

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 and legal advisory services is activated automatically upon the latest signature of this CONTRACT by both PARTIES. No minimum work commitment is guaranteed by COMPANY under this Article 2.2.
- 2.2. The above assistance includes advice or opinions on tax, exchange control, tax benefits and other matters, including research, discussions, memorandum and attendance at meetings relating to these matters as well as advice on the impact tax issues may have on specific financial statements.
- 2.3. In addition, ad hoc compliance services can be requested, namely, assistance with any ad hoc matters arising from compliance responsibilities, from time to time, including but not limited to:
 - preparation of appeals in case of tax assessments and disputes;
 - Advise on whether any additional tax liabilities arise.
- 2.4. CONTRACTOR PERSONNEL shall have a detailed knowledge of Mozambique Tax Legislation, tax related to EPCC, Decree Law n.º 2/2014 from December 2nd, Petroleum Law, Petroleum Tax Law and any other tax law applicable to the Oil & Gas sector.
- 2.5. COMPANY shall provide Implementation Schedule indicating breakdown and timing of activities/sub-activities before SERVICES are commenced by CONTRACTOR.
- 2.6. 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. Any forms and related documents shall be submitted in Portuguese when required for submission to TA.

4. LOCATION OF WORK

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

- Minimum of 10 years of corporate working experience with Tax Advisory in Mozambique;
- Proven previous work experience providing tax advisory services to companies belonging to the oil & gas sector, with specification of service provided and year;
- Licensed to perform Audit & Consulting activities by the Ministry of Industry and Commerce;
- 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 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 SERVICE fee.

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.