



TIMOR-LESTE
**Autoridade
Aduaneira**

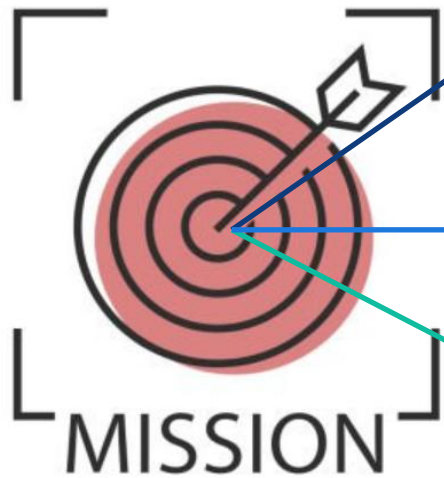
Kontrolu & Fasilitasaun Atividade Importasaun no Exportasaun

Kona-ba



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Kria husi Dekretu Lei 9/2017, no tutela ba Ministériu Finansas ho nia misaun atu:



Halo kontrolu ba sirkulasaun merkadoria, veíkulu, ró no aviaun sira ne'ebé tama mai no sai husi territóriu nasionál.



Halo kobransa ba taxa no impostu sira ne'ebé nu'udar fonte importante ida ba reseita nasionál nian.



Hafasil prosesu (efisiensia) hodi facilita komérsiu tuir padraun internasionál, no atraí investimentu



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Fasilita Komersiu ida Lais Liu, Fasil Liu no Justu Liu



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LEGAL BASES



1. Lei Tributaria no.8/2008
2. Lei no.2/2020 – Lei Seguransa Nasional
3. Lei no.4/2010 – Lei Seguransa Interna
4. Dekreto Lei no.14/2017, Kodigo Aduaneiro Timor-Leste
5. Dekreto Lei no. 2/2020, Organika AA



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KONVENSAUN INTERNASIONAL NO AKORDU SIRA

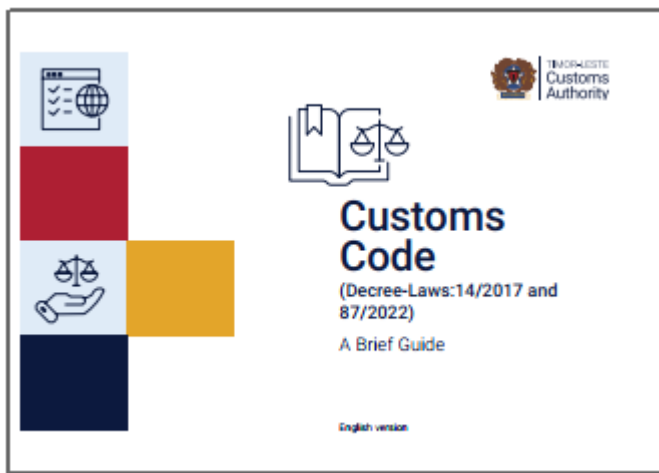
1. Organizasaun Mundial Komersio (OMK)
2. Organizasaun Mundial Alfandega (WCO)
3. Organizasaun Alfandega Oceania (OCO)
4. Konvensaun KYOTO revizadu
 - Deklarasaun ARUSHA
 - Zona Franca
 - Depozitu Temporario
5. Organizasaun Alfandega CPLP
6. ASEAN



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AMBITU JURIDIKSAUN ALFANDEGA NIAN

