



AUTORIDADE TRIBUTÁRIA

DIREÇÃO NACIONAL RECEITAS PETROLIFERAS E MENERAIS

Atividades Extrativas Petroleo Iha Timor-Leste



Presentation By
National Directorate of Petroleum and Mineral Revenue

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Intrudusaun

Autoridade Tributaria (AT) estabelese nudar Intituisaun Estadu iha Ministerio Financas
nia okos

1. **Central Fiscal Authority (CFA), estabelese liu husi Reg. UNTAET Nu. 2000/1, 14 de Janeiro**
2. **East Timor Revenue Services (ETRS), estabelese liu husi Reg. UNTAET Nu. 2000/18, 30 de Junhu**
3. **Diresaun Geral Receitas no Alfandegas (DGRA), estabelese liu husi Dekretu Lei Nu. 13/2009, 25 de Fevereiru, no Diploma Ministerial Nu. 2009, 30 de Abril.**
4. **Diresaun Geral Imposto, estabelese liu husi Dekretu Lei Nu. 39/2014 no 3/2017.**
5. **Autoridade Tributaria (AT)/Diresaun Nasional de Receitas Peroliferas e Minerais (DNRPM),estabelese liu husi Dekretu-Leis Nu. 13/2017, Dekreto Lei 31/2019, 18 De Dezembro no Diploma Ministerial 52/2021, 21 de Julho.**

