

**MINISTERIAL DIPLOMA No. 51 / 2021****of July 21****ORGANIC-FUNCTIONAL STRUCTURE OF  
CUSTOMS AUTHORITY**

Decree-Law no. 2/2020, of 8 January, established the organic structure of the Customs Authority, providing for the existence of four National Directorates and six Units, and created the respective management positions.

It is now important, in the development of that decree-law, and under the terms of article 3 of the Regime for Management and Management Positions in Public Administration, approved by Decree-Law no. core of the Customs Authority and proceed with the creation of the respective leadership positions.

Thus, the Government, through the Minister of Finance, orders, under article 3 of Decree-Law no.

**CHAPTER I  
GENERAL PROVISIONS****Article 1  
Object**

This diploma establishes the organic-functional structure of the Customs Authority of the Ministry of Finance.

**Article 2  
Nature**

The Customs Authority, abbreviated as AA, is a central service integrated in the Direct Administration of the State, within the scope of the Ministry of Finance.

**Article 3  
assignments**

1. The AA is the central service of the Ministry of Finance responsible for carrying out the attributions of the Ministry of Finance, related to the control of the entire national customs territory for fiscal, economic and society protection purposes, namely in the area of security, of the environment, culture and public health and, with the administration of the collection of taxes and customs fees.
2. Specifically, the Customs Authority is responsible for carrying out the following material tasks:
  - a) Carry out the customs inspection action, preventing and combating tax fraud and evasion;
  - b) Control the exchange of goods and means of transport for tax, economic and society protection purposes, through the application of procedures and controls related to entry, exit and

movement of goods within the national customs territory;

- c) Carry out customs inspection action on people and goods, carrying out control actions, namely checks, retails, inspections, audits and inspections of people with a view to guaranteeing the correct application of customs and tax regulations;
- d) Prevent and repress customs and tax fraud and evasion and illicit trafficking, namely in narcotic drugs, psychotropic substances and their precursors, strategic products and other products subject to prohibitions or restrictions;
- e) Ensuring the settlement, collection and accounting of import and export duties, selective consumption taxes and other indirect taxes incumbent upon it;
- f) Ensure the application of the rules to which goods introduced into the customs territory are subject, until they are assigned a customs-approved destination;
- g) Guarantee the allocation of a customs-approved destination to the goods in accordance with the legislation in force;
- h) Ensure the collection of fees and other charges in accordance with the provisions of the Customs Code;
- i) Ensuring the follow-up of all customs processes with the Courts;
- j) Study, propose, coordinate, implement and evaluate customs policy programs and measures in relation to the fiscal regime of indirect taxes that are levied on it, as well as those relating to the prevention and suppression of customs and tax fraud, ensuring the application of all national and international regulation;
- k) Develop, promote and disseminate strategies and procedures in the areas within its competence and contribute to reforms in areas related to Customs;
- l) Study and promote the improvement of the customs system;
- m) Promote forums for clarification to the public, namely on the content and interpretation of customs legislation, in order to facilitate its correct compliance;
- n) Promoting the training of officials and institutional collaboration within the scope of Customs, allowing effective flows of information and the carrying out of training actions;
- o) Cooperate and articulate with other services, national and international organizations, namely through the

mutual assistance and coordination with the customs administrations of other States, with a view to the regular exchange of information on matters within their competence;

p) Inform the public about the respective customs and tax obligations and support them in fulfilling them;

q) Ensure participation in the work of the competent bodies and institutions of international organizations to which Timor-Leste is a party, as well as in any national or international meeting that deals with matters of interest to the AA;

r) Develop and manage information, control and reporting systems, using technologically advanced and integrated systems, necessary for the exercise of its functions;

s) Promote the study and application of legal and administrative measures that ensure the quality, training and integrity of AA employees;

t) Promote the correct application of legislation and administrative decisions related to its functions;

u) Perform other functions assigned to it by law

3. The AA is headed by a commissioner, recruited under the terms of Decree-Law no. 2/2020, of 8 January and directly reporting to the Minister of Finance.

## **CHAPTER II ORGANIC-FUNCTIONAL STRUCTURE**

### **SECTION I GENERAL STRUCTURE**

#### **Article 4 departments**

The following are part of the AA structure:

a) The National Directorate of Operations, composed of the following department:

i) The Operations Department.

b) The National Risk Management Department, composed of the following departments:

i) The Risk Analysis Department;

ii) The Anti-Fraud Department.

c) In the National Directorate of Customs Management and Compliance, composed of the following departments:

i) The Customs Regulation and Taxation Department;

ii) The Department of Warehouses, Warehouses and Free Zones;

iii) The Department of National Revenue and Selective Consumption Taxes.

d) In the National Directorate of Administration, Finance and Logistics, composed of the following departments:

i) The Planning and Finance Department;

ii) The Department of Logistics, Asset Management and Maintenance;

iii) The General Administration Department.

e) The Internal Audit and Ethics Unit;

f) The Legal Unit;

g) The Resource Unit;

h) The Institutional Relations and Communications Unit;

i) The Customs Information and Statistics Unit;

j) The Human Resources and Training Management Unit;

k) The Commissioner Support Office.

#### **Article 5 sections**

They are also part of the AA structure:

a) In the Risk Analysis Department of the National Risk Management Department:

i) The Information Section;

ii) The Analysis Section.

b) In the Anti-fraud Department of the National Risk Management Department:

i) The Inspection and Inspection Section;

ii) The Research Section.

c) In the Customs Regulation and Taxation Department of the National Directorate of Customs Management and Compliance:

i) The Tariff Management Section.

d) In the Planning and Finance Department of the National Directorate of Administration, Finance and Logistics:

i) The Planning Section;

ii) The Finance Section.

e) In the Department of Logistics, Asset Management and Maintenance of the National Directorate of Administration, Finance and Logistics:

i) The Heritage Maintenance and Management Section;

ii) The Logistics, Supply and Storage Section.

f) In the Department of General Administration of the National Directorate of Administration, Finance and Logistics:

i) The Procurement Section;

ii) The Contract Management Section;

iii) The Archive Section.

