



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

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

**TIMOR-LESTE NON-RESIDENT MONTHLY PETROLEUM
 WITHHOLDING TAX FORM**

[TAX WITHHELD FROM PAYMENTS TO NON-RESIDENT TAXPAYERS WHO DO NOT HAVE A PERMANENT
 ESTABLISHMENT IN TIMOR LESTE or In JPDA]

For the Month of :/2013
 Taxpayer Name :
 TIN :

Non-Resident WHT Summary

Sl. No.	Type	Amount of Tax withheld (in US\$)	Date of payment in TL Petroleum Fund Bank Account
1	Tax withheld from Dividend		
2	Tax withheld from Interest		
3	Tax withheld from Royalties		
4	Tax withheld from Prizes and Awards		
5	Tax withheld from Rent of property (other than Land or Buildings)		
6	Tax withheld from Sale of Shares		
7	Tax withheld from Insurance Premiums		
8	Tax withheld from Other Services		
Total tax withheld from Non- Resident during the Month			

Web: www.mof.gov.tl

NDPR Contact E-mails: mrangel@mof.gov.tl or jxavier@mof.gov.tl or
hsarmento@mof.gov.tl or bboye@mof.gov.tl

NDPR Form No: 02-03-05
 Last updated 12/12/12

Petroleum Final Withholding Tax – Dividend						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Dividend paid or credited by a resident company of Timor-Leste to a person who is resident of Australia, out of JPDA profits		15%	15%	15%	15%	
Dividend paid or credited by a Timor-Leste resident company to a person who is not a resident of either Australia or Timor-Leste, out of JPDA profits		18%	18%	15%	15%	
Dividend paid or credited by a Timor-Leste P.E. of an Australian resident company to a person, not being a resident of either Australia or Timor-Leste, out of JPDA profits		18%	18%	15%	15%	
Dividends paid or credited by a Timor-Leste P.E. of a non resident company, being an Australian resident, to a person who is also a resident of Australia, out of JPDA profits		n/a	n/a	n/a	n/a	
Total tax withheld for the Month						

Petroleum Final Withholding Tax – Interest						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Interest, including premiums, discounts, and guarantee fees paid or credited by a Contractor or Sub-contractor to a person who is not a resident of either Australia or Timor-Leste		18%	18%	13.5%	13.5%	
Interest, including premiums, discounts, and guarantee fees paid or credited by a Contractor or Sub-contractor to a Australian resident person, being a non-resident (without a P.E) in TL		10%	10%	13.5%	13.5%	
Total tax withheld for the Month						

*** Tax Rates are Numbered as 1,2,3&4 based on Different Tax Regimes as follows:**

1 - Bayu Undan

2 - Greater Sunrise

3 - Non-Annex F JPDA area

4 – Timor Leste Exclusive Area

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Petroleum Final Withholding Tax –Royalties						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Royalty paid or credited by a Contractor or Sub-contractor to a person who is not a resident of either Australia or Timor-Leste		7.2%	18%	10%	10%	
Royalty paid or credited by a Contractor or a Sub-contractor to a person who is an Australian resident person, being a non-resident (without a P.E) in TL		8%	10%	13.5%	13.5%	
Total tax withheld for the Month						

Petroleum Final Withholding Tax – Prizes and awards						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Prizes and awards to a Timor-Leste non-resident (including Australian resident)		18%	18%	13.5%	13.5%	
Total tax withheld for the Month						

Petroleum Final Withholding Tax – Rent on Property (other than Land & Building)						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Rent on property – other than land or buildings		7.2%	18%	5.4%	6%	
Total tax withheld for the Month						

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Petroleum Final Withholding Tax – Sale of Shares (Article 26(2) and MoF Decree No. 434/KMK.04/1999)						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Sales (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Sales value of shares		4.5%	4.5%	n/a	n/a	
Total tax withheld for the Month						

Petroleum Final Withholding Tax – Insurance Premiums (MoF Decree No. 624/KMK.04/1994)						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
Insurance premium paid by the insured		9%	9%	9%	10%	
Total tax withheld for the Month						

Petroleum Final Withholding Tax – Other Services						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	Withholding Tax Amt (US\$)
All other income paid as compensation for services, work & activities, other than services performed by dependent employees		7.2%	18%	5.4%	6%	
Total tax withheld for the Month						

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Taxpayers 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: _____

Notes:

1. The withholding tax rates are mentioned after considering the effect of framework percentage (90% & 10%) under the Timor Sea Treaty. So, further reduction will not apply in computing the Timor-Leste withholding tax; however, since Greater Sunrise field straddle within (20.1%) and outside (79.9%) JPDA, for Greater Sunrise activities WHT rates prescribed in this form should be further adjusted multiplying by 20.1%.
2. Payment and Lodgment due on or before 15th of the following month or on next business day if 15th is a public holiday in Timor-Leste;
3. All non-resident withholding taxes are final tax for all petroleum tax regimes;
4. For Timor-Leste non-resident employees please use Timor-Leste Non-resident Employee Monthly Petroleum Tax Withholding Tax Form;
5. Please attach full details calculations of withholding taxes including name of the recipient, invoice number & date, amount, WHT rate and WHT amount, in support of the tax form;
6. Please attach copy of EFT bank transfer instruction form in support of electronic payment of above taxes to the TL Petroleum Fund bank account, details of which can be downloaded from our below mentioned website.

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