



ANNUAL INCOME TAX FORM FOR THE PERIOD OF 1 JANUARY 2007 TO 31 DECEMBER 2007

**TLRS
FORM NO
TLRS-IT 1
(2007)**

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 form relates to: ___ / ___ / _____ to ___ / ___ / _____

Q.1 ARE YOU AN INDIVIDUALLY-OWNED ENTERPRISE?
(PLEASE SEE Q.1 IN THE 2007 INCOME TAX FORM INSTRUCTIONS FOR MORE INFORMATION)

YES NO

Q.2 ARE YOU AN INDIVIDUAL ENTERPRISE AND A RESIDENT OF TIMOR LESTE FOR TAX PURPOSES? (PLEASE SEE Q.2 IN THE 2007 INCOME TAX FORM INSTRUCTIONS FOR MORE INFORMATION)

YES NO

Will you be completing an income tax form for the year commencing January 2008?

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			
If your registration details have changed please provide the new details in the section below			
Change of taxpayer name: (You must provide documentary evidence to verify your change of name)			
1. Individual Enterprises (Sole Traders)	Family name:	First name:	Other names:
2. Non-individual Enterprises (i.e. Companies, Pshps)	Registered Enterprise Name:		
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																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Tax deductible bad debts (Please refer to line 45 in the 2007 Income Tax Form Instructions before you enter any amount here)

45																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Tax deductible interest

50																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Tax deductible foreign currency exchange losses

55																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Salary & wages (excluding value of non-cash benefits not taxable to your employees)

60																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Contractor and sub-contractor expenses

65																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Commission expenses

70																		.	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 TLRS. Refer to line 75 in the 2007 Income Tax Form Instructions for further details.)

75																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

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

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

Motor vehicle expenses

80																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Repairs & maintenance

85																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Research & development expenses

90																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Scholarship, apprenticeship & training costs

95																		.	0	0
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Royalties

100																		.	0	0
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Losses from sale/transfer of property used for business/income producing purposes

105																		.	0	0
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

TAXPAYER’S DECLARATION:

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

I, (FULL NAME)

--

DECLARE THAT THE PARTICULARS SHOWN IN THIS FORM 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 2007 (OR APPROVED SUBSTITUTED ACCOUNTING PERIOD)

Signature:

--

Date:

DD	MM			YYYY			

Timor Leste Revenue Service
Democratic Republic of Timor Leste

Payment Advice – 2007 Annual Income Tax Form

Enterprise Name:

Business Hours Telephone No.:

TIN:

--	--	--	--	--	--	--	--

**Income tax owing
A/C 286539.10.001**

235													.	0	0
-----	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

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

Total paid

240													.	0	0
-----	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---

Note: Penalties will apply to payments made after the due date: 15 March 2008



**Employer's Annual Wages Tax Withholding
Information Form**

**TLRS Form No
TLRS-WR1**

**Lodgment due by
15 March 2008**

Payment if there has been a shortfall is due by 15 March 2008

Instructions on how to complete this form may be found on page 8

Total Gross Wages Paid		
Total Gross Amount of Wages Paid during 2007 tax year	05	

WAGES TAX RECONCILIATION		
Total amount of wages tax payments made to the TLRS in respect of the 2007 tax year.	10	
Total amount of wages tax deducted from your employees wages in respect of the 2007 tax year.	20	
Difference (if line 20 exceeds line 10, this is a shortfall).	30	

If the amount that you have at line 10 is not the same as the amount at line 20, refer to instructions on page 8 about what to do.

EMPLOYEE INFORMATION	
Total number of paid employees employed as at 31 December 2007.	

TAXPAYER NAME:	TIN:	
-----------------------------	-------------	--

EMPLOYERS DECLARATION:

I, (full name) declare that the information that I have provided on this form is true, complete and correct.

Signature:

Telephone Number: Date: ____ / ____ / ____

Timor Leste Revenue Service

Payment Slip – Wages income tax shortfall payment for the year ended 31 December 2007

Amount Paid \$ _____

TIN:

Bank Account Number: 286442.10.001

GENERAL INSTRUCTIONS FOR COMPLETING YOUR ANNUAL WAGES INFORMATION FORM

This form must be completed if you paid wages to any of your employees for all or part of the year. The form must generally be completed at the end of the financial year and after any deductions for the last payment period have been paid. This form, together with any payment, is due on 15th March following the end of the previous year. If this day falls on a weekend or a public holiday, the form and payment are due on the next business day.

If you have a shortfall payment to make you must make this payment at the same time that you make your annual income tax payment.

Total Gross Wages Paid: Enter the total amount of wages paid to all employees during the 2007 year.

Wages Tax Reconciliation:

- **At line 10** enter the total amount of Wages Tax you paid to the TLRS during the 2007 year.
- **At line 20** enter the total amount of Wages Tax you deducted from employees' wages during the year.
- **At line 30** enter the difference between **Line 10** and **Line 20**. If Line 20 is greater than Line 10 you have a shortfall and must pay the amount using the payment slip on page 7. If Line 20 is less than Line 10 you have an overpayment and should seek advice at the Dili District Office.

Employee Information: Enter the number of employees you had employed as at 31 December 2007. This includes both those employees who were subject to wages tax and those who were not.

Taxpayer Name: Enter the Registered Taxpayer name and TIN number here.

Employers Declaration: Enter you name, signature and the date.

Payment Slip: If you have a payment to make complete this section and present with payment at a branch of the BNU. Refer to payment location details on page 2 of the Annual Income Tax Form Instructions.