Art.8, DL no.14/2017 Kodigo Aduaneiro

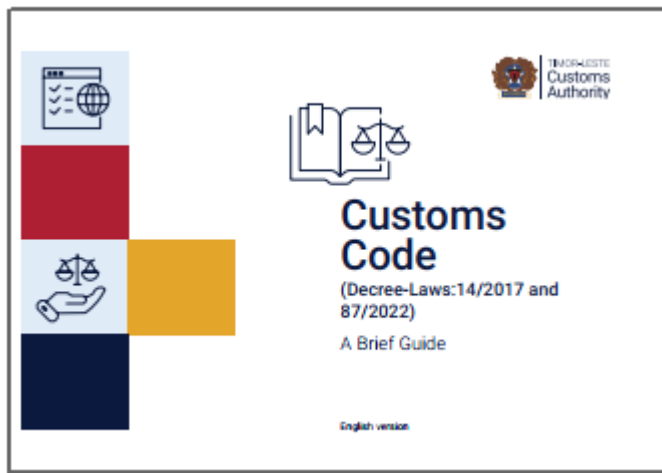


1. Porto, Tasi ninin, mota no ankorado sira
2. Teritorio Tasi
3. Iha zona 10km husi tasi ninin
4. Iha zona 10km husi fronteira rai-maran
5. Iha aeroporto no aerodromu sira no iha zona rai-maran luan 2km haleu area neba
6. Iha zona franka, iha entreposto no depozitu aduaneiro seluk, iha zona rai-maran luan 2km haleu fatin neba
7. iha plataforma maritima sira no depozitu aduaneiro seluk iha zona rai-maran luan 2km haleu plataforma sira
8. Teritorio Nasional tomak wainhira nesesita



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PODER AUTORIDADE ADUANEIRA

Art. 53 - 61, DL no.14/2017 Kodigo Aduaneiro

1. Art.53 - Kontrolu Alfandegario
2. Art. 55 – Kontrolu no fiskaliza meius transporte sira
3. Art.56 – Interoga no Detein ema
4. Art. 57 - Revista ema no bagajen sira
5. Art.58 – Realiza buska iha Porto ka instalasaun sira
6. Art.59 - Revista ema no buka fora husi area juridisaun aduaneira nian
7. Art.60 - Prende transporte no merkadorias sira
8. Art. 61 - Halo kontrolu *Post Clearance*



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Types of Taxes

Sales Tax = 2.5%

Import Customs Duty = 2.5%

Excise Tax



