



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

*Building #5 (Ground Floor), Palácio 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: _____

Employee Income/Wage Income Tax Rates for Timor-Leste Resident Employees:	
For JPDA Annex F Taxpayers [Bayu Undan and Sunrise etc.] (Law on Income Tax)	For JPDA (but not Annex F) & Timor-Leste Exclusive Area Taxpayers (Taxes and Duties Act 2008)
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 Timor-Leste resident individuals are entitled to annual tax free allowance as follows: <ul style="list-style-type: none">❖ \$ 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.	10% for any part of monthly income within 0 - \$ 550 30% for any part of monthly income over \$ 550 Personal Tax Credit: Each employee is allowed a personal tax credit of \$10 per month against the wage income tax payable for the month

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 15th of the following month or on next business day if 15th 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

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: 02-03-03

Last updated 12/12/12