



## Package A

### TIN Application Form – UNIPessoal LDA

(Do not use this form for LDA, SA, ENIN Sole-Trader, Branch of Foreign Company, Association, Foundation or State-Owned Enterprise)



#### Section 1 – General Information

<b>1. Does the business already have a Timor-Leste TIN?</b>  <input type="checkbox"/> Yes → enter your current TIN: _____ <input type="checkbox"/> No	<b>2. Are you applying for a second TIN for the same business?</b>  <input type="checkbox"/> Yes → State the reason: _____ _____ <input type="checkbox"/> No
<b>3. Is this business a UNIPessoal LDA (single owner) with Timor-Leste Articles of Association/Incorporation (Estatuto)?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No → You are using the wrong form. Please ask for assistance.

#### Section 2 – Taxpayer Contact Information

<b>4. Business Name</b>		<b>5. Trading Name</b> (if different from Business Name)		
<b>6. Preferred Language of Correspondence</b> (check only one box)	<input type="checkbox"/> Tetun <input type="checkbox"/> Portuguese	<input type="checkbox"/> English <input type="checkbox"/> Indonesian		
<b>7. Trading Address</b> (include corresponding map proving the address)		<b>8. Mailing Address</b>		
→ If same as Trading Address, check box <input type="checkbox"/>		→ If different than Trading Address, complete address below		
7a. Street No.	7e. Sub-District	8a. Street No.	8e. Sub-District	
7b. Street Name/PO Box	7f. District	8b. Street Name/PO Box	8f. District	
7c. Door/Apartment No.	7g. Country	8c. Door/Apartment No.	8g. Country	
7d. City/Village	7h. Zone (for Dili only, circle one) A      B      C      D	8d. City/Village	8h. Zone (for Dili only, circle one) A      B      C      D	
<b>9. Business Contact Information</b>				
9a. Primary Phone Number	9b. Other Phone Number	9c. Fax Number	9d. Email Address	
9e. For official correspondence, do you prefer using the Email Address you provided or the physical Mailing Address in Question 8?				
<input type="checkbox"/> Email Address (from Question 9d)		<input type="checkbox"/> Mailing Address (from Question 8)		
<b>10. Primary Contact Person Information</b> (this individual must reside in Timor-Leste)				
10a. Family Name	10b. First Name	10c. Title/Position	10d. Primary Phone Number	10e. Email Address

### Section 3 – Other Locations in Timor-Leste where you are Conducting Business/Operations

**11. Other than the primary address, do you have locations in Timor-Leste where you are conducting business/operations?**

Yes → *List all other addresses below*  
(include corresponding map proving the address)

No

1	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
2	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
3	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
4	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
5	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
6	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
7	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
8	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
9	11a. Trade/Operating Name	11b. Street No.	11c. Street Name/PO Box	11d. Door/Apartment No.
	11e. City/Village	11f. Sub-District	11g. District	11h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>

### Section 4 – Owner

<b>12. Indicate the Owner of this business:</b> <i>A proof of the Timor-Leste TIN has to be provided. If the owner does not have a TIN, then:</i> <ul style="list-style-type: none"> <li>- If the owner is an individual who is a resident (citizen) of Timor-Leste → Complete a Package C form</li> <li>- If the owner is a business which is a resident incorporated in Timor-Leste → Complete a Package D form</li> <li>- If the owner is an individual or business which is NOT a resident of Timor-Leste → Complete a Package F form</li> </ul>	
12a. Owner Name	12b. TIN (proof required)
<b>13. If the owner does not live in Timor-Leste, then at least one Director or Representative living in Timor-Leste must be designated as responsible for tax matters:</b> <i>A proof of the Timor-Leste TIN has to be provided. If the designated Director or Representative does not have a TIN, then:</i> <ul style="list-style-type: none"> <li>If the Director or Representative is an individual who is a resident (citizen) of Timor-Leste → Complete a Package C form</li> <li>If the Director or Representative is an individual who lives in Timor-Leste but is not a citizen → Complete a Package F form</li> </ul>	
13a. Name of Director or Representative in Timor-Leste Responsible for Tax Matters	13b. TIN (proof required)

