

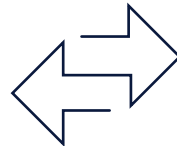


TIMOR-LESTE
Customs
Authority

Import and Export Fallback Procedure

A Step-by-step Guide

English version



Why should you read this guide?

The Government of Timor-Leste is committed to supporting the national economy by encouraging and facilitating legitimate commercial trade. As the government agency charged with the movement of goods across our borders, we play a pivotal role in protecting the country from the import and export of illegal or restricted goods, and we help to ensure that we collect the correct duties and taxes on behalf of the government.

This booklet includes the following:

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This booklet aims to provide an overview of Private Delcarants and details the benefits, licensing requirements, and application process. You can find more helpful information about this process and the other changes that we are making by visiting the Customs Trade Portal at: www.customs.gov.tl

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Information provided within this guidance manual is correct at the time of publication; however, rules and regulations may be subject to change. If you are in any doubt, please visit the Customs Trade Portal for further information at: www.customs.gov.tl

PART I

Import and Export Fallback Procedure



Import Export Fallback Procedure

At the Customs Authority, we understand the importance of goods moving across borders, even during electrical or system outages, such as the ASYCUDAWorld system being unavailable. In these events, we can activate the Import Export Fallback (IEF) procedure, which encompasses manual processes for handling import and export clearances, ensuring the flow of goods continues. The IEF procedure requires close collaboration between us, Declarants (such as customs brokers or private declarants), and Other Government Agencies (OGAs). During an IEF event, OGAs will work physically alongside the Customs Authority at significant points like Tibar Bay Port and Dili International Airport to facilitate joint manual processing and efficient handling of goods. This integration aims to ensure that goods undergo only the necessary controls to mitigate risks and meet basic regulatory requirements, streamlining the process during manual operations.

Standard v

This SOP covers manual procedures for import and export clearances during periods when we declare a Fallback Clearance event. The IEF procedure applies to commercial goods over **USD 1,000** in value arriving by sea at Tibar Bay Port, by air at Dili International Airport, or by land at Batugade and Salele Border Post.

Start and End of an IEF Event

The IEF procedure will only apply after we have officially announced an IEF event. This process includes the following steps:

- **Customs Authority:** The Commissioner of the Customs Authority, or their designated representative, will announce the start and end of an IEF Clearance event.
- **Communicating the Start:** This announcement will clearly state the IEF event's specific start time and date, specifying the Customs locations involved.
- **Notifying the End:** Once systems are back online, the Commissioner of the Customs Authority, or their designated representative, will announce the end of the IEF event. From this point, you will have five days to upload the import or export declaration (DAU) data into ASYCUDAWorld.
- **Methods of Announcement:** We may use written notices (Despacho) or phone calls to communicate these timings.
- **Direct Information to Stakeholders:** We will inform key stakeholders, such as port operators, the Customs Brokers Association, and OGAs directly.



You can access a copy of this SOP by visiting the Customs Trade Portal at: www.customs.gov.tl

PART II

IEF Import Procedure

Minimum Supporting Documents

You must submit supporting documents in hard-copy format, including:

- Commercial Invoice (we will not accept Pro-forma invoices)
- Packing List
- Bill of Lading, Airway Bill, PEB (Export Goods Notification), or Land Transport Bill

In some cases, you may also need to supply the following hard-copy documents:

- A relevant permit or license from a Government Agency or Ministry
- Documentation supporting duty or tax exemption claims

Summary of the Import Process

Below is a summary of the IEF import process. You can find more detailed information, along with copies of the associated forms, within the SOP:

1. **Preparing the DAU:** Using the manual **Excel form**, you must accurately complete the **Goods Declaration**—which in Timor-Leste is called the Declaração Aduaneira Única (DAU)—and ensure that you attach all required documents, such as invoices and packing lists.
2. **Submitting and Registering the DAU:** You must submit this form and the supporting documents at the designated Customs office, where we will then review your submission for completeness. Once we have approved your submission, you will receive a unique registration number for your **declaration**.
3. **Assessment:** We will assess your documents. Depending on this initial assessment, we will either clear your submission for immediate release following payment of the duties and taxes or select it for physical examination.
4. **Physical Examination:** If the Customs Authority selects your shipment for further inspection, you must prepare for and facilitate this physical examination of your goods by Customs officials.
5. **Paying Duties and Taxes:** You are responsible for paying any applicable duties and taxes at an authorized banking institution and presenting the payment receipt to us.
6. **Finalizing Release and Exit:** After we have verified your payment receipt, we will provide you with a release order for your goods. You can then complete the gate-out process.



Fallback
Procedure



Operating
Procedure



Supporting
Documents



PART III

IEF Export Procedure



Summary of the Export Process

Below is a summary of the IEF export process. You can find more detailed information, along with copies of the associated forms, within the SOP:

- Using the manual Excel form, you must accurately prepare your Export Goods Declaration (DAU).
- You must submit your Export DAU to Customs, where the officers dealing with Exports will check it.
- Once we assess your DAU, we will issue a unique Registration number.
- We will then prepare two copies of the Export Release Order and Gate In to enter the port. One copy must remain with the export DAU, and we will pass the second copy to the port operator.
- We will record this submission in a manual register, which the port operator will sign.
- The port operator will process the Export Release Order and send Part B of the form to the Entry Gate, meaning you can now access the port.
- Once completed, the port operator will return Part B of the form to us for record-keeping.

As there are no taxes or fees for processing exports, you will not need to provide us with any payment receipt.

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