

**ANNUAL INCOME TAX RETURN FOR THE PERIOD OF  
1 JANUARY TO 31 DECEMBER 2002**

**TLRS FORM NO  
TLRS-IT1(2002)**

Taxpayer Name:

TIN:

If you were not in business for the whole year, or if you had an approved substituted accounting period, specify the period that this return relates to: \_\_\_/\_\_\_/\_\_\_\_\_ to \_\_\_/\_\_\_/\_\_\_\_\_

**Q.1 ARE YOU AN INDIVIDUALLY-OWNED ENTERPRISE?**  
(PLEASE SEE Q.1 IN THE INCOME TAX FORM GUIDE FOR MORE INFORMATION)

**YES**  **NO**

**Q.2 ARE YOU AN INDIVIDUAL ENTERPRISE AND A  
RESIDENT OF EAST TIMOR FOR TAX PURPOSES?** (PLEASE SEE  
LINE Q.2 IN THE 2002 INCOME TAX GUIDE FOR MORE INFORMATION)

**YES**  **NO**

Will you be completing a tax return for the year commencing  
Jan 2003?

**YES**  **No**

IF 'NO' PLEASE PROVIDE A REASON:  
Please specify dates of business closure/sale and all relevant  
details


Description of main business activity:

**CHANGE OF TAXPAYER DETAILS**

Only complete this section if your details have changed and you have not already informed the TLRS  
of your current location / ownership details

**Change of taxpayer name:** (You must provide documentary evidence to verify your change of name)

**Sole traders (Provide the Full Name for the Business Owner):**

<b>Enterprises other than sole traders:</b>	Family name:	First name:	Other names:
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**Change of trading name:**

**Change of main trading address:**

House/Bldg No.

Village:

Street Name:

**Change of address for correspondence:**

Sub-district

District

House/Bldg No.

Village:



Tax deductible amortization of intangibles	40	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Tax deductible bad debts (Please refer to line 45 in the 2002 Income Tax Guide before you enter any amount here)	45	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Tax deductible interest	50	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Tax deductible foreign currency exchange losses	55	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Salary & wages (excluding value of non-cash benefits not taxable to your employees)	60	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Contractor and sub-contractor expenses	65	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Commission expenses	70	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Rent Expenses (You must complete the contact details section below completely and accurately in order for your rent expense claim to be considered valid by the ETRS. Refer to line 75 in the 2002 Income Tax Guide for further details.)	75	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0

Landlord contact details: (Please attach separate sheet if required)

Name:	Family:	First and Other Names:												
	House/Bldg No:	Street Name:												
Address:	Village:	Sub-district:										District:		
	Tel No:													

Motor vehicle expenses	80	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Repairs & maintenance	85	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Research & development expenses	90	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Scholarship, apprenticeship & training costs	95	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Royalties	100	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0
Losses from sale/transfer of property used for business/income producing purposes	105	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	0	0

Other tax deductible expenses

110												.	0	0
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**Detail each expense included in the total at Line 110 where total expenditure on that expense type exceeds US\$1000**

Expenditure type		Expenditure Amount														
	115													.	0	0
	120													.	0	0
	125													.	0	0
	130													.	0	0

**Total Expenses** (add rows 30 to 110)

135														.	0	0
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**2002 Net Income/Loss before deducting/adding carry forward losses** (subtract row 135 from row 5)

140														.	0	0
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Loss carried forward from 2001 – see the 2002 Income Tax Return Form Guide line 145 for further details. The ETRS Assessment unit must verify this amount in order to be considered valid.

145														.	0	0
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**2002 Taxable Income/Loss** – see the 2002 Income Tax Return Form Guide for details on how to calculate this figure

150														.	0	0
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**Total Losses to carry forward to 2003** – see the 2002 Income Tax Return Form Guide for more information

155														.	0	0
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**Calculation of Income Tax Payable/Overpaid.**

(Transfer your calculations of tax owing from page 6 & 7 of the 2002 Income Tax Return Form Guide to the fields below.)

