



**REPÚBLICA DEMOCRÁTICA DE TIMOR-LESTE**  
**MINISTÉRIO DAS FINANÇAS**  
**DIRECÇÃO NACIONAL DOS IMPOSTOS TIMOR LESTE**  
*Av. Pres. Nicoláo Lobato - Palácio do Governo RDTL, Edéfcio No. 5/ Lv.1; MdPF - Dili*

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**Commissioner of Taxation**  
**Introduction for Annual Income Tax for the Year Ended 31 Des 2008**

**Dear Taxpayers,**

**January 2009**

I would like to thank you all for paying taxes regularly to build Timor Leste, a self-reliant country. You are advised that the due date for submitting **annual income tax forms** is very near.

Generally, all local and international businesses in Timor Leste have an obligation to pay income tax in monthly or quarterly instalments and are also required to lodge an Annual Income Tax Form by 31<sup>st</sup> of March after the end of the tax year.

In accordance with the tax laws of Timor Leste, all employers in Timor Leste have an obligation to withhold wage income tax at the appropriate wage income tax rate at the time of paying salary to their employees and remit the wage income tax to the TLRS by lodging the monthly taxes form. Employers are also required to lodge an Annual Wage Tax Withholding Information Form. The due date for lodgment of the Annual Wage Income Tax Withholding Information Form is also 31<sup>st</sup> March 2009.

We are providing this package containing copies of the **2008 Annual Income Tax Form and Wage Income Tax Withholding Information Form and a set of Income Tax Form Instructions** to assist you in completing the tax forms accurately and correctly.

If you require further assistance with completing these forms, or about income tax, please telephone the TLRS (Dili) on 3310059. Alternatively you may wish to visit the TLRS between the hours of 8.30am and 5.00pm, Monday to Friday, public holidays excepted.

The TLRS Dili District Office is located in Building 5, Palácio Do Governo, Dili. In Baucau the TLRS office is located in Vilanova Street and in Maliana the TLRS Office is located in Holsa Street. Thank you once again for your valuable contribution towards the development of the Democratic Republic of Timor Leste.

Yours truly,

**Maria Jose Amaral**  
**Interim Commissioner**  
**Timor Leste Revenue Service**

## 2008 ANNUAL INCOME TAX FORM INSTRUCTIONS

### **GENERAL INFORMATION**

These Instructions are designed to help you complete your 2008 income tax form. It is **NOT** a guide to the income tax law. More detailed information about income tax is available in other publications listed at the end of these instructions. If you need more information you can contact the Timor Leste Revenue Service (TLRS) for assistance. Contact details for the TLRS are provided at the end of these instructions.

### **Who is required to lodge an income tax form?**

The following taxpayers are required to submit a 2008 income tax form:

- All taxpayers conducting business activities or who have a business registration are required to lodge a 2008 Annual Income Tax Form.

Do not send schedules, calculations or other documents with your income tax form. You may be required to produce these records at a later date so that information reported in your form can be verified.

### **When is my income tax form due and when do I have to pay my tax?**

The annual income tax form is due for lodgement on or before 31<sup>st</sup> March 2009. Any income tax payable is also due for payment by 31<sup>st</sup> March 2009. If you have an income tax payment to make you must complete three copies of the income tax form and present these forms together with any payment at a branch of the Banco Nacional Ultramarino (BNU).

The BNU Officer will stamp the forms and return one copy to you for your records.

If you do not have a payment to make you must complete two copies of the income tax form and lodge your forms directly at one of the TLRS District Offices located:

- In Dili: Building 5, Palácio Do Governo,
- In Baucau: Vilanova Street, and
- In Maliana: Holsa Street.

The forms will be date stamped and one copy will be returned to you for your records.

### **COMPLETING YOUR INCOME TAX FORM**

Please complete your form in **BLOCK LETTERS** using black or blue pen **only**.

#### **Change of Taxpayer Details**

If any of your taxpayer details (i.e. address) have changed since you lodged your 2007 income tax form please **print** your new details in the *Change of Taxpayer Details* section, located on Page 1 of the 2008 Annual Income Tax Form.

#### **Taxpayer Declaration and Remittance Form**

The taxpayer declaration and remittance form are on page 5 of your Income Tax Form. Ensure that you correctly complete all the required details carefully. This form **MUST BE RETURNED** with your 2008 Annual Income Tax Form.

