



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 RESIDENT OR P.E MONTHLY PETROLEUM
 WITHHOLDING TAX FORM**

[TAX WITHHELD FROM PAYMENTS TO PERMANENT ESTABLISHMENTS OR RESIDENTS OF TIMOR LESTE]

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

Resident or P.E WHT Summary

Sl. No.	Type	Amount of Tax withheld (in US\$)	Date of payment in TL Petroleum Fund
1	Tax withheld from Dividend		
2	Tax withheld from Gifts and Rewards		
3	Tax withheld from Interest		
4	Tax withheld from Royalties		
5	Tax withheld from Drilling		
6	Tax withheld from Rent (Land & Buildings)		
7	Tax withheld from Shipping Services		
8	Tax withheld from Air Transport Services		
9	Tax withheld from Construction Services		
10	Tax withheld from Construction Consulting Services		
11	Tax withheld from Rental of property (other than land or building)		
12	Tax withheld from Drilling Services		
13	Tax withheld from Technical Services, Management Services, Legal and Tax Consultant Services		
14	Tax withheld from Architecture, Interior, and Landscape Design		
15	Tax withheld from Accounting and Bookkeeping		
16	Tax withheld from Logging/ Timber Cutting		
17	Tax withheld from Pest Control and Cleaning Services		
18	Tax withheld from Brokerage/ Intermediary Services		
19	Tax withheld from Appraisal Services		
20	Tax withheld from Actuarial Services		
21	Tax withheld from Film Dubbing/ Mixing Services		
22	Tax withheld from Manpower Services		
Total tax withheld from Resident or P.E 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: 02-03-04
 Last updated 12/12/12

Petroleum Withholding Tax – Dividend						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount US\$
Dividends paid or credited by a Timor-Leste resident company to a Timor-Leste resident person, out of JPDA profits		15%	15%	13.5 %	13.5 %	
Dividends paid or credited by a Timor-Leste resident company to a Timor-Leste P.E of a non-resident person, being an Australian resident, out of JPDA profits		15%	15%	13.5 %	13.5 %	
Dividends paid or credited by a Timor-Leste P.E of a non-resident company, being an Australian resident to a Timor-Leste resident person, out of JPDA profits		15%	15%	15%	15%	
Dividends paid or credited by a Timor-Leste P.E of a non-resident company, being an Australian resident, to a Timor-Leste P.E. of a non resident person who is also an Australian resident, out of JPDA profits		n/a	n/a	n/a	n/a	
Dividends paid or credited by a Timor-Leste resident company to a Timor-Leste P.E of a non-resident person, other than an Australian resident, out of JPDA profits		13.5 %	13.5 %	13.5 %	13.5 %	
Dividends paid by a Timor-Leste P.E of a non-resident company, being an Australian resident to a Timor-Leste P.E of a company that is not resident of either Timor-Leste or Australia, out of JPDA profits		13.5 %	13.5 %	13.5 %	13.5 %	
Dividends paid or credited by a Timor-Leste P.E of a non-resident company, not being an Australian resident to a Timor-Leste P.E. of a non-resident person, out of JPDA profits		13.5 %	13.5 %	13.5 %	13.5 %	
Total tax withheld for the Month						

Petroleum Withholding – Gifts and rewards/ Prizes and Winnings						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Gifts and rewards (except those on which employee income tax has been withheld) paid to a person being a Timor-Leste resident or P.E of a non-resident		13.5%	13.5%	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 Withholding Tax– Interest						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Interest, including premiums, discounts, and compensation for loan repayment guarantee paid by a Contractor or a Sub-contractor to a resident person of Timor-Leste		15%	15%	15%	15%	
Interest, including premiums, discounts, and compensation for loan repayment guarantee paid by a Contractor or a Sub-contractor to a Timor-Leste P.E. of a non resident person, being an Australian resident		10%	10%	10%	10%	
Interest, including premiums, discounts, and compensation for loan repayment guarantee paid by a Contractor or Sub-contractor to a Timor-Leste P.E. of a non resident person, other than an Australian resident		13.5%	13.5%	13.5%	13.5%	
Total tax withheld for the Month						