#### **Article 6 deconcentrated organic units**

1. The following deconcentrated organic units, called Customs, are part of the AAA structure:

a) Customs at Dili Airport;

b) Baucau Customs;

c) Customs of Covalima;

d) The Customs of Maliana;

e) Customs of Oe-Cusse Ambeno;

f) Customs at the Port of Dili;

g) Customs at the Port of Tibar.

2. The following deconcentrated organic units, called Delegations, also make up the AAA structure:

a) The Ataúro Delegation;

b) The Delegation of Postal Parcels.

3. The structure of the AA also includes the deconcentrated organic unit of a specialized nature called Subunit of Maritime Inspection.

#### **SECTION II National Directorate of Operations**

##### **Article 7 National Directorate of Operations**

1. The National Directorate of Operations, abbreviated as DNO, is responsible for ensuring the direction of the entire operational activity of the AAA, as well as ensuring the activity related to the inspection, prevention and suppression of customs and tax fraud, through decentralized services.

2. The DNO is headed by a national director, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

3. The National Director of DNO is assisted by two Deputy Directors, the Deputy Director of Dili Operations and the

Deputy Director of Operations of the Deconcentrated Customs, recruited under the terms of the management and leadership positions of the Public Administration and equivalent to National Directors, for remuneration purposes.

##### **Article 8 Structure**

The DNO encompasses the following devolved departments and organic units:

a) The Operations Department;

b) Baucau Customs;

c) Covalima Customs;

d) The Customs of Maliana;

e) Customs at Oe-Cusse Ambeno;

f) Customs at Dili Airport;

g) Customs at the Port of Dili;

h) Customs at the Port of Tibar;

i) The Delegation of Postal Parcels;

j) The Ataúro Delegation;

k) The Maritime Inspection Subunit.

##### **Article 9 operations department**

1. The Operations Department of the National Directorate of Operations, abbreviated as DO, is responsible for:

a) Develop, disseminate and ensure the coordination of compliance with the directives and guidelines relating to the inspection and investigation missions assigned to the AA, namely in terms of:

i) Land surveillance;

ii) Maritime Inspection;

iii) Maritime surveillance and coastal control, in coordination with the Maritime Authority of Timor-Leste.

b) Control the movement of imported, exported and temporary import goods;

c) Carry out the study and present proposals within the scope of the organization of the territorial device of the AA;

d) Establish the principles to which the exercise of the inspection activity must be submitted and control the development of action programs prepared and executed by the operational, central and decentralized services;

e) Carry out studies and the preparation of instructions, namely aimed at standardizing procedures related to inspection and inspection activities;

f) To prepare statistical data relating to the operational activity and others that may be assigned to it;

g) Carry out relevant technical studies for the action of the customs authorities;

h) Plan, coordinate and supervise the execution of inspection, investigation, mobile controls and other operational actions of cross-border cooperation;

i) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DO is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of the DNO.

#### **Article 10 Baucau Customs**

1. Baucau Customs is responsible for ensuring the execution of activities of an operational and day-to-day management nature of the AA that, by law or higher decision, must be continued at the level of the deconcentrated organic units, in the area of the Municipality of Baucau.

2. The Baucau Customs is headed by a customs chief, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinated to the Deputy Director of Operations of the Deconcentrated Customs.

#### **Article 11 Covalima Customs**

1. The Alfândega de Covalima is responsible for ensuring the execution of activities of an operational nature and of day-to-day management of the AA that, by law or higher decision, must be continued at the level of the deconcentrated organic units, in the area of the Municipality of Covalima.

2. Covalima Customs is headed by a customs chief, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinate to the Deputy Director of Operations of the Deconcentrated Customs.

#### **Article 12 Maliana Customs**

1. The Customs of Maliana is responsible for ensuring the execution of activities of an operational nature and

current management of the AA that, by law or higher decision, must be continued at the level of the deconcentrated organic units, in the area of the Municipality of Maliana.

2. The Maliana Customs is headed by a customs chief, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the Deputy Director of Operations of the Deconcentrated Customs.

#### **Article 13 Customs of Oe-CusseAmbeno**

1. The AAlfândega de Oe-Cusse Ambeno is responsible for ensuring the execution of activities of an operational and day-to-day management nature of the AA that, by law or higher decision, must be continued at the level of the deconcentrated organic units, in the area of the Oe Region -Cusse Ambeno.

2. The Customs of the Oe-CusseAmbeno Region is headed by a customs chief, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions regime of the Public Administration and directly reporting to the Deputy Director of Operations in Dili.

#### **Article 14 Customs at Dili Airport**

1. The Customs at Dili Airport is responsible for ensuring the execution of the AA's operational and day-to-day management activities that, by law or higher decision, must be continued at the level of the deconcentrated organic units, in the Dili Airport area.

2. Customs at the Airport of Dili is managed by a customs chief, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the Deputy Director of Dili Operations.

#### **Article 15 Customs at the Port of Dili**

1. The Alfândega do Porto de Dili is responsible for ensuring the execution of the activities of an operational and day-to-day management nature of the AA that, by law or higher decision, must be continued at the level of the deconcentrated organic units, in the Port of Dili area.

2. The Customs of the Port of Dili is managed by a customs chief, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinated to the Dili Deputy Director of Operations.

**Article 16**

**Customs at the Port of Tibar**

1. The Alfândega do Porto de Tibar is responsible for ensuring the execution of the AA's operational and day-to-day management activities that, by law or higher decision, must be continued at the level of the deconcentrated organic units in the Port of Tibar area.
2. The Customs of the Port of Tibar is headed by a head of customs, equivalent for remuneration purposes to the Municipal Director, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinated to the Deputy Director of Operations in Dili.

**Article 17**

**Delegation of Postal Parcels**

1. The Postal Parcels Delegation is responsible for ensuring the execution of the AA's operational and day-to-day management activities that, by law or higher decision, must be continued at the level of the deconcentrated organic units, related to postal parcels.
2. The Postal Parcel Delegation is headed by a head of delegation, equivalent to head of department for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinate to the Head of Customs at the Airport of Delhi.

