EXAMINING THE CRUDE DETAILS

Government Audits of Oil & Gas Project Costs to Maximize Revenue Collection

Peru Case Study

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Peru boasts 150 years of producing petroleum, but cost auditing activities in Peru still face impediments. Despite public perceptions of the tax authority as competent, petroleum experience at the agency appears limited. A general deference to companies in the name of creating a perhaps-overly-friendly business climate also seems to permeate much of government, and recent scandals in the sector have undermined public confidence in government revenue collection. Peru’s notable steps to improve tax administration, including with more regular tax auditing and new transfer-pricing and country-by-country reporting requirements, should be complemented with improved interagency coordination and greater sector-specific expertise at the tax authority. Critically, Peru should rebuild public trust by publishing audits and reporting on their impact and by ensuring that oversight actors monitor cost auditing.
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For further information on the issues raised in this paper please email advocacy@oxfaminternational.org

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Cover photo: An offshore oil platform in Lobitos, Peru (Arne Thielenhaus).
Peru is the oldest petroleum producer of the three case study countries. It was the second country in the world to drill an oil well, in 1863, four years after the United States. Until the 1980s, Peru was a significant exporter of crude oil, producing between 100,000 and 200,000 barrels of oil per day (bopd). Since then, production has declined. According to the latest government data, total oil production in 2018 has averaged 45,000 bopd. New investment in the sector, however, continues. In November 2017 Anadarko entered into an agreement with PeruPetro to obtain three offshore licenses. (PeruPetro is Peru’s state agency for arranging and managing contracts in the petroleum sector; PetroPeru is the country’s national oil company, which operates only in the downstream sector.) In January 2018 Tullow Oil obtained five offshore licenses, though these were revoked by the government in May 2018 following the resignation of President Pedro Pablo Kuczynski. While oil production may have declined, Peru has the third-largest natural gas reserves in Latin America and produces 11.3 million tonnes of oil equivalent (Mtoe) per year. The majority of Peru’s proved natural gas reserves and natural gas production relate to the Camisea field.
Cost-auditing rights

Two sources of law govern cost-auditing rights in Peru:

- Article 43 of the Income Tax Law gives the tax authority SUNAT (Superintendencia Nacional de Administración Tributaria) the right to audit taxpayers in order to assess tax liabilities and request payment of taxes and penalties due for up to 4 years generally, 6 years if a tax return was not filed, and 10 years if the taxpayer has failed to pay withholding tax to SUNAT.
• Article 2.5 of Annex E to the Model Hydrocarbons Exploration and Exploitation Contract gives PeruPetro the right to monitor costs generally, as well as specifically in relation to the computation of royalties, which it is responsible for assessing. This provision is relevant mainly for contracts under which the royalty rate is adjusted based on profitability (total revenues minus costs) and hence verifying costs is critical. According to PeruPetro, approximately three-quarters of petroleum contracts use the “R factor” royalty; the other contracts use a fixed royalty rate.

The Vice-Ministry of Hydrocarbons was created in 2018. It was formerly a department within the Ministry of Energy and Mines. This shift reflects the government’s objective of attracting new investments in the industry. The Vice-Ministry does not have any power to audit petroleum costs. Its function is to set policy and deal with environmental and social compliance issues. It relies on PeruPetro to advise it on operational and financial matters.

Peru is also in the process of developing a new regulatory framework for the promotion of hydrocarbons, based on a new draft bill currently being debated.

**Eligible costs**

Peru operates a tax and royalty regime, which means there is no cost recovery. All corporate expenses incurred in the generation of taxable income are deductible for corporate income tax purposes. Fixed assets can be depreciated at a rate of 5 to 25 percent. Exploration and development expenditures are capitalized and deducted on a straight-line basis over five years.

The “R factor” royalty rate is specific to each petroleum contract. Costs taken into account must be directly related to the operation of the oil and/or gas field in the contract. According to staff of PeruPetro, the “R factor” is difficult to administer; they would prefer a royalty that is a fixed percentage of production. However, they are aware that the “R factor” offers greater progressivity for investors, and that a simpler alternative may penalize or deter investors.

