



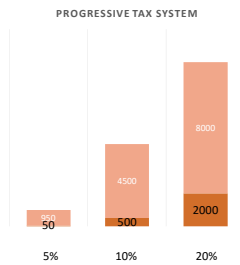
Objetivu husi Reforma Fiskál

- Hasa'e taxa rendimentu** : atu hasa'e reseita la'ós-petróleu hosi 8% to'o 15% hosi PIB iha 2020.
- Efiensia ekonomia**: Hasai distorsaun no atraí investimentu.
- Justisa no equidade**: iha riku-soin hanesan no rendimentu, taxa hanesan. Progressivu.
- Equitativa** : kondusivu ba kompetisaun justu iha merkadu
- Simplisidade administrativa**: simples hodi administra no compatível ho administrasaun fiscal moderna.
- Kompatibilidade Internasional**

'Abilidade-atu-selu' Taxa

Progressivu

- Taxa aumeta wanhira ema ne'ebe selu taxa aumenta
- Sira ne'ebe iha rekursu barak liu sei selu taxa bo'ot liu
- Qualquer ema tenki iha abilidade atu selu taxa.



Tax Mix Foun

- | Impostu atual | Proposta foun |
|---|---|
| <ul style="list-style-type: none"> • impostu rendimentu pesoál (PIT) – 10% > \$ 6,000 (annum) • impostu rendimentu kompañia (CIT) – 10% • Impostu importasaun no impostu venda – 2.5% no 2.5% • Imposto Konsumu (Excise Tax) | <ul style="list-style-type: none"> • impostu rendimentu pesoál (PIT) – 10% > \$ 6000 • - 15% > 40,000 (annum) • impostu rendimentu kompañia (CIT) – 15% • Impostu Valór Akresentadu (IVA) - 10% • Hasa'e impostu konsumo (ez. tabaku, alkol, karreta luxu) |

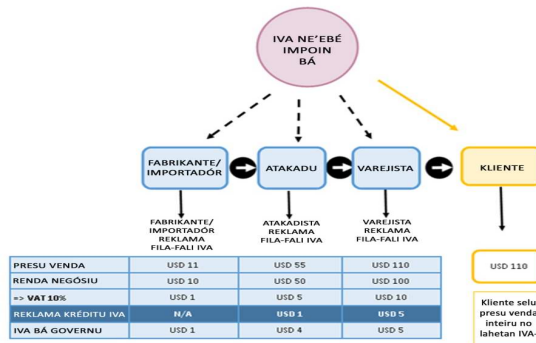
Reseitas Fiskál Esperada

TABELA 1
Receitas fiskal foun la'ós petróleu esperado iha 2011 HIES uza dados ne'ebe converte ba 2016 dólar

	2016 dollars	% of tax mix
Impostu rendimentu pesoál foun :	US\$ 8.7 mill.	13.4%
Impostu rendimentu kompañia :	US\$ 2.6 mill.	3.9%
Reseita foun IVA:	US\$55.3 mill.	82.7%
Total reseita foun:	US\$66.6 mill	100.0%

Source - Timor-Leste, Diresaun Nasional Estatistika, Household Income and Expenditure Survey 2011 (Dili, TL: 2013) [HIES].

Oinsá impostu Valór Akresentadu traballa



Izensaun ba Ai-han

1. Na'an, ai-han animal, karau, fahi, bibi, manu ne; ebe fresku ka konservadu.
2. Ikan fresku ka konservadu
3. Susu-ben no crème ho masin midar ka la ho masin midar.
4. Manu tolu, fresku ka konservadu
5. Bani-ben Natural.
6. Modo tahan produktu hortikola fresku ka konservadu inklui mos fehuk ropa no ai-farina.
7. Ai-fuan fresku, maran ka congelados
8. Kafe musan no xá tahan
9. Batar musan, trigu, no fo's kulit
10. Fo's.
11. Tohu
12. Mina azeite, mina vegetal,

TABELA 2:

Alokasaun foun 10% IVA (inklui izensaun) no 15% PIT foun iha nivel uma-kain, ba rendimentu annual ba uma-kain desimu, 2011 USD

Rendimentu annual mediu iha kada désimu ba uma-kain	Pagamentu IVA anual mediu ba uma-kain sira iha kada désimu populasaun	Pagamentu mediu IVA hanesan % 15% PIT foun ba rendimentu uma-kain	Pagamentu mediu 15% PIT foun ba hanesan % 15% PIT foun ba rendimentu uma-kain	Pagamentu mediu 15% PIT hanesan % 15% PIT foun ba rendimentu uma-kain
1: \$ 560	\$ 95	27%	—	—
2: \$ 920	\$ 121	16%	—	—
3: \$ 1,210	\$ 136	13%	—	—
4: \$ 1,500	\$ 155	12%	—	—
5: \$ 1,840	\$ 162	10%	—	—
6: \$ 2,290	\$ 177	9%	—	—
7: \$ 2,860	\$ 220	9%	—	—
8: \$ 3,720	\$ 243	8%	—	—
9: \$ 5,578	\$ 363	9%	\$ 1	0.01%
10: \$ 14,454	\$ 740	9%	\$ 390	1.40%
All payers	\$ 241	12%	\$ 195	0.14%
Total Reseita foun (\$65.5 milliaun - 2016	\$56.4 mill.		\$ 9.1 milliaun	

TABELA 3

Kusto nesidades básica (kada HIES) 2011) ho izensaun no la ho izensaun

	Ho izensaun (2011 dollars)	La ho izensaun(2011 dollars)
Pakote subsistensia báziku	USD 41.22	USD 41.22
+ 10 IVA	USD 1.98	USD 4.12
Total kusto subsistensia báziku depois IVA	USD 43.2	USD 45.24

