

INDIVIDUALS

SEGMENT

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AUDIENCE

INSTRUCTIONS

FORMAT

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Australian Government

Australian Taxation Office

Timor Sea Treaty Joint Petroleum Development Area instructions 2005

Information to help you complete
your 2004-05 tax return.

WHO SHOULD USE THESE INSTRUCTIONS?

Use these instructions if you have earned income for performing work or services in the Joint Petroleum Development Area (JPDA) as defined in the Timor Sea Treaty (the Treaty).

To ensure you fill in your tax return correctly, either use these instructions yourself or give them to your registered tax agent.

BACKGROUND

The treaty was signed on 20 May 2002 and applies from that date.

The treaty is an agreement between Australia and Timor-Leste (formerly East Timor) which creates the JPDA. It provides the framework for how the petroleum resources within the JPDA are to be shared. The treaty grants 90% of the petroleum resources to Timor-Leste and 10% to Australia.

📌 Lodge your tax return online

For a fast, secure and easy way to prepare and lodge your tax return online, use e-tax – available free from our website.

For more information visit www.ato.gov.au

OUR COMMITMENT TO YOU

The information in this publication is current at June 2005.

In the taxpayers' charter we commit to giving you information and advice you can rely on.

If you try to follow the information contained in our written general advice and publications, and in doing so you make an honest mistake, you won't be subject to a penalty. However, as well as the underpaid tax, we may ask you to pay an interest charge.

We make every effort to ensure that this information and advice is accurate. If you follow our advice, which subsequently turns out to be incorrect, or our advice is misleading and you make a mistake as a result, you won't be subject to a penalty or an interest charge although you'll be required to pay any underpaid tax.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a recognised tax adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at www.ato.gov.au

YOUR RIGHTS

It is important that you are aware of your rights and obligations when dealing with the Tax Office.

When we make a decision about your tax affairs, we will tell you about your rights and obligations in relation to that decision. We will also give you contact details in case you have any queries or need more information.

There is information under 'Your rights' on the Tax Office website at www.ato.gov.au. To get a printed copy of the *Taxpayers' charter – what you need to know* (NAT 2548), phone our distribution service on **1300 720 092**.

HOW SELF-ASSESSMENT AFFECTS YOU

Self-assessment means the Tax Office uses the information you give on your tax return to work out your refund or tax debt. You are required by law to make sure you have shown all your assessable income and claimed only the deductions and tax offsets to which you are entitled. The Tax Office does not take any responsibility for checking

the accuracy of the details you provide in your tax return. However, at a later date the Tax Office may examine the details contained in your tax return more thoroughly by reviewing specific parts, or by conducting an audit on your tax affairs.

What are your responsibilities?

It is your responsibility to lodge a tax return that is signed, complete and correct. Even if someone else – including a tax agent – helps you to prepare your tax return, you are still legally responsible for the accuracy of your information.

What if you lodge an incorrect tax return?

Our audit programs are designed to continually check for missing, inaccurate or incomplete information. If you become aware that your tax return is incorrect, you must contact us straight away.

Initiatives to complement self-assessment

There are a number of initiatives administered by the Tax Office which complement self-assessment. Examples include:

- if you take reasonable care with your tax affairs, you will not receive a penalty for honest mistakes – but please note that an interest charge on omitted income or over-claimed deductions and tax offsets could still be payable
- the process for applying for private rulings
- your entitlement to interest on early payment or over-payment of a tax debt
- the process for applying for an amendment if you find you have left something out of your tax return.

Do you need to ask for a private ruling?

If you are concerned about the way a tax law applies to your personal tax affairs, you can ask for a private ruling by completing an *Application for a private ruling for individuals* (NAT 4106–3.2001). You should lodge your tax return by the due date, even if you are waiting for the reply to your application. You may need to request an amendment to your tax return once you have received the private ruling.

