

## How to submit Domestic Income Tax

*"We highly recommended you to come to tax authority for assisting"*

1. To submit Domestic Income Tax, click on **Declarations** in the toolbar and you can see the drop-down menu
2. Click on Declaration
3. Go to the search field on the right and use the navigation arrow (▼) to select Domestic Income Tax

The screenshot shows the e-Tax system interface. The top navigation bar includes 'e-Tax', 'Home', 'Accounts', 'Declarations', 'Certificates', and 'Objections'. A red circle with the number '1' highlights the 'Declarations' menu item. A red circle with the number '2' highlights the 'Declarations' option in the dropdown menu. The main content area shows 'Accounts' with a search field containing '103214 - Domestic Annual Wages Inc'. A red circle with the number '3' highlights the search results, which include '103214 - Domestic Annual Wages Income tax' and '103216 - Domestic Income Tax'. Below the search results, there is a table titled 'Declarations for account # 103214' with columns for 'Tax Period', 'Form Title', 'Currency', and 'Action'. The table shows 'No Records Found' and a pagination control with '1' in a blue box.

4. Click **File** for the annual that you want to submit (Please note that Domestic Income Tax 2023 is just an example for this guideline).

The screenshot shows the e-Tax system interface. The top navigation bar includes 'e-Tax', 'Home', 'Accounts', 'Declarations', 'Certificates', and 'Objections'. The main content area shows 'Accounts' with a search field containing '103216 - Domestic Income Tax'. Below the search results, there is a table titled 'Declarations for account # 103216' with columns for 'Tax Period', 'Form Title', 'Currency', and 'Action'. The table shows one record for the year '2023' with the form title 'Domestic Income Tax Form' and currency 'US\$'. A red circle with the number '4' highlights the 'File' button in the 'Action' column.

5. Fill the field line from **Line 1 up to Line 110** which is based on your company activities. This means that you don't have fill all the line, and also note that some lines are not visible, *like 135 (this is subtract between line 5-(10-11))* and those lines will automatically calculate base on number that you put on the linking lines.

**Please, read the Tax Annual guidelines forms in website [attl.gov.tl](http://attl.gov.tl) before filling each lines column direct into the E-Tax platform**

**Please, read the line explanation below before filling the column:**

- **Line 1 Are you an individually owned Enterprise?**

**Explanation:** This line for calculation = select **Yes**, if ENIN/Sole Trader or Tin start 3xx and 7xx, select **No** you are Unipessoal LDA, LDA, S.A, R.P, EP and etc. (Please see INCOME TAX form instructions for more information)

- **Line 2 Are you an individual Enterprise and a resident of East Timor**

**Explanation:** (Please see INCOME TAX form instructions for more information)

- **Line 3 Non-resident indicator calculation**

**Explanation:** (Please see INCOME TAX form instructions for more information)

- **Line 5 GROSS\_INCOME:**

**Explanation: Total/Gross income during the year:** (includes profits from sale/transfer of property), (Please see INCOME TAX form instructions for more information before you enter any amount here)

- **Line 10 Purchases-Inventory and Trading Stock**

**Explanation:** Purchases - Inventory and trading stock during the year (Please see INCOME TAX form instructions for more information before you enter any amount here)

- **Line 15 Tax-deductible Depreciation**

**Explanation:** Description of asset Tax-deductible during the year (Please see INCOME TAX form instructions for more information before you enter any amount here)

- **Line 20 Tax-deductible Amortization of Intangibles**

**Explanation:** (filling line 20, Please see INCOME TAX form instructions for more information before you enter any amount here)

- **Line 25 Tax-deductible Bad Debts**

**Explanation:** Please refer to line 25 in the Income Tax Form Instructions before you enter any amount here

- Line 30 Tax-deductible Foreign Currency Exchange Losses

**Explanation:** Please refer to line 30 in the Income Tax Form Instructions before you enter any amount here

- Line 35 Salary and Wages

**Explanation:** Please refer to line 35 in the Income Tax Form Instructions before you enter any amount here

- Line 40 Contractor and Sub-Contractor Expenses

**Explanation:** Please refer to line 40 in the Income Tax Form Instructions before you enter any amount here

- Line 45 Commission Expenses

**Explanation:** Please refer to line 45 in the Income Tax Form Instructions before you enter any amount here

- Line 50 Rent Expenses

**Explanation:** **expenses gross amount rent** Please refer to line 50 in the Income Tax Form Instructions before you enter any amount here

