



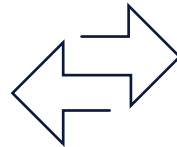
TIMOR-LESTE  
Customs  
Authority



# Private Declarants

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:

Part I – Private Declarants	03
Part II – Legislation and Eligibility	07
Part III – Responsibilities	13
Part IV – Application Process	17

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](http://www.customs.gov.tl)

This information booklet is made possible by the generous support of the American People through the United States Agency for International Development (USAID). International Business Initiatives (IBI) prepared this information booklet's contents for the USAID/Timor-Leste Trade Governance Activity under task order 72047222F00001. The views expressed herein are the sole responsibility of IBI and do not necessarily reflect USAID or the United States Government's views.

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](http://www.customs.gov.tl)

PART I  
**Private  
Declarants**



## What is a Private Declarant?

In the context of importing and exporting goods, a private declarant refers to an individual or entity that declares goods to customs authorities on their own behalf rather than using a professional customs broker or agent.

Accurately completing and submitting a “Goods Declaration”—which in Timor-Leste is called the Declaração Aduaneira Única (DAU)—is a legal requirement. Private declarants must comply with all relevant customs regulations and requirements, which include accurately classifying goods according to the customs tariff, calculating and paying any applicable duties and taxes, and providing necessary documentation such as invoices, certificates of origin (where appropriate), licenses and access to the Customs system (ASYCUDAWorld).

The use of private declarants in international trade is supported by various international standards and agreements, notably the World Trade Organization’s Trade Facilitation Agreement (TFA). The TFA aims to simplify, modernize, and harmonize export and import processes to reduce trade costs and enhance participation in the global trade system.

## Who Regulates Private Declarants?

At the Customs Authority, we are responsible for regulating private declarants on behalf of the Ministry of Finance. We set the standards and requirements for becoming a private declarant, including eligibility requirements, training, and ethical conduct. We are also responsible for issuing private declarant licenses to successful candidates and monitoring their compliance with relevant laws and regulations.

You can learn more about these requirements in **Part 2** of this booklet.

## What are the Benefits?

Acting as a private declarant can be more cost-effective, especially if you have the necessary knowledge and resources to manage your own import or export DAUs (declarations) without using a customs broker or agent:

- **Cost Savings:** By handling DAUs internally, you can avoid the fees of hiring customs brokers or agents. These fees can be significant, especially if you import or export goods frequently.
- **Increased Control and Oversight:** Having more control over the import or export process can mean you have better oversight of the accuracy and completeness of the information you provide, potentially reducing the risk of errors and the likelihood of delays or penalties.
- **Faster Processing Times:** With a thorough understanding of the requirements, you can expedite the processing of your shipments and quickly respond to any queries from authorities, leading to more efficient handling of goods.
- **Enhanced Knowledge and Expertise:** By developing in-house expertise in trade-related regulations, you can adapt more readily to changes in laws or procedures.
- **Increased Flexibility:** By handling DAUs internally, you have greater flexibility in managing their import/export operations to better suit their specific needs and schedules, rather than relying on the availability and priorities of external brokers.

PART II  
**Legislation  
and Eligibility**

## Applicable Legislation

The Customs Code, Decree Law 14/2017, establishes the legal framework for individuals or entities to act as private declarants. This legislation specifies that owners or consignees of goods, or their intermediaries or qualified employees, can submit DAUs (customs declarations) directly us, provided they comply with specific requirements.

## Standard Operating Procedure

We use the Standard Operating Procedure, "Licensing for Private Declarants 2023," to help guide and govern private declarants in compliance with the legislation. This SOP aims to clarify and streamline the licensing process for private declarants, including eligibility requirements, declarant responsibilities, and copies of relevant forms.