Taxable income (Amt at Ln 150 on Income Tax return)

160														.	0	0
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Less: Individual resident deduction

165														.	0	0
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Equals: Income subject to income tax

170														.	0	0
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Tax on income subject to tax (For details on how to calculate this figure, please see line 175 in the 2002 Income Tax Return Form Guide)

175														.	0	0
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														.	0	0
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**TAXPAYER'S DECLARATION:**

**IMPORTANT: First check that all income has been disclosed and that the tax return is true and correct in every detail.**

I, (full name)

**DECLARE THAT THE PARTICULARS SHOWN IN THIS RETURN AND ACCOMPANYING DOCUMENTS ARE TRUE AND CORRECT IN EVERY DETAIL AND DISCLOSE A FULL AND COMPLETE STATEMENT OF TOTAL INCOME DERIVED FOR TAX PURPOSES DURING THE YEAR ENDED 31 DECEMBER 2001 (OR APPROVED SUBSTITUTED ACCOUNTING PERIOD)**

Signature:

Date:


Timor Leste Revenue Service  
East Timor Public Administration

**Payment Advice – 2002 Annual Income Tax Return**

TIN

**Income tax owing**  
**A/C 286539.10.001**

235										.	0	0
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This should be the same as the amount at line 230 on the previous page

**Total paid**

240										.	0	0
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**Note: Penalties will apply to payments made after the due date**

## Annual Withholding / Final Withholding Tax Return for the Period of 1 January to 31 December 2002

Complete this form only if you had income that was subject to final withholding tax in 2002 and you **have not** filed monthly tax forms disclosing this income. Instructions on how to complete this section are on the back of The form.

Provided you file this form and pay your final withholding tax liability in full by 15 March 2003, penalty for Late Payment **may** be waived. If payment is made after this date, penalty for late payment will apply from 15 January 2003 until the date that payment in full is made.

*Note: Penalties may apply from the original due date if you do not voluntarily disclose your income that is Subject to final withholdings on this form.*

ANNUAL/FINAL WITHHOLDING TAX - 2002					
Please write your TIN in this space:					
Payment Type	Ln No	Gross Payments A	Rate B	Ln No	Withholding Tax Calculation AxB
Dividends, interest, prizes and lotteries	45		15%	50	
Royalties	55		15%	60	
Rent – land and buildings	65		10%	70	
Construction and building activities	75		2%	80	
Construction consulting activities	85		4%	90	
Petroleum, geothermal drilling & drilling support services, mining and mining support services	95		4%	100	
Transportation – sea and air	105		2.64%	110	
Non residents without a permanent establishment (all payment types)	115		20%	120	
Total withholding tax (add amounts at Ln nos 50, 60, 70, 80, 90, 100, 110 & 120)				130	

**Taxpayer Declaration:**

I (Full name)

\_\_\_\_\_

Declare that the information provided on this form is true and complete.

**Signature:**

\_\_\_\_\_

**Date:**

\_\_\_\_\_

*Office Use Only*

Date form received:

/ /

Processing Date

/ /

ANNUAL/FINAL WITHHOLDING TAX

East Timor Revenue Service  
East Timor Public Administration

Payment Advice – 2002 Annual Withholding/Final Withholding Tax Return

Enterprise Name:

TIN

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Annual/Final  
Withholding Tax owing  
A/C 286830.10.001

									.	0	0
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This should be the same as the amount at line 130 on the previous page

Total paid

									.	0	0
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**Note: Penalties will apply to payments made after the due date**

**Instructions on how to complete this form:**

Include in this section details of all payments in respect of which you are paying withholding tax. Residents and non-residents with permanent establishments should complete details against the relevant payment types. Other non-residents should however include details for all payment types in the last line of the table. For each payment type listed, you will need to show:

- "Total Gross Payments" is the sum of all payments of each payment type from which tax is required to be withheld.
- "Rate" refers to the percentage amount to be withheld from the payment.
- "Withholding tax" is the amount of tax withheld from the payment(s). It is the total gross payment amount in column A multiplied by the rate listed in column B.