**Article 18**

**Delegation of Atauro**

1. The Ataúro Delegation is responsible for ensuring the execution of the AA's operational and day-to-day management activities that, by law or higher decision, must be continued at the level of the deconcentrated organic units in the Ataúro Island area.
2. The Ataúro Delegation is headed by a head of delegation, equivalent to head of department for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the Head of Customs at the Port of Dili.

**Article 19**

**Maritime Inspection Subunit**

1. The Maritime Inspection Subunit is an organic unit of a specialized nature responsible for the exercise of customs inspection through the use of aquatic environments
2. The Maritime Inspection Subunit is headed by a subunit head, equivalent to a department head for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of Operations.

**SECTION III**

**National Directorate of Risk Management**

**Article 20**

**National Directorate of Risk Management**

1. The National Directorate for Risk Management, abbreviated as DNGR, is responsible for ensuring the identification of risk situations for customs activities, as well as ensuring the activity related to the inspection, prevention and repression of customs and tax fraud.
2. ADNDR is headed by a national director, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

**Article 21**

**Structure**

DNDR encompasses the following departments and sections:

- a) The Risk Analysis Department, composed of the following sections:
  - i) The Information Section;
  - ii) The Analysis Section.
- b) The Anti-Fraud Department, composed of the following sections:
  - i) The Inspection and Inspection Section;
  - ii) The Research Section.

**Article 22**

**Risk Analysis Department**

1. The Risk Analysis Department of the National Risk Management Directorate, abbreviated as DAR, is responsible for:
  - a) Develop research activities and information processing regarding their specific attributions, namely in the scope of the identification of risk profiles;
  - b) Analyze all information received and use the results to update risk profiles for all customs activities;
  - c) Collaborate in the exercise of its functions with all security and intelligence institutions in promoting a national approach to the identification of illegal activities in the customs area;
  - d) Prepare studies of strategic information, on its own initiative or requested by the hierarchy;
  - e) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DAR is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of the DNGR.

**Article 23**  
**Information Section**

1. The Information Section of the Risk Analysis Department, abbreviated as SI, is responsible for:

- a) Centralize and proceed with the integrated processing of customs and fiscal data, of a strategic nature, necessary for the definition of policy measures for the prevention and repression of customs fraud;
- b) Centralize and proceed with the integrated processing of information of an operational nature, with a view to preventing and repressing customs and tax fraud, namely in the traffic of goods whose marketing is subject to prohibitive or restrictive measures, disseminating said information directly by the operational and decentralized services, in order to guide its activity;
- c) Develop, disseminate and supervise compliance with directives, implementing rules and technical guidelines by the different services of the AA, as well as preparing studies relating to customs information activities;
- d) Conduct research, analysis and dissemination of news and information of interest to the AA's mission;
- e) Collect information and prepare reports with a priority character, ensuring that all information is provided in order to allow timely completion of:
  - i) Detailed reports of all detections, seizures and sanctions;
  - ii) Information reports on all suspicious activities.
- f) Proceed with the dissemination of news and information by the AA services and by other entities to which, under the terms of the law, they must be communicated;
- g) Support the decentralized services of the AA in the collection of information necessary for the fulfillment of their missions;
- h) Guide the other AA services in the search for news of interest to the AA's mission;
- i) Elaborate studies on the sociological and criminological reality and analytical reports of delinquency in the areas of intervention of the AA;
- j) Centralize, maintain and ensure and manage the development and maintenance of the customs information system;

- k) Define and ensure the coordination of security procedures and archiving of information and reserved matters, defining internal security rules;
- l) Create an internal information classification system;
- m) Supervise the exchange of internally classified correspondence;
- n) Ensure liaison with other national and international institutions for the exchange of information on cross-border crime;
- o) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SI is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DAR Head of Department.

**Article 24**  
**Analysis Section**

1. The Analysis Section of the Risk Analysis Department, abbreviated as SA, is responsible for:

- a) Coordinate the functioning of the AA's activities in the field of customs investigation;
- b) Develop, disseminate and ensure compliance with technical standards by AA services, within the scope of investigation of customs activities;
- c) Technically support the decentralized services of the AA, proposing and disseminating instructions, in particular regarding crimes and occurrences of greater gravity, complexity or territorial dispersion, which justify the concentrated management of the investigation;
- d) Ensuring support for decentralized services in activities that depend on the use of centralized means;
- e) Process customs information in coordination with the information section and ensure the dissemination of news and information by AA services;
- f) Monitor the evolution of crime and the emergence of new techniques applicable to customs investigation;
- g) Carry out the identification, analysis and assessment of specific risks associated with the fulfillment of the AA's missions;
- h) Define criteria, apply risk analysis methodologies in the treatment of the information collected and disseminate the results by the services, in a direct and guided way;

- i) Ensure, through the available information, the development of adequate profiles in order to detect illegal activities;
- j) Ensuring, through the effective analysis of threats and vulnerabilities, that the operational commitment can be directed to the areas of greatest risk;
- k) Check and validate the alerts recorded by ASYCUDA, ensuring the availability of updated and necessary information for the investigation of customs activities.
- l) Carry out any other tasks assigned to it by law, regulation or higher determination.

2. The SA is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DAR Head of Department.

#### **Article 25 Anti-Fraud Department**

1. The Anti-Fraud Department of the National Directorate of Risk Management, abbreviated as DAF, is responsible for:
  - a) Promote, prepare and control customs and fiscal surveillance and inspection actions;
  - b) Execute the national customs inspection and inspection plan, surveillance and customs and fiscal inspection actions, as well as any other operational activities;
  - c) Promote the operation and optimization of non-intrusive control equipment, in the exercise of control of goods and means of transport at the border;
  - d) Ensure the execution of investigative measures within the framework of acts of inquiry concerning customs crimes, or others, in cases where the investigation is delegated to the AA;
  - e) Promoting and coordinating the necessary contacts, nationally and internationally, with the competent authorities, within the scope of investigations and proceedings relating to criminal proceedings of a customs and fiscal nature, ensuring the necessary articulation with the decentralized services in the same domain;
  - f) Collaborate with other public entities, namely, national and international police authorities, in order to ensure the execution and optimization of inspection and control actions;
  - g) Ensure the operation of an operational unit for research and collection of criminal information, centralizing the main means and resources

special research, evidence collection and technological support for investigations;

- h) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DAF is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of the DNCR.