**Penalties**

There are no special tax penalties for the petroleum sector. There are a range of penalties for failure to register, failure to accurately or timely file, and failure to submit necessary documentation upon request, as outlined in Table I of the Fourth Book of the Income Tax Act (Breaches and Fines). Penalties are often fines linked to a percentage of “income tax units,” an index value defined by supreme decree, but may also include confiscation or closing of an establishment.
Safeguards and guidance for taxpayers

Taxpayers have the right to dispute the SUNAT’s tax assessment. In many cases, disputes go to the tax tribunal. According to Ernst & Young, no tax cases relating to the upstream sector have ever gone to court. However, a number of disputes have occurred downstream, mainly relating to the gas mega-project Camisea. One such case involved underpricing of the gas sold by Repsol to Mexico, which went all the way to international arbitration and was won by the government. Camisea operator Pluspetrol has acknowledged that it did have disputes with SUNAT over its tax audits for the period 2000–2010, but that the majority of the alleged debts were dismissed by the tribunal, and SUNAT accepted the results. The rest were “accepted and paid by the company, including interest and fines.”
There is clear division of roles and responsibilities with respect to petroleum cost auditing. SUNAT is in charge of collecting all petroleum taxes and thus also of auditing costs for income tax purposes. PeruPetro is responsible for monitoring petroleum contracts and assessing royalties. However, its primary role is to promote investment in the sector and negotiate petroleum contracts, a situation that could create a conflict of interest. The national oil company (NOC), PetroPeru, has no role in government cost audits, as its activities are focused on downstream operations. In the future, however, if PetroPeru is a commercial partner in upstream investments, it will “defend its interest,” meaning it will exercise its right to review costs charged by other joint venture partners.11

Petroleum revenue administration in Peru

While the roles of government agencies are clear, and there is limited duplication of efforts, interagency coordination is weak, and potential divergence of priorities may be an issue. PeruPetro monitors costs from the perspective of calculating royalties but has a primary goal of increasing petroleum investment, not of collecting revenue, like SUNAT. The only area of regular coordination between PeruPetro and SUNAT is in relation to the value-added tax (VAT).12 SUNAT sends the list of items
claimed for VAT during exploration for PeruPetro to confirm. Occasionally PeruPetro receives ad hoc requests from SUNAT on where to allocate costs between exploration and development phases.

According to civil society’s experience with the Extractive Industry Transparency Initiative, which brings SUNAT and PeruPetro (and other stakeholders) together, the two agencies often contribute contradictory information, suggesting there is limited coordination and exchange of information. The Vice-Ministry of Hydrocarbons complained that a lack of interagency coordination means that when companies have a problem with the other agencies, they come to the Vice-Ministry, by which time it is too late for it to resolve the issue. Some companies have also said that they receive requests for the same information from different agencies.

While it is not clear that the competing objectives do undermine PeruPetro’s regulatory functions, it may explain the limited human resources dedicated to monitoring costs and the focus on checking the eligibility, rather than the level, of costs (see below). Also, it is only in 2019 that PeruPetro will issue a template for companies to submit their monthly production reports electronically. Prior to this, reports were submitted manually, again suggesting that PeruPetro has ascribed less significance to maximizing the efficiency and effectiveness of its regulatory activities.

**CAPACITY**

**Staff numbers and expertise**

Mining is much more important to Peru than oil and gas: in 2016, tax revenues from oil and gas amounted to 2.1 percent of GDP, whereas tax revenues from the mining sector accounted for 10.9 percent. Consequently, SUNAT has invested significantly fewer resources in monitoring oil and gas taxpayers than mining companies. At times the lack of industry expertise has led to flawed tax assessments. However, the government may be starting to address this gap. According to a source at Ernst & Young, SUNAT is requesting training in oil and gas taxation and other matters for its new auditors.

Generally, SUNAT is regarded as a competent institution. Member of Congress Marisa Glave says, “SUNAT is one of the state institutions that has strengthened its capacity the most. It is now going after tax avoidance in a public way. SUNAT has even ‘set up shop’ in some companies to look into their accounting.” According to civil society, “SUNAT is the one of the most intimidating entities in Peru” (meaning that it does a good job). At times, however, it may be undermined or sidelined because of the Peruvian state’s strong tendency to prioritize attracting investment.
PeruPetro has staff dedicated to supervising petroleum contracts. Part of its role is to verify costs in order to calculate royalties payable under the profitability-indexed “R factor.” They do an annual verification of costs by selecting a sample of costs from different operators. By their own admission, however, officials at PeruPetro do not investigate the level of costs; they only check if the costs are eligible for inclusion in the royalty calculation. Investigating if costs are too high would involve a lot of work, and they only have “one tenth of the human resources [they] require.” PeruPetro is assessing the possibility of outsourcing monitoring of costs to an independent auditing firm, although it would supervise verification activities.

