



MINISTRY OF FINANCE
TAX AUTHORITY



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

ANNOUNCEMENT TO ALL TAXPAYERS

IMPORTANT:

EXTENSION OF DEADLINE FOR SUBMISSION OF TAX RETURNS AND THE PAYMENT OF MONTHLY AND ANNUAL TAX FOR 2019 FISCAL YEAR

Taking into consideration the global pandemic of the so-called Novel Coronavirus (“Covid-19”), which has affected many countries around the world, including Timor-Leste. In order to minimize and prevent the spread of such virus to other people and further considering the general importance of public health and specifically the health and safety of our esteemed taxpayers and the Tax Authority’s Officials, the following measures and actions have been undertaken.

Noting the approval of the **National Parliament, Law No. 1/2020, of 27 of March** concerning the authorization granted to the **President of Republic to declare the State of Emergency** and further duly noting the **Decree of Government No. 3/2020, of 28 March concerning the measures undertaken for the effective application of the Presidential Decree No. 29/2020 of 27 March**.

In reference to the above, Timor-Leste Tax Authority (TL-TA) through the **Tax Commissioner** by virtue of the **Taxes & Duties Act of 2008 (“TDA 2008”)** as amended by the **Law No. 5/2019, of 27 August** vis-à-vis the **UNTAET Regulations 2000/18** as amended (“**UNTAET Regulations**”), and by further considering the importance of the effective application of the referred laws, the Commissioner has the honor to advise all the esteemed taxpayers with the following details:

For Domestic Taxpayers:

- Extend the payment and submission of tax returns for Annual Income Tax for 2019 Fiscal Year;
- Extend the payment and submission of Monthly Tax Forms for the Service Tax for the Month of March and April;
- Extend the payment and submission of monthly tax forms for the Income Tax Installment and Withholding Taxes, including Wages Withholding Tax for the months of March and April, which the details of the Withholding tax types are listed in the Monthly tax form;

For Petroleum Taxpayers:

Extend the payment and submission of Corporate Income tax (CIT) and Additional Profit Tax (APT) / Supplemental Petroleum Tax (SPT) returns for 2019 Fiscal Year.

Therefore, please be respectfully noted that the last deadline for submission of tax returns and payments for each tax types as above will be on **31 May 2020**. However, should there be any changes in circumstance due to the **Covid-19** crisis, a further notice in writing will be provided accordingly.

Taking the opportunity, the **Commissioner** by virtue of her discretionary authority as enshrined under the **TDA 2008** vis-à-vis the **UNTAET Regulations**, hereby would like to respectfully advise all the taxpayers that the administrative sanctions/penalties as set forth under sections **72 and 73 of the UNTAET Regulations**, respectively, will be disapplied within the ambit of this extension period.

Please be noted that the temporary measures undertaken by the **Tax Authority** herein should not fetter the taxpayers who intend to continuously making their tax payments and submission of returns as usual.



MINISTRY OF FINANCE
TAX AUTHORITY



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

Finally, for the ease of the administrative and compliance of our esteemed taxpayers, particularly the domestic ones, the **Commissioner** hereby advises you to continuously familiarize yourself with the use of **E-Services** platform via the portal of **Tax Authority** at www.attl.gov.tl. There are several important points to be noted therein as regards to the application and utilization of the **E-Services** platform and the portal itself as follows:

1. For those taxpayers who have not registered yet under E-Services, you are respectfully advised to access the information on registration from the portal at www.attl.gov.tl without necessarily presenting physically at the **Tax Office**. In other words, you can log-on to self-register yourself from wherever you are;
2. **E-Services** platform will facilitate you to submit your **Monthly and Annual Tax Forms including Zero Returns**;
3. As a taxpayer, you should submit your tax forms with the attached files such as payment receipts, to which all of those documents can be uploaded onto the **E-Services** portal through the **E-Filing** feature;
4. Our Tax Officials from the **Information System and Taxpayers Registration Unit (ISTRU)** will monitor your online submission of tax returns with the attached files e.g. proof of payment, which will be captured therein immediately to **SIGTAS** so as to avoid the imposition of additional taxes and penalties.
5. Should you have any questions or doubts and/or need any assistance, you can drop your message through the **Chat-box** indicated under the portal. However, given the current **State of Emergency**, your messages may not be replied timely.

Should you have any queries or doubts on this **Announcement**, please do not hesitate to directly contact us through the **Chat-box** on our portal at www.attl.gov.tl and/or dial into the following office numbers: 77305824, 77009024, 78180920, 77406667, 77391332 and 77665259.

Thank you for your utmost attention and cooperation.

Dili, 31 March 2020



Mónica Rangel da Cruz
Director General of Tax Authority and the Commissioner