#### **Article 26 Inspection and Inspection Section**

1. The Inspection and Inspection Section of the Anti-Fraud Department, abbreviated as SFI, is responsible for:

- a) To exercise the supervision of ships and vessels that are in ports, coves, anchorages or bordering areas in the land tax zone and also the supervision of those that are within the maritime zone, without prejudice to the supervision to be exercised by the Navy, in one or the other case with the exception of ships, auxiliary units and Navy vessels;
- b) To exercise the supervision of runways, aerodromes, civil airports, as well as civil aircraft parked therein. The inspection of aerodromes and military aircraft, national or foreign, will be carried out when requested by the competent entity;
- c) Exercise supervision of international road transport means;
- d) To exercise the inspection of the goods that, inside the ports, airports, land, sea and air border stations remain there or are the object of any movement;
- e) To exercise the inspection of all the goods object of transit, export, re-export, transshipment, importation and reimportation;
- f) To exercise supervision in cases of shipwreck, air accident, boldness and findings at sea;
- g) Prevent, discover and repress the circulation and deposit, within the Country, of infringing goods;
- h) Prepare and carry out inspection and surveillance actions, as well as any other operational activities to be carried out by economic operators and other entities involved in customs activities;
- i) Promote documentary control actions, either within the scope of the use of simplified procedures for issuing proofs of origin, or in the field of their control *a posteriori*, in accordance with the methods of administrative cooperation provided for in the various preferential regimes;

- j) Document and organize information resulting from inspection and surveillance actions carried out;
- k) Check, using its own auditing techniques, the accounting of economic operators involved in the customs activity, confirming the veracity of the declarations made, by substantive verification of the respective supporting accounting elements;
- l) Control the goods in circulation and the respective supporting documents;
- m) Inform the competent judicial authorities or other authorities of the detected infractions;
- n) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SFI is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DAF Head of Department.

#### **Article 27 Research Section**

1. The Investigation Section of the Anti-Fraud Department, abbreviated as SI, is responsible for:
  - a) Keep permanently updated information on criminal proceedings and on administrative offences;
  - b) Carry out the inquiries permitted by law, in terms of criminal investigation;
  - c) Proceed with the investigation and instruction of customs offences;
  - d) Assist judicial magistrates of the Public Prosecutor's Office and carry out the measures requested by them under the terms of the law;
  - e) Perform any other tasks assigned to it by law, regulation or higher determination.
2. The SI is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DAF Head of Department.

#### **SECTION IV**

**National Directorate of Customs Management and Compliance**

#### **Article 28**

**National Directorate of Customs Management and Compliance**

1. The National Directorate of Customs Management and Compliance, abbreviated as DNGCA, is responsible for ensuring the mechanisms relating to the area of taxation, customs regulation and selective taxes.

The DNGCA is headed by a national director, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

#### **Article 29 Structure**

The DNGCA encompasses the following departments and sections:

- a) The Customs Regulation and Taxation Department, composed of the following section:
  - i) The Tariff Management Section.
- b) The Department of Warehouses, Warehouses and Free Zones;
- c) The Department of National Revenue and Selective Consumption Taxes.

#### **Article 30 Customs Regulation and Taxation Department**

1. The Customs Regulation and Taxation Department of the National Directorate of Customs Management and Compliance, abbreviated as DRTA, is responsible for:
  - a) Proceed with the preparation of instructions for the application of the provisions relating to the customs declaration, in its various forms, and the studies aimed at simplifying and rationalizing the documents and formalities necessary for the customs clearance of goods, including the attribution of the status of authorized economic operator;
  - b) Carry out studies and draw up instructions for the application of legal provisions relating to customs regimes provided for in customs legislation;
  - c) Carry out studies and the preparation of instructions, with a view to uniform performance of the services, regarding the goods introduced into the customs territory and their presentation to the Customs until they are assigned a customs destination;
  - d) Carry out studies and draw up instructions for the application of the legal provisions relating to the destruction and abandonment of goods;
  - e) Study and propose the adoption of measures in relation to goods suspected of violating intellectual property rights;
  - f) Carry out studies and draw up instructions for the correct application of the legal provisions relating to the control of international trade in endangered species of fauna and flora, the export of cultural goods and the inspection and control of the entry and exit of hazardous waste from the territory;
  - g) Issuing prior decisions and information in order to allow



importers voluntarily seek decisions before making imports;

h) Ensuring that exemptions are applied in accordance with the law;

i) Promoting the relationship with official brokers, including their certification, licensing and monitoring;

j) Instruct the administrative sanctions procedure and report to the AA services responsible for the investigation, if justified;

k) Hold periodic meetings with other departments on matters of common interest;

l) Carry out the voluntary collection of import customs duties, value added tax, selective consumption tax and other taxes, fees and other amounts;

m) Carry out studies and the preparation of instructions with a view to the correct application of legislation relating to the origin of goods;

n) Collaborate with other entities in the elaboration and application of agreements and other instruments of national and international cooperation;

o) Apply customs legislation on the value and origin of goods;

p) Proceed with the elaboration of instructions with a view to the application of the rules on the customs value of goods;

q) Carry out a preliminary examination and summary of the records in the process of contestation on origin and customs value;

r) Perform any other tasks assigned to it by law, regulation or higher determination.

2. ODRTA is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of the DNGCA.

### **Article 31**

#### **Tariff Management Section**

1. The Tariff Management Section of the Customs Regulation and Taxation Department, abbreviated as SGP, is responsible for:

a) Develop, keep updated and disseminate the Customs Tariff of Timor-Leste in the various media;

b) Include in the service agenda, in collaboration with the other regulatory services, national measures

applicable to the customs clearance of goods, namely in the areas of sanitary, phytosanitary and product quality protection;

c) Ensure, in tariff matters, the dissemination of information aimed at the uniformity of classification of goods;

d) Issue opinions and classification recommendations;

e) Ensuring the issuance and management of binding tariff information, including its integration into a database in a coherent manner and without contradictory information;

f) Make available and keep updated, in official languages, the versions of the Nomenclature of the Harmonized System and the respective Explanatory Notes, the classification opinions of the World Customs Organization (WCO), as well as the Explanatory Notes of the Combined Nomenclature;

g) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SGP is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DRTA Head of Department.