#### **Employer's Annual Wage Income Tax Withholding Information Form**

The annual wage income tax information form is included at page 6 of your income tax form booklet and instructions are at page 7. If you have a shortfall payment to make this is made as a separate payment to your annual income tax payment. The payment is made by completing the Wage Income Tax "Payment Slip" on page 6.

**Q.1 Are you an Individually-owned business enterprise?**

Answer YES to this question if you operate your business as a sole proprietor, (that is, as an individual and not as a company or partnership, etc.). If your business is operated via a legal entity such as a corporation, partnership, a trust, a non-government organization or an unincorporated association you **must** answer NO to this question.

**Q.2 Are you an Individually Owned Business Enterprise and a Resident of Timor Leste for Tax Purposes?**

Answer YES to this question if you are an **Individually Owned Business Enterprise** and have a permanent establishment located in Timor Leste, or if you are a permanent resident of Timor Leste. If you do not have a business establishment physically located in Timor Leste or you are not a permanent resident of Timor Leste, answer **NO**. If you responded ‘**NO**’ to Question Q.1, you must answer ‘**NO**’ to question Q.2.

**Will you be completing an income tax form for the year beginning January 2009?**

Select YES if you continue to conduct business activities at any time during the 2009 income tax year. If you answer NO, provide relevant explanation in the field provided.

**Description of main business activity:**

Please describe as accurately as possible the business activity from which you derive the **MOST** income. Please do not use general descriptions such as farmer, manufacturer, retailer or wholesale. Please use more detailed descriptions such as: “wholesaler of automotive parts”, “retailer of electrical appliances” or “cattle farming”.

**Line 5 - INCOME:**

**A) IF YOU ANSWERED ‘YES’ TO Q.1 (i.e. You ARE an individually-owned business enterprise) THEN FOLLOW THESE INSTRUCTIONS (If you are a non-individual business enterprise go to the instructions at B) below):**

Indicate your gross income (i.e. before deduction of any expenses) at Line 5. **DO NOT** include income that has been subject to wage income tax or final withholding tax.

**Note:** Income that is subject to Final Withholding Tax **but** the Final Withholding Tax has **not been deducted and remitted** to the TLRS must be included in you Gross Income at Line 5 of your income tax form.

**For individually owned business enterprises (sole-proprietors) income categories that are subject to final withholding tax are as follows:**

- prizes and lotteries
- royalties
- rent – land and buildings
- construction and building activities
- construction consulting activities
- mining and mining support services
- transportation – sea and air
- non-residents without a permanent establishment (all payment types)

Continue completing the annual income tax form starting with Line 10.

**B) IF YOU ANSWERED ‘NO’ To Q.1 (i.e. You are NOT an individually-owned business enterprise) THEN FOLLOW THESE INSTRUCTIONS:**

Indicate your gross income (i.e. before deduction of any expenses) at Line 5. **DO NOT** include income that has been subject to wage income tax or final withholding tax.

**Note:** Income that is subject to Final Withholding Tax **but** the Final Withholding Tax **has not been deducted and remitted** to the TLRS must be included in your Gross Income at Line 5 of your income tax form.

**For non-individual business enterprises income categories that are subject to Final Withholding Tax are as follows:**

- prizes and lotteries
- construction and building activities
- construction consulting activities
- mining and mining support services
- transportation – sea and air
- non-residents without a permanent establishment (all payment types)

**YOU MUST** include income at Line 5 of your income tax form that was subject to withholding tax from the following income categories. The Withholding Tax withheld from these categories of income is NOT a “Final” Withholding Tax for Non-Individual Enterprises:

- Royalties
- Rent on Land and/or Buildings

Continue completing the Annual Income Tax Form at Line 10.

**Deductible Expenses:**

**Note:** If you derive income that has been subject to final withholding tax and income that is subject to conventional income tax assessment, you may only claim a deduction for those expenses that relate to the income that is subject to conventional income tax assessment. If you are unsure how you should do this, please contact the TLRS for assistance.

**Lines 10 – Purchases of Inventory and Trading Stock:**

You may claim the full purchase cost of all trading stock or inventory you purchased during the 2008 tax year. You may also claim the full value of closing trading stock on hand as at 31 December 2007.

