



DIRECÇÃO GERAL DAS ALFÂNDEGAS



“Seja um cidadão, seja um novo héroi para a nossa Nação”

PUBLIC NOTICE- CUSTOMS ADVICE

ORIGINATING OFFICE: Director General Customs

DGC Notice No: 339

Date: 29 - 6 - 2015

Advice to Importers of the Requirement to provide ‘Evidence of International Freight and Insurance Costs’ when completing the Import Declaration process.

Purpose:

All goods imported into Timor-Leste must be assessed by Customs for any applicable Import Duties or Taxes. This notice advises that the costs of international freight and insurance are to be included in the *Customs Value* by importers lodging a Customs Declaration and that evidence of these costs must be produced.

Introduction:

Importers, both commercial and private, must complete a Single Administration Document (SAD) for goods arriving in Timor-Leste. This information is used, among other things, to assess any applicable Customs duties or taxes that are due. These charges are levied against the assessed *Customs Value*.

Timor-Leste applies the Cost, Insurance and Freight (CIF) level of sale on all imported goods. This means that the international freight and insurance cost components form part of the *Customs Value* for duty and tax assessment.

Importers are required to provide evidence to Customs of the cost of the goods (commonly found on the Supplier Invoice) as well as costs related to overseas freight and insurance, in order to enable the correct determination of the *Customs Value* of those imported goods.

Authority

Timor-Leste Customs is a member of the World Custom Organization and is signatory to international Agreements and Conventions relating to the importation of goods, including the methodology for determining *Customs Value* which is the most important factor in determining

appropriate import revenues. To support these assessments, Article 11 of Decree Law 11/2004 authorizes Customs to receive all documents and information relating to all imported goods.

Article 70 of the above law also requires all documents and any additional information relating to goods being imported into Timor-Leste to be provided to Customs in support of the Customs Declaration.

Customs is also required to keep confidential all information received from clients.

Requirements

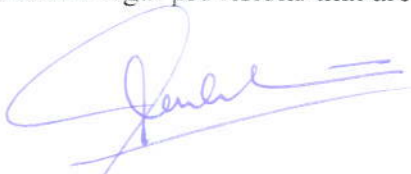
The Directorate General Customs is committed to the timely processing of declarations and timely release of all goods that are lawfully imported into Timor-Leste. This commitment is subject to the lodgement of correct declarations and the production of required information.

Importers are required to present all documents to support declarations made via the Single Administration Document when requested by Customs. This includes any information that demonstrates the costs of the declared goods, including international freight and insurance costs.

In cases where the Supplier Invoice does not provide sufficient evidence of the international freight and insurance costs then importers must produce any other relevant documentation to demonstrate these costs.

Importers are also required to respond promptly and positively to any questions regarding costs.

In certain instances where insufficient evidence of the actual cost of the goods is provided, or there is doubt about the accuracy of the documents, Customs has the right to assess these costs under the legal provisions that are in force.



José António Fátima Abílio
Director General of Customs