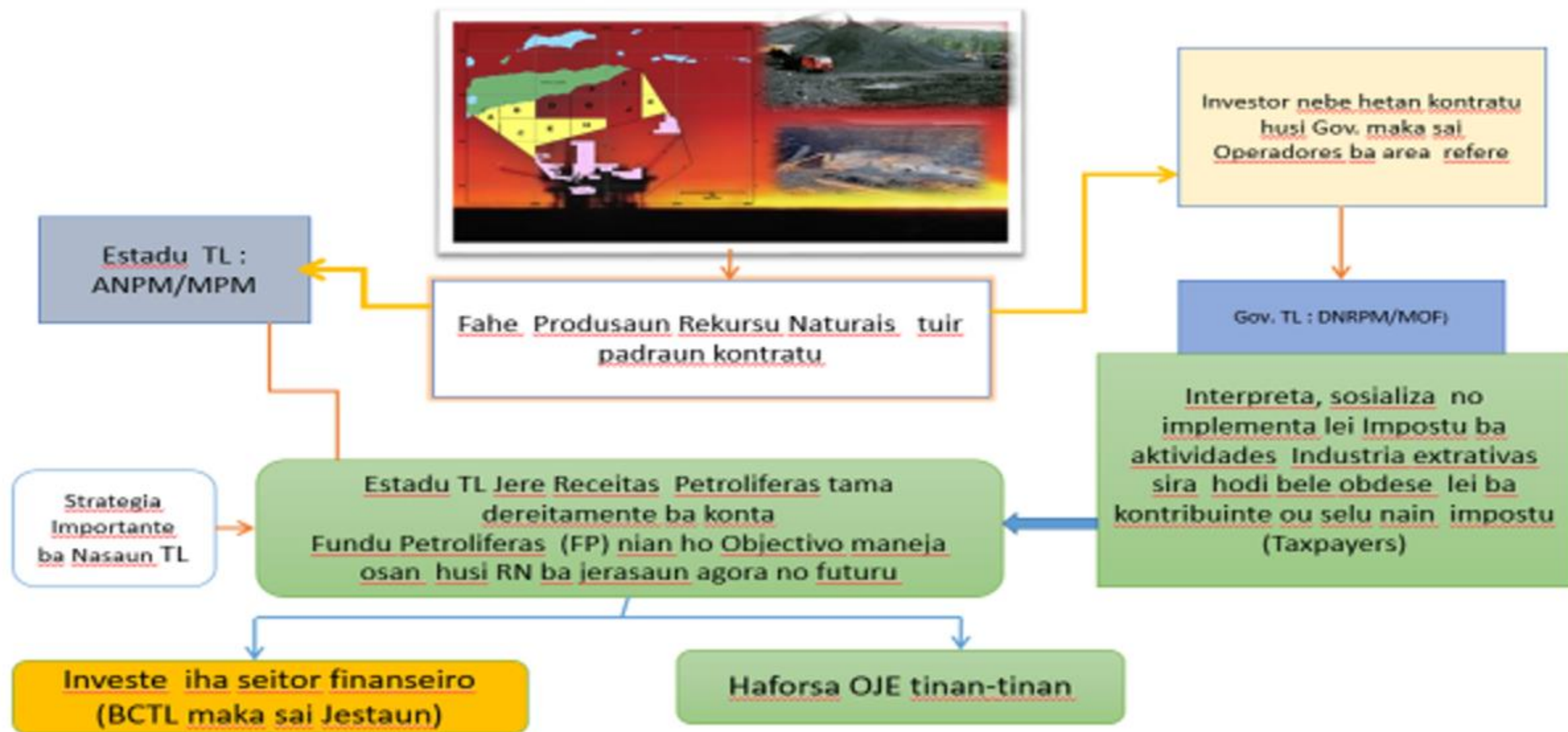
Enkuadramentu legal

I. Konstituisaun RDTL

- ❑ KDRTL artigo 55 (Obrigasaun kontribuinte sira) Sidadaun hotu-hotu ne'ebé iha prova katak iha rendimentu iha obrigasaun atu selu ba reseita públiku, tuir lei haruka
- ❑ KDRTL Artigu 139 “(Rekursu Natural sira) Rekursu rai leten nian, rai okos nian, bee territoriál, plataforma kontinentál no zona ekonómiku eskluзивu, ne'ebé importante ba ekonomia, ne'e Estadu nia propriedade ne'ebé tenke utiliza iha forma loloos no hanesan de'it ba ema hotu-hotu, tuir interese nasional.
- ❑ KDRTL Artigu 140” Investemintu“ Investemintu Nasional no Internasional
- ❑ KDRTL artigu 144 Sistema Fiscal (lei impostu)
- ❑ KDRTL Artigu : 145 Orsamentu do Estadu tuir Lei

II. Lei (Lei Impostu)

Gestaun Aktividades Industria Extrativas iha Timor-Leste



Timor-Leste Petroleum Tax Regime Historically

25 Oct 1999

20 May 2022

2005

2008

2019 (29 Aug)

2023 (18 May)

- UNTAET Regulation 1/1999
- Income Tax Law 10/1994
- VAT No. 11/19994

- **Timor Sea Treaty**
- UNTAET Regulation 1/1999
- Income Tax Law 10/1994
- VAT No. 11/19994
- **UNET Reg. 2000/18**
- **Taxation of Bayu udan Contract Act (ToBUCA)**

- Timor Sea Treaty
- UNTAET Regulation 1/1999
- Income Tax Law 10/1994
- VAT No. 11/19994
- UNET Reg. 2000/18
- Taxation of Bayu udan Contract Act (ToBUCA)
- **Petroleum Tax Act under Decree Law**

- Timor Sea Treaty
- UNTAET Regulation 1/1999
- Income Tax Law 10/1994
- VAT No. 11/19994
- UNET Reg. 2000/18
- Taxation of Bayu udan Contract Act (ToBUCA)
- **Taxes and Duty Act under Decree Law N No. 8/2008**

- **Maritime Boundaries Treaty**
- UNTAET Regulation 1/1999
- Income Tax Law 10/1994
- VAT No. 11/19994
- UNET Reg. 2000/18
- **Tax Law nu. 5/2019 (TDA first amendment, ToBUCA amendment)**

