



**REPÚBLICA DEMOCRÁTICA DE TIMOR LESTE  
MINISTÉRIO DAS FINANÇAS  
DIRECÇÃO GERAL DE RECEITAS E ALFÂNDEGAS  
DIRECÇÃO NACIONAL DE RECEITAS PETROLIFERAS**

*Building #5 (Ground Floor), Palacio do Governo RDTL, Avenida do Presidente de Nicolau Lobato  
P.O Box-18, Dili, Timor-Leste, Phone- +(670) 333 9542*

**TIMOR-LESTE RESIDENT EMPLOYEE MONTHLY PETROLEUM  
WEGES WITHHOLDING TAX FORM  
(Income Tax Withheld from Timor-Leste Resident Employees)**

**For the Month of ..... /2013**

Name of Employer (Name of company)	Tax Identification Number	Taxable wages/ salaries and similar remuneration derived in respect of employment exercised in the petroleum operations in JPDA or in Timor- Leste	Number of employees from whom tax withheld	Tax Withheld (in US\$)
Date of payment to the TL Petroleum Fund Bank Account			-----/-----/-----	(day/month/year)

**Employer's Declaration:**

Under penalties of perjury, I (full name) .....,  
(designation) ..... declare that I have examined this form, including  
accompanying schedules and statements, and to the best of my knowledge and belief, it is true,  
correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Employee Income/Wage Income Tax Rates for Timor-Leste Resident Employees:</b>	
<b>For JPDA Annex F Taxpayers [Bayu Undan and Sunrise etc.] (Law on Income Tax)</b>	<b>For JPDA (but not Annex F) &amp; Timor-Leste Exclusive Area Taxpayers (Taxes and Duties Act 2008)</b>
10% for any part of annual taxable income of up to \$3,368 15% for any part of annual taxable income between \$ 3,369-\$ 6,737 30% for any part of annual income over \$ 6,737	10% for any part of monthly income within 0 - \$ 550 30% for any part of monthly income over \$ 550 <b>Personal Tax Credit:</b> Each employee is allowed a personal tax credit of \$10 per month against the wage income tax payable for the month
<b>Timor-Leste resident individuals are entitled to annual tax free allowance as follows:</b> ❖ \$ 388 for an individual ❖ an additional \$ 194 for a married individual ❖ an additional \$ 194 for each wholly dependent family member (up to a maximum of three) To calculate monthly employee income tax payable, divide annual income tax payable by 12.	

**Notes:**

- For JPDA employees 90% of the salary/remuneration of each employee applies to Timor-Leste tax;
- Employee income tax must be calculated separately for each Timor-Leste resident employee and the calculation sheet must be attached with this tax form;
- Payment and lodgment of form due on or before 15<sup>th</sup> of the following month or on next business day if 15<sup>th</sup> is a public holiday in Timor-Leste;
- For Timor-Leste non-resident employees please use Non-resident Employees Wages Withholding Tax Form;
- Please attach copy of EFT bank transfer instruction form in support of electronic payment of above taxes to the TL Petroleum Fund bank account.

Web: [www.mof.gov.tl](http://www.mof.gov.tl)

NDPR Contact E-mails: [mrangel@mof.gov.tl](mailto:mrangel@mof.gov.tl) or [jxavier@mof.gov.tl](mailto:jxavier@mof.gov.tl) or  
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NDPR Form No: 02-03-03

Last updated 12/12/12