We publish all private rulings on our website. What we publish will not contain anything that could identify you. For more information on private rulings, including application forms, visit the Tax Office website at www.ato.gov.au

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Canberra
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SOURCE OF INCOME

The treaty specifies that for the purposes of the taxation laws of Australia and Timor-Leste, the JPDA is deemed to be part of Australia and Timor-Leste. Income derived from working in the JPDA is therefore sourced in both Australia and Timor-Leste. Therefore, other than for residents of Timor-Leste, all income derived from working in the JPDA is assessed in Australia and a foreign tax credit or rebate is allowed for tax paid to Timor-Leste on that income.

The effect of the treaty is:

- **residents of Australia** are taxed on their total JPDA income at resident rates of tax with a foreign tax credit allowed for the lesser of:
 - the Australian tax payable on the net assessable JPDA income* and
 - the tax paid to Timor-Leste on that same income
- **residents of Timor-Leste** are taxed on 10% of their net assessable JPDA income* at non-resident rates of tax
- **residents of countries other than Australia and Timor-Leste** are taxed on their total JPDA income at non-resident rates of tax with a rebate allowed equal to 90% of the Australian tax payable on their net assessable JPDA income*.

RESIDENCY STATUS

Residency status is determined by the laws of each country. Generally, we consider you to be an Australian resident for tax purposes if:

- you have always lived in Australia or you have come to Australia and live here, or
- you have been in Australia for more than half of the financial year (unless your usual home is overseas and you do not intend to live in Australia).

The standards we use to determine residency status are not the same as those used by the Department of Immigration, Multicultural and Indigenous Affairs.

In limited circumstances you may be considered to be a resident of both Australia and Timor-Leste. The treaty contains rules to determine the country in which you are solely a resident for the purposes of the treaty.

If you are unsure of your residency status access the 'Are you a resident?' tool on our website www.ato.gov.au or phone the Personal Tax Infoline on **13 28 61**.

ZONE TAX OFFSET

The JPDA does not qualify as a remote or isolated area of Australia for purposes of the zone tax offset.

* Net assessable JPDA income is assessable JPDA income less allowable deductions relating to that income

COMPLETING YOUR AUSTRALIAN INCOME TAX RETURN

To ensure that your tax return is filled out correctly and to prevent delays with your assessment you need to complete your tax return by following these instructions.

STEP 1 Complete the Schedule of additional information on the back page of these instructions.

STEP 2 Attach your completed schedule to page 3 of your tax return. Print **X** in the **Yes** box at *Taxpayer's declaration* question **2a** on page 8 of your tax return.

ⓘ USING E-TAX

To complete a schedule using e-tax, click on the Additional Information button in the e-tax interview screen – this button can be accessed at 'Spouse Details' screen (click on Spouse Details in the navigator bar). A blank notepad will be displayed. Enter the heading 'Schedule of additional information – Joint Petroleum Development Area' followed by the appropriate sentence, A, B, C or D, from the Schedule. For example, if you were a resident of Australia for the whole year you complete the Schedule as follows:

Schedule of additional information – Joint Petroleum Development Area

I was a resident of Australia for the whole year.

STEP 3 Go to the Part or Parts that apply:

- If you ticked A on the schedule of additional information on page 7 of these instructions go to **Part 1**.
- If you ticked B go to **Part 2**.
- If you ticked C go to **Part 3**.
- If you ticked D you may need to apportion your JPDA income and complete more than one Part. You will need to follow the instructions in:
 - **Part 1** for that period you were a resident of Australia
 - **Part 2** for that period you were a resident of Timor-Leste
 - **Part 3** for that period you were a resident of another country.

PART 1

Use this part if you were an Australian resident for tax purposes.

What you need

- All your payment summaries for the 2004–05 income year.
- Details of your JPDA income and any foreign tax paid – from your employer, your pay slips or foreign tax assessments.
- *TaxPack 2005* and *TaxPack 2005 supplement* if you are completing a paper tax return. See **More information** on page 6 to find out how to get copies of these publications.

You need to know

You are taxed on your net assessable JPDA income at resident rates of tax with a foreign tax credit allowed for the lesser of:

- the Australian tax payable on your net assessable JPDA income, and
- the tax paid to Timor-Leste on that same income.

What you need to do

You will need to use worksheets 1 and 2 to complete the following items on your tax return:

- Item **1** – income
- Items **D1** to **D5** – work-related expenses
- Item **19** – foreign source income.

