  **AUTORIDADE TRIBUTÁRIA**

**DIRECÇÃO NACIONAL DE RECEITAS PETROLIFERAS E MINERAIS**

Torre Ministerio das Financas, RDTL, Piso 8, Avenida Aitarak Laran, Dili, Timor Leste

P.O Box-18, Dili , Timor-Leste, Phone- +(670) 74002083



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

MONTHLY SUPPLEMENTAL PETROLEUM TAX (SPT) INSTALLMENT NOTICE

(Under Article 90-A of the Amended TDA)

Month of …………………………/2020

Taxpayer Name :

TIN :

SPT rate : 19.8% as set out in Art. 90-A of Amended TDA (MBT Regime)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Gross Receipts estimated** | **Accrued Net Receipts estimated** | **SPT Payable estimated** | **SPT Installment payable for the month (US$)** | | **Overpayment adjustment**  **(if any)** | | **Actual amount paid after adjustment (US$)** | **Payment Date** |
| **Overpayment Period** | **Amount (US$)** |
|  |  |  |  | |  |  |  |  |
| SPT Tax Installment for the next period : | | | | | | | | |
| Will your Company no longer pay tax on SPT Installment for the following period? | | | | If yes, state the reason ……………………………………………………….. …………………………………………………………………. ………………………………………………..and confirm with Timor-Leste Tax Authority, with official documents | | | | |
| Tick X | Yes …….. No ……. | | |

**Declaration:**

Under penalties of perjury, I (full name) …………………………………………………………….…,

(designation) ………………………………….. declare that I have examined this form, including by accompanying necessary and relevant schedules and statements, and to the best of my knowledge and belief, it is true, accurate, correct, and complete.

**Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Notes:

1. The Supplemental Petroleum Tax (SPT) is applicable to ‘former JPDA Non-Annex F’ and ‘100% Timor-Leste Territory’ under the Amended TDA;
2. Monthly SPT installments shall be 1/12th of the value of SPT estimated by the taxpayer for the current tax year (Art. 90.2 of Amended TDA);
3. Penalty may be applied if SPT installments paid by the taxpayer is below 90% of the actual SPT due for the relevant tax year (Art. 90.5 of Amended TDA);
4. From September 2019 onwards, the applicable SPT rate is 19.8% as set forth under Art. 90-A of Amended TDA;
5. **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;

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