

NIGERIA



TCC/PC 025595

Form No. FIR 161D

FEDERAL INLAND REVENUE DEPARTMENT.

DISTRICT/STATION ITD OIL & GAS UPSTREAM

Date 28-3-2014

Tax-Payer's File No. 01063403-0001

File No. HQA 5501

INCOME TAX CLEARANCE CERTIFICATE

PETROLEUM PROFITS TAX

This is to certify that

NAME OF COMPANY The Shell Petroleum Dev. Company Nig. Ltd

Address Shell Industrial Area Old Abg Road Rumubigami,

Port Harcourt, Rivers State

has paid petroleum

profit tax for the past three years/has incurred losses as follows:

19 2011
19 2012
19 2013

2. The details of the assessments are as follows:

	19 <u>2011</u>	19 <u>2012</u>	19 <u>2013</u>
TOTAL PET. PROFIT	\$ <u>3,460,814,189</u>	\$ <u>2,233,375,000</u>	Estimate \$ <u>1,89,525,242</u>
TAX PAID	<u>2,941,692,000</u>	<u>1,985,869,200.20</u>	<u>969,583,900.25</u>
RECEIPT NUMBERS AND DATES	<u>05006738 of</u> <u>29/4/11 & others</u>	<u>05007036 of</u> <u>18/8/12 & others</u>	<u>05007413 of</u> <u>28/3/13 & others</u>

4. Source/s of Income Exploration and Production
of Oil and Gas

5. This Certificate expires on 31-12-2014

(Not later than 12 months after the last year of ass.)



Federal Inland Revenue Service
LTO (Oil & Gas) Upstream
Ogunjimi O. O.
Chief Executive Officer