Follow these steps to complete your tax return:

STEP 1 Complete **Worksheet 1** for each payment summary that includes JPDA income. This worksheet shows you how to deal with your JPDA income and deductions.

STEP 2 Complete all parts of your tax return except:

- **O** item **19**
- **TOTAL SUPPLEMENT TAX OFFSETS**
- Item **T**
- **TOTAL TAX OFFSETS**

STEP 3 Complete **Worksheet 2** on page 4. This worksheet shows you how to work out your foreign tax credit in respect of your net assessable JPDA income. In the course of completing the worksheet, you will complete **O** item **19** on your tax return (supplementary section). If you are using e-tax, read **Are you using e-tax?** on page 3 before starting **Worksheet 2**.

STEP 4 Complete the remainder of your tax return.

WORKSHEET 1: Net JPDA income subject to tax in Australia and Timor-Leste

Complete this worksheet for each payment summary showing JPDA income.

		Jose*		You
Total gross income shown on your payment summary	(a)	\$ 120,000	(a)	\$
Total gross JPDA income included on your payment summary	(b)	\$ 96,000	(b)	\$
Subtract (b) from (a)	(c)	\$ 24,000	(c)	\$
Divide (b) by 10	(d)	\$ 9,600	(d)	\$
Add (c) and (d). Write the amount at (e) at item 1 on page 3 your tax return.	(e)	\$ 33,600	(e)	\$
Subtract (d) from (b). Include the amount at (f) at:				
■ E item 19 on page 10 of your tax return (supplementary section)				
■ the 'Foreign employment income' column (screen 2308), item 19 of e-tax	(f)	\$ 86,400	(f)	\$
Total work-related expenses directly related to your JPDA income.**	(g)	\$ 500	(g)	\$
Divide (g) by 10. The amount at (h) is the amount of work-related expenses relating to your JPDA income. Show these expenses at D1 to D5 on your tax return or in e-tax.				
	(h)	\$ 50	(h)	\$
Subtract (h) from (g). The amount at (i) is the total of your work-related expenses relating to your JPDA income (for the next step). If using e-tax, show the amount at (i) in the 'Deductible expenses' column (screen 2308), item 19 of e-tax.				
	(i)	\$ 450	(i)	\$
Subtract (i) from (f). Include the amount at (j) at L item 19 (e-tax will do this automatically).				
	(j)	\$ 85,950	(j)	\$
Subtract (g) from (b). The amount at (k) is your net assessable JPDA income.	(k)	\$ 95,500	(k)	\$
* See Example on the next page				
** Work-related expenses are explained at items D1 to D5 in <i>TaxPack</i> and e-tax. If you have more than one payment summary with JPDA income, claim all your JPDA work-related expenses against the payment summary with the highest JPDA income (the amount at (f) on this worksheet).				

EXAMPLE

Jose, a driller, lived in Darwin (Zone A) when he was not at a drilling site. For part of the year he worked in the JPDA. Jose received a payment summary which showed \$120,000 gross salary and wages and tax withheld of \$26,664. He received a separate letter advising that the \$120,000 included \$96,000 relating to his period in the JPDA and that in addition to the \$26,664 Australian tax withheld, \$18,835 tax had been withheld and paid to Timor-Leste. Jose had work-related expenses of \$700 of which \$500 related to his work while in the JPDA. Jose contributed \$500 to the Red Cross Tsunami appeal. He has no other income or deductions. Jose has no dependants. He has hospital cover.

Refer to the worksheets to see how Jose would fill them in.

Jose will receive a refund of \$952 (i.e. \$43,330 (tax payable) – \$17,280 (foreign tax credit) – \$338 (zone tax offset) – \$26,664 (tax withheld)).

If Jose had worked in Australia for the full year and had the same income and deductions, he would have completed the tax return differently and had a different tax withheld amount, but his refund would have been exactly the same.

Did you have exempt foreign employment income?

If you have included exempt foreign employment income you will not be able to calculate your foreign tax credit using **Worksheet 2**. We will do it for you when you lodge your tax return (using *TaxPack*, e-tax or a tax agent).

