



REPÚBLICA DEMOCRÁTICA DE TIMOR-LESTE
MINISTÉRIO DAS FINANÇAS
DIRECÇÃO GERAL DE RECEÍTAS E ALFÂNDEGAS

Av. Pres. Nicolao Lobato - Receitas e Alfândegas Edfício - Dili

DESIGNATION NOTICE 2012/1

PERSONS REQUIRED TO COMPLETE THE 2011 INCOME TAX FORM

Introduction

This is a designation notice issued by the Commissioner of the National Directorate of Domestic Revenue (NDDR) under section 68 of UNTAET Regulation 2000/18, as amended by Law Number 5/2002. In accordance with Section 62.1 of Tax Law Number 8/2008 it designates those persons who are required to complete and deliver to the National Directorate of Domestic Tax an income tax form in respect of the 2011 tax year (i.e. the period 1 January 2011 to 31 December 2011, (unless an alternative period has been granted by the Tax Administration). It also designates the time by which such tax forms must be delivered.

Designation

The following persons (individuals, companies, partnerships, etc) are required to complete income tax forms in respect of the 2011 tax year:

- (a) All persons who are required to pay income tax under the current law, including persons who have a loss for the tax year;
- (b) All persons that have conducted business activities during the 2011 tax year; and
- (c) All persons that have a business registration.

Generally, income tax forms for the 2011 tax year are required to be delivered and income tax payments made by **31 March 2012**. Details of where to deliver incomes tax forms and make income tax payments are contained in the Annual Income Tax Form Instructions which are available from the following NDDR offices:

- **Dili District Office** - Av. Pres. Nicolao Lobato - Receitas e Alfândegas Edfício - Dili.
- **Baucau District Office** – Vilanova St., Kota Baru, Baucau
- **Maliana District Office** – Holsa St. Maliana

Payments may also be made electronically where prior arrangements have been made with the NDDR.

Cancio de Jesus Oliveiro
Director General
Directorate General of Revenue and Customs

Background

The text that follows does not form part of the designation notice, but provides background to it.

Section 62.1 of Tax Law Number 8/2008, requires all persons who are required to pay income tax (including persons who have a loss for a tax year) to complete income tax forms and provides that the Tax Administration may require other persons to complete income tax forms.

For the 2011 income tax year the following persons are required to complete and lodge a 2011 annual income tax form:

- all persons who are required to pay income tax under the current law;
- all persons conducting business activities are required to complete and lodge a 2011 income tax form; and
- all persons that have a business registration

Those businesses lodging Consolidated Monthly Taxes Forms and who have paid instalments of income tax for the 2011 year are advised that the instalments paid will be credited against the final income tax payable for the 2011 tax year. Any overpayment will be applied against any other tax due or will be refunded.
