

All Forms, Letter and Tax Information provided free at the NDDT .

APPEALS DIVISION
DIRECÇÃO GERAL DE RECEÍTAS E
ALFÂNDEGAS

A BROCHURE IN A SERIES PROVIDING
GENERAL INFORMATION TO
TAX PAYERS



APPEALS

WE ARE AVAILABLE TO SERVE
CALL US DURING THE HOURS

from 08.00am- 05.30pm

Dili DGRA Office: Av. Pres. Nicolao Lobato - Re-
ceitas e Alfândegas Edeficio - Dili – Timor-Leste

Telephone : (+670) 3339549/3339560

Website: www.mof.gov.tl/taxation



Your Taxes Help fund Development
and
The Welfare of Our Community

DIRECÇÃO GERAL DE RECEÍTAS E ALFÂNDEGAS

Dili DGRA Office: Av. Pres. Nicolao Lobato - Receitas e
Alfândegas Edeficio - Dili

Baucau DGRA Office: Vilanova St., Kota Baru

Maliana DGRA Office: Holsa St. Maliana

Telphone: (670) 33310059/33310060

Website: www.mof.gov.tl/taxation



MINISTRY of FINANCE
DIRECÇÃO GERAL DE
RECEÍTAS E ALFÂNDEGAS

THE APPEALS PROCESS



UNTAET Regulation No. 2000/18
General Series Tax Information BR9—07/2008

Last Revision 06/2012

This brochure provides information to tax-
payers explaining the Appeals process to
those wishing to dispute a decision of the Tax
Administration. The brochure also contains
some information and explanation about the
imposition of additional tax penalties.

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&
the Welfare of OUR Community

Telephone: (670) 3339549/3339560

Office of the Appeals Division committed to serve you

The Process of Appeals

What is the Appeals Division?

The Appeals Division is responsible for providing an independent review for those taxpayers who wish to dispute a decision made or a taxation assessment or additional tax liability imposed by the Tax Administration in a fair and equitable manner for all.

Who can lodge and Appeal?

Any taxpayer who is dissatisfied with a decision made or a taxation assessment or additional tax liability imposed by Tax Administration may lodge an Appeal.

When do you lodge an Appeal?

An Appeal must be lodged within 60 days of receiving notice of the decision made or taxation assessment or additional tax liability imposed that you wish to dispute.

How do prepare an Appeal?

An appeal against a decision made or a taxation assessment or additional tax liability imposed by the Tax Administration must be in writing. In the written appeal letter you must set out in detail the reasons why you believe that (for example):

1. The decision is incorrect;
2. The taxation assessment is incorrect; or
3. Why the additional tax should not be imposed.

Where do you lodge an Appeal?

The written appeal should be addressed to the National Tax Director and delivered to the Manager of the Appeals Division of the Tax Administration:

- Rua Pres. Nicolao Labato (opposite the Ensul Building), Dili (670)3339549/3339560

How do you find out the Appeals Division decision?

The Appeals Division will deliver, in writing, to the person making the appeal their decision.

How long does it take for an Appeal decision to be made?

If the Appeals Division has not delivered a written decision to the person making the appeal within 42 days of having received the written appeal the person may then take their appeal direct to the “Board of Tax and Customs Appeals”.

What happens if you are not satisfied with the decision?

If you are dissatisfied with the decision made by the Appeals Division you may appeal that decision to the “Board of Tax and Customs Appeals”. You must do this within 60 days of having received the written decision from the Appeals Division.

Additional Tax Penalties

The non-compliance with taxation obligations is considered a serious matter and UNTAET Regulation 2000/18 provides for the imposition of additional tax penalties to be imposed where a person fails to comply with their obligations.

Late lodgement Penalty

Where a person who is required to lodge a tax form fails to lodge that form by the due date a Late Lodgement Penalty of \$100 will be imposed.

Late Payment Penalty

Where a person has an obligation to pay tax and fails to pay that tax by the due date a Late Payment Penalty will be imposed. The Late Payment Penalty is calculated as follows:

- In the first month the payment is late the penalty imposed is 5% of the tax not paid by the due date; and
- For each following month the penalty is calculated as 1% of the total of any tax plus additional tax penalty that remains unpaid.

Where the failure to pay the tax by the due date is considered to be a more serious non-compliance a further penalty of 25% or 100% of the tax not paid by the due date may be imposed.

Understatement of Tax Penalty

Where a person who has an obligation to lodge a tax form and pay tax understates the amount of tax they had an obligation to pay they will also be liable to additional tax. Depending on the level of seriousness of the understatement of tax this penalty may be either 15%, 25% or 100% of the amount of tax understated.

For further Information:

Further information is available from:

- **Dili DGRA Office:** Av. Pres. Nicolao Lobato - Receitas e Alfândegas Edeficio - Dili
- **Baucau DGRA Office:** Vilanova St., Kota Baru
- **Maliana DGRA Office:** Holsa St. Maliana

Further information and copies of laws and regulations are also available on at the Ministry of Finance website located at: www.mof.gov.tl/taxation



APPEALS DIVISION

TIMOR LESTE
TAX ADMINISTRATION