



# CUSTOMS AUTHORITY

## PUBLIC NOTICE

All economic operators, as well as the general public, are hereby informed that, in line with the provisions of the Tax Law, No.8/2008 and the Customs Code, Decree-Law No.14/2017, of April 5, those that wish to carry out the activity of production of goods subject to selective consumption tax (excise duty) in Timor-Leste shall request to the National Directorate of Customs Management and Compliance of the Customs Authority, in accordance with the formalities and requirements, must register as the producer of said goods.

If it complies with all the requirements of the law, the Customs Authority shall register the person concerned after certifying that it is engaged in the production of goods subject to excise duty and fulfills the obligations imposed under the legislation registered producers.

The goods subject to excise tax are contained in the Annex II of the Tax Law, No. 8/2008, of July 30.

If you are being as a producer of goods subject to selective consumption tax (excise duty) you should go to the Customs Authority within 15 days in order to regularize your situation.

After this period, the Customs Authority will act under the terms established by the law.

The Director General of the Customs Authority

José António de Fátima Abílio

Date, 29 June 2018

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Law No.8/2008  
(Tax Law)

ANNEX II

SELECTIVE CONSUMPTION TAX (EXISE DUTY)



1. For the purposes of Article 10, the amount of excise duty is specified in the third column of the following table:

Rubrica do Sistema Harmonizado de Classificação	Descrição Geral dos Bens	
2203	Cerveja	US\$ 1,90 por litro
2204-2206	Vinho, vermute e outras bebidas fermentadas (por exemplo, cidra, perada)	US\$ 2,50 por litro
2207, 2208	Álcool etílico (não desnaturado) e outras bebidas alcoólicas	US\$ 8,90 por litro
2401-2403	Tabaco e outros produtos derivados do tabaco	US\$ 19,00 por quilograma
2710	Gasolina, gasóleo e outros derivados de petróleo	US\$ 0,06 por litro
8703	Automóveis ligeiros de passageiros cujo valor exceda US\$ 70.000	35% do valor que exceda US\$ 70.000
9301-9307	Armas e munições	200% do valor
9613	Isqueiros para fumadores	12% do valor
9614	Cachimbos para fumadores	12% do valor
9706	Barcos de recreio e aviões privados	20% do valor

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