned deadlines.

2.4. COMPANY requests are time-sensitive and agreed deadlines must be **strictly complied**.

3. LANGUAGE

CONTRACTOR shall provide SERVICES in English and Portuguese languages, as follows:

3.1. Verbal Assistance in English.
3.2. Written assistance in English.
3.3. Reports shall be submitted in English and Portuguese when a submission to TA is required.
3.4. Forms and related documents shall be submitted in Portuguese.

4. LOCATION OF WORK

4.1. Contractor shall provide tax assistance from CONTRACTOR's office to COMPANY by phone, email, and COMPANY office. As part of provision of SERVICES, CONTRACTOR shall be required to have business trips to relevant state authorities.

4.2. CONTRACTOR shall provide the office space and all logistic support to CONTRACTOR PERSONNEL upon provision of SERVICES.

5. WORK ORDER PROCEDURE

5.1. CONTRACTOR should not commence SERVICES until COMPANY has issued an approved WORK ORDER.

5.2. In the event CONTRACTOR provides SERVICES without the authority of WORK ORDER as described above, COMPANY reserves the right to refuse acceptance of that SERVICES by COMPANY, and COMPANY shall not be responsible for any costs arising from such refusal.

5.3. WORK ORDER may be revised by COMPANY from time to time.

6. INVOICE PROCEDURE

6.1. After conclusion of services, CONTRACTOR shall provide a pro-forma invoice to COMPANY who shall approve and provide a Service Entry Sheet number.

6.2. Invoices are required to be issued and delivered between the 1st to the 20th of the month, with a current invoice date.

7. MINIMUM REQUIREMENTS

- Minimum of 10 years of corporate working experience with Tax Advisory in Mozambique;

- License issued by the Ministry of Industry and Commerce that authorizes the company to perform consultancy services;
- Proven previous work experience providing tax & legal consulting services to companies belonging to the oil & gas sector, with specification of service provided and year;
- Being locally and internationally reliable for the provision of Audit & Consulting services (i.e. preference to be given to the biggest international audit & consulting firms operating in Mozambique);
- Proposal with a clear presentation of understanding of the services that are being requested, methodology, commitment on timeline response and team to be involved;
- Detailed presentation of presence in Mozambique and credentials;
- Resumed CV of the proposed personnel to be allocated to the company in case of success, detailing the list of relevant companies previously assisted and type of service provided;
- Absence of any conflict of interest with COMPANY;
- Not being currently involved in any criminal proceedings or subject to any convictions;
- Absence of any familiar relationship with Public officers.

8 HSE REQUIREMENT

As for minimum HSE requirements, contractor shall be responsible and ensure that the services are performed in compliance with all applicable local laws/regulations, in addition, contractor shall submit a written declaration confirming acceptance of the following MRV HSE policies:

- Safety Policy
- Environmental Policy
- Alcohol and Drug Use Policy.

9 MEETINGS

- Upon delivery of SERVICES, CONTRACTOR can be requested to present the output at COMPANY’s office without additional cost than the SERVICES.
- If required, contractor and COMPANY shall meet at a semi-annual basis in order to discuss the quality of provided SERVICES. Meeting premises shall be COMPANY’s office. Such meetings shall be at no cost to company.