### **Article 32**

#### **Department of Warehouses, Warehouses and Free Zones**

1. The Department of Warehouses, Warehouses and Free Zones of the National Directorate of Customs Management and Compliance, abbreviated as DAEZF, is responsible for:

a) Analyze requests for authorization of warehouses and prepare the respective authorization process;

b) Carry out studies and draw up instructions with a view to granting the status of temporary warehouse and export warehouse;

c) Carry out studies and draw up instructions with a view to the correct application of the legal provisions relating to customs warehouses, free warehouses and free zones;

d) Control the application of the customs warehouses, free warehouses and free zones regime;

e) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DAEZF is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of the DNGCA.

**Article 33**

**Department of National Revenue and Selective Taxes of**

**Consumption**

1. The Department of National Revenue and Selective Consumption Taxes of the National Directorate of Customs Management and Compliance, abbreviated as DRNISC, is responsible for:
  - a) Prepare the monthly forecast of the revenues to be collected by the AA and participate in the monitoring of the respective budget execution;
  - b) Collect and process all information relating to the different types of accounting movements provided for in the State revenue accounting system;
  - c) Execute the requests for reimbursement and restitution requested by the services;
  - d) Participate in the preparation of tax statistics;
  - e) Ensure the proper application of the tables referring to the fees to be charged;
  - f) Coordinate information on the tax situation of taxpayers for the purposes of granting tax benefits;
  - g) To prepare instructions, information and opinions on debt matters relating to import and export rights;
  - h) Analyze the cases in which there are grounds for doubts as to the carrying out of a liquidation registration *a posteriori*;
  - i) Analyze the cases of reimbursement and waiver of payment of duties, covered by the Customs Code, whenever justified;
  - j) Prepare decisions to suspend the payment obligation, when a request for remission of payment is presented that must be analyzed by this service, under the provisions referred to in the previous paragraph;
  - k) Coordinate matters relating to customs and tax guarantees, drawing up and disseminating the respective instructions;
  - l) Study, design and propose legislative and regulatory measures in matters related to selective consumption taxes;
  - m) Standardize the application of tax rules and service procedures, namely through the systematization of administrative decisions and the preparation of instructions;
  - n) To consider requests for exemption from the tax that must be dealt with at central level;

- o) Control the allocation of special or fiscal marks and stamps;
- p) Collaborate in the elaboration of identification standards and measurement conditions for petroleum and energy products;
- q) Collaborate with the competent services in the elaboration of identification standards and conditions for measuring alcohol and alcoholic beverages;
- r) Deal with issues relating to the general regime for holding, circulating and controlling products subject to selective consumption taxes;
- s) Collaborate with other competent bodies and services in controlling the use and destination of products and vehicles that benefit from tax exemption or reduction;
- t) Collaborate with the competent services in the preparation of integrated policy measures in the areas of environment, energy and transport;
- u) Carry out any other tasks assigned to it by law, regulation or higher determination.

2. The DRNISC is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of the DNGCA.

**SECTION V**

**National Directorate of Administration, Finance and Logistics**

**Article 34**

**National Directorate of Administration, Finance and Logistics**

1. The National Directorate of Administration, Finance and Logistics, abbreviated as DNAFL, is responsible for ensuring the AA's activity related to the administration of material resources, finances and logistics.
2. ADNAFL is headed by a national director, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

**Article 35  
Structure**

DNAFL encompasses the following departments and sections:

- a) The Planning and Finance Department, composed of the following sections:
  - i) The Planning Section;
  - ii) The Finance Section.
- b) The Department of Logistics, Asset Management and Maintenance, comprising the following sections:

- i) The Heritage Maintenance and Management Section;
- ii) The Logistics, Supply and Storage Section.
- c) The General Administration Department, composed of the following sections:
  - i) The Procurement Section;
  - ii) The Contract Management Section;
  - iii) The Archive Section.

#### **Article 36**

##### **Department of Planning and Finance**

1. The Planning and Finance Department of the National Directorate of Administration, Finance and Logistics, abbreviated as DPF, is responsible for:
  - a) Coordinate with the Public Administration services responsible for planning and preparing and updating the AA's plans, including the Five Year Plan and the Annual Action Plan;
  - b) Prepare the AA's reports and budget management tools;
  - c) Promote the execution and budgetary control of the AA;
  - d) Ensure the financial management of the AA;
  - e) Study and monitor matters related to administrative and financial litigation;
  - f) Analyze and propose the sale price to the public of printed matter and other publications and services, as well as instrumentally support the graphic and electronic publication of technical documentation;
  - g) Develop studies and make recommendations for the rationalization and optimization of the AA's available financial resources;
  - h) Manage the working capital of the AA, namely the cash advances given to the organizational units of the AA;
  - i) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DPF is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of DNAFL.

#### **Article 37**

##### **Planning Section**

1. The Planning Section of the Planning and Finance Department, abbreviated as SP, is responsible for:

- a) Prepare the Annual Action Plan (PAA) and the AA Five-Year Plan;
- b) Coordinate the AA's PAA and submit it to the Ministry of Finance;
- c) Ensure the implementation of the AA's PAA;
- d) Elaborate the Strategic Plan of the AA;
- e) Prepare the AA's Quarterly and Annual Report;
- f) Compile the Weekly Report for the Finance Management Advisory Council (CCFM).
- g) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SP is headed by a head of section, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinated to the Head of Department of the DPF.

#### **Article 38**

##### **Finance Section**

1. The Finance Section of the Planning and Finance Department, abbreviated as SF, is responsible for:
  - a) Prepare the Annual Budget of the AA;
  - b) Execute the AA Budget, according to the rules established by the Treasury;
  - c) Make the AA Budget Execution Report;
  - d) Reconciling the AA Budget with the Treasury;
  - e) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SF is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DPF Head of Department.

