

The TLRS Provides All Tax Information and Tax Forms  
Free of Charge to the Public

**What Tax Records do You need to keep?**

All businesses and individuals are required to create and keep adequate records and supporting documentation (i.e. receipts, invoices, purchase orders etc.) of all income and expenditures and all tax payments made. You must keep these records for 5 years after the calendar year to which they relate.

**Further Information**

Further information is available from:

- TLRS Dili District Office: Cnr. Jacinto Candido & Don Fernando Sts., Dili, Telephone (670) 3310059 / 60
- TLRS Baucau District Office: Vilanova St., Baucau, and;
- TLRS Maliana District Office: Holsa St., Maliana.

In addition, full copies of rulings, guides and other information may be downloaded from the MOPF Website: <http://www.mopf.gov.tl/en/TLRS/>



**TAXES**

Help Fund Development  
Help Fund Infrastructure  
**HELP OUR COMMUNITY**

**TIMOR LESTE REVENUE SERVICE**

*Dili District TLRS Office:* West Wing of the Justice Building on the corner of Don Fernando and Jacinto de Candido Streets

*Baucau District TLRS,* Villanova St, Kota Baru

*Maliana District TLRS,* Holsa St.

Phone: (670) 3310059 / 60

Website: <http://www.mopf.gov.tl/en/TLRS/>



Ministry of Planning & Finance

National Directorate  
Timor Leste Revenue Service

**Registration for  
Taxpayer Identification  
Number (TIN)**

Regulation No.2000/13

General Series Tax Information BR6-08/2006

Last Updated 03/2006

This brochure tells taxpayers about how to apply for a Taxpayer Identification Number (TIN). The brochure also explains how this process is administered by the Timor Leste Revenue Service (TLRS). This brochure will direct you to other information guides for more detailed information, if required.

**Taxes Help Pay  
For Development of Timor Leste  
&  
The Welfare of OUR Community**

Telephone: (670)3310059 / 60

## Registration for TIN

### Where do You apply for a Tax Identification Number?

You apply for a TIN at a TLRS office in Dili, Baucau or Maliana.

### What information do you need to supply to the TLRS Registration Unit?

Taxpayers need to provide the following :

Types of Information Required	
Document	Types of Copies
Business Registration Certificate	One photocopy required
National Registration Card or Passport	One photocopy required
List of Business Shareholders	<i>Not required</i> for individual enterprise
Certificate of Incorporation (for companies only)	One photocopy required
Map detailing business location	One copy of map required

### What TLRS forms are you required to complete?

The business registration process is different for “Natural Persons”, that is, individual enterprises and “Legal Persons”, that is, non-individual enterprises.

#### *Natural Persons—Individual Enterprises*

A person who wants to register an Individual Enterprise will have to complete three (3) forms:

1. Individual Application for Tax Identification Number (TIN) Form, and;
2. General Business Registration Form

#### *Legal Persons—Non-Individual Enterprise*

A person who wants to register a non-individual enterprise will only have to complete one (1) form:

1. General Business Registration Form

Individual Application for TIN Form & General Business Registration Form	
Both these forms are available from the TLRS Registration Unit	Individual enterprises complete both forms and non-individual enterprises only complete the Business Registration Form.  Deliver the completed form(s) with copies of other information required as listed above to the TLRS Registration Unit

### How is a TIN number processed?

Once you have handed the completed form (s) and other required documentation to a TLRS Registration Officer, the officer will check that all the necessary information has been provided. If all the information required has been provided, they will process your application and a Tax Identification Number (TIN) will be assigned to you.

### What Taxes will You have to pay?

As part of the business registration process, the TLRS Registration staff will identify the types of tax you may be required to pay. Tax types you may have to pay are as follows:

Tax Types
Wages Income Tax
Services Tax
Final Withholding Tax
Income Tax Installments
Income Tax

The TLRS Registration Unit staff will ask you some questions about the nature of your business in order to identify which tax types you need to pay. The required tax accounts will be attached to your TIN so that tax payments you make can be processed.

***For more information you can ask TLRS staff for brochures that explain the different tax types.***

### How are Tax Forms lodged and taxes paid?

You are required to complete three (3) copies of the ***Consolidated Monthly Taxes Form*** and deliver the forms with tax payments to Banco Nacional Ultramarino (BNU), Dili, by the 15th day of each month. ***For example***, the January Monthly Taxes Form must be delivered to BNU no later than 15th February.

For businesses outside of Dili, payments and forms can be lodged with Bank BNU Baucau or your local Treasury District Finance Officer in, Maliana.

You pay all monthly tax payments on one (1) ***Consolidated Monthly Taxes Form***.

### Where do You get Consolidated Monthly Tax Forms?

Consolidated Monthly Taxes Forms are available from the TLRS offices in Dili, Baucau and Maliana.