

BG Group's payments to the Government of Tunisia, 2015

Inquiry from the Tunisian Coalition for Transparency in Energy and Mines to the Government of Tunisia

BG Group has reported US\$101,365,000 (US\$7,199,000 in kind plus US\$94,166,000 in cash) in total payments to the Government of Tunisia during 2015 (Report on Payments to Governments for the Year 2015). Of these payments, US\$66,506,000 (65.61%) were taxes, US\$27,660,000 (27.29%) royalties paid in cash, and US\$7,199,000 (7.10%) royalties paid in kind (barrels of oil equivalent).

BG Group's reported payments to Tunisian Government bodies:

- US\$94,166,000 in cash to Monsieur le Receveur des Finances du Lac (92.90%)
- US\$7,199,000 in kind (boe) to L'Entreprise Tunisienne d'Activités Pétrolières (7.10%)

BG Group's reported payments for its two Tunisian projects (gas fields) compared with each project's share of reported net production:

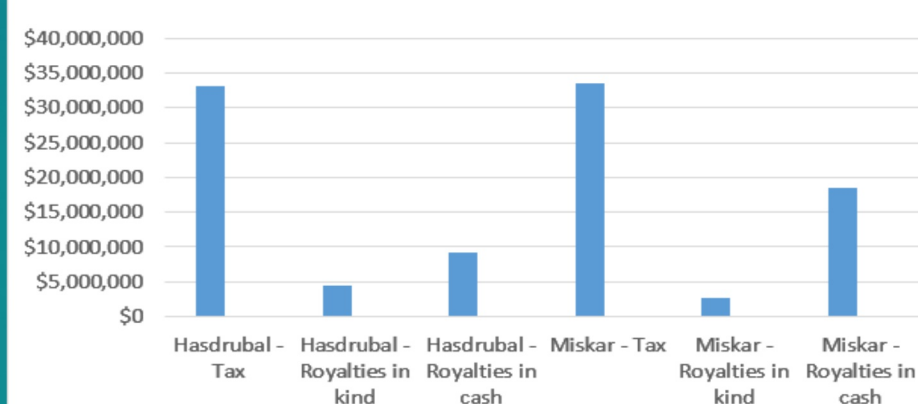
- Miskar: US\$54,587,000 (US\$2,750,000 in kind, US\$51,837,000 in cash) (53.85% of total)
- Miskar reported net production 2015: 18.1 kboed (60.13% of total)
- Hasdrubal: US\$46,778,000 (US\$4,449,000 in kind, US\$42,329,000 in cash) (46.15% of total)
- Hasdrubal reported net production 2015: 12.0 kboed (39.87% of total)

Equity holders and operator:

Hasdrubal: BG Group (operator) 50%, Entreprise Tunisienne d'Activités Pétrolières 50%

Miskar: BG Group (operator) 100%

BG Group's 2015 payments to the Government of Tunisia



Questions for the Government of Tunisia:

1. Can you confirm that the Government received a total of US\$101,365,000 in payments from BG Group in 2015 (US\$7,199,000 in kind plus US\$94,166,000 in cash)?
2. Can you confirm that Monsieur le Receveur des Finances du Lac received payments from BG Group totalling US\$94,166,000 in cash?
3. Where and how has L'Entreprise Tunisienne d'Activités Pétrolières accounted for its receipt of US\$7,199,000 paid in kind (boe)?
4. Article 136 of Tunisia's Constitution of 2014 allows for the possibility of allocating a percentage of natural resources revenues to advancing regional development and regional management of resources. How is the Government taking forward implementation of this provision?
5. What progress can the Government report on meeting its 2012 commitment to implement the Extractive Industries Transparency Initiative (EITI)?

Sources: BG Group, Report on Payments to Governments for the Year 2015 (pdf), <http://go.shell.com/2buf5EC>; Annual extractive report (CSV files), <https://extractives.companieshouse.gov.uk/company/03690065/year/2015/version/1/zip>; production data: http://www.bg-group.com/assets/files/cms/CountryData/Tunisia_160205.pdf (last accessed 25 July 2016; no longer online).

Payment details from BG Group, Report on Payments to Governments for the Year 2015 (page 16)

Tunisia

Payments by Project

Project	PRODUCTION ENTITLEMENTS			TAX	ROYALTIES			DIVIDENDS	SIGNATURE BONUS	LICENCE FEES AND OTHER PAYMENTS	INFRA-STRUCTURE IMPROVEMENTS	TOTAL	
	In kind (boe)	In kind	Cash	Paid / (received)	In kind (boe)	In kind	Cash	Cash	Cash	Cash	Cash	In kind	Cash
	000	\$000	\$000	\$000	000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Hasdrubal	-	-	-	33,098	124	4,449	9,231	-	-	-	-	4,449	42,329
Miskar	-	-	-	33,408	61	2,750	18,429	-	-	-	-	2,750	51,837
Total	-	-	-	66,506	185	7,199	27,660	-	-	-	-	7,199	94,166

Payments by Government

Level of government	PRODUCTION ENTITLEMENTS			TAX	ROYALTIES			DIVIDENDS	SIGNATURE BONUS	LICENCE FEES AND OTHER PAYMENTS	INFRA-STRUCTURE IMPROVEMENTS	TOTAL	
	In kind (boe)	In kind	Cash	Paid / (received)	In kind (boe)	In kind	Cash	Cash	Cash	Cash	Cash	In kind	Cash
	000	\$000	\$000	\$000	000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
MRFL ¹	-	-	-	66,506	-	-	27,660	-	-	-	-	-	94,166
ETAP ²	-	-	-	-	185	7,199	-	-	-	-	-	7,199	-
Total	-	-	-	66,506	185	7,199	27,660	-	-	-	-	7,199	94,166

1) Monsieur le Receveur des Finances du Lac;
2) Entreprise Tunisienne d'Activités Pétrolières