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Excisable Goods

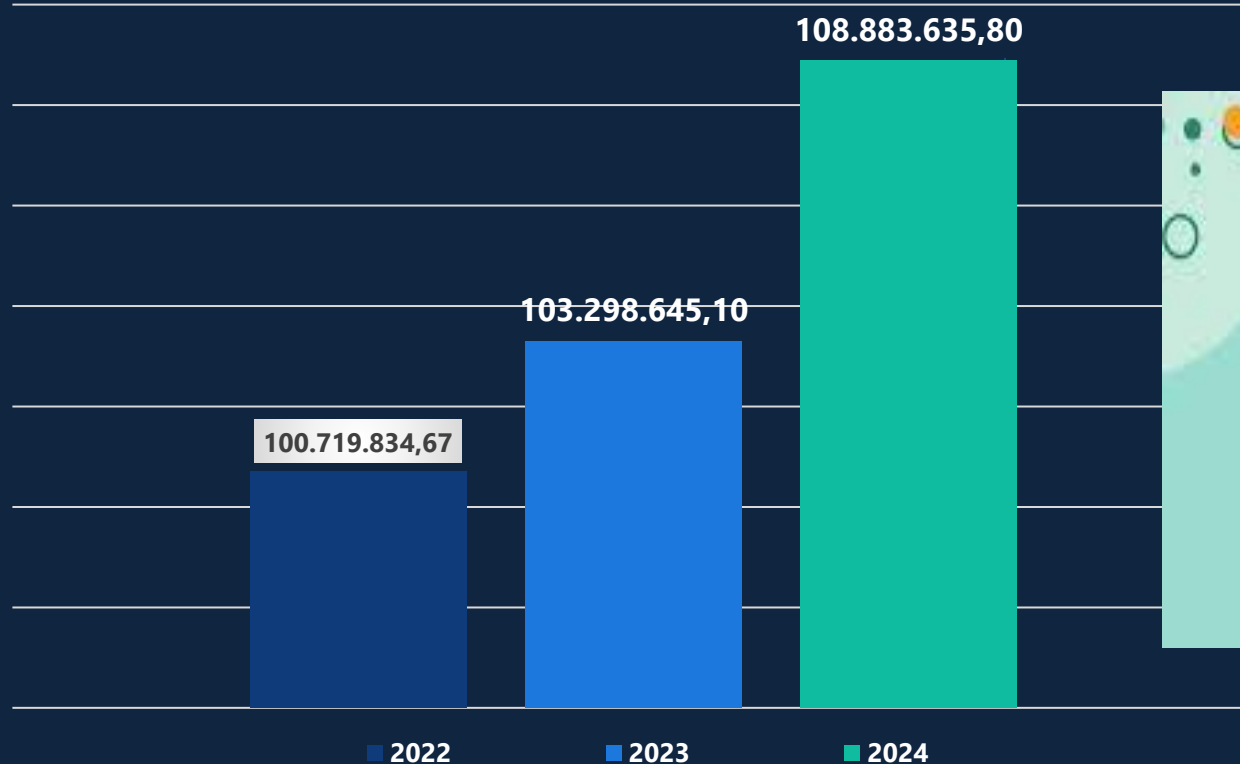
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored and other non-alcoholic beverages, other than fruit or vegetable juices, falling under heading 20.09	\$3.00 per Liter
2203.00.10	Beer with alcohol content less than 4.5%	\$2.70 per Liter
2203.00.20	Beer with alcohol content of 4.5% or more	\$4.50 per Liter
2204-2206	Wine, Vermouth and other fermented beverages (e.g. cider, perry)	\$4.50 per Liter
2207,2208	Ethyl alcohol (other than denatured) and other alcohol beverages	\$8.90 per Liter
2401-2403	Tobacco and Tobacco Products	\$50.00 per Kilogram
2710	Gasoline, diesel fuel products, and other petroleum products	\$0.06 per Liter
8703	Passenger cars whose value is less then \$10,000.00	0%
	a. Of a Value that Exceeds \$10,000.00	10% of the excise value
	b. Of a Value that Exceeds\$25,000.00	20% of the excise value
	c. Of a Value that Exceeds \$50,000.00	30% of the excise value
9301-9307	Arms and ammunition	200% of the excise value
9303.90.00	Captive bolt guns for slaughtering animals	10% of the excise value
9613	Cigarette lighters	12% of the excise value
9614	Smoking pipes	12% of the excise value
9706	Private boats and aircraft	20% of the excise value



