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AUTORIDADE TRIBUTÁRIA TIMOR-LESTE



Ministry of Finance

Tax Authority National Directorate for Petroleum and Mineral Revenue

About Us

The Timor-Leste Tax Authority The National Directorate for Petroleum and Mineral Revenue (NDPMR) of the Timor-Leste Tax Authority (TLTA) is responsible for administering taxes related to petroleum and mineral activities within the Former Joint Development Petroleum area (JPDA), Greater Sunrise Special Regime area (GSSR) under Maritime Boundaries Treaty (MBT) and territory of Timor-Leste, both offshore and onshore.

Our Mission

Our mission is to:

- Effectively and efficiently administer the collection of tax revenue and other financial contributions in favor of the state
- Encourage voluntary compliance
- Ensure taxpayers understand their legal and fiscal obligations through taxpayer education and dissemination of information
- Execute its mandate with integrity, professionalism, fairness and transparency

History of the National Directorate for Petroleum and Mineral Revenue (NDPMR)

The Timor-Leste Tax Authority (TLTA) has evolved through several stages:

- Central Fiscal Authority under UNTAET Regulation No. 2000/1 (14 January 2000).
- East Timor Revenue Services (ETRS) under UNTAET Regulation No. 2000/18 (30 June 2000).
- Direction General for Customs and Revenue (DGCR) under Decree Law No. 13/2009 (25 February 2009) and Diploma Ministerial No. 3/2009 (30 April 2009).
- Direction General Revenue (DGR) under Diploma Ministerial No. 39/2014 (3 July 2014).
- Tax Authority (AT) under Decree Law No. 13/2017.
- Timor-Leste Tax Authority (TLTA) established under Decree Law No. 31/07/2019 and Ministerial Diploma No. 52/2021 (21 July 2021).

Functions:

- Processes, calculates, and monitors petroleum and mineral revenues.
- Manages tax filings, collections, refunds, and declarations.
- Ensures transparency and modernization of tax administration through the e-Tax System, which facilitates electronic tax filing and compliance for taxpayers in the petroleum sector.
- This streamlined system promotes effective tax administration of natural resource management in Timor-Leste.



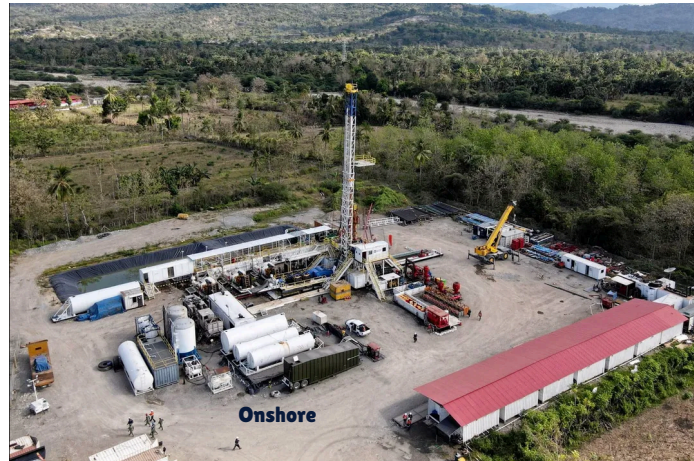
How to submit declaration and pay Taxes?

✓ Filling and Tax Payment for Annual and Monthly Tax Obligation:

- Monthly Tax obligation: Due date filling and payment of tax 15th day each following month
- Annual tax obligation: Due date shall deliver the form and payment not later than the last day of the third month (31st March) after the end of the tax year.

✓ Payment Instruction:

All tax payment direct to petroleum fund account made through federal reserve bank of New York, 33 Liberty Street New York 10045, U.S.A Swift Code: FRNYUS33 beneficiary name: Banking and Payments Authority of East Timor-Petroleum Fund Account Account Number: **021080973**.



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Type of Taxes at Extractive Industry for Petroleum Activities

✓ Monthly Corporate Income Tax and Annual Corporate Income Tax (CIT)

✓ Monthly Additional Profit Tax and Annual Additional Profit Tax (APT)

✓ Monthly Supplemental tax and Annual Petroleum Supplemental Tax (SPT)

✓ Monthly Value Added Tax (VAT)

✓ Monthly Wages Income Tax (WIT) for resident and Non-resident and Annual wages Income Tax (WIT)

✓ Monthly Withholding tax (WHT) for Resident (PE) and Non-Resident (Non-PE)