**Risk-based auditing strategies**

It was not possible to get information on risk assessment directly from SUNAT. However, according to Price Waterhouse Coopers, SUNAT mainly focuses on the following topics:

- Deduction of expenses, including cost share expenses.
- Market value of transactions between related parties.
- Peruvian source income withholding tax.
- Income tax advance payments.

Ernst & Young confirmed that in the oil sector, SUNAT looks at related-party transactions, in particular intercompany loans, royalties, and management fees, as well as exploration costs and social contributions.

PeruPetro does not have an audit strategy for reviewing costs. It is required to assess royalties payable by all companies at the end of each year. As such, it takes a sample of costs for each and verifies that these costs are correct insofar as they are eligible for inclusion in the “R factor” royalty collection. If PeruPetro spots an anomaly, such as the ship mentioned below (see “Timeframe” section), it investigates.

**INFORMATION**

Article 87.7 of the Income Tax Act creates an obligation for taxpayers to retain financial records for the purposes of taxation and potential auditing. The Legislative Decree 1312 of December 31, 2016, modified the Income Tax Act to expand reporting requirements for transfer pricing and require country-by-country reporting in line with the Organization for Economic Cooperation and Development (OECD) and G20 Base Erosion and Profit Shifting (BEPS) Action Plan (Action 13). The new reporting requirements compel large multinational companies, including those in the oil sector, to submit transfer-pricing local files and master files and to comply with country-by-country reporting for such companies. Records must be maintained for at least five years after the close of the fiscal year.
Since 2017, Peru has also been a signatory to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, helping to facilitate the exchange of tax information with other countries around the world. Peru may also exchange tax information with other member states in the Andean community.\textsuperscript{27}

In practice, PeruPetro receives monthly activity reports from the companies. These reports include information on production, royalties, costs, depreciation, transportation, and environmental and social issues. However, according to the Hydrocarbon Law (Article 37), the contractor is obliged merely to keep PeruPetro “advised as regards his operations,” including providing studies, data, and information. There is no explicit requirement to report to PeruPetro. Currently, information is provided manually, although in 2019 PeruPetro will issue a template to enable electronic submission, which should allow for better risk assessment.\textsuperscript{28}

TIMEFRAME

SUNAT is responsible for carrying out tax audits of oil and gas companies. According to an advisory firm, SUNAT is currently auditing the Camisea gas project for the year 2015. Camisea is Peru’s flagship hydrocarbons project: it accounts for about 90 percent of oil and gas tax revenues.\textsuperscript{29} SUNAT changed its audit of Camisea for the year 2010 to 2015 to avoid being too far behind.\textsuperscript{30} It is unclear what happens to the intervening years from 2011 to 2014. SUNAT was unavailable to comment on the present study, but other sources provided information on proposed assessments that were successfully rebutted by companies, which suggests that SUNAT actively monitors the sector. SUNAT’s observations allegedly related to the reinjection of gas for second recovery of natural gas, and the deduction of insurance costs (see the section “Audit Capacity” in the main report).

Aside from SUNAT, the industry regulator, PeruPetro, monitors costs relating to the calculation of royalties, specifically the profitability-indexed “R factor” royalty found in roughly 75 percent of petroleum contracts, which is based on the ratio of revenues to expenditures.\textsuperscript{31} In some cases PeruPetro has disallowed costs on the basis that they were not directly relevant to the operation of the oil field (a requirement of the “R factor” royalty). One case involved the purchase of a ship to transport the crude oil from the field to the refinery. The ship was valued at $8–10 million, but PeruPetro disputed the necessity of the purchase. Excluding the cost of the ship in the “R factor” calculation increased the royalty to the government by $1.2 million.\textsuperscript{32}

Civil society actors, however, remain fundamentally concerned that SUNAT and PeruPetro’s activities are “undermined by a series of norms to promote investment in Peru” and that “laws are intended to benefit investors.”\textsuperscript{33} Arguably, this criticism becomes even more relevant in the context of the new Hydrocarbons Bill, which extends the length of
petroleum contracts from 30 to 60 years, introduces a lower royalty rate in the case of mature wells or hard-to-access areas, and extends the import exemption period from two years (which can be extended for a further two years) to five years. While some of these changes could benefit Peru by attracting investment, others, like the extension of contract duration to 60 years, seem to unnecessarily favor the investor at the expense of the country. Similarly, there are strong concerns that Peru’s “pro-market” stance will deter government agencies from carrying out robust cost audits owing to a perceived risk of scaring away investors.

