  **AUTORIDADE TRIBUTÁRIA**

**DIRECÇÃO NACIONAL DE RECEITAS PETROLIFERAS E MINERAIS**

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

 [www.mof.gov.tl/www..attl.gov.tl](http://www.mof.gov.tl/www..attl.gov.tl). Phone- +(670) 74002083

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

MONTHLY PETROLEUM ADDITIONAL PROFIT TAX (APT) INSTALLMENT NOTICE

(Under Article 18 of the Amended TOBUCA)

Month of …………………………/2022

Taxpayer Name :

TIN :

APT rate : 21.5% as set out in Art. 11.2 of Amended TOBUCA (MBT Regime)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Gross Receipts estimated** | **Accrued Net Receipts estimated** | **APT Payable estimated** | **APT Installment payable for the month (US$)** | | **Overpayment adjustment**  **(if any)** | | **Actual amount paid after adjustment (US$)** | **Payment Date** |
| **Overpayment Period** | **Amount (US$)** |
|  |  |  |  | |  |  |  |  |
| APT Tax Installment for the next period : | | | | | | | | |
| Will your Company no longer pay tax on APT 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 additional Profit Tax (APT) is applicable for ‘former JPDA Annex F’ and ‘100% Timor-Leste Territory’ under the Amended TOBUCA and Amended TDA respectively;
2. Monthly APT installments shall be 1/12th of the value of APT estimated by the taxpayer for the current tax year (Art. 18.2 of Amended TOBUCA);
3. Penalty may be applied if APT installments paid by the taxpayer is below 90% of the actual APT due for the relevant tax year (Art. 18.5 of Amended TOBUCA);
4. From September 2019 onwards, the applicable APT rate is 21.5% as set forth under Art. 11.2 of Amended TOBUCA;
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;