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Tax Collection

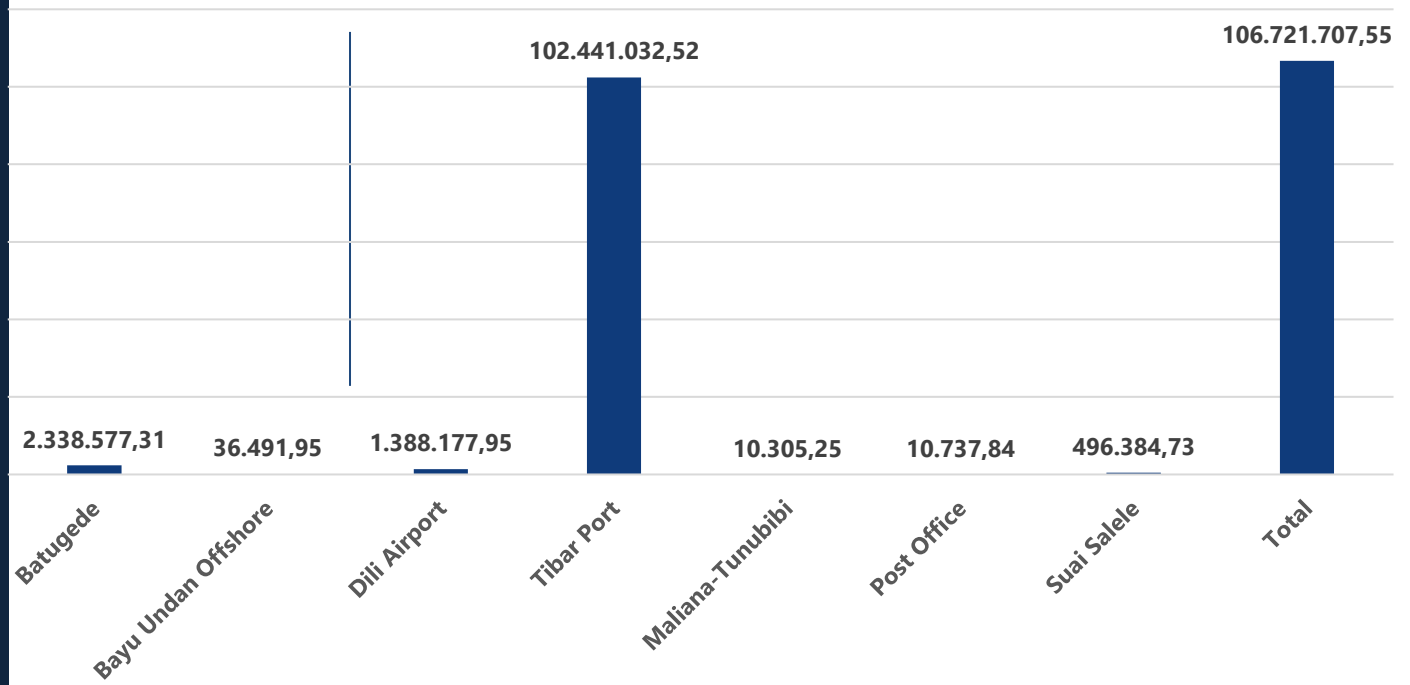
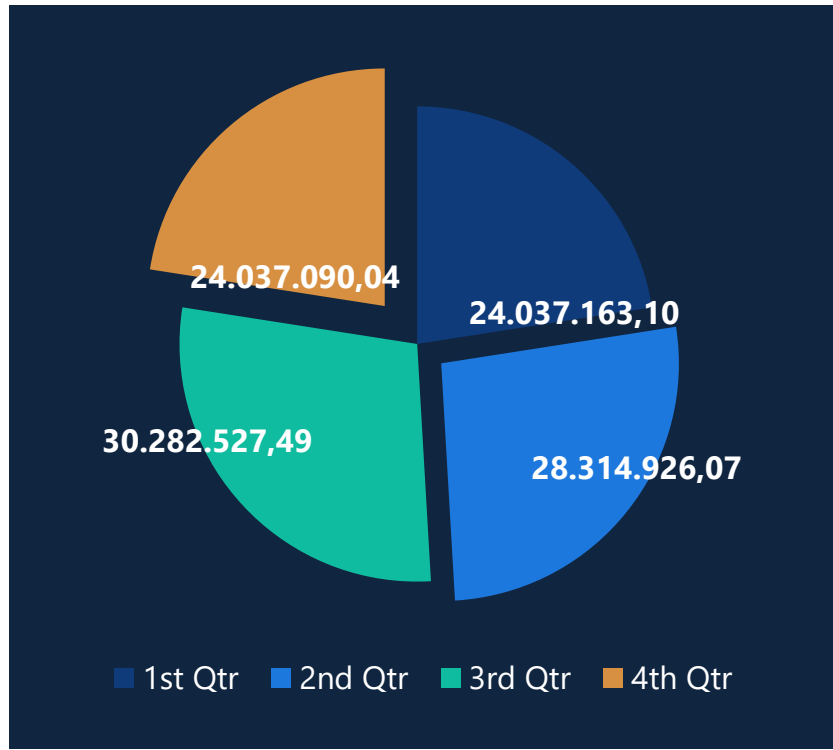
2022-2024





Tax Collection

as per 2nd December 2025





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Autorizasaun Importasaun no Exportasaun

Import & Export Permit

No	Produto	Autorizasaun	Base Legal
1	Medikamentus	MS	Decreto-Lei N.º 2/2025 de 22 de Janeiro - Regime de Importação, Armazenamento, Distribuição, Venda e Exportação de Produtos Farmacêuticos e Equipamentos Médicos
2	Tabaku	MS	DEKRETU-LEI Nº 14/2016, 8 Juñu nian REJIME KONTROLU TABAKU
3	Sakola, Plastiku	Meio Ambiente	DEKRETU LEI Nº 37/2020, 23 Setembru, alienasaun, importasaun no produsaun saku, embalajen no objetu plastiku hirak seluk
4	Veiklus	MTK	DL no.64/2022 kona-ba Importasaun Veikulus no Motorizadas
5	Hahaan, Animais no Plantas	Quarantena - Ministerio Agrikultura no Floresta	Dekretu Governu Nu.1/2006
6	Produto Olio	Autoridade Petroleu – MPRM	Regulamentu No.2/2016, loron 28 Dezembru kona-ba Atividade Komersializasaun