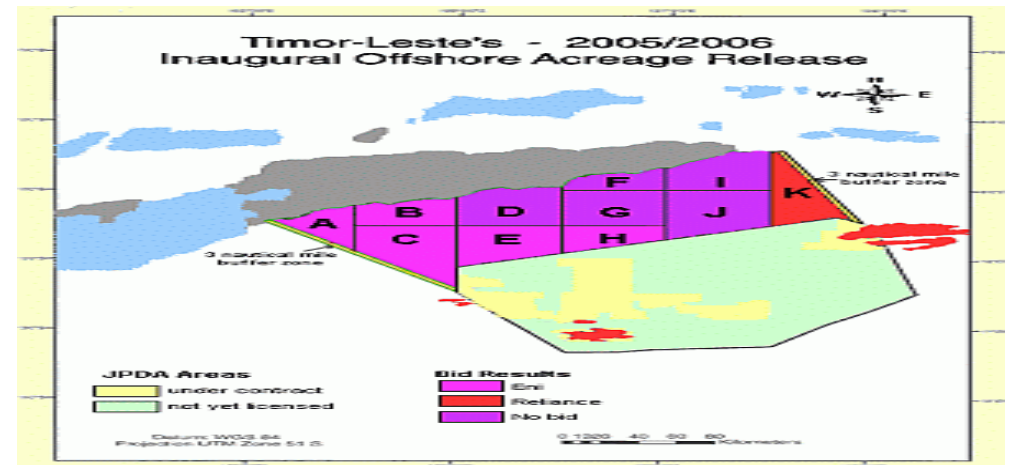
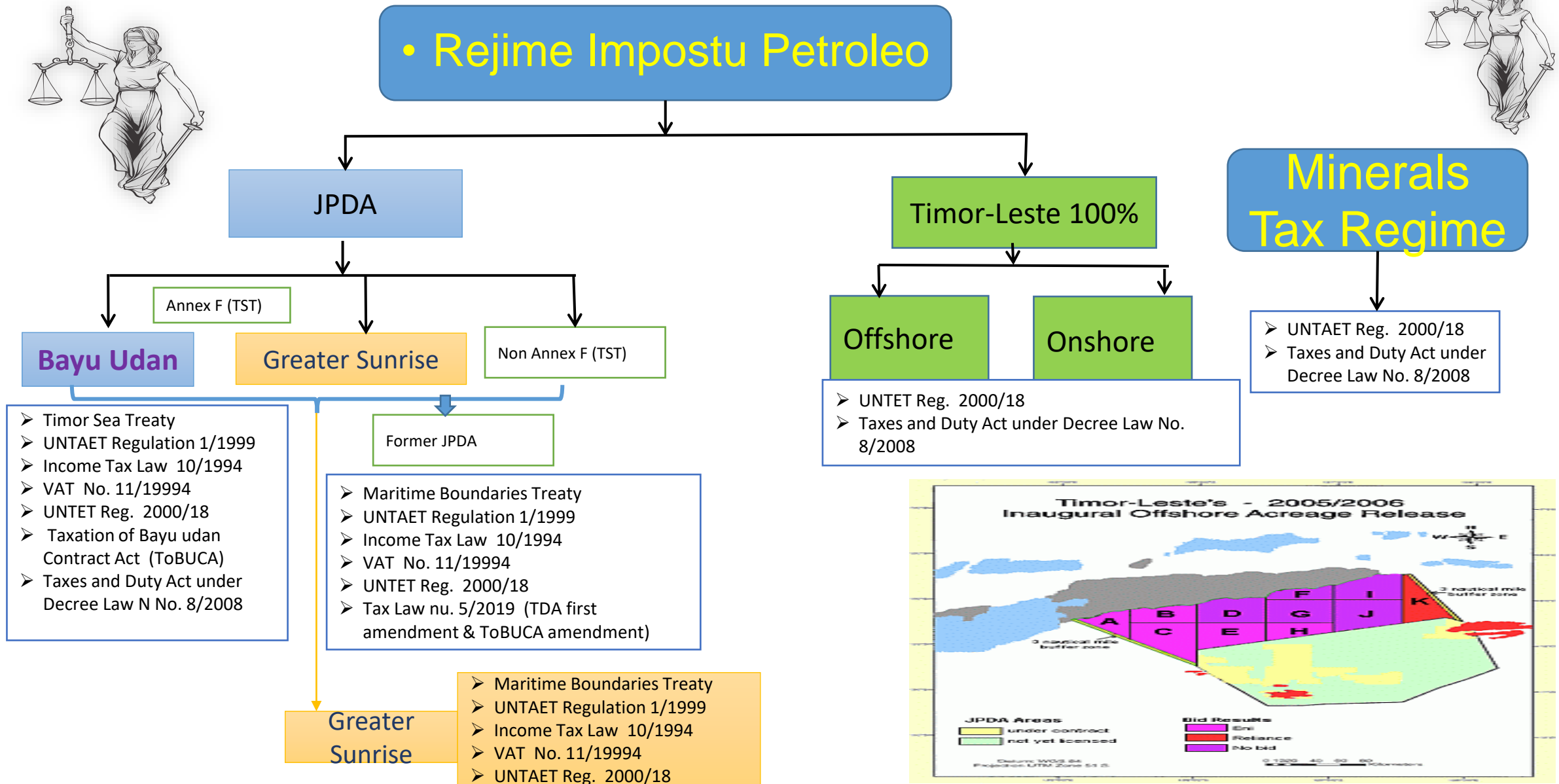
- **Maritime Boundaries Treaty**
- UNTAET Regulation 1/1999
- Income Tax Law 10/1994
- VAT No. 11/19994
- UNET Reg. 2000/18
- Tax Law nu. 5/2019 (TDA first amendment, ToBUCA amendment)
- **Tax Law no. 13/2023 (second, ToBUCA amendment)**