### Section 5 – Description of Activities

<b>14. Date Business Started or was acquired:</b> (dd/mm/year)  __/__/____	<b>15. Describe the primary activity of your business:</b> _____ _____ _____									
<b>16. Indicate the 3 digit industry code for:</b> <i>(refer to the list of industry codes available at the counter)</i>	<b>16a. Your primary activity:</b> _____									
<b>16b. List all your secondary activities:</b> <i>(if none, put N/A)</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border-right: 1px dotted black;">_____</td> <td style="width: 33%; border-right: 1px dotted black;">_____</td> <td style="width: 33%;">_____</td> </tr> <tr> <td style="border-right: 1px dotted black;">_____</td> <td style="border-right: 1px dotted black;">_____</td> <td>_____</td> </tr> <tr> <td style="border-right: 1px dotted black;">_____</td> <td style="border-right: 1px dotted black;">_____</td> <td>_____</td> </tr> </table>	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____								
_____	_____	_____								
_____	_____	_____								
<b>17. Is the business already, or does it expect to become, a contract vendor for any Ministry or other Agency of the Government of Timor-Leste?</b>	<input type="checkbox"/> Yes → Indicate your Government Vendor ID No. <b>V</b> _____ <input type="checkbox"/> No									
<b>18. Does the business have an investment certificate?</b> <i>(include a copy of the certificate)</i>	<input type="checkbox"/> Yes → Valid from (dd/mm/yyyy) __/__/____ to __/__/____ <input type="checkbox"/> No									
<b>19. Will the business have employees? If yes, when will (or did) the business first pay wages to employees?</b>	<input type="checkbox"/> Yes → starting when? Month _____ Year _____ <input type="checkbox"/> No									
<b>20. Will there be a manager, supervisor or any employee earning more than \$500 per month?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No									
<b>21. Will there be any non-resident employees?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No									
<b>22. How many resident and non-resident employees will you have?</b>	Number of resident employees? _____ Number of non-resident employees? _____									
<b>23. What is the highest number of employees (non-resident and resident) the business expects to have in the first year of operation?</b>	_____ employees									
<b>24. What is the expected gross income during the first 12 months of operations?</b>	USD _____									

<b>25. Will the business be paying rent for land, buildings, or apartments?</b>	<input type="checkbox"/> Yes → <i>How much is the monthly rent? USD</i> _____ <input type="checkbox"/> No → <i>go to Question 28</i>
<b>26. To whom will the rent be paid?</b> <i>(company or individual name and address)</i>	26a. Name: _____ 26b. Street No. _____ 26f. Sub-District _____ 26c. Street Name/PO Box _____ 26g. District _____ 26d. Door/ Apartment No. _____ 26e. City/Village _____ 26h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
<b>27. When will the business first pay this rent?</b>	Month _____ Year _____
<b>28. Will the business be receiving rent for land, buildings, or apartments?</b>	<input type="checkbox"/> Yes → <i>How much is the monthly rent? USD</i> _____ <input type="checkbox"/> No → <i>go to Question 31</i>
<b>29. From whom will the rent be received?</b> <i>(company or individual name and address)</i>	29a. Name: _____ 29b. Street No. _____ 29f. Sub-District _____ 29c. Street Name/PO Box _____ 29g. District _____ 29d. Door/ Apartment No. _____ 29e. City/Village _____ 29h. Zone <i>(for Dili only, circle one)</i> <b>A      B      C      D</b>
<b>30. When will the business first receive this rent?</b>	Month _____ Year _____
<b>31. Will the business be paying for services/subcontracts to individuals or businesses outside Timor-Leste?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>32. Will the business be receiving royalties?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>33. List the name and address of the source of the royalties:</b>	
<b>34. Will the business carry on construction or building activities?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>35. Will the business provide construction consulting services?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>36. Will the business provide air or sea transportation services?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>37. Will the business carry on mining or mining support services?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>38. Will the business be providing hotel services?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No
<b>39. Will the business be providing restaurant or catering services?</b>	<input type="checkbox"/> Yes → <i>starting when? Month</i> _____ <i>Year</i> _____ <input type="checkbox"/> No

40. Will the business be providing bar services?	<input type="checkbox"/> Yes → <i>starting when?</i> Month _____ Year _____ <input type="checkbox"/> No
41. Will the business be providing telecom services?	<input type="checkbox"/> Yes → <i>starting when?</i> Month _____ Year _____ <input type="checkbox"/> No