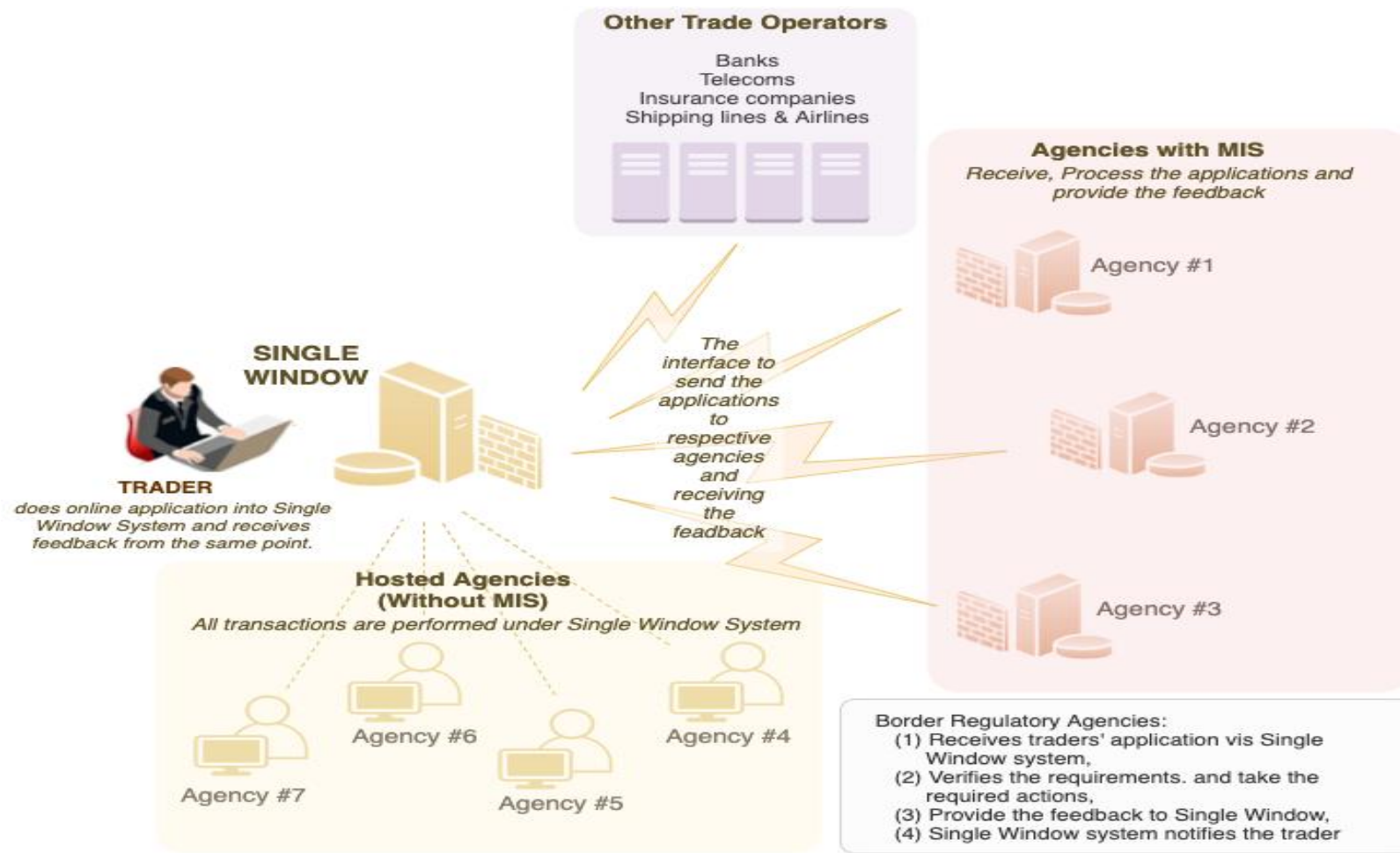
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Sistema TileSW

Rezolusaun Governu n.º 24/2017

The Article 10 (4) of the Bali Ministerial decision on the Agreement on Trade Facilitation (TFA) states:

“WTO members to establish a single window system that enables traders to submit required information and timely receive result through a single entry point connecting the participating authorities or agencies”