Rejime Impostu Petroleo Actual Timor-Leste



• Rejime Impostu Petroleo



Rejime Impostu Durasaun Projetu Tax Regime (a project life)



Tipu Withholding Tax

1. Withholding Tax Bens no Serbisus (Operadores no Sub kontratantes)
2. VAT aplika Operadores (Bens Servisu/Goods and Services)
3. Impostu Salari husi Trabalhadores sira

Tipu ba Kolleta Impostu :

1. Income Tax
2. Addesaun ba Petroleum Tax (APT)/ Supplemental Petroleum Tax (SPT)

Kampu halo Produsaun

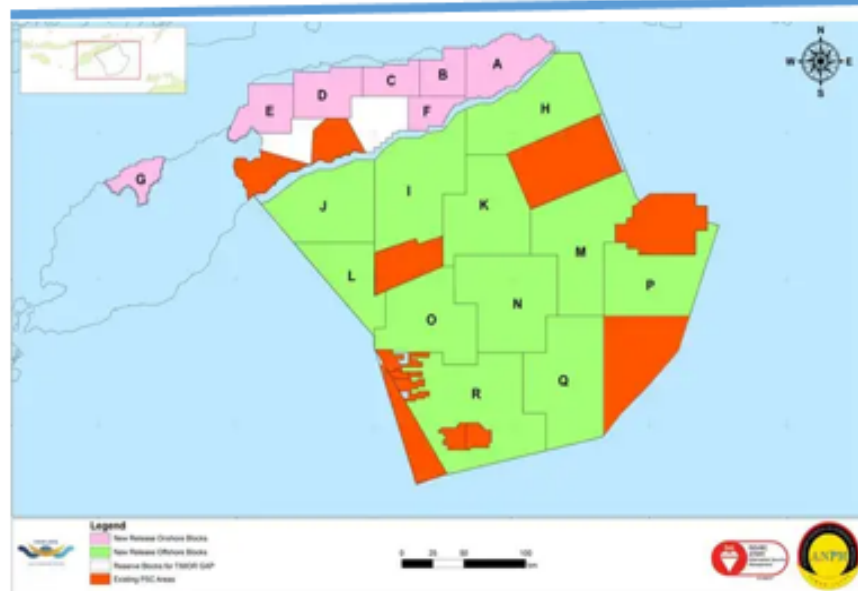
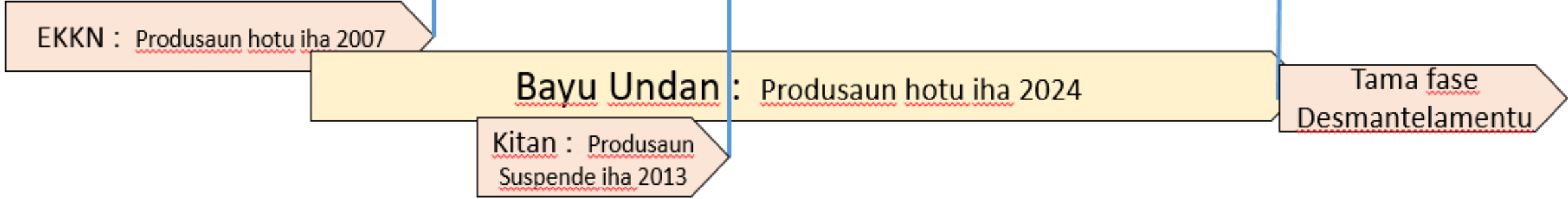
1. EKKN
2. Bayu Udan
3. Kitan

Tipu Impostu no Tarifas

- Corporate Income Tax (CIT) 30% ba Kontraktors sira,
- Sub Kontraktor ho progresivu (10%, 15% no 30% iha BU no GS) nian
- Additional Profit Tax (APT) 21.50% bazeia ba MBT 2019
- Supplement Profit Tax (SPT) 19.80% bazeia ba MBT 2019
- Value add Tax (VAT) 9% iha area former JPDA
- Wages income Tax (WIT)
 - Resident BU GS (10%, 15% o 30%)
 - Restante TL -Onshore (Tasi) no Onshore (rai Maran) 10% no 30%
 - Non Resident 18% no 20%
- Withholding Tax (WHT) Resident (PE) no non Resident (non PE) tarifa variedade

