



ANNUAL INCOME TAX FORM FOR THE PERIOD 1 JANUARY 2011 TO 31 DECEMBER 2011

**NDDR
FORM NO
NDDR-IT 1
(2011)**

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 2011 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 2011 INCOME TAX FORM INSTRUCTIONS FOR MORE INFORMATION)

YES NO

Will you be completing an income tax form for the year commencing January 2012?

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:	Street name:	
Village:	Sub-district:	District:	

Change of address for correspondence:	House Bldg No:	Street name:	
Village:	Sub-district:	District:	

National Directorate of Domestic Revenue

2011 Income Tax Calculation

INCOME AND EXPENSES

Show all amounts in US Dollars only and do not show cents

Section 1 - Income

	Line	USD	Cents
Total/Gross income: (includes profits from sale/transfer of property)	05		. 0 0

VERY IMPORTANT: Please read the 2011 Income Tax Form Instructions for specific information on reporting your gross income at line 5. Failure to complete this line accurately will result in an incorrect calculation of your income tax for the 2011 tax year.

Section 2 - Expenses

Note: For details on deductible expenses, please see the 2011 Income Tax Form Instructions for further information.

Purchases - Inventory and trading stock	10		. 0 0
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Tax deductible depreciation	15		. 0 0
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Depreciation Schedule – please attach a separate schedule to this form if necessary.

Description of asset or pool	Value as at 01/01/2011	If asset purchased during 2011		If asset disposed of during 2011		Depr'n Rate	Calculated Depreciation	Closing written down value as at 31/12/2011
		Cost	Date of purchase	Disposal date	Proceeds from disposal			

Tax deductible amortisation of intangibles	20		. 0 0
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Tax deductible bad debts (Please refer to line 25 in the 2011 Income Tax Form Instructions before you enter any amount here)	25		. 0 0
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Tax deductible foreign currency exchange losses	30		. 0 0
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Salary & wages	35		. 0 0
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Contractor and sub-contractor expenses	40		. 0 0
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	Line	USD	Cents
Commission expenses	45	_ _ _ _ _ _ _ _ _	. 0 0

Rent and/or lease 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 NDDR. Refer to line 50 in the 2011 Income Tax Form Instructions for further details.)	50	_ _ _ _ _ _ _ _ _	. 0 0
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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	55	_ _ _ _ _ _ _ _ _	. 0 0
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Repairs & maintenance	60	_ _ _ _ _ _ _ _ _	. 0 0
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Research & development expenses	65	_ _ _ _ _ _ _ _ _	. 0 0
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Scholarship, apprenticeship & training costs	70	_ _ _ _ _ _ _ _ _	. 0 0
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Royalties	75	_ _ _ _ _ _ _ _ _	. 0 0
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Losses from sale/transfer of property used for business/income producing purposes	80	_ _ _ _ _ _ _ _ _	. 0 0
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Other tax deductible expenses	110	_ _ _ _ _ _ _ _ _	. 0 0
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**Provide details for each expense included in the total at Line 110 that exceeds \$1000.
Please attach a separate sheet if required.**

Expenditure Type	Expenditure Amount
	115 _ _ _ _ _ _ _ _ _ . 0 0

	120 _ _ _ _ _ _ _ _ _ . 0 0
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	125 _ _ _ _ _ _ _ _ _ . 0 0
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	130 _ _ _ _ _ _ _ _ _ . 0 0
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Total expenses (add lines 10 to 110)	135	_ _ _ _ _ _ _ _ _	. 0 0
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	Line	USD	Cents
2011 Net Income/Loss before deducting or adding carry forward losses (subtract line 135 from line 05)	140		. 0 0
Loss carried forward from 2010 – see the 2011 Income Tax Form Instructions Line 145 for further details. The NDDR Assessment unit must verify this amount in order for it to be considered valid.	145		. 0 0
2011 Taxable Income or Loss – see the 2011 Income Tax Form Instructions for details on how to calculate this figure.	150		. 0 0
Total Losses to carry forward to 2012 – see the 2011 Income Tax Form Instructions for more information.	155		. 0 0

Calculation of Income Tax Payable/Overpaid.

(Transfer your calculations of tax owing from page 7 of the 2011 Income Tax Form Instructions to the fields below.)

Income subject to income tax: (Transfer the amount at Line 150 to this line.)	160		. 0 0
Tax on income subject to income tax: (For details on how to calculate this figure, please see Line 165 in the 2011 Income Tax Form Instructions)	165		. 0 0

Calculation of Allowable Income Tax Credits

(Note: For more information on lines 170 through 205, please refer to the 2011 Income Tax Form Instructions.)

Foreign tax credits	170		. 0 0
Income tax instalments paid	175		. 0 0
Withholding Tax withheld from royalty income received	180		. 0 0
Withholding Tax withheld from rental income received from land and/or buildings	185		. 0 0
Withholding Tax withheld from building and construction income	190		. 0 0
Withholding Tax withheld from construction consulting services income	195		. 0 0
Withholding Tax withheld from air and sea transportation services income	200		. 0 0
Withholding Tax withheld from mining and mining support services income	205		. 0 0
Total credits: (Add amts at line 170 to 205)	215		. 0 0



Employer's Annual Wage Income Tax Withholding Information Form

NDDR Form
No.
NDDR-WR1
(2011)

Lodgment due by
31 March 2012

Payment if there has been a shortfall is due by 31 March 2012

Instructions on how to complete this form may be found on page 7

Total Gross Wages Paid	
Total Gross Amount of Wages Paid during 2011 tax year	05

Wages Tax Reconciliation	
Total amount of wage tax payments made to the NDDR in respect of the 2011 tax year.	10
Total amount of wage tax deducted from your employees wages in respect of the 2011 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 7 about what to do.

Employee Information	
Total number of paid employees employed as at 31 December 2011.	

TAXPAYER NAME:	TIN:	
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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: ____ / ____ / ____

National Directorate of Domestic Revenue

Payment Slip – Wage income tax shortfall payment for the year ended 31 December 2011

Amount Paid \$ _____

Bank Account Number: 286442.10.001

National Directorate of Domestic Revenue

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 31st March following the end of the tax year. If this day falls on a weekend or a public holiday, the form and **any** 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 2011 year.

Wages Tax Reconciliation:

- **At line 10** enter the total amount of Wage Income Tax you paid to the NDDR during the 2011 year.
- **At line 20** enter the total amount of Wage Income 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 6. If Line 20 is less than Line 10 you have an overpayment and should seek advice at a NDDR District Office.

Employee Information: Enter the number of employees you had employed as at 31 December 2011. This includes both those employees who were subject to wage tax and those who were not.

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

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

Payment Slip: If you have a payment to make, complete this section and present three (3) copies of the form with payment at a branch of the BNU.

If you do not have a payment to make you must deliver two (2) copies of the form to one of the National Directorate of Domestic Revenue (NDDR) District offices which are located as follows:

- In Dili: Av. Pres. Nicolao Lobato - Receitas e Alfândegas Edficicio - Dili,
- In Baucau: Vilanova Street, and
- In Maliana: Holsa Street.

If you require further assistance with completing this tax form please telephone the NDDR (Dili) on 3310059. Alternatively you may wish to visit the NDDR between the hours of 9am and 5pm, Monday to Friday, public holidays excluded, at one of the District Offices listed above.