#### **Article 39**

##### **Department of Logistics, Heritage Management and Maintenance**

1. The Department of Logistics, Heritage Management and Maintenance of the National Directorate of Administration, Finance and Logistics, abbreviated as DLGPM, is responsible for:

- a) Carry out the survey of all the property of the AA;
- b) Prepare the Maintenance Plan for all AA assets;

c) Prepare the annual plan of logistical needs;

d) Carry out studies and present proposals, within the scope of policies for the acquisition and management of goods and services, in articulation with the other services of the AA;

e) Develop, disseminate and supervise the technical standards relating to the management of heritage assets, the use of AA transport and maintenance activities;

f) Promote the acquisition and distribution of uniforms, vehicles and the respective accessory material and technical material and other equipment necessary for the AA's activity, in conjunction with the other AA services;

g) Ensure the supervision of the AA's logistical activities within the scope of refueling and transport and maintenance;

h) Support the execution of the AA's procurement procedures for the acquisition of goods and services;

i) To prepare the technical conditions for the specifications relating to the procurement procedures for the acquisition of goods and services;

j) Propose practices and procedures that promote cost reduction, planning and greater efficiency in the acquisition of goods and services;

k) To carry out and keep updated the statistics related to the logistic activity carried out by the AA;

l) Organize and keep up-to-date the inventory of movable assets under the administration of the AA;

m) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DLGPM is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of DNAFL.

**Article 40**

**Heritage Maintenance and Management Section**

1. The Heritage Maintenance and Management Section of the Logistics, Heritage Management and Maintenance Department, abbreviated as SMGP, is responsible for:

a) Study and propose the necessary measures for the development of the AA's policy in terms of logistics and infrastructure management;

b) Ensure the inventory, distribution, maintenance and preservation of the AA's assets, including buildings, motor vehicles and office supplies, in collaboration with the other AA services;

c) Create and ensure the maintenance of a database for the operation of AA services;

d) Develop and implement the action plan for improving the technological infrastructure of AA services;

e) Ensure, when necessary, the acquisition of goods and services, as well as small works, for the AA;

f) Ensuring the surveillance, security, cleaning and conservation of the AA's facilities;

g) Ensuring that the rules and legislation related to vehicle operations are respected;

h) Ensure that travel guides are duly completed;

i) Establish and comply with the procedures for identifying the maintenance and repair needs of AA vehicles;

j) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SMGP is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DPF Head of Department.

**Article 41**

**Logistics, Supply and Storage Section**

1. The Logistics, Supply and Storage Section of the Logistics, Asset Management and Maintenance Department, abbreviated as SLFA, is responsible for:

a) Ensure proper receipt and inspection of goods purchased by AA;

b) Prepare reports on any inadequacy of the goods supplied to the contract managers;

c) Issue certificates of receipt and inspection of the goods supplied in accordance with the procedures in force;

d) Ensure the transport of goods supplied to the AAA warehouse, as well as develop and implement standardized rules to verify the goods, materials and fuels that are stored;

e) Ensure the timely delivery of goods, materials and fuel to the AA's organic units;

f) Ensure the safe storage of all goods, materials and fuels, as well as prepare reports on storage services;

g) Develop and implement standardized rules for assessing fuel needs, as well as preparing the respective planning and budget;

- h) Supervise the use of fuel, as well as maintain a record of fuel available for AA vehicles and generators;
- i) Prepare fuel usage reports;
- j) Develop and implement rules for assessing the needs of office supplies, as well as carrying out the respective planning and budget;
- k) Develop and implement standardized rules to evaluate existing office supplies and ensure the timely delivery of office supplies to the AA's organic units;
- l) Identify and record material and material to be sold, as well as prepare reports on the use of office supplies;
- m) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SLFA is headed by a section head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the DPF Head of Department.

#### **Article 42**

##### **General Administration Department**

1. The Department of General Administration of the National Directorate of Administration, Finance and Logistics, abbreviated as DAG, is responsible for:
- a) Publicize the AA's general administration, filing and correspondence standard rules and procedures;
  - b) Ensure compliance with the rules and standardized procedures mentioned in the previous paragraph;
  - c) Ensure that all organizational units of the AA use the Document Management Information System;
  - d) Manage press relations, including documentation related to events related to the work of the AA, prepare press releases and promote the publication of information on the AA website;
  - e) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The DAG is headed by a department head, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the National Director of DNAFL.

#### **Article 43**

##### **Provisioning Section**

1. The Procurement Section of the Department of

General Administration, abbreviated as SA, is responsible for:

- a) Manage and ensure the development of administrative procedures for the acquisition of AA's goods and services, ensuring their compliance with the supply rules in force;
- b) Participate in the management of the AA's assets, study the needs for the acquisition of goods and services and provide their satisfaction in accordance with the Budget and the Annual Program of Activities of the AA;
- c) Assess the need to acquire goods and services by AA, especially complex high-risk acquisitions, preparing cost estimates in detail;
- d) Monitor the execution and fulfillment of the contracts for the supply of AA's goods and services;
- e) Participate in the creation of a Procurement and Contracting Committee, ensuring compliance with general and special procurement rules;
- f) Ensure the conservation of procurement documents, keeping the files of all AA procurement processes up-to-date;
- g) Study, propose and implement the necessary measures for the development of AA infrastructures at the borders;
- h) Monitor and supervise the activities related to the construction projects of buildings and other infrastructures of the AA;
- i) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SA is headed by a head of section, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinated to the Head of Department of the DAG.

#### **Article 44**

##### **Contract Management Section**

1. The Contract Management Section of the Department of General Administration, abbreviated as SGC, is responsible for:
- a) Ensure research and prepare reports or statistical information on contracts;
  - b) Plan, organize and supervise contracts and implement, in accordance with laws, regulations, policies and institutional procedures;
  - c) Guarantee and maintain records and ensure the correspondence of documents related to contracts;

- d) Monitor contracts and their implementation and ensure contract management;
- e) Report the result of the implementation of the contract, contributing to institutional improvement and identifying risks;
- f) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SGC is headed by a head of section, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the Head of Department of the DAG.

