

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
GOVERNMENT

Decree-Law No. 9/2003

Of 22 July

ON THE DUTIES AND COMPETENCIES OF THE CUSTOMS SERVICE
OF TIMOR-LESTE

Acknowledging the strategic importance of the Customs Service of Timor-Leste in collecting revenues necessary to both the day-to-day activity of the Public Administration and the funding of the priority policies as set out in the Government's Programme;

Considering the need to provide for a self-explanatory and transparent norm that will define the competencies and duties of the Customs Service of Timor-Leste;

Taking into account that the customs activity is also recognised as a key to effectively fulfilling the duties entrusted to other state bodies such as those in the area of economy, defence, security, morality, public hygiene and health, tourism; veterinary and phytopathologic control, sea protection; trademarks and patents, and preservation of the country's cultural and artistic heritage;

Pursuant to section 115.3 of the Constitution of the Republic, the Government enacts the following that shall have the force of law:

Section 1
(Competencies and Duties)

1. The competencies and duties of the Customs Service of Timor-Leste are as follows:

- (a) To conduct studies, formulate proposals and define norms and techniques on how to act within the scope of its goals;
- (b) To define the territory's customs system;
- (c) To ensure the discharge and collection of customs duties and any other taxes, fees or charges the reception of which the Service is entitled by law.
- (d) To Define and regulate the customs regimes applicable to the movement of people and goods entering, staying at, transiting through or departing from, the customs territory, and ensure the regular application thereof;
- (e) To take customs monitoring action on people and goods;
- (f) To define the foreign monitoring policy and co-ordinate the application thereof, promoting, namely, the articulation of the Customs Service with other monitoring bodies of the Public Administration, so as to maximise results;
- (g) To combat tax evasion and fraud, particularly the illegal drug or weapons trafficking, and collaborate with other national, foreign and international bodies in activities related to anti-fraud fight;
- (h) To fulfil fiscal justice-related duties as may be entrusted thereto by law or regulation;
- (i) To examine and issue opinions on conventions, agreements or other international normative instruments of a customs nature or that contain provisions falling within the scope of customs;
- (j) To monitor the execution thereof and assess, at the national level, the consequences arising out of the application of the studies and opinions referred to in the previous paragraph;
- (k) To ensure the representation of Timor-Leste at meetings and activities of specialised customs bodies, foreign or international;
- (l) To collaborate with other state departments in pursuing their own goals, namely in the fields of economy, defence, security, morality, public hygiene and health,

tourism, veterinary and phytopathologic control, protection of trademarks and patents and preservation of the country's cultural and artistic heritage, insofar as that co-operation is indispensable to the realisation of those goals;

(m) To increase the awareness of the users of its services, namely on the contents and interpretation of customs laws, in order to facilitate its correct enforcement;

(n) To examine and promote the improvement of the customs system.

2. For the purposes of paragraph (e) of the preceding subsection, monitoring action consists of:

(a) customs monitoring and policing on an uninterrupted basis, at any place, day or time when there are goods being handled, or, intermittently, through customs monitoring visits;

(b) customs monitoring and policing over the entry, stay, movement and exit of people and means of transport, cargo units and goods from the border areas;

(c) To conduct searches, inspections and audits, and solicit documents and registers that support compliance with the customs law;

(d) To conduct searches of people, sale establishments, depots, ships, aircraft and other means of transport or of any other places, where there is reasonable motive to suspect that the customs law has been breached;

3. Apart from the competencies referred to in the preceding subsection, the following are prerogatives of the officers of the Customs Service, in the fulfilment of their duties and within the limits established by law:

(a) To wear an identifying uniform and the Customs Service emblem attached thereto, as well as other badges as established by law;

(b) The right to arrest, use and carry a weapon under the terms of the applicable laws, and shall not be held responsible for the consequences arising from the lawful use of such weapon, in the protection of state interests, or in self-defence, in the exercise of their functions;

- (c) May arrest people caught in flagrante delicto, whether for offences committed against them in the exercise of their functions or for acts punishable under tax laws, taking them before the competent customs or tax authority forthwith;
- (d) May have free access to harbour stations, airfields, heliports and airports, ships, aircraft and any other vehicles, as well as to any facilities subject to customs monitoring;
- (e) To requisition support from military or paramilitary forces in assisting the officers of the Customs Service of Timor-Leste in the fulfilment of their duties;
- (f) To seize weapons, implements, goods, means of transport, documents and any other items that have been used for committing a customs offence or that have been the subject of a tax crime;
- (g) Other applicable prerogatives as contemplated by law.

Section 2

(Competencies of the Customs Controller)

1. The Customs Controller is responsible for the management, inspection, supervision and discipline of the customs services, namely:
 - (a) Defining policies that will govern the management of the customs services;
 - (b) Ensuring the relationship of the Customs Service of Timor-Leste with other state departments and with any public or private entities;
 - (c) Representing the Customs Service of Timor-Leste;
 - (d) Considering all issues that fall within the scope of the duties of the Customs Service of Timor-Leste, submitting for consideration of the minister all those issues that, given their nature or as provided for by law, require superior resolution.

2. The Customs Controller may delegate the exercise of his or her competencies to the permanent secretary, the division heads, and the section or subsection heads or to other officers that report directly thereto;

Section 3

(Repeals)

Section 95 of UNTAET Regulation 2000/18, on the taxation system for East Timor, is hereby repealed.

Section 4

(Entry into force)

The present Decree-Law shall enter into force on the day subsequent to its publication date.

Approved by the Council of Ministers on 12 March 2003

The Prime Minister

[Signed]

(Mari Bim Amude Alkatiri)

The Minister of Planning and Finance

[Signed]

(Maria Madalena Brites Boavida)

Promulgated on 24 June 2003

To be published.

The President of the Republic

[Signed]

Kay Rala Xanana Gusmão