



## Autoridade Tributária Gabinete da Comissária



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

Circular No: 04/III/AT/2021

### EXTENSION OF DEADLINE FOR THE SUBMISSION AND PAYMENT OF MONTHLY AND ANNUAL INCOME TAX FOR THE FISCAL YEAR OF 2020

Taking into consideration of the renewal of the declaration of the State of Emergency through the **Presidential Decree No. 15/2021, 1<sup>st</sup> of March**, where applicable to all national territory from March 2 to April 2, 2021;

Considering to the work of Epidemiological Surveillance Team which detected positive cases of COVID-19 in Dili municipality with high possibility of local transmission, therefore the government, through the **Counsel of Ministries** meeting held on 8 March, had decided to implement lockdown and mandatory confinement in Dili for seven (7) days, commencing from 9 March at 00:00 to 23:59 of 15 March, with a possibility of extension for another seven (7) days, except to the certain movements of which have to comply with professional obligations;

Considering Tax Authority as a government entity responsible for the administration and collection of taxes and other taxes and financial contributions in favor of the State, it is necessary to approve measures in relation to Timor-Leste Tax Authority's public services to its clients, so as to enforce preventive measures imposed by the government on the spread of Covid-19;

Therefore, under the provisions of Article 8, no. 3, paragraph d) of the Organic Law of the Tax Authority, approved by Decree-Law no. 31/2019, of 18 December, I hereby determine the following measures:

#### 1. **For Domestic Taxpayer:**

- Extend the deadline for the payment and submission of the annual income tax return for fiscal year 2020;
- Extend the deadline for payment and submission of the monthly tax return for the Service Tax for the months of February, March and April of the fiscal year 2021;
- Extend the deadline for payment and submission of monthly tax forms for the Income Tax Installment and Withholding Taxes, including Wages Withholding Tax, for the months of February, March and April, of which the details of types of the withholding taxes are listed on the monthly tax form.

#### 2. **For Petroleum Taxpayers:**

- Extend the payment and submission of *Corporate Income Tax (CIT)* and *Additional Profit Tax (APT) /Supplemental Petroleum Tax (SPT)* returns for the fiscal year of 2020;



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- Therefore, please be respectfully noted that the last deadline for submission of tax returns and payments for each of tax types above mentioned will be on **31 May 2021**. However, should there be any changes in circumstance due to the COVID19 crisis, a further notice in writing will be provided accordingly.

These measures undertaken herein should not fetter the taxpayer who intend to continuously making their tax payments and submission of returns as usual through e-Services platform via the Tax Authority’s portal at [www.attl.gov.tl](http://www.attl.gov.tl)

- Taking the opportunity, the Commissioner by virtue of her discretionary power, 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 as amended, respectively, will not be applicable within the ambit of this extension period.
- This announcement produce immediate effect.

Should you have any queries or doubts on this announcement, please do not hesitate to directly contact us through the Chat-box on our website at [www.attl.gov.tl](http://www.attl.gov.tl) and/or dial to the following office numbers: 7730 5824, 7700 9024, 7818 1920, 7740 6667, 7739 1332 and 7766 5259.

Thank you for your utmost attention and cooperation.

Díli, 9 March 2021

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