ACCOUNTABILITY

Government engagement with the private sector

The dominant view among civil society in Peru is that the government caters primarily to the private sector. One prominent expert with senior-level experience in Peru’s oil and gas sector says, “Government does not have any interest in auditing [companies]; they say this is akin to communism.” According to him, companies are simply paying what they are paying. Government agencies, with the exception of SUNAT, are considered to be afraid of “spooking investors” by being too “hands-on.” One civil society organization described the government as having a “laissez-faire approach” to the regulation of oil and gas companies. These descriptions seem to be in accord with the low rate of income tax collection in Peru. According to the Central Bank, tax revenue relative to GDP is 13.3 percent, the lowest it has been in 20 years.

There is also concern about a “revolving door” between business and government. Before entering government, President Pedro Pablo Kuczynski was a lobbyist for the private sector—in particular, he played a key role in securing Hunt Oil’s license for the lucrative Camisea gas project. In early 2018, Kuczynski resigned, and in the last few hours of his presidency he signed five petroleum contracts granting Tullow Oil rights to oil exploration and drilling off Peru’s northern coast, though the contracts for these licenses have since been canceled. Still, according to Congresswoman Karla Schaefer, “It’s not normal for a president, just before resigning, to sign five decrees giving away our resources. Given Mr. Kuczynski’s background, it raises a lot of questions.” Peru’s Comptroller General did not find significant risks in the process of granting these oil blocks to Tullow, but Congresswoman Schaefer’s statement clearly expresses concern that the revolving door may have led to the state’s being captured by private sector interests. Some have speculated that this private sector bias is also pervasive in the judicial system. In one example involving the telecommunications multinational Telefonica, a court ruling took more than 11 years from the date of the assessment by SUNAT, owing to repeated stalling by private parties.
SUNAT does not publicly report its audit activity or results. According to one journalist, “SUNAT does not have a policy of openness; they are afraid of denouncing companies. The only way information reaches the public is if the case goes to court.” SUNAT’s refusal to participate in this study seems to support this view. Nonetheless, Kuczynski’s resignation, combined with a growing movement for fiscal justice in the country and a push by government to join the OECD, suggests there may be an opportunity to improve transparency of audit activities and results.

**Regulation of the national oil company**

Petróleos del Perú S.A. (PetroPeru) is the Peruvian NOC. Since the 1993 constitution, it has been prohibited from participating in the upstream oil and gas sector except where private companies have indicated they are not interested in investing. It does, however, have a 25 percent interest in Block 64, which is a joint venture with Geopark, and it is also likely to gain control of Block 192. PetroPeru is treated like any other taxpayer in that it submits financial statements to SUNAT and pays taxes. It is the largest company in Peru in terms of sales revenue, generating $6 billion in turnover in 2017. In the past it received special privileges from government by virtue of being a monopoly, but this is no longer the case.