### Section 6- Supporting Documents

42. Have you included all supporting documents? Check all appropriate boxes.
<input type="checkbox"/> Copy of current Business License <input type="checkbox"/> Copy of the Timor Leste Articles of Association/Incorporation <input type="checkbox"/> If the Owner does not live in Timor-Leste, at least one Director or Permanent Representative MUST live in Timor-Leste. In that case, does that Director or Permanent Representative have a Timor-Leste TIN? → If yes, then include a copy of NDDR prints showing the his/her name and TIN → If not, then: → Provided he/she is a citizen of Timor-Leste, then include a <b>Package C</b> TIN Application form → Provided he/she is not a citizen of Timor-Leste, then include a <b>Package F</b> TIN Application form <input type="checkbox"/> Map identifying the location of each establishment of this TIN <input type="checkbox"/> Copy of Investment Certificate (if applicable) <input type="checkbox"/> Copy of every open contract with the Government of Timor-Leste (if applicable) <input type="checkbox"/> The number of non-resident employees is: _____ → For each non-resident employee who does not have a TIN from Timor-Leste, include a <b>Package C</b> TIN Application form
<p>Indicate the type of owner and provide corresponding proof of a TIN or a Package requesting a TIN for him/her:</p> <input type="checkbox"/> The owner already has a Timor-Leste TIN → <i>Include a copy of the NDDR print showing the owner's name and TIN</i> <input type="checkbox"/> The owner does not have a TIN, is an individual (natural person) and is a citizen of Timor-Leste → <i>Complete and include a <b>Package C</b> TIN Application form</i> <input type="checkbox"/> The owner does not have a TIN and is a business (legal person) operating in Timor-Leste. This TIN must be issued by SERVE. <input type="checkbox"/> The owner does not have a TIN and is a non-resident (individual or business) → <i>Complete and include a <b>Package F</b> TIN Application form</i>
<p>Identification documents for the <b>OWNER</b>:</p> <p>For an <b>INDIVIDUAL</b> (natural person), one of the following documents has to be provided:</p> <input type="checkbox"/> Copy of Timor-Leste Citizen Card <input type="checkbox"/> Copy of Timor-Leste Voter Card <input type="checkbox"/> Copy of Passport <p>For a <b>BUSINESS</b> (legal person) owner, one of the following documents has to be provided for the company's Representative for tax matters in Timor-Leste:</p> <input type="checkbox"/> Copy of Timor-Leste Citizen Card <input type="checkbox"/> Copy of Timor-Leste Voter Card <input type="checkbox"/> Copy of the Passport

### Section 7 - Taxpayer Certification

I, \_\_\_\_\_ (name of Owner applicant or official Representative) certify that all of the information provided by me is true and accurate. I am aware that providing false information is punishable by Law.

Signature of Owner applicant or official Representative:	Date:
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Please contact the National Directorate of Domestic Revenue if you have any questions about this application form, tax matters or tax obligations.

You are responsible to know the tax laws of Timor-Leste as they apply to you. The tax laws and explanations are available on the Ministry of Finance website: [www.mof.gov.tl](http://www.mof.gov.tl), tab 'Taxation'. If you need more assistance, contact the nearest office of the National Directorate of Domestic Revenue, as appropriate.

#### FOR OFFICIAL USE ONLY

<b>Approved</b> <input type="checkbox"/> →    TIN Registered: _____				
<b>Rejected</b> <input type="checkbox"/> →    Reason: _____				
Tax Centre Assigned to (check only one):				
<input type="checkbox"/> Dili	<input type="checkbox"/> Baucau			
<input type="checkbox"/> Maliana				
Tax Type	Decision?	If yes, period of first tax return/payment: (month/year)	Due date for first return (to be filed and paid by): (dd/mm/yyyy)	Instructions
<b>Income Tax</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			These returns must be filed and paid annually, usually by the 31 <sup>st</sup> of March the following year. There is a penalty for late filing, even if you owe no tax due on the tax return that is filed late.
<b>Wages Tax</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			These returns must be filed and paid monthly, by the 15 <sup>th</sup> of the following month. There is a penalty for late filing, even if you owe no tax due on the tax return that is filed late.
<b>Withholding Tax</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			These returns must be filed and paid monthly, by the 15 <sup>th</sup> of the following month. There is a penalty for late filing, even if you owe no tax due on the tax return that is filed late.
<b>Services Tax</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			These returns must be filed and paid monthly, by the 15 <sup>th</sup> of the following month. There is a penalty for late filing, even if you owe no tax due on the tax return that is filed late.
<b>Installment Payments</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No			These payments toward your Income Tax liability are 0.5% of your total turnover that is not subject to withholding tax in the month. These returns must be filed and paid monthly, by the 15 <sup>th</sup> of the following month.
Name of Determining Official:			Signature:	Date: