



ANNUAL INCOME TAX FORM FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017

**TAX
AUTHORITY
FORM
No -IT 1
(2017)**

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 2017 INCOME TAX FORM INSTRUCTIONS FOR MORE INFORMATION)

YES No

Q.2 IF YES TO Q1, ARE YOU A RESIDENT OF TIMOR

LESTE FOR TAX PURPOSES? (PLEASE SEE Q.2 IN THE 2017 INCOME TAX FORM INSTRUCTIONS FOR MORE INFORMATION)

YES No

Will you be completing an income tax form for the year commencing January 2018?

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. Sole Traders (Individual Enterprises)	Family name:	First name:	Other names:
2. ALL OTHER Enterprises (i.e. Unipessoal Lda, LDA, SA, etc)	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:	

2017 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 2017 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 2017 tax year.

Section 2 - Expenses

Note: For details on deductible expenses, please see the 2017 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 01/01/2017	If asset purchased during 2017		If asset disposed of during 2017		Depr'n Rate	Calculated Depreciation	Closing written down value as at 31/12/2017
		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 2017 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 2017 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:		
	House/Bldg No:	Street Name:	
Address:	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
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. 0 0

	125
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. 0 0

	130
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. 0 0

Total expenses (add lines 10 to 110)	135	. 0 0	
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	Line	USD	Cents
2017 Net Income/Loss before deducting or adding carry forward losses (subtract line 135 from line 05)	140		. 0 0
Loss carried forward from 2016 – see the 2017 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
2017 Taxable Income or Loss – see the 2017 Income Tax Form Instructions for details on how to calculate this figure.	150		. 0 0
Total Losses to carry forward to 2018 — see the 2017 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 2017 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 2017 Income Tax Form Instructions)	165		. 0 0

Calculation of Allowable Income Tax Credits

The TIN of the payer, including the amount paid from each TIN, is mandatory. No credit in line 180 – 205 will be allowed without this information.

(Note: For more information on lines 170 through 205, please refer to the 2017 Income Tax Form Instructions.)

	Line	USD	Cents	TIN of Payer
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	

Line

USD

Cents



**Employer's Annual Wage Income Tax Withholding
Information Form**

**TAX
AUTHORITY
Form No.
AT-WR1
(2017)**

**Lodgment due by
31 March 2018**

Payment if there has been a shortfall is due by 31 March 2018

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

Total Gross Wages Paid	
Total Gross Amount of Wages Paid during 2017 tax year	05

Wages Tax Reconciliation	
Total amount of wage tax payments made to the Tax authority in respect of the 2017 tax year.	10
Total amount of wage tax deducted from your employees wages in respect of the 2017 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 2017	

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: **E-mail Address:**

Telephone Number: Date: ____ / ____ / ____

National Directorate of Domestic Revenue

Payment Slip – Wage income tax shortfall payment for the year ended 31 December 2017

Amount Paid \$ _____

Bank Account Number: 286442.10.001

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 2017 year.

Wages Tax Reconciliation:

- **At line 10** enter the total amount of Wage Income Tax you paid to the NDDR during the 2017 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 2017. 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 Tax Authority as District offices which are located as follows:

- In Dili: Ministerio do Plano e Finanças, Rua Aitarak Iaran 8 floor
- In Baucau: Vilanova Street, and
- In Maliana: Holsa Street.

If you require further assistance with completing this tax form please telephone the Tax Authority (Dili) 74002028, 77009024 e 77009032 Alternatively you may wish to visit the Tax Authority between the hours of 8.30am and 5pm, Monday to Friday, public holidays excluded, at one of the District Offices listed above.

	APPENDIX 2 : FORM TO FILLING FOR FINAL WITHOLDING TAX	TAX AUTHORITY No. AT WTH 2. 2017
	SPECIAL THIS FORM ONLY IN ITS CONTENTS TO THE SERVICE CONSTRUCTION ACTIVITIES, CONSTRUCTION CONSULTING SERVICES SERVICES TRANSPORTATION AND AIR AND MINING SERVICES	
	APPLYING THIS FORM ANNUAL TAX DECLARATION REGULATION NO.8 / 2008 ARTICLE 61.3 OF ACQUIRED IN TAX REVENUE 2017. STATEMENT OF THE RIGHT OF WITHOLDING TAX THAT HAS BEEN DONE ON INCOME STATEMENT OF ACTIVITIES INCLUDING THE ANNUAL TAX 2008/8 ARTICLE 53.	
NEW VERSION ENGLISH	Tax Payer Name : _____	Year : ____/____ 2017 until: ____/____ 2017
	TIN : _____	

Choose one (select ALL or SOME as appropriate):

ALL of the income the company received was subject to proper Withholding and the company elects **FINAL WITHHOLDING** in lieu of filing an Income Tax Return.

OR

SOME (but not ALL) of the income the company received was subject to proper withholding, and the company is reporting only that income subject to proper withholding on this form. The company is also filing an **INCOME TAX RETURN** to report the income received that was not subject to proper withholding

THE TYPE OF SERVICES PROVIDED BY THE COMPANY (CHECK APPLICABLE):

Please to read: Tax Guide Annual Income line: 195-205

- Carrying on construction or building activities (2%)
- Providing construction consulting services (4%)
- Providing air or sea transportation services (2,64%)
- Carrying on mining or mining support services (4, 5%)

PAYER INFORMATION (must be completed):

PAYER WHO WITHHELD ON MY PAYMENTS: (MINISTRY, OTHER COMPANY, ORGANIZATION, ETC.)

PAYER TIN : _____

PAYER NAME : _____

AMOUNT RECEIVED (NET) AFTER WITHHOLDING WAS DONE: \$ _____

If more than one PAYER, attach list of additional PAYERs and the information above for each.

If you are claiming self-withholding, you must attach a copy of every CONSOLIDATEDMONTHLY TAXS FORM where the company reported and paid self-withholding.

I certify that all of the income listed on this form was subject to the proper rate of withholding BY THE PAYER and that, under Section 61.3 of the Tax and Duties Act of 2008, the company elects this as Final Tax on this income in lieu of filing an Income Tax Return.

Declaration Tax Payer :

I Declare that all information contained income on this form is true has been subject to withholding by the payer. That under article 61.3 of tax law in 2008. The company chose as the final withholding tax on this income in lieu of filing income tax return. If in the future it was not true then I am willing and responsible in accordance with the applicable legislation.

NAME COMPANY : _____
T I N : _ _ _ _ _
DIRECTOR : _____
TELEPHONE : _____
EMAIL ADDRESS : _____
DATE : ____ / ____ / 2018
SIGNATURE :

USE FOR OFFICIAL ONLY

Staff Name : _____

Position : _____

Form Receipt Date : ____ / ____ / 2018

Signature of Staff : _____

If you require or further assistance filling out tax forms this please contact this phone DNID (Dili) on the contact number 74002028 and 77009024. Or you can visit DNID during office hours between 08:00 am to 17:00 pm, from Monday to Friday.

ATTENTION TO ALL TAX PAYERS

Deadline reports Annual Income Tax Form (AIT) to Tax Withholding

Date no later than March 31, 2018.