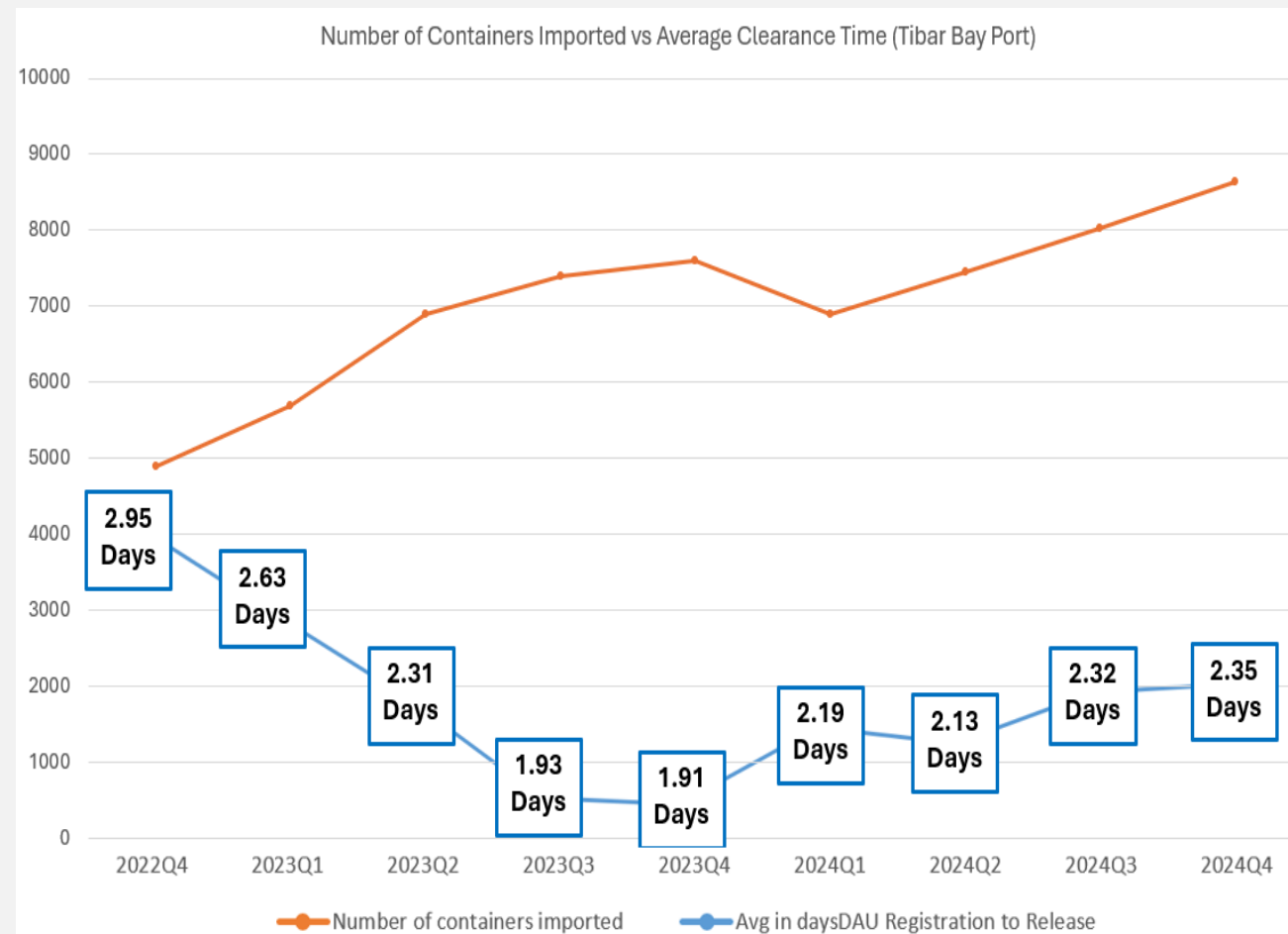


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Tempu Libersaun Kontentores

Tempu Libersaun Kargo/Kontentores iha
Portu Tibar

Bazeia ba Rezultadu *Time Release Study*
husi Banku Mundial, tinan 2024 totál
tempu libersaun kontentores iha **2017**
mak loron 12 (Portu Dili) – no iha tinan
2024 tun ba loron 2.35 (Portu Tibar)





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Prosesu Importasaun husi Portu Tibar



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Prosesu Importasaun Fronteiras Timor-Leste



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E - Payment and Mobile Banking





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Obrigado!
