

## Workshop on Extractive Industry Taxation

**Joaquim Chissano Conference Center**  
**Av. Marginal 4441,**  
**Maputo, Mozambique**  
**3-5 December 2018**

Draft as at 21 July

	Time	Item	Description	Objective	Who
<b>Monday 3 December</b>					
<i>Bus transport will leave Southern Sun Hotel at 8:15 and 8:30</i>					
<i>09:00 – 09:45 Tea &amp; coffee available</i>					
1.	09:45 10:00	<b>Safety</b>	Venue evacuation procedure, personal safety outside venue	Ensure safety of participants	Venue Security Officer
<b>Opening Session</b>					
2.	10:00 10:45	<b>Welcome</b>	Keynote address: Hon. Adriano Maleiane, Minister of Economy & Finance In the presence of: Hon. Augusto Fernando, Deputy Minister of Mineral Resources and Energy  Opening remarks: Amélia Nakhare, Mozambique Revenue Authority Dan Witt, ITIC	Scene setting	Minister Maleiane  Deputy Minister Fernando  Amélia Nakhare Dan Witt
3.	10:45 11:00	<b>Group Photo</b>	Photograph of all participants	Memento	Venue Photographer
<b>Session 1: Overview</b>					
4.	11:00 11:30	<b>UN Update</b>	The new UN handbook on extractives industries taxation	Share information to help frame workshop	Eric Mensah, UN Or Ignatius Mvula, UN
5.	11:30 12:00	<b>OECD Update</b>	The OECD Policy Dialogue on Natural Resource-based Development	Share information to help frame workshop	Elliot Smith, OECD
6.	12:00 12:30	<b>Recap</b>	Reminder of issues discussed at last workshop	Share information to help frame workshop	Jim Robertson
<i>12:30 – 14:00 Lunch at venue hosted by ITIC</i>					
<b>Session 2: Technical</b>					
7.	14:00 14:30	<b>Offshore Transfers of Interest</b>	Review recent developments	Discussion	Giorgio Bigoni, ENI Anibal Mbalango, MRA
8.	14:30 15:00	<b>Indirect Tax</b>	VAT recovery, customs duty issues	Discussion	Wayne Rodrigs, Anadarko Manuel Muhabe, MRA
9.	15:00 15:45	?	New topical issue?	Discussion	TBA Inês Cumbane Nhaúche, MRA
10.	15:45 16:30	?	New topical issue?	Discussion	TBA Domingos Mucontó, MRA



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<b>16:30 – 17:00 Networking Break</b>					
<b>Bus transport to Southern Sun Hotel at 17:00</b>					
<b>Session 3: Review</b>					
11.	17:00 17:30	<b>Executive Review</b>	Summarise workshop and agree follow-up	Discussion	Jim Robertson (chair), senior officials by invitation, one representative from each sponsor company
<b>Bus transport to Southern Sun Hotel at 17:30</b>					
<b>18:15 Bus transport will leave Southern Sun Hotel</b>					
<b>19:00 – 21:00 Dinner hosted by Mozambique Revenue Authority – venue tba</b>					
<b>21:15 Bus transport will return to Southern Sun Hotel</b>					

The room layout will be 'horseshoe' not 'theater' format, to facilitate an interactive discussion. For items marked Discussion, the lead should spend only 15-20 minutes introducing the topic to allow the Mozambique Revenue Authority and others time to contribute.



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	Time	Item	Description	Objective	Who
<b>Tuesday 4 December</b>					
14.	09:00 17:00	<b>Oil &amp; Gas Tax Course</b>	See below	Capacity Building	John Abrahamson
<b>Wednesday 5 December</b>					
15.	09:00 17:00	<b>Oil &amp; Gas Tax Course</b>	See below	Capacity Building	John Abrahamson

The course introduces common tax issues and practical problem solving using group case studies. Full documentation will be provided. Together with recommended reading, it is designed to equip participants to sit for the Upstream Oil & Gas Tax exam of the Advanced Diploma in International Taxation. The course syllabus will:

- Introduce and explain international tax issues for upstream oil and gas operations (exploration and production).
- Explain principal fiscal terms of upstream oil and gas
- Review fiscal systems and top tax issues for selected countries
- Explain mergers and acquisitions
- Explain the due diligence process
- Discuss tax issues with sale and purchase agreements and farm in/farm out agreements
- Review intellectual property and related tax planning
- Review the top transfer pricing issues

Dr. John Abrahamson is a Partner with Sheltons-SITTI, and Director, International Tax Structuring, Australian Taxation Office, with over 30 years' experience in international taxation. John has extensive upstream oil and gas taxation experience as General Manager International Tax, Maersk Oil and Gas, for Denmark, Qatar, Norway, Abu Dhabi, Algeria, Angola, Greenland, Brazil, United Kingdom, United States, Kurdistan KRG Iraq, and Kazakhstan, specialising in due diligence and tax planning for mergers and acquisitions, and upstream oil and gas transfer pricing.

John has excellent communication skills and has presented over 40 Sheltons international taxation courses for large multinational corporations, including in-house courses for BHP Billiton, Shell, Petronas, PGNiG and Petrobras. He has presented international tax courses in London, Aberdeen, Jersey, Paris, Amsterdam, Copenhagen, Zurich, Lugano, Warsaw, Cyprus, Sydney, Melbourne, Brisbane, Perth, Hong Kong, Singapore, Kuala Lumpur, Seoul, Sao Paulo, Rio de Janeiro, Mexico City, and Houston.

John is the author of Tolley's International Taxation of Upstream Oil and Gas (LexisNexis, 2014 and 2017), Tolley's International Taxation of Corporate Finance (LexisNexis, 2014), International Taxation of Manufacturing and Distribution (Kluwer Law, 2016), and International Taxation of Energy Production and Distribution (Kluwer Law, 2018). He is a Chartered Tax Advisor, and holds a PhD from the College of Law, Australian National University.

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