**Line 15 - Depreciation:**

A depreciation deduction is allowed in respect of depreciable assets and business buildings. A ‘business building’ is a building used wholly or partly in the conduct of taxable business activities. A ‘depreciable asset’ is any tangible movable property of a taxpayer that has a useful life exceeding one year, is likely to lose value as a result of wear and tear or obsolescence and is used wholly or partly in the conduct of taxable business activities.

Depreciable assets may be depreciated:

- individually on a straight line basis
- under a pooling system on a declining balance basis.

The same method of depreciation shall apply to all depreciable assets of a taxpayer. Business buildings must be depreciated on a straight line basis.

Under both methods of depreciation the rate is 100%. Therefore, you may claim as a depreciation deduction the full purchase cost of all depreciable assets and business buildings purchased during the year. You may also claim the undeducted written down value of all depreciable assets and business buildings as at 31 December 2007.

Refer to the *Income Tax Guide* for further information or contact the TLRS for assistance.

#### **Line 20 - Amortisation of Intangibles:**

A deduction is allowable for the amortisation of intangible assets and expenditure. An 'intangible asset' is any property (other than tangible movable or immovable property) that:

- has a useful life exceeding one year; and
- is used wholly or partly in the conduct of taxable business activities.

Intangible assets must be amortised on a straight-line basis.

The amortization rate is 100%. Therefore, you may claim as a deduction the full purchase cost of all intangible assets and intangible expenditure incurred during the year. You may also claim the undeducted written down value of all intangible assets and intangible expenditure as at 31 December 2007.

Refer to the *Income Tax Guide* for further information or contact the TLRS for assistance.

#### **Line 25 - Bad Debts:**

A bad debt expense is allowable if:

- the debt was previously included in taxable income
- the debt is written off in the accounts during the year, and
- there are reasonable grounds for believing that the debt will not be recovered.

With the exception of banks, **accounting provisions for bad debts should not be included.**

#### **Line 30 - Foreign Currency Exchange Losses:**

Foreign currency transactions must be accounted for in accordance with International Accounting Standard IAS 21. Foreign exchange losses are not recognized to the extent that exposure to such loss is hedged.

#### **Line 35 - Salary and wages:**

Salary and wages include amounts paid or payable to persons employed in your business. If you replied YES to Q.1 (i.e. you ARE an individually-owned enterprise), you cannot be an employee of your own business. Payments to yourself cannot be claimed as a deduction in calculating your taxable income or loss.

#### **Lines 40 & 45 - Contractor, sub-contractor and commission expenses:**

These are expenses for labour and services provided under contract other than those in the nature of salaries and wages.

#### **Line 50 - Rent and/or Lease Expenses:**

Rent is expenditure as a tenant on rental of land and/or buildings used in the conduct of taxable business activities. Lease expenses are expenses incurred through both finance and operating leases on leasing plant and equipment, including motor vehicles.

**Note** – if you wish to claim Rental or Lease expenses, it is mandatory to provide full and complete information to the TLRS in the ‘Landlord Contact Details’ section of your income tax form. Failure to provide complete and accurate Landlord Contact Details information will result in the automatic denial of any rental or lease expense claimed.

**Line 55 - Motor Vehicle Expenses:**

These are motor vehicle running expenses such as fuel, oil, repairs, and insurance premiums.

**Line 60 -Repairs and Maintenance:**

This is expenditure (other than expenditure of a capital nature) on repairs and maintenance of plant, machinery, equipment and property used in conducting taxable business activities. Expenditure on repairs to property used partially for business or income producing purposes must be apportioned. Where items are newly acquired, the costs of repairs to remedy defects in existence at the time of acquisition are generally of a capital nature and are not a deductible repair and maintenance expense. Expenditure incurred in making alterations, additions or improvements is of a capital nature and is not deductible as repairs and maintenance but depreciation can be claimed.

**Line 65 - Research and Development Expenses:**

This is expenditure incurred in Timor Leste on research and development. Expenditure incurred outside Timor Leste on research and development is not deductible.

**Line 70 - Scholarship, apprenticeship and training costs:**

This is expenditure that has been incurred in providing scholarships, apprenticeships and training to employees.

**Line 75 – Royalties expenses:**

This is the expenditure that has been incurred in paying royalties.

**Line 80 - Losses from Sale/Transfer of Property:**

These are losses due to the sale or transfer of property owned and used in the conduct of taxable business activities or owned for the purposes of earning, recovering or securing income. Gains from the sale or transfer of property are to be included in Gross Income at Line 05. A gain or loss on disposal of an asset that has been depreciated under the ‘pooling system’ is brought to account in the calculation of depreciation and not at lines 5 and 105.

**Line 110 – Other tax-deductible expenses:**

Include all other tax-deductible expenses that have not been included at Lines 10 to 80. All claims for other tax-deductible expenses exceeding \$1,000 must be described in full and detailed at lines 115 – 130 or attach an additional page if necessary.

(**Note: Only Financial Institutions** are entitled to claim interest expense as a deductible expense. **Financial Institutions** should include their claim for deductible interest expense here.)

**Line 135 - Total Expenses:**

Total all deductible expense items shown at **lines 10 to 110**.

**Line 140 – 2008 Net Income or Loss before deducting/adding carry forward losses:**

Subtract *Total Expenses* Line 135 from *Total Income* Line 5. If this figure is negative (a net loss), clearly indicate this by using a negative sign (-) in the appropriate field.

**Line 145 - Loss carried forward from 2007:**

If you had a carried forward loss from the 2007 tax year, write the amount of the loss at this line. If you did not have a carried forward loss from the 2007 tax year leave this Line blank.

**Note:** Any carried-forward loss claim is subject to verification by the TLRS Assessment Unit.

**Line 150 - 2008 Taxable Income/Loss:**

This figure is calculated as follows:

**1. If the figure at Line 140 is positive then:**

- If you **did not** have a carry forward loss from the 2007 tax year, that is you **do not** have an amount written at Line 145, transfer the same amount written at Line 140 to Line 150. Income tax will be calculated on this amount.
- If you **did** have a carry forward loss from the 2007 year, that is you **do** have an amount written at Line 145, you may claim the loss, up to the same amount as the net income shown at Line 140, as an expense in calculating your taxable income. For example, if your net income before deducting losses (Line 140) was \$600 and the carry forward loss from the 2007 tax year (Line 145) is \$1000, you may claim \$600 of this loss as an expense. The amount at Line 150 will then be zero (\$600 - \$600). The balance of the carried forward loss is \$400.
- Losses incurred in the 2007 or earlier tax years may be carried forward for a maximum of 5 years from the year in which it was incurred. Losses incurred in the 2008 or later tax years may be carried forward indefinitely.

**2. If the amount at Line 140 is negative then:**

- Transfer the same amount written at Line 140 to Line 150. Make sure you indicate your loss by using a negative sign (-) in the field at Line 150. This loss may be carried forward indefinitely until expired.

**Line 155 - Total Losses to Carry Forward to 2009**

This figure will be the sum of any unexpired loss from the 2007 tax year less than 5 years old, plus any net loss in the 2008 tax year. For example:

- If you have an unexpired loss from the 2007 tax year of \$400 and you made a loss in the 2008 tax year of \$1000 (Line 150), the amount to carry forward to 2009 is \$1400
- If you do not have a loss carried forward from the 2007 tax year and you have made a net loss in the 2008 tax year of \$1000 (Line 150), the amount to carry forward to 2009 is \$1000.

**LINE 160 - INCOME SUBJECT TO INCOME TAX**

**Copy your taxable income from Line 150 on your tax form to this line. This is your income subject to tax.**

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**Calculation of Tax Owing:**

Use the 2007 tax rates provided below to calculate the tax payable on your income that is subject to tax.

If you answered ‘Yes’ to Question 1 (i.e. you ARE an individually-owned business enterprise) then use **Table A** below to calculate your tax payable. If you answered ‘No’ to Question 1 (i.e. you are **NOT** an individually-owned business enterprise), then use **Table B** below to calculate

your tax payable.

<b>Table A: 2008 Tax Rates – Individual Business Enterprises</b>	
<b>Taxable Income</b>	<b>Tax on this Income</b>
0 - \$6,000	0% for each dollar
\$6,001 and above	10% for each dollar above \$6,000

<b>Table B: 2008 Tax Rates – Non-Individual Business Enterprises</b>	
<b>Taxable Income</b>	<b>Tax on this Income</b>
All Taxable Income	10% for each dollar

Tax on income subject to income tax.