#### **Article 45 Archive Section**

1. The Archive Section of the General Administration Department, abbreviated as SA, is responsible for:

- a) Ensure the proper physical organization of documents;
- b) Guarantee the system of identification and standardization of archiving methods;
- c) Ensuring the confidentiality of information and the security of documents;
- d) Propose cost reduction measures with the administration and maintenance of the collection;
- e) Provide data from the files to those who request them, ensuring legal procedures;
- f) Ensuring good document management practices;
- g) Ensuring the conservation and integrity of documents, avoiding damages that could cause their loss;
- h) Ensure the maintenance of files deposited in temporary storage for administrative, legal and financial reasons;
- i) Perform any other tasks assigned to it by law, regulation or higher determination.

2. The SA is headed by a head of section, recruited under the terms of the management and leadership positions of the Public Administration and directly subordinated to the Head of Department of the DAG.

#### **SECTION VI Internal Audit and Ethics Unit**

##### **Article 46 Internal Audit and Ethics Unit**

1. The Internal Audit and Ethics Unit, abbreviated as UAIE, is responsible for carrying out inspection and auditing actions by the AA.

2. AUAIE supports the Commissioner in the exercise of his control and evaluation functions in relation to:

- a) The operational activity of the AA;
- b) The training of AA employees;
- c) Management of human, material and financial resources allocated to AA;
- d) Compliance with the legal provisions applicable to the AA and internal regulations and instructions;
- e) Study and implementation of internal quality standards.

3. It is incumbent upon the UAIE:

- a) Prepare the AA's national internal audit plan, as well as coordinate and evaluate its execution;
- b) Develop, in close collaboration with other entities with competence in the matter, action plans that guarantee the integrity and exemplary conduct of employees in high risk situations, where corrupt practices can be verified;
- c) Promoting the performance, as determined by the Commissioner, of audits of the various services of the AA;
- d) Promote, in particular, audits to verify compliance with the rules of conduct of AA employees;
- e) Report to the competent authorities evidence of irregularities or criminal offenses detected in internal audits;
- f) Promote awareness-raising and information measures for all AA employees on the rules of conduct applicable to them;
- g) Maintain an internal audit procedure to monitor the effectiveness, efficiency and quality of the AA structure;
- h) Assure other functions assigned to it by law, regulation or higher determination.

4. AUAIE is headed by a Unit Director, equivalent to a National Director for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

#### **SECTIONVII Legal Unit**

##### **Article 47 Legal Unit**

1. The Legal Unit, abbreviated as UJ, is

responsible for providing legal technical support in the preparation of legal diplomas, as well as for providing legal advice.

2. It is incumbent upon the UJ:

- a) Provide legal advice to the Commissioner and National Directorates in order to ensure compliance with the legislation, regulations, guidelines and policies defined for the AA;
- b) Collaborate in the preparation of draft diplomas that fall within the scope of other services, ensuring the respective coordination between the services, and participate in the preparation of other draft diplomas or instruments of international law;
- c) Support the competent authorities in the legal support and representation in court of the bodies of the AA;
- d) Support the competent authorities in the legal representation of AA workers in the situation of defendants or defendants in legal proceedings, for acts or omissions occurred in the exercise or because of the exercise of their functions;
- e) Collaborate with the Public Ministry in the defense of the interests of the State, providing it with the technical support that is requested;
- f) Give an opinion, under a superior decision, regarding the existence of possible disciplinary responsibility of employees or possible occurrence of disciplinary infractions, based on reports presented by the services;
- g) Assure other functions assigned to it by law, regulation or higher determination.

3. The UJ is headed by a Unit Director, equivalent to a National Director for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

## **SECTION VIII Resource Unit**

### **Article 48 Resource Unit**

1. The Appeals Unit, abbreviated as UR, is responsible for coordinating and directing the preparation of opinions on complaints, appeals or other procedures of a similar nature that run under the terms of the AA.

2. It is incumbent upon the UR:

- a) Instruct to follow the complaint procedures and other administrative procedures in order to guarantee a correct and timely response;
- b) Instruct and monitor the procedures resulting from customs infractions;
- c) Instruct the procedures resulting from anonymous or non-anonymous complaints, except for complaints against AA employees;
- d) Request clarification or additional documentation from economic operators, whenever necessary;
- e) Propose general guidelines to be followed by the services of the AA within the scope of sanctioning procedures for customs infractions;
- f) Keep files of legislation, jurisprudence and administrative guidelines up-to-date relevant to the respective action;
- g) Study and propose legislative and regulatory measures;
- h) To prepare opinions and carry out studies and technical work, in the areas of its competence, whenever requested to do so;
- i) Ensure the follow-up of administrative and tax litigation processes;
- j) Provide support and issue opinions for the purposes of analyzing and reviewing appeal requests;
- k) Cooperate with entities dedicated to the detection and control of tax and customs evasion and fraud;
- l) Assure other functions assigned to it by law, regulation or higher determination.

3. The UR is headed by a Unit Director, equivalent to a National Director for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

## **SECTIONIX**

### **Institutional Relations and Communication Unit**

### **Article 49**

### **Institutional Relations and Communication Unit**

1. The Institutional Relations and Communication Unit, abbreviated as URIC, is responsible for promoting and supporting contacts between the AA and taxpayers and between national and international institutions, as well as managing the communication and image of the AA.

