   **AUTORIDADE TRIBUTÁRIA**

 **DIREÇÃO 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 SUPPLEMENTAL PETROLEUM TAX (SPT) INSTALLMENT NOTICE

(Under Article 90-A of the Amended TDA)

Month of …………………………/2021

Taxpayer Name : -----------------------------------------------

TIN : 2000…….

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

|  |
| --- |
|  |
| **Line** | **Descriptions**  | **Tax Calculation**  |
| 1 | Balance Accrued NET Receipts (ANR) 2021 from Previous year |   |  |
| 2 | Opening Balance 2021 | 116.50% x with line 1 |  |
| 3 | 2021 Gross Receipts estimated |   |  |
| 4 | 2021 Total Deductible Expenditure |   |  |
| 5 | Net receipts of the year | Line 3-4 |  |
| 6 | Accrued Net Receipts estimated if value positive will applied Supplemental Petroleum Tax (SPT)  | Line 5 add with line 2 |  |
| 7 | Tax rate for SPT Payable estimated  | 19.80%/70% multiply with line 06  |  |
| 8 | SPT Installment payable for the month (US$) |   |  |
| 9 | Overpayment adjustment (if any for period ) : 2020 APT paid  |   |  |
| 10 | Actual amount paid after adjustment (US$) |   |  |
|  |
| 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;