Petroleum Withholding Tax –Royalties						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Royalty paid or credited by a Contractor or Sub-contractor to a resident person of Timor-Leste		6%	15%	10%	10%	13.5%
Royalty paid or credited by a Contractor or Sub-contractor to a Timor-Leste P.E. of a non resident person, being an Australian resident		6%	10%	13.5%	13.5%	
Royalty paid or credited by a Contractor or Sub-contractor to a Timor-Leste P.E. of a non resident person, other than an Australian resident		5.4%	13.5%	13.5%	13.5%	
Total tax withheld for the Month						

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Petroleum Tax Pre-payments/withholding – Drilling (Self Pre-payments by PE under Article-15 & 25 of Law on Income Tax and withholding tax under Section 81 of the Taxes and Duties Act 2008)						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Drilling by P.E (including BPT, if applicable)		1.62%	5.94%	5.4%	6%	
Total tax withheld for the Month						

Petroleum Withholding Tax – Rent (Land & Buildings)						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Rentals of land or buildings – Individual owner		9%	9%	9%	10%	
Rentals of land or buildings – Corporate owner		5.4%	5.4%	9%	10%	
Total tax withheld for the Month						

Petroleum Withholding Tax – Shipping and Air Transportation						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Domestic Shipping		0.648%	1.08%	5.4%	6%	
Foreign Shipping (PE)		0.648%	2.376%	5.4%	6%	
Air Transport (PE)		0.648%	2.376%	5.4%	6%	
Total tax withheld for the Month						

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Petroleum Withholding Tax – Construction Activities and Consulting Services						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(AxB)
	Total Gross Income (US\$)	1	2	3	4	WHT Amount (US\$)
Construction services		0.72%	1.80%	5.4%	6%	
Construction consulting services		1.44%	3.6%	5.4%	6%	
Total tax withheld for the Month						

Petroleum 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	WHT Amount (US\$)
Rental or lease payments in connection with use of property (other than land or building)		2.16%	5.4%	5.4%	6%	
Drilling services (not by P.E) & supporting services in the field of mining oil and natural gas		1.62%	4.05%	5.4%	6%	
Technical services, management services, legal consultant services and tax consultant services		2.16%	5.4%	5.4%	6%	
Architecture, interior, and landscape design		5.4%	5.4%	5.4%	6%	
Accounting and bookkeeping		5.4%	5.4%	5.4%	6%	
Logging/Timber cutting		5.4%	5.4%	5.4%	6%	
Pest control and cleaning services		1.35%	1.35%	5.4%	6%	
Brokerage/ Intermediary services		8.1%	8.1%	5.4%	6%	
Appraisal Service		5.4%	5.4%	5.4%	6%	
Actuary		5.4%	5.4%	5.4%	6%	
Film dubbing/mixing		5.4%	5.4%	5.4%	6%	
Manpower Service		n/a	n/a	5.4%	6%	
Any other Services		n/a	n/a	5.4%	6%	
Total tax withheld for the Month						

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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 straddles 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. Withholding tax deducted on drilling services by PE, on construction and consultancy services and shipping and air transportation are final tax liability for all tax regimes. Branch Profit Tax may be payable by P.E conducting activities in the Greater Sunrise area in the JPDA, if not withheld or paid.
3. Withholding tax deducted on all other services are final for 'JPDA (but not Annex F)' and Timor Leste Exclusive Area under the Taxes and Duties Act 2008 and Chapter IX Regulations 2012;
4. All other resident or P.E withholding tax deducted are the prepayment of Income Tax payable for the year and should be claimed as a tax credit in the annual income tax return;
5. Payment and lodgment of forms due on or before the 15th of the following month or on next business day if 15th is a public holiday in Timor-Leste;
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 which details are as follows:

Name and Address of the Bank- The Federal Reserve Bank of New York, 33 Liberty Street, New York, NY 10045;

SWIFT CODE- FRNYUS33

Beneficiary Name – 'Banking and Payments Authority of East Timor- Petroleum Fund Account'

Account Number- 021080973

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 _____

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