Although PetroPeru is treated without a favorable bias from SUNAT, the governance structure is cause for concern with respect to its commercial independence. On the board of directors are two representatives from the Ministry of Finance and three from the Ministry of Energy and Mines. The president of Peru is responsible for appointing the president of the board. Consequently, it is difficult to operate PetroPeru as a private company, and when the composition of the board changes from government to government, it is challenging to maintain a consistent policy approach. PetroPeru is advocating for the government to adopt the same approach as EcoPetrol in Colombia: keeping its directors when a new government is elected to help insulate the company from political changes.
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<tr>
<th>Recommendation</th>
<th>Responsible Actor</th>
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<tr>
<td>Revisit fiscal provisions in the Hydrocarbon Law that increase the complexity of administering the petroleum fiscal regime and the risk that companies might overstate costs. These provisions include the “R factor” royalty, the extended import duty exemption, and the proliferation of tax incentives, which amounts to 2.2 percent of GDP according to SUNAT.</td>
<td>Ministry of Energy and Mines</td>
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<tr>
<td>Adopt a systematic and comprehensive approach to gathering technical inputs from PeruPetro (e.g., regular meetings to exchange information and discuss audit risks), and consider collaborating on a mechanism to easily share information electronically.</td>
<td>SUNAT</td>
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<tr>
<td>Depending on how PetroPeru’s involvement in the upstream sector evolves, SUNAT should work with the state-owned company to benefit from its commercial knowledge and to access joint venture audit results.</td>
<td>SUNAT</td>
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<tr>
<td>Companies should engage cooperatively with SU-NAT and PeruPetro as they assess costs.</td>
<td>Oil and gas companies</td>
</tr>
<tr>
<td>Set up an adequately staffed, specialized oil and gas audit unit, with the industry knowledge and technical expertise required to effectively audit petroleum sector costs.</td>
<td>SUNAT</td>
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<td>Invest in additional staff with the necessary legal, auditing, and accounting skills to investigate the level of costs, as well as their eligibility. Alternatively, PeruPetro could outsource this monitoring function to an independent audit firm.</td>
<td>PeruPetro</td>
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<tr>
<td>Reinstate the General Anti-Avoidance Rule (GAAR) to protect the tax base from base erosion and profit shifting, and conform to standard practice among OECD countries.</td>
<td>Ministry of Finance, Congress and SUNAT</td>
</tr>
<tr>
<td>Keep careful track of the expiration of audit rights for all oil and gas projects and associated records keeping provisions. Use this information to monitor whether government is carrying out fiscal audits in a timely fashion.</td>
<td>Civil society</td>
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<td>ACCOUNTABILITY</td>
<td>Publish audits an annual report on petroleum revenues, including aggregated information on audit activities and results.</td>
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<td>Should Peru be invited to begin a process of accession to the OECD, the OECD should lend its leverage to persuade Peru's government to conduct regular and rigorous petroleum cost audits and to account publicly for the process and outcomes.</td>
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<td>Lobby government to report publicly on audit activities and their results, and monitor the government's use of cost-auditing rights.</td>
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<td>Integrate information on cost auditing (for example, actors involved, audits undertaken, adjustments made, and/or practices relating to government reporting of results) into the scope of EITI at the national level.</td>
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NOTES

1 See, e.g., Index Mundi, Peru Crude Oil Production and Consumption by Year, relying on source data from the United States Energy Information Administration, https://www.indexmundi.com/en/energy/?country=pe


8 Interview with PeruPetro, June 4, 2018.

9 Interview with Ernst & Young Peru, June 5, 2018.


11 Interview with PetroPeru, June 5, 2018.

12 Interview with PeruPetro, June 4, 2018. Several sources noted little collaboration between the two organizations otherwise; e.g., interview with independent expert on Peru’s petroleum sector, May 31, 2018.

13 Interview with civil society organization following the EITI process in Peru, May 31, 2018.

14 Interview with Ministerio de Energía y Minas, June 4, 2018.

15 Ibid.

16 Interview with tax practitioner working in Peru’s petroleum sector, June 5, 2018.


19 Interview with Ernst & Young staff member in Peru, June 5, 2018.

20 Interview with member of Peruvian Congress Marisa Glavis, June 1, 2018.

21 Interview with civil society organization in Peru, June 4, 2018.

22 Interview with PeruPetro, June 4, 2018.

23 PriceWaterhouse Coopers, Peru: Corporate Tax Administration, 2018, http://taxsummaries.pwc.com/ID/Peru-Corporate-Tax-administration

24 Interview with Ernst & Young Peru, June 5, 2018.

25 Interview with PeruPetro, June 4, 2018.


28 Interview with tax practitioner working in Peru’s petroleum sector, June 5, 2018.


30 Interview with tax practitioner working in Peru's petroleum sector, June 5, 2018.

31 Interview with PeruPetro, June 4, 2018.

32 Ibid.

33 Interview with civil society organization in Peru, June 4, 2018.

34 Comisión de Energía y Minas [Peru Energy and Mining Commission], Proyecto de Ley Orgánica de Hidrocarburo [Draft Organic Hydrocarbons Law], Congreso de la República (2018), http://www.congreso.gob.pe/comisiones2017/EnergiaMinas/ProyectosLey/

35 Interview with investigative journalist in Peru, June 1, 2018.

36 Interview with independent expert on Peru's petroleum sector, June 1, 2018.

37 Interview with civil society organization in Peru, June 4, 2018.


43 Interview with investigative journalist in Peru, June 1, 2018.


46 Interview with PetroPeru, June 5, 2018.
Photo: Indigenous activists in Peru protest large-scale oil development, which often creates pollution and threatens cultural norms (Fede Blanco / CIDH).

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