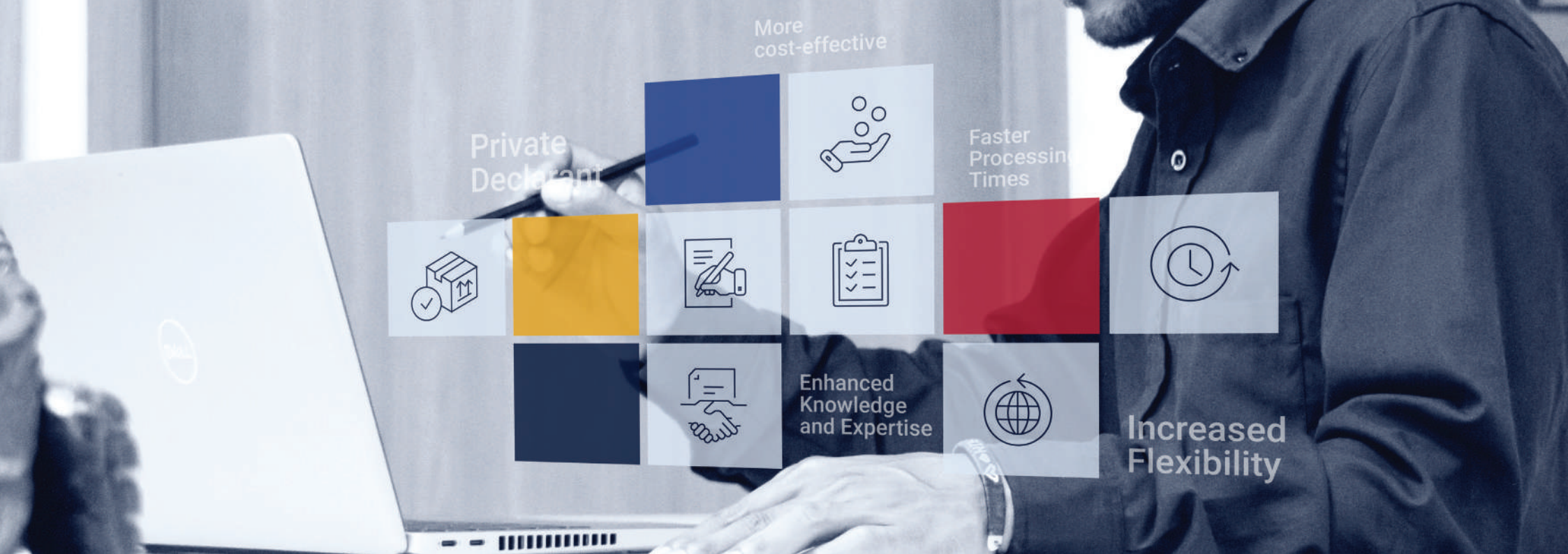
You can access a copy of this SOP by visiting the Customs Trade Portal at: [www.customs.gov.tl](http://www.customs.gov.tl)

## Eligibility Requirements

As part of the licensing process, we will require you to demonstrate the following eligibility requirements:

- **Hold a Clean Criminal Record:** You must prove you have never been convicted of fraud or economic crimes in Timor-Leste.
- **Meet Education and Experience Criteria:** You must have at least a secondary education and undergo specific training in import and export procedures.
- **Adhere to Professional Ethics:** You must demonstrate ethical conduct and have no record of customs or tax-related violations or penalties.
- **Demonstrate Financial Solvency:** You must prove financial stability and may need to provide a security bond or guarantee.
- **Possess Required Technical Infrastructure:** You must have access to computer equipment and internet access to connect with ASYCUDAWorld.
- **Complete Customs Training Program:** You must complete training provided by the Customs Authority on using ASYCUDAWorld and the latest import and export procedures.
- **Provide Necessary Documentation:** You must submit an application form, proof of identity, business registration documents (for companies), tax compliance certificates, and other required documents.
- **Undergo Approval Process:** You may be required to complete an interview with the Customs Authority as part of the application process.
- **Maintain Compliance for License Renewal:** You must regularly update your knowledge of import and export regulations.