2. It is incumbent upon the URIC:

- a) Maintain a file system of all policies and procedures, for consultation by all civil servants and the private sector;
- b) Develop notices and provide clarifications to the public, in matters within its competence;
- c) Coordinate the international relations of Customs 3. with other national and international entities;
- d) Organize and keep up-to-date the collection of relevant international conventions, treaties and agreements in customs matters;
- e) Issuing an opinion and coordinating actions to implement customs cooperation and mutual administrative assistance agreements at an international level, with a direct impact on the prevention and repression of customs and tax fraud;
- f) Advise the Commissioner in the field of international relations, specifically coordinating the activities that arise from the direct involvement of the AA in international organizations;
- g) To act as a point of contact for relations with foreign entities and bodies, promoting the referral of matters to the respective bodies and services and monitoring their progress;
- h) Promote administrative cooperation between the AA and other public or private entities, with a view to the regular exchange of information regarding the fight against fraud;
- i) Establish bilateral and multilateral contacts with international customs entities for matters of mutual interest;
- j) Internally promote the application of the best practices and procedures worldwide, namely those defined in the international conventions promoted by the World Customs Organization and the Oceania Customs Organization;
- k) Promote the development of the AA's institutional image and public relations and protocol activities;
- l) Guarantee the protocol and representation link of the AA to foreign entities;
- m) Plan, coordinate and execute public information activities;
- n) Plan, coordinate and carry out internal communication activities;

- o) Ensure the updating of the contents of the AA's internet portal;
- p) Operate an AA telephone system aimed at taxpayers and the general public;
- q) Assure other functions assigned to it by law, regulation or higher determination.

AURIC is headed by a Unit Director, equivalent to National Director for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

## **SECTIONX**

### **Customs Information and Statistics Unit**

#### **Article 50**

### **Customs Information and Statistics Unit**

1. The Customs Informatics and Statistics Unit, abbreviated as UIEA, is responsible for the management and development of computer systems and applications and for supporting statistical production.

2. It is incumbent upon the UIEA:

- a) Propose, disseminate and ensure compliance with the technical standards necessary for the selection and distribution of information and communications equipment and systems;
- b) Prepare the plans necessary for the implementation and optimization of telecommunications and data communications and those aimed at the adoption of methodologies and rules of procedures;
- c) Coordinate projects within the scope of information systems and ensure their development, management and operation, ensuring their adequacy to the needs of the services;
- d) Ensure the management of software development services *software*, either internally or through the provision of services, within the scope of information systems;
- e) Ensure the maintenance of AA's computer systems;
- f) Ensure the maintenance of technological infrastructures;
- g) Provide technical support to users of computer applications;
- h) Ensuring the operability and security of computer applications;



- i) Ensure the functioning and updating of the portal and the site from AA;
- j) Propose the computer equipment and programs to be acquired by the AA;
- k) Provide technical support at national level to all AA services in the IT area;
- l) Support the production, in computerized form, of statistics on AA's activity;
- m) Propose and implement the policy for the circulation of statistical information within the AAe for dissemination;
- n) To promote the training of users in the IT area;
- o) Assure other functions assigned to it by law, regulation or higher determination.

3. AUIEA is headed by a Unit Director, equivalent to National Director for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

## SECTION XI

### Human Resources Management and Training Unit

#### Article 51

### Human Resources Management and Training Unit

1. The Human Resources and Training Management Unit, abbreviated as UGRHF, is responsible for ensuring the process in terms of human resources, studying and formulating proposals on political guidelines, organizational management and training, including the recruitment system.

2. It is incumbent upon the UGRHF:

- a) Organize and ensure the updating of biographical records, attendance records and individual employee evaluation sheets;
- b) Manage employees and promote the elaboration of reform processes;
- c) Manage and organize the placement and rotation schedules of human resources and promote their placements;
- d) Study and propose the number of personnel necessary to maintain the general framework for the distribution of places and services approved by law for the AA;
- e) Develop studies, surveys and other work aimed at

teeth to the definition and development of the administration of human resources;

- f) Proceed, together with the competent services, to issue identification documents for AA personnel;
- g) Define internal methods and ways of evaluating the performance of AA employees;
- h) Manage the performance evaluation process of AA employees;
- i) Carry out, in coordination with the other bodies and services of the State Administration with competence in the matter, the recruitment and selection actions to be proposed for joining the AA's staff;
- j) To promote, in coordination with the other bodies and services of the State Administration with competence in the matter, the dissemination of admission contests for the recruitment of the AA;
- k) Organizing, in coordination with the other bodies and services of the State Administration with competence in the matter, competitions for admission to the different categories;
- l) Carry out, in coordination with the other bodies and services of the State Administration with competence in the matter, the selection and propose the appointment, when applicable;

m) Issuing any certificates requires visits by employees;

- n) Propose training and training profiles and competency development plans, based on competency-based management and assessment models;
- o) Develop and disseminate the global training and training plan;
- p) Propose the creation and restructuring of the curriculum of courses and internships within the scope of training and training of customs officials;
- q) Manage the implementation of any external training actions, in national territory or abroad, in the area of competence of the AA;
- r) Establish training protocols or partnerships with national and international entities with competences in the area of education and training;
- s) Create and keep up to date a pool of trainers;

- t) Create and keep up-to-date records, files, statistics and other information related to the training activities of the AA;
- u) Ensuring the technical-professional training of customs officials and also the updating, specialization and enhancement of their knowledge;
- v) Guarantee the training of official dispatchers;
- w) Assure other functions assigned to it by law, regulation or higher determination.

3. AUGRHF is headed by a Unit Director, equivalent to National Director for all legal purposes, recruited under the terms of the management and leadership positions of the Public Administration and directly reporting to the AA Commissioner.

## **SECTIONXII**

### **Commissioner Support Office**

#### **Article 52**

1. The Commissioner Support Office, abbreviated as the GAC, is the AA service responsible for supporting the Commissioner and providing administrative and secretarial support services.

2. It is up to the GAC to:

- a) Manage planning, protocols, calendars, work processes and priorities;
- b) Organize and support the regular meetings of the AA with all the services under its responsibility, including preparation of agendas and minutes of meetings and training actions;
- c) Manage and record all incoming and outgoing correspondence, documentation and reports;
- d) Perform any other tasks assigned to it by law, regulation or higher determination.

3. The GAC reports directly to the Commissioner.

## **CHAPTER III**

### **FINAL PROVISIONS AND TRANSITIONAL**

#### **Article 53**

#### **Chart**

The organizational chart of the AA is approved in the annex, which is an integral part of this diploma.

#### **Article 54**

#### **Implementation**

This statute enters into force on the day following its publication.

Dili, June 24, 2021.

The Minister of Finance

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**Rui Augusto Gomes**

ATTACHMENT

(to which article 53 refers)

Organizational Chart of the Customs Authority of the Ministry of Finance