\$

**Copy the income tax calculated above to line 165 in the 2007 Income Tax Form.**

*Note: Round any tax owing **down** to the nearest dollar.*

### **Allowable Income Tax Credits**

#### **Line 170 – Foreign Tax Credits:**

A resident taxpayer is entitled to a credit for any foreign tax paid by the taxpayer in respect of foreign-sourced income included in taxable income for a tax year. This is known as a foreign tax credit. Limitations may apply to the claiming of foreign tax credits. You can obtain more information on foreign tax credits in the Taxes and Duties Act 2008 or by seeking assisting from the TLRS. If you have qualifying Foreign Tax Credits for the 2008 Tax Year, insert this figure at line 170. You can only claim an amount up to the value of the amount of Timor Leste tax calculated on that category of foreign income. All amounts claimed at line 170 are subject to verification by the TLRS.

#### **Line 175 – Income Tax Instalments Paid:**

Add the total of all income tax instalments you have paid towards your 2008 Annual Income Tax liability. This total is subject to verification by the TLRS.

#### **Lines 180 – 185 - Withholding Tax paid on Interest, Royalties, and the Rental of Land and/or Buildings:**

**Non-Individually-owned enterprises (i.e. companies, partnerships, etc.)** are required to include the gross amount of the above types of income they received during the tax year in Gross Income in their income tax form at Line 05. Non-Individual business enterprises are also entitled to a “Tax Credit” for any withholding tax that has been withheld from this income and remitted to the TLRS. On the appropriate line, claim the amounts of withholding tax that has been deducted from these income categories and remitted to the TLRS.

#### **Lines 190 – 205 - Withholding Tax paid on income from the provision of the following services:**

- Building and construction services,
- Building and construction consulting services,
- Air and sea transportation services, and



- Mining and mining support services.

Providers of the above services who have **elected** for withholding tax **not to be final** are subject to conventional income tax assessment. They are required to complete an annual income tax form, declaring all assessable income and allowable deductions. They are also entitled to claim a credit for withholding tax that has been withheld from the income received for the provision of the above services.

### **Line 215 – Total Credits:**

Add the amounts claimed at lines 170 to 205 and insert here.

### **Line 220 – Tax Owing/Overpaid:**

Subtract Total Credits (Line 215) from Tax on Income Subject to Tax (Line 165). If this amount is positive this is the outstanding tax you are required to pay. If the amount is negative you may be entitled to a refund of over tax paid.

## **Payment Advice**

### **Lines 225 and 230 – Income tax owing:**

If the amount shown at Line 220 is positive transfer the amount here. This is the outstanding income tax you are required to pay. This is done by presenting 3 copies of the completed income tax form and the due payment amount at a branch of the BNU.

### **Income Tax Instalments for the 2009 Tax Year:**

Taxpayers have an obligation to ‘pre-pay’ tax on income that is not subject to final withholding or foreign taxes. The ‘prepayment’ is made by way of income tax instalments. The income tax instalment amounts for 2009 are calculated as 0.05% of monthly or quarterly Total Turnover. The frequency of the income tax instalment payments, i.e. monthly or quarterly, is based on the amount of Total Turnover (Gross Income) in the previous tax year. All instalment payments are made on the monthly consolidated taxes form.

Business enterprises with a total turnover in excess of \$1,000,000 for the previous tax year are required to pay their income tax instalments monthly. All other business enterprises are required to pay their instalments quarterly. If you require further information on how to calculate and pay income tax instalments you may attend one of the TLRS Districts Offices and obtain an Income Tax Instalments information brochure. Alternatively you may access this and other information brochures on the Ministry of Finance website through the following link-  
[www.mof.gov.tl/en/TLRS/DomesticTax/](http://www.mof.gov.tl/en/TLRS/DomesticTax/)

## **MESSAGES**

### **Self assessment and what it means to you?**

The Timor Leste Revenue Service (TLRS) has prepared publications that will provide you with the information and guidance you need to complete your income tax form. It is your responsibility to lodge a tax form that is complete and correct. The TLRS does not check everything in the form and will accept the information in the form as lodged. However, the TLRS does conduct a significant number of compliance checks and you may be required to verify the accuracy of the information you provided in your income tax form at a later date.

Please remember, even if someone else helps you to complete your income tax form, you have to sign the *Taxpayer's Declaration* and you are responsible for the information provided in

your tax form.