Kampu Produsaun no Rendimentu Impostu depois 25 Oct 1999
UNTAET No Timor-Leste

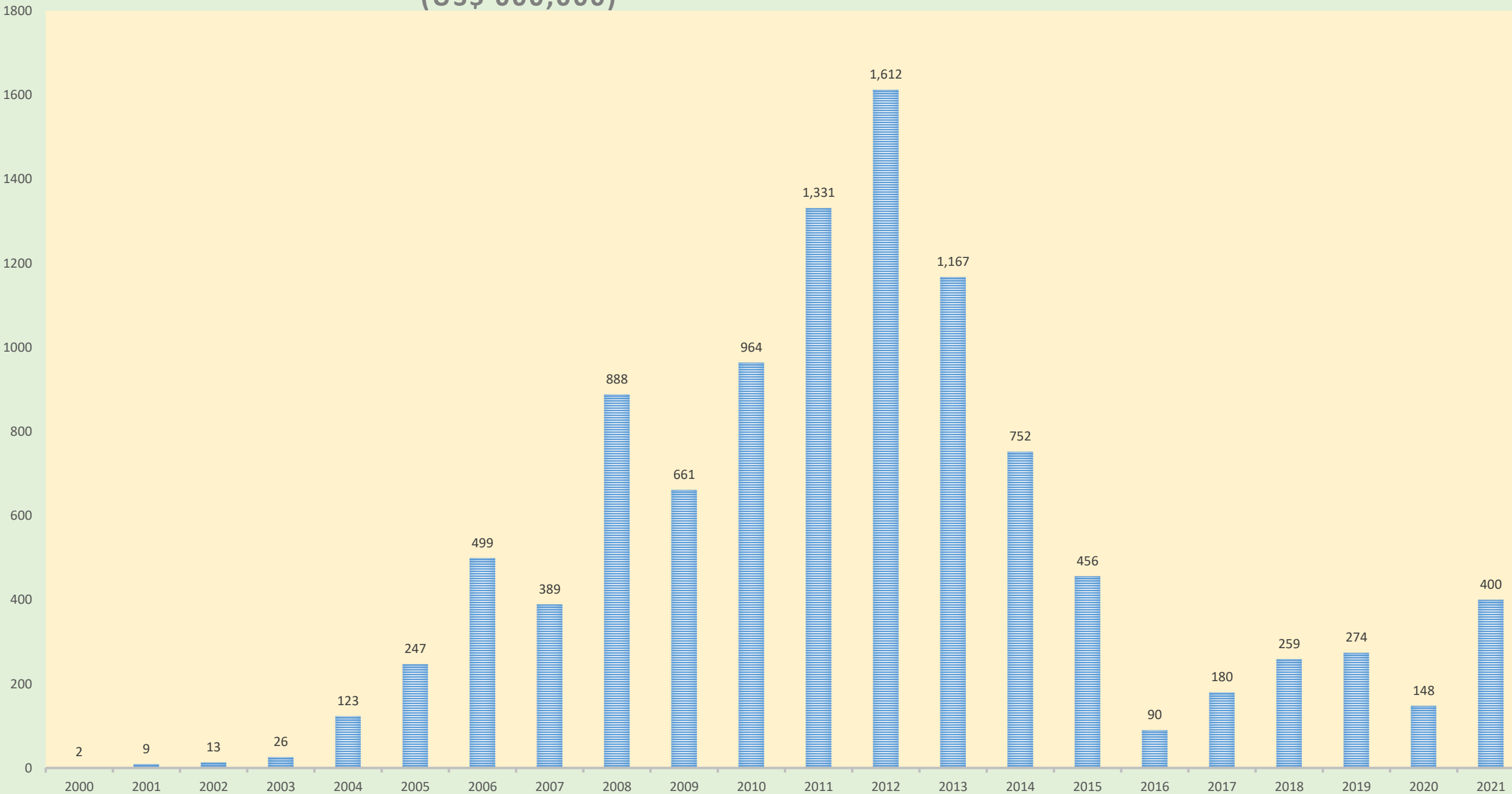
Production and Tax Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32



Rekursu Naturais
Petroleo no Gas

Kampu sira iha Onshore (rai Maran) no Offshore (Tasi)
sei iha fase Explorasaun
fo Esperanca futuru ba Timor-Leste

RECEITAS PETROLIFERAS HUSI TINAN 2000-2021 (US\$ 000,000)



Obrigado

Perguntas no Responde

Presentation
NDPMR TEAM
Maliana, 29 May 2024