On a separate sheet of paper, print:

SCHEDULE OF ADDITIONAL INFORMATION –

QUESTION 19 – Exempt foreign income, and write:

- the amount of your JPDA income
- the amount at (o) from **Worksheet 2** (the foreign tax credit available on your JPDA income this year)
- the amount at (q) from **Worksheet 2** (your excess foreign tax credit carried forward from previous years)
- the amount of any other foreign income and foreign tax paid.

Sign your schedule and attach it to page 3 of your tax return with your other schedule.

Check that you have printed **X** in the **YES** box at *Taxpayer's declaration* question **2a** on page 8 of your tax return.

Are you using e-tax?

Most people using e-tax will only need to complete (l) to (o) on **Worksheet 2**; e-tax does the remainder of the calculations for you.

If you need to go past (o) you will need to complete the worksheet in full because you will have carry-forward foreign tax credits. You will have a carry-forward foreign tax credit if your 2005 foreign tax credit is less than the amount at (o). Your foreign tax credit is shown on the 'Tax offsets available' screen (screen 8102). You navigate to this screen from the 'Tax estimate' screen (8101), available on the navigator bar.

When completing item **19** (screen 2308), show the amount you have at (o) on the worksheet in the 'Foreign tax withheld' column.

If you want to work out the amount of your foreign tax credit for yourself, complete the worksheet in full.

Completing the worksheet in full

To complete **Worksheet 2** in full you will need the amounts for your tax and Medicare items. These are available from your 'Tax estimate' screen (8101). Make sure you have completed all your income, deductions and Medicare items first.

WORKSHEET 2: Foreign tax credit calculation

	Jose	You
Your taxable income as shown on your tax return	(a) \$ 118,800	(a) \$
Calculate your tax using <i>TaxPack</i> (see Table 1 on page 122) or e-tax ¹	(b) \$ 41,548.00	(b) \$
Calculate your Medicare levy and Medicare levy surcharge (MLS) payable on your taxable income using <i>TaxPack</i> (see pages 126–28) or e-tax ¹	(c) \$ 1,782.00	(c) \$
Add (b) and (c)	(d) \$ 43,330.00	(d) \$
Divide (d) by (a)	(e) 0.365	(e)
Your net assessable JPDA income (the amount(s) shown at (k) in Worksheet 1)	(f) \$ 95,500	(f) \$
Your gift deductions from (item D8 on your tax return)	(g) \$ 500	(g) \$
Add (a) and (g)	(h) \$ 119,300	(h) \$
Divide (a) by (h) (round to at least 3 decimal places)	(i) 0.996	(i)
Multiply (f) by (i) and round to nearest whole number. This is your adjusted net assessable JPDA income. ²	(j) \$ 95,118	(j) \$
Multiply (e) by (j). This is the Australian tax payable on your adjusted net assessable JPDA income.	(k) \$ 34,718.07	(k) \$
Your assessable salary and wage JPDA income that is assessed both in Australia and Timor-Leste (from (f) on Worksheet 1)	(l) \$ 86,400	(l) \$
Any other amounts included in your tax return that were also taxed in Timor-Leste – for example, termination payments and allowances	(m) \$ 0	(m) \$
Add (l) and (m)	(n) \$ 86,400	(n) \$
Multiply (n) by 0.2. The amount at (o) is the tax paid to Timor-Leste on your JPDA income that is also taxed in Australia. If using e-tax, show the amount at (o) in the 'Foreign tax withheld' column, item 19 (screen 2308).	(o) \$ 17,280.00	(o) \$
If (o) is equal to or less than (k) leave (p) blank and go to the next step. If (o) is greater than (k): <ul style="list-style-type: none"> ■ show the excess at (p) – this excess amount can be carried forward for up to five years and applied as a credit against future JPDA income ■ include the amount at (k) at <input checked="" type="checkbox"/> item 19 on page 10 of your tax return (supplementary section), then go to Part 2. 	(p) \$	(p) \$
Your excess foreign tax credit relating to JPDA income carried forward from any of the last five years (if any). If using e-tax, show this amount at 'Other foreign income' (screen 2318).	(q) \$ 0	(q) \$
Add (o) and (q). This is your foreign tax credit for your 2004-05 JPDA income	(r) \$ 17,280.00	(r) \$
If (r) is greater than (k): <ul style="list-style-type: none"> ■ show the excess at (s) – this amount can be carried forward (see (p)) ■ include the amount at (k) at <input checked="" type="checkbox"/> item 19, then go to Part 2. 		
If (r) is less than or equal to (k): <ul style="list-style-type: none"> ■ leave (s) blank – there is nothing to carry forward ■ include the amount at (r) at <input checked="" type="checkbox"/> item 19, then go to Part 2. 	(s) \$	(s) \$
<p>1 If you are using e-tax, go to Are you using e-tax? on the previous page. If you had exempt foreign employment income, see Did you have exempt foreign employment income? also on the previous page.</p> <p>2 If (f) is greater than or equal to (h) and you have no foreign income, (j) equals (a). If the sum of (f) and your net foreign income exceeds (h), then:</p> $(j) = \frac{(a) \times (f)}{(f) + \text{net foreign income}}$		

