



AUTORIDADE TRIBUTÁRIA

DIRECÇÃO NACIONAL DE RESEITAS PETROLIFERAS E MINERAIS
Torre Ministerio das Finanças, RDTL, Piso 8, Avenida Ai-Tarak Laran, Díli, Timor Leste
P.O Box-18, Díli, Timor-Leste, Phone- +(670) 74002083

“Seja um bom cidadão, seja um novo héroi para a nossa Nação”

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 :/..... **2019**
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			

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 “profits derived from the former JPDA”		15%	15%	15%	n/a	
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 “profits derived from the former JPDA”		15%	15%	15%	n/a	
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 “profits derived from the former JPDA”		15%	15%	15%	n/a	
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 “profits derived from the former JPDA”		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 “profits derived from the former JPDA”		15%	15%	15%	n/a	
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 “profits derived from the former JPDA”		15%	15%	15%	n/a	
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 “profits derived from the former JPDA”		15%	15%	15%	n/a	
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		15%	15%	10%	10%	
Total tax withheld for the Month						

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%	10%	10%	
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		15%	15%	10%	10%	
Total tax withheld for the Month						

Emails of relevant contact persons: Mr. Agostinho G. Ramos at aramos@mof.gov.tl, Mr. Uldarico M. Rodrigues at urodrigues@mof.gov.tl or Mrs. Helga F. Sarmento at hsarmento@mof.gov.tl

Last updated in October 2019

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		5.4%	15%	10%	10%	
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		5.4%	15%	10%	10%	
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%	15%	10%	10%	
Total tax withheld for the Month						

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		10%	10%	10%	10%	
Rentals of land or buildings – Corporate owner		6%	6%	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		0.72%	1.08%	5.4%	6%	
Foreign Shipping (PE)		0.72%	2.376%	5.4%	6%	
Air Transport (PE)		0.72%	2.376%	5.4%	6%	
Total tax withheld for the Month						

Petroleum Withholding Tax – Construction Activities and Consulting Services						
Type of Income (Provide detail list of all recipients)	A	Rates (B)*				(Ax B)
	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)*				(Ax B)
	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						

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

****This rate would be adjusted in accordance with Section 90-C of Amended TDA:**

1 - Bayu Undan

2 - Greater Sunrise & EKKN

3 - Former Non-Annex F JPDA area

4 - Timor Leste Exclusive Area

Please provide the list of all the companies and gross income earned from different areas of operations	
Total number of companies:	Total Gross Income:
Would your company not withhold any tax for the following period (if any)?	If yes, state the reason:
 and confirm with Timor-Leste Tax Authority, with official documents

Contact Person:

Full name: _____ position _____

Email _____ (Clear)

Next contact person;

Full name: _____ Position: _____

Email : _____ (Clear)

Emails of relevant contact persons: Mr. Agostinho G. Ramos at aramos@mof.gov.tl, Mr. Uldarico M. Rodrigues at urodrigues@mof.gov.tl or Mrs. Helga F. Sarmento at hsarmiento@mof.gov.tl

Last updated in October 2019

New Contact person if the above contact has changed: full name;, email address:Position:

Notes:

1. 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;
2. 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;
3. 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 the 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
4. Payment and lodgment of forms due on or before the 15th day of the following month or on next business day if 15th is a public holiday in Timor-Leste;

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,
accurate and complete.

Signature: _____ Date _____

Name of Company :

TIN :

I (full name) Position declare this list correct and total gross income and tax withheld are true, correct, accurate and complete.

1. Please provide list of all service providers/suppliers, including their respective tax calculations depending on the areas of operations;

2. Please add other page if necessary

Annex - List of all the vendors/service providers:

Name of Company :

TIN :

Tax jurisdiction on Buffalo, LamCor and others) : Former Annex F JPDA, Former Non-Annex JPDA, TLEA inclusive

[illegible]

Monthly Payroll:/2019

I (full name) Position declare that this list is correct and total gross income and tax withheld are true, accurate, and complete.

Note:

1. Please provide the list of the service providers/vendors, including their respective tax calculations depending on the areas of operations;
2. Please add other page if necessary