### **What if there is a mistake in my tax form?**

Mistakes may be made either by the taxpayer or by the TLRS.

If the TLRS makes a mistake that affects the amount of tax payable by you, or the amount of tax refundable to you, you will receive an amended assessment notice and an explanation about the mistake.

If you realise that there is an error in your form, you should correct it as soon as possible by requesting an amendment. You can request an amendment by writing a letter to the Commissioner of the TLRS or submitting an amended tax form.

**If you submit an amended tax form, please remember to write ‘AMENDED’ on the top of the first page. You should also include a covering letter containing an explanation of why the amendment is necessary. It is important that you provide an explanation of why you made the mistake so that we can assess any additional tax or overpayment correctly.**

If you write to the Commissioner requesting an amendment your letter should include the following details:

- TIN
- Full taxpayer name and address
- Information about what you want to amend
- An explanation of why an amendment is necessary

### **How to make a payment using Electronic Funds Transfer (EFT)**

If you wish to pay your tax debt electronically, you may transfer USD to:

**Bank:** The Federal Reserve Bank of New York  
33 Liberty Street  
New York, NY 10045

**Swift Code:** FRBNYUS33

**Beneficiary:** The Banking & Payments Authority of Timor Leste

**Account Number:** 021080740

**Or AUD to:**

**Bank:** Reserve Bank of Australia

**Account name:** Banking and Payments Authority of Timor Leste

**BSB:** 092 – 002

**Account number:** 81731 - 3

When making your payment please provide the following reference details:

- Taxpayer Name,
- TIN,
- Year, and
- Tax Type.

Note that your completed income tax form will still need to be sent to the TLRS with “electronic payment” marked on the payment advice on the last page of the form.

## **Exchange rates - What rates do I use for calculating my foreign income?**

For Timor Leste tax purposes all amounts must be expressed in US dollars. For the purposes of calculating your foreign income, all non-\$US amounts should be converted to \$US using the average monthly exchange rates provided to TLRS by the Banking and Payments Authority.

Non-\$US amounts in each month should be converted to \$US by dividing the non-\$US income by the exchange rate applicable for that month. Where income cannot be identified as having been earned in a particular month, the average annual exchange rate for 2008 can be used.

For a number of currencies the monthly average exchange rates for the 2008 tax year may be found on the Ministry of Finance website. Use the following path:  
[www.mof.gov.tl/en/TLRS/DomesticTax/](http://www.mof.gov.tl/en/TLRS/DomesticTax/) and select Average Monthly Exchange Rates – 2008.

## **Retention of records**

All records should be kept and be readily accessible by, or be produced to, the Timor Leste Revenue Service (TLRS) if required. Records must be maintained for five years in one of the following languages:

- English
- Portuguese
- Indonesian
- Tetum

## **Penalties**

Penalties may apply if you:

- Lodge a form after the due date.
- Fail to deliver a tax payment by the due date.
- Understate the amount of tax owing on your tax form.
- Fail to create and retain records.

## **FURTHER INFORMATION**

You can find out more about income tax and other taxes by obtaining copies of the following publications from the TLRS:

- *Income Tax Guide*
- *Taxes and Duties Act 2008*
- *TLRS/SITL Designation Notice 2009/1-Persons required to complete 2008 income tax forms*
- *Guide for withholding tax on rent from land and/or buildings*
- *Guide for withholding tax on construction activities and consulting services*
- *Guide for Income Tax Instalments.*

*The TLRS has also produced a number of brochures to assist taxpayers in understanding and calculating their tax obligations. These brochures are available at the TLRS Districts offices and include information on:*

- *Wage Income Tax*
- *Services Tax*
- *Income Tax*
- *Instalment Tax*

- *Withholding Tax*
- *Withholding Tax for Building and Construction Activities and Services*
- *Non-Government Organisations – General Information*
- *Registering for a Tax Identification Number (TIN)*

The above and other information is also available on the Ministry of Finance website via the following path - [www.mof.gov.tl/en/TLRS/DomesticTax/](http://www.mof.gov.tl/en/TLRS/DomesticTax/)

If you require further assistance with completing your income tax form, or about income tax, please telephone the TLRS (Dili) on 3310059. Alternatively you may wish to visit the TLRS between the hours of 9am and 5pm, Monday to Friday, public holidays excepted. The TLRS District offices are located:

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