Go to **Part 2** if you ticked D on the schedule on the back page. Otherwise go to **Check that you have** on page 6.

PART 2

Use this part if you were a resident of Timor-Leste. Otherwise proceed to **Part 3**.

What you need

- All your payment summaries for the 2004-05 income year.
- Details of your JPDA income – from your employer or your pay slips.
- *TaxPack 2005* and *TaxPack 2005 supplement* if you are completing a paper tax return. See **More information** on page 6 to find out how to get copies of these publications.

You need to know

Ten per cent of your income earned for work or services performed in the JPDA is taxed in Australia. Your payer should have deducted Australian tax at the minimum rate of 29% on 10% of your JPDA income.

When completing **D1** to **D5**, you show only 10% of your expenses relating to your work in the JPDA.

What you need to do

Before you start on item **1** of your tax return, complete **Worksheet 3** for each payment summary that includes JPDA income.

WORKSHEET 3

	Peter*	You
Total gross income shown on your payment summary	(a) \$ 120,000	(a) \$
Total gross JPDA income included on your payment summary	(b) \$ 120,000	(b) \$
Subtract (b) from (a)	(c) \$ 0	(c) \$
Divide (b) by 10	(d) \$ 12,000	(d) \$
Add (c) and (d)	(e) \$ 12,000	(e) \$

The amount at (e) is the amount you need to include at item **1** on page 3 of your tax return.

* See **Example** below.

EXAMPLE

Peter, a labourer, was a resident of Timor-Leste for the whole year. His payment summary shows a gross payment of \$120,000 and tax withheld of \$3,480. His sole source of income was from the JPDA. Peter had work-related expenses of \$200.

Peter will claim \$20 (that is, 10% of \$200) as his work-related expenses.

Peter will receive a tax refund of \$5.80 (that is, \$3,474.20 (tax payable) – \$3,480 (tax withheld)).

Go to **Part 3** if you ticked D on the schedule on the back page. Otherwise go to **Check that you have** on page 6.

PART 3

Use this part if you were a resident of a country other than Australia or Timor-Leste.

What you need

- All your payment summaries for the 2004-05 income year.
- Details of your JPDA income – from your employer or your pay slips.
- *TaxPack 2005* and *TaxPack 2005 supplement* if you are completing a paper tax return. See **More information** on page 6 to find out how to get copies of these publications.

You need to know

Your net income earned in the JPDA is taxed in Australia. You can claim a rebate of 90% of Australian tax payable on that income. Your payer should have withheld Australian tax on 10% of your JPDA income.

What you need to do

Show all your Australian income (including all JPDA income) and deductions as instructed by *TaxPack 2005* or e-tax.

Use one of the following worksheets to calculate your rebate. Use **Worksheet 4** if the only Australian income you had was JPDA income; otherwise use **Worksheet 5**.

WORKSHEET 4

Your taxable income as shown on your tax return	(a)	\$
Calculate your tax using <i>TaxPack 2005</i> (see Table 2 on page 122) or e-tax*	(b)	\$
Multiply (b) by 90	(c)	\$
Divide (c) by 100	(d)	\$

The amount at (d) is your JPDA rebate. Include this amount at item **T13 Other tax offsets** on your tax return (supplementary section).