More cost-effective

Private Declarant

Faster Processing Times



Enhanced Knowledge and Expertise

Increased Flexibility

PART III

# Responsibilities





## Responsibilities

The decision to act as a private declarant comes with responsibilities, and you must ensure that you have—or can develop—the necessary expertise to comply with the regulations and procedures. Your responsibilities will include:

- **Accurate and Timely Declarations:** You must submit accurate and complete customs declarations promptly, ensuring you provide all required information correctly to avoid delays or penalties.
- **Record Keeping:** You need to keep detailed records of all transactions, including documents submitted to and received, financial records of duties and taxes paid, and any other relevant documentation for at least five (5) years.
- **Compliance with Customs Regulations:** You are responsible for staying informed about and complying with all relevant customs laws, regulations, and procedural requirements, including any changes that might affect the customs declaration processes.
- **Financial Guarantees:** You must provide financial guarantees or bonds as required by the Customs Authority to cover potential duties, taxes, or penalties associated with the goods you declare.
- **Training and Proficiency:** You must ensure that all personnel involved in the import or export process are adequately trained and proficient in using customs systems, such as ASYCUDAWorld, and fully understand import and export procedures and requirements.
- **Cooperation with the Customs Authority:** You must cooperate fully with us during audits, inspections, or when additional information is requested, including providing access to records and premises as required.
- **Security and Confidentiality:** You are responsible for ensuring the protection and confidentiality of all information related to import and export transactions and securing sensitive data from unauthorized access or disclosure.
- **Notification of Changes:** You must promptly notify us of any changes in your business operations, contact details, or other relevant information that could affect your licensing status.
- **Ethical Conduct:** You must uphold the highest standards of integrity and professionalism and avoid any actions that could lead to conflicts of interest, corruption, or fraud in the import or export process.

PART IV

# Application Process

## Application Process

The application process to become a private declarant involves the following steps:

- **Submission of Application:** You must complete the application form and attach all necessary supporting documentation. Copies of these application forms are available within the SOP.
- **Power of Attorney:** If you are using an employee to act on your behalf, you must provide a power of attorney. For staff from accredited Diplomatic Missions, a letter of appointment signed by an appropriate ranking official is required. The nominated person must have a clean criminal record, particularly concerning Customs and Taxation laws.
- **Infrastructure Requirements:** You must have suitable IT infrastructure and internet connectivity to use ASYCUDAWorld (AW).
- **Guarantee:** You must pay a bond to cover any duties or tax liability. The bond amount is determined by us and based on various factors, including the type of goods.
- **Document Requirements:** You must provide a range of documents, including personal identification, a copy of your Tax Identification Number, business registration, tax clearance certificate, banking details, details of the proposed bank guarantee, and the office location from where you intend to operate.
- **Assessment of the Application:** We will assess your application to ensure all supporting documentation is provided and meets the requirements for licensing as a private declarant.
- **Training:** You must complete a training course in the ASYCUDAWorld system. The training provided by us is essential, and will help you to better understand how to use the system and fulfill the requirements for declaring goods.
- **Approval and Issuing of License:** Upon providing all necessary documents, completing the training, and posting the bank guarantee, we will approve and license you as a private declarant.

You can learn more by visiting the Customs Trade Portal at: [www.customs.gov.tl](http://www.customs.gov.tl)



**Disclaimer:** External links provided within this guidance manual are included as a convenience and for informational purposes only; they do not constitute an endorsement or an approval by the Customs Authority of any of the products, services, or opinions of the corporation or organization, or individual. The Customs Authority bears no responsibility for the accuracy, legality, or content of the external site or subsequent links. You can find out more information about the Customs Authority by visiting the Customs Trade Portal at: [www.customs.gov.tl](http://www.customs.gov.tl) .



**USAID**  
FROM THE AMERICAN PEOPLE