TABELA 4

10% VAT on non-exempt basic necessities as percentage of average individual monthly incomes, by decile and gender, 2011

Désimu rendimentu (Individuál)	Rendimentu mensil medianu ba Individuál sira iha kada désimu populasaun	IVA ba nesidade báziku (USD 1.98) nu'udar% hosi rendimentu mensil	Mane sira iha désimu populasaun (%)	Feto sira iha désimu populasaun (%)
1	—	(\$43.20)	34%	66%
2	\$9.63	20.6%	34%	66%
3	\$16.67	11.9%	41%	59%
4	\$23.33	8.5%	52%	48%
5	\$30.77	6.4%	59%	41%
6	\$40.00	5.0%	65%	35%
7	\$51.67	3.8%	74%	26%
8	\$65.00	3.0%	80%	20%
9	\$84.67	2.3%	74%	26%
10	\$131.67	1.5%	80%	20%
Median	\$40.00	5.0%	60%	40%

Sources: Average incomes by decile: HIES 2011, table 5.1.3, 23; gender in deciles: Census 2010; VAT on nonexempt median basic necessities per month: derived from HIES 2011, table 5.1.6, 24 (national average cost of total consumption, minus gift food: \$41.21, less VAT exempt consumption (food, \$19.47, and non-food immaterial consumption, \$2.00): \$19.75).

Impaktu ba Empresa Ki'ik sira

Impostu Valór Akresentadu (IVA) ba empresa

- 10%
- Empresa sira ne'ebe ho volume negócio liu husi US \$ 100.000
- Empresa ho volume negócio entre 30,000 no 100,00- bele rejistu
- Zero – taxa ba exportasaun

Impaktu ba empresa ki'ik sira

- IVA registrado - kusto a's administrasaun (USD 3,400 iha Bahamas)
- Presiza inkorpora IVA iha presu venda (trapped-VAT)
- Lukru ki'ik

Impaktu IVA

- Mezmutuké halo izensaun balu iha IVA, maioria reseita foun sira sei fó todan ba ema kiak liu hotu
- Pelumenus 60% to'o 65% hosi Timor-oan sira-hotu sei laiha abilidade atu selu IVA
- IVA sei fó todan ba negósiu ki'ik, liuliu negósiu sira-ne'ebé na'in mak feto

Iha alternativu? SIM

1. Asegura abilidade atu selu IVA iha lei impostu foun ho apoiu diretu ba rendimentu ki'ik

- Foka reforma impostu ba nivel impostu rendimentu pesoál no kompañia (PIT no CIT)
- Porezemplu, nivel PIT sira-ne'ebé sa'e uitoan-uitoan hosi 5% to'o 30% hamutuk ho nivel CIT 30%
- Hanesan Singapore – introdúz IVA ho % ki'ik 1 to'o 5%
- Aumenta númeru sasán esensial ho izensaun hosi IVA (sasán kuidadu pesoál, transporte, sapatu, roupa labarik nian no sasán umakain báziku.)
- Servisu esensial ba fetu sira-nia asesu iguál ba serbisu simu osan hanesan fó-kuidadu ba labarik no kuidadu labarik

Ho ezemplu ida ne'e – **rendimentu USD 50.4 milliaun** (2016)

TABLE 5
Allocation of new 1% VAT (with proposed exemptions) and new 5-30% PIT at household level, by annual household income decile, 2011 USD

Average annual household income in decile	Average annual VAT paid by household	VAT paid as % of household income	Average new 5-30% PIT paid by household	New 5-30% PIT paid as % of household income
1: \$ 560	\$ 9.50	2.7%	—	—
2: \$ 920	\$ 12.10	1.6%	—	—
3: \$ 1,210	\$ 13.60	1.3%	—	—
4: \$ 1,500	\$ 15.50	1.2%	—	—
5: \$ 1,840	\$ 16.20	1.0%	—	—
6: \$ 2,290	\$ 17.70	0.9%	\$ 1	0.0%
7: \$ 2,860	\$ 22.00	0.9%	\$ 6	0.20%
8: \$ 3,720	\$ 24.30	0.8%	\$ 21	0.6%
9: \$ 5,578	\$ 36.30	0.9%	\$ 62	1.2%
10: \$ 14,454	\$ 74.00	0.9%	\$ 1,525	6.3%
All payers	\$ 24.10	1.2%	\$ 161	0.8%
Including new CIT, total revenues \$ 50.4 Million	\$ 4.4 mill. (2011 dollar)		\$ 29.8 mill. (2011 dollar)	
	\$ 5.6 mill		\$ 37.9 mill	

3. Taxa-zero ka kréditu impostu ba negósiu ki'ik no empreza agríkola hodi proteje lukru

- Haluan taxa-zero ba negósiu ki'ik no operasaun agríkola
- Fornese subsídiu IVA fiksi ba negósiu ki'ik no empreza agríkola hotu hotu ne'ebé rejista no prodús padraun preskreve tiha ona hosi kontabilidade no rejistu-finansas

4. Fornese kréditu impostu ba negósiu sira-ne'ebé fó serbisu ba traballadór fetu no mane Timor-oan igualmente

- Mudansa ezbosa ba Lei Impostu no Taxa propoin hela atu aumenta dedusaun impostu ba negósiu sira-ne'ebé fó serbisu ba Timor-oan sira, liuhosi fó dalan ba sira atu reklame 150% no 200% hosi sira-nia saláriu. Dedusaun hirak-ne'e tenke sai kondisionál bazeia ba fó empregu ba númeru iguál hosi fetu no mane sira iha nivel saláriál hotu hotu

Obrigada!

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