* If using e-tax you must complete all your income, deductions and Medicare items first.

WORKSHEET 5

	Gavin*	You
Your taxable income as shown on your tax return	(a) \$ 80,000	(a) \$
Calculate your tax using <i>TaxPack 2005</i> (see Table 2 on page 122) or e-tax.**	(b) \$ 23,312	(b) \$
Divide (b) by (a) (round to at least 3 decimal places)	(c) 0.291	(c)
Net JPDA income (after any allowable deductions relating to JPDA income)	(d) \$ 69,900	(d) \$
Multiply (c) by (d)	(e) \$ 20,340.90	\$
Multiply (e) by 90	(f) \$ 1,831,681	\$
Divide (f) by 100	(g) \$ 18,306.81	\$
The amount at (g) is your JPDA offset. Include this amount at item T13 Other tax offsets on your tax return (supplementary section).		
* See Example below		
** If using e-tax you must complete all your income, deductions and Medicare items first.		

EXAMPLE

Gavin, a chef, was a resident of Malaysia for the whole year. His Australian taxable income was \$80,000, of which \$70,000 was JPDA income. Gavin had \$100 of work-related expenses relating to his JPDA income. He has no other amount to show at item **T13**. Gavin uses **Worksheet 5** to calculate his JPDA offset.

Gavin's JPDA tax offset is \$18,307. He includes this amount at item **T13** on his *Tax return for individuals (supplementary section) 2005* and prints **H** in the claim type box at the right of **C** item **T13**.

CHECK THAT YOU HAVE

- Completed the labels on your tax return as shown in the relevant Part(s).
- Attached the completed SCHEDULE OF ADDITIONAL INFORMATION – QUESTION 19 Joint Petroleum Development Area to page 3 of your tax return.
- Attached the completed Schedule (for exempt foreign income) to page 3 of your tax return if asked to in **Part 1**.

Check that you have printed **X** in the **YES** box at *Taxpayer's declaration*, question **2a** on page 8 of your tax return.

➤ MORE INFORMATION

- Visit www.ato.gov.au
- Refer to the publications listed below. Publications are downloadable from our website and available by phoning our **Publications Distribution Service 1300 720 092**
- Phone the **Personal Tax Infoline 13 28 61**

Publications

- *TaxPack 2005* (NAT 0956)
- *TaxPack 2005 supplement* (NAT 2677)
- *Pay as you go (PAYG) withholding special tax tables for payments to individuals performing work or services in the Joint Petroleum Development Area (JPDA) as defined in the Timor Sea Treaty* (NAT 7288). This publication explains how your employer calculates the tax to be withheld and paid to Australia.
- *How to claim a foreign tax credit 2005* (NAT 2338)

! NOTE

TaxPack 2005 and *TaxPack 2005 supplement* are also available from most newsagents from 1 July to 31 October.

COMPLETING THE SCHEDULE

- 1 Determine your residency for tax purposes (see page 1) for the period(s) during the year you were in the JPDA then complete this schedule.
- 2 Attach the completed schedule to page 3 of your tax return.
- 3 Print **X** in the **YES** box at *Taxpayer's declaration* question **2a** on page 8 of your tax return.

SCHEDULE OF ADDITIONAL INFORMATION – QUESTION 19 Joint Petroleum Development Area

I declare that I worked in the Joint Petroleum Development Area.

Name

Tax file number

Please tick the appropriate box.

- A I was a resident of Australia for the whole year
- B I was a resident of Timor-Leste for the whole year
- C I was a resident of a country other than Australia or Timor-Leste for the whole year
- D I changed my residence during the income year (please provide details of the dates that cover each period)

Dates

DAY	MONTH	YEAR
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

 to

DAY	MONTH	YEAR
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

 Country

Dates

DAY	MONTH	YEAR
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

 to

DAY	MONTH	YEAR
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

 Country

Dates

DAY	MONTH	YEAR
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

 to

DAY	MONTH	YEAR
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>

 Country

Sign here