- Line 55 Motor Vehicle Expenses

**Explanation:** Please refer to line 55 in the Income Tax Form Instructions before you enter any amount here

- Line 60 Repairs and Maintenance

**Explanation:** Please refer to line 60 in the Income Tax Form Instructions before you enter any amount here

- Line 65 Research and Development Expenses

**Explanation:** Please refer to line 65 in the Income Tax Form Instructions before you enter any amount here

- Line 70 Scholarship, Apprenticeship, and Training Costs

**Explanation:** Please refer to line 70 in the Income Tax Form Instructions before you enter any amount here

- Line 75 Royalties

**Explanation:** Please refer to line 75 in the Income Tax Form Instructions before you enter any amount here

- Line 80 Losses from Sale/Transfer of Business/Income Property

**Explanation:** Please refer to line 80 in the Income Tax Form Instructions before you enter any amount here

- Line 110 Other Tax-deductible Expenses

**Explanation:** Please refer to line 110 in the Income Tax Form Instructions before you enter any amount here

- Line 135 TOTAL EXPENSES

**Explanation: Automatic line calculation (system will automatic add lines 10 to 110)**

- Line 140 Net Income/Loss before deducting or adding carry forward losses

**Explanation: Automatic line calculation (system will automatic calculate subtract line 135 from line 05)**

- Line 145 Loss carried forward from previews year or last year

**Explanation: Automatic line calculation (system will automatic bring carry forward from last year)**

- Line 150 Year Taxable Income or Loss

**Explanation: Automatic line calculation Please** refer to line 150 in the Income Tax Form Instructions

- Line 155 Total Losses to carry forward to next year

**Explanation: Automatic line calculation Please** refer to line 155 in the Income Tax Form Instructions

- Line 160 INCOME SUBJECT TO TAX this year

**Explanation: Automatic line calculation Please** refer to line 160 in the Income Tax Form Instructions

- Line 165 TAX ON INCOME SUBJECT TO TAX this year

**Explanation: Automatic line calculation Please** refer to line 165 in the Income Tax Form Instructions

- Line 170 Foreign tax credits

**Explanation:** Please refer to line 170 in the Income Tax Form Instructions before you enter any amount here

- Line 175 Income tax instalments paid

**Explanation: Automatic line calculation** Please refer to line 175 in the Income Tax Form Instructions

- Line 180 Withholding Tax withheld from royalty income received

**Explanation:** Please refer to line 180 in the Income Tax Form Instructions before you enter any amount here

- Line 185 Withholding Tax withheld from rental income received from land and/or buildings

**Explanation:** Please refer to line 185 in the Income Tax Form Instructions before you enter any amount here

- Line 190 Withholding Tax withheld from building and construction income

**Explanation:** Please refer to line 190 in the Income Tax Form Instructions before you enter any amount here

- Line 195 Withholding Tax withheld from construction consulting services income

**Explanation:** Please refer to line 195 in the Income Tax Form Instructions before you enter any amount here

- Line 200 Withholding Tax withheld from air and sea transportation services income

**Explanation:** Please refer to line 200 in the Income Tax Form Instructions before you enter any amount here

- Line 205 Withholding Tax withheld from mining and mining support services income

**Explanation:** Please refer to line 205 in the Income Tax Form Instructions before you enter any amount here

- Line 215 Total credits

**Explanation: Automatic line calculation**

- Line 220 Tax owing/overpaid

**Explanation: Automatic line calculation**

- Line 225 INCOME TAX OWING

**Explanation: Automatic line calculation**

6. Calculate and make sure the value number input for line in column is correct, if same line fill is not correct need to correct value or amount , please click reset and do the correction, click calculate bottom and
7. Click Save

8. [Click](#) Submit Declaration

**NOTE:**

**ALL** of the income the company received was subject to proper Withholding and the company elects FINAL WITHHOLDING in line of filing an Income Tax Return **during the year**

**Just enter Zero amount on the first line is calculate and submit**

**IF THE TYPE OF SERVICES PROVIDED BY THE COMPANY (CHECK APPLICABLE):**

- Please to read: Tax Guide Annual Income line: 195-205
- Carrying on construction or building activities (2%)
- Providing construction consulting services (4%)
- Providing air or sea transportation services (2, 64%)
- Carrying on mining or mining support services (4, 5%)