

The NDDR 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 accounting records (such as journals and ledgers) and supporting documentation (i.e. receipts, invoices, purchase orders etc.) of all income and expenditure 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:

- **Dili District Office:** Av. Pres. Nicolao Lobato - Receitas e Alfândegas Edeficio - Dili, Telephone (670) 3310059 / 60
- **Baucau District Office:** Vilanova St., Baucau, and;
- **Maliana District Office:** Holsa St., Maliana.

In addition, full copies of rulings, guides and other information may be downloaded from the MOF Website:  
[www.mof.gov.tl/taxation](http://www.mof.gov.tl/taxation)



## TAXES

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

#### NATIONAL DIRECTORATE OF DOMESTIC REVENUE

*Dili District Office: Av. Pres. Nicolao Lobato - Receitas e Alfândegas Edeficio - Dili*

*Baucau District Office: Villanova St, Kota Baru, Baucau*

*Maliana District Office: Holsa St. Maliana*

Phone: (670) 3310059 / 60  
Website: [www.mof.gov.tl/taxation](http://www.mof.gov.tl/taxation)



Ministry of Finance  
National Directorate of  
Domestic Revenue

## Registration for Taxpayer Identification Number (TIN)

UNTAET Regulation 2000/18

General Series Tax Information BR6-07/2008

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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 National Directorate of Domestic Revenue (NDDR). This brochure will direct you to other information guides for more detailed information, if re-

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 NDDR District Office in Dili, Baucau or Maliana.

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

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 or Constitution (for companies only)	One photocopy required
Map detailing business location	One copy of map required

Taxpayers need to provide the following :

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

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

#### **Natural Persons—Individual Business Enterprises**

A person who wants to register as an Individual Business Enterprise will have to complete two (2) forms:

1. Individual Application for Tax Identification Number (TIN) Form, and

#### 2. General Business Registration Form

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

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

1. The General Business Registration Form

Individual Application for TIN Form & General Business Registration Form	
Both these forms are available from the NDDR Registration Unit in Dili or from the Baucau or Maliana District Offices	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 NDDR Registration Unit in Dili or the Baucau or Maliana District Offices

TIN Registration forms are available from the NDDR District Offices and they are also available on the MOF website at: [www.mof.gov.tl/taxation](http://www.mof.gov.tl/taxation)

### How is a TIN number processed?

Once you have handed the completed form(s) and other required documentation to a NDDR 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 NDDR Registration staff will identify the types of taxes you may be required to pay. Tax types you may have to pay

are as follows:

Tax Types
Wage Income Tax
Services Tax
Withholding Tax
Income Tax Installments
Income Tax

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

**For more information you can ask NDDR 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 a branch of the Banco Nacional Ultramarino (BNU).

Monthly tax payments are due by the 15th day of the month following the month for which the tax payment is due. **For example**, the January Monthly Taxes Form must be delivered, with tax payments, to a branch of the BNU no later than 15th February.

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 NDDR District Offices located in Dili, Baucau and Maliana. They are also located on the MOF website at: [www.mof.gov.tl/en/taxation](http://www.mof.gov.tl/en/taxation)